

Follow-Up Reports on *2020 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 and special reports reported on in our *2020 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 70% of our recommended actions (56% in our *2021 Annual Report*), including 42% of them that have been fully implemented (27% in our *2021 Annual Report*).

In our *2021 Annual Report*, the COVID-19 pandemic was often cited as a key reason for the delayed implementation of our recommendations; however, progress toward implementing our recommended actions has significantly improved since. The ministries and agencies of the Crown that have made the most progress toward fully implementing our recommended actions from 2021 include the Ministry of Public and Business

Figure 1: Overall Status of Implementation of Recommendations from Our 2020 Annual Report

Prepared by the Office of the Auditor General of Ontario

Report Section	# of Recs	# of Actions Recommended	Status of Recommended Actions				
			Fully Implemented	In the Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
1.01 Alcohol and Gaming Commission of Ontario	26	62	25	13	16	8	0
1.02 Blood Management and Safety	13	30	6	22	2	0	0
1.03 Curriculum Development, Implementation and Delivery	15	29	9.5	7.25	10.75	1.5	0
1.04 Indigenous Affairs in Ontario	14	28	7	4	12	5	0
1.05 Information Technology (IT) Systems and Cybersecurity at Metrolinx	14	32	20	10	2	0	0
1.06 Metrolinx Operations and Governance	13	26	18	6	1	1	0
1.07 Supportive Services for Adults with Developmental Disabilities	12	32	8	3	21	0	0
1.08 Virtual Care: Use of Communication Technologies for Patient Care	13	28	20	8	0	0	0
1.09 Bereavement Authority of Ontario	20	56	32	16	3	2	3
1.10 Condominium Oversight in Ontario	20	46	19	12.5	14.5	0	0
1.11 Electrical Safety Authority	25	50	36	12	1	0	1
1.12 Retirement Homes Regulatory Authority	26	63	28	27	8	0	0
1.13 Museums and Galleries: Art Gallery of Ontario, Royal Ontario Museum, McMichael Canadian Art Collection	4	8	3	4	1	0	0
1.13 Museums and Galleries: Art Gallery of Ontario, Royal Ontario Museum, McMichael Canadian Art Collection—McMichael Canadian Art Collection	19	34	15	7	12	0	0
1.13 Museums and Galleries: Art Gallery of Ontario, Royal Ontario Museum, McMichael Canadian Art Collection—Royal Ontario Museum	16	31	11	14	6	0	0
1.13 Museums and Galleries: Art Gallery of Ontario, Royal Ontario Museum, McMichael Canadian Art Collection—Art Gallery of Ontario	19	50	8	7	35	0	0
1.14 Business Case Development in the Ontario Public Service	19	52	11	10	28	3	0
1.15 The Public Accounts of the Province of Ontario	4	8	4	4	0	0	0
Total	292	665	280.5	186.75	173.25	20.50	4
%	—	100	42.2	28.1	26.1	3.1	0.6

Service Delivery and the Electrical Safety Authority on our audit of the Electrical Safety Authority; the Ministry of Health and Ontario Health on our audit of Virtual Care: Use of Communication Technologies for Patient Care; and the Ministry of Transportation and Metrolinx on our audits of Metrolinx Operations and Governance, and Information Technology (IT) Systems and Cybersecurity at Metrolinx.

However, little or no progress had been made on 26% of our recommended actions (compared to 37% in our *2021 Annual Report*). For example, the Art Gallery of Ontario has made little or no progress on implementing 35 (or 70%) of recommended actions in our audit of Museums and Galleries. The Ministry of Children, Community and Social Services has made little or no progress on implementing 21 (or 66%) of recommended actions in our audit of Supportive Services for Adults with Developmental Disabilities. The Treasury Board Secretariat has made little or no progress on implementing 28 (or 54%) of recommended actions in our audit of Business Case Development in the Ontario Public Service. Lastly, Indigenous Affairs Ontario has made little or no progress on implementing 12 (or 43%) of recommended actions in our audit of Indigenous Affairs in Ontario. Notable recommendations with little or no progress include:

- the Ministry of the Attorney General and the Ministry of Finance, to prepare and present a detailed action plan to Treasury Board/Management Board of Cabinet on the steps to be taken to reduce the high risk of money laundering being conducted in Ontario casinos and to report regularly on the actions taken with respect to the plan;
- the Ministry of Education, to update its 2010 assessment policy to provide teachers with further guidance and tools regarding assessment and to reflect the most current knowledge about assessment, equity, inclusion, special educational needs, culturally relevant and responsive pedagogy and the use of technology for remote learning;
- Indigenous Affairs Ontario, to work with the government to consider updating its mandate

to enable it to lead Indigenous affairs in Ontario and to ensure that the development and delivery of Indigenous policies, programs and services are co-ordinated across the province;

- the Condominium Management Regulatory Authority of Ontario, to conduct regular proactive inspections and take appropriate disciplinary actions if required, and to work with the Ministry of Public and Business Service Delivery to expand and enable owners' rights to access all reasonable information about the functioning of their condo corporation;
- the Retirement Homes Regulatory Authority, to publish the nature and quantity of complaints filed for each retirement home on its website while respecting the privacy of the complainant and to accelerate its efforts to develop a public report card for each retirement home;
- the Ministry of Tourism, Culture and Sport, to monitor whether the Art Gallery of Ontario, the Royal Ontario Museum, and the McMichael Canadian Art Collection are fulfilling their mandates and achieving government priorities through setting and reporting on targets and performance indicators; and
- the Treasury Board Secretariat, to require Secretariat staff to provide recommendations to the Treasury Board/Management Board of Cabinet based on analysis that is fiscally sustainable and that supports prudent financial management and the effective and efficient delivery of public services.

Less than 1% (or 4) of our recommended actions are no longer applicable and a further 3% (or 20.5) of our recommended actions will not be implemented.

Also in 2020, we published the results of our Special Report on COVID-19 Preparedness and Management, which was conducted with the co-operation of Public Health Ontario, Ontario Health, the Secretary of Cabinet, Ontario's various public health units, the Ministry of Health, and the Ministry of the Solicitor General. The three chapters of this special report identify situations where Ontario could have done better in responding to the pandemic and could capture lessons learned going forward.

Figure 2: Overall Status of Implementation of Recommendations from Our 2020 Special Reports

Prepared by the Office of the Auditor General of Ontario

Report Section	# of Recs	# of Actions Recommended	Status of Recommended Actions				
			Fully Implemented	In the Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
2.01 COVID-19 Preparedness and Management, Chapter 1: Special Report on Emergency Management in Ontario—Pandemic Response	4	12	2	10	0	0	0
2.02 COVID-19 Preparedness and Management, Chapter 2: Special Report on Outbreak Planning and Decision-Making	9	29	19	2	6	2	0
2.03 COVID-19 Preparedness and Management, Chapter 3: Special Report on Laboratory Testing, Case Management and Contract Tracing	7	26	23	3	0	0	0
Total	20	67	44	15	6	2	0
%	—	100	65.7	22.4	9.0	3.0	0.0

As noted in **Figure 2**, progress had been made toward implementing 88% of recommended actions in our special report, including 66% that have been fully implemented. However, little or no progress had been made on 9% of our recommended actions. Notable recommendations with little or no progress include:

- the Ministry of Health, to modify the *Ontario Agency for Health Protection and Promotion Act* to identify under what circumstances (such as during public health emergencies) Public Health Ontario's scientific and technical advice should be made public;
- the Central Coordination Table and the Ministry of Health, to strengthen powers of the Chief Medical Officer of Health (CMOH) to align the authority of the role with the equivalent positions in British Columbia and Quebec, such as by more clearly defining in legislation the CMOH's role, and explicitly authorizing the role to issue directives to anyone during an emergency;
- the Central Coordination Table and the Ministry of Health, to request that Public Health Ontario immediately prepare guidance on the

appropriate use of the precautionary principle, which was identified by the SARS Commission as the most important lesson of SARS and states that decision-makers cannot wait for scientific certainty before taking reasonable steps to reduce risk and protect the health of the Ontario population.

Two other recommended action items that will not be implemented are from the Special Report on Outbreak Planning and Decision-Making. The Ministry of Health informed us that it would not implement our recommended action to review who is best equipped to serve as chairs and/or co-chairs of the Regional Steering Committees, including the appointment of local Medical Officers of Health from the public health units as co-chairs of their respective Regional Steering Committees. The Ministry also informed us that it would not implement our recommended action to require the Health Coordination Table to prepare meeting minutes that document key decisions made, including advice to the Minister of Health and Cabinet, as the Ministry believes that the Health Coordination Table is not a decision-making table.