

Status on Audit Recommendations from 2015 to 2021

1.0 Summary

All of our value-for-money audit reports include recommendations that are comprised of specific actions which we refer to as “recommended actions.” These recommended actions aim to promote accountability, transparency, increased efficiency, 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 recommended actions that organizations agreed to implement when the initial audit was completed (**Chapter 1** of this volume contains the status on recommended actions from our *2020 Annual Report*). After the two-year assessment is completed, we continue to track the status of our recommended actions for an additional three to five years, presented here in **Section 3.0**. In **Section 4.0**, we report on the implementation status of recommended actions made by the Standing Committee on Public Accounts (Committee).

From 2015 to 2019, our Office audited a total of 94 ministries, Crown agencies and broader-public-sector organizations, and issued 77

value-for-money audit reports with 2,035 (1,756 from 2014 to 2018) recommended actions.

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

- **Organizations are not appropriately assessing their implementation statuses for recommended actions.** We found that of the 446 value-for-money and Committee-recommended actions that organizations self-assessed as “fully implemented” this year, we accepted only 191 (or 43%) as fully implemented. Last year, of a total of 289 actions that organizations self-assessed as “fully implemented,” we accepted 138 (or 48%) as in fact, fully implemented. Assessing the appropriateness of organizations’ self-assessments, that were not correctly determined, took a significant amount of time and resources for both our Office as well as the organizations.
- **Overall, the implementation rate increased from the time of our two-year follow-up to our 2022 follow-up, as shown in Figure 1.** The implementation rate increased from 36% to 65% for recommended actions issued in 2015; from 34% to 57% for recommended actions issued in 2016; from 31% to 47% for recommended actions issued in 2017; from 42% to 53% for recommended actions

Figure 1: Overview of Follow-Up of Our 2015 to 2019 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
2015 Recommended Actions		
At two-year follow-up (2017)	36	176
2018	52	133
2019	54	126
2020	56	120
2021*	61	107
2022*	65	95
2016 Recommended Actions		
At two-year follow-up (2018)	34	259
2019	41	229
2020	45	211
2021	50	192
2022*	57	164
2017 Recommended Actions		
At two-year follow-up (2019)	31	245
2020	34	235
2021	39	216
2022	47	188
2018 Recommended Actions		
At two-year follow-up (2020)	42	240
2021	48	214
2022	53	190
2019 Recommended Actions		
At two-year follow-up (2021)	26	418
2022	33	382

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

issued in 2018; and from 26% to 33% for recommended actions issued in 2019.

- **Although the implementation rates are generally increasing, this year the rates increased only minimally, by between 4% to 8%, from 2021 to 2022.** As seen in **Figure 1**, the implementation rate of recommended actions increased by between 4% to 8%, from 2021 to 2022, for each of our *2015 to 2019 Annual Report* years. In some cases, the minimal increases were due to program changes and strategies that

would take a long time to implement, or due to the creation of new organizations.

- **Implementation continues to be slow for short-term recommended actions.** We consider recommended actions as short-term if they could reasonably be implemented within two years. We found, again this year, a lower-than-expected implementation rate for these recommended actions. The following short-term recommended actions remain outstanding: 31% from 2015 (seven years ago); 36% from 2016

(six years ago); 51% from 2017 (five years ago); 43% from 2018 (four years ago); and 63% from 2019 (three years ago). By now, we would have expected all of these recommended actions to have been implemented.

- **The lowest implementation rates were for recommended actions that addressed public reporting, access to care or services, human resources and effectiveness.**

From a review of all recommended actions issued from 2015 to 2019, we noted that those addressing public reporting, access to care or services, human resources and effectiveness had the lowest implementation rates. The following are some examples in these categories of recommended actions that are still outstanding:

- In our 2018 report on the Ontario Student Assistance Program (OSAP) we recommended that the Ministry of Colleges and Universities track and publicly report measures such as graduation and employment rates for the OSAP recipients in their field of study, and average student debt levels at completion of studies, to determine whether the objectives of the OSAP are met.
- In our 2017 report on Laboratory Services in the Health Sector we recommended that the Ministry of Health identify underserved areas for community specimen collection centres and take corrective action to ensure that Ontarians have timely access to community laboratory services.
- In our 2019 report on Office of the Chief Coroner and Ontario Forensic Pathology Service we recommended that the Office of the Chief Coroner and Ontario Forensic Pathology Service evaluate staffing model alternatives, such as changing the current workforce of coroners with other non-physician professionals or forensic pathologists when autopsies are involved, and making coroner positions full-time and implement changes required, to improve the accountability and cost-efficiency of Ontario's death investigation services.

- In our 2016 report on Specialty Psychiatric Hospital Services we recommended that the Ministry of Health and Ontario Health develop an overall strategy to reduce wait times by collecting relevant information from specialty psychiatric hospitals, such as the number of long-term psychiatric beds that exist for each mental illness diagnosis and wait times, to determine where additional funding should be allocated.

- **Some organizations are better than others at implementing our recommended actions.**

Twenty-eight organizations—the majority being Crown agencies and broader-public-sector organizations—had fully implemented 75% or more of our recommended actions from our *2015 to 2019 Annual Reports*. Some of these organizations were Agricorp, Independent Electricity System Operator, Metrolinx, Ontario Energy Board, Treasury Board Secretariat, Waterfront Toronto, and some community hospitals, psychiatric hospitals, and children and youth mental health centres.

- **Some organizations continue to be slow to implement our recommended actions.** Many of the same recommended actions we noted as outstanding last year were still outstanding in 2022. We urge organizations to take the actions needed to implement our recommended actions that they committed to implementing at the time we conducted our original audits. The following organizations had low implementation rates and a high number of outstanding recommended actions:

- The Ministry of Health agreed to implement 391 recommended actions from 21 different audits conducted between 2015 and 2019. At the time of our follow-up, 243 (or 62%) of these recommended actions remain outstanding. For example, in our 2016 report on Child and Youth Mental Health, we recommended that the Ministry work with child and youth mental agencies to further define its program requirements so that they

can be consistently applied across Ontario by all agencies delivering mental health services.

- The Ministry of Children, Community and Social Services agreed to implement 113 recommended actions from five different audits conducted between 2015 and 2019. At the time of our follow-up, 79 (or 70%) of these actions were still outstanding. For example, in our 2019 report on the Ontario Disability Support Program we recommended that the Ministry implement a process to monitor whether allegations of fraud had been reviewed and investigated within required time frames, and to take corrective actions where these time frames were not met, so that only eligible individuals receive benefits, and that overpayments are identified and minimized.
- The Ministry of the Attorney General agreed to implement 114 recommended actions from five different audits conducted between 2018 and 2019. At the time of our follow-up, 78 (or 68%) remain outstanding. For example, in our 2019 report on Family Court Services, we recommended that the Ministry, in conjunction with the judiciary, monitor reasons for significant delays to justice, specifically for family law cases other than child protection services, and take corrective action where warranted within the Ontario Court of Justice and Superior Court of Justice.
- The Ministry of the Solicitor General agreed to implement 131 recommended actions from three different audits conducted between 2017 and 2019. At the time of our follow-up, 73 (or 56%) recommended actions remain outstanding. For example, in our 2017 report on Emergency Management in Ontario we recommended that the Ministry, through the Provincial Emergency Management Office (EMO), approve and mandate a standardized emergency response approach for the province to

ensure that it is ready to respond to emergencies effectively.

A number of critical developments occurred at EMO starting from January 2022 that are expected to help progress the implementation of many of our outstanding recommended actions. In April 2022, a new Deputy Minister/Commissioner of Emergency Management position was created and filled. According to the Ministry, this provides dedicated leadership to the emergency management area. Many new staff have been hired; as of September 2022, there were 136 staff, compared to a total of 46 at the time of the original 2017 audit. In addition, in June 2022, a reorganization occurred that transferred EMO from the Ministry to the Treasury Board Secretariat (Secretariat).

Equally important were amendments made in April 2022 to the *Emergency Management and Civil Protection Act, 1990* through the *Pandemic and Emergency Preparedness Act*. These amendments require the Secretariat to establish an accountability and governance framework setting out the roles and responsibilities of EMO's partners during an emergency, and to develop and publish a provincial emergency management plan.

- The Ministry of Labour, Training and Skills Development agreed to implement 95 recommended actions from three different audits conducted between 2016 and 2019. At the time of our follow-up, 60 (or 63%) of these recommended actions remain outstanding. For example, in our 2019 report on Health and Safety in the Workplace we recommended the Ministry of Labour, Training and Skills Development inspect organizations and associated companies under common ownership that might be using the same or similar unsafe health-and-safety practices.

- The Ministry of the Environment, Conservation and Parks agreed to implement 89 recommended actions from five different audits conducted between 2016 and 2019, of which 58 (or 65%) remain outstanding. For example, in our 2019 report on Climate Change—Ontario’s Plan to Reduce Greenhouse Gas Emissions we recommended that the Ministry work with partner ministries to update its climate change plan. This updated plan should include detailed actions, with all estimated emissions reductions based on sound evidence and supported by a comprehensive and transparent feasibility and cost analysis to support Ontario in achieving its 2030 emission-reduction target. This recommended action is also important because a Cabinet-approved climate change plan is required for compliance with the *Cap and Trade Cancellation Act, 2018*. At the time of our follow-up, however, the Ministry did not have an expected time frame for presenting an updated climate change plan to Cabinet for final approval.
- Ontario Health agreed to implement 122 recommended actions from eight different audits conducted between 2015 and 2019, of which 68 (or 56%) remain outstanding. For example, in our 2019 report on Chronic Kidney Disease Management we recommended Ontario Health work with the Regional Renal Programs to investigate cases where patients were not being referred to see nephrologists on a timely basis.
- **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 recommended actions:
 - The Ministry of Children, Community and Social Services is responsible for implementing a total of 78 recommended actions

from two Committee reports, of which 77% remain outstanding.

- The Ministry of Health is responsible for implementing a total of 151 recommended actions from eight Committee reports, of which 65% remain outstanding.
- The Ministry of Labour, Training, and Skills Development is responsible for implementing a total of 60 recommended actions from two Committee reports, of which 60% remain outstanding.
- Infrastructure Ontario is responsible for implementing a total of 32 recommended actions from two Committee reports, of which 41% remain outstanding.

2.0 How We Evaluated Implementation

Our Office recommended a total of 2,035 (1,756 from 2014 to 2018) actions in our *2015 to 2019 Annual Reports*. Based on our review this year, we agreed with organizations that 49 of these recommended actions were no longer applicable. Usually this was the case because of changes in legislation or policies that resulted in the organization no longer having to implement the recommended action, as the issue no longer existed, due to the change. This left a total of 1,986 recommended actions that remained applicable.

We asked organizations to self-assess their progress in implementing their outstanding recommended actions, as of March 31, 2022, and to provide appropriate documentation to support their assessments. Organizations determine the most appropriate implementation status from one of five statuses:

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

Our review work consisted of inquiries and reviews of the supporting documentation for those recommended actions reported to be fully implemented to determine whether the recommended actions were, 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, 2022, and October 14, 2022, and obtained written representation from the organizations by November 25, 2022, that they provided us with a complete update of the status of the recommended actions 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.

At the time of the original audit, the Office assigned each recommended action into one of 17 categories such as access to care or services; public reporting, governance and effectiveness. In our follow-up work, we determine the progress of implementation by type of category.

In June 2022, the government amalgamated some ministries, and in a few instances, divided existing ministries, thereby creating several new ministries. Since our work evaluated the implementation of recommended actions as of March 31, 2022, we report here on the ministries that existed as of that date.

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

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

3.1 More Action Needed to Fully Implement Recommendations

Of the total 1,986 recommended actions that we expected to be implemented from our *2015 to 2019 Annual Reports*, we found that 83% were either fully implemented or in the process of being implemented (82%—2021 for *2014 to 2018 Annual Reports*); as

Figure 2: Annual Timeline for Continuous Follow-Up Work

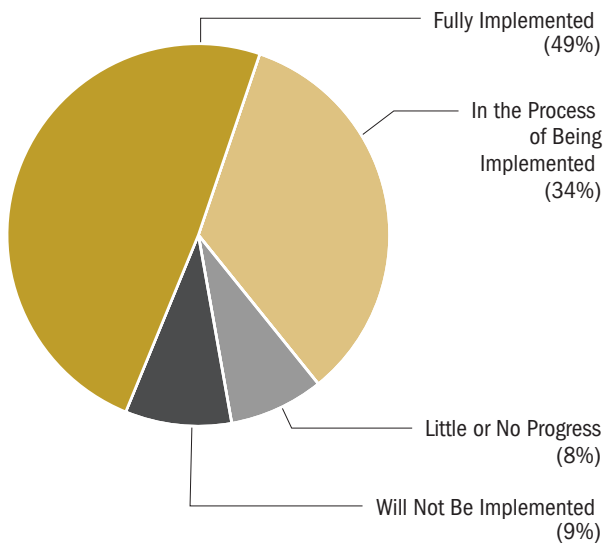
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Time Period	Follow-Up Work
Jan to middle of Feb	<ul style="list-style-type: none"> Send commencement letters to Deputy Ministers, Assistant Deputy Ministers, Chief Executive Officers/Presidents and Vice Presidents Send listing of outstanding recommended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

shown in **Figure 3**, 49% had been fully implemented; 34% were still in the process of being implemented; a further 8% had little or no progress made on them; and for 9%, the organizations determined that the recommended actions would no longer be implemented (as discussed in **Section 3.7**).

Figure 3: Implementation Status of Recommended Actions Issued in our 2015 to 2019 Annual Reports, as of March 31, 2022

Prepared by the Office of the Auditor General of Ontario



For the period of *2015, 2016, 2017, and 2018 Annual Reports*, the full implementation rate of the total 1,815 recommended actions issued that we expected to be implemented minimally increased, from 55% in 2021 to 56% in 2022.

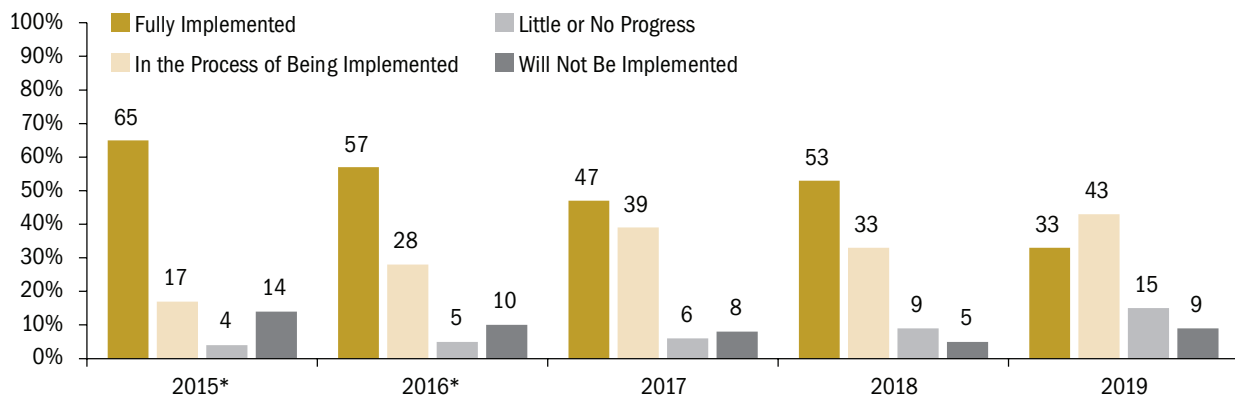
For the first time this year, 573 recommended actions from our *2019 Annual Report* were added to our continuing follow-up work. At the time of our follow-up, 33% of these recommended actions have been fully implemented, an increase from the 26% that we reported in our *2021 Annual Report* when we followed 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 *2015, 2016, 2017, 2018, and 2019 Annual Reports*.

The progress in implementing the recommended actions in each of the *2015, 2016, 2017, 2018, and 2019 Annual Reports* can be seen in **Figure 5**, beginning at the initial two-year follow-up and in 2018, 2019, 2020, 2021, and 2022 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 36% to 65% for recommended actions issued in 2015; from 34% to 57% for

Figure 4: Implementation Status of Recommended Actions Issued in Our 2015 to 2019 Annual Reports, as of March 31, 2022

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 2015 to 2019 Annual Reports

Prepared by the Office of the Auditor General of Ontario

Annual Report Year	# Issued	Implementation Rate (%)						Outstanding Rate (%)
		At Two-Year Follow-Up	2018 Continuous Follow-Up	2019 Continuous Follow-Up	2020 Continuous Follow-Up	2021 Continuous Follow-Up	2022 Continuous Follow-Up	2022 Continuous Follow-Up
2015	276	36	52	54	56	61 ¹	65 ¹	35 ¹
2016	408	34	n/a ²	41	45	50	57 ¹	43 ¹
2017	360	31	n/a ²	n/a ²	34	39	47	53
2018	418	42	n/a ²	n/a ²	n/a ²	48	53	47
2019	573	26	n/a ²	n/a ²	n/a ²	n/a ²	33	67

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

2. The recommended actions issued in our 2016 to 2019 Annual Reports were not subject to the continuous follow-up work for the noted year(s).

recommended actions issued in 2016; from 31% to 47% for actions issued in 2017; from 42% to 53% for actions issued in 2018; and from 26% to 33% for actions issued in 2019.

As seen in **Figure 5**, the full implementation rate of recommended actions increased from 2021 to 2022, by between 4% to 8%, for each Annual Report year. In some cases, recommended actions remained outstanding due to program changes and strategies that would take a long time to implement, or due to the creation of new organizations.

As shown in **Appendix 1**, 24 of the 73 organizations with recommended actions issued in our 2015 to 2018 Annual Reports had fully implemented 75% or more of our recommended actions. These organizations included the Ministry of Government and Consumer Services, the Ministry of Infrastructure, Ministry of Northern Development, Mines, Natural Resources and Forestry Services, Treasury Board Secretariat, Agricorp, Independent Electricity System Operator, Metrolinx, Ontario Energy Board, Waterfront Toronto, two child and youth mental health centres, five hospitals, four psychiatric hospitals, and two universities.

The organizations that made the most improvement in implementing our recommended actions this year over last year were the Ministry of Infrastructure, Ministry of Long-Term Care, Infrastructure Ontario, the Ontario Association of Children's Aid Societies,

one child and youth mental health centre, and two hospitals.

The following were some organizations that implemented less than 50% of the recommended actions that we issued in our 2015 to 2018 Annual Reports: Ministry of Children, Community and Social Services, Ministry of Education, Ministry of the Environment, Conservation and Parks, Ministry of Finance, Ministry of the Solicitor General, Ontario Power Generation, as well as some school boards and some 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 addressing the recommended actions they committed to implementing. In **Appendix 2**, we have prepared possible questions that the Committee could pose to organizations regarding the recommended actions 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 2015 to 2019 that were fully implemented addressed areas where services could be delivered more effectively to those who used them, or where taxpayer dollars could be spent more economically and efficiently.

A few examples of recommended actions recently implemented that positively impact Ontarians include:

- Ontario Health worked with the Ontario College of Pharmacists, the Ministry of Health and hospitals to establish education programs for cancer patients on safe usage and handling of take-home cancer drugs and monitoring programs to assist cancer patients on adhering to proper use of oral cancer drug therapy at home.
- The Ministry of the Solicitor General, through the Provincial Emergency Management Office, reviewed the needs of municipalities, its own staffing and started to put in place the appropriate level of support and staffing required to assist all of Ontario's municipalities in preparing for emergencies.
- The Ministry of Transportation developed a checklist for all key steps to be undertaken during its inspections of commercial vehicles and required enforcement officers to complete the checklist to ensure consistent roadside inspections.
- Infrastructure Ontario, in conjunction with Ministry of Infrastructure, assessed the current level of accessibility of government properties.
- The Ministry of Children, Community and Social Services started publicly reporting on the effectiveness of the Ontario Works program in helping recipients to find and retain employment.

3.3 Many Recommendations Issued Five or More Years Ago Have Not Been Implemented

We remain concerned about the recommended actions issued five or more years ago that have still not been implemented. Specifically, 35% of the 276 recommended actions issued in 2015 (seven years ago); 43% of the 408 recommended actions issued in 2016 (six years ago); and 53% of the 360 recommended actions issued in 2017 (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 *2015 to 2017 Annual Reports* address areas important to Ontarians such as cancer treatment services, settlement and integration services, education, housing, and home care services. A few examples are:

- In our 2017 report on Cancer Treatment Services, we recommended that the Ministry of Health work with Ontario Health and hospitals to analyze the reasons for delays in scheduling CT scans and MRIs, and to take corrective actions to reduce wait times for cancer patients to better ensure they receive timely and equitable access to CT scans and MRIs.
- In our 2017 report on Settlement and Integration Services for Newcomers, we recommended that the Ministry of Labour, Training and Skills Development establish performance indicators and targets to help the Ministry measure the progress of newcomers and the outcomes from specific services provided to newcomers in helping them successfully settle and integrate in Ontario. These indicators and targets would help determine whether the Ministry's settlement and integration goals for newcomers are being met, and enable the Ministry to assess the effectiveness of its settlement and integration services.
- In our 2017 report on Ministry Funding and Oversight of School Boards, we recommended that the Ministry of Education assess the costs and educational benefits of having elementary school students taught mathematics by a teacher with math qualifications, to improve students' performance in mathematics.
- In our 2016 report on Physician Billing, we recommended that the Ministry of Health better educate patients on the most appropriate place for non-urgent care when their family physicians are not available to minimize the number of patient visits to emergency departments for non-urgent care that could instead be provided in a primary care setting.
- In our 2015 report on CCACs—Community Care Access Centres—Home Care Program, we recommended that Home and Community Care

Support Services, in conjunction with the Health Shared Services Ontario (formerly Ontario Association of Community Care Access Centres), assess and reassess clients within the required time frames to ensure that all home-care clients receive the most appropriate and timely care.

3.4 Implementation of Short-Term Recommendations Taking Longer than Expected

Our Office classifies recommended actions into time frames for ministries, Crown agencies and broader public sector organizations to reasonably implement those recommended actions: either two years (short-term) or five years (long-term), starting from when the recommended actions were issued.

Of the total recommended actions from our 2015 to 2019 *Annual Reports*, 81% were short-term actions. **Figure 6** shows the short-term recommended actions from our 2015 to 2019 *Annual Reports* and the percentages that were still outstanding in each of the follow-up years 2018, 2019, 2020, 2021, and 2022. While the percentage of outstanding short-term recommended actions decreased for each *Annual Report* year, 31% of the 204 issued in 2015, 36% of the 303 issued in 2016, 51% of the 252 issued in 2017, 43% of the 344 issued in 2018, and 63% of the 504 issued in 2019, were still outstanding when we completed our 2022 review. By

now, we would have expected the majority of the short-term recommended actions from our 2015 to 2019 *Annual Reports* to be implemented. Also, as seen in **Figure 6**, between 2021 and 2022, there were minimal decreases, ranging from 2% to 7%, 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 94 ministries, Crown agencies and broader-public-sector organizations that we audited and included in the *Annual Reports* from 2015 to 2019. Of these organizations, 28 had fully implemented 75% or more of our recommended actions, 29 had fully implemented 50% to 74% of our recommended actions, 31 had implemented 25% to 49% of our recommended actions and six had implemented fewer than 25% of our recommended actions. Some of the organizations that had fully implemented 75% or more of recommended actions were Agricorp, Independent Electricity System Operator, Metrolinx, Ontario Energy Board, Treasury Board Secretariat, Waterfront Toronto, and some community hospitals, psychiatric hospitals, and children and youth mental health centres. The following organizations had low implementation rates and a high number of outstanding recommended actions.

Figure 6: Short-Term¹ Recommended Actions Outstanding

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Annual Report Year	# Issued	% Outstanding in 2018	% Outstanding in 2019	% Outstanding in 2020	% Outstanding in 2021	% Outstanding in 2022
2015	204	44	41	39	33 ²	31 ²
2016	303	n/a ³	52	48	43	36 ²
2017	252	n/a ³	n/a ³	64	56	51
2018	344	n/a ³	n/a ³	n/a ³	48	43
2019	504	n/a ³	n/a ³	n/a ³	n/a ³	63

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 2016, 2017, 2018 and 2019 *Annual Reports* were not subject to the continuous follow-up work for the noted year(s).

Figure 7: Percentage of Recommended Actions Issued in Our 2015 to 2019 Annual Reports Fully Implemented and in the Process of Being Implemented, as of March 2022

Prepared by the Office of the Auditor General of Ontario

Figure 7a: Organizations with More than 30 Recommended Actions

Organizations	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Psychiatric Hospitals (4) ¹	100	0	100
Treasury Board Secretariat	87	9	96
Metrolinx	78	10	88
Hospitals (19) ²	75	6	81
Universities (3) ³	73	4	77
Technical Standards and Safety Authority	72	26	98
Ministry of Government and Consumer Services	71	26	97
Municipalities (4) ⁴	54	44	98
Ministry of Agriculture, Food and Rural Affairs	53	22	75
Ministry of Transportation	49	30	79
Children's Aid Societies (7) ⁵	47	53	100
School Boards (8) ⁶	45	41	86
Ministry of the Solicitor General	44	44	88
Ontario Health ^{7,8}	44	38	82
Ministry of Long-Term Care	44	46	90
Ontario Lottery and Gaming Corporation	43	29	72
Ministry of Economic Development, Job Creation and Trade	39	8	47
Ministry of Health	38	40	78
Ministry of Labour, Training and Skills Development	37	54	91
Ministry of Environment, Conservation and Parks	35	38	73
Ministry of Education	33	25	58
Ministry of Attorney General	32	46	78
Ministry of Children, Community and Social Services	30	37	67

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

- 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 Operations: Rouge Valley Health System, 100%; Trillium Health Partners, 85%; Windsor Regional Hospital, 80%.
 - MRI and CT Scanning Services: Mackenzie Health, 100%; St. Joseph's Healthcare Hamilton, 100%; Health Sciences North, 67%; The Ottawa Hospital, 33%.
 - Acute-Care Hospital Patient Safety and Drug Administration: Women's College Hospital, 91%; Humber River Hospital, 88%; The Ottawa Hospital, 87%; St. Thomas Elgin General Hospital, 86%; Pembroke Regional Hospital, 81%; Grand River Hospital, 73%; Chatham-Kent Health Alliance, 64%; Northumberland Hills Hospital, 64%; Stratford General Hospital, 64%; Hamilton Health Sciences, 63%; Halton Healthcare, 60%; Thunder Bay Regional Health Sciences Centre, 57%; Nipigon District Memorial Hospital, 50%; Trillium Health Partners, 0%.
- Universities: University of Toronto, 78%; McMaster University, 76%; University of Waterloo, 63%.
- Municipalities: City of Windsor, 80%; Regional Municipality of Peel, 56%; District of Thunder Bay Social Services, 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%.
- School Boards by report:
 - School Boards' Management of Financial and Human Resources: Hastings and Prince Edward, 57%; Toronto Catholic, 48%; Hamilton-Wentworth, 39%; Halton Catholic, 35%.
 - School Boards – IT Systems and Technology in the Classroom: Waterloo Catholic, 60%; Peel, 53%; Toronto, 47%; Algoma, 27%.

7. From April 1, 2021 onward, the Local Health Integration Networks (LHINs) transferred to Ontario Health, and Ontario Health assumed responsibility for implementing the outstanding recommendations for LHINs.
8. The implementation rate for Ontario Health includes report recommendations that originated with Cancer Care Ontario, eHealth Ontario, Health Quality Ontario, Local Health Integration Networks (LHINs) and Ontario Renal Network and Trillium Gift of Life Network, all of which are now part of Ontario Health. The recommendations were from the following eight audit reports, with the following implementation rates:
 - Cancer Care Ontario – Cancer Treatment Services, 77%
 - LHINs – Local Health Integration Networks, 69%
 - e-Health Ontario – Electronic Health Records' Implementation Status, 50%
 - Ontario Renal Network and Trillium Gift of Life Network – Chronic Kidney Disease Management, 44%
 - Health Quality Ontario – Health Quality Ontario, 25%
 - LHINs – Community Health Centres, 20%
 - LHINs – MRI and CT Scanning Services, 0%
 - LHINs – Specialty Psychiatric Hospital Services, 0%

Figure 7b: Organizations with 11–30 Recommended Actions

Organizations	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Waterfront Toronto	91	9	100
Ministry of Northern Development, Mines, Natural Resources and Forestry ¹	86	11	97
Child and Youth Mental Health Centres (4) ²	79	21	100
Independent Electricity System Operator	76	18	94
Ministry of Infrastructure	75	25	100
Ministry of Energy ¹	74	21	95
Transportation Consortia (3) ³	70	11	81
Infrastructure Ontario	65	35	100
Home and Community Care Supportive Services ⁴	56	0	56
Ontario Land Tribunal	46	31	77
Legal Aid Ontario	38	38	76
Ministry of Colleges and Universities	38	34	72
Ministry of Municipal Affairs and Housing	37	30	67
Ministry of Finance	20	53	73
Ontario Power Generation ⁵	11	89	100

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

1. In 2021, the Ministry of Natural Resources and Forestry merged with the Ministry of Energy, Northern Development and Mines to form the Ministry of Northern Development, Mines, Natural Resources and Forestry, while the Ministry of Energy became a separate ministry.
2. Child and Youth Mental Health Centres: Children's Centre Thunder Bay, 100%; Youthdale Treatment Centres, 100%; Kinark Child and Family Services, 71%; Vanier Children's Services, 43%.
3. Transportation Consortia: Sudbury Consortium, 100%; Peel Consortium, 67%; Toronto Consortium, 44%.
4. On April 1, 2021, the responsibility for the 2015 CCACs – Community Care Access Centres – Home Care Program report was transferred from Ontario Health (Local Health Integration Networks) to Home and Community Care Support Services.
5. Ontario Power Generation includes the 2018 Darlington Nuclear Generation Station Refurbishment Project report. The remaining outstanding actions will remain relevant throughout the project up to the planned project end date.

Figure 7c: Organizations with 1–10 Recommended Actions

Organizations	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Ontario Energy Board*	100	0	100
Agricorp	75	0	75
Ministry of Heritage, Sport, Tourism and Culture Industries	56	44	100
Ontario Association of Children's Aid Societies	50	0	50
Tribunals Ontario	50	17	67
Ministry for Seniors and Accessibility	43	57	100
The Alcohol and Gaming Commission of Ontario	25	0	25
Ministry of Indigenous Affairs	25	38	63
Ontario Financing Authority	22	67	89
AdvantAge Ontario	11	89	100
The Ontario Long-Term Care Association	11	89	100
Secretary of the Cabinet	0	100	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%

* In 2021, the Ontario Energy Board fully implemented all of their recommended actions.

Ministry of Health

The Ministry of Health agreed to implement 391 recommended actions in 21 audits between 2015 and 2019. At the time of our follow-up, 243 (or 62%) of these recommended actions remained outstanding, including, for example:

- **Child and Youth Mental Health**—Of the 15 recommended actions we issued in 2016, 14 (or 93%), were outstanding. Many of these recommended actions relate to effectiveness, economy, funding and the need to collect or analyze data. For example, we recommended that the Ministry work with child and youth mental health agencies to further define its program requirements so that they can be consistently applied across Ontario by all agencies delivering mental health services.
- **Housing and Supportive Services for People with Mental Health Issues**—Of the 33 recommended actions we issued in 2016, 28 (or 85%) were outstanding. Many of these recommended actions relate to effectiveness, economy and efficiency. For example, we recommended that the Ministry have sufficient housing stock to

accommodate the needs of people with high needs or mobility issues.

- **Acute-Care Hospital Patient Safety and Drug Administration**—Of the 21 recommended actions we issued in 2019, 18 (or 86%) were outstanding. Many of these recommended actions relate to human resources and the need for better monitoring and oversight. For example, we recommended that the Ministry review the Accreditation Canada hospital reports and identify areas where hospitals may consistently not be meeting required patient safety practices and high-priority criteria and follow-up with hospitals in respect of problem areas to confirm that actions are taken to correct deficiencies.
- **Addictions Treatment Programs**—Of the 37 recommended actions we issued in 2019, 33 (or 89%), were outstanding. Many of these recommended actions relate to access to care and services, and the need for better monitoring and oversight, and the need to collect and analyze data. For example, we recommended

that the Ministry further analyze frequent and repeat emergency department visits for substance use across the province to determine what addictions services need to be expanded in the community to reduce the number of emergency department visits.

Ministry of Children, Community and Social Services

The Ministry of Children, Community and Social Services accepted responsibility for implementing 113 recommended actions in five audits between 2015 and 2019. At the time of our follow-up, 79 (or 70%) of these recommended actions remained outstanding, including, for example:

- **Ontario Works**—Of the 34 recommended actions we issued in 2018, 30 (or 88%) were outstanding. Many of these recommended actions relate to effectiveness, and the need for better monitoring and oversight. For example, we recommended that the Ministry monitor the performance of the Ontario Works program and service managers to identify and take corrective action where targets and expectations are not being met in helping people to obtain employment and become self-sufficient.
- **Ontario Disability Support Program**—Of the 50 recommended actions we issued in 2019, 33 (or 66%) were outstanding. Many of these recommended actions relate to effectiveness, and the need for better monitoring and oversight. For example, we recommended that the Ministry implement a process to monitor whether allegations of fraud have been reviewed and investigated within required time frames and to take corrective action where these time frames had not been met, so that only eligible individuals receive benefits, and overpayments are identified and minimized.

Ministry of the Attorney General

The Ministry of the Attorney General accepted responsibility for implementing 114 recommended actions from five audit reports between 2018 and 2019, of which 78 (or 68%) remain outstanding. The majority

of the outstanding actions relate to the following two audit reports:

- **Family Court Services**—Of the 26 recommended actions we issued in 2019, 24 (or 92%) were outstanding. Many of these actions addressed areas such as effectiveness, the need for internal controls, and for better monitoring and oversight. For example, we recommended that the Ministry, in conjunction with the judiciary, monitor reasons for significant delays to justice, specifically for family law cases other than child protection services, and take corrective action where warranted for both the Ontario Court of Justice and Superior Court of Justice.
- **Criminal Court System**—Of the 23 recommended actions we issued in 2019, 21 (or 91%) were outstanding. Many of these actions addressed areas such as effectiveness, governance and the need to collect and analyze data. For example, we recommended that the Ministry's Criminal Law Division work with the Ministry of the Solicitor General to clearly define the respective roles and responsibilities of police services and Crown attorneys with regard to disclosure of evidence.

Ministry of the Solicitor General

The Ministry of the Solicitor General accepted responsibility for implementing 131 recommended actions from three audits between 2017 and 2019, of which 73 (or 56%) remain outstanding. The majority of the outstanding recommended actions relate to the following two audit reports:

- **Emergency Management in Ontario**—Of the 36 recommended actions we issued in 2017, 27 (or 75%) were outstanding. Many of these actions addressed areas such as effectiveness, governance and better monitoring and oversight. For example, we recommended that the Ministry, through the Provincial Emergency Management Office, approve and mandate a standardized emergency response approach for the province. In another example, we recommended that Provincial Emergency Management

Office (EMO) develop agreements with Ontario nuclear power companies that state the requirements and deliverables for all parties, to ensure that Ontario's nuclear emergency management program is effectively preparing the province to respond to nuclear emergencies.

A number of critical developments occurred at Emergency Management Ontario starting from January 2022 that are expected to help progress the implementation of many of our outstanding recommended actions. In April 2022, a new Deputy Minister/Commissioner of Emergency Management position was created and filled. According to the Ministry, this provides dedicated leadership to the emergency management area. Many new staff have been hired, and as of September 2022, there were 136 staff, compared to a total of 46, at the time of the original 2017 audit. In addition, in June 2022 a reorganization occurred that transferred EMO from the Ministry to the Treasury Board Secretariat (Secretariat).

Equally important were amendments made in April 2022 to the *Emergency Management and Civil Protection Act, 1990* through the *Pandemic and Emergency Preparedness Act*. These amendments require the Secretariat to establish an accountability and governance framework setting out the roles and responsibilities of EMO's partners during an emergency, and to develop and publish a provincial emergency management plan.

- **Adult Correctional Institutions**—Of the 56 recommended actions we issued in 2019, 35 (or 63%), were outstanding. Many of these actions addressed areas such as human resources, the need for monitoring and oversight, and collecting or analyzing data. For example, we recommended that the Ministry update the initial and ongoing training to include, for example, training on the use of force and instruments of restraints, managing violent offenders using preventive and defusing techniques, as well as early detection of mental health issues as

recommended in the United Nations Standard Minimum Rules for the Treatment of Prisoners.

Ministry of Labour, Training and Skills Development

The Ministry of Labour, Training and Skills Development accepted responsibility for implementing 95 recommended actions from three audit reports between 2016 and 2019, of which 60 (or 63%) remain outstanding. The majority of the outstanding recommended actions relate to the following two audit reports:

- **Employment Ontario**—Of the 36 recommended actions we issued in 2016, 18 (or 50%) were outstanding. The majority of these recommended actions addressed effectiveness. For example, we recommended that the Ministry review instances where employment and training program outcomes do not meet targets and take corrective actions.
- **Health and Safety in the Workplace**—Of the 27 recommended actions we issued in 2019, 24 (or 89%) were outstanding. The majority of these recommended actions addressed compliance, and the need for better monitoring and oversight. For example, we recommended the Ministry inspect organizations and associated companies under common ownership that might be using the same or similar unsafe health-and-safety practices.

Ministry of the Environment, Conservation and Parks

The Ministry of the Environment, Conservation and Parks accepted responsibility for implementing 89 recommended actions from five audit reports between 2016 and 2019, of which 58 (or 65%) remain outstanding. The majority of the outstanding recommended actions relate to the following two audit reports:

- **Environmental Approvals**—Of the 30 recommended actions we issued in 2016, 22 (or 73%) were 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 assess the environmental emissions impact of new emitting activities in regional areas prior to issuing approvals for these activities.

- **Climate Change—Ontario’s Plan to Reduce Greenhouse Gas Emissions**—Of the 21 recommended actions we issued in 2019, 13 (or 62%) were outstanding. Many of these actions addressed areas such as effectiveness and the need to collect or analyze data. For example, we recommended that the Ministry work with partner ministries to update its climate change plan. This updated plan should include detailed actions, with all estimated emissions reductions based on sound evidence and supported by a comprehensive and transparent feasibility and cost analysis to support Ontario in achieving its 2030 emission-reduction target. This recommended action is also important because a Cabinet-approved climate change plan is required for compliance with the *Cap and Trade Cancellation Act, 2018*. At the time of our follow-up, however, the Ministry did not have an expected time frame for presenting an updated climate change plan to Cabinet for final approval.

Ontario Health

Ontario Health accepted responsibility for implementing 122 recommended actions from eight audits between 2015 and 2019, of which 68 (or 56%) remain outstanding. The majority of the outstanding actions relate to the following two audit reports:

- **Health Quality Ontario**—Of the 24 recommended actions we issued in 2018, 18 (or 75%) were outstanding. Many of these actions addressed areas such as effectiveness and the need for public reporting. For example, we recommended that Ontario Health, in conjunction with the Ministry of Health, assess the potential benefits of enforcing the use of clinical care standards throughout Home and Community Care Support Services.
- **Chronic Kidney Disease Management**—Of the 27 recommended actions we issued in 2019,

15 (or 56%) are still outstanding. Many of these actions addressed areas such as access to care and services, and collecting and analyzing data. For example, we recommended that Ontario Health work with the Regional Renal Programs to investigate cases where patients are not being referred to see nephrologists on a timely basis.

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

Our Office categorized the recommended actions we issued between 2015 and 2019 by the areas they addressed, as shown in **Figure 8**.

The categories with the highest implementation rates are those dealing with governance, information technology, and education or promotion.

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

- In our 2018 report on the Ontario Student Assistance Program (OSAP) we recommended that the Ministry of Colleges and Universities track and publicly report measures such as graduation and employment rates for the OSAP recipients in their field of study, and average student debt levels at completion of studies, to determine whether the objectives of the OSAP are met.
- In our 2017 report on Laboratory Services in the Health Sector we recommended that the Ministry of Health identify underserved areas for community specimen collection centres and take corrective action, to ensure that Ontarians have timely access to community laboratory services.
- In our 2019 report on Office of the Chief Coroner and Ontario Forensic Pathology Service we recommended that the Office of the Chief Coroner and Ontario Forensic Pathology Service evaluate staffing model alternatives, such as changing the current workforce of coroners with other non-physician professionals or forensic pathologists

Figure 8: Implementation Rate by Category¹ of Actions Recommended in Our 2015 to 2019 Annual Reports, as of March 31, 2022

Prepared by the Office of the Auditor General of Ontario

Category ¹	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B) ²	Full Implementation Rate (B/A) (%)
Governance	162	108	67
IT	96	58	60
Education/Promotion	55	33	60
Compliance	134	76	57
Efficiency	92	52	57
Internal Control	44	24	55
Other ³	13	7	54
Quality of Care or Services	74	38	51
Monitoring and/or Oversight	336	170	51
Economy	153	72	47
Funding	78	36	46
Enforcement	60	27	45
Collect/Analyze Data	176	78	44
Effectiveness	283	113	40
Human Resources	71	28	39
Access to Care/Services	86	26	30
Public Reporting	73	21	29

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

2. The 2015 and 2016 statuses of implementation were based on each organization's self-assessed statuses.

3. "Other" category is composed of eight recommended actions related to communications; three related to establishing goals, roles and responsibilities; and two related to developing policies/strategies.

when autopsies are involved and making coroner positions full-time, and implement changes required to improve the accountability and cost-efficiency of Ontario's death investigation services.

- In our 2016 report on Specialty Psychiatric Hospital Services we recommended that the Ministry of Health and Ontario Health develop an overall strategy to reduce wait times by collecting relevant information from specialty psychiatric hospitals, such as the number of long-term psychiatric beds that exist for each mental illness diagnosis and wait times, to determine where additional funding should be allocated.

There continue to be opportunities for improvements to public reporting, access to care or services,

human resources and effectiveness to ensure that value for money is being achieved.

3.7 Some Recommendations Will Not Be Implemented

Of the 1,986 recommended actions we issued between 2015 and 2019 and expected to be implemented by now, 178 (including 141 actions that were noted last year) will not be implemented by the relevant organizations.

This year, the additional 37 recommended actions that organizations will not be implementing 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.

Fifty-four percent of these actions addressed the need to improve or assess the effectiveness of programs or services, monitoring and/or oversight, and the quality of care or services. We continue to believe that these recommended actions should be implemented.

3.8 Recommended Actions from 2014 Annual Report Will Inform Future Audit Selection

At the completion of our continuous follow-up work in 2021, 11 ministries, Crown agencies and broader-public-sector organizations still had 66, or about one-quarter, of our recommended actions outstanding from our *2014 Annual Report*—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 2014 recommended actions. Instead, we will factor the risks remaining from the related outstanding recommended actions into our risk-based approach in selecting future audits in these areas.

The 2014 recommended actions that were not implemented addressed areas such as access to care or services, economy, effectiveness, and monitoring and/or oversight. Some examples include:

- **Adult Community Corrections and Ontario Parole Board**—We recommended that the Ministry of the Solicitor General strategically target its resources, programs and services to higher-risk offenders, with a long-term goal of reducing their high re-offend rates.
- **Immunization**—We recommended that the Ministry of Health implement processes aimed at ensuring that the volume of vaccines ordered by and distributed at no cost to health-care providers is reasonable, to minimize vaccine wastage and maintain vaccine potency.
- **Residential Services for People with Developmental Disabilities**—We recommended that the Ministry of Children, Community and Social Services establish guidelines for the length of time an applicant may take to accept a placement, and then to move in to improve the management of wait times for residential services for people with developmental disabilities.

- **Source Water Protection**—We recommended that the Ministry of the Environment, Conservation and Parks charge industrial and commercial users of either surface or groundwater sources in Ontario an appropriate fee to ensure it will be able to recover the province's cost of administering its water quantity management programs, and to ensure the sustainability of sources of water in the province.

4.0 Detailed Observations for the Follow-Up on Recommendations Issued by the Standing Committee on Public Accounts from June 2016 to April 2021

4.1 Minimal Increase in the Full Implementation Rate of Committee Recommendations

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 596 recommended actions from June 2016 to April 2021, which we initially followed up on in our *2016 to 2021 Annual Reports*. These recommended actions involved 27 ministries, Crown agencies and broader-public-sector organizations, which were the subject of the 30 Committee reports listed in **Appendix 4**.

Based on our review, we agreed with the organizations that three of the actions were no longer applicable, mainly due to changes in legislation or policies resulting in the organizations no longer having to implement the recommended actions, as the issues no longer existed, due to the changes. This left a total of 593 recommended actions that we followed up on.

Figure 9 provides the overall status of the recommended actions issued by the Committee from June 2016 to April 2021. The organizations have fully implemented 50% of these 593 recommended actions. In addition to the 50% full implementation rate of the Committee's recommended actions from June 2016 to April 2021, 32% are in the process of being

implemented, a further 9% had little or no progress made on them, and for 9%, the organizations determined that the recommended actions would not be implemented (as discussed in **Section 4.4**).

Overall, in 2022, 82% of all recommended actions issued by the Committee from June 2016 to April 2021 that we followed up on were either fully implemented or in the process of being implemented.

Figure 10 provides a breakdown of the status of the recommended actions issued from June 2016 to April 2021, by the year we initially followed up on the actions. We noted the following full implementation rates by *Annual Report* year: 62% for 2017; 53% for 2018; 66% for 2019; 40% for 2020; and 49% for 2021.

For the first time this year, 149 relevant recommended actions issued by the Committee from March 2020 to April 2021 were included in our continuous follow-up work. At the time of our follow-up, as noted above, 49% of these recommended actions have been fully implemented.

Figure 11 shows 24 organizations with recommended actions issued by the Committee from June 2016 to March 2020. For the period between June 2016 and March 2020, the full implementation rate of the total 535 Committee-recommended actions issued, and that we expected to be implemented, had minimally increased from 49% in 2021 to 54% in 2022. We noted

that six organizations had fully implemented all of the Committee’s recommended actions; for eight organizations there were some improvements ranging from 2% to 20% in the rate of implementation; and for the remaining ten organizations, there was no change in implementation rates from 2021 to 2022.

Figure 9: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts between June 2016 and April 2021, as of March 31, 2022

Prepared by the Office of the Auditor General of Ontario

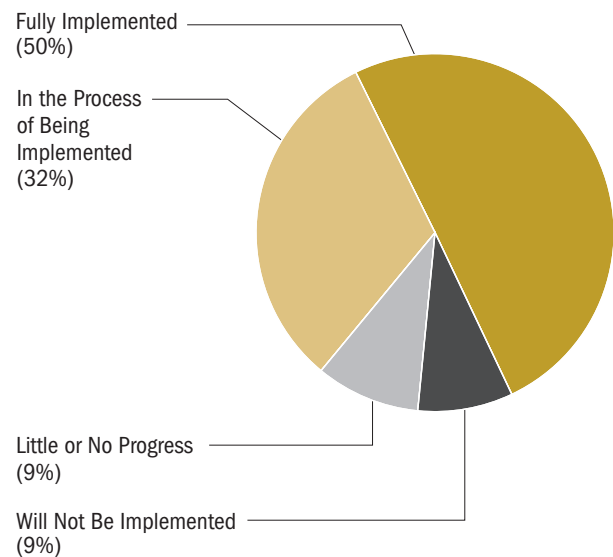


Figure 10: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts, by Annual Report Year

Prepared by the Office of the Auditor General of Ontario

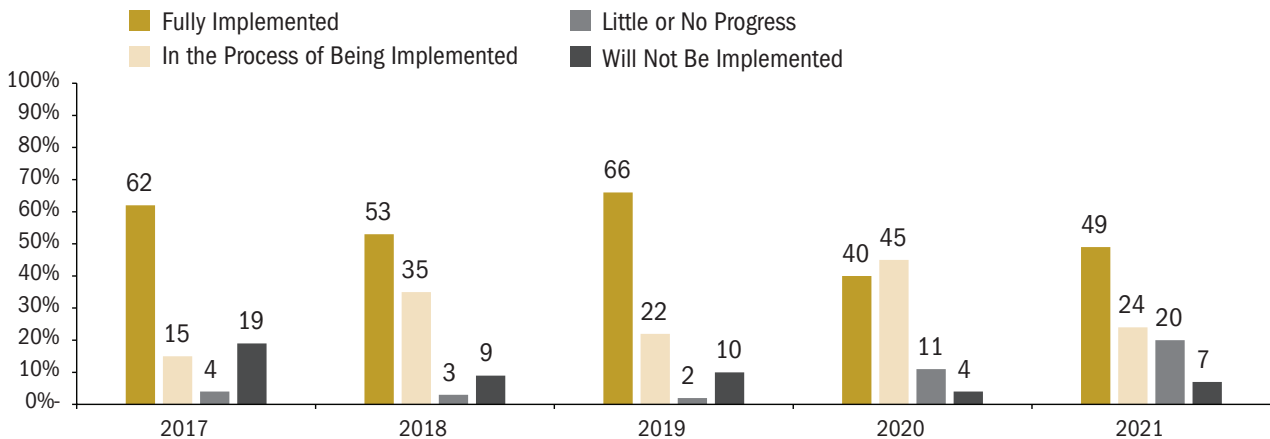


Figure 11: Increase in the Full Implementation Rate from 2021 to 2022 for the Recommended Actions Issued by the Standing Committee of Public Accounts between June 2016 and March 2020

Prepared by the Office of the Auditor General of Ontario

Organization ¹	Full Implementation Rate, 2022 (%)	Full Implementation Rate, 2021 (%)	Increase Between 2021 and 2022 (%)
Ministry of Labour, Training and Skills Development	40	20	20
Infrastructure Ontario	55	38	17
Ministry of Long-Term Care	64	52	12
Ontario Health ²	70	61	9
Ministry of Government and Consumer Services	36	29	7
Ministry of Children, Community and Social Services	15	9	6
Ministry of Health	37	35	2
Hospitals ³	89	87	2
Ministry of Transportation	88	88	0
Metrolinx	86	86	0
Treasury Board Secretariat	78	78	0
Ministry of Energy	64	64	0
Home and Community Care Support Services ⁴	40	40	0
Ministry of Economic Development, Job Creation and Trade	22	22	0
Ministry of Education	11	11	0
Ministry of Colleges and Universities	0	0	0
Ontario Power Generation	0	0	0

1. Five 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, McMaster University, Ontario Energy Board, University of Toronto, and University of Waterloo.

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

3. Implementation rates of individual hospitals: Rouge Valley Health System, 100%; Trillium Health Partners, 86%; Windsor Regional Hospital, 81%.

4. The implementation rate for Home and Community Care Support Services includes recommendations that originated with the former Community Care Access Centres and Local Health Integration Networks.

4.2 Some Organizations Better than Others at Implementing Committee Recommendations

Figure 12 shows that of the 27 organizations that we followed up on this year that were the subject of the Committee's reports tabled between June 2016 and April 2021, 11 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, Ontario Energy Board, Rouge Valley Health Partners, McMaster University, University of Toronto, 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, 16 organizations had implemented fewer than 75% of the Committee's recommended actions, including six organizations that implemented fewer than 25%. The following organizations had low implementation rates and a high number of outstanding recommended actions:

- The Ministry of Children, Community and Social Services is responsible for implementing a total of 78 recommended actions from two Committee

Figure 12: Percentage of Full Implementation of Recommended Actions Issued by the Standing Committee on Public Accounts between June 2016 and April 2021, as of March 31, 2022

Prepared by the Office of the Auditor General of Ontario

Category ¹	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B)	Full Implementation Rate (B/A) (%)
Independent Electricity System Operator	9	9	100
Ontario Energy Board	1	1	100
Universities (3) ¹	12	12	100
Ministry of Transportation	22	20	91
Hospitals (3) ¹	63	56	89
Metrolinx	75	61	81
Treasury Board Secretariat	23	18	78
Ontario Health ²	23	16	70
Ministry of Long-Term Care	25	16	64
Ministry of Energy	11	7	64
Infrastructure Ontario	32	19	59
Ministry of Environment, Conservation and Parks	35	16	46
Home and Community Care Support Services ³	5	2	40
Ministry of Labour, Training and Skills Development	60	24	40
Ministry of Agriculture, Food and Rural Affairs	13	5	38
Ministry of Government and Consumer Services	14	5	36
Ministry of Health	151	53	35
Ministry of Children, Community and Social Services	78	18	23
Ministry of Economic Development, Job Creation and Trade	9	2	22
Ministry of Education	9	1	11
Ontario Power Generation	6	0	0
Ministry of Colleges and Universities	4	0	0
Secretary of Cabinet	1	0	0

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

- Implementation rates of individual broader-public-sector organizations:
 - Hospitals: Rouge Valley Health Partners, 100%; Trillium Health Partners, 86%; Windsor Regional Hospital, 81%.
 - Universities: McMaster University, 100%; University of Toronto, 100%; University of Waterloo, 100%.
- The implementation rate for Ontario Health includes recommendations that originated with Cancer Care Ontario, which is now part of Ontario Health.
- The implementation rate for Home and Community Care Support Services includes recommendations that originated with the former Community Care Access Centres and Local Health Integration Networks.

reports on our audits of Ontario Works, and Ontario Disability Support Program. At the time of our follow-up, 77% of the 78 recommended actions remain outstanding.

- The Ministry of Health is responsible for implementing a total of 151 recommended actions from eight Committee reports. At the time of our follow-up, 65% of the recommended actions

remain outstanding. For example, the Child and Youth Mental Health report issued by the Committee has a total of 27 recommended actions, of which 100% of the recommended actions remain outstanding.

- The Ministry of Labour, Training and Skills Development is responsible for implementing a total of 60 recommended actions from two

Committee reports on our audits of Employment Ontario; and Settlement and Integration Services for Newcomers. At the time of our follow-up, 60% of the 60 recommended actions remain outstanding.

- Infrastructure Ontario is responsible for implementing a total of 32 recommended actions from two of the Committee’s reports, of which 41% of the 32 recommended actions remain outstanding.

4.4 Some Committee Recommendations Will Not Be Implemented

Of the 593 recommended actions that the Committee issued, 51 (including 45 noted last year) will not be implemented. The additional six recommended actions that organizations will not be implementing are listed in **Appendix 5**, along with the organizations’ rationale for not implementing them.

The recommended actions require the organizations to improve or assess effectiveness, to improve governance, to enhance monitoring and/or oversight, and to collect and analyze data. We continue to believe that these recommended actions should be implemented.

4.5 Standing Committee on Public Accounts Recommended Actions from 2016 Annual Report Will Inform Future Audit Selection

At the completion of our continuous follow-up work in 2021, seven ministries, Crown agencies and broader-public-sector organizations still had outstanding eight, or 12% of the Committee’s recommended actions. These actions were from five reports issued from June 2015 to April 2016 that we initially followed up and reported on in our *2016 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 collect and analyze data. Examples include:

- **Cancer Screening Programs**—The Committee recommended that Ontario Health provide the Committee with the range of wait times for follow-up colonoscopies, compare the wait times to the benchmark, and explain any material variances.
- **University Undergraduate Teaching Quality**—The Committee recommended that universities continue to take steps to make the results of course evaluations available to students to assist them in making their course selections.

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 from June 2015 to April 2016. Instead, we will factor the risks remaining from the related outstanding recommended actions into our risk-based approach in selecting future audits.

5.0 Organizations Need to Make Progress in Appropriately Assessing the Status of Recommended Actions

Our continuous follow-up work begins with the organizations’ self-assessment of their progress in implementing the recommended actions from value-for-money reports and the Standing Committee on Public Accounts’ (Committee) reports.

In 2022, organizations self-assessed a total of 446 value-for-money and Committee-recommended actions as “fully implemented.” However, based on our review of the relevant documentation and, in certain cases, by completing sample testing, we evaluated only 191 (or 43%) of these actions as, in fact, fully implemented. In our 2021 follow-up, organizations self-assessed 289 recommended actions as “fully implemented” whereas our evaluation determined that 138 (or 48%) of those actions were indeed fully implemented.

We found that even when all of the recommended actions' requirements were not met, some organizations reported those actions as "fully implemented." In some of these cases, the rationale provided was that they had done as much work as could be done, or that no further work would be conducted on the recommended actions. In these cases, the recommended actions were only partly implemented. We, therefore, assessed these recommended actions as not being fully implemented, contrary to the organizations' self-assessed statuses.

Our extensive review of supporting documentation and sample testing, where appropriate, is required to discern whether recommended actions can be assessed as "fully implemented." This work takes a significant amount of our Office's time and resources, as is the case for the organizations we follow up on, highlighting the need for all organizations to correctly determine their appropriate statuses of implementation.

Appendix 1: Change in the Full Implementation Rate for Recommended Actions Issued in Our 2015 to 2018 Annual Reports, 2021 to 2022

Prepared by the Office of the Auditor General of Ontario

Ministry or Agency ¹	As of 2022 (A) (%)	As of 2021 (B) (%)	Change (A-B) (%)
Organizations with More than 30 Recommended Actions			
Ministry of the Solicitor General	25	11	14
Ministry of Labour, Training and Skills Development	47	34	13
Ministry of Health	44	35	9
Metrolinx	78	71	7
Treasury Board Secretariat	97	90	7
Ministry of the Attorney General	69	63	6
Hospitals (7) ²	86	81	5
Ministry of Government and Consumer Services	76	71	5
Ontario Health ³	44	40	4
Ministry of Children, Community and Social Services	27	24	3
Ministry of the Environment, Conservation and Parks	33	30	3
Technical Standards and Safety Authority	72	69	3
Ministry of Education	33	30	3
School Boards (8) ²	45	43	2
Universities (3) ²	73	73	0
Municipalities (4) ²	54	54	0
Children's Aid Societies (7) ²	47	47	0
Organizations with 11–30 Recommended Actions			
Infrastructure Ontario	65	46	19
Ministry of Infrastructure	75	56	19
Ministry of Long-Term Care	60	43	17
Ontario Land Tribunal	46	31	15
Ministry of Northern Development, Mines, Natural Resources and Forestry Services ⁴	86	75	11
Child and Youth Mental Health Centres (4) ²	79	68	11
Ministry of Agriculture, Food and Rural Affairs	50	42	8
Independent Electricity System Operator	76	71	5
Legal Aid Ontario	38	33	5
Ministry of Municipal Affairs and Housing	37	33	4
Ministry of Economic Development, Job Creation and Trade	39	36	3
Waterfront Toronto	91	91	0
Ministry of Energy ⁴	74	74	0
Ministry of Transportation	72	72	0
Transportation Consortia (3) ²	70	70	0
Home and Community Care Support Services ⁵	56	56	0
Ministry of Colleges and Universities	38	38	0
Ontario Power Generation	11	11	0

Ministry or Agency ¹	As of 2022 (A) (%)	As of 2021 (B) (%)	Change (A-B) (%)
Organizations with 1–10 Recommended Actions			
Ontario Association of Children's Aid Societies	50	0	50
Agricorp	75	63	12
Tribunals Ontario	60	60	0
Ministry of Finance	33	33	0

1. In 2021, the Ontario Energy Board and 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.

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

Hospitals, by report:

- 2022 - Large Community Hospital Operation: Rouge Valley Health System, 100%; Trillium Health Partners, 85%; Windsor Regional Hospital, 80%.
- 2021 - Large Community Hospital Operation: Rouge Valley Health System, 100%; Trillium Health Partners, 80%; Windsor Regional Hospital, 80%.
- 2022 - MRI and CT Scanning Services: Mackenzie Health, 100%; St. Joseph's Healthcare Hamilton, 100%; Health Sciences North, 67%; The Ottawa Hospital, 33%.
- 2021 - MRI and CT Scanning Services: Mackenzie Health, 100%; Health Sciences North, 33%; St. Joseph's Healthcare Hamilton, 33%; The Ottawa Hospital, 33%.

School Boards, by report:

- 2022 - School Boards' Management of Financial and Human Resources: Hastings and Prince Edward, 57%; Toronto Catholic, 48%; Hamilton-Wentworth, 39%; Halton Catholic, 35%.
- 2021 - School Boards' Management of Financial and Human Resources: Hastings and Prince Edward, 57%; Toronto Catholic, 48%; Halton Catholic, 35%; Hamilton-Wentworth, 35%.
- 2022 - School Boards—IT Systems and Technology in the Classroom: Waterloo Catholic, 60%; Peel, 53%; Toronto, 47%; Algoma, 27%.
- 2021 - School Boards—IT Systems and Technology in the Classroom: Waterloo Catholic, 60%; Peel, 42%; Toronto, 42%; Algoma, 27%.

Universities

- 2022 - University of Toronto, 78%; McMaster University, 76%; University of Waterloo, 63%.
- 2021 - University of Toronto, 78%; McMaster University, 76%; University of Waterloo, 63%.

Municipalities

- 2022 - City of Windsor, 80%; Regional Municipality of Peel, 56%; District of Thunder Bay Social Services, 55%; City of Toronto, 27%.
- 2021 - City of Windsor, 80%; Regional Municipality of Peel, 56%; District of Thunder Bay, 55%; City of Toronto, 27%.

Children's Aid Societies

- 2022 - 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%.
- 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%.

Child and Youth Mental Health Centres

- 2022 - Children's Centre Thunder Bay, 100%; Youthdale Treatment Centres, 100%; Kinark Child and Family Services, 71%; Vanier Children's Services, 43%.
- 2021 - Youthdale Treatment Centres, 86%; Children's Centre Thunder Bay, 71%; Kinark Child and Family Services, 71%; Vanier Children's Services, 43%.

Transportation Consortia

- 2022 - Sudbury Consortium, 100%; Peel Consortium, 67%; Toronto Consortium, 44%.
- 2021 - Sudbury Consortium, 100%; Peel Consortium, 67%; Toronto Consortium, 44%.

3. The implementation rate for Ontario Health includes report recommendations that originated with Cancer Care Ontario, eHealth Ontario, Health Quality Ontario, Local Health Integration Networks (LHINs), Ontario Renal Network and Trillium Gift of Life Network, all of which are now part of Ontario Health. The recommendations were from the following seven audit reports, with the following implementation rates:

- 2022 - Cancer Care Ontario—Cancer Treatment Services, 77%
- 2021 - Cancer Care Ontario—Cancer Treatment Services, 68%
- 2022 - e-Health Ontario—Electronic Health Records' Implementation Status, 50%
- 2021 - e-Health Ontario—Electronic Health Records' Implementation Status, 50%
- 2022 - Health Quality Ontario—Health Quality Ontario, 25%
- 2021 - Health Quality Ontario—Health Quality Ontario, 17%
- 2022 - LHINs — Community Health Centres, 20%
- 2021 - LHINs — Community Health Centres, 20%
- 2022 - LHINs — Local Health Integration Networks, 69%
- 2021 - LHINs — Local Health Integration Networks, 69%
- 2022 - LHINs — MRI and CT Scanning Services, 0%
- 2021 - LHINs — MRI and CT Scanning Services, 0%
- 2022 - LHINs — Specialty Psychiatric Hospital Services, 0%
- 2021 - LHINs — Specialty Psychiatric Hospital Services, 0%

4. In 2021, the Ministry of Natural Resources and Forestry merged with the Ministry of Energy, Northern Development and Mines to form the Ministry of Northern Development, Mines, Natural Resources and Forestry, while the Ministry of Energy became a separate ministry.

5. From April 1, 2021 onwards, the responsibility for the 2015 CCACs—Community Care Access Centres—Home Care Program report was transferred from Ontario Health (Local Health Integration Networks) to Home and Community Care Support Services.

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 ¹	Questions for Consideration
2015			
3.09: Child Protection Services	Children's Aid Societies	To ensure that children and youth who need protection receive timely, consistent and appropriate care and supports, Children's Aid Societies should ensure that they meet all legislative, regulatory and program requirements in conducting child protection history checks on all individuals involved with the child upon receipt of reports of child protection concerns.	What is the progress of actions taken by the Children's Aid Society of the Districts of Sudbury and Manitoulin; Children's Aid Society of Hamilton; Durham Children's Aid Society; Family and Children's Services of Frontenac, Lennox and Addington; and Family and Children's Services of the Waterloo Region to ensure that they have met all legislative, regulatory and program requirements in conducting child protection history checks on all individuals involved with the child upon receipt of reports of child protection concerns?
3.09: Long-term-care Home Quality Inspection Program	Ministry of Long-Term Care ¹	To ensure the mandate of the Long-Term Care Homes Quality Inspection Program is met and its performance is transparent to the public, the Ministry of Health and Long-Term Care should regularly publish actual results against targets.	When will the Ministry of Long-Term Care start to publish actual performance results against targets in order to ensure the mandate of the Quality Inspection Program is met and its performance is transparent to the public?
3.13: Student Transportation	Ministry of Transportation ¹	To ensure that Motor Vehicle Inspection Stations (MVISs) are conducting effective mechanical inspections, the Ministry of Transportation should devise a strategy that enables it to conduct risk-based reviews of MVISs, especially those that are run by school bus operators licensed to inspect their own school vehicles.	Describe the Ministry of Transportation's strategy that is used to conduct risk-based reviews of Motor Vehicle Inspection Stations, especially those that are run by school bus operators licensed to inspect their own school vehicles.
2016			
3.01: Child and Youth Mental Health	Ministry of Health ¹	To help children and youth to have access to consistent mental health services in Ontario, the Ministry of Children and Youth Services should work to develop and implement as quickly as possible a funding model that allocates funding to child and youth mental health agencies that is commensurate with the needs of the children and youth they serve.	What steps has the Ministry of Health taken to develop and implement a funding model that allocates funding to child and youth mental health agencies that is commensurate with the needs of the children and youth they serve in order to help children and youth to have access to consistent mental health services in Ontario?

Report Section	Organization	Recommendation ¹	Questions for Consideration
3.04: Employment Ontario	Ministry of Labour, Training, and Skills Development ¹	In order to improve the effectiveness of employment and training programs, the Ministry of Advanced Education and Skills Development should review instances where program outcomes do not meet targets and take corrective actions.	What steps has the Ministry of Labour, Training and Skills Development taken to review instances where its employment and training programs outcomes do not meet targets? What corrective actions have been taken to improve the effectiveness of these programs?
3.05: Environmental Approvals Chapter 3 Section Environmental Approvals	Ministry of the Environment, Conservation and Parks ¹	To ensure that all emitters, particularly those that pose the highest risk to the environment, are appropriately monitored, and that its system of penalties is effective in correcting non-compliance issues on a timely basis, the Ministry of the Environment and Climate Change should assess, as part of its ongoing reviews of its penalties program, how effective its penalties are in discouraging individual emitters from being non-compliant with environmental regulations.	What is the Ministry of the Environment, Conservation and Parks' progress in assessing the effectiveness of its penalties in discouraging individual emitters from being non-compliant with environmental regulations?
3.07: Housing and Supportive Services for People with Mental Health Issues (Community-Based)	Ministry of Health ¹	To help identify data needed to plan for mental health supportive housing in Ontario such that people with mental illness can recover and live independently, the Ministry of Health and Long-Term Care (Ministry) should develop an implementation plan for its housing policy framework. This policy framework should define the Ministry's and the Local Health Integration Networks' (LHINs') roles; set measurable goals and program priorities; define the types of data that the Ministry and the LHINs need to collect, measure and analyze; assess risks and options to manage the risks; determine the resources required; and measure the impact of the Ministry's contribution to mental health supportive housing.	What is the Ministry of Health's progress in implementing a housing policy framework to guide the provision of mental and health supportive housing? How is the Ministry identifying the data needed to plan for mental health supportive housing in Ontario such that people with mental illness can recover and live independently?
3.12: Specialty Psychiatric Hospital Services	Ministry of Health ¹	In order to ensure Ontarians know how long they need to wait for specialty psychiatric hospital services, the Ministry of Health and Long-Term Care should collect wait time information for in-patient and out-patient programs.	What is the Ministry of Health doing to collect wait time information for in-patient and out-patient programs? How is the Ministry of Health providing Ontarians with knowledge on how long they need to wait for specialty psychiatric hospital services?
2017			
3.02: Cancer Treatment Services	Ontario Health ²	To better ensure patients have timely and equitable access to cancer surgery, we recommend that Cancer Care Ontario work with the Ministry of Health and Long-Term Care and hospitals to assess the benefits of having a centralized referral and booking process for cancer surgeries.	What is Ontario Health's progress on assessing the benefits of having a centralized referral and booking process for cancer surgeries to better ensure patients have timely and equitable access to cancer surgery?

Report Section	Organization	Recommendation ¹	Questions for Consideration
3.03: Community Health Centres	Ontario Health ²	To inform decisions on how to use investment in Community Health Centres (CHCs) to better meet the needs of Ontarians, we recommend that the Local Health Integration Networks develop and implement a process to obtain and regularly update capacity and utilization information, considering how many people the CHCs actually serve compared to the number of people they are expected to be responsible for, wait-list information, and the growing populations of targeted client groups.	For Community Health Centres, how does Ontario Health plan to collect and regularly update capacity and utilization information, wait-list information, and the growing populations of targeted client groups to inform decisions to better meet Ontarians' needs?
3.04: Emergency Management in Ontario	Ministry of the Solicitor General ¹	To ensure that the Province has a co-ordinated emergency management program in place that supports the ministries and municipalities with their emergency management programs and is able to share information in a timely manner, we recommend that the Ministry of Community Safety and Correctional Services through the Provincial Emergency Management Office develop central resources, supports and best practices for emergency management to allow for better co-ordination, expertise and consistency of emergency management programs across Ontario.	What is the progress of the Ministry of Community Safety and Correctional Services, through the Provincial Emergency Management Office, in developing central resources, supports and best practices for emergency management to allow for better co-ordination, expertise and consistency of emergency management programs across Ontario?
3.13: Settlement and Integration Services for Newcomers	Ministry of Labour, Training and Skills Development ¹	To help meet its goal to successfully settle and integrate newcomers, we recommend that the Ministry of Citizenship and Immigration work with other ministries that provide services that can contribute to the successful integration of newcomers to identify and explore opportunities to increase the use of services that demonstrate a significant contribution to the settlement and integration of newcomers.	How is the Ministry of Labour, Training and Skills Development working with other ministries that provide services that can contribute to the successful integration of newcomers to identify and explore opportunities to increase the use of services that demonstrate a significant contribution to the settlement and integration of newcomers?
3.14: Social and Affordable Housing	Ministry of Municipal Affairs and Housing ¹	In order for housing programs to be designed and delivered based on actual needs in communities, we recommend that the Ministry of Housing co-ordinate with municipal service managers to periodically gather and analyze information on social housing vacancy rates, wait lists, and the living conditions of individuals waiting to receive social housing, and other relevant data.	How is the Ministry of Municipal Affairs and Housing addressing the shortage of affordable housing in Ontario and growing social housing wait lists? How has the Ministry of Municipal Affairs and Housing co-ordinated with municipal service managers to periodically gather and analyze information on social housing vacancy rates, wait lists, and the living conditions of individuals waiting to receive social housing, and other relevant data, to address actual needs in communities?

Report Section	Organization	Recommendation ¹	Questions for Consideration
2018			
3.11: Ontario Works	Ministry of Children, Community and Social Services	So that Ontarians in financial need are treated fairly and have access to benefits that support their progression towards employment regardless of where in Ontario they seek assistance from the Ontario Works program, we recommend that the Ministry of Children, Community and Social Services (Ministry) review and analyze the differences in discretionary benefits provided by service managers, and their impact on recipient outcomes.	What steps has the Ministry of Children, Community and Social Services taken to review and analyze the differences in discretionary benefits provided by service managers, and their impact on recipient outcomes, so that Ontarians in financial need are treated fairly and have access to benefits that support their progression toward employment regardless of where in Ontario they seek assistance from the Ontario Works program?
3.02: Darlington Nuclear Generating Station Refurbishment Project	Ontario Power Generation	To ensure that the Darlington Nuclear Generating Station Refurbishment Project (Project) is completed in a timely and cost-effective manner and that public reporting on Project progress is complete and accurate, we recommend that Ontario Power Generation continue to publicly report its progress against Project targets at least quarterly.	When will Ontario Power Generation publicly report its progress, at least on a quarterly basis, on the Darlington Nuclear Generating Station Refurbishment Project against Project targets?
3.07: Metrolinx – LRT Construction and Infrastructure Planning	Metrolinx	To hold the AFP consortium to the requirements of the AFP contract that the Eglinton Crosstown Light Rail Transit project be completed on time and on budget, we recommend that Metrolinx properly validate all future claims and only pay for costs that have been found to be its responsibility.	How is Metrolinx taking prompt action as soon as it becomes aware of delays, and holding the AFP consortium accountable for the AFP contract requirement to submit action plans to eliminate or reduce delays, in order to ensure the AFP consortium meets the contract requirements that the Eglinton Crosstown Light Rail Transit project be completed on time and on budget?
3.12: School Boards – IT Systems and Technology in the Classroom	Ministry of Education	To improve the effectiveness of existing cyberbullying programs in Ontario schools, we recommend that the Ministry of Education track and measure the incidence of cyberbullying in Ontario schools.	What actions has the Ministry of Education taken to track and measure the incidences of cyberbullying in Ontario schools, to improve the effectiveness of existing anti-cyberbullying programs?
2019			
3.02: Addictions Treatment Programs	Ministry of Health	To reduce wait times for addictions treatment and repeat emergency department visits for substance-use conditions, we recommend that the Ministry of Health analyze wait times for addictions treatment to identify regions or programs with long wait times and work with those service providers to take corrective actions.	What steps has the Ministry of Health taken to analyze wait times for addictions treatment to identify regions or programs with long wait times? How is the Ministry of Health working with service providers to take corrective actions to reduce wait times for those identified regions or programs with long wait times?

Report Section	Organization	Recommendation ¹	Questions for Consideration
5.18: Family Court	Ministry of the Attorney General	To support the protection of children in care and consistent compliance with statutory timelines required under the <i>Child, Youth and Family Services Act, 2017</i> , we recommend that the Ministry of the Attorney General work with the judiciary to complete a review of child protection cases, and identify areas where improved court systems and processes would result in earlier resolution of cases.	What is the progress of the Ministry of the Attorney General's work with the judiciary to complete a review of child protection cases, and identify areas where improved court systems and processes would result in earlier resolution of cases?
4.14: Climate Change – Ontario's Plan to Reduce Greenhouse Gas Emissions	Ministry of the Environment, Conservation and Parks	So that Ontario's climate change planning can benefit from external expert advice, we recommend that members be appointed to the Climate Change Advisory Panel to review and provide advice on climate change planning and further refine the Ministry's Plan as needed.	When does the Ministry of the Environment, Conservation and Parks plan to appoint members to the Climate Change Advisory Panel to review and provide advice on climate change planning and further refine the Ministry's Plan as needed?

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

2. As of April 1, 2021, Cancer Care Ontario (CCO) and the Community Health Centres (CHCs) were integrated into Ontario Health. Therefore, the reports directed to CCO and the CHCs have become the responsibility of Ontario Health.

Appendix 3: Recommendations from 2015 to 2019 Assessed as “Will Not Be Implemented” in 2022 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Rationale	Impact
2015				
3.14: University Intellectual Property	Ministry of Economic Development, Job Creation and Trade ¹	<p>Recommendation 2—Action 1</p> <p>The Ministry of Research and Innovation should develop and implement a multi-year plan to cover the Innovation Agenda’s strategic direction as well as provincial goals and initiatives on research and innovation. This plan should provide enough detail to clearly summarize the deliverables, and establish timelines and targets to deliver on key strategies, initiatives and research and innovation programs.</p>	<p>The Ministry will not develop a multi-year implementation plan for the 2008 Innovation Agenda since the Ministry stated that it no longer serves as the framework for prioritizing the Ministry’s current and future innovation programs and policies.</p> <p>According to the Ministry, the Innovation Agenda was developed over a decade ago under a different government. Since 2008, the challenges, opportunities and needs of the innovation ecosystem have evolved drastically. The Ministry also informed us that organizational and government changes have seen the previous Innovation Agenda’s strategic direction adapted to meet evolving priorities. The Ministry stated that it is working on a Critical Technologies Strategy that will align with the Entrepreneurship and Advanced Manufacturing Strategy announced in the <i>2022 Ontario Budget</i>. The Critical Technologies Strategy will set out a framework for accelerating the development and adoption of key enabling technologies (e.g., AI, 5G, robotics, quantum) to boost business productivity and spur economic growth across sectors.</p>	<p>The Ministry will not develop and implement a multi-year plan to cover the Innovation Agenda’s strategic direction as well as provincial goals and initiatives on research and innovation. Having a plan for the Innovation Agenda’s strategic direction may have helped when adopting the strategy to meet evolving Ministry priorities.</p>

Section	Organization	Recommendations	Rationale	Impact
2016				
3.01: Child and Youth Mental Health	Ministry of Health ²	<p>Recommendation 3—Action 1</p> <p>The Ministry of Children and Youth Services should work with Children's Mental Health Ontario and child and youth mental health agencies to develop caseload guidelines; and agencies should periodically compare themselves against these guidelines to help assess the effectiveness and efficiency of their operations.</p> <p>Recommendation 7—Action 1</p> <p>To help ensure that child and youth mental health agencies provide services that are both effective and efficient, and to ensure that the Ministry of Children and Youth Services is obtaining value for the funding it provides, the Ministry should periodically review agency caseloads per worker and costs per individual served; assess the reasonableness of costs and caseloads; and identify instances that require follow-up and/or corrective action.</p>	<p>The Ministry of Health will not implement the caseload guidelines. The Ministry indicated that through its strategic plan Roadmap to Wellness: A Plan to Build Ontario's Mental Health and Addictions System, the Ministry has committed to develop a core services framework, supported by service standards, using an across-the-lifespan approach that will ensure effective oversight and accountability.</p> <p>The Ministry of Health will not periodically review agency caseloads. The Ministry indicated that through its strategic plan Roadmap to Wellness: A Plan to Build Ontario's Mental Health and Addictions System, the Ministry has committed to develop a core services framework, supported by service standards, using an across-the-lifespan approach that will ensure effective oversight and accountability.</p>	<p>The Ministry will not be implementing caseload guidelines. Without these guidelines, agencies may not be able to assess the effectiveness and efficiency of their operations.</p>
2017				
3.01: Assessment Review Board and Ontario Municipal Board	Ontario Land Tribunal ³	<p>Recommendation 8—Action 2</p> <p>To have more timely resolution of minor variance appeals, we recommend that the Ontario Municipal Board track, monitor and analyze the reason for the long turnaround time in resolving minor variance appeals.</p>	<p>The Ontario Land Tribunal (Tribunal) stated that it will not implement this recommended action. According to the Tribunal, there has been a significant reduction in volume of minor variance appeals from 2016/17 (650) to 2020/21 (162). Therefore, the Tribunal stated that it will not focus on minor variances and will not include specific indicators in their new case management system for minor variance appeals.</p> <p>As a result, the Tribunal will not track, monitor or analyze the reasons for the long turnaround time in resolving minor variance appeals.</p>	<p>The Ontario Land Tribunal (Tribunal) will not track, monitor and analyze the reasons for the long turnaround time in resolving minor variance appeals. As a result, the Tribunal does not have all the information required to improve the timeliness of resolutions of minor variance appeals.</p>

Section	Organization	Recommendations	Rationale	Impact
3.05: Farm Support Programs	Ministry of Agriculture, Food and Rural Affairs	<p>Recommendation 1—Action 1</p> <p>To ensure that Ontario Risk Management Program payments are appropriate for the individual needs of farmers, we recommend that the Ministry of Agriculture, Food and Rural Affairs improve the current method of using industry-average cost-of-production to calculate payments or analyze whether an alternative method would be more appropriate.</p>	<p>The Ministry informed us that it held more than 15 redesign meetings with various industry groups and ran more than 100 modelling scenarios to inform discussion and redesign approaches for the Ontario Risk Management Program (Program).</p> <p>After significant engagement with the industry on the Program, including a review of the cost-of-production (COP) process by the industry and an actuary, the Ministry noted that the industry did not recommend significant COP changes in order to ensure strong participation and adequately cover producer input risk.</p> <p>The Ministry indicated that this is its priority given the ongoing uncertainty and market volatility.</p>	<p>The Ministry will not improve the current method of using industry-average cost-of-production to calculate payments or analyze whether an alternative method would be more appropriate. Therefore, it may not be able to ensure that Ontario Risk Management Program payments are appropriate for the individual needs of farmers.</p>
		<p>Recommendation 2—Action 1</p> <p>To ensure that all farms regardless of size have equal opportunities to receive Ontario Risk Management Program (Program) payments, we recommend the Ministry of Agriculture, Food and Rural Affairs improve the current method of calculating Program payments to better reflect the differences in farming operations across the province, for example by establishing different calculations based on the size of farming operations.</p>	<p>The Ministry will not implement this recommended action because there were no recommendations made by the industry to stratify the Ontario Risk Management Program (Program) payments based on farm size. The industry recommended the Program design to remain as is (a province-wide industry average model).</p> <p>After significant engagement with the industry on the Program, including a review of the cost-of-production (COP) process by the industry and an actuary, the Ministry noted that the industry did not recommend significant COP changes in order to ensure strong participation and adequately cover producer input risk. The Ministry stated that this remains its priority given ongoing uncertainty and market volatility.</p> <p>The Ministry said that farm sizes large, medium and small continue to have access to Program plans and pay premiums and receive claims on a per unit basis.</p>	<p>The Ministry will not improve the current method of calculating Ontario Risk Management Program (Program) payments to better reflect the differences in farming operations across the province, for example by establishing different calculations based on the size of farming operations. Therefore, it cannot ensure that all farms regardless of size have equal opportunities to receive Program payments.</p>

Section	Organization	Recommendations	Rationale	Impact
3.09: Ontario Public Drug Programs	Ministry of Health ⁴	Recommendation 5—Action 1 We recommend that the Ministry of Agriculture, Food and Rural Affairs review and update the design of the Ontario Risk Management Program in light of the strategies it has identified for the program to ensure that it operates in a manner consistent with the objectives of other business-risk-management programs.	After significant engagement with the industry on the Ontario Risk Management Program (Program), including a review of the cost-of-production (COP) process by the industry and an actuary, the Ministry noted that the industry did not recommend significant COP changes, as ensuring strong participation and adequately covering producer input risk remain the priority given ongoing uncertainty and market volatility.	The Ministry will not review and update the design of Ontario Risk Management Program in light of the strategies it has identified for the program. Without this review and update, it cannot ensure that it operates in a manner consistent with the objectives of other business-risk-management programs.
		Recommendation 7—Action 2 To improve the use of inspectors' resources with the focus on enforcing that only valid claims are paid, we recommend that the Ministry of Health and Long-Term Care reimburse claims only when the required forms are submitted.	The Ministry will not implement this recommended action. Based on its analysis, the Ministry stated that the implementation of a system/process change to allow for the electronic submission of the required forms, such as those for nutritional products and side effect reporting, would cost more than the possible recoveries. According to the Ministry, it determined in its analysis that only 0.21% of all claims submitted to the Ontario Drug Benefit Program in calendar year 2021 required the submission of forms to support claims for the above areas.	The Ministry will not reimburse claims only when the required forms are submitted. Therefore, it is not improving the use of inspectors' resources by having them focus on enforcing that only valid claims are paid.
3.12: School Boards' Management of Financial and Human Resources	Hamilton-Wentworth District School Board	Recommendation 7—Action 2 To ensure that special-education students are provided with support that best meets their needs, we recommend that school boards hire and train staff to ensure they are best equipped to provide support for the types of student exceptionalities to which they are assigned.	The Hamilton-Wentworth District School Board (Board) will not implement this recommended action because the Ministry of Education requires that teachers of special education classes are qualified with Special Education Part 1. The Board does not have the authority to require additional qualifications (e.g., Part 2, Part 3) given the collective agreement provisions.	The Hamilton-Wentworth District School Board will not hire and train staff beyond the Special Education Part 1, to ensure that they are best equipped to provide support for the types of student exceptionalities to which they are assigned. As a result, staff may not be providing special-education students with the support that best meets their needs.
		Recommendation 9—Action 4 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 Hamilton-Wentworth District School Board (Board) will not implement this recommended action because it is not the host board and it stated that it does not need to co-ordinate with its regional internal audit team to examine common issues among boards and to identify best practices. The Board stated that it continues to give permission to their regional internal auditor to share their audits and best practices.	The Hamilton-Wentworth District School Board will not co-ordinate with the regional internal audit teams to examine issues common among the boards in the region to identify best practices, which should then be shared with boards province-wide. This may result in ineffective oversight of school board operations.

Section	Organization	Recommendations	Rationale	Impact
3.13: Settlement and Integration Services for Newcomers	Ministry of Labour, Training and Skills Development ⁵	Recommendation 8—Action 1 To help meet the needs of the newly arrived Syrian refugees, we recommend the Ministry of Citizenship and Immigration's Refugee Resettlement Secretariat work with the other ministries it has provided recommendations to on services that include employment, health and housing, in order to establish timelines for their implementation, and to periodically report on their progress.	The Ministry will not implement this recommended action as the Refugee Resettlement Secretariat has been dissolved. The Ministry stated that it will not provide timelines for the implementation of each recommendation the Secretariat has made, and will not periodically report on their progress. The Ministry also informed us that it will take the lessons learned from the Refugee Resettlement Secretariat to meet the needs of more recent cohorts of refugees and humanitarian arrivals, such as the recent Afghan resettlement efforts and support for Ukrainian arrivals.	The Ministry will not work with the other ministries it has provided recommendations to, on services that include employment, health and housing, in order to establish timelines for their implementation, and to periodically report on their progress. Therefore, it may not be meeting the needs of the newly arrived Syrian refugees.
2018				
3.04: Interprovincial and International Health Services	Ministry of Health ⁴	Recommendation 8—Action 1 To help reduce the risk of financial loss to the Province's health insurance program, we recommend that the Ministry of Health and Long-Term Care run an application annually to detect anomalies in claims, such as services purportedly rendered to Ontarians with valid health numbers, submitted by physicians from other parts of Canada.	The Ministry will not implement this recommended action. The Ministry stated that it has not conducted a formal evaluation of the feasibility of running an application annually to detect anomalies in claims, such as services purportedly rendered to Ontarians with valid health numbers, submitted by physicians from other parts of Canada. The Ministry noted that claims received from outside of Ontario are reviewed on a case-by-case basis. If any issues are identified by claims assessors, they are addressed. These types of claims are assessed for payment based on established rates set out in Ontario's Schedule of Benefits for Physician Services. According to the Ministry, over the years from 2013/14 to 2017/18, as noted in the 2018 value-for-money report, the average claim value was about \$200. The Ministry has not conducted a review of the average claim value since 2017/18, however, it believes the average value since then has not changed significantly.	The Ministry will not run an application annually to detect anomalies in claims, such as services purportedly rendered to Ontarians with valid health numbers, submitted by physicians from other parts of Canada. Without running this application, the Ministry is not able to help reduce the risk of financial loss to the Province's health insurance program.

Section	Organization	Recommendations	Rationale	Impact
		<p>Recommendation 10—Action 1</p> <p>To improve the efficiency of claims processing, we recommend that the Ministry of Health and Long-Term Care develop a mechanism to allow patients and other provinces and territories to submit claims electronically.</p>	<p>The Ministry has not conducted a formal evaluation to implement an electronic submission solution for out-of-province claims. However, the Ministry stated that based on the high costs of project work on such a system in other areas, the recommended changes would be very costly to implement given the low volume of out-of-province subscriber claims compared to other lines of business. Thus, the Ministry believes it would not be cost-effective to make the recommended changes.</p>	<p>The Ministry will not develop a mechanism to allow patients and other provinces and territories to submit claims electronically. Without this mechanism, the Ministry may not be able to improve the efficiency of claims processing.</p>
<p>3.09: Office of the Public Guardian and Trustee</p>	<p>Ministry of the Attorney General</p>	<p>Recommendation 9—Action 2</p> <p>To protect all mentally incapable Ontarians from financial mismanagement, we recommend that the Office of the Public Guardian and Trustee (Public Guardian), in conjunction with the Ministry of the Attorney General develop formal processes to help these individuals access property guardianship services from the Public Guardian.</p>	<p>The Office of the Public Guardian and Trustee (Public Guardian) stated that it will not develop a formal process to systematically evaluate vulnerable individuals to access property guardianship services from the Public Guardian. According to the Public Guardian, to do so, it would need to assess each person's capacity, with or without consent. In normal circumstances, these capacity assessments are voluntary and an individual can refuse to be assessed. The Public Guardian worked in conjunction with the Ministry of the Attorney General and other relevant ministries and stakeholders to identify how to best assist specific vulnerable populations in accessing property guardianship services where appropriate. A key take-away from the stakeholder consultations was that continuing education would be the best way for stakeholders to understand when to engage the Public Guardian for vulnerable populations to access property guardianship services when appropriate.</p>	<p>The Ministry will not develop formal processes to help mentally incapable Ontarians access property guardianship services from the Public Guardian. Without these processes, mentally incapable Ontarians may not be protected from financial mismanagement.</p>

Section	Organization	Recommendations	Rationale	Impact
3.10: Ontario Student Assistance Program	Ministry of Colleges and Universities ⁶	Recommendation 6—Action 3 In order to ensure corrective action is taken by institutions on deficiencies noted in inspections of Financial Aid Offices, we recommend that the Ministry of Training, Colleges and Universities put agreements in place with Financial Aid Offices at public institutions regarding compliance with Ministry policies and guidelines for the administration of the Ontario Student Assistance Program.	<p>The Ministry informed us that it will not implement this recommendation.</p> <p>According to the Ministry, it has put in place agreements with Financial Aid Offices at public institutions which are focused on financial and administrative accountability.</p> <p>The Ministry stated that it is not operationally feasible to implement this recommendation because it would require significant regulatory and statutory changes to implement, and it would result in substantial negative stakeholder feedback.</p> <p>The Ministry informed us that it explored adding standards of compliance to the 2020 Strategic Mandate Agreements (SMAs). However, it decided to not include standards of compliance as part of that process because SMAs are focused on improving institutional performance around student success and economic and labour market outcomes rather than financial or administrative accountability.</p> <p>The Ministry will not put agreements into place with the Financial Aid Offices as put forward in the recommendation.</p>	<p>The Ministry will not put agreements into place with the Financial Aid Offices at public institutions regarding compliance with Ministry policies and guidelines for the administration of the Ontario Student Assistance Program. Therefore, it will not be able to ensure that corrective actions are taken by institutions on deficiencies noted in inspections of Financial Aid Offices.</p>
		Recommendation 11—Action 1 To improve collection of defaulted loans of the Ontario Student Assistance Program in the most cost-effective manner, we recommend the Ministry of Training, Colleges and Universities work with the federal government, which contracts with the National Student Loans Service Centre, to initiate collection efforts on student loans sooner after they go into default.	<p>The Ministry will not be implementing this recommendation.</p> <p>The Ministry informed us that through its communication with the federal government, the federal government indicated that it would continue to apply its 270-day model for collection efforts on student loans. It was noted that the changes needed to reduce the time period would be a massive and costly undertaking.</p> <p>The Ministry was also informed that if the federal government were to initiate collection efforts on student loans sooner after they go into default, it would reduce students' ability to access important repayment benefits/options.</p>	<p>The Ministry will not work with the federal government, which contracts with the National Student Loans Service Centre, to initiate collection efforts on student loans sooner after they go into default. Without this work, the Ministry may not be able to improve the collection of defaulted loans of the Ontario Student Assistance Program in the most cost-effective manner.</p>

Section	Organization	Recommendations	Rationale	Impact
3.11: Ontario Works	Ministry of Children, Community and Social Services	Recommendation 9—Action 2 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 work with the College to share information with the Ministry on physicians that the College is currently investigating or has previously sanctioned in regard to the special diet application.	<p>The Ministry informed us that it entered into a data-sharing agreement with the College of Physicians and Surgeons of Ontario (College) in May 2018. This agreement allows the Ministry to request general information about the practice status of physicians (e.g., identifying information, practice information, practice and specialty types) for its use in administering and monitoring the special diet allowance. However, the current data-sharing agreement does not allow the Ministry to request information on physicians that the College is currently investigating or has previously sanctioned in regard to the special diet allowance application.</p> <p>The Ministry stated that the College is an investigative body that does not share specifics of their investigations with the Ministry, and that the College publishes its investigation findings and results on its website. The Ministry utilizes this published information for its analysis and ongoing monitoring of the special diet allowance.</p>	<p>The Ministry's existing agreement with the College of Physicians and Surgeons of Ontario (College) does not allow the Ministry to request the sharing of information on physicians that the College is currently investigating or has previously sanctioned in regard to the special diet allowance application. As a result, the Ministry does not have access to this information regarding special diet allowance applications.</p>
3.12: School Boards – IT Systems and Technology in the Classroom	Ministry of Education	Recommendation 1—Action 1 In order to better understand how information technology (IT) resources may be used for curriculum delivery and to guide their allocation of resources, we recommend that the Ministry of Education together with the school boards develop a strategic plan specifying minimum expectations for the use of IT in the classroom.	<p>The Ministry of Education stated that it does not plan to develop a strategic plan specifying minimum expectations for the use of information technology in the classroom.</p> <p>The Ministry stated that its responsibility is to set policy that directs the allocation of funds to school boards overall. According to the Ministry, it is up to the individual school board and its locally elected trustees to allocate funding to specific schools, services or programs based on local needs. This gives the school boards the flexibility to make decisions about staffing and program delivery to best serve their students.</p>	<p>The Ministry, together with the school boards, will not develop a strategic plan that specifies minimum expectations for the use of information technology (IT) in the classroom. As a result, the Ministry is not able to better understand how IT resources may be used for curriculum delivery and to guide their allocation of resources.</p>

Section	Organization	Recommendations	Rationale	Impact
			<p>The Ministry has recently made the following improvements to the use of technology in the classroom: the requirement for the completion of two online courses in order for students to graduate; the integration of digital literacy into the revised Grade 10 Career Studies course and online safety into the elementary Health and Physical Education curriculum; and improved access to the Internet in the classroom. However, these actions do not address the recommendation requirement to develop a strategic plan.</p>	
Algoma District School Board		<p>Recommendation 8—Action 1 To improve the effectiveness of existing cyberbullying programs in Ontario schools, we recommend that school boards monitor school-provided equipment to mitigate cyber-bullying incidents.</p>	<p>The Algoma District School Board (Board) states that it is not feasible for it to fully implement this recommendation. In order to do so, the Board believes it needs to have a dedicated staff person to monitor all communication. The Board stated that funding is not provided by the Ministry to support this monitoring. It currently uses Fortinet Firewalls and Reporting, which it believes provides sufficient information.</p> <p>The Board also stated that any incidents of cyberbullying at schools is dealt with at the school with the appropriate Superintendent.</p> <p>The Board stated that policies and procedures are in place to address bullying and the use of electronic devices as well as a code of conduct.</p>	<p>The Algoma District School Board will not monitor the school-provided equipment to mitigate cyberbullying incidents. Without this monitoring, it may not be able to improve the effectiveness of existing cyberbullying programs in Ontario schools.</p>

Section	Organization	Recommendations	Rationale	Impact
	Toronto District School Board	Recommendation 2—Action 2	<p>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 develop and implement a classroom IT policy outlining a computer-to-student allocation ratio, the types of technologies to use in the classroom, the optimal age of the technology systems and devices, and the refresh cycle of classroom technology.</p> <p>The Board told us that its public-facing website outlines its 1:1 Student to Device program including computer-to-student allocation ratios, the types of technologies used, and refresh cycle. The Board also stated that it provides guidance to staff on these items in an internal knowledge database.</p> <p>Therefore, the Board does not believe there is a need to develop a formal policy.</p>	<p>The Toronto District School Board does not intend to develop and implement a classroom information technology (IT) policy outlining a computer-to-student allocation ratio, the types of technologies to use in the classroom, the optimal age of the technology systems and devices, and the refresh cycle of classroom technology. Therefore, it will not be able to achieve more equitable access to classroom IT resources for Ontario students across schools.</p>
		Recommendation 5—Action 1	<p>To safeguard students' personal information, we recommend that the school boards in collaboration with their schools deliver ongoing privacy training to staff who have access to personal data.</p> <p>The Toronto District School Board (Board) requires all staff to take privacy training. The Board stated that training has been enhanced to include digital privacy as well as cybersecurity elements. According to the Board, the current requirement is to complete the privacy training upon hire, and staff are informed that additional training is highly recommended. The Board stated that due to the costs involved (e.g., costs of scheduling supply teachers, paid training time for hourly staff), additional privacy training is not being made mandatory for all staff.</p>	<p>The Toronto District School Board, in collaboration with its schools, will not deliver ongoing privacy training to staff who have access to students' personal data. Without ongoing training, the risk is that staff may not be safeguarding students' personal information.</p>
		Recommendation 12—Action 1	<p>In order to ensure a good return on investment in all classroom equipment and student learning software, we recommend school boards ensure that teachers and staff receive necessary training in the use of the technology already purchased and on all future purchases of technology on a timely basis.</p> <p>The Toronto District School Board (Board) stated that it does not plan to develop a formal policy requiring training for all future technology purchases. It believes that from an operational perspective, resources have been provided which it feels are sufficient. The Board stated that the courses it provides for any new technology purchases are not mandatory, however, it does track which staff have taken the courses.</p>	<p>The Toronto District School Board (Board) will not formally require that teachers and staff receive necessary training in the use of the technology already purchased and on all future purchases of technology. Without this training, the Board is not ensuring a good return on investment in all classroom equipment and student learning software.</p>

Section	Organization	Recommendations	Rationale	Impact
Waterloo Catholic District School Board	<p>Recommendation 12—Action 2</p> <p>In order to ensure a good return on investment in all classroom equipment and student learning software, we recommend the Ministry of Education and school boards perform a cost-benefit analysis of the need for and use of equipment and software that can take the form of a business case before purchase.</p>	<p>The Waterloo Catholic District School Board (Board) will not be implementing this recommended action.</p> <p>The Board informed us that the Ministry used to procure software centrally for all school boards in alignment with the curriculum, but it no longer does this.</p> <p>According to the Board, requiring each school board to conduct their own cost-benefit analysis of software and hardware purchases is inefficient and a duplication of effort when school boards are centrally funded for the same purpose. The Board stated that the cost-benefit analysis process should be centralized under the Ministry for maximum value-for-money and effective delivery of Ontario curriculum standards.</p> <p>Although the Board does not have a specific cost-benefit analysis process in place for information technology (IT) purchases, it stated that it has a standardized internal process for these purchases and all software and hardware is purchased centrally under its IT Governance process. The Board informed us that it uses Ontario Education Collaborative Marketplace (OECM)-approved vendors to purchase its hardware.</p>	<p>The Waterloo Catholic District School Board will not perform a cost-benefit analysis of the need for and use of equipment and software that can take the form of a business case before purchase. Therefore, it cannot ensure a good return on investment in all classroom equipment and student learning software.</p>	
3.13: Technical Standards and Safety Authority	Technical Standards and Safety Authority ⁷	<p>Recommendation 12—Action 2</p> <p>To reduce the risk of contamination spreading on and beyond abandoned fuel sites, we recommend that the TSSA work together with the Ministry of Government and Consumer Services and the Ministry of the Environment, Conservation and Parks to develop a long-term funding strategy to remediate abandoned fuel sites.</p>	<p>According to the Technical Standards and Safety Authority (TSSA), it will not be implementing this recommended action to develop a long-term funding strategy to remediate abandoned fuel sites. TSSA stated that a funding strategy would involve many bodies (including other ministries), as evidenced by TSSA's review of oversight documents and a stakeholder findings' report. Per TSSA, how a former fuel site gets remediated is not overseen by any one body, and thus funding site remediation is not an action that TSSA can take unilaterally. TSSA stated that developing a long-term funding strategy to remediate abandoned fuel sites is beyond its structure and mandate. TSSA operates on a cost-recovery basis and has no extra funds available to cover the cost of clean-up.</p>	<p>The Technical Standards and Safety Authority (TSSA) will not develop a long-term funding strategy to remediate abandoned fuel sites. Therefore, it will not be able to reduce the risk of contamination spreading on and beyond abandoned fuel sites.</p>

Section	Organization	Recommendations	Rationale	Impact
2019 3.01: Acute-Care Hospital Patient Safety and Drug Administration	Chatham-Kent Health Alliance	Recommendation 3—Action 2 To minimize the occurrence of serious preventable patient safety incidents, we recommend that hospitals set a formal target to eliminate the occurrence of never-events and include this target in their Quality Improvement Plans.	TSSA also noted that in collaboration with the Ministry of Government and Consumer Services and the Ministry of Environment, Conservation and Parks, it has undertaken initiatives within its mandate to share information about decommissioned and abandoned fuel sites and to follow up on lapsed fuel site licenses to use compliance and enforcement tools promptly.	Chatham-Kent Health Alliance will not set a formal target to eliminate the occurrence of never-events, and it will not include such a target in their Quality Improvement Plans. As a result, it may not be minimizing the occurrence of serious preventable patient safety incidents.
			Chatham-Kent Health Alliance stated that it will not implement this recommended action. It will not include the targets to eliminate the occurrence of never-events in its Quality Improvement Plans. According to the hospital, this is not a mandatory target that was established by Ontario Health. The hospital stated that it is awaiting direction from Ontario Health.	
			The hospital's main focus continues to be on the pandemic response.	
	Halton Healthcare	Recommendation 6—Action 1 In order for hospitals that hire nurses to have access to the complete record of nurses' past places of employment and disciplinary history, we recommend that hospitals use the National Council of State Boards of Nursing public database to determine whether nurses they hire and employ have faced disciplinary actions in the United States.	Halton Healthcare will not be implementing this recommended action. According to the hospital, it will not be using the National Council of State Boards of Nursing public database to determine whether nurses they hire and employ have faced disciplinary actions in the United States. The hospital stated that it relies on the nurses' registration and disciplinary status with the College of Nurses of Ontario (College). It also relies on nurses truthfully answering on their application whether they held a nursing licence or practiced in a jurisdiction other than Ontario. However, this approach does not address the risk that the nurse may fail to disclose complete information about their licence status and disciplinary record from other jurisdictions. The College would not detect this due to the lack of a single repository for Canadian nurse registration and discipline information, since NURSYS Canada, a national database for sharing nurse registration and discipline information across jurisdictions, will not be implemented until August 2025.	Halton Healthcare will not be using the National Council of State Boards of Nursing public database to determine whether nurses they hire and employ have faced disciplinary actions in the United States. Without using this database, it may not be able to review the complete record of nurses' past places of employment and disciplinary history in the United States as available in the database.

Section	Organization	Recommendations	Rationale	Impact
	Nipigon District Memorial Hospital	<p>Recommendation 6—Action 2</p> <p>In order for hospitals that hire nurses to have access to the complete record of nurses' past places of employment and disciplinary history, we recommend that hospitals if the hospital uses agency nurses, require nursing agencies to confirm these nurses have been screened through this database.</p>	<p>Nipigon District Memorial Hospital will not be implementing this recommended action. It requires all agency nurses to be in good standing with the College of Nurses of Ontario (College).</p> <p>However, this does not address the risk that the nurse may fail to disclose complete information about their license status and disciplinary record from other jurisdictions, and the College would not detect this due to the lack of a single repository for Canadian nurse registration and discipline information, since NURSYS Canada, a national database for sharing nurse registration and discipline information across jurisdictions, will not be implemented until August 2025.</p>	<p>Nipigon District Memorial Hospital will not require nursing agencies to confirm that agency nurses working in this hospital have been screened through the National Council of State Boards of Nursing's public database. If not required to use this database, the nursing agencies may not be able to review the complete record of nurses' past places of employment and disciplinary history as available in the database.</p>
	Northumberland Hills Hospital	<p>Recommendation 3—Action 2</p> <p>To minimize the occurrence of serious preventable patient safety incidents, we recommend that hospitals set a formal target to eliminate the occurrence of never-events and include this target in their Quality Improvement Plans.</p>	<p>Northumberland Hills Hospital stated that it will not implement this recommended action. It will not include the targets to eliminate the occurrence of never-events in its Quality Improvement Plans.</p>	<p>Northumberland Hills Hospital will not set a formal target to eliminate the occurrence of never-events, and it will not include such a target in its Quality Improvement Plans. As a result, it may not be minimizing the occurrence of serious preventable patient safety incidents.</p>
	Stratford General Hospital	<p>Recommendation 18—Action 1</p> <p>To improve the accuracy of reported hand hygiene compliance, while at the same time encouraging hand hygiene, we recommend that the Ontario Hospital Association work with hospitals to evaluate and further the adoption of additional methods to assess and monitor hand hygiene, such as electronically monitored hand hygiene pumps and monitoring systems, and asking patients to observe and record the hand hygiene compliance of their health-care providers. Therefore, it will not be able to improve the accuracy of reported hand hygiene compliance, and at the same time encourage hand hygiene.</p>	<p>Stratford General Hospital will not be implementing this recommended action. According to the hospital, it is awaiting guidance from the Ontario Hospital Association in this area. The hospital stated that it has no current plans to implement electronically monitored hand hygiene pumps and monitoring systems because of the associated costs.</p> <p>The hospital is also not considering having patients observe and record hand hygiene compliance of their health-care providers at this time.</p>	<p>Stratford General Hospital will not evaluate and further the adoption of additional methods to assess and monitor hand hygiene, such as electronically monitored hand hygiene pumps and monitoring systems, and asking patients to observe and record the hand hygiene compliance of their health-care providers. Therefore, it will not be able to improve the accuracy of reported hand hygiene compliance, and at the same time encourage hand hygiene.</p>

Section	Organization	Recommendations	Rationale	Impact
3.04: Commercial Vehicle Safety and Enforcement	Ministry of Transportation	<p>Recommendation 12—Action 1</p> <p>To help improve commercial driver safety on Ontario roads, we recommend that the Ministry of Transportation (Ministry) evaluate the benefits of requiring additional classes of new commercial drivers to take Mandatory Entry-Level Training (MELT).</p>	<p>The Ministry will not be implementing this recommended action. According to the Ministry, it has determined that Mandatory Entry-Level Training (MELT) is not an effective program. The Ministry stated that it completed a study which showed there is little evidence of road safety benefit resulting from the July 2017 implementation of the MELT program for Class A drivers.</p> <p>The Ministry informed us that it estimates there will be no value in applying MELT to other classes. However, the Ministry has not conducted a formal evaluation of the benefits of requiring additional classes of new commercial drivers to take MELT. The Ministry informed us that it will not conduct this evaluation because it is highly likely that there will be no benefits from requiring additional classes of new commercial drivers to take MELT.</p>	<p>The Ministry will not evaluate the benefits of requiring additional classes of new commercial drivers to take Mandatory Entry-Level Training. Without this evaluation, the Ministry may not be helping to improve commercial driver safety on Ontario roads.</p>
		<p>Recommendation 12—Action 2</p> <p>To help improve commercial driver safety on Ontario roads, we recommend that the Ministry of Transportation (Ministry) extend MELT to the classes of new commercial drivers where the Ministry determines it would be beneficial.</p>	<p>The Ministry will not be implementing this recommended action. According to the Ministry, it has determined that Mandatory Entry-Level Training (MELT) is not an effective program. The Ministry stated that it completed a study which showed there is little evidence of road safety benefit resulting from the July 2017 implementation of the MELT program for Class A drivers.</p> <p>The Ministry informed us that it estimates there will no value in applying MELT to other classes. However, it has not conducted a formal evaluation of the benefits of requiring additional classes of new commercial drivers to take MELT. The Ministry informed us that it will not conduct this evaluation because it is highly likely that there will be no benefits from requiring additional classes of new commercial drivers to take MELT.</p>	<p>The Ministry will not extend Mandatory Entry-Level Training to the classes of new commercial drivers where it determines it would be beneficial. Without this additional training, the Ministry may not be helping to improve commercial driver safety on Ontario roads.</p>

Section	Organization	Recommendations	Rationale	Impact
		Recommendation 14—Action 2		
		To reduce the risk of collisions involving commercial vehicle drivers under the influence of drugs and alcohol, we recommend the Ministry of Transportation where road safety benefits are identified in the study, work with federal and provincial governments to establish pre-employment and random drug and alcohol testing guidelines for commercial vehicle drivers.	The Ministry will not be implementing this recommended action. According to the Ministry, its analysis of Assessing Potential Road Safety report found little evidence of road safety benefit in association with establishing pre-employment and random drug and alcohol testing guidelines for commercial vehicle drivers. Therefore, the Ministry will not be working with the federal and provincial governments to develop pre-employment testing guidelines.	The Ministry will not work with the federal and provincial governments to establish pre-employment and random drug and alcohol testing guidelines for commercial vehicle drivers where road safety benefits were identified in their study. Therefore, it may not reduce the risk of collisions involving vehicle drivers under the influence of drugs and alcohol.
3.05: Food and Nutrition in Long-Term-Care Homes	Ministry of Long-Term Care	Recommendation 8—Action 1		
		To minimize the risk of residents consuming low-quality food, we recommend that the Ministry of Long-Term Care require its inspectors to regularly verify that food items in refrigeration and storage in long-term-care homes are not beyond their best-before date.	The Ministry informed us that it will not implement this recommendation. Currently, there are no plans to make a change to the <i>Fixing Long-Term Care Act, 2021</i> , to add best-before dates as a legislative requirement. The Ministry stated that best-before dates alone are not an indication of quality in the absence of many other factors that would have to be considered during the inspection.	The Ministry will not require its inspectors to regularly verify that food items in refrigeration and storage in long-term-care homes are not beyond their best-before date. Therefore, there is a risk of residents consuming low-quality food.
			The Ministry informed us that its Inspections Program (including Proactive Compliance/Complaint/Critical Incident System/Follow-Up Inspections) uses a risk-based approach for all inspections, including those related to food quality issues. If there is a concern with food quality, the inspector's guidance document indicates that best-before dates could be reviewed as part of the inspection.	
			Ontario Regulation 246/22, section 78 (3), requires that foods and fluids be prepared, stored and served using methods to prevent adulteration, contamination and food-borne illness. Any concerns related to food quality preparation, storage or contamination during an inspection would be inspected upon, and could include checking that food items in storage are dated and within best-before dates and the appropriate food temperatures.	

Section	Organization	Recommendations	Rationale	Impact
Recommendation 11—Action 1		<p>To allow more long-term-care home residents to eat in a safe and home-like environment, we recommend that the Ministry of Long-Term Care re-evaluate whether its home design requirements for homes constructed before 2009 continue to be reasonable given the increased use of mobility devices in long-term-care homes today.</p>	<p>The Ministry informed us that it will not implement this recommendation.</p> <p>The Ministry advised OAGO that the redevelopment of older homes across the province will update them to the current 2015 design standards which include: requiring that dining rooms have no more than 32 residents, requiring that 100 percent of the required space for dining areas must be located within the Resident Home Area, and considering the best practice of providing wheelchair access to the dining tables for residents as well as staff accessibility in and around the tables as they serve the meals. The Ministry further advised OAGO that LTC operators are expected to build to these standards or exceed them.</p> <p>The Ministry also indicated that it may consider targeted solutions for any older homes that are not covered through the redevelopment program, and will work with the homes individually to ensure they continue to provide appropriate safety and comfort for residents.</p>	<p>The Ministry will not re-evaluate whether its home design requirements for long-term-care (LTC) homes constructed before 2009 continue to be reasonable given the increased use of mobility devices in LTC homes today. As a result, all LTC home residents may not be able to eat in a safe and home-like environment.</p>
Recommendation 11—Action 2		<p>To allow more long-term-care home residents to eat in a safe and home-like environment, we recommend that the Ministry of Long-Term Care determine what measures to put in place for homes that do not have dining spaces under the current design manual to increase the comfort of their residents during mealtimes.</p>	<p>The Ministry informed us that it will not implement this recommendation.</p> <p>The Ministry advised OAGO that the redevelopment of older homes across the province will update them to the current 2015 design standards which include: requiring that dining rooms have no more than 32 residents, requiring that 100 percent of the required space for dining areas must be located within the Resident Home Area, and considering the best practice of providing wheelchair access to the dining tables for residents as well as staff accessibility in and around the tables as they serve the meals.</p>	<p>The Ministry will not determine what measures to put in place for long-term-care homes that do not have dining spaces under the current design manual to increase the comfort of their residents during mealtimes. As a result, all long-term-care home residents may not be able to eat in a safe and home-like environment.</p>

Section	Organization	Recommendations	Rationale	Impact
			<p>The Ministry further advised OAGO that LTC operators are expected to build to these standards or exceed them.</p> <p>The Ministry also indicated that it may consider targeted solutions for the older homes that are not covered through the redevelopment program, and will work with the homes individually to ensure they continue to provide appropriate safety and comfort for residents. The Ministry stated that its potential solutions could include not qualifying the home for a new licence to continue to operate, unless the home will be redeveloped to the current design standards.</p> <p>The OAGO notes that for the remaining older LTC homes that will not be redeveloped, they may be in non-compliance with the current Ministry dining-room design requirements.</p>	

Section	Organization	Recommendations	Rationale	Impact
3.06: Food Safety Inspection Program	Ministry of Agriculture, Food and Rural Affairs	<p>Recommendation 12—Action 1</p> <p>To promote consistent standards for organic foods, we recommend that the Ministry of Agriculture, Food and Rural Affairs collaborate with the Canadian Food Inspection Agency to consider having organic food produced and consumed in Ontario certified to the federal Canadian Organic Standards.</p>	<p>The Ministry will not implement this recommended action. The Ministry believes there is no significant incremental benefit for Ontario to regulate a federally regulated market.</p> <p>According to the Ministry, the Canadian Food Inspection Agency (CFIA) confirmed that it has no jurisdictional concerns regarding its oversight of both the certified and uncertified organic markets in Ontario. The CFIA uses different tools to regulate the two markets. In both cases, consumers are protected against food fraud by federal regulations as it is a federal criminal offence to provide false or misleading information on any food label. The Ministry refers organic food labelling complaints to the CFIA for that reason.</p> <p>There would be significant costs to the Ontario government to be a regulator of organic products in Ontario. The Ministry stated that the scope of the uncertified organic market appears small as the major retailers already require certification of organic products. Therefore, the Ministry will not establish a law having organic food produced and consumed in Ontario certified to the federal Canadian Organic Standards.</p>	<p>The Ministry will not collaborate with the Canadian Food Inspection Agency to consider having organic food produced and consumed in Ontario certified to the federal Canadian Organic Standards. Therefore, there will be inconsistent standards for organic foods.</p>
		<p>Recommendation 12—Action 2</p> <p>To promote consistent standards for organic foods, we recommend that the Ministry of Agriculture, Food and Rural Affairs collaborate with the Canadian Food Inspection Agency to develop more specific requirements for farming of livestock, such as maximum density of barns for “free run” egg-laying chickens and minimum length of time spent outdoors for “free range” animals.</p>	<p>The Ministry will not implement this recommended action. The Ministry stated that it does not have the authority to create specific requirements for farming livestock, such as maximum density of barns for “free run” egg-laying chickens and minimum length of time spent outdoors for “free range” animals, under the federal Safe Food for Canadians Regulations, including requirements around marketing claims such as “free run” and “free range.”</p> <p>The Ontario government prorogued legislature and ended Bill 54, the <i>Organic Products Act, 2018</i>. The Ministry has confirmed that Bill 54 is no longer anticipated to be reintroduced at this time.</p> <p>Therefore, the Ministry will not implement additional regulations to develop more specific requirements for farming of livestock, such as those for “free run” and “free range” animals.</p>	<p>The Ministry will not collaborate with the Canadian Food Inspection Agency to develop more specific requirements for farming of livestock, such as maximum density of barns for “free run” egg-laying chickens and minimum length of time spent outdoors for “free range” animals. Therefore, there will be inconsistent standards for organic foods.</p>

Section	Organization	Recommendations	Rationale	Impact
Recommendation 12—Action 3	To promote consistent standards for organic foods, we recommend that the Ministry of Agriculture, Food and Rural Affairs collaborate with the Canadian Food Inspection Agency to require sample monitoring and testing for pesticide residues in produce as part of an organic certification process.	The Ministry will not implement this recommended action, to require sample monitoring and testing for pesticide residues in food produced and sold within Ontario as part of an organic certification process. According to the Ministry, establishing provincial regulations for organic food would duplicate the existing federal regulations and oversight with minimal benefits to consumers and producers, and at a great cost to the government. Ontario's food safety standards apply no matter how food is produced.	The Ministry will not collaborate with the Canadian Food Inspection Agency to require sample monitoring and testing for pesticide residues in produce as part of an organic certification process. Therefore, there will be inconsistent standards for organic foods.	
Recommendation 12—Action 4	To promote consistent standards for organic foods, we recommend that the Ministry of Agriculture, Food and Rural Affairs collaborate with the Canadian Food Inspection Agency to develop a system of certification for food claims such as “free run,” “free range,” and “grass fed” to ensure consistency in standards.	The Ministry informed us that the Canadian Food Inspection Agency is responsible for monitoring and enforcing organic product regulations across the country. Producers using the Canadian Certified Organic logo must meet Canadian Organic Standards. The Ministry has no plans to require food marketed as organic, that is produced and consumed in Ontario, to be certified to the federal Canadian Organic Standards. Therefore, the Ministry will not require sample monitoring and testing for pesticide residues in produce that is not certified to the federal Canadian Organic Standards.	The Ministry will not collaborate with the Canadian Food Inspection Agency to develop a system of certification for food claims such as “free run,” “free range,” and “grass fed” to ensure consistency in standards. Therefore, there will be inconsistent standards for organic foods.	

Section	Organization	Recommendations	Rationale	Impact
3.07: Health and Safety in the Workplace	Ministry of Labour, Training and Skills Development	Recommendation 11—Action 1 To continue to gain knowledge about and limit hazardous exposures in Ontario workplaces, and in order to reduce the incidence and burden of occupational disease, we recommend that the Ministry of Labour, Training and Skills Development continue completing the activities outlined in the Occupational Disease Action Plan (as listed in Appendix 7 of this report), assess the Plan's effectiveness periodically, and make adjustments if necessary.	The Ministry will not be implementing this recommendation. The Ministry has decided to stop tracking the implementation of the activities outlined in the Occupational Disease Action Plan (ODAP). The Ministry stated that the ODAP is now closed with 61% of activities implemented. It stated that members from the former ODAP implementation group now participate in the Occupational Illness Prevention Steering Committee (OIPSC) to work together to reduce the incidence and burden of occupational disease in Ontario. According to the Ministry, the OIPSC's focus is aligned with the original ODAP, and the OIPSC is also tasked with moving forward with the implementation of the Prevention Works Strategy 2021–2026.	The Ministry will not continue completing the activities outlined in the Occupational Disease Action Plan (as listed in Appendix 7 of this report), assess the Plan's effectiveness periodically, and adjust, if necessary. As a result, it is missing an opportunity to gain knowledge about and limit hazardous exposures in Ontario workplaces, and to reduce the incidence and burden of occupational disease.
		Recommendation 2—Action 1 To inform the public about all grant programs available, we recommend that the Ministry of Government and Consumer Services disclose on the Grants Ontario System details on current and upcoming grant opportunities.	The Ministry will not be implementing this recommended action. According to the Ministry, the Transfer Payment Ontario Branch is not responsible for program launch information on the public website. The Ministry stated that it does not have oversight authority to require other ministries to post information on the public website. Therefore, the accountability and decision of whether or not to list the grants publicly is made by the granting ministry.	The Ministry will not disclose on the Grants Ontario System details on current and upcoming grant opportunities. Without this disclosure, the public is not informed about all grant programs available.
3.11: Oversight of Time-Limited Discretionary Grants	Ministry of Government and Consumer Services	Recommendation 10—Action 4 To help ensure grant recipients spend funds for the purposes intended, we recommend that the granting ministries improve the effectiveness of their monitoring processes by selecting recipients for invoice testing using a risk-based approach.	The Ministry of Indigenous Affairs will not be implementing this recommended action. The Ministry stated that the New Relationship Fund is one of the Ministry's highest value funds. However, the transfer payment agreement dollar value for each recipient is low. According to the Ministry, due to the lower individual transfer payment agreement amounts, it is cautious to not increase additional reporting burden on First Nations through invoice testing.	The Ministry will not improve the effectiveness of its monitoring processes by selecting recipients for invoice testing using a risk-based approach. Without invoice testing, the Ministry may not be ensuring grant recipients spend funds for the purposes intended.

Section	Organization	Recommendations	Rationale	Impact
Treasury Board Secretariat	Treasury Board Secretariat	<p>Recommendation 7—Action 1</p> <p>In order that government funding is provided only to grant applicants in good standing with provincial statutes when the grant constitutes a significant monetary amount, we recommend that the Treasury Board Secretariat require ministries to verify an applicant's status with respect to outstanding environmental and labour violations and any outstanding taxes before making a grant payment.</p>	<p>The Ministry believes there is a risk that First Nations will withdraw from the program if reporting burden is increased. The Ministry also stated that this reduced burden is in line with the government's direction to reduce red tape and administrative burden for ministries and transfer payment recipients. Instead of invoice testing, the Ministry stated that it will mitigate risk by providing funds in installments to recipients, increase communication and outreach, and withhold funds when there is non-compliance. The Ministry also noted that it monitors compliance through interim reporting (for large-dollar, high-risk recipients) and final reporting (for all recipients).</p>	<p>The Treasury Board Secretariat will not require ministries to verify an applicant's status with respect to outstanding environmental and labour violations. As a result, there is a risk that government funding is provided to grant applicants not having a good standing with provincial statutes when the grant constitutes a significant monetary amount.</p>

Section	Organization	Recommendations	Rationale	Impact
3.12: Provincial Support to Sustain the Horse-Racing Industry	Ontario Lottery and Gaming Corporation (OLG)	Recommendation 3—Action 2 In order to further support the horse racing industry to become self-sustainable, we recommend that the Ontario Lottery and Gaming Corporation work with the industry to bring in new direct revenue streams and to increase wagering revenues.	According to the Ontario Lottery and Gaming Corporation (OLG), due to COVID-19 pandemic impacts, wagering revenue decreased 18% from FY2020 to FY2021. It is uncertain if wagering revenues will return to pre-pandemic numbers. OLG stated that it will focus on supporting the Ontario horse racing industry's recovery to pre-pandemic unique customer participation levels. OLG's current goal is to maintain revenue and to get back to pre-pandemic unique customer participation levels. It is also prioritizing initiatives related to recovering customers rather than creating new direct revenue streams or increasing wagering revenues.	The Ontario Lottery and Gaming Corporation will not work with the industry to bring in new direct revenue streams and to increase wagering revenues. As a result, the horse racing industry may not have the support it needs to become self-sustainable.
	The Alcohol and Gaming Commission of Ontario	Recommendation 4—Action 1 In order to provide comprehensive and efficient oversight of the racing industry, we recommend that Alcohol and Gaming Commission of Ontario (AGCO) conduct proactive oversight on racetracks on a regular basis.	According to the Alcohol and Gaming Commission of Ontario (AGCO), it will not be implementing this recommended action. The AGCO stated that audits are one of several activities that it undertakes as part of its regulatory oversight of regulated entities, including racetracks. The AGCO stated that it utilizes a risk-based approach to planning and conducting its audit activities across all regulated industries, to ensure available resources are used to address areas of highest regulatory risk, on both a proactive and follow-up basis. According to the AGCO, this regular, ongoing oversight of racetracks with the highest regulatory risk is a part of and will continue to be a part of the Commission's annual audit planning process.	Alcohol and Gaming Commission of Ontario (AGCO) will not conduct proactive oversight on racetracks on a regular basis. Therefore, AGCO cannot provide comprehensive and efficient oversight of the racing industry.

Section	Organization	Recommendations	Rationale	Impact
5.15: Adult Correctional Institutions	Ministry of the Solicitor General	<p>Recommendation 9—Action 1</p> <p>To better address the risks and root causes of violence in correctional institutions, we recommend that superintendents in all institutions regularly analyze root causes of violent incidents reported by institutional staff.</p>	<p>The Ministry will not implement this recommendation.</p> <p>The Ministry stated that the Workplace Violence Risk Assessment cannot determine the root cause of violence in institutions. Violence occurs for several different reasons (e.g., human dynamics, gang conflicts). Each event is evaluated/investigated on a case-by-case basis through recommendations from Correctional Services Oversight and Investigations, the Ministry Employee Relation Committee and the Local Employee Relation Committee.</p>	<p>The Ministry will not require superintendents in all institutions to regularly analyze root causes of violent incidents reported by institutional staff. Therefore, it may not be able to address the risks and root causes of violence in correctional institutions.</p>
			<p>According to the Ministry, the Local Joint Occupational Health and Safety Committee discusses each occurrence, accident or injury while in the workplace or Workplace Safety and Insurance Board claim to determine whether there are ways to avoid future similar events. For serious incidents, the Ministry of Labour becomes involved. The Ministry stated that it will continue to monitor the root causes of violence in institutions using the above-noted avenues, and will continue to utilize the Workplace Violence Risk Assessment.</p>	

Section	Organization	Recommendations	Rationale	Impact
5.17: Criminal Court System	Ministry of the Attorney General	Recommendation 5—Action 2 To help reduce the number of accused persons in detention waiting for their cases to be disposed, and shorten the time inmates on remand must spend in detention, we recommend that the Ministry of the Attorney General (Criminal Law Division) if the initiative is found to be successful, create an execution plan to expedite its implementation across the province.	The Criminal Law Division stated that it will not expand the Embedded Crown Initiative beyond Toronto and Ottawa. The Ministry informed us that the resources received through the Criminal Backlog Strategy do not include funding for the expansion of the Embedded Crown Initiative. The Criminal Law Division has prioritized the expansion of the Bail Vetter Program, which addresses Recommendation 6—Action 3 , and this Program will be assessed as part of that recommended action.	The Ministry will not create an execution plan to expedite its implementation of its Embedded Crown Initiative across the province. As a result, it may not be helping reduce the number of accused persons in detention waiting for their cases to be disposed, and shorten the time inmates on remand must spend in detention.
		Recommendation 7—Action 1 To help make better use of Crown attorney resources to prosecute more serious criminal cases, we recommend that the Ministry of the Attorney General (Criminal Law Division) set a targeted timeline to expand the Administration of Justice initiative across the province, if this initiative is shown to be successful after evaluation.	The Ministry will not implement this recommended action. In 2019, the Ministry implemented the Administration of Justice initiative in seven pilot locations. It evaluated the success in five of the seven pilot locations. The Ministry stated that it will not perform an evaluation of the remaining two locations or a final evaluation of the whole initiative. This is because there has been no additional interest expressed by police services in other locations beyond the pilot locations. The Ministry also stated that since the initiative was implemented, there have been significant changes in legislation (Criminal Code, Bill C-75) and the release of Supreme Court of Canada decisions on this issue, which provide the police with tools and guidance on how to approach administration of justice offences.	The Ministry will not set a targeted timeline to expand the Administration of Justice initiative across the province. As a result, it may not be making better use of Crown attorney resources to prosecute more serious criminal cases.

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 37 noted in Section 3.7.

1. Formerly the Ministry of Research and Innovation.
2. Formerly the Ministry of Children and Youth Services.
3. Formerly the Ontario Municipal Board.
4. Formerly the Ministry of Health and Long-Term Care.
5. Formerly the Ministry of Citizenship and Immigration.
6. Formerly the Ministry of Training, Colleges and Universities.

Appendix 4: Reports Issued by the Standing Committee on Public Accounts from June 2016* to April 2021

Prepared by the Office of the Auditor General of Ontario

Report Name	Date Issued
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—Annual Reporting	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
Metrolinx—LRT Construction and Infrastructure Planning	Feb 2020
Public Accounts of the Province	Feb 2020
Climate Change—Ontario's Plan to Reduce Greenhouse Gas Emissions	Dec 2020
Food Safety Inspection Programs	Feb 2021
Metrolinx—GO Station Selection	Mar 2021
Ontario Disability Support Program	Apr 2021

* Standing Committee on Public Accounts reports issued prior to June 2016 were not followed up in 2022.

Appendix 5: Recommendations from 2016 to 2021¹ by the Standing Committee on Public Accounts Assessed as “Will Not Be Implemented” in 2022 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Rationale
2017			
December: Child and Youth Mental Health	Ministry of Health ²	<p>Recommendation 7—Action 1</p> <p>The Ministry of Children, Community and Social Services should work with lead child and youth mental health agencies in consultation with Children’s Mental Health Ontario to develop caseload guidelines.</p> <p>Recommendation 7—Action 2</p> <p>The Ministry of Children, Community and Social Services should work with lead child and youth mental health agencies in consultation with Children’s Mental Health Ontario ensure that agencies periodically compare themselves against these guidelines in order to help assess the effectiveness and efficiency of their operations.</p>	<p>The Ministry of Health does not intend to implement caseload guidelines.</p> <p>The Ministry indicated that through its strategic plan Roadmap to Wellness: A Plan to Build Ontario’s Mental Health and Addictions System, the Ministry has committed to develop a core services framework, supported by service standards, using an across-the-lifespan approach that will ensure effective oversight and accountability.</p> <p>The Ministry of Health does not intend to implement caseload guidelines.</p> <p>The Ministry indicated that through its strategic plan Roadmap to Wellness: A Plan to Build Ontario’s Mental Health and Addictions System, the Ministry has committed to develop a core services framework, supported by service standards, using an across-the-lifespan approach that will ensure effective oversight and accountability.</p>
December: MT O – Road Infrastructure Construction Contract Awarding and Oversight	Ministry of Transportation	<p>Recommendation 11—Action 1</p> <p>The Ministry of Transportation provide the Committee with the results, when available, of its review on prohibiting contractors with performance issues from bidding on contracts.</p>	<p>The Ministry noted that, with respect to prohibiting contractors with performance issues from bidding on contracts, the Ministry’s Qualification Committee reviewed the current approach and also considered whether to prohibit contractors with performance issues from bidding on contracts.</p> <p>According to the Ministry, the Qualification Committee’s review concluded that the current process includes the opportunity to apply a progressive approach, where ultimately and based on information specific to each instance, sanctions applied could prohibit contractors with performance issues from bidding.</p> <p>Therefore, the Qualification Committee decided to take no further action on this item.</p>

Section	Organization	Recommendations	Rationale
April: University Intellectual Property	Ministry of Economic Development, Job Creation and Trade ³	Recommendation 2—Action 1 The Ministry of Research, Innovation and Science develop a multi-year implementation plan (including a timeline and deliverables) covering the Innovation Agenda's strategic direction as well as provincial goals and initiatives on research and innovation.	<p>The Ministry will not develop a multi-year implementation plan for the 2008 Innovation Agenda since the Ministry stated that it no longer serves as the framework for prioritizing the Ministry's current and future innovation programs and policies.</p> <p>According to the Ministry, the Innovation Agenda was developed over a decade ago under a different government. Since 2008, the challenges, opportunities and needs of the innovation ecosystem have evolved drastically. Also, according to the Ministry, organizational and government changes have seen the previous Innovation Agenda's strategic direction adapted to meet evolving priorities.</p> <p>The Ministry stated that it is working on a Critical Technologies Strategy that will align with the Entrepreneurship and Advanced Manufacturing Strategy announced in the 2022 <i>Ontario Budget</i>. The Critical Technologies Strategy will set out a framework for accelerating the development and adoption of key enabling technologies (e.g., AI, 5G, robotics, quantum) to boost business productivity and spur economic growth across sectors.</p>
2019			
December: Ontario Works	Ministry of Children, Community and Social Services	Recommendation 7—Action 2 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should put in place changes to ensure that Ontario Works recipients are treated equitably and receive allowances for a special diet only when required for a medical condition.	<p>The Ministry will not implement this recommended action. The Ministry informed us that it conducted an analysis of the prescribing practices of physicians from 2019 to 2022, which focused on the issuance of the Special Diet Allowance (SDA) benefit and physician billing. The Ministry stated that based on its analysis, it has concluded that there is no significant risk with respect to the administration of the SDA. Therefore, it determined that no changes are required. It also noted that policy directives exist that outline schedules and procedures for staff to adhere to, related to the SDA.</p>
February: Settlement and Integration Services for Newcomers	Ministry of Labour, Training and Skills Development ⁴	Recommendation 9—Action 1 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should work with other ministries providing newcomer settlement and integration services to survey newcomers about why they have chosen specific federal or provincial services.	<p>The Ministry will not be implementing this recommended action. It will not survey newcomers about why they have chosen specific federal or provincial services.</p> <p>According to the Ministry, it believes that newcomer clients would find it difficult to distinguish between federal and provincial services. This is because many services are jointly funded by the federal and provincial governments. The Ministry noted that settlement agencies do not distinguish between federal and provincial settlement services or federal and provincial language training when describing their services to clients. As a result, clients typically do not know whether they are accessing federal or provincial services. When service providers conduct needs assessments, they refer eligible clients to the most appropriate service for their needs regardless of the funding source.</p>

Section	Organization	Recommendations	Rationale
2021			
February: Food Safety Inspection Programs	Ministry of Agriculture, Food and Rural Affairs	<p>Recommendation 9—Action 1</p> <p>The Standing Committee on Public Accounts recommends that the Ministry of Agriculture, Food and Rural Affairs should assess the risks and benefits of implementing a mandatory requirement that all food marketed as organic that is produced and consumed in Ontario be certified to the federal Canadian Organic Standards.</p>	<p>The Ministry will not implement this recommended action. The Ministry believes there is no significant incremental benefit for Ontario to regulate a federally regulated market.</p> <p>The Ministry informed us that the Canadian Food Inspection Agency (CFIA) confirmed that it has no jurisdictional concerns regarding its oversight of both the certified and uncertified organic markets in Ontario. The CFIA uses different tools to regulate the two markets. In both cases, consumers are protected against food fraud by federal regulations as it is a federal criminal offence to provide false or misleading information on any food label. The Ministry refers organic food labelling complaints to the CFIA for that reason.</p> <p>According to the Ministry, there would be significant costs to the Ontario government to be a regulator of organic products in Ontario. The scope of the uncertified organic market appears small as the major retailers already require certification of organic products, which does not justify the duplication of these regulations.</p> <p>Therefore, the Ministry will not establish a law having organic food produced and consumed in Ontario certified to the federal Canadian Organic Standards.</p>

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 six noted in Section 4.4.

1. We reviewed outstanding recommendations from 2016 to 2021 but did not assess any recommendations from 2016, 2018 or 2020 as “Will Not Be Implemented” in 2022.
2. Formerly the Ministry of Health and Long-Term Care.
3. Formerly the Ministry of Research, Innovation and Science.
4. From April 1, 2021 onward, responsibility for implementing this recommended action was transferred from the Ministry of Children, Community and Social Services to the Ministry of Labour, Training and Skills Development.