

Status of Audit Recommendations from 2016 to 2022

1.0 Summary

All of our value-for-money audit reports include recommendations that are composed 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, broader-public-sector organizations, and delegated administrative authorities (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 of recommended actions from our *2021 Annual Report*). After the two-year assessment is completed, we continue to track the status of our recommended actions for an additional 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 2016 to 2020, our Office audited a total of 89 ministries, Crown agencies, broader-public-sector organizations, and delegated administrative authorities and issued 77 value-for-money audit reports with 2,415 (2,035 from 2015 to 2019) recommended actions.

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

- **Organizations are getting better at assessing their implementation statuses for recommended actions, but improvement is still needed.** We found that of the 545 value-for-money and Committee-recommended actions that organizations self-assessed as “fully implemented” this year, we accepted only 302 (or 55%) as fully implemented. Last year, of a total of 446 actions that organizations self-assessed as “fully implemented,” we accepted 191 (or 43%) as, in fact, fully implemented. Although organizations made some progress in 2023 to more appropriately self-assess the status of their recommended actions, more work in this area is still required.
- **Overall, the implementation rate increased from the time of our two-year follow-up to our 2023 follow-up, as shown in Figure 1.** The implementation rate increased from 34% to 64% for recommended actions issued in 2016; from 31% to 60% for recommended actions issued in 2017; from 42% to 59% for recommended actions issued in 2018; from 26% to 42% for recommended actions issued in 2019; and from 42% to 49% for recommended actions issued in 2020.
- **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

Figure 1: Overview of Follow-Up of Our 2016 to 2020 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
2016 Recommended Actions		
At two-year follow-up (2018)	34	259
2019	41	229
2020	45	211
2021	50	192
2022*	57	164
2023*	64	138
2017 Recommended Actions		
At two-year follow-up (2019)	31	245
2020	34	235
2021	39	216
2022	47	188
2023*	60	140
2018 Recommended Actions		
At two-year follow-up (2020)	42	240
2021	48	214
2022	53	190
2023	59	166
2019 Recommended Actions		
At two-year follow-up (2021)	26	418
2022	33	382
2023	42	327
2020 Recommended Actions		
At two-year follow-up (2022)	42	376
2023	49	329

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

recommended actions. The following short-term recommended actions remain outstanding: 86 (31%) from 2016 (seven years ago); 93 (38%) from 2017 (six years ago); 120 (36%) from 2018 (five years ago); 272 (54%) from 2019 (four years ago); and 253 (46%) from 2020 (three years ago).

- **The lowest implementation rates were for recommended actions that addressed effectiveness, public reporting and access to care or services.** The following are some examples in

these categories of recommended actions issued from 2016 to 2020 that are still outstanding:

- In our 2020 report on the Alcohol and Gaming Commission of Ontario (Commission) we recommended that the Commission allocate compliance resources, including the Ontario Provincial Police, to casinos assessed to be at high risk for money laundering.
- In our 2019 report on Food Safety Inspection Programs, we recommended that the

Ministry of Agriculture, Food and Rural Affairs publicly disclose the results of its food-safety inspections and sample testing, to improve transparency about food safety.

- In our 2018 report on MRI and CT Scanning Services, we recommended that the Ministry of Health work with Ontario Health and hospitals to take necessary actions to reduce wait-time inequities across the province for these services, to help ensure patients have equitable access to the services province-wide.
- **Some organizations are better at implementing our recommended actions.** Thirty-three organizations—the majority being Crown agencies, broader-public-sector organizations, and delegated administrative authorities—had fully implemented 75% or more of our recommended actions from our *2016 to 2020 Annual Reports*. These organizations include the Bereavement Authority of Ontario, the Electrical Safety Authority, Metrolinx, the Technical Standards and Safety Authority, and some community hospitals, psychiatric hospitals and children and youth mental health centres.
- **Some organizations continue to be slow to implement our recommended actions.** The following organizations had low implementation rates and a high number of outstanding recommended actions:
 - The Ministry of Health had 418 recommended actions from 21 different audits conducted between 2016 and 2020. At the time of our follow-up, 227 (or 54%) of these recommended actions remain outstanding. For example, in our 2016 report on Housing and Supportive Services for People with Mental Health Issues (Community-Based), we recommended that the Ministry, in conjunction with mental health service agencies and Ontario Health, identify outcome indicators, establish performance targets, collect required information, and publicly report on the effectiveness of the

Province's mental health supportive housing to assess whether the objective of the mental health supportive housing program is being met.

- The Ministry of Children, Community and Social Services had 116 recommended actions from three different audits conducted between 2018 and 2020. At the time of our follow-up, 80 (or 69%) of these actions were still outstanding. For example, in our 2018 report on Ontario Works, we recommended that the Ministry assess the suitability of the program, which is intended to provide temporary assistance, and take any necessary steps to improve its effectiveness in meeting the needs of recipients who have significant employment barriers and require extensive assistance to become employed, or who received assistance for lengthy periods of time without successfully obtaining employment.
- The Ministry of the Attorney General had 116 recommended actions from six different audits conducted between 2018 and 2020. At the time of our follow-up, 72 (or 62%) remain outstanding. For example, in our 2019 report on Court Operations, we recommended that the Ministry address its shortcomings identified in areas such as case tracking, data entry and system navigation to improve the reliability and usability of the FRANK system to better support the efficiency of the court system.
- The Treasury Board Secretariat (Secretariat) had 146 recommended actions from seven different audits conducted between 2016 and 2020. At the time of our follow-up, 70 (or 48%) recommended actions remain outstanding. For example, in our 2017 report on Emergency Management in Ontario, we recommended that the Secretariat, through the Provincial Emergency Management Office, work with ministries to implement a multi-year testing strategy,

based on high-risk and high-consequence events, that periodically tests emergency response plans using a variety of testing methods, to ensure that the Province and its ministries are appropriately prepared to respond to an emergency.

- The Ministry of the Environment, Conservation and Parks had 92 recommended actions from six different audits conducted between 2016 and 2020, of which 49 (or 53%) remain outstanding. For example, in our 2016 report on Environmental Approvals, we recommended that the Ministry establish guidelines and targets for the timely review and update of existing Environmental Compliance Approvals to ensure that all emitters that have Environmental Compliance Approvals are operating with conditions that are consistent with current environmental standards and their current operations.
- The Ministry of Labour, Immigration, Training and Skills Development had 95 recommended actions from three different audits conducted between 2016 and 2019. At the time of our follow-up, 48 (or 51%) of these recommended actions remain outstanding. For example, in our 2016 report on Employment Ontario, we recommended that the Ministry incorporate longer-term outcomes of clients' employment or training status into the measure of service-provider performance and effectiveness to determine whether programming is resulting in sustainable employment.
- Ontario Health had 109 recommended actions from eight different audits conducted between 2016 and 2020, of which 53 (or 49%) remain outstanding. For example, in our 2018 report on Health Quality Ontario, we recommended that Ontario Health, in consultation with the Ministry of Health, ensure all organizations are setting targets toward improvement in health

quality and that the targets are for better than current performance (not retrograde targets) in order to support continuous quality improvement and reduce variation in care across the province.

- **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 issued between April 2017 and April 2022:
 - The Ministry of Health is responsible for implementing a total of 217 recommended actions from 10 Committee reports, of which 60% remain outstanding.
 - The Ministry of Children, Community and Social Services is responsible for implementing a total of 80 recommended actions from three Committee reports, of which 69% remain outstanding.
 - The Ministry of Labour, Immigration, Training, and Skills Development is responsible for implementing a total of 60 recommended actions from two Committee reports, of which 47% remain outstanding.
 - The Retirement Homes Regulatory Authority is responsible for implementing a total of 49 recommended actions, of which 57% remain outstanding.

2.0 How We Evaluated Implementation

Our Office recommended a total of 2,415 (2,035 from 2015 to 2019) actions in our *2016 to 2020 Annual Reports*. Based on our review this year, we agreed with organizations that 55 of these recommended actions were no longer applicable. Usually this was the case because of changes in legislation or policies that resulted 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 2,360 recommended actions that remained applicable.

We asked organizations to self-assess their progress in implementing their outstanding recommended actions, as of March 31, 2023, 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, 2023, and October 27, 2023, and obtained written representation from the organizations by November 17, 2023, 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.

Following the June 2022 provincial election, a few ministries were renamed. Since our work evaluated the implementation of recommended actions as of March 31, 2023, our report includes the new names of these ministries.

Figure 2: Annual Timeline for Continuous Follow-Up Work

Prepared by the Office of the Auditor General of Ontario

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, broader-public-sector organizations, and delegated administrative authorities (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

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 on the Status of Value-for-Money Audit Recommendations

3.1 More Action Needed to Fully Implement Recommendations

Of the total 2,360 recommended actions that we expected to be implemented from our *2016 to 2020 Annual Reports*, we found that 83% were either fully implemented or in the process of being implemented (83%—2022 for *2015 to 2019 Annual Reports*); as shown in **Figure 3**, 53% had been fully implemented; 30% 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**).

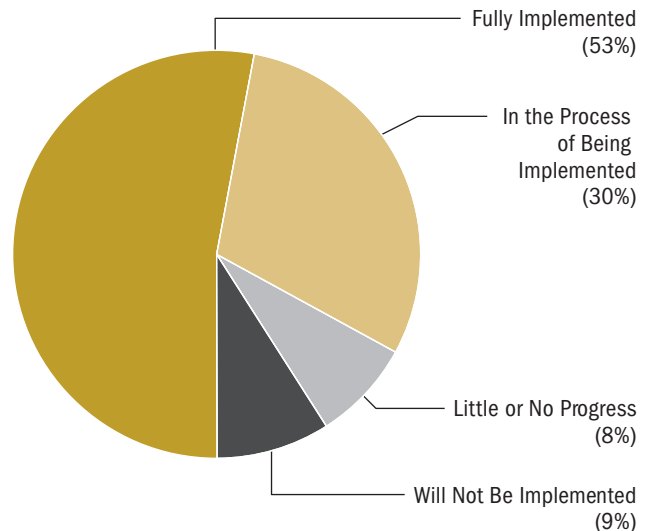
For the first time this year, 656 recommended actions from our *2020 Annual Report* were added to our continuing follow-up work. At the time of our follow-up, 49% of these recommended actions have been fully implemented, an increase from the 42% that we reported in our *2022 Annual Report* when we followed 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 *2016, 2017, 2018, 2019, and 2020 Annual Reports*.

The progress in implementing the recommended actions in each of the *2016, 2017, 2018, 2019, and 2020 Annual Reports* can be seen in **Figure 5**, beginning at the initial two-year follow-up and in 2019, 2020, 2021, 2022, and 2023. The full implementation rate of ministries, Crown agencies, broader-public-sector organizations, and delegated administrative authorities from the time of our two-year follow-up has trended upwards: from 34% to 64% for recommended actions issued in 2016; from 31% to 60% for recommended

Figure 3: Implementation Status of Recommended Actions Issued in our 2016 to 2020 Annual Reports, as of March 31, 2023

Prepared by the Office of the Auditor General of Ontario



actions issued in 2017; from 42% to 59% for actions issued in 2018; from 26% to 42% for actions issued in 2019; and from 42% to 49% for actions issued in 2020.

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

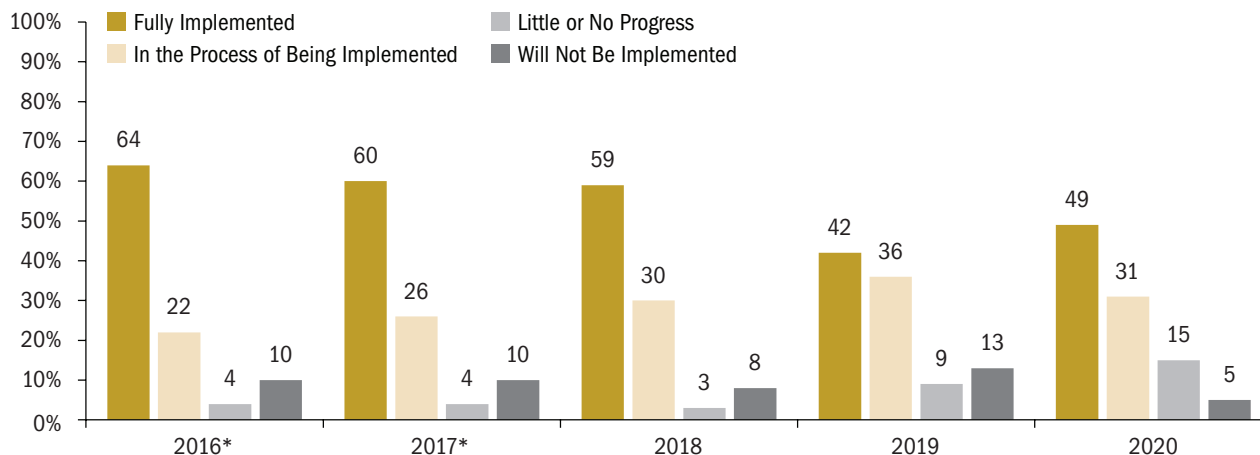
We remain concerned about the recommended actions issued five or more years ago that have still not been implemented. Specifically, 36% of the 408 recommended actions issued in 2016 (seven years ago); 40% of the 360 recommended actions issued in 2017 (six years ago); and 41% of the 418 recommended actions issued in 2018 (five years ago) still remain outstanding, as shown in **Figure 5**.

Many of the recommended actions not yet implemented from our *2016 to 2018 Annual Reports* address areas important to Ontarians such as child and youth mental health, public health, housing, legal aid and transportation services. A few examples are:

- In our 2016 report on Child and Youth Mental Health, we recommended that the Ministry of Health work with child and youth mental health agencies across Ontario to further define

Figure 4: Implementation Status of Recommended Actions Issued in Our 2016 to 2020 Annual Reports, as of March 31, 2023

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 2016 to 2020 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	2019 Continuous Follow-Up	2020 Continuous Follow-Up	2021 Continuous Follow-Up	2022 Continuous Follow-Up	2023 Continuous Follow-Up	2023 Continuous Follow-Up
2016	408	34	41	45	50	57 ¹	64 ¹	36 ¹
2017	360	31	n/a ²	34	39	47	60 ¹	40 ¹
2018	418	42	n/a ²	n/a ²	48	53	59	41
2019	573	26	n/a ²	n/a ²	n/a ²	33	42	58
2020	656	42	n/a ²	n/a ²	n/a ²	n/a ²	49	51

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

2. The recommended actions issued in our 2016 to 2020 Annual Reports were not subject to the continuous follow-up work for the noted year(s).

program requirements and oversight so that consistent and appropriate programs are provided.

- In our 2017 report on Public Health: Chronic Disease Prevention, we recommended that the Ministry of Health develop comprehensive policies to focus on the key risk factors of chronic diseases—physical inactivity, unhealthy eating and alcohol consumption—in addition to tobacco control, to better address the risk factors that contribute to chronic diseases.

- In our 2017 report on Social and Affordable Housing, we recommended that the Ministry of Municipal Affairs and Housing refine and design housing programs based on the needs identified, in order for housing programs to be designed and delivered based on actual needs in communities.
- In our 2018 report on Legal Aid Ontario, we recommended that Legal Aid Ontario work with clinics to monitor actual outcomes and address areas of underperformance in a timely manner,

to help keep funding to community legal clinics to be used for the intended services and to achieve the intended outcomes.

- In our 2018 report on Metrolinx—LRT Construction and Infrastructure Planning, we recommended that Metrolinx prepare an action plan with execution timelines correlated with the funding strategy and publicly report on its status in meeting its action plan, to have transit projects planned and built with the greatest benefit to the Greater Toronto and Hamilton Area as a whole.

3.3 Implementation of Short-Term Recommendations Taking Longer Than Expected

Our Office classifies recommended actions into time frames for ministries, Crown agencies, broader-public-sector organizations, and delegated administrative authorities 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 2016 to 2020 *Annual Reports*, 81% were short-term actions. **Figure 6** shows the short-term recommended actions from our 2016 to 2020 *Annual Reports* and the percentages that were still outstanding in each of the follow-up years 2019, 2020, 2021, 2022, and 2023. While the

percentage of outstanding short-term recommended actions decreased for each *Annual Report* year, 86 (31%) in 2016, 93 (38%) in 2017, 120 (36%) in 2018, 272 (54%) in 2019 and 253 (46%) in 2020 were still outstanding when we completed our 2023 review.

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

Figure 7 shows the implementation rates for the 89 ministries, Crown agencies, broader-public-sector organizations, and delegated administrative authorities that we audited and included in the *Annual Reports* from 2016 to 2020. Of these organizations, 33 had fully implemented 75% or more of our recommended actions, 32 had fully implemented 50% to 74% of our recommended actions, 17 had implemented 25% to 49% of our recommended actions and seven had implemented fewer than 25% of our recommended actions. Some of the organizations that had fully implemented 75% or more of our recommended actions were AdvantAge Ontario, the Bereavement Authority of Ontario, the Condominium Management Regulatory Authority of Ontario, the Electrical Safety Authority, the Independent Electricity System Operator, Metrolinx, the Technical Standards and Safety Authority, and some community hospitals, psychiatric hospitals, and children and youth mental health centres.

Figure 6: Short-Term¹ Recommended Actions Outstanding

Prepared by the Office of the Auditor General of Ontario

Annual Report Year	# Issued	% Outstanding in 2019	% Outstanding in 2020	% Outstanding in 2021	% Outstanding in 2022	% Outstanding in 2023
2016	303	52	48	43	36 ²	31 ²
2017	252	n/a ³	64	56	51	38 ²
2018	344	n/a ³	n/a ³	48	43	36
2019	507	n/a ³	n/a ³	n/a ³	64	54
2020	561	n/a ³	n/a ³	n/a ³	n/a ³	46

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 2017, 2018, 2019 and 2020 *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 2016 to 2020 Annual Reports Fully Implemented and In the Process of Being Implemented, as of March 2023

Prepared by the Office of the Auditor General of Ontario

Figure 7a: Organizations with More than 30 Recommended Actions

Organization	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Psychiatric Hospitals (4) ¹	100	0	100
Technical Standards and Safety Authority	87	10	97
Electrical Safety Authority	87	13	100
Bereavement Authority of Ontario	82	13	95
Hospitals (19) ²	78	9	87
Metrolinx	77	13	90
Ministry of the Solicitor General	66	25	91
Ministry of Public and Business Service Delivery	63	18	81
Municipalities (4) ³	61	39	100
Ministry of Agriculture, Food and Rural Affairs	58	14	72
School Boards (11) ⁴	57	28	85
Alcohol and Gaming Commission of Ontario	55	22	77
Ministry of Transportation	54	27	81
Ontario Lottery and Gaming Corporation (OLG)	52	21	73
Treasury Board Secretariat	52	24	76
Ontario Health ⁵	51	35	86
Retirement Homes Regulatory Authority	51	42	93
Ministry of Labour, Immigration, Training and Skills Development	49	41	90
Ministry of the Environment, Conservation and Parks	47	26	73
Ministry of Health	46	41	87
Royal Ontario Museum	45	55	100
McMichael Canadian Art Collection	44	29	73
Ministry of Education	44	28	72
Ministry of the Attorney General	38	40	78
Ministry of Children, Community and Social Services	31	39	70
Ministry of Indigenous Affairs	25	42	67
Art Gallery of Ontario	16	36	52

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

Implementation rate between 25% and 49%
Implementation rate less than 25%

- In 2021, psychiatric hospitals have fully implemented all of their recommended actions. These hospitals are: Centre for Addiction and Mental Health, Ontario Shores Centre for Mental Health Sciences, The Royal Ottawa Health Group, and Waypoint Centre for Mental Health Care.
- Hospitals by report:
 - Large Community Hospital Operations: Rouge Valley Health System, 100%; Windsor Regional Hospital, 95%; Trillium Health Partners, 90%.
 - 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%; Pembroke Regional Hospital, 88%; The Ottawa Hospital, 87%; St. Thomas Elgin General Hospital, 86%; Grand River Hospital, 80%; Chatham-Kent Health Alliance, 71%; Northumberland Hills Hospital, 71%; 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%.
- Municipalities: City of Windsor, 100%; Regional Municipality of Peel, 67%; District of Thunder Bay Social Services, 55%; City of Toronto, 27%.

4. School Boards by report:
 - School Boards' Management of Financial and Human Resources: Hastings and Prince Edward, 78%; Hamilton-Wentworth, 57%; Toronto Catholic, 52%; Halton Catholic, 48%.
 - School Boards – IT Systems and Technology in the Classroom: Algoma, 73%; Waterloo Catholic, 60%; Peel, 53%; Toronto, 53%.
 - Curriculum Development, Implementation and Delivery: Ontario North East, 50%; Toronto, 50%; Catholic District School Board of Eastern Ontario, 0%; Near North, 0%.
5. 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.
 - Cancer Care Ontario: Cancer Treatment Services, 77%.
 - eHealth Ontario: Electronic Health Records' Implementation Status, 50%.
 - Health Quality Ontario: Health Quality Ontario, 38%.
 - Local Health Integration Networks: Community Health Centres, 50%; MRI and CT Scanning Services, 0%.
 - Ontario Health: Specialty Psychiatric Hospital Services, 14%; Virtual Care – Use of Communication Technologies for Patient Care, 67%.
 - Ontario Renal Network and Trillium Gift of Life Network: Chronic Kidney Disease Management, 59%.

Figure 7b: Organizations with 11–30 Recommended Actions

Organization	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Waterfront Toronto	100	0	100
Child and Youth Mental Health Centres (4) ¹	93	7	100
Condominium Management Regulatory Authority of Ontario	86	14	100
Infrastructure Ontario	77	23	100
Independent Electricity System Operator	76	18	94
Ontario Land Tribunal	69	8	77
Tribunals Ontario	67	0	67
Ministry of Tourism, Culture and Sport	53	47	100
Ministry of Municipal Affairs and Housing	52	15	67
Ministry of Colleges and Universities	48	16	64
Legal Aid Ontario	48	38	86
Ministry for Seniors and Accessibility	47	53	100
Ministry of Finance	28	44	72
Ministry of Long-Term Care	27	18	45
Ontario Power Generation ²	11	89	100

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

Implementation rate between 25% and 49%
Implementation rate of less than 25%

1. Child and Youth Mental Health Centres: Children's Centre Thunder Bay, 100%; Kinark Child and Family Services, 100%; Youthdale Treatment Centres, 100%; Vanier Children's Services, 71%.
2. 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.

The following organizations had low implementation rates and a high number of outstanding recommended actions.

Ministry of Health

The Ministry of Health had 418 recommended actions from 21 audit reports between 2016 and 2020. At the time of our follow-up, 227 (or 54%) of these

recommended actions remained outstanding, including, for example:

- **Housing and Supportive Services for People with Mental Health Issues (Community-Based)**—Of the 33 recommended actions we issued in 2016, 24 (or 73%) were outstanding. Many of these recommended actions relate to effectiveness and efficiency. For example, we recommended that the Ministry, in conjunction

Figure 7c: Organizations with 1–10 Recommended Actions

Organization	Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
AdvantAge Ontario ¹	100	0	100
Condominium Authority of Ontario ²	100	0	100
Ontario Energy Board ³	100	0	100
Secretary of the Cabinet ⁴	100	0	100
Agricorp	75	0	75
Ministry of Infrastructure	70	30	100
Ministry of Economic Development, Job Creation and Trade	38	62	100
Ontario Financing Authority	22	44	66
The Ontario Long Term Care Association	11	89	100
Ministry of Energy	0	100	100



1. In 2023, AdvantAge Ontario fully implemented all of their recommended actions.
2. In 2023, Condominium Authority of Ontario fully implemented all of their recommended actions.
3. In 2021, the Ontario Energy Board fully implemented all of their recommended actions.
4. In 2023, Secretary of the Cabinet fully implemented all of their recommended actions.

with mental health service agencies and Ontario Health, identify outcome indicators, establish performance targets, collect required information, and publicly report on the effectiveness of the Province’s mental health supportive housing to assess whether the objective of the mental health supportive housing program is being met.

- **MRI and CT Scanning Services**—Of the 26 recommended actions we issued in 2018, 22 (or 85%) were outstanding. Many of these recommended actions relate to the quality of care or services, the need for better monitoring and/or oversight, and effectiveness. For example, we recommended that the Ministry work with hospitals to establish provincial guidelines to help hospitals consistently plan for replacing or upgrading MRI and CT machines that are approaching the end of, or are past, their expected service life to help ensure that MRI and CT machines are safe for producing images of the required quality.
- **Addictions Treatment Programs**—Of the 37 recommended actions we issued in 2019, 29

(or 78%), were outstanding. Many of these recommended actions relate to access to care and services, the need for better monitoring and/or oversight and to collect and analyze data. For example, we recommended that the Ministry develop and implement a centralized access centre model for addictions services that minimizes variations in accessibility across the province to allow people to easily identify addictions treatment services that will meet their needs.

- **Blood Management and Safety**—Of the 30 recommended actions we issued in 2020, 24 (or 80%), were outstanding. Many of these recommended actions relate to the need to collect and analyze data, compliance and the need for better monitoring and/or oversight. For example, we recommended that the Ministry establish a mechanism to discuss and receive information from Health Canada about which Ontario hospital blood banks and Canadian Blood Services blood donor centres in Ontario will be inspected by Health Canada, and to obtain and share the

results of the hospital inspections with Ontario Health. This information will allow for better monitoring for compliance with federal regulations regarding the risk of unsafe blood storage and handling practices in Ontario hospitals and further reduce the potential risk of negative health impacts on patients.

Ministry of Children, Community and Social Services

The Ministry of Children, Community and Social Services had 116 recommended actions from three audit reports between 2018 and 2020. At the time of our follow-up, 80 (or 69%) of these recommended actions remained outstanding, including, for example:

- **Ontario Works**—Of the 34 recommended actions we issued in 2018, 27 (or 79%) were outstanding. Many of these recommended actions relate to effectiveness, the need for better monitoring and/or oversight, compliance and economy. For example, we recommended that the Ministry assess the suitability of the program, which is intended to provide temporary assistance, and take any necessary steps to improve its effectiveness in meeting the needs of recipients who have significant employment barriers and require extensive assistance to become employed, or who received assistance for lengthy periods of time without successfully obtaining employment.
- **Ontario Disability Support Program**—Of the 50 recommended actions we issued in 2019, 31 (or 62%) were outstanding. Many of these recommended actions relate to the need for better monitoring and/or oversight, effectiveness, and the need to collect and analyze data and enforcement. For example, we recommended that the Ministry establish a risk-based time frame for Ontario Disability Support Program (ODSP) caseworkers to periodically review the eligibility of all ODSP recipients so that only eligible recipients continue to receive ODSP benefits.

Ministry of the Attorney General

The Ministry of the Attorney General had 116 recommended actions from six audit reports between 2018 and 2020, of which 72 (or 62%) remain outstanding, including, for example:

- **Court Operations**—Of the 27 recommended actions we issued in 2019, 19 (or 70%) were outstanding. Many of these actions addressed areas such as the need for better monitoring and/or oversight, compliance and information technology. For example, we recommended that the Ministry address its shortcomings identified in areas such as case tracking, data entry and system navigation to improve the reliability and usability of the FRANK system to better support the efficiency of the court system.
- **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 internal controls, the need for better monitoring and/or oversight, and effectiveness. For example, we recommended that the Ministry, in conjunction with the judiciary, establish reasonable timelines or best practices for key court events for resolving family law cases received by the Ontario Court of Justice to provide timely access to justice specifically for family law cases other than child protection cases.

Treasury Board Secretariat

The Treasury Board Secretariat had 146 recommended actions from seven audit reports between 2016 and 2020, of which 70 (or 48%) 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, 21 (or 58%) were outstanding. Many of these actions addressed areas such as effectiveness and economy. For example, we recommended that the Secretariat, through the Provincial

Emergency Management Office, work with ministries to implement a multi-year testing strategy based on high-risk and high-consequence events that periodically tests emergency response plans using a variety of testing methods to ensure that the Province and its ministries are appropriately prepared to respond to an emergency.

- **Business Case Development in the Ontario Public Service**—Of the 52 recommended actions we issued in 2020, 39 (or 75%), were outstanding. Many of these actions addressed areas such as education and promotion, compliance and efficiency. For example, we recommended that the Secretariat provide training, coaching and mentorship opportunities to preparers of business cases, and proactively work with ministries to ensure that business cases present at least three options and the status quo using a consistent set of metrics that evaluate the benefits and drawbacks of each option to provide decision-makers with sufficient and comprehensive information for decision-making in business cases.

Ministry of the Environment, Conservation and Parks

The Ministry of the Environment, Conservation and Parks had 92 recommended actions from six audit reports between 2016 and 2020, of which 49 (or 53%) 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, 17 (or 57%) were outstanding. Many of these actions addressed areas such as effectiveness, economy and the need for better monitoring and/or oversight. For example, we recommended that the Ministry establish guidelines and targets for the timely review and update of existing Environmental Compliance Approvals so that all emitters that have Environmental Compliance Approvals are operating with conditions

that are consistent with current environmental standards.

- **Environmental Assessments**—Of the 21 recommended actions we issued in 2016, 13 (or 62%) were outstanding. Many of these actions addressed areas such as governance and effectiveness. For example, we recommended that the Ministry review and update the requirements in the *Environmental Assessment Act* to ensure that projects with the potential for significant negative impact are assessed, regardless of whether the project is initiated by the public or private sector.

Ministry of Labour, Immigration, Training and Skills Development

The Ministry of Labour, Immigration, Training and Skills Development had 95 recommended actions from three audit reports between 2016 and 2019, of which 48 (or 51%) 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, 17 (or 47%) were outstanding. The majority of these recommended actions addressed effectiveness. For example, we recommended that the Ministry incorporate longer-term outcomes of clients' employment or training status into the measure of service-provider performance to provide a better indicator of whether the programming is resulting in sustainable employment.
- **Health and Safety in the Workplace**—Of the 27 recommended actions we issued in 2019, 19 (or 70%) were outstanding. The majority of these recommended actions addressed compliance, and the need for better monitoring and/or oversight. For example, we recommended that the Ministry develop and implement metrics to use when assessing whether an inspection has covered applicable hazards and legislative requirements to improve the quality-assurance process for inspections.

Ontario Health

Ontario Health had 109 recommended actions from eight audit reports between 2016 and 2020, of which 53 (or 49%) 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, 15 (or 63%) were outstanding. Many of these actions addressed areas such as the need for better monitoring and/or oversight, and effectiveness. For example, we recommended that Ontario Health, in consultation with the Ministry of Health, ensure all organizations are setting targets toward improvement in health quality and that the targets are for better than current performance (not retrograde targets) in order to support continuous quality improvement and reduce variation in care across the province.
- **Chronic Kidney Disease Management**—Of the 27 recommended actions we issued in 2019, 11 (or 41%) are still outstanding. Many of these actions addressed areas such as collecting and analyzing data and access to care or services. For example, we recommended that Ontario Health collect information on the composition and staffing level of the multidisciplinary team at each Multi-Care Kidney Clinic on an annual basis. This information will assist Ontario Health to identify teams that do not meet best practices, and make changes accordingly, so that patients with advanced stages of chronic kidney disease obtain access to equitable and consistent services across the province.

3.5 Positive Impacts of Implemented Recommendations on Ontarians

Many of the recommended actions in our value-for-money audit reports from 2016 to 2020 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:

- The Ministry of Health worked with addictions-treatment service providers, police and paramedic services to develop protocols for taking individuals directly to service providers versus emergency departments, in appropriate circumstances, to provide Ontarians with more effective addictions treatment.
- The Technical Standards and Safety Authority (TSSA) formalized its inspection standards, including those with respect to the type and amount of inspections that should be performed to improve public safety by ensuring that the TSSA's periodic inspections are conducted with greater thoroughness and consistency.
- The Office of the Chief Coroner and Ontario Forensic Pathology Service assessed the reasonableness of coroners' caseloads periodically by analyzing caseload and total workload using Ontario Health Insurance Plan claims data to improve the quality of coroners' death investigations and quality of care to their living patients.
- The Treasury Board Secretariat showed time-limited discretionary grants separately from government funding for ongoing programs in the Estimates of the Province and the Public Accounts of Ontario to improve transparency in government reporting and allow the members of the Legislative Assembly to have better information with which to make informed funding-allocation decisions.
- The Ministry of Long-Term Care instructed its inspectors to regularly verify that long-term-care-home menus meet Canada's Food Guide and Dietary Reference Intakes requirements as part of their inspection protocol, as well as to review the homes' menus, to increase positive health outcomes, and assist residents in receiving food and fluid with adequate nutrients, fibre and energy.

- The Ministry of Children, Community and Social Services reviewed and updated its process for referrals to Ontario Works employment assistance to ensure that all referrals are identified and acted upon on a timely basis to improve the employment outcomes of non-disabled adults who participate in the Ontario Disability Support Program.

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

Our Office categorized the recommended actions we issued between 2016 and 2020 by the areas they addressed, as shown in **Figure 8**.

The categories with the lowest implementation rates address effectiveness, public reporting and access to care or services. The following are some examples of recommended actions in these categories with the lowest implementation rates:

- In our 2020 report on the Alcohol and Gaming Commission of Ontario, we recommended that the Commission allocate compliance resources, including the Ontario Provincial Police, to casinos assessed to be at high risk for money laundering.
- In our 2019 report on Food Safety Inspection Programs, we recommended that the Ministry of Agriculture, Food and Rural Affairs publicly disclose the results of its food-safety inspections and sample testing, to improve transparency about food safety.

Figure 8: Implementation Rate by Category¹ of Actions Recommended in Our 2016 to 2020 Annual Reports, as of March 31, 2023

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) (%)
IT	102	70	69
Governance	152	103	68
Internal Controls	98	63	64
Education/Promotion	88	55	63
Efficiency	109	67	61
Compliance	171	101	59
Quality of Care or Services	72	41	57
Monitoring and/or Oversight	436	242	56
Human Resources (HR)	83	46	55
Economy	149	80	54
Collect/Analyze Data	239	117	49
Enforcement	69	33	48
Funding	71	33	46
Effectiveness	306	126	41
Public Reporting	90	35	39
Access to Care/Services	104	40	38
Other ³	21	7	33

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

2. The 2016 and 2017 statuses of implementation were based on each organization's self-assessed statuses.

3. "Other" category is comprised of nine recommended actions related to communications; eight related to developing policies and strategies; and four related to establishing goals, roles and responsibilities.

- In our 2018 report on MRI and CT Scanning Services, we recommended that the Ministry of Health work with Ontario Health and hospitals to take necessary actions to reduce the wait-time inequities across the province for MRI services and CT services, to help ensure patients have equitable access to MRI and CT services across the province.

As seen in **Figure 8**, the categories with the highest implementation rates are those dealing with information technology, governance and internal controls.

3.7 Some Recommendations Will Not Be Implemented

Of the 2,360 recommended actions that we issued between 2016 and 2020 and expected to be implemented by now, 209 (including 161 actions that were noted last year) will not be implemented by the relevant organizations.

This year, the additional 47 recommended actions that organizations noted will not be implemented are listed in **Appendix 1**, along with the organizations' rationales for not implementing them, and the impact on Ontarians of not implementing these recommended actions. We continue to believe that these recommended actions should be implemented. Forty-seven percent of these actions were recommended to address the effectiveness of programs or services, the need for better monitoring and/or oversight, or the need for improvements in the collection or analysis of data.

3.8 Recommended Actions from 2015 Annual Report Will Inform Future Audit Selection

At the completion of our continuous follow-up work in 2022, 24 ministries, Crown agencies and broader-public-sector organizations still had 95 (35%) of our recommended actions from our *2015 Annual Report* outstanding—more than seven years after they were issued.

We are no longer following up on the 2015 recommended actions. Instead, we will factor the risks

remaining from the related outstanding issues into our risk-based approach in selecting future audits.

The 2015 recommended actions that were not implemented addressed areas such as effectiveness, economy, funding, compliance and governance. Some examples include:

- **Home Care Program**—We recommended that the Home and Community Care Support Services develop performance indicators and targets and collect relevant data that measure client outcomes to help ensure that service providers provide the best-quality home-care services to clients.
- **Electricity Power System Planning**—We recommended that the Ministry of Energy work with the Independent Electricity System Operator, Hydro One and other local distribution companies to investigate the root causes of the increasing volume of generator constraints and thereby minimize any unnecessary cost to electricity consumers to ensure that Ontario's transmission system has sufficient capacity to reliably transfer electricity from the province's generators to where power is needed.
- **Child Protection Services Program**—We recommended that the Ministry of Children, Community and Social Services assess the impact that its current funding model has on the delivery of protection services and make the necessary changes if service is being adversely affected, so that funding is commensurate with each Children's Aid Society's specific needs.
- **Long-term-care Home Quality Inspection Program**—We recommended that the Ministry of Long-Term Care help homes achieve compliance with the *Long-Term Care Homes Act, 2007* by providing additional information and support on how to rectify issues, and by sharing best practices between long-term-care homes, to ensure that long-term-care homes are not repeatedly in non-compliance with the Act.
- **University Intellectual Property**—We recommended that the Ministry of Economic Development, Job Creation and Trade and the

Ministry of Colleges and Universities address barriers to commercialization of intellectual property. This should include consulting with stakeholders to review current barriers, develop a strategy and action plan with a timeline for implementation, and monitor the plan's progress.

4.0 Detailed Observations for the Follow-Up on Recommendations Issued by the Standing Committee on Public Accounts (Committee) from April 2017 to April 2022

4.1 More Action Needed to Fully Implement Committee Recommendations

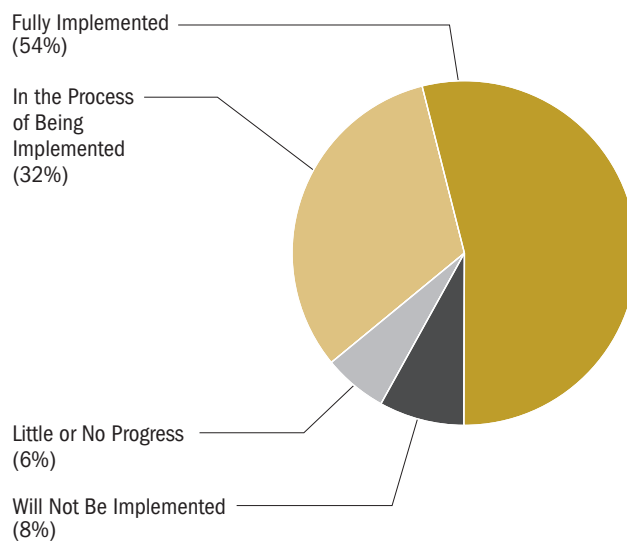
Starting in 2015, our Office began assisting the Standing Committee on Public Accounts (Committee) in following up on the status of its recommended actions to organizations. The Committee issued 747 recommended actions from April 2017 to April 2022, which we initially followed up on in our *2018 to 2022 Annual Reports*. These recommended actions involved 45 ministries, Crown agencies, broader-public-sector organizations, and delegated administrative authorities, which were the subject of the 32 Committee reports listed in **Appendix 2**.

Based on our review, we agreed with the organizations that nine of the actions were no longer applicable, mainly due to changes in legislation or policies resulting in the organizations no longer having responsibility for the recommended actions. This left a total of 738 recommended actions that we followed up on.

Figure 9 provides the overall status of the recommended actions issued by the Committee from April 2017 to April 2022. The organizations have fully implemented 54% of these 738 recommended actions. In addition to the 54% full implementation rate of the

Figure 9: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts between April 2017 and April 2022, as of March 31, 2023

Prepared by the Office of the Auditor General of Ontario



Committee's recommended actions from April 2017 to April 2022, 32% of the recommended actions are in the process of being implemented, a further 6% had little or no progress made on them, and for 8%, the organizations determined that the recommendations would not be implemented (as discussed in **Section 4.4**).

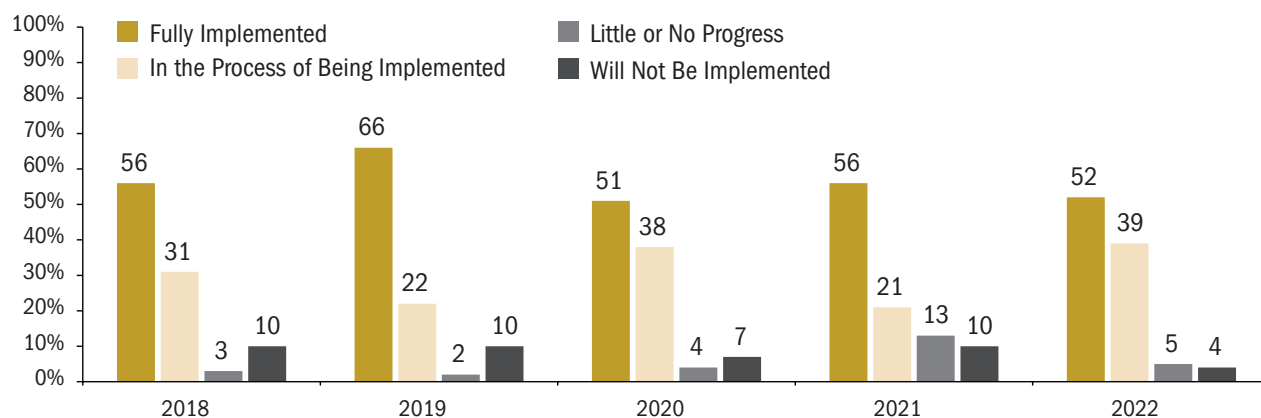
Overall, in 2023, 86% of all recommended actions issued by the Committee from April 2017 to April 2022 that we followed up on were either fully implemented or in the process of being implemented.

Figure 10 provides a breakdown of the status of the recommended actions issued from April 2017 to April 2022, by the year we initially followed up on the actions. We noted the following full implementation rates by *Annual Report* year: 56% for 2018; 66% for 2019; 51% for 2020; 56% for 2021; and 52% for 2022.

For the first time this year, 224 relevant recommended actions issued by the Committee from April 2021 to April 2022 were included in our continuous follow-up work. At the time of our follow-up, as noted above, 52% of these recommended actions have been fully implemented.

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

Prepared by the Office of the Auditor General of Ontario



4.2 Some Organizations Better at Implementing Committee Recommendations

Figure 11 shows that of the 45 organizations that we followed up on this year that were the subject of the Committee's reports tabled between April 2017 and April 2022, 21 had fully implemented 75% or more of the Committee's recommended actions.

The following eight of these organizations had fully implemented all of the Committee's recommended actions: the Independent Electricity System Operator, the Ontario Energy Board, the Secretary of the Cabinet, Waterfront Toronto, the Rouge Valley Health System, McMaster University, the University of Toronto, and the University of Waterloo.

4.3 Some Organizations Reported Low Implementation Rates

Some organizations have been slow to implement the recommended actions from the Committee's applicable reports. **Figure 11** shows that 18 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 Health is responsible for implementing a total of 217 recommended actions from 10 Committee reports. At the time of our follow-up, 60% of the recommended actions remain outstanding. For example, the Blood Management and Safety report issued by the Committee had a total of 31 recommended actions, of which 77% of the recommended actions remain outstanding.
- The Ministry of Children, Community and Social Services is responsible for implementing a total of 80 recommended actions from three Committee reports. At the time of our follow-up, 69% of the recommended actions remain outstanding. For example, the Ontario Disability Support Program report issued by the Committee has a total of 44 recommended actions, of which 61% of the recommended actions remain outstanding.
- The Ministry of Labour, Immigration, 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, 47% of the 60 recommended actions remain outstanding.

Figure 11: Percentage of Full Implementation of Recommended Actions Issued by the Standing Committee on Public Accounts between April 2017 and April 2022, as of March 31, 2023

Prepared by the Office of the Auditor General of Ontario

Organization	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B)	Full Implementation Rate (B/A) (%)
Independent Electricity System Operator	7	7	100
Ontario Energy Board	1	1	100
Secretary of the Cabinet	1	1	100
Universities (3)*	12	12	100
Waterfront Toronto	6	6	100
Ministry of Transportation	22	21	95
Metrolinx	54	46	85
Electrical Safety Authority	23	19	83
Ministry of the Solicitor General	16	13	81
Hospitals (16)*	254	199	78
Infrastructure Ontario	31	23	74
Ontario Health	26	19	73
Ministry of Public and Business Service Delivery	9	6	67
Ministry of Long-Term Care	25	16	64
Treasury Board Secretariat	18	11	61
Ministry of Agriculture, Food and Rural Affairs	13	7	54
Ministry of Labour, Immigration, Training and Skills Development	60	32	53
Ministry of the Environment, Conservation and Parks	35	18	51
Retirement Homes Regulatory Authority	49	21	43
Ministry of Health	217	87	40
Ministry of Children, Community and Social Services	80	25	31
Ministry of Infrastructure	10	3	30
Ministry for Seniors and Accessibility	17	4	24
Ministry of Economic Development, Job Creation and Trade	9	2	22
Ministry of Colleges and Universities	4	0	0
Ministry of Energy	2	0	0
Ministry of Finance	2	0	0
Ontario Power Generation	6	0	0

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

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

- Hospitals: Rouge Valley Health Systems, 100%; Windsor Regional Hospital, 95%; Women's College Hospital, 91%; Humber River Hospital, 88%; Pembroke Regional Hospital, 88%; The Ottawa Hospital, 87%; Trillium Health Partners, 83%; Grand River Hospital, 80%; Chatham-Kent Health Alliance, 79%; St. Thomas Elgin General Hospital, 79%; Halton Healthcare, 67%; Northumberland Hills Hospital, 67%; Stratford General Hospital, 67%; Hamilton Health Sciences, 59%; Thunder Bay Regional Health Sciences Centre, 57%; Nipigon District Memorial Hospital, 50%.
- Universities: McMaster University, 100%; University of Toronto, 100%; University of Waterloo, 100%.

- The Retirement Homes Regulatory Authority is responsible for implementing a total of 49 recommended actions. At the time of our follow-up, 57% of the recommended actions remain outstanding.

4.4 Some Committee Recommendations Will Not Be Implemented

Of the 738 recommended actions that the Committee issued, 56 (including 43 noted last year) will not be implemented. The additional 13 recommended actions that organizations noted will not be implemented this year are listed in **Appendix 3**, along with the organizations' rationales for not implementing them.

The recommended actions require the organizations to address human resources, improve compliance and economy, as well as to assess or enhance effectiveness.

4.5 Standing Committee on Public Accounts Recommended Actions from 2017 Annual Report Will Inform Future Audit Selection

At the completion of our continuous follow-up work in 2022, six ministries, Crown agencies and broader-public-sector organizations still had outstanding 29, or 39% of the Committee's recommended actions. These actions were from five reports issued from June 2016 to March 2017 that we initially followed up and reported on in our *2017 Annual Report*. The Committee's recommended actions that were not implemented addressed areas such as the need to improve access to care or services, education, and enforcement. Examples include:

- **CCACs—Community Care Access Centres—Home Care Program**—The Standing Committee on Public Accounts recommended that the Home and Community Care Support Services develop centralized wait-list information for all community-based support services in order to provide current information on the

availability of such services to all health-service providers and clients.

- **Healthy Schools Strategy**—The Standing Committee on Public Accounts recommended that the Ministry of Education work with school boards to ensure that school administrators and teachers receive sufficient training to implement the School Food and Beverage Policy, and develop consistent and effective strategies for monitoring the policy, to promote healthy eating.

It is now more than six years after the recommended actions were issued. We are no longer following up on these recommended actions that were issued from June 2016 to March 2017. 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 Continue 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 2023, organizations self-assessed a total of 545 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 that only 302 (or 55%) of these actions were, in fact, fully implemented. In our 2022 follow-up, organizations self-assessed 446 recommended actions as "fully implemented" whereas our evaluation determined that 191 (or 43%) 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. For these cases, the recommended actions were only partially implemented. We therefore assessed these recommended actions as not being fully implemented, contrary to the organizations' self-assessed statuses of fully implemented.

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: Recommendations from 2016 to 2020 Assessed as “Will Not Be Implemented” in 2023 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Report Section	Organization	Recommendations	Rationale	Impact
2016				
3.07: Housing and Supportive Services for People with Mental Health Issues (Community-Based)	Ministry of Health ¹	Recommendation 9 – Action 4 To ensure that housing agencies receive appropriate resources to operate the mental health supportive housing program, the Ministry of Health and Long-Term Care should perform routine site inspection visits to mental health supportive housing properties to assess if agencies are complying with the terms of their agreements; specifically, if agencies maintain properties in a good state of repair and cleanliness fit for occupancy.	In the current year, the Ministry of Health stated that it will not be implementing this recommended action because it does not have the inspection or regulatory role with respect to the Building Condition Audits (BCA).	The Ministry of Health will not perform routine site inspection visits to mental health supportive housing properties. Without inspections, housing agencies may not be maintaining properties according to the agreement, so that the properties are maintained in a good state of repair and cleanliness fit for occupancy.
2017				
3.04: Emergency Management in Ontario	Treasury Board Secretariat—Emergency Management Ontario ²	Recommendation 6 – Action 2 To ensure that Ontario is making reasonable efforts to prevent potential hazards or mitigate their impacts, and that these efforts are co-ordinated with emergency management programs, we recommend that the Ministry of Community Safety and Correctional Services through the Provincial Emergency Management Office work with ministries and municipalities to assess the costs and benefits of other prevention and mitigation opportunities to determine which ones to implement and incorporate into their emergency management programs.	Emergency Management Ontario (EMO) will not be implementing this recommended action. EMO stated that an Ontario-wide cost/benefit analysis to identify prevention and mitigation opportunities to implement would not be an appropriate strategy. EMO informed us that prevention and mitigation decisions are most appropriately determined at the local level and are already supported through the Hazard Identification and Risk Assessment process. EMO is aware of the status and gaps in current ministry and municipal emergency management programs as programs are assessed for compliance on an annual basis as required by the <i>Emergency Management and Civil Protection Act</i> (EMCPA). EMO also stated that, in addition to meeting legislative requirements, emergency management programs are also assessed in accordance with recommended best practices.	Emergency Management Ontario's decision to not work with ministries and municipalities to assess the costs and benefits of other prevention and mitigation opportunities and not incorporate them into emergency management programs may lead to selecting an option that is financially unviable and has the potential to result in higher costs in the long run.

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.04: Emergency Management in Ontario</p>	<p>Treasury Board Secretariat—Emergency Management Ontario²</p>		<p>In the absence of implementing this recommended action, EMO stated that the proclamation of amendments to section 5.1(2) of the <i>Emergency Management and Civil Protection Act</i> as of July 1, 2023, related to enhancing planning requirements for emerging risks and hazards, will help to strengthen prevention and mitigation priorities for ministries. In addition, EMO informed us that it will continue to conduct research on resources, tools, case studies and funding options for municipalities to take into consideration for implementation in emergency management programs, including prevention and mitigation opportunities.</p>	
<p>3.09: Ontario Public Drug Programs</p>	<p>Ministry of Health¹</p>	<p>Recommendation 7 – Action 1 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 assess whether the required forms relating to prescriptions could be accessed differently.</p>	<p>The Ministry will not be implementing this recommended action. The Ministry explored the possibility of utilizing an existing Health Network System (HNS) Managed Service portal to facilitate the submission of documents from pharmacies as part of the claim-adjudication process. The Ministry determined that implementing the proposed solutions would be a huge task and incur a significant cost to the Pharmacy Software Vendors. In addition, there would be a significant amount of training needed to be provided to all the pharmacy staff to enable them to use the new system, thereby increasing their business processes/workload. Additionally, the Ministry noted that it would require significant qualified staff resources to validate the submitted claims manually and is therefore not operationally feasible.</p>	<p>The Ministry will not assess whether the required forms relating to prescriptions could be accessed differently. Not assessing alternative methods for accessing prescription forms to verify the validity of claims may lead to improper payments and misuse of public funds and inspectors' resources.</p>
<p>3.12: School Boards' Management of Financial and Human Resources</p>	<p>Hastings and Prince Edward District School Board</p>	<p>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.</p>	<p>Hastings and Prince Edward Board (Board) will not be implementing 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 such as Part 2 and Part 3, given the collective agreement provisions.</p>	<p>The Hastings and Prince Edward School Board will not hire and train staff beyond the Special Education Part 1, to support students with exceptionalities. As a result, these students may not receive the support that best meets their needs.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.13: Settlement and Integration Services for Newcomers	Ministry of Labour, Immigration, Training and Skills Development ³	Recommendation 10 – Action 1 We recommend that the Ministry of Citizenship and Immigration collect relevant information to further inform its discussions with the federal government, which is responsible for immigration in Canada, with respect to the federal government's allocation of funding to the Province.	The Ministry of Labour, Immigration, Training and Skills Development will not implement this recommended action. As per the Ministry, there is no federal government allocation of funding to Ontario specifically related to provincial programs used by immigrants. The Ministry stated that the federal government informs the Province on the amount of funding it provides to settlement agencies to deliver federal government programs within Ontario. According to the Ministry, due to the absence of federal government funding allocated to Ontario for provincial programs used by immigrants, there have not been discussions with the federal government on the cost of provincial programs for immigrants. Therefore, the Ministry stated that implementing a formal process to collect relevant information from other provincial ministries will not inform any funding allocation discussions with the federal government because there is no federal funding allocation to the Province for Ontario's settlement programs.	The Ministry will not collect relevant information to further inform its discussions with the federal government, which is responsible for immigration in Canada, with respect to the federal government's allocation of funding to the Province for Ontario's settlement programs. Not collecting relevant information on immigrant provincial programs from other ministries may limit the Ministry's ability to have informed discussions with the federal government with respect to the federal government's allocation of funding to the Province of Ontario.
3.14: Social and Affordable Housing	Ministry of Municipal Affairs and Housing ⁴	Recommendation 11 – Action 2 To better ensure that social housing subsidies are provided only to eligible tenants, we recommend that the Ministry of Housing require that municipal service managers develop and implement policies and procedures that are consistent across the province for requesting ineligible tenants who misrepresent eligibility information to vacate.	The Ministry of Municipal Affairs and Housing will not be implementing this recommended action. The Ministry informed us that, in 2019, a change was made to use a tax-based system to verify household income that requires relevant household members to file their taxes every year as a condition of continued eligibility. The Ministry stated that, as of July 2021, this process for social housing is used consistently across the province to assess continued eligibility of tenants.	The Ministry will not develop and implement policies and procedures that are consistent across the province for addressing ineligible tenants. This may lead to continued misrepresentation of eligibility and could result in subsidies being given to individuals who do not qualify.

Report Section	Organization	Recommendations	Rationale	Impact
2018	Ontario Health (Health Quality Ontario) ⁵	<p>Recommendation 4 – Action 3.1 To maximize the likelihood that organizations and physicians receive individualized performance reports focused on targeted quality improvement and can readily act on the information provided, we recommend that Health Quality Ontario in collaboration with the Ministry of Health and Long-Term Care provide improvement ideas on all applicable provincial priority improvement areas in reports to physicians and hospital CEOs.</p>	<p>Ontario Health and the Ministry of Health (Organizations) informed us that they will not provide improvement ideas on all applicable provincial priority improvement areas in reports to physicians and hospital CEOs. The Organizations stated that individualized performance reports provided to physicians are practice-level reports that are used by individual practitioners and are distinct from Quality Improvement Plans (QIPs) targeted at an organizational level. The Organizations also stated that, although individualized performance reports to physicians, as well as QIPs, are complimentary and intended to drive improvement in health-care quality, they each include different indicators. Therefore, the Organizations concluded that individualized performance reports will not mirror priority improvement indicators noted in QIPs.</p> <p>The Organizations also informed us that they currently do not provide individualized performance reports to home and community care practitioners or hospital CEOs.</p>	<p>Ontario Health and the Ministry of Health will not implement this recommendation. Not providing improvement ideas in performance reports to health-care organizations and physicians may hinder their ability to make targeted quality improvements aligned with provincial priorities. This could have a negative impact on the effectiveness of health-care quality initiatives.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.03: Health Quality Ontario	Ministry of Health ¹	Recommendation 4 – Action 3.2 To maximize the likelihood that organizations and physicians receive individualized performance reports focused on targeted quality improvement and can readily act on the information provided, we recommend that Health Quality Ontario in collaboration with the Ministry of Health and Long-Term Care provide improvement ideas on all applicable provincial priority improvement areas in reports to physicians and hospital CEOs.	Ontario Health and the Ministry of Health (Organizations) informed us that they will not provide improvement ideas on all applicable provincial priority improvement areas in reports to physicians and hospital CEOs. The Organizations stated that individualized performance reports provided to physicians are practice-level reports that are used by individual practitioners and are distinct from Quality Improvement Plans (QIPs) targeted at an organizational level. The Organizations also stated that, although individualized performance reports to physicians, as well as QIPs, are complimentary and intended to drive improvement in health-care quality, they each include different indicators. Therefore, the Organizations concluded that individualized performance reports will not mirror priority improvement indicators noted in QIP.	Ontario Health and the Ministry of Health will not implement this recommendation. Not providing improvement ideas in performance reports to health-care organizations and physicians may hinder their ability to make targeted quality improvements aligned with provincial priorities. This could have a negative impact on the effectiveness of health-care quality initiatives.
			The Organizations also informed us that they currently do not provide individualized performance reports to home and community care practitioners or hospital CEOs.	

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.05: Legal Aid Ontario</p>	<p>Legal Aid Ontario</p>	<p>Recommendation 5 – Action 1 To help keep payments of the Guaranteed Daily Rate in accordance with applicable rules, we recommend that Legal Aid Ontario finalize its review to determine the extent of inappropriate billings in a timely manner.</p>	<p>Legal Aid Ontario (LAO) stated that it will not be implementing this recommended action to finalize its review to determine the extent of inappropriate Guaranteed Daily Rate billings in a timely manner. LAO had started a review in January 2018 to identify double billings and prepared a high-level draft summary during the early stages of review. However, LAO informed us that many elements of the summary are no longer relevant as the business environment has changed significantly due to the COVID-19 pandemic, as well as the implementation of a new regulatory regime based on the <i>Legal Aid Services Act, 2020</i>. As a result, LAO determined that the finalization of the review would require it to proceed with a brand-new exercise that would require considerable planning and reallocation of limited resources, and would not provide value to LAO.</p>	<p>Legal Aid Ontario will not be finalizing the review to identify inappropriate billings in a timely manner. This could lead to ongoing payment discrepancies and potential non-compliance with applicable rules.</p>
	<p>Legal Aid Ontario</p>	<p>Recommendation 9 – Action 1 To better understand how resources are being used by community legal clinics (clinics) on Ontario Disability Support Program cases, we recommend Legal Aid Ontario work with clinics to formally record how much of clinics' resources are used to assist with applications versus appeals.</p>	<p>Legal Aid Ontario (LAO) stated that it will not be implementing this recommended action to work with community legal clinics to formally record how much of clinics' resources are used to assist with applications versus appeals for Ontario Disability Support Program (ODSP) cases. LAO stated that it considered requiring mandatory reporting of how much of the clinics' resources are used to assist with applications versus appeals in new service agreements between LAO and the clinics. However, an internal analysis showed that ODSP applications accounted for less than 1% of the clinics' ODSP-related cases. As a result, it was determined that making this reporting mandatory was not practical, created unnecessary administrative burden for clinics, and provided little or no value to LAO.</p>	<p>Legal Aid Ontario will not work with community legal clinics as recommended to formally record how resources are utilized for Ontario Disability Support Program (ODSP) cases. Without this data, it's difficult to assess the efficiency and effectiveness of assistance for ODSP applications versus appeals and could lead to inefficient resource allocation.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.05: Legal Aid Ontario	Legal Aid Ontario	Recommendation 15 – Action 3 In order to collect reliable data on duty counsel assists, we recommend that Legal Aid Ontario track reasons why financial eligibility was not assessed, such as because a financial eligibility test was not required and in what circumstances.	Legal Aid Ontario (LAO) stated that it will not be implementing this recommended action to track reasons why financial eligibility was not assessed, such as the reason why a financial eligibility test was not required and in what circumstances. LAO stated that it already has the ability to track these reasons by reviewing client files that include information recorded in the notes section.	Legal Aid Ontario will not track reasons why financial eligibility was not assessed for duty counsel assists. The absence of this information makes it difficult to assess the accuracy of duty counsel data and service effectiveness and can lead to inappropriate decision-making by Legal Aid Ontario.
3.08: MRI and CT Scanning Services	The Ottawa Hospital	Recommendation 9 – Action 1 To help improve efficiency of booking and scheduling of MRI and CT scanning appointments and minimize patient no-shows, we recommend that hospitals formally track the reasons for patient no-shows and develop strategies to reduce their prevalence.	The Ottawa Hospital (TOH) stated that it will not be implementing this recommended action because patients who do not show up for their appointments do not impact the downtime or volume of MRI and CT scanning. TOH informed us that it is able to fill the spots with inpatient or emergency patient cases. In addition, the no-shows rate for MRI is 2.1% and for CT is 1%, which TOH considers low, in comparison to its internal target rate of 5% for no-shows. In addition, TOH noted that the reasons for no-shows are captured in a comment field in its Electronic Medical Records (Epic) system. However, it noted that extracting this data from the system will be costly and is not warranted at this time, due to the low rate of no-shows.	The Ottawa Hospital will not be implementing the recommendation to track patient no-shows and develop strategies to reduce their prevalence. This could lead to ongoing inefficiencies in MRI and CT scanning-appointment scheduling and may result in increased patient no-shows, potentially causing delays in those services.

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.10: Ontario Student Assistance Program</p>	<p>Ministry of Colleges and Universities⁶</p>	<p>Recommendation 6 – Action 2 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 perform timely follow-up inspections with public institutions to ensure corrective action has been taken, in the same way it does for private institutions.</p>	<p>The Ministry informed us that it will not implement this recommended action. According to the Ministry, it will continue to use its current inspection follow-up process for public institutions. The Ministry informed us that it has taken a risk-based approach when conducting follow-up inspections for public institutions due to the differences between private and public institutions. The main difference is that public institutions do not have the continuous enrolment cycle that the private institutions have and therefore, it is not possible to follow up with public institutions within the same academic year as the inspection was completed. As a result, the Ministry will not perform timely follow-up inspections with public institutions to ensure corrective action has been taken, in the same way it does for private institutions.</p>	<p>The Ministry will not perform timely follow-up inspections with public institutions to ensure corrective actions are taken, in the same way it does for private institutions. This may result in corrective actions not being taken, or not being taken on a timely basis, to address deficiencies noted with respect to financial aid.</p>
<p>3.11: Ontario Works</p>	<p>Ministry of Children, Community and Social Services</p>	<p>Recommendation 2 – Action 1 To hold service managers accountable for delivering the Ontario Works program in compliance with the program's requirements, and to improve program outcomes, we recommend that the Ministry of Children, Community and Social Services (Ministry) update its contracts with service managers to include requirements to comply with Ontario Works legislation, Ministry directives and policies.</p>	<p>The Ministry will not be updating its contracts with service managers to include requirements to comply with Ontario Works legislation, Ministry directives and policies. The Ministry stated that its Transfer Payment Agreement uses general wording to require service managers to carry out their services in accordance with policies, guidelines and provincial requirements as communicated to them. The Ministry stated that this allows the Ministry the flexibility to add new directives and policies that would be enforceable on to the service manager. The Ministry stated it has determined that it does not need to add any further language into the contracts with service managers.</p>	<p>The Ministry will not be updating its contracts with service managers to include requirements to comply with Ontario Works legislation, Ministry directives and policies. This may lead to the continued lack of mechanisms to hold service managers accountable, and may negatively impact program outcomes.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.11: Ontario Works	Ministry of Children, Community and Social Services	<p>Recommendation 3 – Action 1</p> <p>To improve the effectiveness of the Ontario Works program in helping people to obtain employment and become self-sufficient, and to assess the effectiveness of the service managers it funds, we recommend that the Ministry of Children, Community and Social Services (Ministry) establish performance indicators and targets for recipients' length of time on assistance.</p>	<p>The Ministry will not implement this recommended action which requires it to establish performance indicators and targets for recipients' length of time on assistance. The Ministry stated that it has implemented an outcome-based model and therefore, will not set indicators and targets for its service managers. According to the Ministry, it will monitor the recipients' length of time on assistance at the provincial and municipal levels through quarterly reports.</p>	<p>The Ministry will not establish performance indicators and targets for recipients' length of time on assistance. This may lead to a continued increase in recipients' length of time on assistance and also hinder the Ministry's efforts in improving the effectiveness of the Ontario Works program.</p>
	Ministry of Children, Community and Social Services	<p>Recommendation 5 – Action 1</p> <p>To ensure that service managers deliver the Ontario Works program efficiently and effectively, we recommend that the Ministry of Children, Community and Social Services (Ministry) collect, analyze and compare service manager staffing and recipient caseloads both among service managers and with Ministry guidelines, and then to follow up on significant differences to identify promising practices and instances that require corrective action to improve outcomes.</p>	<p>The Ministry will not implement this recommended action, which requires it to collect, analyze and compare service manager staffing and recipient caseloads both among service managers and with Ministry guidelines, and follow up on significant differences to identify practices and instances that require corrective action to improve outcomes.</p> <p>The Ministry stated that it has implemented an outcome-based model to monitor service managers in meeting performance outcomes. According to the Ministry, under this outcome-based model, the Ministry will not be prescriptive in its approach. This model provides service managers with the flexibility to administer the program, based on the unique local situation, as long as outcomes are met. According to the Ministry, it will analyze and follow up with service managers who do not achieve performance outcomes.</p>	<p>The Ministry will not be collecting, analyzing, comparing and following up on significant differences with respect to service manager staffing and recipient caseloads, both among service managers and with Ministry guidelines. Thus, the Ministry may not be able to ensure that service managers are delivering the Ontario Works program efficiently and effectively.</p>

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.11: Ontario Works</p>	<p>Ministry of Children, Community and Social Services</p>	<p>Recommendation 5 – Action 2 To ensure that service managers deliver the Ontario Works program efficiently and effectively, we recommend that the Ministry of Children, Community and Social Services (Ministry) compare the costs of service managers to deliver the Ontario Works program to understand and identify the reasons for such differences and to take corrective action where necessary.</p>	<p>The Ministry will not implement this recommended action, which requires it to compare the cost of service managers to deliver the Ontario Works program to understand and identify the reasons for such differences and to take corrective action where necessary.</p> <p>The Ministry stated that it has implemented an outcome-based model to monitor service managers in meeting performance outcomes. According to the Ministry, under this outcome-based model, the Ministry will not be prescriptive in its actions. This model provides service managers with the flexibility to administer the program, based on the unique local situation, as long as outcomes are met. According to the Ministry, it will analyze and follow up with service managers who do not achieve performance outcomes.</p>	<p>The Ministry will not be comparing service managers' costs to deliver the Ontario Works program, to understand and identify reasons for differences and to take corrective actions where necessary. Thus, the Ministry may not be able to ensure that service managers are delivering the Ontario Works program efficiently and effectively.</p>
	<p>Ministry of Children, Community and Social Services</p>	<p>Recommendation 5 – Action 3 To ensure that service managers deliver the Ontario Works program efficiently and effectively, we recommend that the Ministry of Children, Community and Social Services (Ministry) evaluate whether the proportion of service managers' program delivery costs that it funds is effective in improving outcomes for Ontario Works recipients.</p>	<p>The Ministry will not implement this recommended action, which requires it to evaluate whether the proportion of service managers' program delivery costs that it funds is effective in improving outcomes for Ontario Works recipients. The Ministry stated that it has implemented an outcome-based model to monitor service managers in meeting performance outcomes that contribute to improving outcomes for Ontario Works recipients.</p> <p>The Ministry stated that its outcome-based model provides service managers with the flexibility to administer the program based on the unique needs of their local situation. According to the Ministry, under this outcome-based model, it will not take corrective action for differences in delivery costs. The Ministry also stated that it will analyze and follow up with service managers who do not achieve performance outcomes.</p>	<p>The Ministry will not be evaluating the proportion of service managers' program delivery costs that the Ministry funds. This may result in the Ministry not being able to ensure that service managers are delivering the Ontario Works Program efficiently and that they are effective in improving outcomes for Ontario Works recipients.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.11: Ontario Works	Ministry of Children, Community and Social Services	Recommendation 6 – Action 2 To reduce the number and size of overpayments to recipients, we recommend that the Ministry of Children, Community and Social Services (Ministry) enhance its systems and processes to determine and record the cause of overpayments to enable service managers to analyze and take action to minimize their occurrence.	The Ministry will not be implementing this recommended action. The Ministry stated that it completed a high-level internal assessment of possible changes to its IT system to record the cause of overpayments. According to the Ministry, this assessment identified a potential risk that users could experience a reduction in performance of its IT system in daily operations, which could negatively impact other work. Therefore, the Ministry, based on its internal assessment, decided that it will not implement changes to its IT system to enhance its systems and processes to determine and record the cause of overpayments to enable service managers to analyze and potentially, take the actions needed to minimize their occurrence. The Ministry stated that, although it has not made changes to its IT system, it has implemented several initiatives to allow staff to better manage and understand overpayments.	The Ministry will not be enhancing its systems and processes to determine and record the cause of overpayments. This could limit the service managers' ability to analyze reasons for overpayments and take corrective actions to reduce the number and size of overpayments.
	Ministry of Children, Community and Social Services	Recommendation 7 – Action 3 To increase the rate at which service managers recover overpayments, and to have the necessary information to assess service manager efforts to recover overpayments, we recommend that the Ministry of Children, Community and Social Services (Ministry) implement the necessary changes to its systems to separate overpayments to, and recoveries from recipients recorded in error.	The Ministry will not be implementing this recommended action. The Ministry stated that it completed a high-level internal assessment of possible changes to its IT system to separate overpayments to, and recoveries from recipients recorded in error. According to the Ministry, this assessment identified a potential risk that users could experience a reduction in performance of its IT system in daily operations, which could negatively impact other work. Therefore, the Ministry, based on its internal assessment, has decided that it will not implement the necessary changes to its IT system to separate overpayments to, and recoveries from recipients recorded in error. The Ministry stated that, although it has not made changes to its IT system, it has implemented several initiatives to allow staff to better manage and understand overpayments.	The Ministry will not implement the necessary changes to its systems to separate overpayments to, and recoveries from recipients recorded in error. This may adversely impact the rate at which service managers recover overpayments and the Ministry may lack the necessary information to assess service managers' efforts to recover overpayments.

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.12: School Boards—IT Systems and Technology in the Classroom</p>	<p>Algoma District School Board</p>	<p>Recommendation 5 – Action 2 To safeguard students’ personal information, we recommend that the school boards in collaboration with their schools perform risk assessments and take necessary actions associated with using non-approved websites or software.</p>	<p>The Algoma District School Board does not plan to conduct risk assessments, either by itself or through a third party, on its key IT systems that process and store students’ personal information, to protect students’ data. The Board stated that this is due to lack of staffing and its assessment that the costs/benefits are unreasonable.</p>	<p>The Algoma District School Board will not be conducting risk assessments on its key IT systems that process and store students’ personal information and will not take necessary actions associated with using non-approved websites or software. This may lead to a heightened risk of data breaches, and other privacy violations.</p>
	<p>Toronto District School Board</p>	<p>Recommendation 6 – Action 2 In order to mitigate the risks of cyberattacks, we recommend that school boards provide formal information security including cybersecurity awareness training to teachers and staff who have access to information technology.</p>	<p>The Toronto District School Board (Board) does not plan to implement a formal information security awareness training program (including cybersecurity awareness training) due to the costs associated with implementing such a program. The Board has estimated the cost of implementing the recommendation to be between \$2.2 million and \$4.4 million annually, depending on the duration of the training provided. The costs are mainly for occasional teachers to cover for teaching staff to allow them to attend the training, and for occasional teachers and hourly staff to attend the training.</p> <p>The Board will continue to promote cybersecurity awareness through simulation and information-sharing means as well as making training material available through the Learning Management system. The Board also stated that it is willing to work with the Ministry of Education on a province-wide approach and to advocate for dedicated funding to address this recommendation.</p>	<p>The Toronto District School Board will not be providing formal information security training (including cybersecurity awareness training) to teachers and staff who have access to information technology. As a result, both the teachers and students may lack awareness on how to safeguard themselves against cyberattacks.</p>

Report Section	Organization	Recommendations	Rationale	Impact
2019				
3.01: Acute-Care Hospital Patient Safety and Drug Administration	Ministry of Health	<p>Recommendation 10 – Action 1</p> <p>So that hospitals can make optimally informed hiring and staffing decisions, we recommend that the Ministry of Health require all hospitals in Ontario to perform criminal record checks before hiring nurses and other health-care employees.</p>	<p>The Ministry will not be implementing this recommended action since its review of the regulatory health professions under the <i>Regulated Health Professions Act, 1991</i> (RHPA) and the rules and regulations of corresponding regulatory health colleges identified that there are appropriate safeguards already in place that protect the public from harm. The Ministry also indicated that the regulatory health colleges under the RHPA have been granted the authority to impose their own requirements and penalties to protect the public from harm, which is their fundamental role.</p> <p>Therefore, the Ministry stated that it has determined that the hospitals will not be required to perform the criminal record checks before hiring nurses and other health-care employees.</p>	<p>The Ministry will not require hospitals to perform criminal record checks before hiring nurses and other health-care employees. This may affect patient safety and harm the reputation of hospitals, as there is a risk that an individual is hired and has a criminal background.</p>
	Ministry of Health	<p>Recommendation 10 – Action 2</p> <p>So that hospitals can make optimally informed hiring and staffing decisions, we recommend that the Ministry of Health require all hospitals in Ontario to periodically update checks for existing staff.</p>	<p>The Ministry will not be implementing this recommended action. The Ministry stated that its review of the <i>Regulated Health Professions Act, 1991</i> (RHPA) and the rules and regulations of regulatory health colleges identified that there are appropriate safeguards currently in place that reasonably protect the public from harm, mitigating the need to entrench the frequency of criminal background checks for hospital employees within regulation or legislation.</p> <p>The Ministry also stated that requiring the hospitals to periodically update criminal reference checks for existing staff would increase the financial and administrative burden on the hospitals. As per the Ministry, Provincial offences are reported to the regulatory colleges, which negates the need to conduct periodic checks.</p> <p>Therefore, the Ministry has determined that the hospitals will not be required to perform periodic criminal record checks for existing hospital employees.</p>	<p>The Ministry will not require hospitals to periodically update criminal record checks for existing hospital staff. This may lead to ongoing risks to patient safety and hospital operations, if employees subsequent to hiring are charged with a criminal offence.</p>

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.02: Addictions Treatment Programs</p>	<p>Ministry of Health</p>	<p>Recommendation 11 – Action 2 To achieve savings and assess the effectiveness of its naloxone distribution through pharmacies as part of the Opioid Strategy, we recommend that the Ministry of Health collect detailed information from all participating pharmacies about their naloxone distribution, such as how many people are trained to use naloxone kits to assess the effectiveness of this initiative in order to identify whether any changes are needed.</p>	<p>The Ministry will not collect detailed information from all participating pharmacies about their naloxone distribution in order to achieve savings and assess the effectiveness of its naloxone distribution through pharmacies as part of the Opioid Strategy. According to the Ministry, based on the feedback received from participating pharmacies, it was found that the information requested, including naloxone distribution, number of people trained to use naloxone kits, and the number of times paramedic services were called, was not accurately obtained. As a result, the Ministry found that the data collected was not robust enough to assess the effectiveness of the program and has ended report-back requirements.</p>	<p>The Ministry will not collect detailed information from participating pharmacies about their naloxone distribution. This could hinder the Ministry’s ability to assess the effectiveness of its program and to make any necessary improvements to the program.</p>
<p>3.03: Chronic Kidney Disease Management</p>	<p>Ontario Health (Ontario Renal Network & Trillium Gift of Life Network)</p>	<p>Recommendation 1 – Action 1 To help patients receive timely referrals to a nephrologist and slow down the progression of their chronic kidney disease, we recommend that the Ontario Renal Network work with the Ministry of Health to share lab data from the Ontario Laboratory Information System with the Regional Renal Programs to help them identify and follow up on patients who are eligible for referral to a nephrologist.</p>	<p>Ontario Health will not be implementing this recommended action. Ontario Health stated that it will not share the lab data from the Ontario Laboratory Information System (OLIS) with the Regional Renal Programs to help them identify and follow up on patients who are eligible for referral to a nephrologist. Ontario Health noted that it undertook a feasibility study in collaboration with the Kidney, Dialysis and Transplantation Research Program at the Institute for Clinical Evaluative Sciences. The study determined that the evidence does not support the clinical efficacy of sharing individualized lab data from OLIS with the Regional Renal Programs in order to identify patients with mild to moderate stages of chronic kidney disease. Ontario Health stated that it identified legal, technological and operational barriers to sharing individualized lab data with Regional Renal Programs. Ontario Health does not believe that an investment of resources to address the barriers is justified given the limited clinical benefit expected.</p>	<p>Ontario Health will not be sharing lab data with the Regional Renal Programs. This may lead to delayed referrals to a nephrologist for chronic kidney disease patients, potentially allowing the disease to negatively impact patient outcomes.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.03: Chronic Kidney Disease Management	Ontario Health (Ontario Renal Network & Trillium Gift of Life Network)	Recommendation 1 – Action 2 To help patients receive timely referrals to a nephrologist and slow down the progression of their chronic kidney disease, we recommend that the Ontario Renal Network work with the Regional Renal Programs to investigate cases where patients are not being referred to see nephrologists on a timely basis to ensure these patients are referred for assessment.	Ontario Health stated that it will not be implementing this recommended action. As noted in Recommendation 1, Action 1 , Ontario Health undertook a feasibility study in collaboration with the Kidney, Dialysis and Transplantation Research Program at the Institute for Clinical Evaluative Sciences. The study determined that the evidence does not support the clinical efficacy of identifying and following up on patients with mild to moderate chronic kidney disease who are eligible for referral to a nephrologist. Ontario Health stated that it identified legal, technological and operational barriers to sharing individualized lab data that would take a high level of resources to overcome. Therefore, individualized lab information will not be shared to allow investigation of cases where patients are not being referred to see nephrologists on a timely basis.	Ontario Health will not be investigating cases where patients are not being referred to see nephrologists on a timely basis. This may result in delayed referrals to nephrologists and delays in assessing chronic kidney disease patients. This could negatively impact patient outcomes.
Chapter 3: Climate Change— Ontario's Plan to Reduce Greenhouse Gas Emissions	Ministry of the Environment, Conservation and Parks	Recommendation 2 – Action 1 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.	The Ministry will not be implementing this recommended action. The Ministry informed us that a 10-member Climate Change Advisory Panel was appointed in November 2019. Under the panel's Terms of Reference, its mandate is to provide advice to the Minister on implementing the climate change resilience commitments of the Plan. The Ministry does not have plans to amend the Terms of Reference of the Climate Change Advisory Panel (or strike an additional panel) to provide advice to the Minister on plans to reduce greenhouse gas emissions, which was the subject of our audit and intent of our Office's recommendation.	The Ministry will not be appointing members to a Climate Change Advisory Panel to review and provide advice on plans to reduce Ontario's greenhouse gas emissions. This may result in Ontario not benefiting from external expert advice when planning to reduce greenhouse gas emissions.

Report Section	Organization	Recommendations	Rationale	Impact
<p>Chapter 3: Climate Change— Ontario's Plan to Reduce Greenhouse Gas Emissions</p>	<p>Ministry of the Environment, Conservation and Parks</p>	<p>Recommendation 8 – Action 1 To better assess the contribution that the Emission Reduction Fund would make toward Ontario's emission-reduction target, we recommend that the Ministry of the Environment, Conservation and Parks use best practices, such as integrated modelling, that account for the interactions and overlap with other initiatives.</p>	<p>The Ministry will not be implementing this recommended action. The Ministry does not have plans to implement an Emission Reduction Fund. Now that Ontario facilities have transitioned from the federal Output-Based Pricing System to Ontario's Emissions Performance Standard program, the Ministry is developing an approach for the use of proceeds collected under the program.</p>	<p>The Ministry will not be using integrated modelling to assess the contribution that an Emission Reduction Fund would have toward meeting Ontario's 2030 emission-reduction target. This is because the Ministry does not have plans to implement an Emission Reduction Fund, which was one of several proposed initiatives in the Ministry's draft climate change plan. Not implementing such a fund, intended to provide loans to help pay the upfront capital costs of energy-efficiency projects for buildings, may affect Ontario's ability to achieve its emission-reduction target.</p>
<p>3.04: Commercial Vehicle Safety and Enforcement</p>	<p>Ministry of Environment, Conservation and Parks</p>	<p>Recommendation 9 – Action 1 To help achieve a reverse auction that contributes toward reaching Ontario's 2030 emission reduction target, we recommend that the Ministry of the Environment, Conservation and Parks design its reverse auction to achieve additional emissions reductions that would not have happened without government funding.</p>	<p>The Ministry will not be implementing this recommended action. The Ministry does not have plans to implement a reverse auction. Now that Ontario facilities have transitioned from the federal Output-Based Pricing System to Ontario's Emissions Performance Standard program, the Ministry is developing an approach for the use of proceeds collected under the program.</p>	<p>Not designing and implementing a reverse auction, which was one of several proposed initiatives in the Ministry's draft climate change plan, to fund projects with the lowest-cost emission reductions may hinder the Province's efforts to achieve its 2030 emission-reduction target.</p>
<p>3.04: Commercial Vehicle Safety and Enforcement</p>	<p>Ministry of Transportation</p>	<p>Recommendation 13 – Action 2 So that only drivers who demonstrate the required skills and knowledge to operate commercial vehicles are able to obtain a commercial vehicle driver's licence, we recommend that the Ministry of Transportation review whether allowing carriers to administer driver's licence testing through the Driver Certification Program constitutes a conflict of interest.</p>	<p>The Ministry informed us that its Research and Evaluation Office analyzed the difference in pass rates between the Driver Certification Program (DCP) and DriveTest. The evaluation found that the high road test pass rates for DCP drivers is either related to the quality of the training they receive, or to the carriers' rigorous student-selection processes. The Ministry informed us, that based on the research analysis, it concluded that the Driver Certification Program does not constitute a safety risk. The Ministry stated that, therefore, it does not need to review whether allowing carriers to administer driver's licence testing through the Driver Certification Program constitutes a conflict of interest.</p>	<p>The Ministry will not be reviewing whether allowing carriers to administer driver's licence testing through the Driver Certification Program constitutes a conflict of interest. This may lead to the potential conflict of interest in the Driver Certification Program, where carriers conduct driver's licence testing, which could lead to unqualified individuals obtaining commercial vehicle licences, and potentially increase safety risks.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.05: Food and Nutrition in Long-Term-Care Homes	Ministry of Long-Term Care	Recommendation 15 – Action 1 To achieve further cost savings in purchasing food for the long-term-care-home sector, we recommend that Ministry of Long-Term Care, in conjunction with the Ministry of Health identify the organization(s) responsible for co-ordinating group purchasing for long-term-care homes.	This recommendation will not be implemented. In the current year, the Ministry of Long-Term Care (the Ministry) stated that Supply Ontario is supporting supply chain management and procurement activities. In its discussions with Supply Ontario, and as noted within Supply Ontario's March 2023 Business Plan, Supply Ontario will initially focus on low-complexity procurement opportunities in the 2023/24 fiscal year. We were informed that group purchasing in long-term care is a complex undertaking that requires co-ordination across over 600 licensees under varying types of home ownership (i.e., for-profit, not-for-profit and municipal) and that many of the homes already have group purchasing agreements in place. Therefore, this recommendation will not be conducted at this time. The Ministry stated that it will continue to engage with Supply Ontario to keep informed of future opportunities for co-ordination.	The Ministry will not be identifying organizations responsible for co-ordinating group food purchasing for long-term-care homes. This may lead to missed cost-saving opportunities, to purchase food at lower costs for the long-term-care home sector. This may create inefficiencies and result in higher costs, thereby affecting the budgets and limiting the resources available to provide quality care to long-term-care home residents.
	Ministry of Long-Term Care	Recommendation 15 – Action 2 To achieve further cost savings in purchasing food for the long-term-care-home sector, we recommend that Ministry of Long-Term Care, in conjunction with the Ministry of Health determine how best to group the long-term-care homes, such as by region or by ownership type, in future food-buying arrangements, until the organization(s) responsible for co-ordinating group purchasing is identified.	This recommendation will not be implemented. In the current year, the Ministry of Long-Term Care (the Ministry) stated that Supply Ontario is supporting supply chain management and procurement activities. In its discussions with Supply Ontario, and as noted within Supply Ontario's March 2023 Business Plan, Supply Ontario will initially focus on low-complexity procurement opportunities in the 2023/24 fiscal year. We were informed that group purchasing in long-term care is a complex undertaking that requires co-ordination across over 600 licensees under varying types of ownership (i.e., for-profit, not-for-profit and municipal) and that many of the homes already have group purchasing agreements in place. Therefore, this recommendation will not be conducted at this time. The Ministry stated that it will continue to engage with Supply Ontario to keep informed of future opportunities for co-ordination.	The Ministry will not be determining how best to group the long-term-care homes in future food buying arrangements. This may lead to missed cost-saving opportunities, such as the benefits of bulk purchasing, to reduce food costs. This may impact the budgets and resources available to provide quality care to long-term-care home residents.

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.05: Food and Nutrition in Long-Term-Care Homes</p>	<p>Ministry of Long-Term Care</p>	<p>Recommendation 15 – Action 3 To achieve further cost savings in purchasing food for the long-term-care-home sector, we recommend that Ministry of Long-Term Care, in conjunction with the Ministry of Health assist in the establishment of group-buying contracts where needed, until the organization(s) responsible for co-ordinating group purchasing is identified.</p>	<p>This recommendation will not be implemented. In the current year, the Ministry of Long-Term Care (the Ministry) stated that Supply Ontario is supporting supply chain management and procurement activities. In its discussions with Supply Ontario, and as noted within Supply Ontario’s March 2023 Business Plan, Supply Ontario will initially focus on low-complexity procurement opportunities in the 2023/24 fiscal year. We were informed that group purchasing in long-term care is a complex undertaking that requires co-ordination across over 600 licensees under varying types of ownership (i.e., for-profit, not-for-profit and municipal) and that many of the homes already have group purchasing agreements in place. Therefore, this will not be conducted at this time.</p> <p>The Ministry stated that it will continue to engage with Supply Ontario to keep informed of future opportunities for co-ordination.</p>	<p>The Ministry will not assist in the establishment of group-buying contracts for long-term-care homes. This may result in missed cost-saving opportunities, which would result in higher food costs, and may impact the budgets and resources available to provide quality care to long-term-care home residents.</p>
<p>3.07: Health and Safety in the Workplace</p>	<p>Ministry of Labour, Immigration, Training and Skills Development</p>	<p>Recommendation 8 – Action 1 To assist inspectors in efficiently assessing and documenting all health and safety hazards in a workplace, we recommend the Ministry of Labour, Training and Skills Development develop checklists specific to each sector and require that inspectors use and include the checklists in their inspection reports.</p>	<p>The Ministry stated that it has developed some checklists but it will not develop checklists specific to every sector and require its inspectors to use and include the checklists in their inspection reports.</p> <p>According to the Ministry, it does not find it to be feasible or practical to have a checklist for every sector. The Ministry informed us that checklists may cause inspectors to be blind to hazards since they may only focus on checking for the items noted on the checklists. This may result in key hazards and other risks being missed if the inspectors rely heavily on the checklists. The Ministry informed us that it has provided comprehensive training focused on risk and hazard assessment as a key skill so that inspectors can deal with situations they may not have encountered before, and which may not be on any checklist. The Ministry believes that the checklists they do have, and the training provided, is appropriate and sufficient to guide inspectors in making their assessments.</p>	<p>The Ministry will not be developing checklists specific to each sector and requiring inspectors to use and include the checklists in their inspection reports. This may lead to different documentation processes among inspectors and inconsistent information collected from inspections.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.09: Ontario Disability Support Program	Ministry of Children, Community and Social Services	Recommendation 1 – Action 1 We recommend that the Ministry of Children, Community and Social Services investigate and identify the extent that either its policies and procedures to administer and deliver the Ontario Disability Support Program and/or its non-compliance with these policies and procedures have contributed to caseload growth, and take corrective action so that only individuals who are eligible for ODSP receive benefits from the program.	The Ministry of Children, Community and Social Services (MCCSS) stated that it will not be implementing this recommended action to investigate and identify the extent that either its policies and procedures to administer and deliver the Ontario Disability Support Program (ODSP) and/or its non-compliance with these policies and procedures have contributed to caseload growth, and take corrective action so that only individuals who are eligible for ODSP receive benefits from the program. The Ministry informed us that it had proposed conducting further analysis on the 10-year period (2008-9 to 2018-19) to analyze operational factors that may have led to caseload growth. However, the Ministry informed us that, due to data limitations, it is not able to evaluate data from this period for third-party data checks and medical reviews. As a result, MCCSS determined that it would not proceed with determining the factors that led to caseload growth and, subsequently, take corrective actions.	The Ministry will not investigate and identify factors that have contributed to caseload growth and take corrective actions to address these factors. This may result in ineligible individuals receiving benefits from the ODSP program.
	Ministry of Children, Community and Social Services	Recommendation 14 – Action 1 To reduce the number and size of overpayments to recipients, we recommend that the Ministry of Children, Community and Social Services enhance its systems and processes to determine and record the cause of overpayments, to analyze the root causes and take action to reduce the length of time to identify them, and minimize their occurrence.	The Ministry of Children, Community and Social Services (MCCSS) stated that it will not be implementing this recommended action to enhance its systems and processes to determine and record the cause of overpayments, analyze the root causes and take action to reduce the length of time to identify them, and minimize their occurrence. MCCSS stated that it completed a high-level internal assessment of possible changes to its Social Assistance Management System (SAMS) to record the cause of overpayments. However, MCCSS informed us that this assessment identified a potential risk that users could experience a reduction in SAMS' performance, which could negatively impact other work. As a result, MCCSS determined that it would not proceed with the system and process enhancements.	The Ministry will not enhance its systems and processes for overpayments. This could limit the Ministry's ability to determine, record and analyze the reasons for overpayments and take actions to reduce the number and size of overpayments to recipients.

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.10: Ontario Financing Authority</p>	<p>The Ontario Financing Authority</p>	<p>Recommendation 7 – Action 1 To reduce the costs of holding more liquid reserve than needed while still staying within a reasonable risk tolerance level, and enable the savings to go to paying debt and interest costs, we recommend that the Ontario Financing Authority analyze the province's cash-flow requirements and establish an optimal liquid reserve target, considering the costs and benefits (such as the risk of being unable to meet immediate cash needs and the risk of impacting the province's credit rating) of holding different levels of its liquid reserve.</p>	<p>The Ontario Financing Authority (Authority) will not be implementing this recommendation. The Authority stated that it analyzes the province's cash-flow requirements and establishes an optimal liquid reserve target, and considers the costs and benefits of holding different levels of its liquid reserve at year-end. However, it does not do this throughout the year. The Authority stated that the actual in-year level of liquid reserve is dependent on the actual magnitude and timing of operational cash flows, actual Credit Support Annexes collateral requirements and the actual pace of the long-term borrowing program, which in turn are dependent on evolving economic and financial market conditions throughout the year. Therefore, the actual level of in-year liquid reserve is constantly evolving.</p> <p>According to the Authority, a year-end target for liquid reserve is considered the most appropriate approach for planning purposes. It noted that this year-end target for liquid reserve is also what creditors use when assessing Ontario's credit rating score. The Authority informed us that it will continue to provide year-end target levels of its liquid reserve but it will not provide in-year target levels of liquid reserve.</p>	<p>The Authority will not analyze the province's cash-flow requirements and establish an optimal in-year target level of liquid reserve. This may lead the Authority to hold higher levels of liquid reserve than needed which means less can be applied toward paying debt and interest costs.</p>
<p>Recommendation 7 – Action 2</p>		<p>To reduce the costs of holding more liquid reserve than needed while still staying within a reasonable risk tolerance level, and enable the savings to go to paying debt and interest costs, we recommend that the Ontario Financing Authority regularly monitor and report on the amount of the reserve and the costs and benefits of effectively managing it.</p>	<p>The Ontario Financing Authority (Authority) will not be implementing this recommendation. According to the Authority, it is monitoring and reporting the amount of cash requirement estimates and liquid reserve projections on a daily basis. However, the Authority informed us that it is not developing daily/monthly target liquidity ranges because year-end targets for liquid reserve are considered the most appropriate approach for planning purposes. The Authority also noted that it will not be determining the costs and benefits of effectively managing the liquid reserve on a daily/monthly basis.</p>	<p>The Authority will not regularly (i.e., on a daily/monthly basis) monitor and report on the amount of the reserve and the costs and benefits of effectively managing it. This may lead the Authority to hold higher levels of liquid reserve than needed, which means less can be applied toward paying debt and interest costs.</p>

Report Section	Organization	Recommendations	Rationale	Impact
3.11: Oversight of Time-Limited Discretionary Grants	Treasury Board Secretariat	<p>Recommendation 3 – Action 1</p> <p>To increase transparency and greater accountability for government funding, we recommend that the Treasury Board Secretariat, in conjunction with granting ministries, publicly disclose on one platform all recipients of government funding received directly through a ministry or indirectly through a flow-through organization, by granting program.</p>	<p>In the current year, the Secretariat stated that it will not be implementing this recommended action. The Secretariat informed us that through its jurisdictional scan of other Canadian provinces, territories, and the federal government, it was noted that these other jurisdictions do not disclose this level of detail on one platform. The Secretariat also informed us that there is a significant cost associated to disclosing this level of detail on one platform, which outweighs the benefits of providing this level of detail.</p>	<p>The Secretariat will not publicly disclose on one platform all recipients who receive government funding. This could lead to reduced transparency and accountability in government funding and may lead to loss of public confidence in funding practices.</p>
	Ministry of Indigenous Affairs	<p>Recommendation 10 – Action 5</p> <p>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 verifying performance results reported for reasonability.</p>	<p>The Ministry stated that it will not be implementing this recommended action because verifying performance results reported for reasonability would pose significant relationship risk with recipients in the Indigenous communities and would also cause an undue administrative burden on the Indigenous communities. In addition, the Ministry noted that Treasury Board Secretariat did not give direction to compel the Ministry to seek supporting documentation for attested performance measures.</p> <p>The Ministry informed us that it will continue to rely on the collection of performance measures submitted through activity and financial reports provided by the grant recipients; however, it will not conduct any testing to verify the accuracy of the performance measures provided.</p>	<p>The Ministry will not be verifying grant recipients' performance results reported for reasonability. Thus, the Ministry may not be able to ensure that the grant recipients spent the funds for the purposes intended, which may lead to misuse or misallocation of public funds.</p>

Report Section	Organization	Recommendations	Rationale	Impact
<p>3.12: Provincial Support to Sustain the Horse Racing Industry</p>	<p>Ontario Lottery and Gaming Corporation (OLG)</p>	<p>Recommendation 2 – Action 2 In order to effectively monitor funding agreements with the horse racing industry, we recommend that the Ontario Lottery and Gaming Corporation investigate significant differences or unusual items.</p>	<p>In the current year, Ontario Lottery and Gaming Corporation (OLG) stated that it will not be implementing further actions beyond what has already been put in place to investigate significant differences or unusual items for all 15 racetracks that receive operational funding from OLG. OLG informed us that investigations of financial statement comparisons for some racetracks are incredibly difficult to be mapped out accurately due to a number of differences in the items being reported, including separate financial statements not being available for horse racing operations only and the timing of the fiscal years. OLG stated that it has implemented additional processes to monitor and investigate unusual items of all 15 tracks; however, it does not see value in going into further details on investigating differences or unusual items for racetracks that do not receive operational funding from OLG.</p>	<p>The Ontario Lottery and Gaming Corporation (OLG) will not be investigating significant differences or unusual items per funding agreements with the horse racing industry. This could lead to ineffective monitoring by the OLG and it may result in financial mismanagement, potential losses, oversight and accountability issues.</p>
<p>2020</p>	<p>Alcohol and Gaming Commission of Ontario</p>	<p>Recommendation 8 – Action 2 In order to create greater awareness of risks of unregulated online gaming, we recommend that the Alcohol and Gaming Commission of Ontario (AGCO), along with the Ministry of the Attorney General work with credit card companies and financial institutions to block transactions with internet gaming sites not regulated by Ontario.</p>	<p>The Alcohol and Gaming Commission of Ontario (AGCO) will not be implementing this recommended action. The AGCO stated that there are limits to its regulatory mandate with respect to federally regulated financial institutions and credit card companies as the jurisdictional authority over banking in Canada falls to the federal government under s. 91 of the <i>Constitution Act</i>.</p> <p>The AGCO informed us that the key objective of the launch of the iGaming market was to move Ontario players from playing on unregulated sites to the regulated market, so that they would benefit from high standards of operator and game integrity, fairness and player protections including responsible gambling safeguards. The AGCO stated that the success of channelization from unregulated to regulated play in just one year is the result of multiple factors in the design</p>	<p>The Alcohol and Gaming Commission of Ontario (AGCO) will not work toward blocking transactions with internet gaming sites not regulated by Ontario. This could hinder AGCO's efforts to create greater awareness of the risks of unregulated online gaming in Ontario.</p>

Report Section	Organization	Recommendations	Rationale	Impact
Alcohol and Gaming Commission of Ontario			<p>and implementation of the regulatory framework that created the conditions for operators to seek registration and helps ensure Ontarians who choose to use iGaming sites can benefit from regulatory protections.</p> <p>According to the AGCO, working collaboratively to further minimize the residual unregulated market remains a priority. The AGCO stated that it will continue to identify opportunities to engage with a range of partners including law enforcement, regulators in other jurisdictions, and other regulatory partners such as the Office of the Superintendent of Financial Institutions (OSFI) and the Financial Services Regulatory Authority (FSRA) to identify opportunities for mutually reinforcing activities to address this common goal.</p> <p>However, according to the AGCO, given the limits of its regulatory mandate with respect to federally regulated financial institutions and credit card companies and the lack of progress in discussing these matters with government entities with relevant oversight, it is not planning any further engagement in this regard.</p>	
	Alcohol and Gaming Commission of Ontario	<p>Recommendation 21 – Action 1</p> <p>In order to accurately assess the risk of unnecessary use of therapeutics and drugs that negatively impact animal welfare, we recommend that the Alcohol and Gaming Commission of Ontario update its memorandum of understanding with the Canadian Pari-Mutuel Agency to receive detailed drug test results of all race horses tested in Ontario, whether results were positive or negative, and whether they were for horses that were competing in a race or out of competition.</p>	<p>The Alcohol and Gaming Commission of Ontario (AGCO) informed us that it will not implement this recommendation. AGCO stated that it has agreed to an information-sharing agreement with the Canadian Pari-Mutuel Agency (CPMA) for out-of-competition testing (on horses that did not run a race). However, AGCO noted that the results shared by CPMA do not indicate which horse or trainer had tested positive or negative for the presence of drugs. AGCO stated that CPMA will not enter into an updated memorandum of understanding; and AGCO does not have the ability to require the CPMA to provide detailed drug test results of all race horses tested in Ontario, whether results were positive or negative, and whether they were for horses that were competing in a race or out of competition.</p>	<p>The Alcohol and Gaming Commission of Ontario (AGCO) will not update its memorandum of understanding with the Canadian Pari-Mutuel Agency to receive detailed drug test results of all race horses tested in Ontario. This may lead to an inaccurate assessment of the risks of unnecessary use of therapeutics and drugs that negatively impact animal welfare.</p>

Report Section	Organization	Recommendations	Rationale	Impact
<p>Alcohol and Gaming Commission of Ontario</p>	<p>Alcohol and Gaming Commission of Ontario</p>	<p>Recommendation 21 – Action 2 In order to accurately assess the risk of unnecessary use of therapeutics and drugs that negatively impact animal welfare, we recommend that the Alcohol and Gaming Commission of Ontario use these test results to better focus its out of competition testing on animal welfare.</p>	<p>The Alcohol and Gaming Commission of Ontario (AGCO) informed us that it will not implement this recommendation. AGCO stated that it has agreed to an information-sharing agreement with the Canadian Pari-Mutuel Agency (CPMA) for out-of-competition testing (on horses that did not run a race). However, AGCO noted that the results shared by CPMA do not indicate which horse or trainer had tested positive or negative for the presence of drugs. AGCO stated that it does not have the ability to require the CPMA to provide detailed drug test results so that AGCO can use these test results to better focus its out-of-competition testing on animal welfare.</p>	<p>Since the Alcohol and Gaming Commission of Ontario (AGCO) cannot obtain the test results, this means that AGCO will not be able to use the test results to better focus its out-of-competition testing on animal welfare.</p>
<p>Curriculum Development, Implementation and Delivery</p>	<p>Catholic District School Board of Eastern Ontario</p>	<p>Recommendation 8 – Action 1 In order to determine which textbooks, if any, are most widely used and preferred by teachers, we recommend school boards track the utilization of textbooks in their schools and use this information to make bulk purchase orders, potentially lowering overall cost.</p>	<p>The Catholic District School Board of Eastern Ontario (CDSBEO) will not implement this recommended action. The School Board indicated that it has fully considered the option of bulk purchasing for textbooks and the potential benefits it may bring to reduce overall costs. However, after consulting with textbook suppliers, it determined that no additional publisher discounts would be offered beyond the existing discount. As a result, the potential savings from bulk purchases were outweighed by the costs and logistical complexities of centralized ordering and redistribution to schools. Therefore, the School Board has decided not to implement this recommended action.</p>	<p>Since the School Board will not implement the recommendation to track textbook usage and make bulk purchase orders, this may lead to increased costs for school boards, missed opportunities for cost savings, and potentially less efficient allocation of resources.</p>

Report Section	Organization	Recommendations	Rationale	Impact
Indigenous Affairs in Ontario	Ministry of Indigenous Affairs	Recommendation 8 – Action 1 We recommend that the Ministry of Indigenous Affairs guide ministries on developing Indigenous program funding agreements with a long-term view, where appropriate.	This recommendation will not be implemented. In the current year, the Ministry of Indigenous Affairs (IAO) stated that it will not be guiding other ministries to develop Indigenous program-funding agreements with a long-term view, where appropriate, because the Ministry does not have the authority to guide other ministries. The IAO itself has entered into some multi-year funding agreements that are long term in nature. However, the IAO stated that it does not have the authority to guide or direct other ministries to change their funding agreements.	The Ministry will not be guiding ministries to develop Indigenous program-funding agreements with a long-term perspective. This may lead to short-term agreements that may not address the evolving Indigenous community needs and may impact the well-being of Indigenous people.
	Ministry of Indigenous Affairs	Recommendation 8 – Action 2 We recommend that the Ministry of Indigenous Affairs guide ministries on approving and transferring funds under agreements prior to the beginning of the funding year.	The Ministry of Indigenous Affairs (IAO) will not be implementing this recommended action. The IAO stated that it cannot flow funds until the new agreement is executed by both parties. Further, the IAO informed us that it cannot execute agreements until funding is confirmed for the new fiscal year. The IAO stated that its process must be aligned and limited to the annual funding envelope approval process set by the Cabinet Office, Premier's Office, the Ministry of Finance and the Treasury Board of Secretariat Office.	The Ministry will not be guiding ministries to approve and transfer funds for Indigenous programs before the funding year starts. This may lead to delays in service delivery and in meeting community needs.
Supportive Services for Adults with Developmental Disabilities	Ministry of Children, Community and Social Services	Recommendation 12 – Action 1 So that it has the necessary information to understand the impact on the developmental supportive services it funds, and maintains accountability for the transfer payments it provides, we recommend that the Ministry of Children, Community and Social Services (Ministry) require Service Agencies to report to the Ministry any changes on the availability of their supportive services during the COVID-19 pandemic, including whether their physical locations are open.	In the current year, the Ministry stated that it will not be implementing this recommended action because the province is transitioning to its endemic response and is aiming to transition back to regular business. The Ministry informed us that it will not create additional reporting mechanisms to determine if physical locations remained open during the COVID-19 pandemic, how many agencies had closed, how long they were closed for, the degree of services and individuals affected. The Ministry stated that its focus was on providing service continuity during the COVID-19 pandemic by continuing to process applications through video conferencing and confirmed that the majority of its Service Agencies had a plan to support service continuity going forward.	The Ministry will not require Service Agencies to report changes in the availability of developmental supportive services during the COVID-19 pandemic. This may hinder the Ministry's ability to assess funding effectiveness, monitor service availability, and ensure accountability for transfer payments.

Report Section	Organization	Recommendations	Rationale	Impact
<p>Supportive Services for Adults with Developmental Disabilities</p>	<p>Ministry of Children, Community and Social Services</p>	<p>Recommendation 12 – Action 2 So that it has the necessary information to understand the impact on the developmental supportive services it funds, and maintains accountability for the transfer payments it provides, we recommend that the Ministry of Children, Community and Social Services (Ministry) use this information to assess the reasonability of expenditures reported by Service Agencies.</p>	<p>In the current year, the Ministry stated that it will not be implementing this recommended action because the province is transitioning to its endemic response and is aiming to transition back to regular business. The Ministry stated that it will not create additional reporting mechanisms to determine if physical locations remained open during the COVID-19 pandemic, how many agencies had closed, how long they were closed for, the degree of services and individuals affected. According to the Ministry, its focus was on providing service continuity during the COVID-19 pandemic by continuing to process applications through video conferencing and it confirmed that the majority of its Service Agencies had a plan to support service continuity going forward.</p> <p>The Ministry stated that its Program Supervisors reviewed agencies' final reports to determine whether the agencies were complying with service contract terms and conditions. The Ministry also stated that its Operational Finance Branch uses the Transfer Payment Ontario data-quality function to conduct analysis on the agencies' final reports that are missing explanations for variances greater or less than 10%, performed spot checks of variances for clarity and reasonableness and followed up with regions for further action. The Ministry informed us that it continues to review and assess the reasonableness of expenditures reported by Service Agencies, but it will not be conducting additional data collection needed to determine if physical locations remained open during the COVID 19 pandemic, how many agencies had closed, how long they were closed for, the degree of services and individuals affected, in order to fully implement this recommendation.</p>	<p>The Ministry's lack of available information to assess the reasonability of expenditures reported by Service Agencies for developmental supportive services may lead to a lack of understanding of the impact funding has on developmental supportive services, as well as difficulties in maintaining accountability for the transfer payments provided.</p>

Report Section	Organization	Recommendations	Rationale	Impact
Business Case Development in the Ontario Public Service	Treasury Board Secretariat	<p>Recommendation 4 – Action 1</p> <p>To provide decision-makers with concise business cases, we recommend that the Treasury Board Secretariat enforce the page limit for executive summaries for business cases.</p>	<p>The Treasury Board Secretariat (Secretariat) will not be implementing this recommendation. The Secretariat stated that the Business Case User-Guide guides ministries to limit their executive summary to one page. The Secretariat stated that it would not return a business case if it was too lengthy. The Secretariat informed us that the template was designed for flexibility to support ministries and to accommodate both straightforward technical requests as well as potentially large, or multi-ministry submissions or decisions. In addition, the Secretariat noted that ministries are responsible for the submissions they make to Treasury Board /Management Board of Cabinet. Therefore, the Secretariat stated that it will not be enforcing the page limit for executive summaries for business cases.</p>	<p>The Secretariat will not enforce page limits for executive summaries in business cases. This may lead to decision-makers receiving less concise business cases which could result in information overload, delays in decision-making, reduced efficiency, and a less effective decision-making process.</p>
	Treasury Board Secretariat	<p>Recommendation 9 – Action 2</p> <p>To provide decision-makers with a clear and concise analysis of requests, we recommend that the Treasury Board Secretariat require compliance with assessment note length and content requirements.</p>	<p>The Treasury Board Secretariat (Secretariat) will not be implementing this recommendation. The Secretariat stated that it has an assessment note guide and template that Board analysts must use when preparing an assessment note. The guide states that the assessment note should provide an appropriate level of detail, given the decisions involved and also be concise and written in plain language. The Secretariat stated that this approach to the assessment note length is optimal. Therefore, it stated that no changes are proposed to enforce an assessment note length or content requirements.</p>	<p>The Secretariat will not implement this recommendation to require compliance with assessment note length and content requirements. This may result in decision-makers receiving unclear and lengthy analysis of requests, which could result in delays and a reduced ability to effectively assess requests.</p>

Report Section	Organization	Recommendations	Rationale	Impact
Business Case Development in the Ontario Public Service	Treasury Board Secretariat	Recommendation 13 – Action 4 To provide the Treasury Board /Management Board of Cabinet with impartial evidence-based recommendations and promote transparency, we recommend that the Treasury Board Secretariat require and encourage Secretariat staff to provide recommendations based on their analysis that are fiscally sustainable and that support prudent financial management and the effective and efficient delivery of public services.	The Treasury Board Secretariat (Secretariat) will not be implementing this recommended action. The Secretariat stated that it already has Business Case Templates and a User-Guide in place and therefore, it will not take any further action on these templates and guide regarding this recommended action. According to the Secretariat, while its recommendations consider fiscal sustainability, prudent management of financial resources, and effective and efficient delivery of public services, a variety of other factors are also considered, including considerations gleaned through the briefing process.	The Secretariat will not require its staff to provide recommendations that are fiscally sustainable and support prudent financial management. This may result in the Treasury Board/Management Board of Cabinet receiving recommendations that lack fiscal sustainability and prudent financial management, which could impact the effective and efficient delivery of public services.

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 47 noted in **Section 3.7**.

1. Formerly the Ministry of Health and Long-Term Care.
2. Formerly the Ministry of Community Safety and Correctional Services—Provincial Emergency Management Office.
3. Formerly the Ministry of Citizenship and Immigration.
4. Formerly the Ministry of Housing.
5. Formerly Health Quality Ontario.
6. Formerly the Ministry of Training, Colleges and Universities.

Appendix 2: Reports Issued by the Standing Committee on Public Accounts from April 2017* to April 2022

Prepared by the Office of the Auditor General of Ontario

Report Name	Date Issued
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 Transit 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
Waterfront Toronto	Apr 2021
Office of the Chief Coroner and Ontario Forensic Pathology Service	Jun 2021
Virtual Care: Use of Communication Technologies for Patient Care	Dec 2021
Acute-Care Hospital Patient Safety and Drug Administration	Feb 2022
Blood Management and Safety	Feb 2022
Retirement Homes Regulatory Authority	Feb 2022
The Public Accounts of the Province of Ontario	Feb 2022
Electrical Safety Authority	Apr 2022

* Standing Committee on Public Accounts reports issued prior to April 2017 were not followed up on in 2023.

Appendix 3: Recommendations from 2017 to 2022¹ by the Standing Committee on Public Accounts Assessed as “Will Not Be Implemented” in 2023 That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Report Section	Organization	Recommendations	Rationale
2017			
May: Long-Term-Care Home Quality Inspection Program	Ministry of Long-Term Care ²	Recommendation 8—Action 5 The Standing Committee on Public Accounts recommends that the Ministry of Health and Long-Term Care summarize and report the number of instances identified of non-compliance for individual homes and on a provincial basis, and when these were rectified.	The Ministry will not be implementing this recommended action. The Ministry’s public website currently publishes all individual inspection reports and orders for long-term-care homes (LTCH). However, the Ministry does not publicly report the summarized information on the number of identified instances of non-compliance on a provincial basis, or the compliance orders that are outstanding for each individual LTCH, and when these were rectified. The Ministry stated that it takes a risk-based approach to following up on non-compliances and therefore does not follow up on the findings of non-compliance with lower levels of impact or risk to the residents’ health, safety, or quality of life, that the individual homes can rectify on their own, without being ordered to take specific steps or action. As a result, the Ministry does not have the information on how many instances of these low-risk non-compliances were later rectified.
2019			
December: Ontario Works	Ministry of Children, Community and Social Services	Recommendation 2—Action 1 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should incorporate in its contracts with service managers some specific program requirements, service delivery targets, and accountability measures, including requirements to comply with Ontario Works contracts, legislation, Ministry directives and policies.	The Ministry noted that, for each home, it will publish only the follow-up inspection reports of high-risk non-compliances, including the information on when these were rectified. It will not report this information for the low-risk non-compliances for which no follow-up inspections were conducted. The Ministry will not be updating its contracts with service managers to include requirements to comply with Ontario Works contracts, legislation, Ministry directives and policies. The Ministry stated that its Transfer Payment Agreement uses general wording to require service managers to carry out their services in accordance with policies, guidelines and provincial requirements as communicated to them. According to the Ministry, this wording gives it the flexibility to add new directives and policies that they can enforce on the service manager. As a result, the Ministry has determined that it does not need to add any further language into the contracts with service managers.

Report Section	Organization	Recommendations	Rationale
December: Ontario Works	Ministry of Children, Community and Social Services	Recommendation 4—Action 4 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should implement a process to effectively evaluate the Ontario Works program by developing targets to reduce the increasing amounts of time recipients are receiving social assistance.	The Ministry will not implement this recommended action, which requires it to establish performance indicators and targets for recipients' length of time on assistance. The Ministry stated that it has implemented an outcome-based model and therefore, will not set performance indicators and targets for its service managers. According to the Ministry, it will monitor the recipients' length of time on assistance at the provincial and municipal levels through quarterly reports.
		Recommendation 5—Action 1	
		The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should obtain data on service manager staffing levels and caseloads to determine whether service managers are staffed according to Ministry guidelines and follow up on significant differences to determine and take corrective action where needed.	The Ministry will not implement this recommended action, which requires it to collect, analyze and compare service manager staffing and recipient caseloads to determine whether service managers are staffed according to Ministry guidelines, and follow up on significant differences to identify practices and instances that require corrective action to improve outcomes. The Ministry stated that it has implemented an outcome-based model to monitor service managers in meeting performance outcomes. According to the Ministry, under this outcome-based model, the Ministry will not be prescriptive in its approach. This model provides service managers with the flexibility to administer the program, based on the unique local situation, as long as outcomes are met. The Ministry stated that it will analyze and follow up with service managers who do not achieve performance outcomes.
		Recommendation 5—Action 2	
		The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should compare differences in service manager administration costs to determine if they are reasonable and to take corrective action where they are not.	The Ministry will not implement this recommended action, which requires it to compare the differences in administrative costs of service managers in delivering the Ontario Works program, to understand and identify the reasons for such differences, and to take corrective action where necessary. The Ministry stated that it has implemented an outcome-based model to monitor service managers in meeting performance outcomes. According to the Ministry, under this outcome-based model, the Ministry will not be prescriptive in its actions. This model provides service managers with the flexibility to administer the program, based on the unique local situation, as long as outcomes are met. The Ministry stated that it will analyze and follow up with service managers who do not achieve performance outcomes.

Report Section	Organization	Recommendations	Rationale
December: Ontario Works	Ministry of Children, Community and Social Services	Recommendation 6—Action 2 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should enhance its systems and processes so that service managers are able to record the causes of overpayments, analyze the reasons, and take action to minimize their occurrence.	The Ministry will not be implementing this recommended action. The Ministry stated that it completed a high-level internal assessment of possible changes to its IT system to enable service managers to record the causes of overpayments, analyze the reasons and take action to minimize their occurrence. According to the Ministry, this assessment identified a potential risk that users could experience a reduction in performance of its IT system in daily operations, which could negatively impact other work. Therefore, the Ministry, based on its internal assessment, stated that it will not implement changes to its IT system to address the recommended action. The Ministry informed us that, although it has not made changes to its IT system, it has implemented several initiatives
2020			
December: Climate Change: Ontario's Plan to Reduce Greenhouse Gas Emissions	Ministry of the Environment, Conservation and Parks	Recommendation 8—Action 2 The Standing Committee on Public Accounts recommends that the Ministry of the Environment, Conservation and Parks should finalize the framework for the Emission Reduction Fund.	The Ministry does not have plans to implement an Emission Reduction Fund. Now that Ontario facilities have transitioned from the federal Output-Based Pricing System to Ontario's Emissions Performance Standard program, the Ministry is developing an approach for the use of proceeds collected under the program.
2021			
April: Ontario Disability Support Program	Ministry of Children, Community and Social Services	Recommendation 1—Action 1 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should determine and evaluate which ODSP policies and procedures and economic and social factors have led to ODSP caseload growth in Ontario.	The Ministry stated that it will not be implementing this recommended action to determine and evaluate the extent that either its policies and procedures to administer and deliver the Ontario Disability Support Program, and/or its non-compliance with these policies and procedures, have contributed to caseload growth, and take corrective action so that only individuals who are eligible for ODSP receive benefits from the program. According to the Ministry, it had proposed conducting further review on the 10-year period (2008-9 to 2018-19) to analyze operational factors that may have led to caseload growth. However, the Ministry informed us that due to data limitations, it was not able to evaluate data from this period that relate to third-party data checks and medical reviews. As a result, the Ministry determined that it would not proceed with determining the factors that led to caseload growth and take corrective actions.

Report Section	Organization	Recommendations	Rationale
April: Ontario Disability Support Program	Ministry of Children, Community and Social Services	Recommendation 1—Action 2 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services should explore measures to reduce and/or eliminate the ODSP practices and procedures which have led to increased ODSP caseload growth (non-compliant with legislation and regulation) so that only individuals who are eligible for ODSP receive benefits from the program.	The Ministry stated that it will not be implementing this recommended action to investigate and identify the extent that either its policies and procedures to administer and deliver the Ontario Disability Support Program, and/or its non-compliance with these policies and procedures, have contributed to caseload growth, and take corrective action so that only individuals who are eligible for ODSP receive benefits from the program. According to the Ministry, it had proposed conducting further analysis on the 10-year period period (2008-9 to 2018-19) to analyze operational factors that may have led to caseload growth. However, the Ministry informed us that due to data limitations, it was not able to evaluate data from this period that relate to third-party data checks and medical reviews. As a result, the Ministry determined that it would not proceed with determining the factors that led to caseload growth and take corrective actions.
		Recommendation 11—Action 1 The Standing Committee on Public Accounts recommends that the Ministry of Children, Community and Social Services, in order to reduce unintentional overpayments to ineligible recipients and intentional fraud by ineligible recipients, should enhance its systems and processes to determine and record the cause of overpayments and take action to reduce the total number.	The Ministry stated that it will not be implementing this recommended action to enhance its systems and processes to determine and record the cause of overpayments, analyze the root causes, take action to reduce the length of time to identify them, and minimize their occurrence. The Ministry stated that it completed a high-level internal assessment of possible changes to its Social Assistance Management System (SAMS) to record the cause of overpayments. However, the Ministry informed us that this assessment identified a potential risk that users could experience a reduction in SAMS' performance, which could negatively impact other work. As a result, the Ministry determined that it would not proceed with the system and process enhancements.
2022			
February: Acute-Care Hospital Patient Safety and Drug Administration	Ministry of Health	Recommendation 10—Action 1 The Standing Committee on Public Accounts recommends that in order for hospitals to make optimally informed hiring and staffing decisions, the Ministry of Health should require all hospitals in Ontario to continue to perform criminal record checks before hiring nurses and other healthcare employees.	The Ministry will not be implementing this recommended action as the Ministry stated that its review of the regulatory health professions under the <i>Regulated Health Professions Act, 1991</i> (RHPA), and the rules and regulations of corresponding regulatory health colleges, identified that there are appropriate safeguards already in place to protect the public from harm. The Ministry also indicated that the regulatory health colleges, under the RHPA, have been granted the authority to impose their own requirements and penalties to protect the public from harm, which is their fundamental role. Therefore, the Ministry stated that it has determined that the hospitals will not be required to perform criminal record checks before hiring nurses and other healthcare employees.

Report Section	Organization	Recommendations	Rationale
February: Acute-Care Hospital Patient Safety and Drug Administration	Ministry of Health	Recommendation 10—Action 2 The Standing Committee on Public Accounts recommends that in order for hospitals to make optimally informed hiring and staffing decisions, the Ministry of Health should require all hospitals in Ontario to consider periodically updating checks for existing staff.	The Ministry will not be implementing this recommended action. The Ministry stated that its review of the <i>Regulated Health Professions Act</i> (RHPA), and the rules and regulations of regulatory health colleges, identified that there are appropriate safeguards currently in place which reasonably protect the public from harm, mitigating the need to entrench the frequency of criminal background checks for hospital employees within regulation or legislation. The Ministry also stated that requiring the hospitals to periodically update criminal reference checks for existing staff would increase the financial and administrative burden to the hospitals. As per the Ministry, Provincial offences are reported to the regulatory colleges, which negates the need to conduct periodic checks. Therefore, the Ministry has determined that the hospitals will not be required to perform periodic criminal record checks for existing hospital employees.
		Recommendation 11—Action 1 The Standing Committee on Public Accounts recommends that to enable hospitals to take timely action to improve patient safety, the Ministry of Health should ensure that it is easier and less costly for hospitals and ultimately the taxpayer to address physician human resources issues, especially in cases when doctors may have harmed.	The Ministry will not be implementing this recommended action. The Ministry stated that its review of the physician appointment and appeal processes for hospitals and physicians under the <i>Public Hospitals Act</i> (PHA) and <i>Regulated Health Professions Act, 1991</i> (RHPA) identified that appropriate provisions are in place to monitor physician behaviours and minimize the risk posed to patient safety, such as the requirement to report incompetence, negligence or misconduct offences to the College of Physicians and Surgeons of Ontario. Therefore, the Ministry will not take any additional measures to ensure that the process is easier and less costly for hospitals, and ultimately the taxpayer, to address physician human resources issues.

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 13 noted in **Section 4.4**.

1. We reviewed outstanding recommendations from 2017 to 2022 but did not assess any recommendations from 2018 as “Will Not Be Implemented” in 2023.
2. Formerly the Ministry of Health and Long-Term Care.