

Follow-Up on Audit Recommendations from 2013 to 2019

1.0 Summary

All of our value-for-money audit reports include specific recommended actions that aim to promote accountability, transparency, increased efficiency and cost-effectiveness and better service delivery for Ontarians.

An important part of our Office's work is to follow up on our past audits to assess the progress made by ministries, Crown agencies and broader-public-sector organizations (also collectively referred to as organizations) in implementing our recommended actions.

Two years after we table our audit reports, we follow up on the implementation status of our recommendations that organizations agreed to implement when the initial audit was completed (**Chapter 1** of this volume contains our follow-up work on recommendations in our *2018 Annual Report*). After the two-year follow-up is completed, as part of our continuing effort to track the status of our past recommendations and support increased implementation efforts, we continue to follow up on these recommendations.

This year, we returned to our annual reports of *2013*, *2014*, *2015* and *2016*, and we added the *2017 Annual Report*, to effectively “follow up on the follow-ups.” In **Section 4.0**, we also report on the implementation status of recommendations made by the Standing Committee on Public Accounts (Committee).

Between 2013 and 2017, we audited a total of 62 ministries, Crown agencies and broader-public-sector organizations, issued 66 value-for-money audit reports and recommended 1,496 (2012 to 2016—1,306) actions overall in value-for-money audit reports. This represents a 15% increase in total actions over what we followed up on last year.

From this year's continuing follow-up work, we noted the following:

- **Organizations continue to misrepresent their progress in implementing recommended actions when reporting to us.** We found that of the 186 value-for-money and Committee-recommended actions that organizations self-assessed as “fully implemented” this year, we assessed that only 24% (or 44) were actually fully implemented. Last year, of a total of 260 actions that organizations self-assessed as “fully implemented”, we assessed that only 36% (or 93), were in fact, fully implemented. Again, organizations misrepresenting their “fully implemented” statuses resulted in a significant use of time and resources by both our Office as well as the organizations.
- **Overall, the implementation rates of our recommended actions have increased from the time of our two-year follow-up to when we assessed their implementation this year, as shown in Figure 1.** The rate increased from 29% to 59% for recommended actions issued in 2013; from 41% to 72% for

Figure 1: Overview of Follow-Up of Our 2013 to 2017 Annual Reports Recommended Actions

Prepared by the Office of the Auditor General of Ontario

Continuous Follow-Up Year	% Fully Implemented	# of Recommended Actions Still Outstanding
2013 Recommended Actions		
At two-year follow-up (2015)	29	112
2017	49	79
2018	57	68
2019	59	63
2020	59	63
2014 Recommended Actions		
At two-year follow-up (2016)	41	172
2017	49	144
2018	66	95
2019	70	83
2020	72	78
2015 Recommended Actions		
At two-year follow-up (2017)	36	176
2018	52	133
2019	54	126
2020	56	120
2016 Recommended Actions		
At two-year follow-up (2018)	34	259
2019	41	229
2020	45	211
2017 Recommended Actions		
At two-year follow-up (2019)	31	245
2020	34	235

recommended actions issued in 2014; from 36% to 56% for recommended actions issued in 2015; from 34% to 45% for recommended actions issued in 2016; and from 31% to 34% for recommended actions issued in 2017.

- **Although the implementation rates are generally increasing, we are disappointed to see that this year the rates have increased only minimally.** As seen in **Figure 1**, the implementation rate of recommended actions from our *2013 Annual Report* did not change between 2019 and 2020, and there is only a small increase in the implementation rate for recommended actions from our *2014, 2015, 2016 and 2017 Annual Reports*. In some cases, recommended actions

remained outstanding due to potential program changes and long-term strategies, or due to changes resulting in the creation of new organizations. Some organizations also attributed the slower implementation of our recommended actions this year to COVID-19 and its impact on their regular operations. However, we requested organizations to submit updated statuses of their outstanding recommended actions as of March 31, 2020. The government did not declare a state of emergency until March 17, 2020, a difference of only about two weeks.

- **Implementation continues to lag for short-term recommendations.** We consider recommended actions as short-term if they

could reasonably be implemented within two years. This year we continue to note a lower-than-expected implementation rate for recommended actions considered to be short-term. The following short-term recommended actions remain outstanding: 29% from 2013 (seven years ago); 20% from 2014 (six years ago); 39% from 2015 (five years ago); 48% from 2016 (four years ago); and 64% from 2017 (three years ago). By now, we would have expected all of these recommended actions to be implemented.

- **Recommended actions addressing public reporting, access to care or services, and funding allocation have the lowest implementation rates.** From a review of all recommended actions issued from 2013 to 2017, we noted that those addressing public reporting, access to care or services, and funding have the lowest implementation rates. The following are some examples related to these categories with the lowest implementation rates:
 - In our 2016 report on Child and Youth Mental Health we recommended that the Ministry of Children, Community and Social Services ensure that accurate and meaningful results on the performance of the program are publicly reported to ensure the public's confidence in the program is maintained.
 - In our 2013 report on Rehabilitation Services at Hospitals we recommended that the Ministry of Health establish a province-wide co-ordinated system for rehabilitation so that Ontarians can receive the rehabilitation services they need when required.
 - In our 2017 report on Cancer Treatment Services we recommended that the Ministry of Health and Ontario Health (Cancer Care Ontario) evaluate and revise existing funding methods for radiation treatment to ensure funding reflects the actual services delivered by hospitals.
- **Some organizations are better at implementing our recommendations.** Fourteen

organizations, mainly Crown agencies and broader-public-sector organizations, had fully implemented 75% or more of our recommended actions from our 2013 to 2017 *Annual Reports*. These organizations included hospitals, Ontario Power Generation, the Financial Services Regulatory Authority of Ontario, the Ontario Energy Board, and the Independent Electricity System Operator.

- **Some organizations are slow to implement our recommended actions.** We noted that several of the organizations we audited were slow in implementing our recommended actions, and that many of the same issues we noted last year are still outstanding in 2020. We urge these organizations to take the actions needed to implement our recommended actions that they committed to implementing when we conducted our original audits. Most notably, the following organizations had low implementation rates and a high number of outstanding recommended actions.
 - The Ministry of Health was responsible for implementing 321 recommended actions from 19 different audit reports included in our annual reports from 2013 to 2017. Currently, 68% or 219 of these recommended actions remain outstanding. An example of an outstanding recommendation can be found in our 2014 report on Immunization, where we recommended that the Ministry obtain and review information on vaccine wastage by each health-care provider, and follow up on providers with higher wastage levels to minimize vaccine wastage and maintain vaccine potency.
 - The Ministry of Children, Community and Social Services was responsible for implementing 118 recommended actions from seven different audits conducted between 2013 and 2017. Currently, 55% or 65 of these actions are still outstanding. The audits with the highest number of outstanding recommended actions are the Settlement

and Integration Services for Newcomers in our 2017 Annual Report, with 86% or 19 of 22 still outstanding, and the Residential Services for People with Developmental Disabilities in our 2014 Annual Report, with 41% or 13 of 32 still outstanding. For example, in our report on Settlement and Integration Services for Newcomers audit, we recommended that the Ministry assess the effectiveness of its communication efforts to ensure newcomers are aware of available services that can help them successfully settle and integrate in Ontario.

- The Ministry of the Environment, Conservation and Parks was responsible for implementing 87 recommended actions from five audit reports between 2013 and 2017. Currently 63%, or 55, remain outstanding from these reports. The majority of the outstanding actions are related to two reports from 2016, Environmental Approvals and Environmental Assessments. An example of an outstanding recommendation can be found in our 2016 report on Environmental Approvals where we recommended that the Ministry establish guidelines and targets for the timely review and update of existing Environmental Compliance Approvals.
- The Ministry of Education was responsible for implementing 116 recommended actions from five audit reports between 2013 and 2017, of which 43%, or 50 actions, were still outstanding. An example of an outstanding recommendation can be found in our 2017 report on Ministry Funding and Oversight of School Boards where we recommended that the Ministry complete its review of the process school boards use when considering school closures and work with school boards to address the issues uncovered in the review to work toward achieving the appropriate level of physical infrastructure required to meet current and future needs.
- The Ministry of the Solicitor General was responsible for implementing 57 recommended actions from two audit reports, Emergency Management in Ontario (2017) and Adult Community Corrections and Ontario Parole Board (2014). Currently, 72% or 41 of these recommended actions remain outstanding. An example of an outstanding recommendation can be found in our report on Emergency Management in Ontario where we recommended that the Ministry, through the Provincial Emergency Management Office, work with ministries and municipalities to determine what prevention and mitigation activities are being done in the province to ensure that Ontario is making reasonable efforts to prevent potential hazards or mitigate their impacts, and that these efforts are co-ordinated with emergency management programs. Implementing this recommended action may have helped the province in its response to the COVID-19 pandemic.
- **Some organizations were also slow to implement the recommended actions issued by the Standing Committee on Public Accounts (Committee).** We noted that for some of the organizations audited, there was very slow progress toward implementing the Committee's recommendations. Three of the organizations noted below, also noted in our *2019 Annual Report*, continue to show slow implementation of the Committee's recommended actions. They are as follows:
 - The Ministry of Health was responsible for implementing a total of 103 recommended actions from six reports, of which more than two-thirds remain outstanding.
 - The Ministry of Labour, Training and Skills Development was responsible for implementing a total of 25 recommended actions from the Committee's 2017 report on our audit of Employment Ontario; 80% of these recommended actions remain outstanding.

- The Ministry of Economic Development, Job Creation and Trade was responsible for implementing nine recommended actions from the Committee’s 2017 report on our audit of University Intellectual Property; 78% of these recommended actions remain outstanding.

2.0 How We Evaluated Implementation

We recommended a total of 1,496 actions in our *2013 to 2017 Annual Reports*. Based on our review this year, we agreed with the organizations that 50 of the actions were “no longer applicable,” mainly because of changes in legislation or policies resulting in the organization no longer having responsibility to implement the recommended action. This left a total of 1,446 recommended actions.

For the remaining recommended actions, we asked organizations to self-assess their progress

in implementing their outstanding recommended actions, as of March 31, 2020, and to provide appropriate documentation to support their assessments.

Our review work consisted of inquiries and reviews of the supporting documentation for those recommended actions reported to be fully implemented to gain assurance that the recommended action was, in fact, fully implemented. Where necessary, we also conducted sample testing to help determine the status.

We also reviewed information and documentation for recommended actions assessed as “no longer applicable” and “will not be implemented” to determine the reasonableness of the rationale for not completing them.

We conducted our work between April 1, 2020, and September 30, 2020, and obtained written representation from the organizations on October 16, 2020, that they provided us with a complete update of the status of the recommendations we made in the original audits. **Figure 2** provides a timeline of our continuing follow-up work on recommended actions that were issued in past reports.

Figure 2: Annual Timeline for Continuous Follow-Up Work

Prepared by the Office of the Auditor General of Ontario

Time Period	Follow-Up Work
January to beginning of February	<ul style="list-style-type: none"> • Send commencement letters to Deputy Ministers, Assistant Deputy Ministers, Chief Executive Officers/Presidents and Vice Presidents • Send listing of outstanding recommended actions to ministries, Crown agencies, and broader-public-sector organizations (collectively referred to as organizations)
Beginning of February to end of March	<ul style="list-style-type: none"> • Obtain implementation status and supporting documentation from organizations for outstanding recommended actions by March 31 of each year
April to October	<ul style="list-style-type: none"> • Work with organizations to obtain sufficient appropriate evidence to support implementation statuses • Review supporting documentation for each recommended action. In certain cases, also conduct further sample testing to determine the appropriate statuses of recommended actions. • Upon completion of continuous follow-up work and discussions with management, where necessary, issue final summaries of implementation statuses for each report • Obtain confirmations of the final summaries of implementation statuses from organizations • Obtain signed Management Representation Letters from organizations
November to December	<ul style="list-style-type: none"> • Prepare consolidated continuous follow-up report • Consolidated continuous follow-up report is included into the Office of the Auditor General of Ontario’s Annual Report which is tabled in the Legislature

As this follow-up work is not an audit, we cannot provide complete assurance that the recommended actions have been implemented effectively.

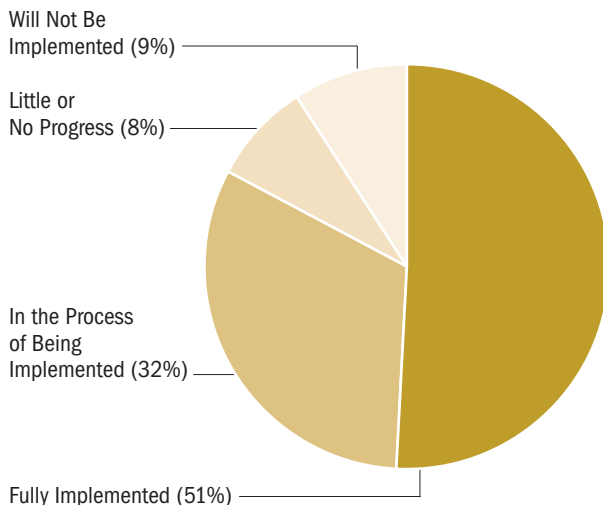
3.0 Detailed Observations for the Follow-up on Value-for-Money Audit Recommendations

3.1 Small Improvement Noted in the Full Implementation Rate of Recommendations Followed Up on Last Year

Of the total 1,446 recommended actions that we expected to be implemented from our 2013 to 2017 Annual Reports, we found that 51% had been fully implemented, as shown in **Figure 3**. For the remaining recommended actions, 32% were in the process of being implemented, a further 8% had little or no progress made on them, and for 9% the organizations determined that the recommendations would not be implemented (as discussed in **Section 3.7**).

Figure 3: Implementation Status of Recommended Actions Issued in Our 2013 to 2017 Annual Reports, as of March 31, 2020

Prepared by the Office of the Auditor General of Ontario



The full implementation rate of the total 1,136 recommended actions issued that we expected to be implemented from our 2013, 2014, 2015 and 2016 Annual Reports increased slightly, from 54% in 2019 to 57% in 2020.

For the first time this year, 360 recommended actions from our 2017 Annual Report were added to our continuing follow-up work. Currently 34% of these recommended actions have been fully implemented, a slight increase from the 31% that we reported in our 2019 Annual Report when we followed up on these recommended actions two years after issuing them.

As shown in **Appendix 1**, of the 54 organizations with recommended actions issued in our 2013 to 2016 Annual Reports, 16 had fully implemented 75% or more of our recommended actions. Organizations making the most improvements in implementing our recommended actions this year include the Ministry of Infrastructure, the Ontario Energy Board and Ontario Health—E-Health Ontario.

In addition to making little improvement in implementing our recommended actions this year, the Ministry of Health, the Ministry of the Environment, Conservation and Parks, the Ministry of Long-Term Care, the Ministry of Economic Development, Job Creation and Trade, Local Health Integration Networks, as well as some school boards and Children's Aid Societies have implemented less than 50% of the recommended actions that we issued in our 2013 to 2016 Annual Reports.

Figure 4 provides a detailed breakdown by year of the status of recommended actions issued in our 2013, 2014, 2015, 2016 and 2017 Annual Reports.

The progress of implementing the recommended actions in each of the 2013, 2014, 2015 2016 and 2017 Annual Reports can be seen in **Figure 5**, beginning at the initial two-year follow-up and in 2017, 2018, 2019 and 2020, after we began tracking the implementation rates subsequent to the initial follow-up. The full implementation rate of ministries, Crown agencies and broader-public-sector organizations from the time of our two-year follow-up has trended upwards: from 29% to 59%

Figure 4: Implementation Status of Recommended Actions Issued in Our 2013 to 2017 Annual Reports, as of March 31, 2020

Prepared by the Office of the Auditor General of Ontario

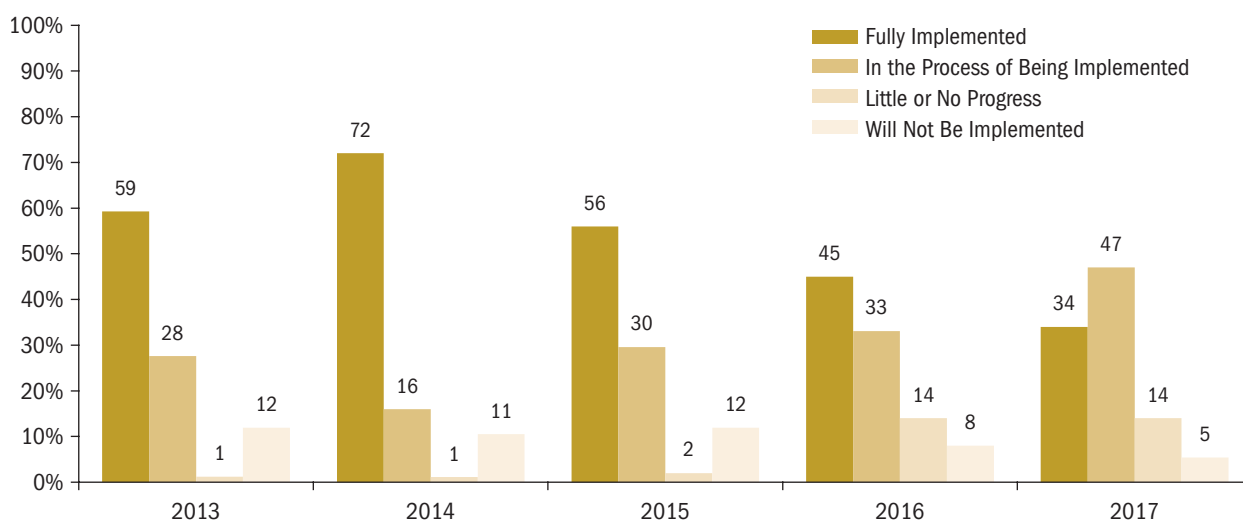


Figure 5: Progress Toward Full Implementation of Recommended Actions Issued in Our 2013 to 2017 Annual Reports

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Annual Report Year	# Issued	Implementation Rate (%)				
		At Two-Year Follow-Up	2017 Continuous Follow-Up	2018 Continuous Follow-Up	2019 Continuous Follow-Up	2020 Continuous Follow-Up
2013	158	29	49	57	59	59
2014	294	41	49	66	70	72
2015	276	36	n/a*	52	54	56
2016	408	34	n/a*	n/a*	41	45
2017	360	31	n/a*	n/a*	n/a*	34

* The recommended actions issued in our 2015, 2016 and 2017 Annual Reports were not subject to the continuous follow-up work for the noted year(s).

for recommended actions issued in 2013; from 41% to 72% for recommended actions issued in 2014; from 36% to 56% for recommended actions issued in 2015; from 34% to 45% for recommended actions issued in 2016; and from 31% to 34% for actions issued in 2017.

However, as seen in **Figure 5**, the full implementation rate of recommended actions from our 2013 Annual Report did not change between 2019 and 2020, and there is only a small increase in the full implementation rate for recommended actions from our 2014, 2015, 2016 and 2017 Annual Reports. In some cases, recommended actions remained out-

standing due to changes in programs and long-term strategies. Some organizations, such as the Ministry of Health, the Ministry of Long-Term Care and the Ministry of Education, also attributed the slower implementation of our recommended actions this year to COVID-19 and its impact on the organizations' regular operations. However, we requested organizations to submit updated statuses of their outstanding recommended actions as of March 31, 2020. The government did not declare a state of emergency until March 17, 2020, a difference of only about two weeks.

The Standing Committee on Public Accounts (Committee) can use this report to hold ministries, Crown agencies and broader-public-sector organizations, where applicable, accountable for recommended actions they committed to implementing. In **Appendix 2**, we have prepared possible questions that the Committee can consider using to hold organizations accountable for implementing recommended actions that we have issued in past reports.

3.2 Positive Impacts of Implemented Recommendations on Ontarians

Many of the recommended actions in our value-for-money audit reports from 2013 to 2017 that have been fully implemented identified areas where services can be delivered more effectively to those who use them, or in ways that help ensure that taxpayer dollars are spent more economically and efficiently.

Some examples of recommended actions recently assessed as fully implemented include:

- Large community hospitals monitored bed-wait time by acute-care wards and investigated significant delays so that patients can be transferred from emergency to an acute-care bed on a timely basis to reduce their waits in emergency rooms.
- The Ministry of Education developed guidelines to assist program advisors in assessing the competence of new child-care applicants in establishing their operations within a safe and healthy environment that encourages the social, emotional and intellectual development of children.
- The Ministry of the Environment, Conservation and Parks developed guidance for ministries so that they could consistently incorporate the social cost of carbon into their decision-making, rather than only considering the financial costs of their decisions.
- The Ministry of Municipal Affairs and Housing worked with municipal service managers

to simplify the rent-geared-to-income calculation to reduce errors in calculating the applicable rent due from tenants, and also to help tenants understand and comply with the rules on declaring income.

- Metrolinx implemented system controls to ensure that authorized payments made to contractors do not exceed the approved or authorized increased budget.
- Ontario Health—Cancer Care Ontario worked with the Ministry of Health and hospitals to establish a protocol for communication, drug-sharing and prioritizing patients in the event of a cancer-drug shortage.

3.3 Recommendations Addressing Areas of Importance to Ontarians Have Not Been Implemented

We remain concerned about the recommended actions issued five or more years ago that have still not been implemented. Specifically, 41% of the 158 recommended actions issued in 2013 (seven years ago); 28% of the 294 recommended actions issued in 2014 (six years ago); and 44% of the 276 recommended actions issued in 2015 (five years ago) still remain outstanding, as shown in **Figure 5**. By now, we would have expected all of these recommended actions to be implemented.

Many of the recommended actions not yet implemented from our *2013 to 2015 Annual Reports* address areas important to Ontarians such as social services, health and education. Some examples:

- In our 2015 report on the Child Protection Services Program—Ministry, we recommended that the Ministry of Children, Community and Social Services analyze the outcomes of children who received protection services to identify opportunities to improve protection services and ultimately the future of these children.
- In our 2015 report on Long-Term-Care Home Quality Inspection Program, we recommended that the Ministry of Long-Term Care

hold long-term-care homes accountable by monitoring their performance using inspection results.

- In our 2015 report on Student Transportation we recommended that the Ministry of Education, in conjunction with school boards, set standards on eligibility for transportation services, especially home-to-school walking distances for students, for greater consistency in transportation services across school boards.
- In our 2014 report on Palliative Care we recommended that the Ministry of Health, with stakeholders, develop and implement standardized patient eligibility practices for similar palliative-care services to ensure similar access to similar services across the province.
- In our 2013 report on Violence Against Women we recommended that the Ministry of Children, Community and Social Services review the feasibility of implementing a system to determine whether women who are referred elsewhere by an agency due to capacity issues actually receive the needed services.

3.4 Implementation of Short-Term Recommendations Taking Longer than Expected

For the purposes of analysis, our Office classified outstanding recommended actions, at the time of the audit, into what would be reasonable time frames for ministries, Crown agencies and broader-public-sector organizations to implement

recommended actions: either two years (short-term) or five years (long-term).

Of the total recommended actions from our *2013 to 2017 Annual Reports*, about 70% were considered to be short-term actions. **Figure 6** shows the recommended actions from our *2013 to 2017 Annual Reports* and the percentages that were still outstanding in each of the follow-up years 2017, 2018, 2019 and 2020.

While the percentage of outstanding short-term recommended actions has decreased for each annual report year, 29% of the 74 recommended actions issued in 2013, 20% of the 220 issued in 2014, 39% of the 204 issued in 2015, 48% of the 303 issued in 2016, and 64% of the 252 issued in 2017 were still outstanding. By now, we would have expected all of the short-term recommended actions from our *2013 to 2017 Annual Reports* to be implemented. Also, as seen in **Figure 6**, between 2019 and 2020, there were only minimal decreases in the percentage of outstanding short-term recommended actions.

3.5 Some Organizations Continue to Be Slow to Implement Our Recommended Actions

Figure 7 shows the implementation rates for the 62 ministries, Crown agencies and broader-public-sector organizations that we audited from 2013 to 2017. Of these organizations, 14 had implemented 75% or more of our recommended actions, 24 had fully implemented 50% to 74% of

Figure 6: Short-Term¹ Recommended Actions Outstanding

Prepared by the Office of the Auditor General of Ontario

Annual Report Year	# Issued	% Outstanding in 2017	% Outstanding in 2018	% Outstanding in 2019	% Outstanding in 2020
2013	74	38	31	29	29
2014	220	39	25	22	20
2015	204	n/a ²	44	41	39
2016	303	n/a ²	n/a ²	52	48
2017	252	n/a ²	n/a ²	n/a ²	64

1. Short-term recommended actions are those that can be reasonably implemented within two years.

2. The recommended actions issued in our *2015, 2016 and 2017 Annual Reports* were not subject to the continuous follow-up work for the noted year(s).

Figure 7: Percentage of Recommended Actions Issued in Our 2013 to 2017 Annual Reports Fully Implemented and in the Process of Being Implemented, as of March 2020





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Figure 7a: Organizations with More than 30 Recommended Actions	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Psychiatric Hospitals (4) ¹	96	4	100
Treasury Board Secretariat	84	13	97
Hospitals (6) ²	76	18	94
Ministry of Energy, Northern Development and Mines	71	21	92
Metrolinx	70	19	89
Ministry of Government and Consumer Services	69	27	96
Infrastructure Ontario	61	34	95
Universities (3) ³	61	16	77
Ministry of Labour, Training and Skills Development ⁴	60	27	87
Ontario Health ⁵	59	41	100
Ministry of Education	57	14	71
Ministry of Children, Community and Social Services	45	36	81
Local Health Integration Networks ⁶	43	32	75
School Boards (6) ⁷	41	37	78
Children's Aid Societies (7) ⁸	37	63	100
Ministry of the Environment, Conservation and Parks	37	44	81
Ministry of Health	32	44	76
Ministry of the Solicitor General	28	46	74

	Implementation rate of 75% or more
	Implementation rate between 50% and 74%
	Implementation rate between 25% and 49%
	Implementation rate of less than 25%





- Psychiatric hospitals: Centre for Addiction and Mental Health, 100%; Ontario Shores Centre for Mental Health Sciences, 100%; The Royal Ottawa Health Group, 100%; Waypoint Centre for Mental Health Care; 86%.
- Hospitals by report:
 - Rehabilitation Services at Hospitals: Hamilton Health Sciences, 79%; Providence Healthcare, 64%; The Ottawa Hospital, 62%.
 - Large Community Hospital Operations: Rouge Valley Health System, 100%; Windsor Regional Hospital, 75%; Trillium Health Partners, 70%.
- Universities: McMaster University, 71%; University of Toronto, 61%, University of Waterloo 50%.
- In early 2020, responsibility for implementation of the outstanding recommendations for the Provincial Nominee Program report, issued in the Office of the Auditor General of Ontario's 2014 Annual Report, was transferred from the Ministry of Economic Development, Job Creation and Trade to the Ministry of Labour, Training and Skills Development. Four recommended actions remained outstanding to be addressed by the Ministry of Labour, Training and Skills Development. For comparative purposes, the information presented as of 2019 has been adjusted to reflect this change.
- The implementation rate for Ontario Health includes recommendations that originated with Cancer Care Ontario and eHealth Ontario, which are now part of Ontario Health. The recommendations to Ontario Health were from the following two audit reports, with the following implementation rates:
 - Cancer Care Ontario—Cancer Treatment Services, 64%; and
 - e-Health Ontario—Electronic Health Records' Implementation Status, 50%.
- The implementation rate for Local Health Integration Networks (LHINs) includes recommendations that originated with Community Care Access Centres, which are now part of the LHINs. The recommendations to LHINs were from the following four audit reports, with the following implementation rates:
 - Ontario Health (Shared Services) co-ordinated responses for the following reports:
 - Community Care Access Centres—Home Care Program: 56%
 - LHINs—Local Health Integration Networks: 56%
 - LHINs—Community Health Centres: 20%
 - Specialty Psychiatric Hospital Services: 0%
- School Boards by report:
 - Healthy Schools Strategy: York Catholic, 70%; Hamilton-Wentworth, 50%; Trillium Lakelands, 10%.
 - School Boards' Management of Financial and Human Resources: Hastings and Prince Edward, 52%; Toronto Catholic, 43%; Halton Catholic, 35%; Hamilton-Wentworth, 30%.
- Children's Aid Societies: Districts of Sudbury and Manitoulin, 57%; Family and Children's Services of the Waterloo Region, 57%; Simcoe Muskoka Family Connexions, 43%; Family and Children's Services of Frontenac, Lennox and Addington, 29%; Hamilton, 29%; Toronto, 29%; Durham, 14%.

Figure 7b: Organizations with 11–30 Recommended Actions	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Ontario Power Generation	100	0	100
Financial Services Regulatory Authority of Ontario	88	8	96
Ontario Energy Board	82	9	91
Independent Electricity System Operator	75	20	95
Child and Youth Mental Health Centres (4) ¹	64	32	96
Transportation Consortia (3) ²	59	22	81
Ministry of Transportation	57	32	89
Ministry of Long-Term Care	43	57	100
Tribunals Ontario	35	48	83
Ministry of Economic Development, Job Creation and Trade ³	32	25	57
Ministry of Municipal Affairs and Housing	30	22	52
Ministry of Agriculture, Food and Rural Affairs	17	67	84

	Implementation rate of 75% or more
	Implementation rate between 50% and 74%
	Implementation rate between 25% and 49%
	Implementation rate of less than 25%

1. Child and Youth Mental Health Centres: Children's Centre Thunder Bay, 71%; Kinark Child and Family Services, 71%; Youthdale Treatment Centres, 71%; Vanier Children's Services, 43%.
2. Transportation Consortia: Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%.
3. In early 2020, responsibility for implementation of the outstanding recommendations for the Provincial Nominee Program report, issued in the Office of the Auditor General of Ontario's 2014 Annual Report, was transferred from the Ministry of Economic Development, Job Creation and Trade to the Ministry of Labour, Training and Skills Development. Four recommended actions remained outstanding to be addressed by the Ministry of Labour, Training and Skills Development. For comparative purposes, the information presented as of 2019 has been adjusted to reflect this change.

Figure 7c: Organizations with 1–10 Recommended Actions	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Women's Issues	100	0	100
Ontario Parole Board	67	0	67
Ministry of Infrastructure	60	40	100
AgriCorp	50	25	75
Ministry of Finance	0	100	100
Ontario Association of Children's Aid Societies	0	50	50

	Implementation rate of 75% or more
	Implementation rate between 50% and 74%
	Implementation rate between 25% and 49%
	Implementation rate of less than 25%

our recommended actions, 19 had implemented 25% to 49% of our recommended actions and five had implemented fewer than 25% of our recommended actions. Most notably, the following organizations had low implementation rates and a high number of outstanding recommended actions.

Ministry of Health

The Ministry of Health was responsible for implementing 321 recommended actions in 19 audits between the years 2013 and 2017. Currently, 68%, or 219, of these recommended actions remain outstanding, including the following:

- **Housing and Supportive Services for People with Mental Health Issues (Community-Based)**—Of the 34 recommended actions we issued in 2016, 97%, or 33, remain outstanding. Some of these recommended actions addressed having adequate information to cost-effectively oversee, co-ordinate and deliver housing with support services to people with mental illness. For example, we recommended that the Ministry collect overall information on wait lists and wait times by region on a regular basis to obtain a clearer picture of the demand for mental health supportive housing for the purposes of short-term and long-term planning.
- **Physician Billing**—Of the 29 recommended actions we issued in 2016, 69%, or 20, were still outstanding. Many of these recommended actions relate to the economy and effectiveness of physician payment models in meeting the needs of Ontarians. For example, we recommended that the Ministry regularly monitor and determine whether physicians participating in patient-enrolment models are meeting all their regular and after-hours requirements to ensure patients are able to access their family physicians in a timely manner when needed, and also to reduce the strain on emergency departments in hospitals.
- **Immunization**—Of the 25 recommended actions we issued in 2014, 76%, or 19, were still outstanding. Many of these recommended actions relate to the Ministry's monitoring and promotion of Ontario's immunization program so that it protects Ontarians against vaccine-preventable diseases in an efficient and effective manner. For example, we recommended that the Ministry obtain and review information on vaccine wastage by each health-care provider, and follow up on providers with higher wastage levels to minimize vaccine wastage and maintain vaccine potency.

Ministry of Children, Community and Social Services

The Ministry of Children, Community and Social Services was responsible for implementing 118 recommended actions in seven audits between 2013 and 2017. Currently, 55%, or 65, of the actions remain outstanding. The audits with the highest number of outstanding recommended actions are for Settlement and Integration Services for Newcomers from our *2017 Annual Report*, which has 86%, or 19 of 22, still outstanding, and the audit of Residential Services for People with Developmental Disabilities from our *2014 Annual Report*, which has 41%, or 13 of 32, still outstanding.

Some of the outstanding recommended actions address effectiveness, funding, access to and quality of care or services. For example, in our Settlement and Integration Services for Newcomers audit, we recommended that to ensure newcomers are aware of available services that can help them successfully settle and integrate in Ontario, the Ministry should assess the effectiveness of its communications efforts to identify and act on areas of weakness.

Ministry of the Environment, Conservation and Parks

The Ministry of the Environment, Conservation and Parks was responsible for implementing 87 recommended actions from five audit reports between 2013 and 2017, of which 63%, or 55, still remain outstanding. The majority of the outstanding actions relate to the following audit reports:

- **Environmental Approvals**—Of the 30 recommended actions we issued in 2016, 73%, or 22, are still outstanding. Many of these actions addressed areas such as effectiveness, monitoring and oversight. For example, we recommended the Ministry establish guidelines and targets for the timely review and update of existing Environmental Compliance Approvals.
- **Environmental Assessments**—Of the 21 recommended actions we issued in 2016, 81%,

or 17, are still outstanding. Many of these actions addressed areas such as effectiveness and governance. For example, we recommended that the Ministry review and revise the *Environmental Assessment Act* to ensure that projects with the potential for significant negative environmental impact are assessed, and to clarify the types of government plans and programs that must undergo an environmental assessment. Subsequent to our March 31, 2020, assessment date, the government enacted the *COVID-19 Economic Recovery Act, 2020*, which received royal assent on July 21, 2020. This Act includes significant amendments to key environmental legislation such as the *Environmental Assessment Act*. The impact of these amendments, including the implementation of our outstanding recommendations, is unknown at this time as the related regulations have not yet been filed.

Ministry of Education

The Ministry of Education was responsible for implementing 116 recommended actions from five audit reports between 2013 and 2017, of which 43%, or 50, were still outstanding. Many of the outstanding actions are related to the following audit reports:

- **Ministry Funding and Oversight of School Boards**—Of the 21 recommended actions we issued in 2017, 86%, or 18, remain outstanding. Many of these outstanding actions related to the Ministry’s monitoring or oversight of school boards. For example, we recommended the Ministry complete its review of the process school boards use when considering school closures and work with school boards to address the issues uncovered in the review to work toward achieving the appropriate level of physical infrastructure required to meet current and future needs.
- **Private Schools**—Of the 29 recommended actions we issued in 2013, 41%, or 12, remain outstanding. Many of these outstanding

actions related to the Ministry’s oversight of private schools. For example, we recommended the Ministry of Education consider assigning an Ontario Education Number to all private school students attending non-credit-granting schools to help verify compulsory school attendance.

Ministry of the Solicitor General

The Ministry of the Solicitor General was responsible for implementing 57 recommended actions from two audits, Emergency Management in Ontario, conducted in 2017, and Adult Community Corrections and Ontario Parole Board, conducted in 2014. Currently, 72% or 41 of these recommended actions remain outstanding.

Many of these recommended actions addressed areas such as effectiveness, governance and economy. For example, our audit of Emergency Management in Ontario recommended the Ministry, through the Provincial Emergency Management Office, work with ministries and municipalities to determine what prevention and mitigation activities are being done in the province to ensure that Ontario is making reasonable efforts to prevent potential hazards or mitigate their impacts, and that these efforts are co-ordinated with emergency management programs. Implementing this recommended action may have helped the province in its response to the COVID-19 pandemic.

Ministry of Labour, Training and Skills Development

The Ministry of Labour, Training and Skills Development was responsible for implementing 99 recommended actions from three audit reports, Provincial Nominee Program, conducted in 2014; Employment Ontario, conducted in 2016; and Settlement and Integration Services for Newcomers, conducted in 2017. Currently, 40%, or 40, of these recommended actions remain outstanding.

Many of these recommended actions addressed areas such as effectiveness, funding and the need

for better monitoring. For example, our audit of Employment Ontario recommended that the Ministry identify reasons why individuals do not complete their apprenticeship programs and required the Ministry to take the actions needed to address these reasons.

3.6 Low Implementation Rates for Recommendations Relating to Public Reporting, Access to Care or Services, and Funding

We categorized the recommended actions we issued between 2013 and 2017 by the areas they addressed, as shown in **Figure 8**.

The categories with the lowest implementation rates address public reporting, access to care or services, and funding allocations. The following are some examples related to these categories with the lowest implementation rates:

- In our 2016 report on Child and Youth Mental Health we recommended that the Ministry of Children, Community and Social Services ensure that accurate and meaningful results on the performance of the program are publicly reported to ensure the public's confidence in the program is maintained.
- In our 2013 report on Rehabilitation Services at Hospitals we recommended that the Ministry of Health establish a province-wide co-ordinated system for rehabilitation so that Ontarians can receive the rehabilitation services they need when required.
- In our 2017 report on Cancer Treatment Services we recommended that the Ministry of Health and Ontario Health—Cancer Care Ontario evaluate and revise existing funding methods for radiation treatment to ensure funding reflects the actual services delivered by hospitals.

Figure 8: Full Implementation Rate by Category¹ of Actions Recommended in Our 2013 to 2017 Annual Reports, as of March 31, 2020

Prepared by the Office of the Auditor General of Ontario

Category ¹	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B)	Full Implementation Rate (B/A) (%)
Internal Controls	36	28	78
Information Technology	57	41	72
Other ²	7	5	71
Human Resources	27	18	67
Compliance	101	65	64
Governance	141	84	60
Quality of Care or Services	66	39	59
Monitoring and/or Oversight	217	119	55
Efficiency	66	33	50
Economy	150	71	47
Collect/Analyze Data	93	42	45
Enforcement	43	19	44
Education/Promotion	49	21	43
Effectiveness	228	97	43
Funding	56	20	36
Access to Care/Services	76	26	34
Public Reporting	33	11	33

1. Recommended actions have been assigned to a primary category, but more than one category may apply.

2. "Other" category comprises five recommended actions related to communications and two related to developing strategies.

The categories with the highest implementation rates are those dealing with internal controls, information technology, human resources and compliance.

Based on these results, there continue to be opportunities for improvements to public reporting, access to care or services, and funding allocations to ensure that value for money is achieved.

3.7 Some Recommendations Will Not Be Implemented

Of the 1,446 recommended actions that we issued between 2013 and 2017 and expected to be implemented by now, 131 (including 90 actions that were noted last year) will not be implemented by the relevant organizations.

The additional 41 recommended actions that organizations noted will not be implemented this year are listed in **Appendix 3**, along with the organizations' rationale for not implementing them, and the impact on Ontarians of not implementing these recommended actions. We continue to believe that these recommended actions should be implemented. Thirty-one percent of these actions recommended improvements to education or promotion, or addressed the effectiveness of programs or services.

3.8 Outstanding 2012 Recommended Actions Are No Longer Followed Up

At the completion of our continuing follow-up work in 2019, 13 ministries, Crown agencies and broader-public-sector organizations still had 47 of our recommended actions from our *2012 Annual Report* outstanding—more than seven years after they were issued. We expected that the majority of these would have been implemented by now. We are no longer following up on the 2012 recommended actions. Instead, we will factor the risks remaining from the related outstanding issues into our risk-based approach in selecting future audits.

The 2012 recommended actions that were not implemented addressed areas such as access to care or services, effectiveness and economy. Examples include:

- **Independent Health Facilities**—We recommended the Ministry of Health consider the costs and benefits of introducing a standardized referral form that restricts physicians from recommending a preferred facility for diagnostic services and also indicates that patients can go to other facilities that are listed on the Ministry's website.
- **Youth Justice Services Program**—We recommended the Ministry of Children, Community and Social Services improve utilization rates by reducing bed capacity in significantly underused facilities.
- **Tax Collection**—We recommended the Ministry of Finance maximize recovery of unpaid taxes by obtaining legislative authority to allow it to take legal action to collect debts from businesses and individuals residing outside the province.

4.0 Detailed Observations for the Follow-Up on Recommendations Issued by the Standing Committee on Public Accounts from 2015 to Early 2019

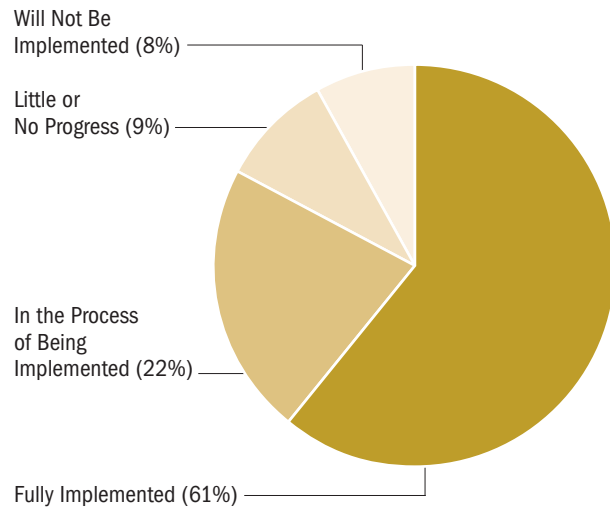
Starting in 2015, our Office began assisting the Standing Committee on Public Accounts (Committee) in following up on the status of its recommended actions to organizations. The Committee issued 397 recommended actions from March 2015 to March 2019, which we initially followed up on in our *2015 to 2019 Annual Reports*. These recommended actions involved 29 ministries, Crown agencies and broader-public-sector organizations,

which were the subject of the 28 Committee reports listed in **Appendix 4**.

Based on our review, we agreed with the organizations that 10 of the actions were “no longer applicable,” mainly due to changes in legislation or policies resulting in the organizations no longer having responsibility for the recommended actions.

Figure 9: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts between March 2015 and March 2019, as of March 31, 2020

Prepared by the Office of the Auditor General of Ontario



This left a total of 387 recommended actions that we followed up.

The organizations have fully implemented 61% of these 387 recommended actions. Of the remaining actions, 22% are in the process of being implemented, a further 9% had little or no progress made on them and for 8% the organizations determined that the recommendations would not be implemented (as discussed in **Section 4.4**).

Figure 9 provides the overall status of the recommended actions issued by the Committee from March 2015 to March 2019. **Figure 10** provides a breakdown of the status of the recommended actions from March 2015 to March 2019, by the year we initially followed up on them. We noted the following full implementation rates by year: 80% for 2015; 88% for 2016; 59% for 2017; 45% for 2018; and 63% for 2019.

4.1 Small Improvement Noted in the Implementation Rate of Committee Recommendations Followed Up on Last Year

Last year, in our *2019 Annual Report*, we reported that the implementation rate of the total 342 recommended actions issued by the Committee

Figure 10: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts, by Annual Report Year

Prepared by the Office of the Auditor General of Ontario

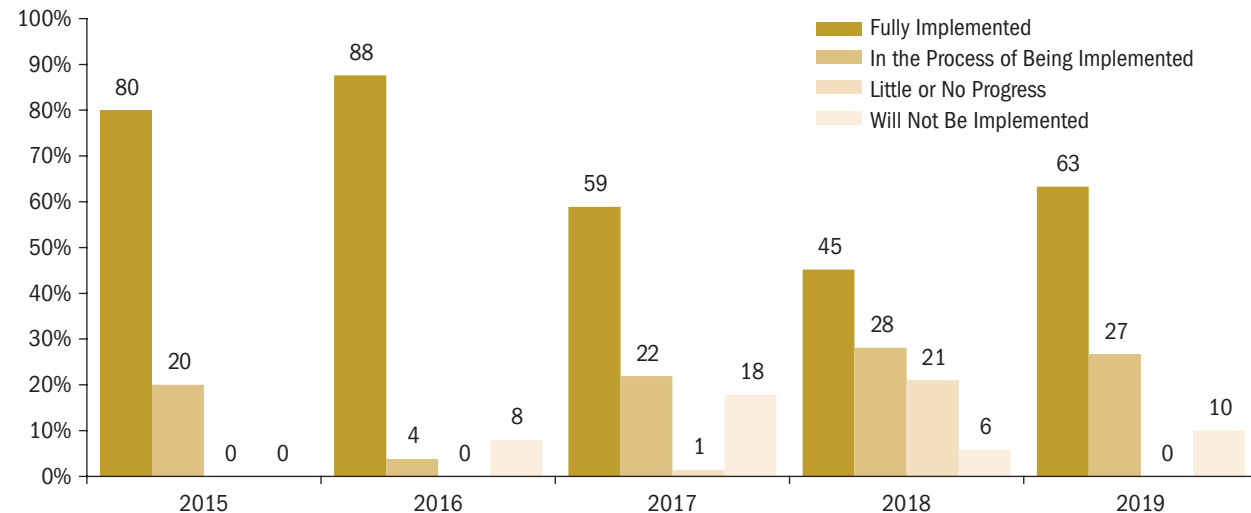


Figure 11: Increase in the Full Implementation Rate from 2019 to 2020 for the Recommended Actions Issued by the Standing Committee of Public Accounts between March 2015 and April 2018

Prepared by the Office of the Auditor General of Ontario

Organization ¹	Full Implementation Rate, 2020 (%)	Full Implementation Rate, 2019 (%)	Increase between 2019 and 2020 (%)
Ministry of Government and Consumer Services	57	43	14
Ministry of Transportation	88	76	12
Metrolinx	71	67	4
Ministry of Labour, Training and Skills Development	20	16	4
Ontario Health ²	90	90	0
Treasury Board Secretariat	89	89	0
Financial Services Regulatory Authority of Ontario	87	87	0
Hospitals (3) ³	83	83	0
Ministry of Energy, Northern Development and Mines	81	81	0
Universities (5) ⁴	58	58	0
Ministry of Children, Community and Social Services	55	55	0
Ministry of Long-Term Care	48	48	0
Ministry of Education	47	47	0
Local Health Integration Networks	40	40	0
Ministry of Health	33	33	0
Ministry of Economic Development, Job Creation and Trade	22	22	0

1. Six organizations that had fully implemented all of the Committee's recommendations as of last year are not included in the table: Ministry of Colleges and Universities, Ministry of Infrastructure, Women's Issues, Infrastructure Ontario, Independent Electricity System Operator and Ontario Power Generation.

2. The implementation rate for Ontario Health includes recommendations that originated with Cancer Care Ontario, which is now part of Ontario Health.

3. Implementation rates of individual hospitals: Rouge Valley Health System, 100%; Windsor Regional Hospital, 76%; Trillium Health Partners, 71%.

4. Implementation rates of individual universities by report:

- University Undergraduate Teaching Quality: University of Ontario Institute of Technology, 50%; Brock University, 25%; University of Toronto, 25%.

- University Intellectual Property: McMaster University, 100%; University of Toronto, 100%; University of Waterloo, 50%.

from March 2015 to March 2018 was 59%. In 2020, 60% of these recommended actions have been fully implemented. In addition, of the 45 recommended actions issued by the Committee from April 2018 to March 2019 included in our follow-up work for the first time this year, 63% had been fully implemented. Overall, in 2020, the implementation rate for all recommended actions issued by the Committee from March 2015 to March 2019 was 61%, as seen in **Figure 9**.

We also noted some improvements in the implementation rates for four of the organizations followed up on last year, as shown in **Figure 11**. For the majority of the organizations, there was no change in implementation rates from 2019 to 2020.

The lack of change for some of these organizations is due to reasons noted in **Section 3.1**.

4.2 Some Organizations Better Than Others at Implementing Committee Recommendations





Figure 12 shows that of the 29 organizations that we followed up on this year that were the subject of the Committee's reports tabled between March 2015 and March 2019, 15 had fully implemented 75% or more of the Committee's recommended actions, which is unchanged from 2019.

Nine organizations had fully implemented all of the Committee's recommended actions: Ministry

Figure 12: Percentage of Full Implementation of Recommended Actions Issued by the Standing Committee on Public Accounts between March 2015 and March 2019, as of March 31, 2020

Prepared by the Office of the Auditor General of Ontario

Organization	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B)	Full Implementation Rate (B/A) (%)
Ontario Power Generation	17	17	100
Independent Electricity System Operator	11	11	100
Infrastructure Ontario	10	10	100
Women's Issues	3	3	100
Ministry of Infrastructure	2	2	100
Ministry of Colleges and Universities	2	2	100
Ontario Energy Board	1	1	100
Treasury Board Secretariat	21	19	90
Ontario Health ¹	10	9	90
Ministry of Transportation	17	15	88
Financial Services Regulatory Authority of Ontario	15	13	87
Hospitals (3) ²	63	52	83
Metrolinx	36	30	83
Ministry of Energy, Northern Development and Mines	18	13	72
Universities (5) ²	24	14	58
Ministry of Government and Consumer Services	7	4	57
Ministry of Children, Community and Social Services	11	6	55
Ministry of Long-Term Care	25	12	48
Ministry of Education	15	7	47
Local Health Integration Networks	5	2	40
Ministry of Health	103	32	31
Ministry of Economic Development, Job Creation and Trade	9	2	22
Ministry of Labour, Training and Skills Development	25	5	20

	Implementation rate of 75% or more
	Implementation rate between 50% and 74%
	Implementation rate between 25% and 49%
	Implementation rate of less than 25%

1. The implementation rate for Ontario Health includes recommendations that originated with Cancer Care Ontario, which is now part of Ontario Health.

2. Implementation rates of individual broader-public-sector entities:

- Hospitals: Rouge Valley Health Partners, 100%; Windsor Regional Hospital, 76%; Trillium Health Partners, 71%.
- Universities, by report:
 - University Undergraduate Teaching Quality: University of Ontario Institute of Technology, 50%; Brock University, 25%; University of Toronto, 25%.
 - University Intellectual Property: McMaster University, 100%; University of Toronto, 100%; University of Waterloo, 50%.

of Colleges and Universities, Ministry of Infrastructure, Independent Electricity System Operator, Infrastructure Ontario, Ontario Power Generation, Women's Issues, Ontario Energy Board, Rouge Valley Health Partners, and McMaster University.

4.3 Some Organizations Reported Low Implementation Rates

Some organizations have been slow to implement the recommended actions from the applicable audit reports. **Figure 12** shows that, similarly to 2019,

14 organizations had implemented fewer than 75% of the Committee's recommended actions, including two organizations that implemented fewer than 25%. We noted that many of the same organizations that were identified in our *2019 Annual Report* continue to have low implementation rates:

- The Ministry of Health was responsible for implementing a total of 103 recommended actions from six Committee reports. Currently, 69% of the recommended actions remain outstanding. The Child and Youth Mental Health report issued by the Committee in 2017 has the highest number of recommended actions at 27, all of which remain outstanding.
- The Ministry of Labour, Training and Skills Development was responsible for implementing 25 recommended actions from the Committee's 2017 report on our audit of Employment Ontario. Currently, 80% of the 25 recommended actions remain outstanding.
- The Ministry of Economic Development, Job Creation and Trade was responsible for implementing nine recommended actions from the Committee's 2017 report on our audit of University Intellectual Property. Currently, 78% of the actions remain outstanding.

4.4 Some Committee Recommendations Will Not Be Implemented

Of the 387 recommended actions that the Committee issued, 33 (including 26 noted last year) will not be implemented. The additional seven recommended actions that organizations noted will not be implemented this year are listed in **Appendix 5**, along with the organizations' rationale for not implementing them.

We continue to believe that these recommended actions should be implemented. The majority of these actions require the organizations to better monitor and oversee their respective programs and collect and analyze data relevant to the programs.

5.0 Organizations Misrepresented Their Progress in Implementing Recommendations

Our continuing follow-up work is initially based on information provided by the organizations as a "self-assessment" of their progress in implementing the recommended actions from both the value-for-money reports and the Committee's reports, along with supporting documentation.

Organizations must assess the most appropriate status of implementation for the outstanding recommended actions, from one of the five implementation status categories noted below:

- fully implemented;
- in the process of being implemented;
- little or no progress;
- will not be implemented; or
- no longer applicable.

This year, organizations self-assessed a total of 186 value-for-money and Committee-recommended actions as "fully implemented." However, based on our review of relevant documentation and, in certain cases, completion of sample testing, we confirmed that only about 24% or 44 of these 186 recommended actions were appropriately self-assessed as "fully implemented." Last year, of a total of 260 actions that organizations self-assessed as "fully implemented," we assessed that 36% (or 93) were, in fact, fully implemented.

Our extensive review of supporting documentation and sample testing, where appropriate, to assess the recommended actions that were self-assessed as "fully implemented," again, resulted in a significant use of time and resources by our Office as well as the organizations. This highlights the need for organizations to complete a more objective and appropriate assessment of the implementation statuses of their outstanding recommended actions.

Appendix 1: Change in the Full Implementation Rate for Recommended Actions Issued in Our 2013 to 2016 Annual Reports, 2019 to 2020

Prepared by the Office of the Auditor General of Ontario

Ministry or Agency ¹	As of 2020 (A) (%)	As of 2019 (B) (%)	Change (A-B) (%)
Organizations with more than 30 Recommended Actions			
Metrolinx	70	62	8
Ministry of Energy, Northern Development and Mines	75	71	4
Ministry of Government and Consumer Services	72	69	3
Ministry of the Environment, Conservation and Parks	37	34	3
Ministry of Health	31	28	3
Psychiatric Hospitals (4) ²	96	94	2
Ministry of Children, Community and Social Services	52	50	2
Children's Aid Societies (7) ²	37	35	2
Ministry of Education	66	65	1
Ministry of Labour, Training and Skills Development ³	66	65	1
Treasury Board Secretariat	80	80	0
Hospitals (6) ²	76	76	0
Universities (3) ²	61	61	0
Local Health Integration Networks ⁴	48	48	0
Organizations with 11–30 Recommended Actions			
Ontario Health—E-Health Ontario	50	40	10
Mental Health Centres (4) ²	64	57	7
Ministry of Transportation	57	50	7
Infrastructure Ontario	93	93	0
Financial Services Regulatory Authority of Ontario	88	88	0
Transportation Consortia (3) ⁵	59	59	0
Ministry of the Solicitor General	57	57	0
Ministry of Long-Term Care	43	43	0
School Boards (3) ²	43	43	0
Ministry of Economic Development, Job Creation and Trade ³	32	32	0
Organizations with 1–10 Recommended Actions			
Ministry of Infrastructure	60	20	40
Ontario Energy Board	80	64	16
Ontario Parole Board	67	67	0
Ontario Association of Children's Aid Societies	0	0	0

1. Three organizations that had fully implemented all of their recommended actions as of last year are not included in the table: Ontario Power Generation, Women's Issues and Independent Electricity System Operator.
2. Implementation rates of individual broader-public-sector entities:
 - Psychiatric hospitals:
 - 2020—Centre for Addiction and Mental Health, 100%; Ontario Shores Centre for Mental Health Sciences, 100%; The Royal Ottawa Health Group, 100%; Waypoint Centre for Mental Health Care, 86%
 - 2019—Centre for Addiction and Mental Health, 100%; Ontario Shores Centre for Mental Health Sciences, 100%; The Royal Ottawa Health Group, 100%; Waypoint Centre for Mental Health Care, 79%
 - Children's Aid Societies:
 - 2020—Districts of Sudbury and Manitoulin, 57%; Family and Children's Services of the Waterloo Region, 57%; Simcoe Muskoka Family Connexions, 43%; Family and Children's Services of Frontenac, Lennox and Addington, 29%; Hamilton, 29%; Toronto, 29%; Durham, 14%
 - 2019—Districts of Sudbury and Manitoulin, 57%; Family and Children's Services of the Waterloo Region, 57%; Family and Children's Services of Frontenac, Lennox and Addington, 29%; Hamilton, 29%; Simcoe Muskoka Family Connexions, 29%; Toronto, 29%; Durham, 14%
 - Hospitals, by report:
 - 2020—Rehabilitation Services at Hospitals—Hamilton Health Sciences, 79%; Providence Healthcare, 64%; The Ottawa Hospital, 62%
 - 2019—Rehabilitation Services at Hospitals—Hamilton Health Sciences, 79%; Providence Healthcare, 64%; The Ottawa Hospital, 62%
 - 2020—Large Community Hospital Operations—Rouge Valley Health System, 100%; Windsor Regional Hospital, 75%; Trillium Health Partners, 70%
 - 2019—Large Community Hospital Operations—Rouge Valley Health System, 100%; Windsor Regional Hospital, 75%; Trillium Health Partners, 70%
 - Universities, by report:
 - 2020—University Intellectual Property—McMaster University, 71%; University of Toronto, 61%; University of Waterloo, 50%
 - 2019—University Intellectual Property—McMaster University, 71%; University of Toronto, 61%; University of Waterloo, 50%
 - Mental Health Centres:
 - 2020—Children's Centre Thunder Bay, 71%; Kinark Child and Family Services, 71%; Youthdale Treatment Centres, 71%; Vanier Children's Services, 43%
 - 2019—Children's Centre Thunder Bay, 71%; Youthdale Treatment Centres, 71%; Kinark Child and Family Services, 57%; Vanier Children's Services, 29%
 - School Boards:
 - 2020—York Catholic, 70%; Hamilton-Wentworth, 50%; Trillium Lakelands, 10%
 - 2019—York Catholic, 70%; Hamilton-Wentworth, 50%; Trillium Lakelands, 10%
3. In early 2020, responsibility for implementation of the outstanding recommendations for the Provincial Nominee Program report, issued in the Office of the Auditor General of Ontario's *2014 Annual Report*, was transferred from the Ministry of Economic Development, Job Creation and Trade to the Ministry of Labour, Training and Skills Development. Four recommended actions remained outstanding to be addressed by the Ministry of Labour, Training and Skills Development. For comparative purposes, the information presented as of 2019 has been adjusted to reflect this change.
4. The implementation rate for Local Health Integration Networks (LHINs) includes recommendations that originated with Community Care Access Centres, which are now part of the LHINs. The overall rate for the LHINs is related to the following organizations, for three audit reports:
 - 2020:
 - Ontario Health (Shared Services) co-ordinated responses for the following reports:
 - LHINs—Local Health Integration Networks, 56%
 - Community Care Access Centres—Home Care Program, 56%
 - LHINs—Specialty Psychiatric Hospital Services, 0%
 - 2019:
 - Ontario Health (Shared Services) co-ordinated responses for the following reports:
 - LHINs—Local Health Integration Networks, 56%
 - Community Care Access Centres—Home Care Program, 56%
 - LHINs—Specialty Psychiatric Hospital Services, 0%
5. Implementation rates of individual broader-public-sector entities:
 - Transportation Consortia:
 - 2020—Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%
 - 2019—Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%

Appendix 2: Questions the Standing Committee on Public Accounts Could Consider to Hold Organizations Accountable For Implementing Recommended Actions

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendation ¹	Questions for Consideration
2013			
3.08 Rehabilitation Services at Hospitals	Ministry of Health	To better ensure that Ontarians requiring rehabilitation have equitable access to services, the Ministry of Health and Long-term Care (Ministry) should work with the Local Health Integration Networks to establish a province-wide co-ordinated system for rehabilitation, including both regular (shorter-term) and restorative (longer-term) inpatient services and all community-based outpatient services.	How does the Ministry of Health plan to establish a province-wide co-ordinated system for rehabilitation, including both regular (shorter-term) and restorative (longer-term) inpatient services and all community-based outpatient services?
2014			
3.10 Residential Services for People with Developmental Disabilities	Ministry of Children, Community and Social Services	To ensure that services are administered consistently and equitably, and that those most in need receive required services, the Ministry of Community and Social Services should complete timely needs assessments for all eligible individuals waiting for residential services. The Ministry of Children and Youth Services should develop a policy that is applicable to all children's residences that are funded by the government of Ontario. This would include implementing a consistent access mechanism and wait-list management process across the province for residential services for children and youth with developmental disabilities.	How does the Ministry of Children, Community and Social Services plan to complete needs assessments for all individuals who are eligible for residential services in a timely manner? How will the Ministry ensure that children and youth with developmental disabilities can access residential services in a consistent manner? How will the Ministry implement a wait-list management process across the province for residential services for children and youth with developmental disabilities?
2015			
3.02 Child Protection Services - Children's Aid Societies	Children's Aid Societies	To ensure that protection cases are not closed prematurely, Children's Aid Societies should ensure that risk factors that are present are appropriately addressed before they close these cases. As well, an annual review and analysis of all reopened cases should be performed to determine if any corrective action is necessary to minimize premature case closures.	How are the Durham Children's Aid Society and Children's Aid Society of Toronto ensuring that they appropriately address risk factors before closing cases?

Section	Organization	Recommendation ¹	Questions for Consideration
3.03 Child Protection Services Program – Ministry	Ministry of Children, Community and Social Services	To ensure that Children's Aid Societies provide quality child protection services cost-effectively, the Ministry of Children and Youth Services should work with Societies to further identify and implement opportunities for improving the efficiency of their service delivery (including further amalgamations and shared services), while keeping children's needs in the forefront.	How does the Ministry of Children, Community and Social Services plan to engage with Societies to further identify opportunities, and implement solutions, to improve the efficiency of their service delivery?
3.13 Student Transportation	Ministry of Education	The Ministry of Education, in conjunction with school boards, should set standards on eligibility for transportation services, especially home-to-school walking distances for students, to promote greater consistency in transportation services across school boards within the province.	What are the Ministry of Education and the school boards doing to promote greater consistency in transportation services across school boards within the province?
2016			
3.03 Electronic Health Records' Implementation Status	Ministry of Health	To ensure health-care professionals can access complete drug information about their patients so that potential adverse drug interactions, drug poisoning and other drug-related problems can be reduced, the Ministry of Health and Long-Term Care should include all medication information for all Ontarians in the central drug repository.	What is the Ministry of Health doing to include all medication information for all Ontarians in the central drug repository?
3.05 Environmental Approvals	Ministry of the Environment, Conservation and Parks	To ensure that all emitters that have Environmental Compliance Approvals are operating with conditions that are consistent with current environmental standards and their current operations, the Ministry of the Environment and Climate Change should establish guidelines and targets for the timely review and update of existing Environmental Compliance Approvals.	What is the Ministry's progress in establishing guidelines and targets for the timely review and update of existing Environmental Compliance Approvals?
3.06 Environmental Assessments	Ministry of the Environment, Conservation and Parks	The Ministry of the Environment and Climate Change should review and update the requirements in the <i>Environmental Assessment Act</i> to ensure that projects with the potential for significant negative impact are assessed, regardless of whether the project is initiated by the public or private sector.	What is the Ministry of the Environment, Conservation and Parks doing to ensure that projects with the potential for significant negative impact are assessed, regardless of whether the project is initiated by the public or private sector?

Section	Organization	Recommendation ¹	Questions for Consideration
3.07 Housing and Supportive Services for People with Mental Health Issues (Community-Based)	Ministry of Health	To reduce costs in the health-care system and other public services and better serve clients with mental health issues and housing needs, the Ministry of Health and Long-Term Care should evaluate whether certain clients, such as those waiting in hospitals or those who are homeless, should get priority to access housing, and provide direction to housing agencies on its decision.	Has the Ministry of Health evaluated whether certain clients, such as those waiting in hospitals or those experiencing homelessness, should get priority to access housing, and has the Ministry provided direction to housing agencies on its decision?
3.07 Housing and Supportive Services for People with Mental Health Issues (Community-Based)	Ministry of Health	To sufficiently understand the demand for mental health supportive housing for the purposes of short-term and long-term planning, the Ministry of Health and Long-Term Care should collect overall information on wait lists and wait times by region on a regular basis to inform provincial planning decisions.	When is the Ministry of Health expected to start using overall information on wait lists and wait times by region to inform provincial planning decisions?
3.08 Large Community Hospital Operations	Ministry of Health	To better ensure the equitable and timely treatment of patients requiring emergency surgery, hospitals should on a regular basis, track and assess the timeliness of emergency surgery performed.	How do the Ministry of Health and Hospitals plan to regularly track and assess the timeliness of emergency surgery performed?
3.12 Specialty Psychiatric Hospital Services	Ministry of Health	In order to ensure that wait times are reduced and that health care dollars are spent in the most efficient way, the Ministry of Health and Long-Term Care, together with Local Health Integration Networks, should identify the causes and address the shortage of supportive housing and long-term-care home beds available for patients that cannot be discharged from specialty psychiatric hospitals.	What is the Ministry of Health, together with the Local Health Integration Networks, doing to ensure that there are enough supportive housing and long-term-care home beds available for patients who need them before they can be discharged from specialty psychiatric hospitals?
3.13 Supply Chain Ontario and Procurement Practices	Ministry of Government and Consumer Services (Supply Chain Ontario)	In order to ensure that ministries receive highest-quality goods and services, ministries should ensure that performance evaluations are completed for each supplier.	What is Supply Chain Ontario doing to ensure that performance evaluations are completed for each supplier following the completion of a contract?
2017			
3.01 Assessment Review Board and Ontario Municipal Board	Tribunals Ontario	To better ensure timely resolution of complex appeals, we recommend that the Ontario Municipal Board streamline the process to reduce the number of outstanding complex appeals.	What steps has Tribunals Ontario taken to reduce the number of outstanding complex appeals and to ensure that complex appeals are resolved in a timely manner?

Section	Organization	Recommendation ¹	Questions for Consideration
3.03 Community Health Centres	Local Health Integration Networks ²	To ensure that Community Health Centre (CHC) clients have timely and equitable access to health and community services, we recommend that the Local Health Integration Networks collect and review wait-list information on CHCs' primary-care and other significant programs to address unmet needs.	How do the Local Health Integration Networks plan to collect and review wait-list information related to Community Health Centres' primary-care and other significant programs? What steps do the Local Health Integration Networks plan to take to address their communities' unmet needs for primary care or other significant programs (such as interdisciplinary care from dietitians or physiotherapists)?
3.04 Emergency Management in Ontario	Ministry of the Solicitor General	To ensure that Ontario is making reasonable efforts to prevent potential hazards or mitigate their impacts, and that these efforts are co-ordinated with emergency management programs, we recommend that the Ministry of Community Safety and Correctional Services through the Provincial Emergency Management Office work with ministries and municipalities to determine what prevention and mitigation activities are being done in the province.	What activities are being carried out by the Ministry of the Solicitor General, through the Provincial Emergency Management Office, to prevent and mitigate potential hazards? How will the Ministry co-ordinate its prevention and mitigation activities with emergency management programs?
3.07 Laboratory Services in the Health Sector	Ministry of Health	To ensure that genetic testing is provided to Ontarians appropriately and cost-effectively in a timely manner, we recommend that the Ministry of Health and Long-Term Care evaluate the existing provincial capacity and funding for genetic testing to determine if they are sufficient to meet the growing demand for genetic testing and genetic counsellors.	What steps has the Ministry of Health taken to evaluate the province's current capacity and funding for genetic testing? How will the Ministry determine if current funding is sufficient to meet the growing demand for genetic testing and genetic counsellors?
3.08 Ministry Funding and Oversight of School Boards	Ministry of Education	In order to improve students' performance in mathematics, we recommend that the Ministry of Education assess the effectiveness of its 2016 math strategy and take corrective action where little or no improvement is noted.	What steps has the Ministry of Education taken to evaluate and revise, where necessary, the 2016 math strategy to improve students' performance in mathematics?
3.12 School Boards' Management of Financial and Human Resources	School Boards (4) ³	To ensure all special-needs assessments are completed in a timely and equitable manner, we recommend that school boards establish reasonable timelines for completing psychological, and speech and language assessments.	What are the school boards doing to establish reasonable timelines for completing psychological, and speech and language assessments?

Section	Organization	Recommendation ¹	Questions for Consideration
3.14 Social and Affordable Housing	Ministry of Municipal Affairs and Housing	To better ensure that limited resources are used to help households with the highest needs, we recommend that the Ministry of Housing work with municipal service managers on developing a new needs-based eligibility and prioritization process that incorporates relevant information, such as assets owned by applicants, when deciding who should receive social housing subsidies.	How is the Ministry of Municipal Affairs and Housing ensuring that it considers all relevant information, such as assets owned by applicants, while deciding who is eligible to receive social housing subsidies?

1. The names of some ministries have changed since the original recommendation was made.

2. These recommendations for the Local Health Integration Networks (LHINs) were originally directed to Community Care Access Centres, which are now part of the LHINs.

3. School Boards: Halton Catholic, Hamilton-Wentworth, Hastings and Prince Edward, Toronto Catholic.

Appendix 3: Recommendations from 2013 to 2017 Assessed as “Will Not Be Implemented” in 2020 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Rationale	Impact
3.03: Healthy Schools Strategy	Ministry of Education	Recommendation 2—Action 2 To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should ensure that elementary school administrators and teachers receive sufficient training on good practices and on how to effectively incorporate daily physical activity into the school day.	The Ministry stated that it will continue to promote physical activity in schools. However, it does not plan any further work to address the specific actions within the recommended action.	The Ministry cannot ensure that administrators and teachers are being provided with the training and support they need to effectively provide students with the daily physical activity they need to help improve their health, physical fitness and academic achievement.
		Recommendation 2—Action 3 To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should familiarize teachers with physical activity safety guidelines.	The Ministry stated that it will continue to promote physical activity in schools. However, it does not plan any further work to address the specific actions within the recommended action.	The Ministry cannot ensure that teachers receive sufficient training or assess how they incorporate daily physical activity into the school day. As a result, there is less assurance that teachers are able to lead physical activities safely. Appropriate teacher training may reduce the possibility of unsafe activities and help students achieve the benefits of their physical activity.
		Recommendation 2—Action 4 To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should set specific goals and targets for increasing physical activity in schools, and periodically monitor, measure and publicly report on the progress made.	The Ministry stated that it will continue to promote physical activity in schools. However, it does not plan any further work to address the specific actions within the recommended action.	The Ministry and school boards did not provide information on new targets for increasing physical activity in schools or on how they periodically monitor, measure and publicly report on the progress made. Without this information, the Ministry, school boards and the public do not know the impact the Ministry's and school boards' efforts are having on student activity levels and/or if any changes are required.

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 3—Action 1 To help encourage healthier eating and increased physical activity among students, the Ministry of Education (Ministry) and school boards should further explore opportunities to improve communication with parents and assess the effectiveness of such efforts.</p>	<p>The Ministry indicated that it will continue to promote healthy eating and physical activity in schools, and parent communication. However, it does not plan any further work to address the specific actions within the recommended action.</p>	<p>Since 2013, the Ministry has used its website to communicate with parents about healthier eating and increased physical activity for students. However, the Ministry has not explored further opportunities to improve its communication, or assessed the effectiveness of the communication. As a result, the Ministry does not know if its communication is generating sufficient awareness among parents about the importance of healthy eating and physical activity in students and what corrective action is required.</p>
Hamilton-Wentworth District School Board		<p>Recommendation 2—Action 4 To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should set specific goals and targets for increasing physical activity in schools, and periodically monitor, measure and publicly report on the progress made.</p>	<p>The Board stated that it will not be setting any goals and targets at this time. If the Ministry of Education releases new goals and targets for physical activity, the Board will comply with the Ministry direction. The Board stated that it complies with all Ministry requirements for physical activity and implements the Daily Physical Activity Policy/Program Memorandum as well as the Ontario Physical Education Curriculum in all its schools.</p>	<p>The Board did not provide information on new targets for increasing physical activity in schools. It also did not monitor, measure and publicly report on the progress made in meeting the goals and targets. Without this information, the Board and the public do not know the impact of the Board's efforts on student activity levels and/or if any changes are required.</p>
Trillium Lakelands District School Board		<p>Recommendation 2—Action 4 To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should set specific goals and targets for increasing physical activity in schools, and periodically monitor, measure and publicly report on the progress made.</p>	<p>According to the Board, it does not have the resources available to implement any additional goals and targets to increase physical activity in schools beyond monitoring and measuring for 20 minutes of daily physical activity in elementary schools.</p>	<p>The Board did not provide information on new targets for increasing physical activity in schools. It also did not monitor, measure and publicly report on the progress made in meeting the goals and targets. Without this information, the Board and the public do not know the impact of the Board's efforts on student activity levels and/or if any changes are required.</p>

Section	Organization	Recommendations	Rationale	Impact
	York Catholic District School Board	<p>Recommendation 1—Action 4 To help ensure that offering healthier food choices in schools contributes to improved student eating behaviours and their goals of improving student health and academic achievement, the Ministry of Education (Ministry) and school boards should develop measurable objectives and related performance indicators for healthy eating activities, and periodically measure progress in achieving these objectives.</p>	<p>According to the Board, it cannot scrutinize what students bring for snacks or lunches as this is dependent on family circumstances. Due to the variation in family circumstances among the schools, the Board will not be developing measurable objectives and related performance indicators for healthy eating activities.</p> <p>The Board noted that it will continue to control what schools offer in keeping with Policy/Program Memorandum 150, which sets out nutrition standards for food and beverages sold in publicly funded elementary and secondary schools in Ontario, to ensure that all food options in its schools fall within these guidelines/standards.</p>	<p>The Board did not provide any information on developing and measuring objectives or periodically measuring progress in achieving these objectives for offering healthier food choices in schools to students to contribute to improved student eating behaviours, health and academic achievement. Without developing and measuring objectives and performance indicators for healthy eating activities, the Board does not know if students are improving their eating behaviours, health and academic achievement.</p>
		<p>Recommendation 2—Action 4 To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should set specific goals and targets for increasing physical activity in schools, and periodically monitor, measure and publicly report on the progress made.</p>	<p>The Board stated that it will continue to promote physical activity in schools. However, it has chosen not to set Board-wide targets and does not plan any further work to address the specific actions within the recommended action.</p>	<p>The Board did not provide information on new targets for increasing physical activity in schools. It also did not monitor, measure and publicly report on the progress made in meeting the goals and targets. Without this information, the Board and the public do not know the impact of the Board's efforts on student activity levels and/or if any changes are required.</p>
		<p>Recommendation 3—Action 1 To help encourage healthier eating and increased physical activity among students, the Ministry of Education (Ministry) and school boards should further explore opportunities to improve communication with parents and assess the effectiveness of such efforts.</p>	<p>According to the Board, communication is regularly done at the school level through Twitter, newsletter inserts, emails, School Messenger messages, letters home and posters to promote and engage community members in participating and to provide information to parents. The Board stated that it will not be assessing these forms of communication at this time.</p>	<p>The Board does not know if its communications are generating sufficient awareness among parents about the importance of healthy eating and physical activity in students and what corrective action is required.</p>

Section	Organization	Recommendations	Rationale	Impact
3.04: Land Ambulance Services	Ministry of Health ¹	<p>Recommendation 4—Action 3</p> <p>To promote better-quality land ambulance dispatch services and patient care by paramedics, the Ministry—working in conjunction with municipalities where applicable—should ask base hospitals to periodically review paramedics' basic life support skills, since these skills are used on every ambulance call.</p>	<p>According to the Ministry, the base hospital performance agreements do not currently require the base hospitals to review paramedics' basic life support skills. The agreements allow for base hospitals to review the non-controlled medical acts found in the Basic Life Support Patient Care Standards, at the request of the ambulance service provider. According to the Ministry, in 2015, it updated the Basic Life Support Patient Care Standards and Advanced Life Support Patient Care Standards and reviewed a number of skills. This review led to some of the high-risk skills moving from Basic Life Support to Advanced Life Support (for example, Emergency Child Birth) to get better oversight from the base hospitals; the base hospital system provides medical oversight only for controlled medical acts and advanced medical procedures.</p> <p>The Ministry stated it obtained data from the land ambulance base hospitals that showed that out of the total number of patients transported, 9.6% (110,102 of 1.15 million patients transported in 2017) and 9.7% (114,859 of 1.18 million patients transported in 2018) of calls related to Basic Life Support skills were reviewed by the land ambulance base hospital programs. The Ministry has not validated the accuracy of this data as it relies on the base hospitals to accurately capture these types of calls in the data they have provided.</p>	<p>Some base hospitals were not asked by the Ministry to periodically review paramedics' basic life support skills. As a result, Ontarians do not know the quality of land ambulance dispatch services and patient care provided by paramedics.</p>

Section	Organization	Recommendations	Rationale	Impact
3.08: Rehabilitation Services at Hospitals	Ministry of Health ¹	<p>Recommendation 1—Action 3</p> <p>In order to have good information for current and future decision-making, the Ministry should establish, in conjunction with its shareholders, what information should be collected on restorative inpatient and outpatient services and how best to collect the data.</p>	<p>According to the Ministry, there are no further plans to collect additional information on Inpatient Services, which includes the number of restorative rehabilitation beds, and Outpatient Services, which includes the maximum number of patients a hospital could serve. The Ministry has no plans to expand the data being collected for specific health issues where the care needs are identified from initial diagnosis to final treatment, which involves hospital care and care at home, if necessary. This is referred to as Bundled Care programs. Health-care organizations, experts, stakeholders and individual providers have advised the Ministry against imposing additional reporting burdens at this time.</p>	<p>The Ministry collects some information on restorative inpatient and outpatient services. However, other important information is not collected.</p> <p>Without this additional information, the Ministry cannot make an informed decision about restorative inpatient and outpatient services. As a result, Ontarians may not receive the rehabilitation services they need when required.</p>
2014				
3.04: Immunization	Ministry of Health ¹	<p>Recommendation 5—Action 1</p> <p>To reduce the risks of importing cases of vaccine-preventable disease into Ontario, the Ministry of Health and Long-Term Care, in conjunction with provincial stakeholders, including the Ministry of Citizenship and Immigration, should explore, in discussions with the federal government, the possibility of providing immigrants the opportunity to receive required vaccinations before arriving in Ontario. This would include consistently providing information on immunization to new immigrants.</p>	<p>The Ministry stated it has engaged with other areas of the Ontario government to make information available to newcomers on immunization as well as details regarding the immunization requirements for the <i>Immigration of School Pupils Act</i>. Because immigration and refugee policy is a federal responsibility under the <i>Immigration Refugee Protection Act</i>, the Ministry has previously engaged with Immigration, Refugees and Citizenship Canada (IRCC) through the Canadian Immunization Committee (CIC) on predeparture vaccination for all newcomers as well as independently with IRCC. The Ministry will continue to promote predeparture immunizations with IRCC through federal tables.</p>	<p>When new immigrants do not have the opportunity to receive required vaccinations before arriving in Ontario, they may be susceptible to vaccine-preventable diseases or may import cases of vaccine-preventable diseases to Ontario.</p>

Section	Organization	Recommendations	Rationale	Impact
3.07: Ontario Energy Board - Natural Gas Regulation	Ontario Energy Board	<p>Recommendation 11—Action 3 To minimize vaccine wastage and maintain vaccine potency, the Ministry of Health and Long-Term Care should, in conjunction with the public health units, obtain and review information on vaccine wastage by each health-care provider, and follow up on providers with higher wastage levels.</p> <p>Recommendation 3—Action 1 To provide consumers with the information they need to make informed decisions in selecting a gas marketer and to protect consumers' interests, and to be in a position to assess consumer complaints regarding gas marketers, the Ontario Energy Board (Board) should consider including on its public website information on the gas rates offered by the various gas marketers for consumers to consult before entering into a contract.</p>	<p>The Ministry stated that it will not implement the recommendation as worded to obtain and review information on vaccine wastage by each health-care provider, specifically primary care providers. The Ministry stated that electronic systems for primary care providers and vaccine ordering/inventory are not optimized/linked for assessing real-time wastage for primary care providers. The Ministry is continuing to explore other strategies to address wastage based on the information available.</p> <p>According to the Ontario Energy Board, this recommendation will not be implemented because it has no plans to include information on the gas rates offered by the various gas marketers for consumers to consult on its public website before entering into a contract.</p> <p>The OEB stated that it had considered the suggestion to include information on gas marketers' prices on its website; however, given changes in the market and, in particular, the significant decline in new customer contracting, it has deferred any action on this. The OEB noted that the most recent information reported by gas marketers showed that less than 2.4% of consumers were signed to a gas marketer contract versus more than 10% in 2013, and the vast majority of new activity is renewal of existing contracts.</p>	<p>Since the Ministry will not obtain and review information on vaccine wastage by each health-care provider, the Ministry is not able to follow up with health-care providers with higher wastage levels to determine the cause of the high wastage and determine how best to reduce it in the future.</p> <p>The Ontario Energy Board will not be including information on the gas rates offered by the various gas marketers on its public website. As a result, Ontarians will not have the information they need to make an informed decision before entering into a contract.</p>
3.08: Palliative Care	Ministry of Health ¹	<p>Recommendation 6—Action 1 The Ministry, in conjunction with the Local Health Integration Networks, should review the distribution of nurse practitioners to ensure that it reflects patient needs and provides patients with access to palliative care at home 24 hours a day, seven days a week.</p>	<p>According to the Ministry, no data is available to achieve this goal. The Ministry's other efforts to advance the delivery of high-quality palliative care are intended to ensure the availability of these services, including 24/7 care as needed. Nurse practitioners can play a role in the delivery of 24/7 care, but are not necessarily the only team members involved.</p>	<p>Nurse practitioners have training that is important in the palliative care context. Without Ministry review of the distribution of nurse practitioners, patient needs may not be met and patients may not have access to palliative care at home 24 hours a day, seven days a week.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 8—Action 1</p> <p>To better ensure that hospice beds are available to patients when needed, the Ministry should explore, such as by reviewing best practices in other jurisdictions, the feasibility of increasing the occupancy rate of hospice beds from the current minimum of 80%.</p>	<p>According to the Ministry, increasing the occupancy rate target of hospice beds is not an immediate priority because Ontario is currently working with the sector to address future needs. It noted that occupancy is a function of matching capacity to demand. The Ministry also stated that recent reports on access to palliative care such as from Health Quality Ontario, which is now part of Ontario Health, have demonstrated that there are significant gaps in access to these services. Therefore, the Ministry stated that it has focused on expanding capacity (for example, by opening new residential hospice beds) to make sure that end-of-life services are available to Ontarians when they need them. These investments may temporarily reduce occupancy rates, as new facilities open and reach maturity, but they are required to avoid exacerbations of the above service gaps.</p> <p>The Ministry noted that when comparing occupancy rates at different residential hospices across Ontario, the rates will be affected by factors such as the size of the facilities. For instance, a single empty bed at a three-bed hospice generates a disproportionately low occupancy rate (66%), compared with the occupancy rate for a larger, ten-bed facility (90%).</p> <p>According to the Ministry, with the health system transformation, Ontario Health and Ontario Health teams will work to better coordinate services across the continuum of care—including connecting patients to residential hospices.</p>	<p>By not increasing the occupancy rate of hospice beds from the current minimum of 80%, the Ministry is not encouraging hospices to serve as many patients as they can. As a result, some of those patients who cannot access a hospice bed may seek more expensive hospital care.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 9—Action 2</p> <p>To better ensure that patients receive health care consistent with their preferences and reduce unnecessary health-care costs, the Ministry, in conjunction with stakeholders, should ensure that processes are in place to allow health-care providers timely access to patients' advance care plans to inform their discussions with patients or their substitute decision-makers.</p>	<p>The Ministry does not plan to establish access to patients' advance care plans. The Ministry stated that, in Ontario, there is no requirement to create an advance care plan, so there is no requirement for whether or how an advance care plan (or a patient's wishes) must be documented. Further, there is no requirement for who should be provided access to the advance care plan. As advance care planning is a conversational process that may involve health-care practitioners and other individuals who may become the patient's substitute decision-maker, a patient's wishes may be expressed in a number of different ways (written versus orally) and those wishes may change over time. It would be up to the patient to decide who should have access to their wishes.</p> <p>According to the Ministry, advance care planning provides substitute decision-makers with information so they can make decisions in accordance with a patient's wishes expressed while capable. Advance care planning may also provide a health practitioner with information about the patient's wishes expressed while capable, upon which the health practitioner would have to rely in an emergency. It is up to the patient as to whether to disclose this information to their health practitioner. A health practitioner cannot, in the absence of an emergency, administer a treatment without obtaining informed consent from the patient or the patient's substitute decision-maker if the patient is incapable of making the decision, and cannot administer a treatment based solely on wishes set out in an advance care plan.</p>	<p>Advance care planning lets individuals communicate their values and wishes regarding health care if they become incapable of making such decisions. Our recommended action aims at increasing opportunities for informed discussions between health-care providers and patients or their substitute decision-makers so that patients' preferences are understood and may be followed. Since the Ministry will not implement a process to allow health-care providers timely access to patients' advance care plans, patients may receive care that is not consistent with their preferences.</p>

Section	Organization	Recommendations	Rationale	Impact
3.09: Provincial Nominee Program	Ministry of Labour, Training and Skills Development ²	<p>Recommendation 13—Action 1</p> <p>To ensure that the Provincial Nominee Program is effective in selecting individuals who are likely to be an economic benefit to the province, the Ministry of Citizenship, Immigration and International Trade should obtain nominee information, such as provincial health insurance and driver's licence numbers, to help follow up on the outcomes for landed nominees.</p>	<p>According to the Ministry, the Ontario Immigrant Nominee Program (Program) explored whether it would be possible to use health card and driver's licence data to track nominee outcomes and it was determined that there was no legal authority to do so.</p> <p>The Ministry will use a combination of a federal database, which include nominees' tax return information, and also conduct surveys and interviews to track the outcomes of the landed nominees.</p>	<p>The Ministry will not be obtaining the nominees' provincial health insurance card and driver's licence data to track the nominees' outcomes. The Ministry will use a combination of a federal database, which include nominees' tax return information, and also conduct surveys and interviews to track the outcomes of the landed nominees. The tax information is only available for those nominees who file a tax return; and the surveys and interviews yield a low level of assurance.</p>
3.10: Residential Services for People with Developmental Disabilities	Ministry of Children, Community and Social Services ³	<p>Recommendation 4—Action 1</p> <p>The Ministry of Children and Youth Services should develop a policy that is applicable to all children's residences that are funded by the government of Ontario. This would include implementing a consistent access mechanism and wait-list management process across the province for residential services for children and youth with developmental disabilities.</p>	<p>The Ministry stated that it will not implement the recommendation to develop a policy applicable to all children's residences that are funded by the government of Ontario, which would include implementing a consistent access mechanism and wait-list management process across the province for residential services exclusively for children and youth with developmental disabilities. According to the Ministry, it is currently undertaking changes to the child welfare system and children's residential services through the Child Welfare Redesign Strategy. The Ministry indicated that it does not plan to implement a consistent access mechanism and wait-list management strategy for residential services specifically for children with developmental disabilities because it does not align with the Ministry's integrated approach for the redesigned system.</p> <p>According to the Ministry, the redesigned child welfare system will focus on community-based prevention and early intervention to meet the needs of families, including families of children with special needs such as developmental disabilities, and provide more co-ordinated, high-quality, and culturally appropriate community and family-based services.</p>	<p>Not having these items in place may result in confusion about accessing services or long wait times receiving services for children and youth with developmental disabilities. This recommendation was originally issued in 2014. In 2020, the Ministry announced it was undergoing a program redesign, and indicated that a wait-list management strategy and program access mechanism do not align with the new approach.</p>

Section	Organization	Recommendations	Rationale	Impact
3.02: Child Protection Services – Children's Aid Societies	Ministry of Children, Community and Social Services ³	<p>Recommendation 3—Action 2</p> <p>To help improve the Continued Care and Support for Youth (CCSY) program's effectiveness in assisting youth to transition to independent living and adulthood, the Ministry of Children and Youth Services should evaluate whether providing supports through the CCSY program that are not contingent on a youth demonstrating progress toward meeting his or her goals for transitioning to independent living and adulthood is resulting in better youth outcomes (as opposed to requiring these supports to be contingent on such progress).</p>	<p>According to the Ministry, it is planning to re-design the child welfare system. This redesign will focus on areas such as enhancing well-being; improving equity and quality of residential care; increasing supports for education and employment opportunities; improving adoption experience; and improving accountability and sustainability.</p> <p>The Ministry plans to develop an alternative approach to measure outcomes for youth transitioning from care that aligns with the outcomes and vision of this redesigned system. At this time, a plan for this work including implementation timelines has not been developed.</p>	<p>This recommendation was originally issued in 2015 when we found that the Ministry had provided supports to youth that were not contingent on youth progress toward meeting their goals. This affected the Societies' ability to influence youth in their transition to independent living and adulthood. In 2020, the Ministry announced it was undergoing a program redesign and has indicated that it plans to develop an alternative approach to measuring outcomes for youth in the program and their transition from care. Until the program redesign is complete, youth may not be effectively assisted by the program in transitioning to independent living and adulthood.</p>
		<p>Recommendation 4—Action 1</p> <p>To ensure the effective and efficient delivery of child protection services in accordance with legislative, regulatory, and policy and program requirements, the Ontario Association of Children's Aid Societies should work with the Ministry of Children and Youth Services to develop standard caseload benchmarks for child protection services against which both Children's Aid Societies and the Ministry can periodically compare caseloads and ensure that Society caseloads are reasonable.</p>	<p>The Ministry stated that Children's Aid Societies are best positioned to identify appropriate staffing structures to meet their legislative obligations and provide responsive services to children and youth.</p> <p>The Ministry is planning an alternative approach to its programs through the Child Welfare Redesign (see Recommendation 3, Action 2 for details) and stated that caseload assessment and monitoring does not form part of these reforms.</p>	<p>This recommendation was originally issued in 2015 when we found that the Ministry had not established caseload standards. In 2020, the Ministry announced it was undergoing a program redesign, but caseload management will not be part of this redesign. Since the program redesign will not include caseload assessment and monitoring, Children's Aid Societies may continue to be unable to assess the reasonableness of their staff's caseloads.</p>
	Ontario Association of Children's Aid Societies	<p>Recommendation 4—Action 1</p> <p>To ensure the effective and efficient delivery of child protection services in accordance with legislative, regulatory, and policy and program requirements, the Ontario Association of Children's Aid Societies should work with the Ministry of Children and Youth Services to develop standard caseload benchmarks for child protection services against which both Children's Aid Societies and the Ministry can periodically compare caseloads and ensure that Society caseloads are reasonable.</p>	<p>The Ministry stated that it is planning an alternate approach to its programs through the Child Welfare Redesign (see Recommendation 3, Action 2 for details), and stated that caseload assessment and monitoring do not form part of these reforms. As a result, the Association will not be implementing this recommended action.</p>	<p>This recommendation was originally issued in 2015 and required the Association to work with the Ministry to develop standard caseload benchmarks. The Ministry had not established caseload standards. In 2020, the Ministry announced it was undergoing a program redesign, but caseload management will not be part of this redesign. Since the program redesign will not include caseload assessment and monitoring, Children's Aid Societies may continue to be unable to assess the reasonableness of their staff's caseloads.</p>

Section	Organization	Recommendations	Rationale	Impact
3.04: Economic Development and Employment Programs	Ministry of Economic Development, Job Creation and Trade ⁴	<p>Recommendation 2—Action 1 To ensure appropriate oversight and co-ordination of economic development and employment funding, the Ministry of Economic Development and Employment and Infrastructure should seek to become the lead ministry responsible for overseeing and achieving a comprehensive provincial strategy for economic development and employment programs and corporate income tax incentives for businesses.</p> <p>Recommendation 4—Action 1 To ensure an appropriate amount of grant and loan funding is calculated for each project, the Ministry of Economic Development and Employment and Infrastructure should take measures to ensure program staff are aware of corporate income tax credits, and consider these amounts when determining grant or loan funding.</p>	<p>The Ministry stated that it will not implement the recommendation because employment programs are not included in the scope of the Ministry's work. The Ministry stated that its role is focused on developing overarching strategy and tools to ensure co-ordination and alignment of business supports through overseeing the creation of the provincial Open for Jobs Blueprint.</p> <p>Ministry staff continue to rely on the applicant's self-reported tax credit information when determining grant or loan funding. The Ministry stated that its discussions with the Ministry of Finance on the tax credit information have concluded and no solution to the verification of self-reported tax credit information was identified, and no alternative approaches are planned. The Ministry will not be completing any additional verification of applicants' self-reported tax credit information when the Ministry is calculating the amount of grant and loan funding for any project. Therefore, this recommendation will not be implemented.</p>	<p>There is no provincial lead responsible for overseeing a provincial strategy for a comprehensive economic development and employment program. As a result, individual organizations within the province continue to make their own decisions on economic development and employment support funding, which may lead to unintended consequences such as overlaps in the funding provided.</p> <p>The Ministry needs to ensure that program staff are aware of corporate income tax credits, and consider these amounts when determining grant or loan funding. In the absence of this, the Ministry cannot ensure that an appropriate amount of grant and loan funding is calculated for each project.</p>
3.13: Student Transportation	Toronto Consortium	<p>Recommendation 7—Action 1 The Ministry of Economic Development and Employment and Infrastructure should establish project evaluation criteria that identify circumstances where it should require equity in projects in return for funding.</p> <p>Recommendation 12—Action 6 In order to increase the efficiency of school transportation services and in turn decrease costs, transportation consortia should reduce the need for transportation services by co-ordinating common days off.</p>	<p>The Ministry stated it is focused on developing a regional economic development plan as part of the Open for Jobs Blueprint. Given the nature of companies and applicants targeted in the program, particularly small businesses, loans and grants were viewed as the most appropriate and effective tools compared with taking an equity position in a business.</p> <p>According to the Toronto Consortium, "it does not control the school year calendar and it cannot meet the recommended action because the school boards make the decision on school year calendars based on the needs of their communities." The Consortium also noted that "if the school boards need to adhere to the same schedule, the Ministry of Education must mandate common days off for all school boards."</p>	<p>The Ministry has not established project evaluation criteria that identify circumstances where it should require equity in projects in return for funding. Without an equity stake in projects, Ontarians may not be able to share in the success of projects.</p> <p>School transportation services may continue to be inefficient if the need for such services are not reduced by co-ordinating common days off in schools.</p>

Section	Organization	Recommendations	Rationale	Impact
3.14: Intellectual Property	Ministry of Economic Development, Job Creation and Trade ⁵	Recommendation 1—Action 1 As the lead ministry in ensuring Ontario's efforts to strengthen its innovation culture are co-ordinated and comprehensive, the Ministry of Research and Innovation should establish processes to track and monitor the total direct and indirect provincial funding for research and innovation and the new technologies and inventions resulting from that funding.	The Ministry will not be implementing this recommendation because it considers implementation of the recommendation to be cost prohibitive. The Ministry had previously attempted to collect the information in-house and was unable to yield a reasonable response rate. The Ministry indicated that other options, including the possibility of the Ministry working with Statistics Canada to collect this information, were considered cost prohibitive due to fiscal constraints.	The Ministry will not establish processes to track and monitor direct and indirect provincial funding for research and innovation. As a result, Ontarians will not know the total amount of provincial funding in this area and the new technologies and inventions resulting from that funding.
2016				
3.03: Electronic Health Records' Implementation Status	Ministry of Health ¹	Recommendation 2—Action 1 To ensure that the full costs of implementing the Electronic Health Records Initiative are transparent, appropriate and reasonable, the Ministry of Health and Long-Term Care should prepare an updated budget of the costs to complete the overall initiative, including estimated costs of all EHR projects to be developed by taxpayer-funded health-care organizations—not just eHealth Ontario—along with its revised EHR strategy.	<p>The Ministry stated that it will not implement the recommendation to prepare a budget of the costs to complete the overall initiative, including estimated costs of all initiatives under the new Digital First for Health Strategy (Strategy) to be developed by taxpayer-funded health-care organizations—not just Ontario Health (eHealth Ontario). The Strategy aims to support health system transformation and create a more integrated health-care experience for patients and providers rather than creating an electronic health record and hence is not similar in nature to the Electronic Health Records Strategy.</p> <p>The Ministry stated that developing a health system digital budget or reporting on health system digital costs would not be meaningful as it would not properly reflect that digital is meant to be seamlessly integrated into the health system and health system supports.</p>	<p>The Ministry will not prepare an updated budget of the full costs incurred by relevant organizations to complete the Electronic Health Records initiative. As a result, Ontarians will not know the full costs of this initiative incurred by relevant organizations.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 2—Action 2 To ensure that the full costs of implementing the Electronic Health Records Initiative are transparent, appropriate and reasonable, the Ministry of Health and Long-Term Care should publicly report, at least annually, on all costs incurred to date and the status of these costs compared to the updated budget and plans.</p>	<p>The Ministry noted that the new Digital First for Health Strategy (Strategy) aims to support the health system transformation and create a more integrated health-care experience for patients and providers rather than creating an electronic health record and hence is not similar in nature to the Electronic Health Records Strategy.</p> <p>The Ministry stated that developing a health system digital budget or reporting on health system digital costs would not be meaningful. It would not properly reflect that digital is meant to be seamlessly integrated into the health system and health system supports.</p>	<p>The Ministry will not publicly report on all costs incurred to date and the status of these costs compared to the updated budget and plans to complete the Electronic Health Records initiative. As a result, Ontarians will not be informed of the full costs of this initiative.</p>
3.05: Environmental Approvals	Ministry of the Environment, Conservation and Parks ⁶	<p>Recommendation 7—Action 1 To ensure that it does not bear the future financial costs of cleaning up contamination caused by emitters whose activities it has approved, the Ministry of the Environment and Climate Change should revise its financial security policies so that all financial security amounts are regularly re-evaluated to ensure they accurately reflect future remediation costs.</p>	<p>The Ministry informed us that it completed an internal review and analysis of fixed financial security requirements. This review did not include a review of non-fixed financial security requirements for all emitters because non-fixed security requirements have a three-year re-evaluation/reassessment mechanism in place per the financial assurance guideline. The Ministry stated that it will not be revising its financial security policies to require regular re-evaluation of fixed financial security requirements for the following reasons: the Ministry's internal analysis showed that there are few projects that have fixed requirements; there are limited Ministry resources; and the current actions are in line with the government's goal of reducing regulatory financial impacts on industry.</p>	<p>The Ministry will not revise its financial security policies so that all financial security amounts are regularly re-evaluated to ensure they accurately reflect future remediation costs. As a result, taxpayers may have to pay the costs of cleaning up the contamination of those sites where there is a difference between the financial security amount and future remediation costs.</p>
3.08: Large Community Hospital Operations	Windsor Regional Hospital	<p>Recommendation 3—Action 3 To better ensure the equitable and timely treatment of patients requiring emergency surgery, hospitals should evaluate dedicating emergency-surgery operating-room time and/or take other measures, such as ensuring surgeons perform only emergency surgeries while they are on call, as part of their regular planned activity, in order to reduce the risk that emergency-surgery delays result in negative impacts on patient health.</p>	<p>The Windsor Regional Hospital stated that it will not be implementing this recommended action because it does not have the required operating budget to open a dedicated operating room for emergency surgery. The hospital also stated that it is dealing with a shortage of anesthesia physicians.</p>	<p>Not having a dedicated operating room for emergency surgeries may lead to the risk of emergency-surgery delays that result in negative impacts on patients' health.</p>

Section	Organization	Recommendations	Rationale	Impact
3.11: Physician Billing	Ministry of Health ¹	<p>Recommendation 1—Action 1 To help ensure that patient enrolment models are cost effective, the Ministry of Health and Long-Term Care should review the base capitation payments and make any necessary adjustment in order to ensure that the fees paid are justified for the basket of services physicians actually provide to their enrolled patients.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>Physician billings under these models may not be justified for the amount of services provided.</p>
		<p>Recommendation 2—Action 2 To help ensure that patients receive better quality care that is cost effective and that patient-enrolment models for family physicians meet the goals and objectives of the Ministry of Health and Long-Term Care (Ministry), the Ministry should establish targets that the patient enrolment models should achieve within a given period of time.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry cannot ensure that patients receive better quality care that is cost effective, and that patient-enrolment models for family physicians meet the goals and objectives of the Ministry.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 2—Action 3 To help ensure that patients receive better quality care that is cost effective and that patient-enrolment models for family physicians meet the goals and objectives of the Ministry of Health and Long-Term Care (Ministry), the Ministry should collect and publish relevant and reliable data to monitor and assess performance against targets on a regular basis.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry cannot ensure that patients receive better quality care that is cost effective and that patient-enrolment models for family physicians meet the goals and objectives of the Ministry.</p>
		<p>Recommendation 3—Action 1 To ensure patients are able to access their family physicians in a timely manner when needed, and also to reduce the strain on emergency departments in hospitals, the Ministry of Health and Long-Term Care should clearly define the minimum number of regular hours (including evening and weekend requirements) in every patient-enrolment contract.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry cannot ensure that patients are able to access their family physicians in a timely manner when needed and reduce the strain on emergency departments in hospitals.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 3—Action 2</p> <p>To ensure patients are able to access their family physicians in a timely manner when needed, and also to reduce the strain on emergency departments in hospitals, the Ministry of Health and Long-Term Care should regularly monitor and determine whether physicians participating in patient-enrolment models are meeting all their regular and after-hours requirements.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>Patients may not always be able to access their family physician in a timely manner when needed and reduce the strain on emergency departments in hospitals.</p>
		<p>Recommendation 3—Action 3</p> <p>To ensure patients are able to access their family physicians in a timely manner when needed, and also to reduce the strain on emergency departments in hospitals, the Ministry of Health and Long-term Care should implement consequences of not meeting contract requirements, such as the imposition of an administrative penalty/fine.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>Patients may not always be able to access their family physician in a timely manner when needed and reduce the strain on the emergency departments in hospitals.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 5—Action 1</p> <p>To minimize the number of patient visits to emergency departments for non-urgent care that could be provided in a primary care setting, the Ministry of Health and Long-Term Care should evaluate whether the existing after-hours services offered by the contracted physicians are sufficient for their enrolled patients to obtain non-urgent care.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry cannot ensure that it is minimizing the number of patient visits to emergency departments for non-urgent care that could be provided in a primary care setting.</p>
		<p>Recommendation 5—Action 3</p> <p>To minimize the number of patient visits to emergency departments for non-urgent care that could be provided in a primary care setting, the Ministry of Health and Long-Term Care should consider best practices from other jurisdictions, such as for ensuring that after-hours care is easily accessible by patients within their local communities.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry cannot ensure that it is minimizing the number of patient visits to emergency departments for non-urgent care that could be provided in a primary care setting.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 6—Action 1 To get a better understanding of the significant variations in physician compensation within and between specialties, the Ministry of Health and Long-Term Care should obtain accurate information on physicians' practices, including their operating cost and profit margin in providing OHIP services.</p>	<p>The Ministry indicated that implementing this recommended action is subject to the 2012 Representation Rights Agreement with the Ontario Medical Association (OMA). The Ministry stated that, in accordance with this agreement, the Ministry will continue to consult with the OMA on matters affecting physicians. It was also noted that currently there is no legislation in place that requires physicians to provide this information to the Ministry. The Ministry also stated that physicians providing insured services to patients generally operate as independent contractors.</p>	<p>The Ministry will not be able to better understand significant variations in physician compensation within and between specialties.</p>
		<p>Recommendation 7—Action 2 To ensure that the access bonus paid to encourage family physicians in patient-enrolment models has its intended effect, and that the bonus does not result in duplicate payments for some medical services, the Ministry of Health and Long-Term Care should redesign the bonus so that the Ministry does not pay for duplicated services.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry may not be aware of duplicate payments for some medical services.</p>
		<p>Recommendation 8—Action 1 To better ensure that patient enrolment models are cost effective and that capitation payments, premiums and incentives achieve their intended purposes, the Ministry of Health and Long-Term Care should pay capitation payments, premiums and incentives only where justified with evidence.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry may not be aware when capitation payments, premiums and incentives being paid are not justified.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 8—Action 2 To better ensure that patient enrolment models are cost effective and that capitation payments, premiums and incentives achieve their intended purposes, the Ministry of Health and Long-Term Care should periodically review the number of patients who do not see the physician they are enrolled with, and assess whether continuing to pay physicians the full base capitation payments for these patients is reasonable.</p>	<p>According to the Ministry, this recommended action is subject to the negotiation, mediation and arbitration framework in the 2017 Binding Arbitration Framework contained in the 2012 Representation Rights Agreement. In accordance with this agreement, the Ministry cannot unilaterally decide to implement this recommended action. The Ministry also stated that this recommended action is not being dealt with at the Primary Care Working Group (PCWG) and it was not part of the recent arbitration award. It was also noted that, at this time, the Ministry cannot confirm if this recommended action would be discussed in the next phase of the negotiation or arbitration process with the Ontario Medical Association (OMA).</p>	<p>The Ministry may not be aware when capitation payments, premiums and incentives paid are not justified.</p>
2017				
3.05: Farm Support Programs	Agricorp	<p>Recommendation 12—Action 1 To ensure that its IT renewal project is completed in a timely manner, we recommend that Agricorp work with the Ministry of Agriculture, Food and Rural Affairs to formally determine the funding and timelines for its IT renewal project and seek the necessary approvals to complete all phases of the project.</p>	<p>Agricorp stated that it will not be implementing this recommended action to formally determine the funding and timelines for its IT renewal project, and seek the necessary approvals to complete all phases of the project. Agricorp has established a semi-annual process that assesses, prioritizes and reports on each system's risks to Agricorp's Senior Management team, its Board and the Ministry. Agricorp stated that it will continue to work with the Ministry to plan and fund the replacement of systems that pose a high risk to the organization on a case-by-case basis as they arise.</p>	<p>Agricorp will not determine the funding and timelines for its IT renewal project and seek the necessary approvals to complete all phases of the project. Agricorp has implemented a risk-based approach for its IT renewal and will only replace systems that pose a high risk to the organization on a case-by-case basis. Therefore, there is a risk that it may not know the funding and timelines to complete all phases of its IT renewal project in a timely manner.</p>
3.08: Ministry Funding and Oversight of School Boards	Ministry of Education	<p>Recommendation 1—Action 1 To ensure that funds are allocated in a manner that supports school boards in providing a high standard of education to all students, we recommend the Ministry of Education conduct a comprehensive external review of the funding formula, including all grant components and benchmarks, as recommended by the Education Equity Funding Task Force in 2002.</p>	<p>The Ministry stated that it will not implement the recommendation to conduct a comprehensive external review of the funding formula, including all grant components and benchmarks. The Ministry stated that it plans to continue its annual consultation process with stakeholders.</p>	<p>The Ministry will not conduct a comprehensive external review of the funding formula. Without this review, the Ministry cannot be sure that the funds it is providing to school boards adequately support boards in meeting students' needs.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 3—Action 1 In order for the Ministry of Education to provide funding in proportion to a school board's need, we recommend it determine to what extent school boards are spending funds for specific education priorities (such as supports for ESL students and Indigenous students) on those specific purposes, and where it finds significant discrepancies, follow up with school boards to understand the reason for the discrepancies and better align funding with actual needs.</p>	<p>The Ministry stated that school boards are responsible for determining the level of support that students require based on their needs, including ESL and Indigenous students.</p>	<p>The Ministry will not determine the extent to which school boards are spending funds for specific education priorities. Therefore, the Ministry may not be able to better understand the reasons for discrepancies and better align school board funding with actual needs.</p>
		<p>Recommendation 3—Action 2 In order for the Ministry of Education to provide funding in proportion to a school board's need, we recommend it design and conduct validation procedures to verify the use of restricted funds.</p>	<p>The Ministry stated that it considers a new review process to be unnecessary since it considers that on an individual basis, funding provided under each restrictive grant represents a small percentage of total Grants for Special Needs funding.</p>	<p>The Ministry will not conduct validation procedures to verify the use of restricted funds by school boards. As a result, the Ministry may not be able to verify if the restricted funds are used for the purpose intended.</p>
		<p>Recommendation 6—Action 1 To further understand cost drivers, we recommend that the Ministry of Education regularly analyze costs being spent by individual school boards with similar characteristics to identify areas where fiscal restraint or a review of their expenditures is needed.</p>	<p>According to the Ministry, its assessment of school boards' financial health included a review of cost per pupil for comparable boards, comparison of their accumulated surplus/deficits, and Education Quality and Accountability Office results—but only in cases where the board is considered to be at medium or high risk of an accumulated deficit position. The Ministry does not plan any further work to analyze costs being spent by individual school boards with similar characteristics to identify areas where fiscal restraint or a review of their expenditures is needed.</p>	<p>The Ministry will not regularly analyze costs incurred by individual school boards with similar characteristics. As a result, the Ministry may not be able to identify areas where fiscal restraint or a review of their expenditures is needed.</p>

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 9—Action 1</p> <p>To increase assurance of the reliability of enrolment data used in calculating Grants for Student Needs funding to school boards, we recommend that the Ministry of Education set specified audit procedures for enrolment audits that include auditing enrolment numbers of student groups used in calculating funding, such as Indigenous students and students receiving special-education programs or services.</p>	<p>According to the Ministry, this recommendation will not be implemented because the Ministry does not consider it necessary to have audits with these specific procedures. The Ministry noted that it will not be expanding its enrolment audit procedures to Indigenous students because the funding allocation for Indigenous-language programs was only 0.05% of the 2018/19 Grants for Student Needs funding, and therefore did not satisfy the risk-based approach developed by the Ministry. In addition, the Ministry said it would not be auditing the number of students receiving special-education programs and services because these numbers did not drive the level of funding to a school board. The Ministry stated that much of special-education funding is based on the average daily enrolment of all students.</p>	<p>The Ministry will not have assurance on the reliability of enrolment data used in calculating Grants for Student Needs funding to school boards.</p>
		<p>Recommendation 14—Action 1</p> <p>In order for all students in the province to benefit from smaller class sizes, we recommend that the Ministry of Education assess the costs and benefits of implementing maximum class size restriction caps for Grades 4 to 12, similar to ones in place for kindergarten and Grades 1 to 3, to complement the restrictions on average class size.</p>	<p>The Ministry stated it completed a class size consultation, in May 2019, which recommended increasing the size of classes rather than assessing the costs and benefits of setting a maximum class size for Grades 4 to 12.</p>	<p>The Ministry will not assess the costs and benefits of implementing maximum class size restriction caps for Grades 4 to 12. Therefore, these students may not be benefitting from smaller class sizes.</p>
3.12: School Boards' Management of Financial and Human Resources	Hamilton Wentworth District School Board	<p>Recommendation 8—Action 1</p> <p>To better ensure that the special-educational support services meet the needs of special-needs students, we recommend that school boards establish and publicly report on key academic and non-academic performance indicators to track student improvement for each type of exceptionality.</p>	<p>According to the School Board, this recommendation will not be implemented. The School Board stated that special-needs students receive individualized strength- and needs-based education. Personalized (modified or alternate) programming for each student will/might include some or all of the following: accommodations, modifications, different programs, services and supports or event alternate programming. Because each student's program is individualized, it is challenging to establish and publicly report academic and non-academic performance indicators aggregated by type of exceptionality.</p>	<p>The School Board is not aggregating information on key academic and non-academic performance indicators by type of exceptionality. As a result, the Board and the public are not able to assess whether special-education services and the funds allocated are meeting the needs of special-needs students.</p>

Section	Organization	Recommendations	Rationale	Impact
	Toronto Catholic District School Board	Recommendation 11—Action 2 In order to provide the Ministry with accurate information on spending, we recommend that school boards report actual spending instead of estimated spending for restricted portions of special purpose grants.	According to the School Board, it will not implement this recommendation because the effort and time required to determine actual costs as opposed to estimated costs for the restricted portions of the special grants is too great. Any variation of the Ministry of Education special purpose grants may require a reallocation of salaries and benefits based on average costs due to the variable portion of time spent by staff on regular versus special education versus special purpose instruction. The Board stated that it does not have the financial information system or human resources available to undertake the necessary activities required to implement this recommendation.	The School Board continues to use estimated costs for the restricted portions of special grants rather than using actual costs when reporting to the Ministry. As a result, the Ministry does not have the accurate data it needs to make appropriate funding and policy decisions, and ensure that restricted funds are spent for their intended purposes.
3.13: Settlement and Integration Services for Newcomers	Ministry of Children, Community and Social Services ²	Recommendation 6—Action 1 To help ensure that newcomers are aware of available services that can help them successfully settle and integrate in Ontario, we recommend that the Ministry of Citizenship and Immigration translate its relevant website and other key information about its settlement services into languages that are understood by newcomers.	The Ministry stated it has migrated its website platform to the centralized Ontario.ca platform, which contains content in both English and French. This platform and its content are significantly different from the previous Ministry website. The platform includes links to material available in a number of languages, which are meant to be the main access point for information for newcomers. Based on the Ministry's internal analysis, the Ministry stated that translated documents are not regularly accessed and given the availability of multilingual information or documents through other provincially funded service providers, the Ministry will not be translating additional materials.	The Ministry's website only contains content in English and French about the settlement and integration services it funds for newcomers. As a result, newcomers who are not proficient in either language may not be aware of services available to them.

Note: Actions directed at a group of entities are divided by the number of entities involved, and are counted in fractions. Therefore, the number of actions in this appendix will be higher than the 41 noted in Section 3.7.

1. Formerly the Ministry of Health and Long-Term Care.
2. Formerly the Ministry of Citizenship, Immigration and International Trade, was responsible for the Provincial Nominee Program report; the former Ministry of Citizenship and Immigration was responsible for the Settlement and Integration Services for Newcomers report.
3. Formerly the Ministry of Children and Youth Services.
4. Formerly the Ministry of Economic Development, Employment and Infrastructure.
5. Formerly the Ministry of Research and Innovation.
6. Formerly the Ministry of the Environment and Climate Change.

Appendix 4: Reports Issued by the Standing Committee on Public Accounts from March 2015 to March 2019

Prepared by the Office of the Auditor General of Ontario

Report Name	Date Issued
Violence Against Women	March 2015
Ontario Power Generation Human Resources	May 2015
Health Human Resources	May 2015
Financial Services Commission of Ontario—Pension Plan and Financial Services Regulatory Oversight	June 2015
Infrastructure Ontario—Alternative Financing and Procurement	June 2015
University Undergraduate Teaching Quality	June 2015
Cancer Screening Programs	November 2015
Smart Metering Initiative	November 2015
Education of Aboriginal Students	March 2016
Public Accounts of the Province	April 2016
Metrolinx—Regional Transportation Planning	June 2016
ServiceOntario	June 2016
Healthy Schools Strategy	October 2016
CCACs—Community Care Access Centres—Home Care Program	December 2016
Toward Better Accountability	December 2016
Electricity Power System Planning	March 2017
University Intellectual Property	April 2017
Long-Term-Care Home Quality Inspection Program	May 2017
Public Accounts of the Province	May 2017
Child and Youth Mental Health	December 2017
Employment Ontario	December 2017
Ministry of Transportation—Road Infrastructure Construction Contract Awarding and Oversight	December 2017
Large Community Hospital Operations	February 2018
Physician Billing	February 2018
Immunization	April 2018
Metrolinx—Public Transport Construction Contract Awarding and Oversight	May 2018
Independent Electricity System Operator—Market Oversight and Cybersecurity	May 2018
Public Accounts of the Province	May 2018

Appendix 5: Recommendations from 2015 to 2019¹ by the Standing Committee on Public Accounts Assessed as “Will Not Be Implemented” in 2020 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Rationale
2016			
October: Healthy Schools Strategy	Ministry of Education	<p>Recommendation 1—Action 1A The Standing Committee on Public Accounts recommends that the Ministry of Education and school boards should improve communication with parents to encourage healthier eating and increased physical activity.</p> <p>Recommendation 1—Action 1B The Standing Committee on Public Accounts recommends that the Ministry of Education and school boards should assess the effectiveness of this communication.</p> <p>Recommendation 3—Action 1 The Standing Committee on Public Accounts recommends that the Ministry of Education should work with school boards to ensure that elementary school administrators and teachers receive sufficient training on how to incorporate daily physical activity into the school day.</p> <p>Recommendation 3—Action 2 The Standing Committee on Public Accounts recommends that the Ministry of Education should work with school boards to establish a way to measure and monitor whether students are provided with the required daily physical activity.</p> <p>Recommendation 4—Action 2 The Standing Committee on Public Accounts recommends that the Ministry of Education should set goals and targets for boards to increase physical activity in schools, and periodically monitor, measure, and publicly report on the progress made.</p>	<p>The Ministry indicated that it will continue to promote healthy eating and physical activity in schools and parent communication. However, it does not plan any further work to address the specific actions within the recommended action.</p> <p>The Ministry indicated that it will continue to promote healthy eating and physical activity in schools and parent communication. However, it does not plan any further work to address the specific actions within the recommended action.</p> <p>The Ministry stated that it will continue to promote physical activity in schools. However, it does not plan any further work to address the specific actions within the recommended action.</p> <p>The Ministry stated that it will continue to promote physical activity in schools. However, it does not plan any further work to address the specific actions within the recommended action.</p> <p>The Ministry stated that it will continue to promote physical activity in schools. However, it does not plan any further work to address the specific actions within the recommended action.</p>

Section	Organization	Recommendations	Rationale
2017			
April: University Intellectual Property	Ministry of Economic Development, Job Creation and Trade ²	Recommendation 1—Action 1 The Ministry of Research, Innovation and Science should implement a process to regularly track and monitor total direct and indirect provincial funding for research and to track the new technologies and inventions resulting from provincial research funding across all ministries and agencies.	The Ministry will not be implementing this recommendation since it considers implementation of the recommendation to be cost-prohibitive. The Ministry had previously attempted to collect the information in-house and was unable to yield a reasonable response rate. The Ministry indicated that other options, including the possibility of the Ministry working with Statistics Canada to collect this information, were considered cost prohibitive due to fiscal constraints.
2018			
February: Large Community Hospital Operations	Ministry of Health ³	Recommendation 8—Action 11 The Ministry of Health and Long-Term Care should disseminate the report, “Association of delay of urgent or emergency surgery with mortality and use of health care resources: a propensity score-matched observational cohort study” (<i>Canadian Medical Association Journal</i> , July 10, 2017), to hospitals for their consideration.	The Ministry of Health will not be implementing the recommendation. According to the Ministry, this journal article is publicly available to all hospitals and physicians. The Ministry indicated that the key finding in the article is not new information for the Ministry, hospitals and physicians, that is, that a “delay in operating room access for emergency surgery is associated with increases in mortality risk, length of stay and costs.” The Ministry stated that hospitals and physicians understand the importance of timely access to care. Patients with life-threatening illnesses are treated as quickly as possible; others may wait longer if the hospital’s resources are needed to treat more urgent cases.
	Windsor Regional Hospital	Recommendation 3—Action 3 Hospitals should ensure the equitable and timely treatment of patients requiring emergency surgery by evaluating whether to dedicate operating-room time for emergency surgeries, and/or take other measures (such as ensuring surgeons who are on call perform only emergency surgeries, as part of their regular planned activity) to reduce the risk that emergency surgery delays result in negative impacts on patient health.	The Windsor Regional Hospital stated that it will not be implementing this recommended action because it does not have the required operating budget to open a dedicated operating room for emergency surgery. The hospital also stated that it is dealing with a shortage of anesthesia physicians.
February: Physician Billing	Ministry of Health ³	Recommendation 3—Action 3 The Ministry of Health and Long-Term Care obtain accurate information on physicians’ practices, including operating costs and profit margins.	The Ministry indicated that implementation of this recommended action is subject to the 2012 Representation Rights Agreement with the Ontario Medical Association (OMA). The Ministry stated that, in accordance with this agreement, the Ministry will continue to consult with the OMA on matters affecting physicians. It was also noted that currently there is no legislation in place that requires physicians to provide this information to the Ministry. The Ministry also stated that physicians providing insured services to patients generally operate as independent contractors.

Note: Actions directed at a group of entities are divided by the number of entities involved, and are counted in fractions. Therefore, the number of actions in this appendix will be higher than the 7 noted in Section 4.4.

1. We reviewed outstanding recommendations from 2015 to 2019 but did not assess any from 2015 or 2019 as “Will Not Be Implemented” in 2020.
2. Formerly the Ministry of Economic Development, Employment and Infrastructure.
3. Formerly the Ministry of Health and Long-Term Care.