

Chapter 3

Follow-Up Reports Issued by the Standing Committee on Public Accounts

Summary

The Standing Committee on Public Accounts (Committee) holds hearings throughout the year when the Legislature is in session on chapters in our Annual Reports or our special reports, and presents its observations and recommendations in its own reports that it tables in the Legislative Assembly. Further details on the Committee are outlined in our report *The Standing Committee on Public Accounts*, from our 2021 *Annual Report*. The ministries, agencies of the Crown and organizations in the broader public sector are responsible for implementing the recommendations made by the Committee; our role is to independently express a conclusion on the progress that the audited entity made in implementing the actions contained in those recommendations.

This year we followed up on the status of the implementation of the Committee's recommendations from six Committee reports tabled between June 2020 and April 2021. Our objective is to provide the Committee with information on the actions being taken by audited entities to provide the requested information and address the recommendations that the Committee made in its reports to the Legislature.

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. In a few cases, internal auditors also assist us with this work. The procedures performed in this work vary in nature and timing from 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 has been made toward implementing 69% of the Committee's 165 recommended actions, including 85 or just over 51% of them that have been fully implemented, which is more than double the actions that were fully implemented in our 2020 Annual Report (24%). Metrolinx fully implemented 94% of the recommended actions in the Committee's report on GO Station Selection, and the Ministry of Finance, Treasury Board Secretariat, and Independent Electricity System Operator made

progress on 86% of the recommended actions in the Committee's report on the Fair Hydro Plan.

However, there has been little or no progress on 24% of the Committee's recommended actions. In particular, we found that the Ministry of Children, Community and Social Services has made little or no progress on implementing 26 of the 44 or 59% of the recommended actions in the Committee's report on the Ontario Disability Support Program (ODSP). For instance, the Ministry had not yet explored measures to reduce and/or eliminate the ODSP practices and procedures which have led to increased ODSP case-load growth. We also found that Tarion made little to no progress in reducing the amount of time they provide to builders to resolve defects in homes before stepping in to help homeowners – currently, 120 days. Tarion aims to implement a reduced builder repair period by December 2023. Further, they made little to no progress in establishing prescribed, transparent, and appropriate timeframes for fixing defects.

A further nine or just over 5% of the Committee's recommended actions will not be implemented, and two or just over 1% are no longer applicable.

Metrolinx informed us that they will not be implementing seven out of 30 or 23% of recommended actions, from the Committee's report on LRT Construction and Infrastructure Planning. This includes recommendations to Metrolinx to prepare a funding strategy as well as an action plan with timelines for

approval by both the province and municipal governments. They noted that as a Crown corporation, they are governed by the provincial budget process, which is not in Metrolinx's control and instead is dependent on budget requests submitted to Treasury Board Secretariat by the Ministry of Transportation.

Two other recommended actions that will not be implemented are from the report on Food Safety Inspection Programs. The Ministry of Agriculture, Food and Rural Affairs informed us that it would not implement the Committee's recommended action to collaborate with the Canadian Food Inspection Agency to develop and implement an effective progressive compliance approach to working with farmers whose meat products have tested positive for drug residues. Instead the Ministry indicated that will continue to take strong compliance actions at the meat plant level, and continue to raise awareness across the supply chain through an education campaign about the responsible use of livestock medicines. The Ministry also informed us that it would not collaborate with the Canadian Food Inspection Agency to extend the protocol for quality assurance inspection and grading of chicken eggs to include non-chicken eggs as it determined that there is neither a sufficient quantity of non-chicken eggs sold in Ontario nor a significant food safety risk to warrant the inspection or grading of non-chicken eggs.

More specific details are presented in the section that follows **Figure 1**.

Figure 1: Overall Status of Implementation of Recommendations from the Standing Committee on Public Accounts

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
3.01 The Fair Hydro Plan: Concerns About Fiscal Transparency, Accountability and Value for Money Tabled June 2020	7	7	6	0	1	0	0
3.02 Food Safety Inspection Programs Tabled February 2021	16	22	6	8	6	2	0
3.03 GO Station Selection Tabled March 2021	15	17	16	0	1	0	0
3.04 LRT Construction and Infrastructure Planning Tabled February 2021	12	30	18	4	1	7	0
3.05 Ontario Disability Support Program Tabled April 2021	17	44	9	9	26	0	0
3.06 Tarion Warranty Corporation Tabled February 2021	18	45	30	8	5	0	2
Total	85	165	85.0	29.0	40.0	9.0	2.0
%	—	100	51.5	17.6	24.2	5.5	1.2