

Toward Better Accountability

Each year, our Annual Report addresses issues of accountability and initiatives to help improve accountability in government and across the broader public sector. This year, in addition to issues of accountability raised in our value-for-money audits, we present the following four reports:

- **Accounting Treatment of Pension Funds**—The province’s treatment of pension funds in its 2015/16 consolidated financial statements is discussed in **Chapter 2** of this Annual Report. In an effort to provide more clarity on this issue, we have also included a background summary in this chapter.
- **The Provincial Public Appointment Process**—Timely appointment of qualified candidates to the Province’s various agencies, boards and commissions, as well as other entities, is essential to ensure the proper functioning of the entities and to ensure that the public’s interests are protected. As this section of the chapter highlights, there is considerable room for improvement in the process to ensure that there is an effective and transparent appointment process that serves the public well.
- **Information and Information Technology General Controls**—Given the importance of I&IT systems and the valuable information they contain, we wanted to gain an understanding of the processes and controls in this area.
- **The Nursing Retention Fund**—The purpose of the Nursing Retention Fund (Fund) was to retain nursing positions in Ontario public hospitals where a service change in a hospital, such as a reduction in programs or services or the closure of a unit, resulted in nurses being laid off. The Fund intended to accomplish this purpose by disbursing money to eligible hospitals for nurses’ education and training, and nurses’ salaries and benefits for up to six months while receiving this education and training. Our review of the Fund looked at why only limited funds were distributed to hospitals during its operation. We found that, while the Fund was appropriately administered, the eligibility criteria established for the Fund limited the circumstances under which hospitals would be eligible to request the funds.