



Office of the Auditor General of Ontario

# Strategic Plan

APRIL 2020 TO MARCH 2024





## *A Message from the Auditor General of Ontario*

The development and publication of a new Strategic Plan provides an excellent opportunity to take a moment and look back on our Office—and to look forward to the future. In the past six years, our Office has taken on an expanded mandate, additional audit responsibilities, and broader and specialized team skill sets.

Specifically, we created new IT and Forensic audit teams; a Recommendation Follow-Up team; a dedicated research function; and, a Centre for Accounting Excellence to add technical skills and depth to our work and our reporting. As well, we broadened the scope of our follow-up audits to offer more comprehensive examination of the progress made in implementing our recommendations and those of the Standing Committee on Public Accounts. We also assumed the responsibility in 2019 for an expanded environmental audit mandate, with a new Assistant Auditor General taking on the role of Commissioner of the Environment and with many staff with specialized environmental backgrounds joining our team.

In addition, we established an external advisory panel of prominent individuals from the public, private and not-for-profit sectors. These individuals have significant experience in the areas of accounting, public service, communication, governance, environment and law. The panel provides advice on emerging issues, Office operations, audit plans, and audit reports.

In light of these changes, it was only fitting that we revisit our Strategic Plan that we published in 2014 to take these major changes into account in laying out a new road map for our Office. After much internal consultation and reflection, we completed this new plan in the spring of 2020.

The vision guiding our work is to deliver exceptional value and assurance to our stakeholders through high-quality work that promotes accountability, value for money (including systemic program delivery improvements), sustainability and effective governance in the Ontario public and broader-public sectors. Our mission at the Office is to work in the public interest with independence and objectivity to effectively serve the Legislative Assembly and all Ontarians.

Supporting goals captured under four perspectives will guide our delivery of this vision and mission for the period from April 2020 to March 2024.

### **Reporting**

*Our goal for Reporting is to provide accurate and objective information through timely and relevant reports and audit opinions.*

Our Office is responsible for conducting value-for-money and special audits, as well as financial-statement audits. We also review government advertising, monitor compliance with the *Environmental Bill of Rights, 1993* and produce a review of the government's *Pre-Election Report on Ontario's Finances*.

### **People, Learning and Development**

*Our goal for People, Learning and Development is to provide a high-performing, diverse and inclusive team environment with ongoing professional training and development.*

Our staff are the foundation of our Office and our success in fulfilling our mandate.

### **Operations**

*Our goal for Operations is to allocate resources efficiently and effectively and to measure results.*

As an Office, our policies, procedures and tools must be designed and implemented in a way to facilitate an innovative and productive operational environment.

### **Engagement**

*Our goal is to engage Members of Provincial Parliament (MPPs) and the public in our work and to establish and maintain positive relationships with professional organizations, private-sector accounting firms, academic institutions and other independent Officers of the Legislature.*

There is a high level of public interest in the assignments that we conduct.

As a team, we are committed to delivering on our mission, vision and goals and will move forward on planned actions to continuously enhance our service to MPPs, the members of the Standing Committee on Public Accounts and the citizens of Ontario.



Bonnie Lysyk  
Auditor General of Ontario

## Vision Statement

To deliver exceptional value and assurance to our stakeholders through high-quality work that promotes accountability, value for money, sustainability and effective governance in the Ontario public and broader public sectors.

## Mission Statement

The Office of the Auditor General works in the public interest with independence and objectivity to effectively serve the Legislative Assembly and all Ontarians.

## Organizational Values

Organizational values are principles that guide our Office's conduct as well as our relationship with our stakeholders. The Office has identified and categorized its values based on how we deliver services to our stakeholders, our internal approaches and how we work together to fulfill our mandate.

### **Our services to stakeholders are focused on the following values:**

- serving the public interest;
- independence and objectivity;
- integrity and professionalism; and
- quality and excellence.

### **Our philosophy for working together encompasses the following values:**

- teamwork and collaboration;
- trust and mutual respect;
- innovation, continuous improvement and best practices;
- a strong work ethic with a balanced lifestyle;
- diversity and inclusion; and
- leadership and mentorship.

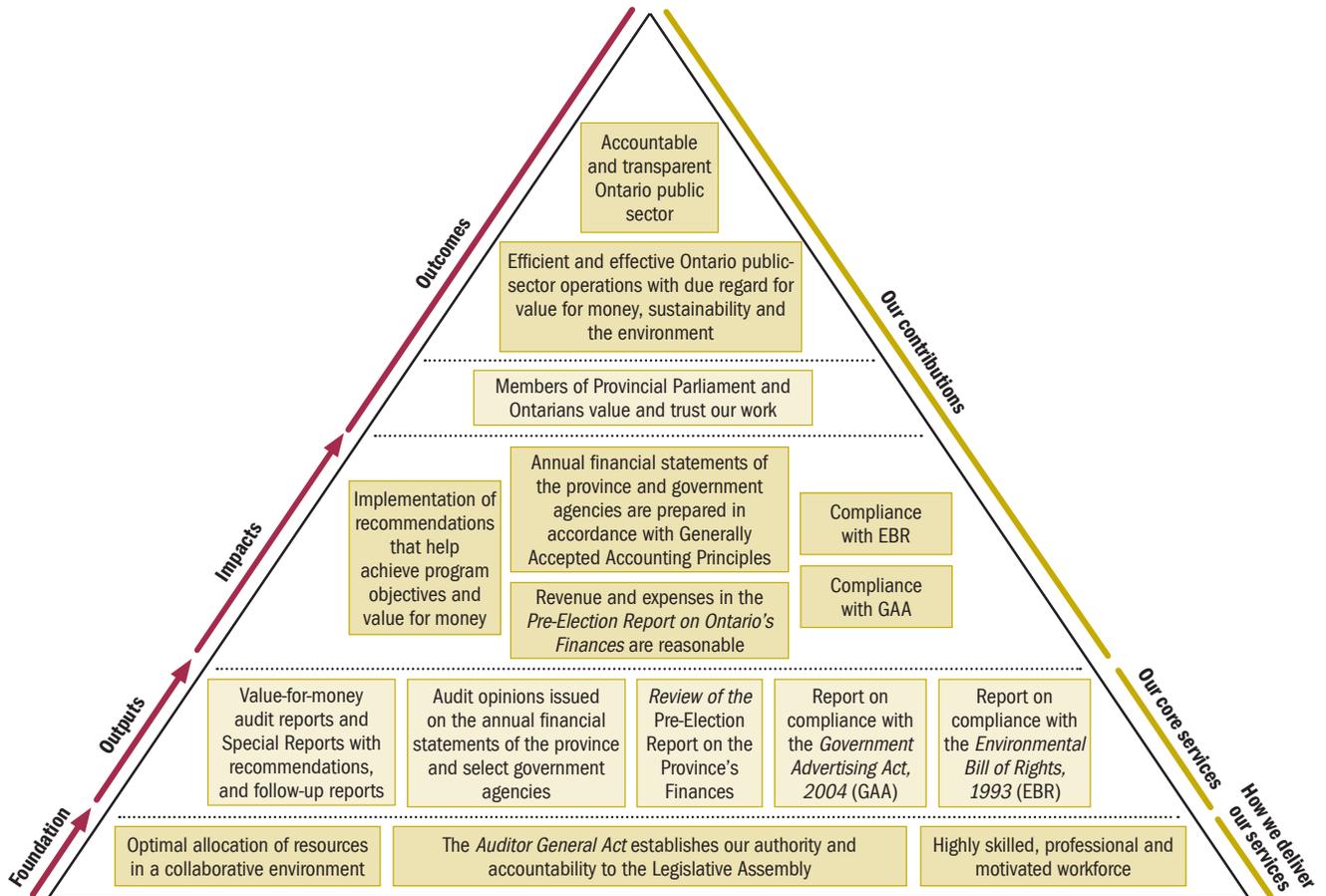
## Our Balanced Scorecard

The Office has used a balanced scorecard approach to identify and define our goals, objectives, strategies, initiatives and measures. Highlighted below are the four perspectives of the balanced scorecard for the Office. Each perspective includes a corresponding goal. These goals are supported by objectives, strategies and initiatives.



## Our Outcomes Framework

Our work promotes accountability, transparency and the four Es (efficiency, effectiveness, economy and environment) in the Ontario public and broader public sectors.



## Strategic Plan at a Glance

<b>Goal</b>	<b>Reporting</b>
	<b>Provide accurate and objective information through timely and relevant reports (including recommendations) and audit opinions.</b>
	<b>Objectives</b>
	<ol style="list-style-type: none"> <li>1. Ensure our stakeholders continue to value our assurance and advice on the reliability of financial statements.</li> <li>2. Our value-for-money (VFM) audits, including environmental VFM audits, are accurate and objective and are valued by our stakeholders.</li> <li>3. Stakeholders continue to refer to our work and request our services.</li> <li>4. Provide appropriate information to assist the Standing Committee on Public Accounts (PAC) in performing its mandate.</li> <li>5. The government implements changes that address the issues raised in our reports.</li> <li>6. Comment on legislation that impacts our mandate.</li> <li>7. Effectively fulfill our limited responsibilities under the <i>Government Advertising Act, 2004</i> (GAA).</li> <li>8. Effectively fulfill our responsibilities under the <i>Environmental Bill of Rights, 1993</i> (EBR).</li> <li>9. Effectively fulfill our mandate to review and comment on the <i>Pre-Election Report on Ontario's Finances</i> when it is issued.</li> <li>10. Respond to public inquiries in a timely manner and continue to be accessible to the public.</li> <li>11. Expand the Office's role in assessing public-sector governance and promote best practices.</li> </ol>
<b>Goal</b>	<b>People, Learning and Development</b>
	<b>Provide a high-performing, diverse and inclusive team environment with ongoing professional training and development.</b>
	<b>Objectives</b>
	<ol style="list-style-type: none"> <li>1. Conduct strategic human-resources (HR) planning that is dynamic and reflects both the current and future needs of the Office.</li> <li>2. Human-resources (HR) policies are aligned with the Office's values and are clearly and consistently communicated and applied.</li> <li>3. Attract and recruit diverse, highly skilled and motivated professionals.</li> <li>4. Train and retain a diverse, highly skilled and motivated team of professionals.</li> <li>5. Promote career development and proactively manage succession in a way that provides opportunities for staff across the organization.</li> <li>6. Promote a sense of community within the Office through strong professional relationships.</li> <li>7. Attract and engage credible contractors, agent auditors and subject-matter expert advisors to provide specialized expertise and support our work.</li> </ol>
<b>Goal</b>	<b>Operations</b>
	<b>Allocate resources efficiently and effectively and measure results.</b>
	<b>Objectives</b>
	<ol style="list-style-type: none"> <li>1. Audit operations incorporate best practices in processes, methods and tools.</li> <li>2. Optimize resources to ensure the capacity of the Office to respond to the requirements of our stakeholders.</li> <li>3. Continuously improve the efficiency of the Office through the effective and consistent use of technology.</li> <li>4. Reduce the environmental footprint of the Office to demonstrate leadership in environmental sustainability.</li> <li>5. Continuously improve the effectiveness of Communications practices.</li> <li>6. Ensure that Office accommodations and equipment are properly managed and maintained.</li> </ol>
<b>Goal</b>	<b>Engagement</b>
	<b>Engage Members of Provincial Parliament and the public in our work. Establish and maintain relationships with professional organizations, private-sector accounting firms, academic institutions and other independent Officers of the Legislature.</b>
	<b>Objectives</b>
	<ol style="list-style-type: none"> <li>1. Engage with citizens to raise awareness of the Office's mandate and reports.</li> <li>2. Our reports are available, accessible and engaging for stakeholders.</li> <li>3. Develop a social media plan for the Office that expands our communication capabilities, while effectively managing the image of the Office.</li> <li>4. Advance our professional relationships with public-sector organizations, academic institutions, private-sector accounting firms, professional organizations and relevant stakeholders.</li> </ol>

## Performance Measures

Measure	2019/20 Baseline	2023/24 Target
% of audits that meet statutory deadlines	100%	100%
% of recommendations that are either fully implemented or in the process of being implemented within two years	69% (2019 Annual Report)	75%
% of recommendations, excluding those no longer applicable, that are fully implemented within five years	70% (2019 Annual Report)	90%
% of recommendations, excluding those no longer applicable, that are fully implemented within seven years	70% (2019 Annual Report)	95%
EBR report card compliance:		
<ul style="list-style-type: none"> <li>% of ministries that meet the criteria for keeping their Statements of Environmental Values up to date</li> </ul>	33%	100%
<ul style="list-style-type: none"> <li>% of ministries that meet all of the criteria for use of the Environmental Registry</li> </ul>	45%	100%
<ul style="list-style-type: none"> <li>% of ministries that meet all of the criteria for applications for review and investigation</li> </ul>	25%	100%
% of VFM audits whose CCOLA peer review was positive	100% (one VFM review conducted in 2019/20)	100%
% of attest audits whose CCOLA peer review was positive	100% (one attest review conducted in 2019/20)	100%
Pass rate for practice inspections by Chartered Professional Accountants (CPA) of Ontario (conducted every three years)	100% (last inspection was in 2017)	100%
% of cases where Standing Committee on Public Accounts endorses the Office's reports and recommendations in those reports brought to committee, and through its own follow-up endorses the Office's other reports and recommendations	100%	100%
% of special audits accepted and completed in accordance with requests made under Section 17 of <i>Auditor General Act</i>	100% (Tarion in 2019)	100%
% of staff writing the Common Final Examination who pass	100%	100%
% of staff whose designations remain in good standing	100%	100%
% of Office fundraising targets met	<ul style="list-style-type: none"> <li>145% of Office goal achieved for 2019 United Way campaign</li> <li>102% of Office goal achieved for 2019 Federated Health campaign</li> </ul>	100%
% of all staff hours spent on training and development per year	4%	4%
% of audit staff hours spent on training and development per year	4%	6%–7%
Office operates within approved budget	Yes	Yes
Quantity of paper consumed	No baseline data available—to start collecting this information in 2020/21	Target to be set based on baseline information collected
Social media engagement	1,838 Twitter followers (as of March 23, 2020)	10% growth in Twitter followers each year — 2,960
Website engagement	<ul style="list-style-type: none"> <li>55,089 users (63.4% new users)</li> <li>85,216 visits</li> </ul>	10% increase from 2019/20 <ul style="list-style-type: none"> <li>60,598 users</li> <li>93,738 visits</li> </ul>
Leadership roles in professional bodies	OAGO representation on PSAB and CPA taskforces	Increased representation from 2019/20

