

Follow-up on 2013 Value-for-money Audits

It is our practice to make specific recommendations in our value-for-money audit reports and ask ministries, agencies of the Crown and organizations in the broader public sector to provide a written response to each recommendation, which we include when we publish these audit reports in Chapter 3 of our Annual Report. Two years after we publish the recommendations and related responses, we follow up on the status of actions taken by management with respect to our recommendations.

Chapter 4 provides some background on the value-for-money audits reported on in Chapter 3 of our *2013 Annual Report* and describes the status of action that has been taken to address our recommendations since that time as reported by management.

Where hearings on our audits are held and reports issued by the Standing Committee on Public Accounts (Committee), we include a summary of the status of each action from the Committee's recommendations in Chapter 7. Our objective in providing this additional reporting is to help ensure that action is being taken by audited entities to

address the issues that the Committee raised during the hearing and in any subsequent report to the Legislature. Chapter 7 also describes the Committee's activities more fully.

As noted in **Figure 1**, we are able to report that progress has been made toward implementing 76% of the action items in recommendations we made in 2013, although only 29% of them have been fully implemented. Eight action items (5%) in seven recommendations will not be implemented for the reasons noted in the applicable section.

Our follow-up work consists primarily of inquiries and discussions with management and review of selected supporting documentation. In a few cases, the organization's internal auditors also assisted with this work. This is not an audit, and accordingly, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively. The corrective actions taken or planned will be more fully examined and reported on in future audits and may impact our assessment of when future audits should be considered.

Figure 1: Overall Status of Implementation of Recommendations from our 2013 Annual Report

Prepared by the Office of the Auditor General of Ontario

Report Section	# of Recs	# of Actions Recommended	Status of Actions Recommended			
			Fully Implemented	In Process of Being Implemented	Little or No Progress	Will Not Be Implemented
4.01 Autism Services and Supports for Children	8	19	3	13	3	–
4.02 Health Human Resources	4	10	–	9	1	–
4.03 Healthy Schools Strategy	4	10	–	1.75 ^a	8.25 ^a	–
4.04 Land Ambulance Services	5	20	5	12	3	–
4.05 Ontario Power Generation Human Resources	6	14	8	6	–	–
4.06 Private Schools	7	22	11.5 ^b	3	3	4.5 ^b
4.07 Provincial Parks	8	9	–	8	1	–
4.08 Rehabilitation Services at Hospitals	5	18	7	7	3	1
4.09 ServiceOntario	6	21	9	6	3	3
4.10 Violence Against Women	8	15	2	9	4	–
Total	61	158	45.5	74.75	29.25	8.5
%	–	100	29	47	19	5

a. The status of the actions taken by the Ministry and three school boards audited in 2013 varied.

b. The status varied for credit-granting and non-credit granting private schools.