

Follow-up to 2012 Value-for-money Audits

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 when we publish these audit reports in Chapter 3 of our Annual Report. Two years after we publish the recommendations and related responses, we follow up on the status of actions taken by management with respect to our recommendations.

Chapter 4 provides some background on the value-for-money audits reported on in Chapter 3 of our *2012 Annual Report* and describes the status of action that has been taken to address our recommendations since that time as reported by management.

Where hearings on our audits are held and reports issued by the Standing Committee on Public Accounts (Committee), we include a summary of the Committee's recommendations in the applicable section of this chapter. Our objective in providing this additional reporting is to help ensure that action is being taken by audited entities to address the issues that the Committee raised during the hearing and in any subsequent report to the Legislature. The Committee continued its extensive hearings on our special report on *Ornge Air Ambulance and Related Services* during 2014. It also held a hearing on our *2012 Annual Report* section on the Education of Aboriginal Students

and a hearing on our *2012 Annual Report* section on the Long-term-care Home Placement Process, as well as a hearing on the unfunded liability of the Workplace Safety and Insurance Board, which we first reported on in 2011. The Committee did not issue any reports based on the findings from these hearings prior to the legislature dissolving in May 2014. Chapter 6 describes the Committee's activities more fully.

As noted in **Figure 1**, we are able to report that for 81% of the recommendations we made in 2012, progress has been made toward implementing our recommendations, although only 20% of them have been fully implemented. There are six recommendations (4%) that either cannot or will not be implemented for the reasons noted in the applicable section.

Our follow-up work consists primarily of inquiries and discussions with management and review of selected supporting documentation. In a few cases, the organization's internal auditors also assisted with this work. This is not an audit, and accordingly, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively. The corrective actions taken or planned will be more fully examined and reported on in future audits and may impact our assessment of when future audits should be considered.

Figure 1: Overall Status of Implementation of Recommendations from our 2012 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 Process of Being Implemented	Little or No Progress	Will Not Be Implemented
4.01 Cancer Screening Programs	5	10	4	6	–	–
4.02 Criminal Prosecutions	6	8	–	8	–	–
4.03 Diabetes Management Strategy	5	13	4	8	1	–
4.04 Drive Clean Program	6	13	2	7	3	1
4.05 Education of Aboriginal Students	5	14	1	13	–	–
4.06 Independent Health Facilities	5	16	–	8	8	–
4.07 Long-term-care Home Placement Process	4	10	–	8	2	–
4.08 Metrolinx—Regional Transportation Planning	11	15	5	9	1	–
4.09 Ontario Provincial Police	12	28	9	11	4	4
4.10 Tax Collection	6	11	5	5	1	–
4.11 University Undergraduate Teaching Quality	5	11	1.3*	6.3*	3.3*	–
4.12 Youth Justice Services Program	7	21	3	14	3	1
Total	77	170	34.3	103.3	26.3	6
%	–	100	20	61	15	4

* The status varied among the three universities audited in 2012.