

Follow-Up Reports on *2014 Annual Report* Value-for-Money Audits

Summary

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 in our audit reports in Chapter 3 (Volume 1) of our Annual Report. Two years after we publish the recommendations and related responses, we follow up on the status of actions taken.

In each of the follow-up reports in this Chapter, we provide background on the value-for-money audits reported on in Chapter 3 of our *2014 Annual Report* and describe the status of actions that have been taken to address our recommendations since that time, as reported by management.

Our follow-up work consists primarily of inquiries and discussions with the government, the relevant ministries or broader public sector entities,

a review of their status reports, and a review of selected supporting documentation. In a few cases, the organization's internal auditors also assisted us with this work. As this is not an audit, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively. The actions taken or planned may be more fully examined and reported on in future audits. Status reports will factor into our decisions on whether future audits should be conducted in these same areas.

As noted in **Figure 1**, progress has been made toward implementing 75% of our recommended actions, including 40% of them that have been fully implemented. Little or no progress has been made on 21% of our recommended actions. Four action items (1%) are no longer applicable, and a further 10 action items (3%) will not be implemented. More specific details are presented in the sections that follow **Figure 1**.

Figure 1: Overall Status of Implementation of Recommendations from Our 2014 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			Fully Implemented	In Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
1.01 Adult Community Corrections and Ontario Parole Board	10	21	7.0	10.0	4.0	—	—
1.02 Child Care Program (Licensed Daycare)	10	43	27.5	9.0	4.5	2	—
1.03 Financial Services Commission of Ontario—Pension Plan and Financial Service Regulatory Oversight	9	33	17.0	4.0	11.0	1	—
1.04 Immunization	11	24	1.0	9.5	12.5	1	—
1.05 Infrastructure Ontario—Alternative Financing and Procurement	10	12	6.0	4.0	2.0	—	—
1.06 Infrastructure Ontario's Loans Program	3	3	3.0	—	—	—	—
1.07 Ontario Energy Board—Natural Gas Regulation	6	12	4.0	7.0	1.0	—	—
1.08 Palliative Care	11	21	—	12.0	9.0	—	—
1.09 Provincial Nominee Program	14	58	35.0	15.0	3.0	2	3
1.10 Residential Services for People with Developmental Disabilities	11	31	6.0	17.5	6.5	1	—
1.11 Smart Metering Initiative	11	19	4.0	8.0	3.0	3	1
1.12 Source Water Protection	10	17	7.0	7.0	3.0	—	—
Total	116	294	117.5	103.0	59.5	10	4
%		100	40	35	21	3	1