

# Status on Audit Recommendations from 2014 to 2020

## 1.0 Summary

All of our value-for-money audit reports include 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 assess the progress made by ministries, Crown agencies and broader-public-sector organizations (collectively referred to as organizations) in implementing these recommended actions.

Two years after we table our audit reports, we assess the status of the recommendations that organizations agreed to implement when the initial audit was completed (**Chapter 1** of this volume contains the status on recommendations from our *2019 Annual Report*). After the two-year assessment is completed, we continue to track the status of our unimplemented recommendations for an additional three to five years.

In **Section 4.0**, we also report on the implementation status of recommendations made by the Standing Committee on Public Accounts (Committee).

Between 2014 and 2018, we reviewed a total of 74 ministries, Crown agencies and broader-public-sector organizations, issued 71 value-for-money audit reports and recommended 1,756 (1,496 from 2013 to 2017) actions overall in value-for-money audit reports.

From this year's work, we noted the following:

- **Organizations are not accurately assessing their implementation statuses for recommended actions.** We found that of the 289 value-for-money and Committee-recommended actions that organizations self-assessed as “fully implemented” this year, we accepted only 48% (or 138) as fully implemented. Last year, of a total of 186 actions that organizations self-assessed as “fully implemented,” we accepted only 24% (or 44), as in fact, fully implemented. Although organizations made efforts in 2021 to more appropriately self-assess the status of their recommended actions, work in this area is still required.
- **Overall, the implementation rates of recommended actions have increased from the time of our two-year follow-up to when we reviewed their implementation this year, as shown in Figure 1.** The rate increased from 41% to 76% for recommended actions issued in 2014; from 36% to 61% for recommended actions issued in 2015; from 34% to 50% for recommended actions issued in 2016; from 31% to 39% for recommended actions issued in 2017; and from 42% to 48% for recommended actions issued in 2018.
- **Although the implementation rates are generally increasing, this year the rates have increased only minimally, by 4% to 6%, between 2020 to 2021.** As seen in **Figure 1**, the implementation rate of recommended actions from our *2014 to 2018 Annual Reports* increased

**Figure 1: Overview of Follow-Up of Our 2014 to 2018 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
<b>2014 Recommended Actions</b>		
At two-year follow-up (2016)	41	172
2017	49	144
2018	66	95
2019	70	83
2020	72	78
2021*	76	66
<b>2015 Recommended Actions</b>		
At two-year follow-up (2017)	36	176
2018	52	133
2019	54	126
2020	56	120
2021*	61	107
<b>2016 Recommended Actions</b>		
At two-year follow-up (2018)	34	259
2019	41	229
2020	45	211
2021	50	192
<b>2017 Recommended Actions</b>		
At two-year follow-up (2019)	31	245
2020	34	235
2021	39	216
<b>2018 Recommended Actions</b>		
At two-year follow-up (2020)	42	240
2021	48	214

\* The statuses of implementation were based on organizations' self-assessed statuses.

by only 4% to 6%, between 2020 and 2021, for each Annual Report year. However, in some cases, this was due to potential program changes and long-term strategies, or to the creation of new organizations. Some organizations also attributed the slower implementation of our recommended actions this year to the COVID-19 pandemic and its ongoing impact on their regular operations.

- Implementation continues to lag for short-term recommendations.** We consider recommended actions as short-term if they could reasonably be implemented within two years. We continue to note a lower-than-expected implementation rate for these recommended actions. The following short-term recommended actions remain outstanding: 17% from 2014 (seven years ago); 33% from 2015 (six years ago); 43% from 2016 (five

years ago); 56% from 2017 (four years ago); and 48% from 2018 (three years ago). By now, we would have expected all of these recommended actions to have been implemented.

- **Recommended actions addressing public reporting, access to care or services, effectiveness and funding allocation have the lowest implementation rates.** From a review of all recommended actions issued from 2014 to 2018, we noted that those addressing public reporting, access to care or services, effectiveness and funding have the lowest implementation rates. The following are some examples of recommended actions that are still outstanding related to these categories:

- In our 2015 report on Long-Term-Care Home Quality Inspection Program, we recommended that the Ministry of Long-Term Care summarize and report the number of instances identified of non-compliance, for individual homes and on a provincial basis, and when they were rectified so that the public gets better information for decision-making on long-term-care homes.
- In our 2017 report on Community Health Centres, we recommended that the Local Health Integration Networks review overall operating funding provided to each Community Health Centre to ensure that the funding is commensurate with patient complexity, number of people served, geography and other relevant factors.
- In our 2018 report on Ontario Works, we recommended that to hold municipal service managers accountable for delivering the Ontario Works program in compliance with the program's requirements, and to improve program outcomes, the Ministry of Children, Community and Social Services should update its contracts with service managers to include additional performance indicators and meaningful targets to measure service managers' progress in assisting Ontario

Works recipients find employment and become self-sufficient.

- **Some organizations are better at implementing our recommendations.** Eighteen organizations, with the majority being Crown agencies and broader-public-sector organizations, had fully implemented 75% or more of our recommended actions from our *2014 to 2018 Annual Reports*. These organizations included community hospitals, psychiatric hospitals, the Financial Services Regulatory Authority of Ontario, the Independent Electricity System Operator, Waterfront Toronto, the Ontario Energy Board, Treasury Board Secretariat, and some universities.
- **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 recommended actions we noted as outstanding last year are still outstanding in 2021. 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 is responsible for implementing 366 recommended actions from 20 different audit reports included in our annual reports from 2014 to 2018. Currently, 65% or 237 of these recommended actions remain outstanding. An example of an outstanding recommendation can be found in our 2016 report on Housing and Supportive Services for People with Mental Health Issues, where we recommended that the Ministry work with housing agencies, to determine the profile of clients who are suitable to be transitioned to other forms of housing and develop a transition plan for these clients.
  - The Ministry of Children, Community and Social Services is responsible for

implementing 116 recommended actions from six different audits conducted between 2014 and 2018. Currently, 64% or 74 of these actions are still outstanding. The audits with the highest number of outstanding recommended actions are Ontario Works in our *2018 Annual Report*, which has 94%, or 32 of 34 still outstanding; and Settlement and Integration Services for Newcomers in our *2017 Annual Report*, which has 77% or 17 of 22 still outstanding. An example of an outstanding recommended action can be found in our 2018 report on Ontario Works. We recommended that where recipients are determined to be ineligible for Ontario Works, the Ministry should take appropriate action to terminate their payments and recover any overpayments so that only eligible individuals receive financial assistance from Ontario Works.

- The Ministry of the Environment, Conservation and Parks is responsible for implementing 78 recommended actions from four audit reports between 2014 and 2018. Currently 60%, or 47, 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 Assessments where we recommended that the Ministry finalize its guideline for assessing the cumulative effects of projects as soon as possible. The guideline should apply to both comprehensive and streamlined environmental assessments in order to ensure that the cumulative effects of projects are assessed to prevent or minimize environmental damage.
- The Ministry of the Solicitor General is 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, 68% or 39 of these recommended actions remain outstanding. An example of an outstanding recommendation can be found in our 2017 report on Emergency Management in Ontario where we recommended that the Ministry, through the Provincial Emergency Management Office, work with ministries to assess the effectiveness of its public education and awareness program to inform Ontarians on how to prepare for an emergency, such as weather events or power outages, and to inform them of the risks to be aware of. Another outstanding recommended action required that the Ministry through the Provincial Emergency Management Office work with ministries to implement a multi-year testing strategy based on high-risk and high-consequence events that periodically tests emergency response plans using a variety of testing methods.

- **Some organizations were also slow to implement the recommended actions issued by the Standing Committee on Public Accounts (Committee).** We noted that the following organizations made slow progress toward implementing the Committee's recommendations:
  - The Ministry of Children, Community and Social Services is responsible for implementing a total of 54 recommended actions from two Committee reports, of which 93% of these recommended actions remain outstanding.
  - The Ministry of Health is responsible for implementing a total of 142 recommended actions from seven Committee reports, of which two-thirds remain outstanding.
  - Infrastructure Ontario is responsible for implementing a total of 39 recommended actions from two Committee reports, of which 46% of these recommended actions remain outstanding.

## 2.0 How We Evaluated Implementation

We recommended a total of 1,756 actions in our 2014 to 2018 Annual Reports. Based on our review this year, we agreed with the organizations that 57 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 1,699 recommended actions.

We asked organizations to self-assess their progress in implementing their outstanding recommended actions, as of March 31, 2021, 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, 2021, and September 30, 2021, and obtained written representation from the organizations on October 15, 2021, 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.

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

**Figure 2: Annual Timeline for Continuous Follow-Up Work**

Prepared by the Office of the Auditor General of Ontario

Time Period	Follow Up Work
<b>Jan to beginning of Feb</b>	<ul style="list-style-type: none"> <li>Send commencement letters to Deputy Ministers, Assistant Deputy Ministers, Chief Executive Officers/ Presidents and Vice Presidents</li> <li>Send listing of outstanding recommended actions to ministries, Crown agencies, and broader-public-sector organizations (collectively referred to as organizations)</li> </ul>
<b>Beginning of Feb to end of Mar</b>	<ul style="list-style-type: none"> <li>Obtain implementation status and supporting documentation from organizations for outstanding recommended actions by March 31 of each year</li> </ul>
<b>Apr to Oct</b>	<ul style="list-style-type: none"> <li>Work with organizations to obtain sufficient appropriate evidence to support implementation statuses</li> <li>Review supporting documentation for each recommended action. In certain cases, also conduct further sample testing to determine the appropriate statuses of recommended actions.</li> <li>Upon completion of continuous follow-up work and discussions with management, where necessary, issue final summaries of implementation statuses for each report</li> <li>Obtain confirmations of the final summaries of implementation statuses from organizations</li> <li>Obtain signed Management Representation Letters from organizations</li> </ul>
<b>Nov to Dec</b>	<ul style="list-style-type: none"> <li>Prepare consolidated continuous follow-up report</li> <li>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</li> </ul>

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

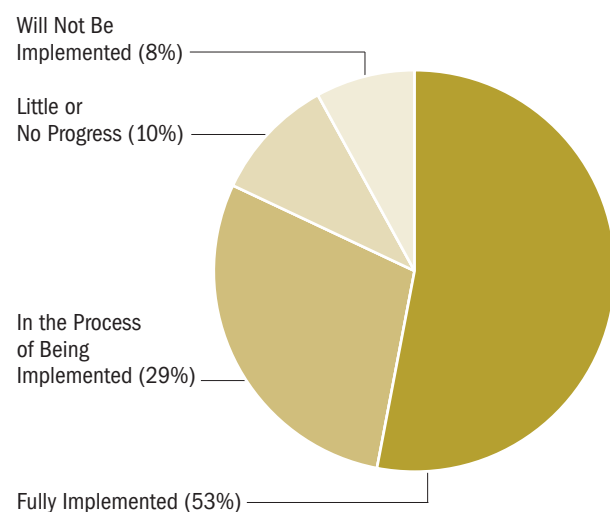
### 3.1 Some Improvement Noted in the Full Implementation Rate of Recommendations Followed Up on Last Year

Of the total 1,699 recommended actions that we expected to be implemented from our 2014 to 2018 Annual Reports, we found that 82% were either fully implemented or in the process of being implemented (83%—2020 for 2013 to 2017 Annual Reports); as shown in **Figure 3**, 53% had been fully implemented; 29% were still in the process of being implemented; a further 10% 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 3.8**).

The full implementation rate of the total 1,338 recommended actions issued that we expected to be implemented from our 2014, 2015, 2016, and 2017 Annual Reports increased, from 50% in 2020 to 55% in 2021.

**Figure 3: Implementation Status of Recommended Actions Issued in Our 2014 to 2018 Annual Reports, as of March 31, 2021**

Prepared by the Office of the Auditor General of Ontario



For the first time this year, 418 recommended actions from our 2018 Annual Report were added to our continuing follow-up work. Currently 48% of these recommended actions have been fully implemented, an increase from the 42% that we reported in our 2020 Annual Report when we followed up on these recommended actions two years after issuing them.

**Figure 4** provides a detailed breakdown by year of the status of recommended actions issued in our 2014, 2015, 2016, 2017 and 2018 Annual Reports.

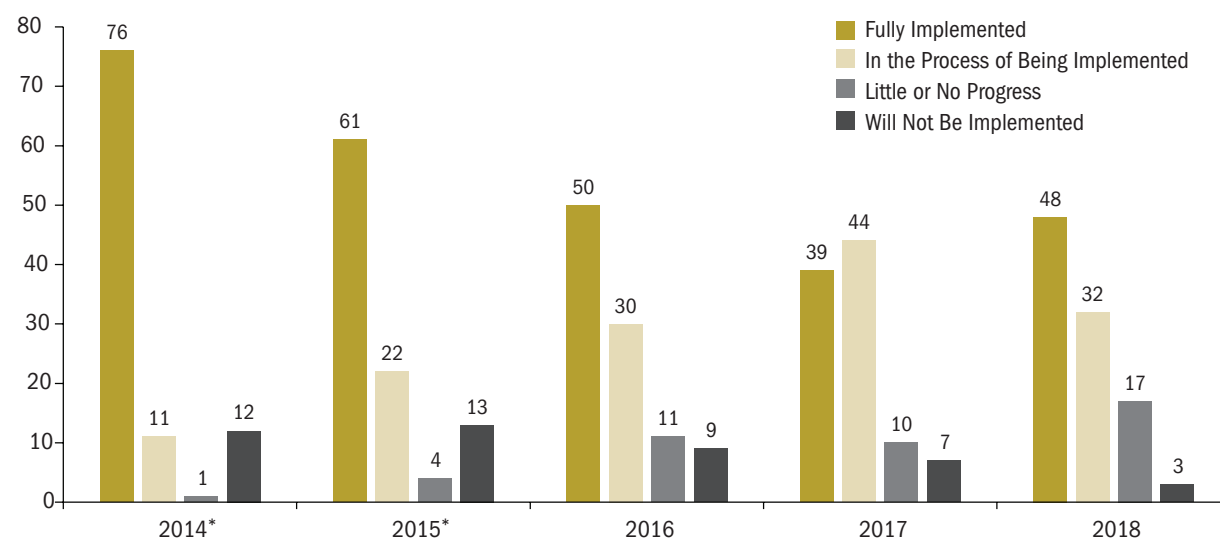
The progress of implementing the recommended actions in each of the 2014, 2015, 2016, 2017 and 2018 Annual Reports can be seen in **Figure 5**, beginning at the initial two-year follow-up and in 2017, 2018, 2019, 2020 and 2021 after we began tracking the implementation rates subsequent to the initial two-year 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 41% to 76% for recommended actions issued in 2014; from 36% to 61% for recommended actions issued in 2015; from 34% to 50% for recommended actions issued in 2016; from 31% to 39% for actions issued in 2017; and from 42% to 48% for actions issued in 2018.

As seen in **Figure 5**, the full implementation rate of recommended actions increased from 2020 to 2021. However, the increased implementation between these two years was minimal and ranged from 4% to 5%, for each Annual Report year. In some cases, recommended actions remained outstanding 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, attributed the slower implementation of our recommended actions this year to the ongoing impact of the COVID-19 pandemic on the organizations' regular operations.

As shown in **Appendix 1**, of the 57 organizations with recommended actions issued in our 2014 to 2017 Annual Reports, 17 organizations had fully implemented 75% or more of our recommended actions. These organizations include four psychiatric hospitals

**Figure 4: Implementation Status of Recommended Actions Issued in Our 2014 to 2018 Annual Reports, as of March 31, 2021**

Prepared by the Office of the Auditor General of Ontario



\* Statuses of implementation were based on organizations' self-assessed statuses.

**Figure 5: Progress Toward Full Implementation of Recommended Actions Issued in Our 2014 to 2018 Annual Reports**

Prepared by the Office of the Auditor General of Ontario

Annual Report Year	# Issued	Implementation Rate (%)					2021 Continuous Follow-Up
		At Two-Year Follow-Up	2017 Continuous Follow-Up	2018 Continuous Follow-Up	2019 Continuous Follow-Up	2020 Continuous Follow-Up	
2014	294	41	49	66	70	72	76 <sup>1</sup>
2015	276	36	n/a <sup>2</sup>	52	54	56	61 <sup>1</sup>
2016	408	34	n/a <sup>2</sup>	n/a <sup>2</sup>	41	45	50
2017	360	31	n/a <sup>2</sup>	n/a <sup>2</sup>	n/a <sup>2</sup>	34	39
2018	418	42	n/a <sup>2</sup>	n/a <sup>2</sup>	n/a <sup>2</sup>	n/a <sup>2</sup>	48

1. The statuses of implementation were based on organizations' self-assessed statuses.

2. The recommended actions issued in our 2015 to 2018 Annual Reports were not subject to the continuous follow-up work for the noted year(s).

(100%), Ontario Energy Board (91%), Financial Services Regulatory Authority of Ontario (88%), Treasury Board Secretariat (87%), three hospitals (87%), Ministry of Infrastructure (80%), two universities (77%), Metrolinx (76%), and the Independent Electricity Systems Operator (75%).

Organizations making the most improvements in implementing our recommended actions this year over last year include the Ministry of Agriculture, Food and Rural Affairs, Ministry of Infrastructure,

Ministry of Transportation, Agricorp and three universities.

Although the Ministry of Agriculture, Food and Rural Affairs has improved in implementing its recommended actions, it has still implemented less than 50% of the recommended actions issued in the 2014 to 2017 Annual Reports.

The following organizations have also implemented less than 50% of the recommended actions that we issued in our 2014 to 2017 Annual Reports: the

Ministry of Children, Community and Social Services, the Ministry of the Solicitor General, 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, the Ministry of Municipal Affairs and Housing, the Ontario Land Tribunal as well as some school boards and Children's Aid Societies.

The Standing Committee on Public Accounts (Committee) could 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 could consider using to hold organizations accountable for implementing some key recommended actions that we have issued in past reports that remain outstanding.

### 3.2 Positive Impacts of Implemented Recommendations on Ontarians

Many of the recommended actions in our value-for-money audit reports from 2014 to 2018 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.

A few examples of recommended actions recently implemented include:

- Child and youth mental health agencies have reviewed and enhanced their processes to monitor the delivery of mental health services by assessing and implementing periodic quality assurance reviews of files at agencies to help ensure that children and youth receive appropriate and effective services.
- The Ministry of Labour, Training and Skills Development has employed enhanced monitoring efforts for all sites that fail to meet either the minimum provincial quality standard or their targeted service quality scores in effectiveness, customer service and efficiency. The Ministry has

also enhanced its monitoring efforts by ensuring that corrective action is taken within the timelines established so that Ontarians seeking employment and training services receive quality services.

- The Office of the Public Guardian and Trustee assessed the appropriateness of its current investment strategy, which consisted of three separate funds of varied risks, for its clients' investment needs and developed a plan to revise the strategy through other investment options in order to best serve the financial interests of guardianship clients and heirs of estates.
- The Ministry of Health has taken appropriate and timely action against vendors and authorizers who breach Assistive Devices Program policies (such as recovering overpayments from vendors and terminating vendors' and authorizers' registration status with the Ministry) to detect and deter potential misuse or abuse of funding from the Assistive Devices Program.
- The Ministry of Agriculture, Food and Rural Affairs provided farmers with the information and tools necessary to enable them to reasonably estimate their AgriStability payments.
- Large community hospitals have implemented adequate automatic logout functions for computers and information systems that contain patient information so that the safety of patients and their personal health information is safeguarded.

### 3.3 Recommendations Addressing Other 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, 24% of the 294 recommended actions issued in 2014 (seven years ago); 39% of the 276 recommended actions issued in 2015 (six years ago); and 50% of the 408 recommended actions issued in 2016 (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 *2014 to 2016 Annual Reports* address areas important to Ontarians such as mental health, housing, health and long-term-care. A few examples are:

- In our 2016 report on Child and Youth Mental Health, we recommended that the Ministry of Health expedite the creation of clear and co-ordinated pathways to core mental health services to help ensure that children and youth are connected with the right service regardless of where they seek service.
- In our 2016 report on Housing and Supportive Services for People with Mental Health Issues (Community-Based), we recommended that the Ministry of Health establish a goal for the number of mental health supportive housing units the province should have along with timelines to ensure the limited resources available are allocated across the province to meet the housing needs of those with mental illness.
- In our 2016 report on Specialty Psychiatric Hospital Services, we recommended that the Ministry of Health and Local Health Integration Networks determine the number of long-term psychiatric beds needed in each region of the province to meet the demand by Ontarians for these mental health services and to improve access to mental health services as close to their own communities as possible.
- 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. This recommended action was also noted as still outstanding in our 2020 continuous follow-up report that was tabled in our *2020 Annual Report*; and it remains outstanding in this current year as well.
- In our 2014 report on Immunization, we recommended that the Ministry of Health establish targeted provincial immunization coverage rates for all vaccinations, and monitor whether they

are being achieved to promote higher vaccination coverage rates, including the achievement of herd immunity levels, and thereby protect Ontarians against the spread of vaccine-preventable diseases.

### 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 *2014 to 2018 Annual Reports*, about 80% were considered to be short-term actions. **Figure 6** shows the short-term recommended actions from our *2014 to 2018 Annual Reports* and the percentages that were still outstanding in each of the follow-up years 2017, 2018, 2019, 2020 and 2021.

While the percentage of outstanding short-term recommended actions has decreased for each Annual Report year, 17% of the 220 issued in 2014, 33% of the 204 issued in 2015, 43% of the 303 issued in 2016, 56% of the 252 issued in 2017, and 48% of the 344 issued in 2018, were still outstanding. By now, we would have expected all of the short-term recommended actions from our *2014 to 2018 Annual Reports* to be implemented. Also, as seen in **Figure 6**, between 2020 and 2021, there were minimal decreases, ranging from 3% to 8%, 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 74 ministries, Crown agencies and broader-public-sector organizations that we audited and included in the

**Figure 6: Short-Term<sup>1</sup> 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	% Outstanding in 2021
2014	220	39	25	22	20	17 <sup>2</sup>
2015	204	n/a <sup>3</sup>	44	41	39	33 <sup>2</sup>
2016	303	n/a <sup>3</sup>	n/a <sup>3</sup>	52	48	43
2017	252	n/a <sup>3</sup>	n/a <sup>3</sup>	n/a <sup>3</sup>	64	56
2018	344	n/a <sup>3</sup>	n/a <sup>3</sup>	n/a <sup>3</sup>	n/a <sup>3</sup>	48

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

2. The statuses of implementation were based on organizations' self-assessed statuses.

3. The recommended actions issued in our 2015, 2016, 2017 and 2018 Annual Reports were not subject to the continuous follow-up work for the noted year(s).

Annual Reports from 2014 to 2018. Of these organizations, 18 had fully implemented 75% or more of our recommended actions, 24 had fully implemented 50% to 74% of our recommended actions, 30 had implemented 25% to 49% of our recommended actions and two 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 accepted responsibility for implementing 366 recommended actions in 20 audits between the years 2014 and 2018. Currently, 65%, or 237, of these recommended actions remain outstanding, including, for example, the following:

- **MRI and CT Scanning Services**—Of the 26 recommended actions we issued in 2018, 100% were still outstanding. Many of these recommended actions relate to access to care or services, quality of care or services, and the need to collect or analyze data. For example, we recommended that the Ministry of Health work with Local Health Integration Networks (LHINs) and hospitals to analyze and identify the reasons why wait times vary significantly between LHINs for MRI and CT services, to help ensure patients have equitable access to MRI and CT services across the province.
- **Housing and Supportive Services for People with Mental Health Issues (Community-Based)**—Of the 33 recommended actions we

issued in 2016, 97%, or 32, remain outstanding; this is mostly unchanged from our 2020 review. Many of these recommended actions relate to effectiveness and efficiency of co-ordinating and delivering housing with supportive services to people with mental illness. For example, we recommended that the Ministry of Health work with housing agencies, to determine the profile of clients who are suitable to be transitioned to other forms of housing and develop a transition plan for these clients.

- **Physician Billing**—Of the 29 recommended actions we issued in 2016, 66%, or 19, were still outstanding. Many of these recommended actions relate to the economy and effectiveness of, and better monitoring and oversight of, the physician billing process in Ontario. For example, we recommended that the Ministry work with the Ontario Association of Cardiologists and the Cardiac Care Network of Ontario to assess the effectiveness of the Cardiac Care Network of Ontario's Echocardiography Quality Initiative program, which is intended to deter inappropriate use of cardiac ultrasound services.





### Ministry of Children, Community and Social Services

The Ministry of Children, Community and Social Services accepted responsibility for implementing 116 recommended actions in six audits between 2014 and 2018. At the time of our follow-up, 64%, or 74, of the actions remain outstanding. The audits with

**Figure 7: Percentage of Recommended Actions Issued in Our 2014 to 2018 Annual Reports Fully Implemented and in the Process of Being Implemented, as of March 2021**

Prepared by the Office of the Auditor General of Ontario





Figure 7a: Organizations with More than 30 Recommended Actions	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Psychiatric Hospitals (4) <sup>1</sup>	100	0	100
Treasury Board Secretariat	90	7	97
Hospitals (7) <sup>2</sup>	81	18	99
Universities (3) <sup>3</sup>	73	4	77
Ministry of Government and Consumer Services	71	29	100
Ministry of Energy, Northern Development and Mines <sup>4</sup>	71	21	92
Metrolinx	71	15	86
Technical Standards and Safety Authority	69	31	100
Ministry of Labour, Training and Skills Development	68	25	93
Ministry of the Attorney General	63	34	97
Ministry of Education	63	14	77
Infrastructure Ontario	63	35	98
Municipalities (4) <sup>5</sup>	54	46	100
Children's Aid Societies (7) <sup>6</sup>	47	53	100
Local Health Integration Networks <sup>7,8</sup>	44	19	63
Ontario Health <sup>9</sup>	43	28	71
School Boards (8) <sup>10</sup>	43	48	91
Ministry of the Environment, Conservation and Parks	40	42	82
Ministry of Children, Community and Social Services	36	34	70
Ministry of Health	35	37	72
Ministry of the Solicitor General	32	49	81

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

- In 2021, psychiatric hospitals have fully implemented all of their recommended actions. These hospitals are: Centre for Addiction and Mental Health, Ontario Shores Centre for Mental Health Sciences, The Royal Ottawa Health Group, and Waypoint Centre for Mental Health Care.
- Hospitals by report:
  - Large Community Hospital Operation: Rouge Valley Health System, 100%; Trillium Health Partners, 80%; Windsor Regional Hospital, 80%.
  - MRI and CT Scanning Services: Mackenzie Health, 100%; Health Sciences North, 33%; St. Joseph's Healthcare Hamilton, 33%; The Ottawa Hospital, 33%.
- Universities: University of Toronto, 78%; McMaster University, 76%; University of Waterloo, 63%.
- Subsequent to March 31, 2021, this ministry separated into Ministry of Energy and Ministry of Northern Development, Mines, Natural Resources and Forestry.
- Municipalities: City of Windsor, 80%; Regional Municipality of Peel, 56%; District of Thunder Bay, 55%; City of Toronto, 27%.
- Children's Aid Societies: Districts of Sudbury and Manitoulin, 57%; Family and Children's Services of the Waterloo Region, 57%; Toronto, 57%; Durham, 43%; Hamilton, 43%; Simcoe Muskoka Family Connexions, 43%; Family and Children's Services of Frontenac, Lennox and Addington, 29%.
- 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 five audit reports, with the following implementation rates:
  - LHINs—Local Health Integration Networks: 69%
  - Community Care Access Centres – Home Care Program: 56%
  - LHINs—Community Health Centres: 20%
  - MRI and CT Scanning Services: 0%
  - Specialty Psychiatric Hospital Services: 0%
- As of March 31, 2021, the Local Health Integration Networks (LHINs) remained separate from Ontario Health. From April 1, 2021 onward, the LHINs transferred to Ontario Health, and Ontario Health assumed responsibility for implementing the outstanding recommendations for LHINs. This responsibility will be reflected commencing in the 2022 continuous follow-up year.





9. The implementation rate for Ontario Health includes report recommendations that originated with Cancer Care Ontario, eHealth Ontario, and Health Quality Ontario, all of which are now part of Ontario Health. The recommendations were from the following three audit reports, with the following implementation rates:
- Cancer Care Ontario – Cancer Treatment Services, 68%;
  - e-Health Ontario – Electronic Health Records' Implementation Status, 50%;
  - Health Quality Ontario – Health Quality Ontario, 17%.
10. School Boards by report:
- School Boards' Management of Financial and Human Resources: Hastings and Prince Edward, 57%; Toronto Catholic, 48%; Halton Catholic, 35%; Hamilton-Wentworth, 35%.
  - School Boards—IT Systems and Technology in the Classroom: Waterloo Catholic, 60%; Peel, 42%; Toronto, 42%; Algoma, 27%.

<b>Figure 7b: Organizations with 11–30 Recommended Actions</b>	<b>Full Implementation Rate (%)</b>	<b>In the Process of Being Implemented Rate (%)</b>	<b>Combined Rate (%)</b>
Ontario Energy Board	91	0	91
Waterfront Toronto	91	9	100
Financial Services Regulatory Authority of Ontario	88	8	96
Independent Electricity System Operator	75	20	95
Ministry of Transportation	72	7	79
Transportation Consortia (3) <sup>1</sup>	70	11	81
Child and Youth Mental Health Centres (4) <sup>2</sup>	68	32	100
Ministry of Infrastructure	59	41	100
Ministry of Long-Term Care	43	57	100
Ministry of Agriculture, Food and Rural Affairs	42	50	92
Ministry of Colleges and Universities <sup>3</sup>	38	31	69
Ministry of Economic Development, Job Creation and Trade	36	11	47
Ministry of Municipal Affairs and Housing	33	22	55
Legal Aid Ontario	33	43	76
Ontario Land Tribunal <sup>4</sup>	31	54	85
Ontario Power Generation <sup>5</sup>	11	89	100

	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. Transportation Consortia: Sudbury Consortium, 100%; Peel Consortium, 67%; Toronto Consortium, 44%.
2. Child and Youth Mental Health Centres: Youthdale Treatment Centres, 86%; Children's Centre Thunder Bay, 71%; Kinark Child and Family Services, 71%; Vanier Children's Services, 43%.
3. In 2021, responsibility for four outstanding recommendations issued in our 2015 University Intellectual Property report was split between the Ministry of Economic Development, Job Creation and Trade and the Ministry of Colleges and Universities due to a transfer of responsibility between the ministries. For comparative purposes, the information presented as of 2020 has been adjusted to reflect this change.
4. In 2021, recommendations relating to the Ontario Municipal Board transferred from Tribunals Ontario to the Ontario Land Tribunals. Ten recommended actions remained outstanding to be addressed by Tribunals Ontario and 13 to be addressed by Ontario Land Tribunals. For comparative purposes, the information presented as of 2020 has been adjusted to reflect this change.
5. Ontario Power Generation includes the 2018 Darlington Nuclear Generation Station Refurbishment Project report.

Figure 7c: Organizations with 1–10 Recommended Actions	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Ontario Parole Board	67	0	67
Agricorp	63	13	76
Tribunals Ontario*	60	20	80
Ministry of Finance	33	67	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%

\* In 2021, recommendations relating to the Ontario Municipal Board transferred from Tribunals Ontario to the Ontario Land Tribunals. Ten recommended actions remained outstanding to be addressed by Tribunals Ontario and 13 to be addressed by Ontario Land Tribunals. For comparative purposes, the information presented as of 2020 has been adjusted to reflect this change.

the highest number of outstanding recommended actions are for Ontario Works from our *2018 Annual Report*, which has 94%, or 32 of 34, still outstanding; and Settlement and Integration Services for Newcomers from our *2017 Annual Report*, which has 77%, or 17 of 22, still outstanding.

Some of the outstanding recommended actions address effectiveness, and the need for better monitoring and oversight. For example, in our Ontario Works audit, we recommended that where recipients are determined to be ineligible for Ontario Works, the Ministry take appropriate action to terminate their payments and recover any overpayments so that only eligible individuals receive financial assistance from Ontario Works. In our Settlement and Integration Services for Newcomers audit, we recommended that the Ministry consistently monitor the performance of its settlement and integration services and service providers to identify and take corrective action where targets and expectations are not being met.

### Ministry of the Environment, Conservation and Parks

The Ministry of the Environment, Conservation and Parks accepted responsibility for implementing 78 recommended actions from four audit reports between 2014 and 2018, of which 60%, or 47, 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, and the need for better monitoring and oversight. For example, we recommended that the Ministry implement processes to require self-registered emitters to routinely report emissions data.
- **Environmental Assessments**—Of the 21 recommended actions we issued in 2016, 71%, or 15, are still outstanding. Many of these actions addressed areas such as effectiveness and governance. For example, we recommended that the Ministry finalize its guideline for assessing the cumulative effects of projects. The guideline should apply to both comprehensive and streamlined environmental assessments in order to ensure that the cumulative effects of projects are assessed to prevent or minimize environmental damage.

### Ministry of Education

The Ministry of Education accepted responsibility for implementing 86 recommended actions from four audit reports between 2014 and 2018, of which 37%, or 32, 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, 81%, or 17, remain outstanding. Many of these outstanding actions related to the Ministry's monitoring or oversight of school boards and funding allocations. 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.

- **Student Transportation**—Of the 10 recommended actions we issued in 2015, 80%, or eight, remain outstanding. Some of these outstanding actions related to funding allocations, and quality of services. For example, we recommended that the Ministry revisit its current funding formula for student transportation. The formula needs to reflect school boards' local transportation needs based on the number of eligible riders and consortia utilization of buses, and take into consideration factors such as geography, availability of public transit and the number of students needing transportation services (due to distance, special needs, special programs or road hazards).

### Ministry of the Solicitor General

The Ministry of the Solicitor General accepted responsibility 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, 68% or 39 of these recommended actions remain outstanding.

Many of these recommended actions addressed areas such as effectiveness, governance and the need for better monitoring or oversight. For example, our audit of Emergency Management in Ontario recommended the Ministry, through the Provincial Emergency Management Office, work with ministries to assess the effectiveness of its public education and awareness program to inform Ontarians on how to prepare for an emergency, such as weather events or power outages, and to know the risks to be aware of. In another example, we recommended

that the Ministry through the Provincial Emergency Management Office work with ministries to implement a multi-year testing strategy based on high-risk and high-consequence events that periodically tests emergency response plans using a variety of testing methods.

### Ministry of Labour, Training and Skills Development

The Ministry of Labour, Training and Skills Development accepted responsibility 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, 32%, or 32, of these recommended actions remain outstanding.

The majority of these recommended actions addressed the effectiveness area. For example, our audit of Employment Ontario recommended that the Ministry develop strategies that would enable follow-up with more participants at three, six and 12 months after receiving services from all employment and training programs in order to improve the effectiveness of these programs.

### Ontario Health

Ontario Health accepted responsibility for implementing 58 recommended actions from three audit reports, Electronic Health Records' Implementation Status, conducted in 2016, Cancer Treatment Services, conducted in 2017 and Health Quality Ontario, conducted in 2018. Currently, 57%, or 33, of these recommended actions remain outstanding.

Many of these recommended actions addressed areas such as effectiveness, and the need for better monitoring or oversight. For example, our audit of Health Quality Ontario recommended that Health Quality Ontario (now Ontario Health), in collaboration with the Ministry of Health and the Local Health Integration Networks (LHINs) track whether health-care organizations are implementing the change ideas that the organizations included in their improvement plans to help them achieve their improvement goals, and to track whether the ideas have resulted in positive improvement.

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

We categorized the recommended actions we issued between 2014 and 2018 by the areas they addressed, as shown in **Figure 8**.

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

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

- In our 2015 report on Long-Term-Care Home Quality Inspection Program, we recommended that the Ministry of Long-Term Care summarize and report the number of instances identified of non-compliance, for individual homes and on a provincial basis, and when they were rectified so that the public gets better information for decision-making on long-term-care homes.
- In our 2017 report on Social and Affordable Housing, we recommended that the Ministry of Municipal Affairs and Housing work with municipal service managers to develop 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, so that

**Figure 8: Full Implementation Rate by Category<sup>1</sup> of Actions Recommended in Our 2014 to 2018 Annual Reports, as of March 31, 2021**

Prepared by the Office of the Auditor General of Ontario

Category <sup>1</sup>	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B) <sup>2</sup>	Full Implementation Rate (B/A) (%)
Internal Controls	44	37	84
Other <sup>3</sup>	7	5	71
Compliance	122	84	69
IT	71	47	66
Governance	170	110	65
Human Resources	33	20	61
Monitoring and/or Oversight	274	156	57
Efficiency	79	44	56
Quality of Care or Services	60	32	53
Education/Promotion	51	26	51
Collect/Analyze Data	137	69	50
Enforcement	53	26	49
Economy	173	83	48
Funding	63	27	43
Effectiveness	235	96	41
Access to Care/Services	75	27	36
Public Reporting	52	16	31

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

2. The 2014 and 2015 statuses of implementation were based on each organization's self-assessed statuses.

3. "Other" category is composed of five recommended actions related to communications and two related to developing policies/strategies.

limited resources are used to help households with the highest needs.

- In our 2017 report on Community Health Centres, we recommended that the Local Health Integration Networks review overall operating funding provided to each Community Health Centre, to ensure that the funding is commensurate with patient complexity, number of people served, geography and other relevant factors.
- In our 2018 report on Ontario Works, we recommended that to hold service managers accountable for delivering the Ontario Works program in compliance with the program's requirements, and to improve program outcomes, the Ministry of Children, Community and Social Services should update its contracts with service managers to include additional performance indicators and meaningful targets to measure service managers' progress in assisting Ontario Works recipients to find employment and become self-sufficient.

There continue to be opportunities for improvements to public reporting, access to care or services, effectiveness and funding allocations to ensure that value for money is achieved.

### 3.7 Recommended Actions Still Relevant and Followed Up Even When Changes in Program Direction or Governance Occur

Changes to a program may occur from the time that the original value-for-money audit report was issued up to the time of our continuous follow-up work. For the audit reports issued in our *2014 to 2018 Annual Reports*, we identified a number of significant changes in the ministries or Crown agencies or broader-public-sector organizations that were the subject of our audits. These changes arose due to a change in government direction that impacted a program's direction, a program's mandate or its governance structure. In some cases, legislative changes resulted in a change in the program direction or mandate. Changes to the governance structure could

occur when new organizations are created to assume the responsibilities of already existing organizations.

When these types of changes occur, many organizations self-assess the statuses of the related recommended actions as "no longer applicable." However, we assess these recommended actions to determine whether they continue to be relevant. Where the recommended actions are still relevant because they transcend the changes that occurred, we continue to follow up on these outstanding recommended actions until they are fully addressed. Where the changes make the recommended actions no longer applicable, we do not conduct any further follow-up work.

An example of changes where we assessed the ongoing relevance of recommended actions can be found in the 2016 Climate Change report. Some recommended actions were directed toward the Cap and Trade program that existed prior to 2018. The passing of the *Cap and Trade Cancellation Act, 2018 (Act)* in 2018, resulted in many of the cap-and-trade program-related recommended actions being assessed as "no longer applicable." Therefore, these actions are no longer followed up by our Office. On the other hand, other recommended actions from this report remain relevant and we continue to follow up to ensure that they are addressed. Some of these recommended actions that remain relevant include recommending that the Ministry align Ontario's targets for reducing greenhouse gas emissions to those of the federal government; and to regularly inform Ontarians on the specific risks and possible responses to the effects of climate change in Ontario.

### 3.8 Some Recommendations Will Not Be Implemented

Of the 1,699 recommended actions that we issued between 2014 and 2018 and expected to be implemented by now, 139 (including 121 actions that were noted last year) will not be implemented by the relevant organizations.

The additional 18 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. Fifty-five percent of these actions recommended improvements to economy, or addressed the effectiveness of programs or services, or the need for better monitoring or oversight.

### 3.9 Outstanding 2013 Recommended Actions Are No Longer Followed Up

At the completion of our continuous follow-up work in 2020, 11 ministries, Crown agencies and broader-public-sector organizations still had 63 (41%) of our recommended actions from our *2013 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 2013 recommended actions. Instead, we will factor the risks remaining from the related outstanding issues into our risk-based approach in selecting future audits.

The 2013 recommended actions that were not implemented addressed areas such as access to care or services, effectiveness and economy. Examples include:

- **Healthy Schools Strategy**—We recommended that the Ministry of Education and school boards develop consistent and effective strategies to monitor compliance with the Ministry's School Food and Beverage Policy, especially ensuring that all items sold in schools comply with the policy's nutrition standards.
- **Land Ambulance Services**—We recommended that the Ministry of Health assess the effectiveness of the two protocols used in Ontario to prioritize calls and dispatch ambulances, including comparing the dispatch priority determined by the protocols with the paramedics' evaluation upon reaching the patient, and to adjust the protocols where needed, to reduce excessive over-prioritization of patients.

- **Rehabilitation Services at Hospitals**—We recommended that the Ministry of Health 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.
- **ServiceOntario**—We recommended that ServiceOntario conduct a full costing and revenue analysis and develop a strategy including time frames for restructuring its registration-related fees to ensure that the fees are set at levels that are not excessive, as per the legal requirements, and that allow for cost recovery.

## 4.0 Detailed Observations for the Follow-Up on Recommendations Issued by the Standing Committee on Public Accounts from 2015 to Early 2020

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 517 recommended actions from June 2015 to March 2020, which we initially followed up on in our *2016 to 2020 Annual Reports*. These recommended actions involved 28 ministries, Crown agencies and broader-public-sector organizations, which were the subject of the 32 Committee reports listed in **Appendix 4**.

Based on our review, we agreed with the organizations that 11 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. This left a total of 506 recommended actions that we followed up.

**Figure 9** provides the overall status of the recommended actions issued by the Committee from

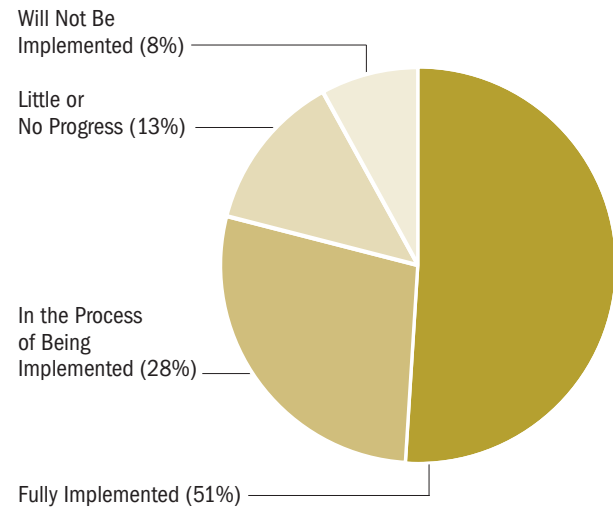
June 2015 to March 2020. The organizations have fully implemented 51% of these 506 recommended actions. Of the remaining actions, 28% are in the process of being implemented, a further 13% had little or no progress made on them and for 8% the organizations determined that the recommendations would not be implemented (as discussed in Section 4.4).

Figure 10 provides a breakdown of the status of the recommended actions issued from June 2015 to March 2020, by the year we initially followed up on the actions. We noted the following full implementation rates by Annual Report year: 88% for 2016; 62% for 2017; 49% for 2018; 66% for 2019; and 30% for 2020.

For the first time this year, 164 relevant recommended actions issued by the Committee from February 2019 to March 2020 were included in our continuous follow-up work. Currently, as noted above, 30% of these recommended actions have been fully implemented.

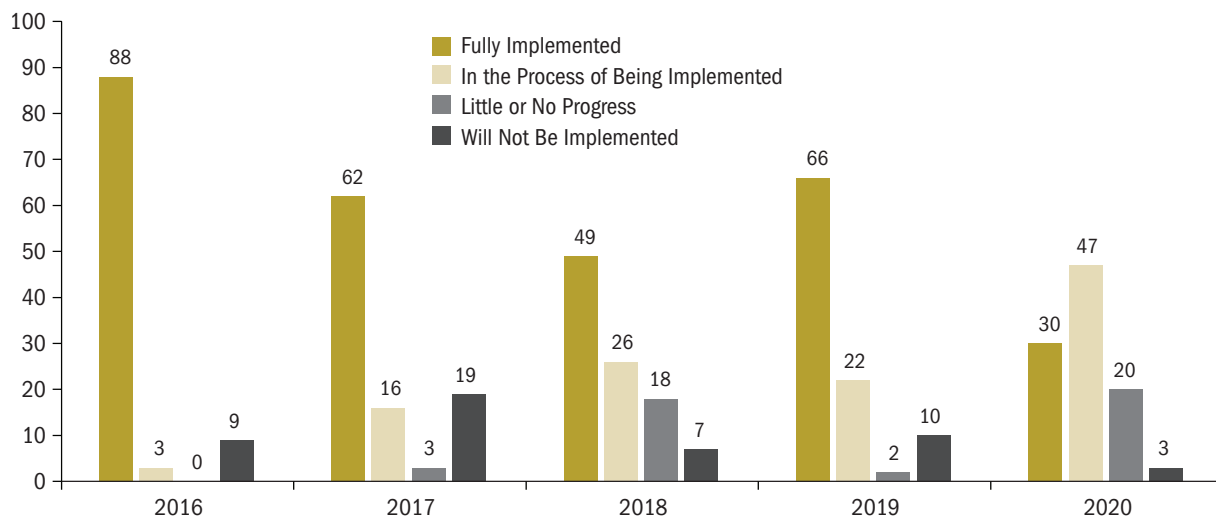
**Figure 9: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts between June 2015 and March 2020, as of March 31, 2021**

Prepared by the Office of the Auditor General of Ontario



**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



## 4.1 Slight Improvement in the Implementation Rate of Committee Recommendations Followed Up on Last Year

Last year, in our *2020 Annual Report*, we reported that the implementation rate of the total 387 recommended actions issued by the Committee from March 2015 to March 2019 was 61%. In 2021, 63% of these recommended actions have been fully implemented, only a 2% increase. Overall, in 2021, 79% of all recommended actions issued by the Committee from June 2015 to March 2020 that we followed up on, were either fully implemented or in the process of being implemented. Of these, 51% were fully

implemented, as mentioned in **Section 4.0** and seen in **Figure 9**.

We noted small improvements in the implementation rates for six 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 2020 to 2021. As noted in **Section 3.1**, some organizations, such as the Ministry of Health, the Ministry of Long-Term Care and the Ministry of Education, attributed the slower implementation of the Committee's recommended actions this year to the ongoing impact of the COVID-19 pandemic on the organizations' regular operations.

**Figure 11: Increase in the Full Implementation Rate from 2020 to 2021 for the Recommended Actions Issued by the Standing Committee of Public Accounts between June 2015 and May 2018**

Prepared by the Office of the Auditor General of Ontario

Organization <sup>1</sup>	Full Implementation Rate, 2021 (%)	Full Implementation Rate, 2020 (%)	Increase Between 2020 and 2021 (%)
Ministry of Labour, Training and Skills Development	36	20	16
Universities (5) <sup>2</sup>	67	58	9
Hospitals (3) <sup>3</sup>	87	83	4
Ministry of Long-Term Care	52	48	4
Metrolinx	86	83	3
Ministry of Health	27	25	2
Ontario Health <sup>4</sup>	90	90	0
Treasury Board Secretariat	90	90	0
Ministry of Transportation	88	88	0
Financial Services Regulatory Authority of Ontario	87	87	0
Ministry of Energy, Northern Development and Mines <sup>5</sup>	72	72	0
Ministry of Government and Consumer Services	57	57	0
Ministry of Education	47	47	0
Local Health Integration Networks	40	40	0
Ministry of Colleges and Universities	33	33	0
Ministry of Economic Development, Job Creation and Trade	22	22	0

- Four organizations that had fully implemented all of the Committee's recommendations as of last year, are not included in the table: Independent Electricity System Operator, Infrastructure Ontario, Ministry of Infrastructure, and Ontario Energy Board.
- 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, 100%.
- Implementation rates of individual hospitals: Rouge Valley Health System, 100%; Trillium Health Partners, 81%; Windsor Regional Hospital, 81%.
- The implementation rate for Ontario Health includes recommendations that originated with Cancer Care Ontario, which is now part of Ontario Health. Also, as of March 31, 2021, the Local Health Integration Networks (LHINs) remained separate from Ontario Health. On April 1, 2021, the Local Health Integration Networks (LHINs) transferred to Ontario Health. From April 1, 2021 onward, Ontario Health assumed responsibility for implementing the outstanding recommendations for LHINs. This responsibility will be reflected commencing in the 2022 continuous follow-up year.
- Subsequent to March 31, 2021, this ministry separated into Ministry of Energy and Ministry of Northern Development, Mines, Natural Resources and Forestry.

## 4.2 Some Organizations Better than Others at Implementing Committee Recommendations

Figure 12 shows that of the 28 organizations that we followed up on this year that were the subject of the Committee's reports tabled between June 2015 and March 2020, 12 had fully implemented 75% or more of the Committee's recommended actions.

Six organizations had fully implemented all of the Committee's recommended actions: Independent Electricity System Operator, Ministry of Infrastructure, Ontario Energy Board, Rouge Valley Health Partners, McMaster University, and University of Waterloo.

## 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 2020, 16 organizations had implemented fewer than 75% of the Committee's recommended actions, including three organizations that implemented fewer than 25%. The following organizations had low implementation rates and a high number of outstanding recommended actions.

- The Ministry of Health is responsible for implementing a total of 142 recommended actions from seven Committee reports. Currently, 65% of the recommended actions remain outstanding. The Cancer Treatment Services report issued by the Committee in 2019 has the highest number of recommended actions at 31, of which 45% of the recommended actions remain outstanding.
- The Ministry of Children, Community and Social Services is responsible for implementing a total of 54 recommended actions from two Committee reports issued in 2019 on our audits of Ontario Works, and Settlement and Integration Services for Newcomers. Currently, 93% of the 54 recommended actions remain outstanding.

- Infrastructure Ontario is responsible for implementing a total of 39 recommended actions from two of the Committee's reports, of which 46% of the actions remain outstanding.

## 4.4 Some Committee Recommendations Will Not Be Implemented

Of the 506 recommended actions that the Committee issued, 40 (including 38 noted last year) will not be implemented. The additional two 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 recommended actions require the organizations to improve governance and efficiency, and to enhance public reporting.

## 4.5 Outstanding Standing Committee on Public Accounts Recommendations Included in our 2015 Annual Report Are No Longer Followed Up





At the completion of our continuous follow-up work in 2020, two ministries still had outstanding nine, or 20% of the Committee's recommended actions. These actions were for two reports issued from March 2015 to May 2015 that we initially followed up and reported on in our *2015 Annual Report*. The Committee's recommended actions that were not implemented addressed areas such as the need to improve access to care or services, and the need to improve monitoring or oversight. Examples include:

- **Violence Against Women**—the Committee recommended that the Ministry of Children, Community and Social Services work with agencies to develop a process for tracking whether women experiencing violence who are referred elsewhere do receive the services and support to which they have been referred.

**Figure 12: Percentage of Full Implementation of Recommended Actions Issued by the Standing Committee on Public Accounts between June 2015 and March 2020, as of March 31, 2021**

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) (%)
Independent Electricity System Operator	11	11	100
Ministry of Infrastructure	2	2	100
Ontario Energy Board	1	1	100
Ministry of Transportation	17	15	88
Hospitals (3) <sup>1</sup>	63	55	87
Financial Services Regulatory Authority	15	13	87
Metrolinx	36	31	86
Treasury Board Secretariat	28	22	79
Ministry of Energy, Northern Development and Mines <sup>2</sup>	18	13	72
Ontario Health <sup>3</sup>	33	23	70
Universities (5) <sup>1</sup>	24	16	67
Infrastructure Ontario	39	21	54
Ministry of Long-Term Care	25	13	52
Ministry of Education	15	7	47
Local Health Integration Networks <sup>4</sup>	5	2	40
Ministry of Health	142	49	35
Ministry of Colleges and Universities	6	2	33
Ministry of Government and Consumer Services	14	4	29
Ministry of Labour, Training and Skills Development	40	11	28
Ministry of Economic Development, Job Creation and Trade	9	2	22
Ministry of Children, Community and Social Services	54	4	7
Ontario Power Generation	6	0	0

	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. Implementation rates of individual broader-public-sector organizations:

- Hospitals: Rouge Valley Health Partners, 100%; Trillium Health Partners 81%; Windsor Regional Hospital, 81%
- 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, 100%

2. Subsequent to March 31, 2021, this ministry separated into Ministry of Energy and Ministry of Northern Development, Mines, Natural Resources and Forestry.

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

4. As of March 31, 2021, the Local Health Integration Networks (LHINs) remained separate from Ontario Health. From April 1, 2021 onward, the LHINs transferred to Ontario Health, and Ontario Health assumed responsibility for implementing the outstanding recommendations for LHINs. This responsibility will be reflected commencing in the 2022 continuous follow-up year.

- **Health Human Resources**—the Committee recommended that the Ministry of Health monitor the nurse practitioner-led clinics more closely to ensure that they are meeting program requirements, targets, and objectives.

It is now more than six years after the recommended actions were issued. We expected that all of these actions would have been implemented by now. We are no longer following up on these recommended actions that were issued in early 2015. Instead, we will factor the risks remaining from the related outstanding issues into our risk-based approach in selecting future audits.

## 5.0 Organizations Making Progress in Appropriately Assessing the Status of Recommended Actions

Our continuous 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 Standing Committee on Public Accounts’ (Committee) reports, along with supporting documentation.

Organizations self-assess the most appropriate status of implementation for the outstanding

recommended actions, and choose 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.

During our continuous follow-up work in 2021, organizations self-assessed a total of 289 value-for-money and Committee-recommended actions as “fully implemented.” However, based on our review of relevant documentation and, in certain cases, completing sample testing, we found that of the 289 value-for-money and Committee-recommended actions that organizations self-assessed as “fully implemented,” we accepted only 48% (or 138) as fully implemented. During our work in 2020, of a total of 186 actions that organizations self-assessed as “fully implemented,” we accepted 24% (or 44) as, in fact, fully implemented. Although organizations made efforts in 2021 to more appropriately self-assess the status of their recommended actions, significant work in this area is still required by our Office on recommended actions that are being incorrectly self-assessed as “fully implemented.”

This again highlights the need for organizations to complete a more objective self-assessment of the implementation statuses of their outstanding recommended actions.

## Appendix 1: Change in the Full Implementation Rate for Recommended Actions Issued in Our 2014 to 2017 Annual Reports, 2020 to 2021

Prepared by the Office of the Auditor General of Ontario

Ministry or Agency	As of 2021 (A) (%)	As of 2020 (B) (%)	Change (A-B) (%)
<b>Organizations with More than 30 Recommended Actions</b>			
Universities (3) <sup>1</sup>	73	61	12
Children's Aid Societies (7) <sup>1</sup>	47	37	10
Ministry of Labour, Training and Skills Development	68	60	8
Ministry of Children, Community and Social Services	49	42	7
Metrolinx	76	70	6
Hospitals (3) <sup>1</sup>	87	82	5
Ministry of Health	34	29	5
Psychiatric Hospitals (4) <sup>1</sup>	100	96	4
Local Health Integration Networks <sup>2,3</sup>	47	43	4
Ministry of the Environment, Conservation and Parks	40	36	4
Ministry of the Solicitor General	32	28	4
Treasury Board Secretariat	87	84	3
Ontario Health <sup>3</sup>	62	59	3
School Boards (4) <sup>1</sup>	43	40	3
Ministry of Government and Consumer Services	74	72	2
Infrastructure Ontario	63	61	2
Ministry of Education	62	61	1
Ministry of Energy, Northern Development and Mines <sup>4</sup>	71	71	0
<b>Organizations with 11–30 Recommended Actions</b>			
Ministry of Agriculture, Food and Rural Affairs	42	17	25
Ministry of Transportation	71	57	14
Transportation Consortia (3) <sup>1</sup>	70	59	11
Ontario Energy Board	91	82	9
Ontario Land Tribunal <sup>5</sup>	31	23	8
Child and Youth Mental Health Centres (4) <sup>1</sup>	68	64	4
Ministry of Economic Development, Job Creation and Trade <sup>6</sup>	36	32	4
Ministry of Municipal Affairs and Housing	33	30	3
Financial Services Regulatory Authority of Ontario	88	88	0
Independent Electricity System Operator	75	75	0
Ministry of Long-Term Care	43	43	0
<b>Organizations with 1–10 Recommended Actions</b>			
Ministry of Infrastructure	80	60	20
Agricorp	63	50	13
Tribunals Ontario <sup>5</sup>	60	50	10
Ontario Parole Board	67	67	0
Ministry of Finance <sup>7</sup>	0	0	0

Ontario Association of Children's Aid Societies <sup>7</sup>	0	0	0
Ministry of Colleges and Universities <sup>6,7</sup>	0	0	0

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

**Universities:**

- 2021 - University Intellectual Property - University of Toronto, 78%; McMaster University, 76%; University of Waterloo, 63%
- 2020 - University Intellectual Property - McMaster University, 71%; University of Toronto, 61%; University of Waterloo, 50%

**Children's Aid Societies:**

- 2021 - Districts of Sudbury and Manitoulin, 57%; Family and Children's Services of the Waterloo Region, 57%; Toronto, 57%; Durham, 43%; Hamilton, 43%; Simcoe Muskoka Family Connexions, 43%; Family and Children's Services of Frontenac, Lennox and Addington, 29%
- 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%

**Hospitals:**

- 2021 - Large Community Hospital Operations - Rouge Valley Health System, 100%; Trillium Health Partners, 80%; Windsor Regional Hospital, 80%;
- 2020 - Large Community Hospital Operations - Rouge Valley Health System, 100%; Trillium Health Partners, 75%; Windsor Regional Hospital, 70%;

**Psychiatric hospitals:**

- 2021 - 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, 100%
- 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%

**School Boards:**

- 2021 - School Boards' Management of Financial and Human Resources - Hastings and Prince Edward, 57%; Toronto Catholic, 48%; Halton Catholic, 35%; Hamilton-Wentworth, 35%
- 2020 - School Boards' Management of Financial and Human Resources - Hastings and Prince Edward, 52%; Toronto Catholic, 43%; Halton Catholic, 35%; Hamilton-Wentworth, 30%

**Transportation Consortia:**

- 2021 - Sudbury Consortium, 100%; Peel Consortium, 67%; Toronto Consortium, 44%
- 2020 - Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%

**Mental Health Centres:**

- 2021 - Youthdale Treatment Centres, 86%; Children's Centre Thunder Bay, 71%; Kinark Child and Family Services, 71%; Vanier Children's Services, 43%
- 2020 - Children's Centre Thunder Bay, 71%; Kinark Child and Family Services, 71%; Youthdale Treatment Centres, 71%; Vanier Children's Services, 43%

2. The implementation rate for Local Health Integration Network (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 four audit reports:

**2021:**

Ontario Health (Shared Services) co-ordinated responses for the following reports:

- LHINs - Local Health Integration Networks, 69%
- Community Care Access Centres - Home Care Program, 56%
- LHINs - Community Health Centres, 20%
- LHINs - Specialty Psychiatric Hospital Services, 0%

**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 - Community Health Centres, 20%
- LHINs - Specialty Psychiatric Hospital Services, 0%

3. On April 1, 2021, the Local Health Integration Networks (LHINs) were transferred to Ontario Health. From April 1, 2021 onward, Ontario Health assumed responsibility for implementing the outstanding recommendations for LHINs. This responsibility will be reflected commencing in the 2022 continuous follow-up year.
4. Subsequent to March 31, 2021, this ministry separated into Ministry of Energy and Ministry of Northern Development, Mines, Natural Resources and Forestry.
5. In 2021, recommendations relating to the Ontario Municipal Board transferred from Tribunals Ontario to the Ontario Land Tribunals. Ten recommended actions remained outstanding to be addressed by Tribunals Ontario and 13 to be addressed by Ontario Land Tribunals. For comparative purposes, the information presented as of 2020 has been adjusted to reflect this change.
6. In 2021, responsibility for four outstanding recommendations issued in our 2015 University Intellectual Property Report was split between the Ministry of Economic Development, Job Creation and Trade and the Ministry of Colleges and Universities, due to a transfer of responsibility between the Ministries. For comparative purposes, the information presented as of 2020 has been adjusted to reflect this change.
7. The full implementation rate is zero in each of the 2021 and the 2020 years because the same outstanding recommended actions were not implemented within each of these years.



## Appendix 2: Questions the Standing Committee on Public Accounts Could Consider to Hold Organizations Accountable for Implementing Some Key Recommended Actions

Prepared by the Office of the Auditor General of Ontario

Report Section	Organization	Recommendation	Questions for Consideration
<b>2014</b>			
<b>3.01: Adult Community Corrections and Ontario Parole Board</b>	Ministry of the Solicitor General <sup>1</sup>	In order for the Ministry of Community Safety and Correctional Services to enhance community safety through effective supervision and by reducing reoffend rates of offenders serving their sentences in the community, it should strategically target its resources, programs and services to higher-risk offenders, with a long-term goal of reducing their high reoffend rates.	What is the Ministry of Community Safety and Correctional Services' progress in strategically targeting its resources, programs and services to higher-risk offenders to reduce the possibility of their high reoffend rates?
<b>3.01: Adult Community Corrections and Ontario Parole Board</b>	Ministry of the Solicitor General <sup>1</sup>	To ensure equitable access to effective rehabilitative programs for offenders, the Ministry of Community Safety and Correctional Services should ensure it has sufficient and timely information for evaluating its core rehabilitative programs and that it implements changes to help improve their effectiveness in reducing reoffend rates.	What is the Ministry of the Solicitor General doing to ensure that it has sufficient and timely information for evaluating its core rehabilitative programs? Has the Ministry of the Solicitor General implemented changes to the rehabilitative programs to help improve their effectiveness in reducing reoffend rates?
<b>3.08: Palliative Care</b>	Ministry of Health <sup>1</sup>	To reduce the overlap and duplication of efforts both within the Local Health Integration Networks <sup>2</sup> and across the province, the Ministry should implement a co-ordinated system for the delivery of palliative care that enables patients to move easily among health-care providers and receive needed palliative care services on a timely basis. This should include consideration of the cost-benefit of shorter-term information technology solutions (such as those currently used by some health-care providers to inform patient-care decisions and reduce unnecessary or duplicate tests) to increase the sharing of patient-related information, while longer-term initiatives are being pursued by eHealth Ontario.	What is the Ministry of Health's progress in implementing a co-ordinated system for the delivery of palliative care that enables patients to move easily among health-care providers and receive needed palliative care services on a timely basis? Has the Ministry of Health considered the cost benefit of shorter-term information technology solutions to increase the sharing of patient-related information to reduce the unnecessary or duplicated efforts/tests both within the Local Health Integration Networks <sup>2</sup> and across the province?
<b>3.08: Palliative Care</b>	Ministry of Health <sup>1</sup>	The Ministry, in conjunction with the Local Health Integration Networks, <sup>2</sup> should ensure that hospitals across the province consistently track and report the extent of time patients no longer requiring acute care must wait in this more expensive setting for care at home or in a hospice, and take action where necessary.	How will the Ministry and Local Health Integration Networks <sup>2</sup> ensure that hospitals across the province consistently track and report the extent of time patients no longer requiring acute care must wait in this more expensive setting for care at home or in a hospice, and take action where necessary?

Section	Organization	Recommendation	Questions for Consideration
<b>2015</b>			
<b>3.10: Management of Contaminated Sites</b>	Treasury Board Secretariat	To ensure that the government has a complete picture of its existing and potential contaminated sites liability, the stakeholder ministries should ensure that the public has access to information on contaminated sites for which the government has recorded a liability.	How are the stakeholder ministries ensuring that the public has access to information on contaminated sites for which the government has recorded a liability?
<b>3.11: Mines and Minerals Program</b>	Ministry of Northern Development Mines, Natural Resources and Forestry <sup>1</sup>	To attract more investment in the province's mining sector, the Ministry of Northern Development and Mines should ensure that the requirements surrounding its Aboriginal consultation process are clarified and can be easily understood by potential investors and Aboriginal communities with serious consideration of the province assuming more of a leadership role.	How will the Ministry of Northern Development, Mines, Natural Resources and Forestry <sup>1</sup> ensure that the requirements surrounding its Indigenous consultation process are clarified and easily understood by potential investors? Has the Ministry of Northern Development, Mines, Natural Resources and Forestry <sup>1</sup> considered the possibility of taking on more of a leadership role in the consultation process by addressing concerns directly with the Indigenous communities?
<b>3.11: Mines and Minerals Program</b>	Ministry of Northern Development Mines, Natural Resources and Forestry <sup>1</sup>	To protect public health and safety and the environment from the risks posed by abandoned mines, the Ministry of Northern Development and Mines should as soon as possible inspect all high-risk abandoned mines that have not been inspected in the last five years to determine if these sites pose risks to public safety.	What is the Ministry of Northern Development, Mines, Natural Resources and Forestry's <sup>1</sup> progress in inspecting all high-risk abandoned mines that have not been inspected in the last five years to determine if these sites pose risks to public safety?
<b>2016</b>			
<b>3.02: Climate Change</b>	Ministry of the Environment, Conservation and Parks <sup>1</sup>	To keep Ontarians updated on the status of its efforts to reduce greenhouse gases, the Ministry of the Environment and Climate Change should report at least annually to the public on its overall progress toward meeting its emissions targets.	When does the Ministry of the Environment, Conservation and Parks plan to start annual public reporting of its overall progress toward meeting emissions targets in order to keep Ontarians updated on the status of its efforts to reduce greenhouse gases?
<b>3.12: Specialty Psychiatric Hospital Services</b>	Ministry of Health <sup>1</sup> Local Health Integration Networks <sup>2</sup>	In order to deal with the growing wait times for specialty psychiatric hospital service, the Ministry of Health and Long-Term Care and Local Health Integration Networks should as soon as possible address those wait times that are long, as well as develop an overall strategy to reduce wait times, by setting wait time targets for specialty psychiatric hospital services.	How are the Ministry of Health and Local Health Integration Networks (LHINs) <sup>2</sup> addressing the long wait times for specialty psychiatric hospital services? What is the Ministry of Health and Local Health Integration Networks' (LHINs) <sup>2</sup> progress in developing an overall strategy to reduce wait times, and in setting wait time targets for specialty psychiatric hospital services?

Section	Organization	Recommendation	Questions for Consideration
<b>4.03: Information and Information Technology General Controls</b>	Ministry of Government and Consumer Services	The Justice Technology Services I&IT cluster should enable logging of all user access to information and transaction changes and monitor key activities on an ongoing basis. The extent of logging should be driven by the sensitivity and criticality of the data. The Ministry should define the data it considers sensitive and critical and that needs to be logged and proactively monitored.	What is the Ministry of Government and Consumer Services' Justice Technology Services I&T cluster's progress toward enabling logging of all user access to information and transaction change? How will the Ministry of Government and Consumer Services' Justice Technology Services I&T cluster monitor the key activities on an ongoing basis? Has the Ministry of Government and Consumer Services defined the data it considers sensitive and critical that needs to be logged and proactively monitored?
<b>2017</b>			
<b>3.03: Community Health Centres</b>	Local Health Integration Networks <sup>2</sup>	To ensure Community Health Centre (CHC) clients across Ontario have access to the full range of health services and interdisciplinary health professionals and to better direct workforce planning, we recommend that the Local Health Integration Networks, <sup>2</sup> in conjunction with the Ministry of Health and Long-Term Care assess whether all CHCs should offer a core set of services and update the accountability agreement between the CHCs and the LHINs accordingly.	What are the Local Health Integration Networks' (LHINs') <sup>2</sup> plans to assess whether all Community Health Centres (CHCs) should offer a core set of services; and its planned steps to update the accountability agreement between the CHCs and the LHINs accordingly?
<b>3.04: Emergency Management in Ontario</b>	Ministry of the Solicitor General <sup>1</sup>	To ensure that the emergency management programs in place at Ontario's ministries and municipalities include all delegated responsibilities and are sufficiently preparing them to respond to emergencies, we recommend that the Ministry of Community Safety and Correctional Services through the Provincial Emergency Management Office implement an oversight process that focuses on the quality and sufficiency of the emergency management programs in place.	What improvements in the oversight process were implemented by the Ministry of Community Safety and Correctional Services to improve the quality and sufficiency of emergency management programs?
<b>3.07: Laboratory Services in the Health Sector</b>	Ministry of Health <sup>1</sup>	To ensure that Ontarians have timely access to community laboratory services, we recommend that the Ministry of Health and Long-Term Care establish regional targets to monitor and assess the availability and accessibility of community specimen collection centres.	What is the Ministry of Health's progress in establishing regional targets to monitor and access the availability and accessibility of community specimen collection centres?
<b>3.09: Ontario Public Drug Programs</b>	Ministry of Health <sup>1</sup>	To help ensure that patients receive timely access to drugs that are considered for coverage under the Exceptional Access Program, we recommend that the Ministry of Health and Long-Term Care use the new system to collect the necessary data to inform the policies and administration of the programs, such as whether it should fund certain drugs through the Exceptional Access Program, with other specific criteria or as a general benefit through the Formulary.	Has the Ministry of Health started using the new system to collect the necessary data to inform the policies and administration of the Exceptional Access Program, such as whether it should fund certain drugs through the Exceptional Access Program, with other specific criteria, or as a general benefit through the Formulary?

Section	Organization	Recommendation	Questions for Consideration
<b>2018</b>			
<b>3.04: Interprovincial and International Health Services</b>	Ministry of Health <sup>1</sup>	To simplify the administration of the out-of-country travellers' program, we recommend that the Ministry of Health and Long-Term Care revisit opportunities to reduce administrative costs, for example, through adopting a single reimbursement rate (similar to other provinces) for all emergency in-patient health services obtained out of country.	Please explain the steps taken by the Ministry of Health to simplify the administration of the out-of-country travellers' program, such as through adopting a single reimbursement rate for all emergency in-patient health services obtained out-of-country.
<b>3.05: Legal Aid Ontario</b>	Ministry of the Attorney General	To help make better use of community legal clinics' resources, we recommend that the Ministry of the Attorney General, on behalf of Legal Aid Ontario and the Social Benefits Tribunal, continue to work with the Ministry of Children, Community and Social Services to further reduce the number of Ontario Disability Support Program cases that proceed to an appeal process.	What is the Ministry of the Attorney General's progress in its work with the Ministry of Children, Community and Social Services to further reduce the number of Ontario Disability Support Program cases that proceed to an appeal process?
<b>3.08: MRI and CT Scanning Services</b>	Ministry of Health <sup>1</sup>	To help ensure patients have equitable access to MRI and CT services across the province, we recommend that the Ministry of Health and Long-Term Care work with Local Health Integration Networks (LHINs) <sup>2</sup> and hospitals to take necessary actions to reduce the wait-time inequities across the province for MRI services and CT services	What actions has the Ministry of Health taken to reduce the wait-time inequities across the province for MRI and CT services?
<b>3.10: Ontario Student Assistance Program</b>	Ministry of Training, Colleges and Universities	To determine whether the objectives of changes to the Ontario Student Assistance Program (OSAP) are being met, we recommend that the Ministry of Training, Colleges and Universities track and publicly report measures such as graduation and employment rates for OSAP recipients in their field of study, and average student debt levels at completion of studies.	Provide details on whether the Ministry of Training, Colleges and Universities is tracking and publicly reporting measures such as graduation and employment rates for Ontario Student Assistance Program (OSAP) recipients in their field of study, and average student debt levels at completion of studies, to meet the objectives of changes to OSAP.
<b>3.12: School Boards—IT Systems and Technology in the Classroom</b>	Peel District School Board	In order to achieve more equitable access to classroom information technology (IT) resources for Ontario students across schools and school boards, we recommend that the school boards perform an assessment to evaluate students' needs with regard to classroom technology.	What is the Peel District School Board's progress in performing an assessment to evaluate students' needs with regard to classroom technology to achieve more equitable access to classroom information technology (IT) resources for its students across the school board?
<b>3.12: School Boards—IT Systems and Technology in the Classroom</b>	Algoma District School Board	To manage risks to key information technology (IT) processes and infrastructure at the school boards and in the schools, we recommend that the boards develop and test effective disaster recovery plans that put in place effective mitigation measures.	When does the Algoma District School Board plan to develop and test its disaster recovery plans, which will put in place effective mitigation measures, to manage risks to key information technology processes and infrastructure?

1. The Ministry name has changed since the original recommended action was issued.

2. As of April 1, 2021, Local Health Integration Networks (LHINs) were transferred into Ontario Health. Therefore, the reports directed to the LHINs are the responsibility of Ontario Health from April 1, 2021 onward.

## Appendix 3: Recommendations from 2014 to 2018 Assessed as “Will Not Be Implemented” in 2021 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Rationale	Impact
<b>2014</b>				
<b>3.08: Palliative Care</b>	Ministry of Health <sup>1</sup>	<p><b>Recommendation 1—Action 4</b></p> <p>The Ministry of Health and Long-Term Care, in conjunction with the Local Health Integration Networks, should create an overall policy framework on the provision of palliative-care services in Ontario. This framework should include a projection of the best mix of services (for example, hospital versus hospice versus home care) to meet current and future patient needs.</p>	<p>As per the Ministry, while it is leveraging resources from the Ontario Palliative Care Network (OPCN) and Institute of Clinical Evaluative Services (ICES) to inform new investments in sectors with significant service gaps (e.g., in-home and community care), there is no plan to predetermine for Ontario Health Teams how resources should be allocated. A framework will not be developed to determine the best mix of services (e.g., hospital versus hospice versus home care) to meet current and future patient needs.</p>	<p>The Ministry does not plan to create a framework to predetermine how resources should be allocated among hospital versus hospice versus home care. Therefore, the Ministry does not know whether the current mix of services is meeting Ontario’s current and future patient needs.</p>
		<p><b>Recommendation 4—Action 1</b></p> <p>To better ensure that patients requiring palliative care, including end-of-life care, have similar access to similar services across the province, the Ministry, in conjunction with stakeholders including the Hospice Palliative Care Provincial Steering Committee, should ensure that standardized patient eligibility practices for similar palliative-care services are developed and implemented.</p>	<p>According to the Ministry, it previously identified an initiative intended to define standardized levels of care for home and community care clients, including those seeking palliative and end-of-life care. As per the Ministry, this initiative is no longer being pursued. The Ministry will review other care delivery models that will include clinical decision-making at the local level through the Ontario Health Teams.</p>	<p>The Ministry will not develop and implement standardized patient eligibility practices for home and community care clients. As a result, patients eligible for palliative-care services in one area of the province might not be eligible for similar palliative-care services in another part of the province.</p>

Section	Organization	Recommendations	Rationale	Impact
2015				
<b>3.01: CCACs-Community Care Access Centres-Home Care Program</b>	Local Health Integration Networks (LHINs) <sup>2</sup>	<b>Recommendation 13—Action 1</b> To ensure that the funds provided to recruit and retain personal support workers are spent for the purposes intended, the Community Care Access Centres should conduct inspections of service provider records, on a random basis, and share the results with the Ministry of Health and Long-Term Care.	An audit report, <i>Audit of Personal Support Services Wage Enhancement</i> was completed by the Ontario Internal Audit Division in January 2019. This report noted that a review of a sample of providers showed that processes were in place to ensure only eligible individuals receive the appropriate wage increase. The Local Health Integration Networks (formerly Community Care Access Centres) and the Ministry of Health indicated they do not plan to conduct further reviews of this area.	The Ontario Internal Audit Division in 2019 conducted an audit to verify that some providers had processes to ensure that only eligible personal support workers receive the appropriate wage increase. As the Community Care Access Centres (now part of Local Health Integration Networks) and the Ministry of Health will not do any further work in this area, it will not be able to verify that funding meant for personal support worker wage increases is being spent as intended in the future.
		<b>Recommendation 14—Action 5</b> To ensure that critical operational and financial areas are consistently assessed and are transparent to the public, the Ministry of Health and Long-Term Care, in collaboration with the Local Health Integration Networks, the Community Care Access Centres, and Health Quality Ontario, where applicable, should make hospital readmission data available to Community Care Access Centres on a more timely basis.	Local Health Integration Networks (LHINs) stated that they can now directly access hospital readmission data through the Ministry of Health's SAS Visual Analytics portal, operated and managed by the Health Data Branch. However, the LHINs indicated that the issue of providing the hospital readmission data on a more timely basis needs to be addressed by the Ministry.	Not providing timely hospital readmission data to the Local Health Integration Networks (formerly Community Care Access Centres) means critical operational and financial areas are not being consistently assessed and transparent to the public.
<b>3.04: Economic Development and Employment Programs</b>	Ministry of Economic Development, Job Creation and Trade <sup>3</sup>	<b>Recommendation 3—Action 1</b> To ensure direct-to-business support funding is administered efficiently and cost effectively, the Ministry of Economic Development, Employment and Infrastructure should seek government approval to take on the responsibility to centralize the back-office administrative functions of all other ministries that provide direct-to-business support.	The Ministry stated that it will not seek to be the lead for government back-office administrative functions of all other ministries that provide direct-to-business support, as across-government centralized IT functionalities have been put in place by the Ministry of Finance and Treasury Board that allow for better co-ordination across ministries.	The Ministry will not take the lead to centralize government back-office administrative functions of all other ministries that provide direct-to-business support. Therefore, the Ministry cannot ensure that direct-to-business support funding will be administered efficiently and cost effectively.

Section	Organization	Recommendations	Rationale	Impact
<b>3.14: Intellectual Property</b>	Ministry of Economic Development, Job Creation and Trade <sup>3</sup>	<p><b>Recommendation 5—Action 2</b></p> <p>To ensure the Ministry of Research and Innovation (Ministry) is getting value for money for its investment in research and commercialization activities, the Ministry should collaborate with stakeholders to collectively develop useful performance measures that assess the socio-economic benefits to Ontarians.</p>	<p>In February 2020, research responsibilities were transferred to the Ministry of Colleges and Universities. Commercialization activities remain with the Ministry of Economic Development, Job Creation and Trade (Ministry). The Ministry stated that it will not collaborate with a key stakeholder, the Ontario Centre of Innovation (Centre) to work with universities to regularly and publicly report performance measures for commercialization efforts. The Ministry stated that the Centre has no authority or purview over universities.</p>	<p>The Ministry will not be developing useful performance measures that assesses the socio-economic benefits to Ontarians. Without these measures, the Ministry cannot ensure that it is getting value for money for its investment in research and commercialization activities.</p>
		<p><b>Recommendation 5—Action 4</b></p> <p>To ensure the Ministry of Research and Innovation (Ministry) is getting value for money for its investment in research and commercialization activities, the Ministry should publicly report performance results on research funding and commercialization programs.</p>	<p>In February 2020, research responsibilities were transferred to the Ministry of Colleges and Universities. Commercialization activities remain with the Ministry of Economic Development, Job Creation and Trade (Ministry). According to the Ministry, it will not ask the Ontario Centre of Innovation (Centre), an organization it entered into an agreement with, to work with universities to regularly and publicly report performance measures for commercialization efforts. The Ministry stated that the Centre has no authority or purview over universities.</p>	<p>The Ministry will not be publicly reporting the performance results on commercialization programs. Without this reporting, the Ministry cannot ensure that it is getting value for money for its investment in commercialization activities.</p>

Section	Organization	Recommendations	Rationale	Impact
2016				
<b>3.09: Metrolinx— Public Transit Construction Contract Awarding and Oversight</b>	Metrolinx	<b>Recommendation 17—Action 1</b> To ensure that Metrolinx does not pay excessive construction costs to CN and CP, it should renegotiate its long-term master agreement with CN so that mark-up rates are more in line with industry benchmarks.	Metrolinx stated that there is no comparable industry benchmark to use for mark-up rates. Metrolinx also stated that the Canadian Transportation Agency rates applied as the industry benchmarks at the time of the 2016 VFM report are not indicative of costs in southern Ontario, which is where CN conducts the majority of its projects with Metrolinx. CN uses an internal methodology to allocate actual engineering indirect costs to its capital projects as standard percentages (mark-up rate) applied to direct labour and direct material costs. The mark-up rate is based on actual indirect costs and it is what CN uses for its internal projects. Metrolinx is unable to renegotiate its long-term master agreement with CN so that mark-up rates are more in line with industry benchmark and can only accept the mark-up rates CN calculated, which are based on actual costs.	Metrolinx is unable to renegotiate its long-term master agreement with CN so that mark-up rates are more in line with industry benchmarks. As a result, Metrolinx cannot assess whether CN's costs are reasonable and fair and in line with industry benchmarks.
<b>3.10: Ministry of Transportation — Road Infrastructure Construction Contract Awarding and Oversight</b>	Ministry of Transportation	<b>Recommendation 7—Action 1</b> To ensure that poor-performing contractors and contractors that do not follow safety standards and other requirements are appropriately penalized for their performance or behaviour, the Ministry of Transportation should establish appropriate penalties for contractors with unsatisfactory ratings.	The Ministry stated that the Qualification Committee determines appropriate action or administrative sanctions to be taken based on each specific situation that arises with a contractor and does not have the authority to issue penalties. The Ministry's goal is to improve contractors' behaviour. According to the Ministry, the Qualification Committee deliberates in deciding a response to each issue. It was noted that the uniqueness of each situation does not support application of predefined sanctions for unsatisfactory ratings.	The Ministry will not establish appropriate penalties for contractors with unsatisfactory ratings. Therefore it cannot ensure that poor-performing contractors are appropriately penalized for their performance or behaviour.



Section	Organization	Recommendations	Rationale	Impact
<b>Recommendation 7—Action 2</b>	To ensure that poor-performing contractors and contractors that do not follow safety standards and other requirements are appropriately penalized for their performance or behaviour, the Ministry of Transportation should incorporate stricter rules around excluding contractors from bidding if they breach safety regulations.	The Ministry stated that the Qualification Committee determines appropriate action or administrative sanctions to be taken based on each specific situation that arises with a contractor and does not have the authority to issue penalties. The Ministry's goal is to improve contractors' behaviour. According to the Ministry, the Qualification Committee deliberates in deciding a response to each issue. It was noted that the uniqueness of each situation does not support application of predefined sanctions for breach of safety regulations.	The Ministry will not incorporate stricter rules around excluding contractors from bidding if they breach safety regulations. Therefore it cannot ensure that poor-performing contractors and contractors that do not follow safety standards and other requirements are appropriately penalized for their performance or behaviour.	
<b>Recommendation 7—Action 3</b>	To ensure that poor-performing contractors and contractors that do not follow safety standards and other requirements are appropriately penalized for their performance or behaviour, the Ministry of Transportation should establish appropriate penalties for contractors that report inaccurate financial information to the Ministry.	The Ministry stated that the Qualification Committee determines appropriate action or administrative sanctions to be taken based on the nature of each specific situation that arises with a contractor and does not have the authority to issue penalties. The Ministry's goal is to improve contractor behaviour. According to the Ministry, the Qualification Committee deliberates in deciding a response to each issue. It was noted that the uniqueness of each situation does not support application of predefined sanctions for inaccurate financial information.	The Ministry will not be establishing appropriate penalties for contractors that report inaccurate financial information to the Ministry. Therefore it cannot ensure that poor-performing contractors and contractors that do not follow safety standards and other requirements are appropriately penalized for their performance or behaviour.	

Section	Organization	Recommendations	Rationale	Impact
2017				
<b>3.03: Community Health Centres</b>	Ministry of Health <sup>1</sup>	<b>Recommendation 5—Action 3</b> To ensure it has useful and complete information to measure the effectiveness of Community Health Centres (CHCs), we recommend that the Ministry of Health and Long-Term Care (Ministry), in conjunction with the Local Health Integration Networks (LHINs) establish timelines for collecting information for the remaining measures the Ministry has prioritized according to the Primary-Care Performance Measurement Framework.	In the current year, the Ministry stated that it is not pursuing further action on this recommendation. According to the Ministry, “the primary care landscape has evolved with the development of Ontario Health and Ontario Health Teams, and new care priorities.” Therefore, the Ministry noted that it must also evolve how it measures the impact of primary care. The Ministry stated that the Primary-Care Performance Measurement Framework did not include opioid indicators, which is now a reporting priority. It was also noted that this framework must be revisited to capture relevant performance measurement information that is reflective of the sector and delivery models.	The Ministry will not establish timelines for collecting information for the remaining measures prioritized according to the Primary-Care Performance Measurement Framework because the primary care landscape has evolved. Without establishing timelines for capturing relevant performance measurement information that is reflective of the sector and delivery models, the Ministry will not be able to determine whether it has useful and complete information to measure the effectiveness of Community Health Centres.
<b>3.05: Farm Support Programs</b>	Ministry of Agriculture, Food and Rural Affairs	<b>Recommendation 10—Action 1</b> To ensure that the Ministry of Agriculture, Food and Rural Affairs (Ministry) provides timely and appropriate support to farmers in a crisis, we recommend the Ministry develop a crisis-response plan that outlines roles and responsibilities for designing and delivering crisis programs, provides criteria for when support will be provided and to whom, and identifies potential sources of funding.	The Ministry stated that due to the wide diversity of the agricultural sector, and the wide scope and scale of potential disaster events, it is not feasible to develop a crisis plan that includes criteria for when support will be provided.	The Ministry will not be developing a crisis plan that proactively provides criteria for when support will be provided. Without these criteria, the Ministry cannot provide timely and appropriate support to farmers in a crisis.
<b>3.08: Ministry Funding and Oversight of School Boards</b>	Ministry of Education	<b>Recommendation 11—Action 1</b> In order to ensure that leading practices identified during the operational reviews of school boards have been adopted, we recommend that the Ministry follow up with school boards to identify the implementation status of key recommendations outlined in their operational reviews, and work with school boards to put best practices in place, where it has not been done.	According to the Ministry, while many of the leading practices established through the operational reviews remain relevant today, the broader framework in which school boards operate has evolved and expanded over time. In light of the changes and new initiatives that have shaped the landscape in which school boards operate over the past decade, the Ministry is not looking to relaunch or revisit the operational reviews at this time.	The Ministry is not looking to relaunch or revisit the operational reviews at this time. This may result in school boards not adopting some leading practices that were identified during the operational reviews.

Section	Organization	Recommendations	Rationale	Impact
<b>3.09: Ontario Public Drug Programs</b>	Ministry of Health <sup>1</sup>	<b>Recommendation 10—Action 2</b> To help reduce the risk of inappropriate prescribing, dispensing and patient use of opioids, we recommend that the Ministry of Health and Long-Term Care consolidate, monitor and analyze data from its key initiatives to determine whether they are successful in reducing the number of individuals suffering from opioid addiction and overdoses, and the number of opioid-related deaths, and report publicly on how the initiatives are achieving their intended purposes.	According to the Ministry, it would be challenging to show causality between individual provincial programs and opioid-related harms. The Ministry stated that it internally tracks outputs and performance metrics for each opioid crisis response initiative and reports these quarterly to Treasury Board, but they are not reported publicly.  The Ministry stated that it does not publicly report on information on opioid overdoses and opioid-related deaths as there are other partners, including Public Health Ontario and Ontario's Chief Coroner, who track and report on this data.  The Ministry stated that there are no plans to further expand public reporting on opioid-related initiatives at this time and that the Ministry will continue to work with Ontario Health and other system partners to monitor and analyze trends related to the opioid crisis and use that information to inform policy and programs decision-making.	The Ministry has not evaluated and publicly reported on the success of its initiatives of reducing the number of individuals suffering from opioid addiction and overdoses, and the number of opioid-related deaths. As a result, there is a risk of inappropriate prescribing, dispensing and patient use of opioids.
<b>3.12: School Boards' Management of Financial and Human Resources</b>	Hamilton-Wentworth District School Board	<b>Recommendation 5—Action 1</b> To ensure funding for specific education priorities are used for their intended purposes, we recommend that school boards focus the use of the funding on evidence-based areas where the at-risk students and English-language learners are performing below provincial standards.	According to the Hamilton-Wentworth School Board, this recommended action is not a requirement of the Grants for Student Needs and the school board has the flexibility to use the allocation on priorities that it may decide.	Hamilton-Wentworth District School Board has determined that the use of the funding on evidence-based areas where learners are performing below provincial standards is not a requirement of the Grants for Student Needs and the school board has the flexibility to allocate funding on priorities it decides on. As a result, Ministry funding for specific education priorities may not be used for the intended purposes.

Section	Organization	Recommendations	Rationale	Impact
Toronto Catholic District School Board	Toronto Catholic District School Board	<b>Recommendation 8—Action 1</b> 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.	According to the Toronto Catholic District School Board, it will not be reporting by exceptionality because there is concern that the individual students may be readily identified through the data and there is a concern related to the stigma associated with data being broken down by exceptionality with lesser academic achievement potentially interpreted as lack of success for students with exceptionalities. The school board stated that it does not plan to publicly report on key academic and non-academic performance indicators to track student improvement for each type of exceptionality and will not be developing measures of effectiveness for transition plans due to privacy concerns.	The Toronto Catholic District School Board will not establish and publicly report on key academic and non-academic performance indicators by exceptionality. As a result, the school board cannot ensure that special educational support services meet the needs of special-needs students.
Toronto Catholic District School Board	Toronto Catholic District School Board	<b>Recommendation 9—Action 4</b> To provide effective oversight of operations, we recommend that school boards, where possible, co-ordinate to have their regional internal audit teams examine issues common among the boards in the region to identify best practices, which should then be shared with boards province-wide.	The Toronto Catholic District School Board stated that it communicated the need to identify and share best practices to the Coordinating Steering Committee for the Toronto and Area Regional Internal Audit team. The school board noted that the Toronto and Area Regional Internal Audit team manager acknowledged and recognizes this direction. Beyond the act of communicating and direction, the school board stated that it is not in a position to mandate and direct the operations of the independent Toronto and Regional Internal Audit team. According to the school board, this is a provincial matter of concern and responsibility.	The Toronto Catholic District School Board cannot mandate and direct the operations of the independent Toronto and Regional Internal Audit team. A lack of co-ordination to have regional internal audit teams examine common issues among the boards and to share best practices province-wide may result in ineffective oversight of school board operations.

Section	Organization	Recommendations	Rationale	Impact
2018				
<b>3.07: Metrolinx—LRT Construction and Infrastructure Planning</b>	Metrolinx	<p><b>Recommendation 1—Action 1</b> To effectively fulfill its mandate to implement the transportation plan for the Greater Toronto and Hamilton Area, we recommend that Metrolinx consider securing provincial and municipal approval for the Regional Transportation Plan and work with the provincial government to agree on long-term funding for the projects in the Plan in order to minimize the risk of project delays and cancellations.</p> <p><b>Recommendation 7—Action 2</b> To rectify the design submission and content problems being experienced so that there are no undue delays in the future and to ensure that the Eglinton Crosstown Light Rail project is built according to agreed-upon requirements, we recommend that Metrolinx work with the AFP (Alternative Financing and Procurement) consortium to minimize the number of partial designs submitted to facilitate design review and approval by Metrolinx’s technical advisors and the TTC.</p>	<p>Metrolinx stated that as a Crown corporation, it is not able to secure long-term funding for the projects in the Regional Transportation Plan, to minimize the risk of project delays and cancellations. Metrolinx is governed by the provincial budget process to obtain funding on an annual basis.</p> <p>Metrolinx’s project agreement with the AFP consortium was not renegotiated to include provisions that would allow Metrolinx to restrict partial submissions. Metrolinx can encourage the AFP consortium to submit its designs in a size and sequence that optimizes the design process and conserves the resources of all parties. Under the project agreement, the consortium can and did choose to proceed “at risk.” That is, it proceeded knowing that it was assuming responsibility, if it is later assessed that the infrastructure was built in noncompliance with the design or with the requirements of the project agreement.</p>	<p>Without being able to secure long-term funding for projects in the transportation plan, there is a risk that Metrolinx may not be able to fulfill its mandate to effectively implement the transportation plan.</p> <p>Metrolinx is not allowed to restrict partial submissions as per Metrolinx’s project agreement with the AFP consortium. Not having restrictions on partial submissions could result in undue delays and a risk that the technical advisors would not be able to evaluate whether the station designs are safe and control the risk of hazards.</p>
<b>3.10: Ontario Student Assistance Program</b>	Ministry of Colleges and Universities <sup>4</sup>	<p><b>Recommendation 1—Action 1</b> To determine whether the objectives of changes to the Ontario Student Assistance Program (OSAP) are being met, we recommend that the Ministry of Training, Colleges and Universities determine whether there has been an increase in the enrolment of students in post-secondary institutions from underrepresented groups.</p>	<p>The Ministry stated that this recommendation is not possible to implement due to the lack of available data.</p> <p>According to the Ministry, indicators to identify underrepresented groups do not exist in enrolment data collections, nor are there other sources that would provide this information for each enrolment record through data linkages in the Ontario Student Assistance Program.</p> <p>The Ministry stated that it will continue to measure OSAP uptake of the underrepresented groups (i.e., Indigenous learners, students with disabilities, mature learners and low-income students).</p>	<p>The Ministry cannot demonstrate whether the objectives of changes to OSAP are being met, and whether there has been an increase in the enrolment of students from underrepresented groups in post-secondary institutions.</p> <p>The Ministry also cannot ensure whether the composition of students enrolled in post-secondary schools had changed and in turn, if more underrepresented people were enrolled in post-secondary education in the past.</p>

Section	Organization	Recommendations	Rationale	Impact
<b>3.11: Ontario Works</b>	Ministry of Children, Community and Social Services	<b>Recommendation 9—Action 3</b> We recommend that the Ministry of Children, Community and Social Services (Ministry) work with the College of Physicians and Surgeons of Ontario (College) and that the Ministry distribute to all service managers a list of doctors the Ministry suspects of approving questionable applications for a special diet allowance, including doctors the College is investigating or has previously sanctioned.	The Ministry stated that there is a risk that publicly disclosing a list of doctors' names who the Ministry suspects have improperly or falsely completed Special Diet Allowance applications, as well as disclosing doctors who the College is investigating or has previously sanctioned, may be considered a disclosure of personal information contrary to the <i>Freedom of Information and Privacy Act</i> .	The Ministry and the College cannot ensure that doctors suspected to have improperly or falsely completed Special Diet Allowance applications, or doctors who are under investigation or were previously sanctioned, are brought to the attention of service managers.

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 18 noted in Section 3.8.

1. Formerly the Ministry of Health and Long-Term Care.
2. Formerly Community Care Access Centres.
3. Formerly Ministry of Economic Development and Growth, and Ministry of Research and Innovation.
4. Formerly Ministry of Training, Colleges and Universities.

## Appendix 4: Reports Issued by the Standing Committee on Public Accounts from June 2015\* to March 2020

Prepared by the Office of the Auditor General of Ontario

Report Name	Date Issued
Financial Services Commission of Ontario—Pension Plan and Financial Services Regulatory Oversight	Jun 2015
Infrastructure Ontario—Alternative Financing and Procurement	Jun 2015
University Undergraduate Teaching Quality	Jun 2015
Cancer Screening Programs	Nov 2015
Smart Metering Initiative	Nov 2015
Education of Aboriginal Students	Mar 2016
Public Accounts of the Province	Apr 2016
Metrolinx—Regional Transportation Planning	Jun 2016
ServiceOntario	Jun 2016
Healthy Schools Strategy	Oct 2016
CCACs—Community Care Access Centres—Home Care Program	Dec 2016
Toward Better Accountability	Dec 2016
Electricity Power System Planning	Mar 2017
University Intellectual Property	Apr 2017
Long-Term-Care Home Quality Inspection Program	May 2017
Public Accounts of the Province	May 2017
Child and Youth Mental Health	Dec 2017
Employment Ontario	Dec 2017
Ministry of Transportation—Road Infrastructure Construction Contract Awarding and Oversight	Dec 2017
Large Community Hospital Operations	Feb 2018
Physician Billing	Feb 2018
Immunization	Apr 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
Settlement and Integration Services for Newcomers	Feb 2019
Cancer Treatment Services	Oct 2019
Real Estate Services	Oct 2019
Public Health: Chronic Disease Prevention	Nov 2019
Darlington Nuclear Generating Station Refurbishment Project	Dec 2019
Ontario Works	Dec 2019
Public Accounts of the Province	Feb 2020

\* Standing Committee on Public Accounts reports issued prior to June 2015 were not followed up in 2021.

## Appendix 5: Recommendations from 2015 to 2020<sup>1</sup> by the Standing Committee on Public Accounts Assessed as “Will Not Be Implemented” in 2021 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Rationale
<b>2016</b>			
<b>December: CCAC—Community Care Access Centres—Home Care Program</b>	Ministry of Health <sup>2</sup>	<b>Recommendation 6—Action 1</b> The Standing Committee on Public Accounts recommends that the Ministry of Health and Long-Term Care, in conjunction with the Local Health Integration Networks demonstrate that funding meant for Personal Support Worker wage increases was spent as intended.	The Ministry stated that an audit report, <i>Audit of Personal Support Services Wage Enhancement</i> , was completed by the Ontario Internal Audit Division in January 2019. This report noted that a review of a sample of providers showed that processes were in place to ensure only eligible individuals receive the appropriate wage increase.  The Ministry indicated that it does not plan to conduct further reviews of this area.
<b>2017</b>			
<b>April: University Intellectual Property</b>	Ministry of Economic Development, Job Creation and Trade <sup>3</sup>	<b>Recommendation 4—Action 1</b> The Ministry of Research, Innovation and Science work with universities to develop socio-economic performance measures to be used in publicly reporting the outcomes of university research and commercialization efforts.	In February 2020, research responsibilities were transferred to the Ministry of Colleges and Universities. Commercialization activities remain with the Ministry of Economic Development, Job Creation and Trade (Ministry). The Ministry stated that it will not ask a key stakeholder, the Ontario Centre of Innovation (Centre) to work with universities to regularly and publicly report performance measures for commercialization efforts the Centre has no authority or purview over universities.
		<b>Recommendation 7—Action 1</b> The Ministry of Research, Innovation and Science work with Ontario universities to regularly and publicly report performance results in research funding and commercialization programs.	In February 2020, research responsibilities were transferred to the Ministry of Colleges and Universities. Commercialization activities remain with the Ministry of Economic Development, Job Creation and Trade (Ministry). According to the Ministry, it will not ask the Ontario Centre of Innovation (Centre) to work with universities to regularly and publicly report performance measures for commercialization efforts. The Ministry stated that the Centre has no authority or purview over universities.
			The Ministry stated that the Centre’s program activities, deliverables and responsibilities with respect to the Ministry are governed by the Transfer Payment Agreement that is in place with the Ministry. This Transfer Payment Agreement does not direct or require the Centre to work with universities to report commercialization-related outcomes that go beyond the requirements in the Agreement.

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 two noted in Section 4.4.

1. We reviewed outstanding recommendations from 2015 to 2020 but did not assess any from 2015, 2018, 2019 or 2020 as “Will Not Be Implemented” in 2021.

2. Formerly Ministry of Health and Long-term Care.

3. Formerly Ministry of Research, Innovation and Science.