

# Follow-Up on Reports Issued by the Standing Committee on Public Accounts

## Summary

The Standing Committee on Public Accounts (Committee) holds hearings throughout the year when the Legislature is in session on chapters in our Annual Reports or our special reports, and presents its observations and recommendations in reports that it tables in the Legislative Assembly. The ministries, agencies of the Crown and organizations in the broader public sector are responsible for implementing the recommendations made by the Committee; our role is to independently express a conclusion on the progress that the audited entity made in implementing the actions contained in the Committee's recommendations.

This year, we followed up on the status of the implementation of the Committee's recommendations from seven Committee reports tabled between June 2016 and March 2017. Our objective is to provide the Committee with information on the actions being taken by audited entities to provide the requested information and address the recommendations that the Committee made in its reports to the Legislature.

In conducting the follow-up work, our Office complies with the Canadian Standard on Quality Control 1 established by the Chartered Professional Accountants of Canada. Our staff who conducted

the follow-up work comply with the independence and other ethical requirements of the Rules of Professional Conduct issued by Chartered Professional Accountants of Ontario.

We obtained a limited level of assurance in our follow-up work, which 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. The procedures performed in a limited assurance engagement vary in nature and timing from a reasonable assurance engagement, such as an audit, and do not extend as far. 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 67% of the Committee's 97 recommended actions, including 23% that have been fully implemented. The Treasury Board Secretariat, Ministry of Energy and ServiceOntario have fully implemented over 40% of the Committee's recommendations.

There has been little or no progress on three (3%) of the recommended actions. For instance, we found that the Ministry of Education had not set goals and targets for school boards to increase physical activity in schools. We also found Community Care Access Centres had made little progress in centralizing wait lists for community-based support services. Five percent of the recommended actions will not be implemented.

Twenty-five percent of the Committee's recommended actions are no longer applicable. This is primarily due to changes made under the *Building Ontario Up Act, 2015* (Act), which removed our ability to conduct value-for-money audits at Hydro One or to follow up on the implementation status of recommendations from our audits conducted prior to the tabling of the Act on December 4, 2015.

More specific details are presented in the sections that follow **Figure 1**.

**Figure 1: Overall Status of Implementation of Recommendations from the Standing Committee on Public Accounts**

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
3.01 CCACs—Community Care Access Centres—Home Care Program Tabled December 1, 2016	7	18	4	13	1	0	0
3.02 Electricity Power System Planning Tabled March 21, 2017	10	11	5	5	0	1	0
3.03 Healthy Schools Strategy Tabled October 17, 2016	4	8	0	7	1	0	0
3.04 Hydro One—Management of Electricity Transmission and Distribution Assets Tabled December 8, 2016	10	24	0	0	0	0	24
3.05 Metrolinx—Regional Transportation Planning Tabled June 7, 2016	6	21	6	11	1	3	0
3.06 ServiceOntario Tabled June 7, 2016	5	7	3	3	0	1	0
3.07 Toward Better Accountability Tabled December 5, 2016	6	8	4	4	0	0	0
<b>Total</b>	<b>48</b>	<b>97</b>	<b>22</b>	<b>43</b>	<b>3</b>	<b>5</b>	<b>24</b>
<b>%</b>	<b>100</b>	<b>100</b>	<b>23</b>	<b>44</b>	<b>3</b>	<b>5</b>	<b>25</b>