

# Follow-Up on 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 reports that it tables in the Legislative Assembly. 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 recommendations.

This year, we followed up on the status of the implementation of the Committee's recommendations from eight Committee reports tabled between April 2017 and February 2018. 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.

In conducting the follow-up work, our Office complies with the Canadian Standard on Quality Control and the Canadian Standard on Assurance Engagements—Direct Engagements established by

the Chartered Professional Accountants of Canada. The staff who conducted the follow-up work comply with the independence and other ethical requirements of the Rules of Professional Conduct issued by Chartered Professional Accountants of Ontario.

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 assisted us with this work. The procedures performed 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.

With respect to the implementation status of the recommendations followed up, nothing has come to our attention to cause us to believe that the status representations made by entity management do not present fairly, in all significant respects, the progress made in implementing the recommendations.

As noted in **Figure 1**, progress has been made toward implementing 70% of the Committee's 164 recommended actions, including 39% of them that have been fully implemented. The Ministry

of Finance and Treasury Board Secretariat, the Ministry of Health and Long-Term Care (Large Community Hospital Operations) and the Ministry of Transportation have fully implemented over half of the Committee's recommendations.

However, there has been little or no progress on 45 (27%) of the recommended actions. In particular, we found the Ministry of Children and Youth Services had made little progress on implementing 96% of the Committee's recommended actions. For instance, it had not yet implemented a funding model to allocate funding to child and youth mental

health agencies based on the needs of the children and youth it serves. We also found the Ministry of Advanced Education and Skills Development had made little progress on recommendations related to monitoring and evaluation. For instance, it does not regularly analyze apprentice completion rates or identify factors preventing apprentices from passing the final exams.

A further 1% of the Committee's 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 the Standing Committee on Public Accounts**

Prepared by the Office of the Auditor General of Ontario

Report Section	Status of Actions Recommended						
	# of Recs	# of Actions Recommended	Fully Implemented	In Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
3.01 Child and Youth Mental Health Tabled December 2017	11	28	0		1	27	0
3.02 Employment Ontario Tabled December 2017	14	24	1.5		11.5	9	1
3.03 Large Community Hospital Operations Tabled February 2018	16	34	25	7	2	0	0
3.04 Long-Term-Care Home Quality Inspections Tabled May 2017	11	25	12	13	0	0	0
3.05 Physician Billing Tabled February 2018	6	17	6	7	4	0	0
3.06 Public Accounts of the Province Tabled May 2017	6	6	5	1	0	0	0
3.07 Ministry of Transportation—Road Infrastructure Construction Contract Awarding and Oversight Tabled December 2017	11	17	10	7	0	0	0
3.08 University Intellectual Property Tabled April 2017	8	13	4.3	3.7	3	2	0
<b>Total</b>	<b>83</b>	<b>164</b>	<b>63.8</b>	<b>51.2</b>	<b>45</b>	<b>3</b>	<b>1</b>
<b>%</b>	<b>100</b>	<b>100</b>	<b>39</b>	<b>31</b>	<b>27</b>	<b>2</b>	<b>1</b>