

# Follow-Up Reports on *2019 Annual Report* Value-for-Money Audits

## Summary

It is our practice to make specific recommendations in our value-for-money audit reports and ask ministries, agencies of the Crown and organizations in the broader public sector to provide a written response to each recommendation, which we include in our Annual Reports. Two years after we publish the recommendations and related responses, we follow up on the status of actions taken. The ministries, agencies of the Crown and organizations in the broader public sector are responsible for implementing the recommendations made by our Office; our role is to independently express a conclusion on the progress that the audited entity made in implementing the actions contained in each recommendation.

In each of the follow-up reports in this chapter, we provide background on the value-for-money audits reported on in **Chapter 3** of our *2019 Annual Report* and assess and report on the implementation status of actions that have been taken to address our recommendations since that time.

We conduct our follow-up work and report on the results in accordance with the applicable Canadian Standards on Assurance Engagements—Direct Engagements issued by the Auditing and Assurance Standards Board of the Chartered Professional Accountants of Canada. Our Office complies with the Canadian Standard on Quality Control. We comply with the independence and other ethical

requirements of the Code of Professional Conduct issued by Chartered Professional Accountants of Ontario, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our follow-up work consists primarily of inquiries and discussions with the government, the relevant ministries or broader-public-sector entities, a review of their status reports, and a review of selected supporting documentation. The procedures performed in this work vary in nature and timing from an assurance engagement that obtains a reasonable level of assurance, such as an audit, and do not extend as far. As this is not an audit, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively. The actions taken or planned may be more fully examined and reported on in future audits. Status reports will factor into our decisions on whether future audits should be conducted in these same areas.

As noted in **Figure 1**, progress had been made toward implementing 56% of our recommended actions (74% in our 2020 Annual Report), including 27% of them that have been fully implemented (42% in our 2020 Annual Report). The COVID-19 pandemic was often cited as a key reason for the delayed implementation of our recommendations. The ministries and agencies of the Crown that have made the most progress toward fully implementing our recommended actions from 2019 include the Ministry of the Solicitor

General on our audit of the Office of the Chief Coroner and Ontario Forensic Pathology Service; and Information Technology Systems (IT) and Cybersecurity at Ontario Lottery and Gaming Corporation.

However, little or no progress had been made on 37% of our recommended actions (compared to 23% in our 2020 Annual Report). For example, the long-term care sector had made little or no progress on implementing 20 or 65% of recommended actions in our audit of Food and Nutrition in Long-Term-Care Homes; the Ministry of Health has made little or no progress on implementing 22 or 59% of recommended actions in our audit of Addictions Treatment Programs; and the Ministry of the Attorney General has made little or no progress on implementing 15 or 58% of recommended actions in our audit of Family Court Services. Notable recommendations with little or no progress include:

- the Ministry of the Attorney General, to work with the judiciary and complete a review of child protection cases, and identify areas where improved court systems and processes would result in earlier resolution of cases;
- the Ministry of Long-Term Care, to evaluate alternative staffing options to provide assistance to long-term-care residents during peak demand times such as mealtimes;
- the Treasury Board Secretariat, to disclose all successful recipients of government funding, by granting program, on the Grants Ontario System;
- the Ministry of Children, Community and Social Services, to monitor and take corrective action in instances where local Ontario Disability Support Program offices and their caseworkers do not verify the accuracy and completeness of each applicant's declared income and assets; and
- the Ministry of Health, to analyze wait times for addictions treatment, in order to identify regions or programs with long wait times, and use this information to take corrective actions. The Ministry has also made no progress on developing a needs-based funding model for new and existing addictions programs.

Less than one percent (or 4.6) of our recommended actions are no longer applicable and six percent (or 34.4) of our recommended actions will not be implemented. More specific details are presented in the sections that follow **Figure 1**.

**Figure 1: Overall Status of Implementation of Recommendations from Our 2019 Annual Report**

Prepared by the Office of the Auditor General of Ontario

Report Section	# of Recs	# of Actions Recommended	Status of Actions Recommended				
			Fully Implemented	In the Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
1.01 Acute-Care Hospital Patient Safety and Drug Administration	22	38	11.2	10.4	12.4	1.4	2.6
1.02 Addictions Treatment Programs	13	37	5	6	22	4	0
1.03 Chronic Kidney Disease Management	14	27	7	18	2	0	0
1.04 Commercial Vehicle Safety and Enforcement	19	51	9	13	29	0	0
1.05 Food and Nutrition in Long-Term-Care Homes	19	31	3	8	20	0	0
1.06 Food Safety Inspection Programs	21	36	14	12	9	1	0
1.07 Health and Safety in the Workplace	13	27	3	14	9	1	0
1.08 Office of the Chief Coroner and Ontario Forensic Pathology Service	14	38	27.5	6.5	1	3	0
1.09 Ontario Disability Support Program	19	52	11	9	30	2	0
1.10 Ontario Financing Authority	10	20	2	9	4	3	2
1.11 Oversight of Time-Limited Discretionary Grants	13	24	6.8	5.2	11.6	0.4	0
1.12 Provincial Support to Sustain the Horse Racing Industry	9	16	3	2.5	4	6.5	0
1.13 Technology Systems (IT) and Cybersecurity at Ontario Lottery and Gaming Corporation	14	23	16	2	5	0	0
1.14 Adult Correctional Institutions	26	55	16.5	24	13.5	1	0
1.15 Court Operations	15	27	7	12	4	4	0
1.16 Criminal Court System	10	23	1	5	12	5	0
1.17 Family Court Services	17	26	2	8	15	1	0
1.18 Public Accounts of the Province	3	4	3	0	0	1	0
<b>Total</b>	<b>271</b>	<b>555</b>	<b>148.0</b>	<b>164.6</b>	<b>203.5</b>	<b>34.4</b>	<b>4.6</b>
%	—	—	<b>26.7</b>	<b>29.6</b>	<b>36.7</b>	<b>6.2</b>	<b>0.8</b>