



Office of the Auditor General of Ontario
Bureau de la vérificatrice générale de l'Ontario

Toward Better Accountability

2015 Annual Report, Chapter 5

Background

- Crown agencies are established by the Ontario government to undertake activities in the public interest, and they operate at arm's length from the government
- Agency annual reports are intended to make public an agency's yearly activities and expenditures, and to let government and public know whether agency goals have been/are being met
- Obligation to report annually can come from the act, regulation or order-in-council that established the agency; in addition, Management Board of Cabinet formally requires annual reporting



Audit Objective

- Assess whether a sample of provincial agencies were complying with reporting timelines required by Management Board's Agency Establishment and Accountability Directive
- Review timeliness of reporting by 57 of the largest and more significant agencies over the past three years
- Compare requirements in Management Board's new Agencies and Appointments Directive with requirements of old directive to see whether new requirements will make it more likely that agencies' annual reports will be publicly available sooner than they were under the old directive



Overall Conclusions

- Province's consolidated financial statements present fairly, in all material respects, the consolidated financial position of Ontario as at March 31, 2015
- A new government directive on reporting could result in reports being released later than under old directive
- Requirements for agency annual reports lack consistency



Specific Findings

- Of 57 agencies in our sample, only 5% tabled within six months of their fiscal year-end
- 68% of reports tabled more than 12 months after agency's fiscal year end
- 6 % not tabled at all
- In most cases, ministries received reports reasonably quickly but didn't make them public promptly



Recommendations

- Treasury Board Secretariat and ministries should ensure that agencies submit annual reports within timeframes required by legislation or directive
- Ministries should work with ministers to ensure reports are tabled and/or otherwise made public sooner than is currently happening
- Treasury Board Secretariat should work with Legislative Assembly to institute a way of formally notifying elected officials when agency annual reports are posted to websites



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