

# Follow-Up on Audit Recommendations from 2012 to 2017

## 1.0 Summary

All of our value-for-money audit reports include specific recommended actions that aim to promote accountability, transparency and better services for Ontarians, and improve efficiency and cost-effectiveness.

These goals are at risk when recommended actions are not implemented in a timely way—or not implemented at all.

Two years after we publish audit reports, we follow up on the status of actions taken on our recommendations that ministries, Crown agencies and broader-public-sector organizations (also collectively referred to as organizations) agreed to when the initial audit was completed. (**Chapter 1** of this volume contains our follow-ups on recommendations in our *2016 Annual Report*.)

This year, as part of our expanded effort to track the status of our past recommendations and support increased implementation efforts, we again returned to our annual reports of 2012, 2013, 2014, along with the addition of 2015 this year, to, effectively, “follow up on the follow-ups.” In **Section 4.0**, we also report on the status of recommended actions of the Standing Committee on Public Accounts.

Between 2012 and 2015, we audited a total of 53 ministries, Crown agencies and broader-public-sector organizations, and recommended 898 actions

overall. From this year’s review of the status of those recommended actions, we noted the following:

- **The average implementation rate after the two-year follow-up continues to rise.** From our work this year following up on recommended actions from 2012, 2013, and 2014, we found that the implementation rate has increased to 62%, 57% and 66% for those three years, respectively. This is an improvement over last year when the rate for these recommended actions was about 50%. The implementation rate of recommended actions from our *2015 Annual Report*, which were included in the expanded follow-up work this year for the first time, increased to 52%.
- **Implementation of recommended actions two years after issuance of the initial audit report is generally increasing.** The average implementation rate noted during our two-year follow-up has generally trended upward, with a slight decrease for 2015: 20% in 2012, 29% in 2013, 40% in 2014, and 36% in 2015.
- **The average implementation rate continues to be lower than expected.** While the implementation rate of our recommended actions continues to improve, we remain concerned that about 40% of the recommended actions issued five or more years ago have still not been implemented.
- **Implementation continues to lag for short-term recommendations.** We classified as short-term those recommended actions that

could reasonably be achieved within two years. While there has been a positive trend to implement these actions, 36% of the ones made in 2012 (six years ago), 31% of the ones from 2013 (five years ago), 25% from 2014 (four years ago), and 44% from 2015 (three years ago) were still outstanding.

- **Pressing issues still not addressed at some ministries.** For example:
  - Our 2014 audit on Palliative Care, which is the responsibility of the Ministry of Health and Long-Term Care, had 18 actions outstanding out of the 21 that we recommended. Many of these actions relate to improvements affecting the care of patients needing palliative care and the potential cost saving from keeping these patients out of the hospital. For example, one action recommended that hospices increase their occupancy rates to serve more palliative care patients, while another called for a review of the way nurse practitioners are deployed in order to provide patients with 24/7 access to palliative care at home.
  - The Ministry of Children, Community and Social Services was slow to implement the recommendations for programs relating to children and youth. For example, the Child Protection Services Program that we audited in 2015 had 9 actions outstanding of the 12 that we recommended. Many of the outstanding recommendations involve the Ministry's oversight of Children's Aid Societies and keeping children in their care safe, such as one calling for the Ministry to review the outcomes of children receiving protection services to identify opportunities to improve these services and ultimately the future of these children.

## 2.0 How We Evaluated Implementation

We recommended a total of 898 actions in our 2012, 2013, 2014 and 2015 annual reports. Based on our review this year, we agreed with auditees that 29 of the actions were “no longer applicable,” mainly due to changes in legislation resulting in the entity no longer having responsibility for the recommended action. This left a total of 869 recommended actions.

We obtained self-assessments by auditees of their progress in implementing the 2012 to 2015 recommended actions as of March 31, 2018, along with supporting documentation.

Our review work consisted of inquiries and reviews of the supporting documentation to gain assurance that each recommended action was in fact fully implemented. In certain cases, we also conducted further sample testing to confirm the status of the recommended actions.

We also obtained information and documentation for recommended actions assessed as “no longer applicable,” and “will not be implemented,” to determine the reasonableness of the rationale for not completing them.

We conducted our work between April 1, 2018, and October 1, 2018, and obtained written representation from the auditees that they provided us with a complete update of the status of the recommendations we made in the original audits.

In June 2018, the new government amalgamated certain ministries into other existing ministries, reducing the total number of ministries. Where necessary, we revised the current and comparative year's ministries to correspond to the government's changes.

As this follow-up work is not an audit, we cannot provide complete assurance that the recommended actions have been implemented effectively.

## 3.0 Detailed Findings

### 3.1 Implementation Rate Increasing, But Still Lower Than Expected

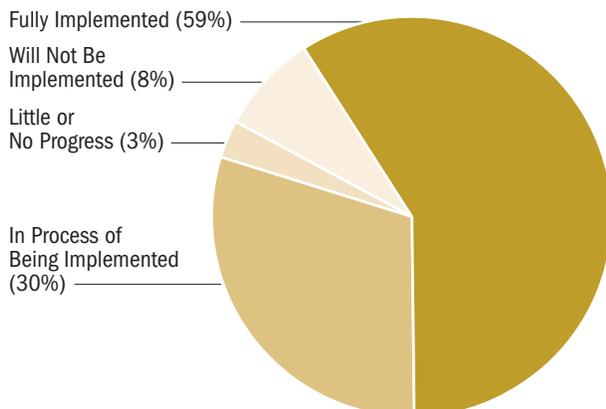
Of the total 869 recommended actions that we expected to be implemented from our 2012, 2013, 2014 and 2015 annual reports, we found that 59% had been fully implemented, as shown in **Figure 1**. Another 30% of the recommended actions were in the process of being implemented. For the remaining 11% of recommended actions, either little or no progress had been made or the auditees determined that the recommendations would no longer be implemented.

**Figure 2** provides a detailed breakdown by year of the status of recommended actions in our 2012, 2013, 2014 and 2015 annual reports.

Last year, in our *2017 Annual Report*, we expressed concern that about half of the 170 recommended actions issued in our *2012 Annual Report*, and over half of the 158 recommended actions issued in our *2013 Annual Report*, had not been implemented. While the combined implementation rate for these years has improved to almost 60%, we remain concerned that about 40% of the recommended actions issued five years ago or more

**Figure 1: Implementation Status of Recommended Actions Issued in Our 2012, 2013, 2014 and 2015 Annual Reports, as of March 31, 2018**

Prepared by the Office of the Auditor General of Ontario



(excluding those that are no longer applicable) have still not been implemented. We are, however, encouraged to see that two-thirds of the recommended actions that we issued in our *2014 Annual Report* and over half of the recommended actions that we issued in our *2015 Annual Report* have been fully implemented.

In **Figure 3**, we show the progress of implementing the recommended actions in each of the 2012, 2013, 2014 and 2015 annual reports, beginning at the initial two-year follow-up (which is discussed in greater detail in **Section 3.7**) and in 2017 and 2018, after we began tracking the implementation rates subsequent to the initial follow-up.

Many of the outstanding recommended actions from our 2012 and 2013 annual reports addressed areas important to Ontarians, such as social services, health care and the protection of children. **Appendix 1** contains a sample of recommendations that we regard as important that have not been implemented.

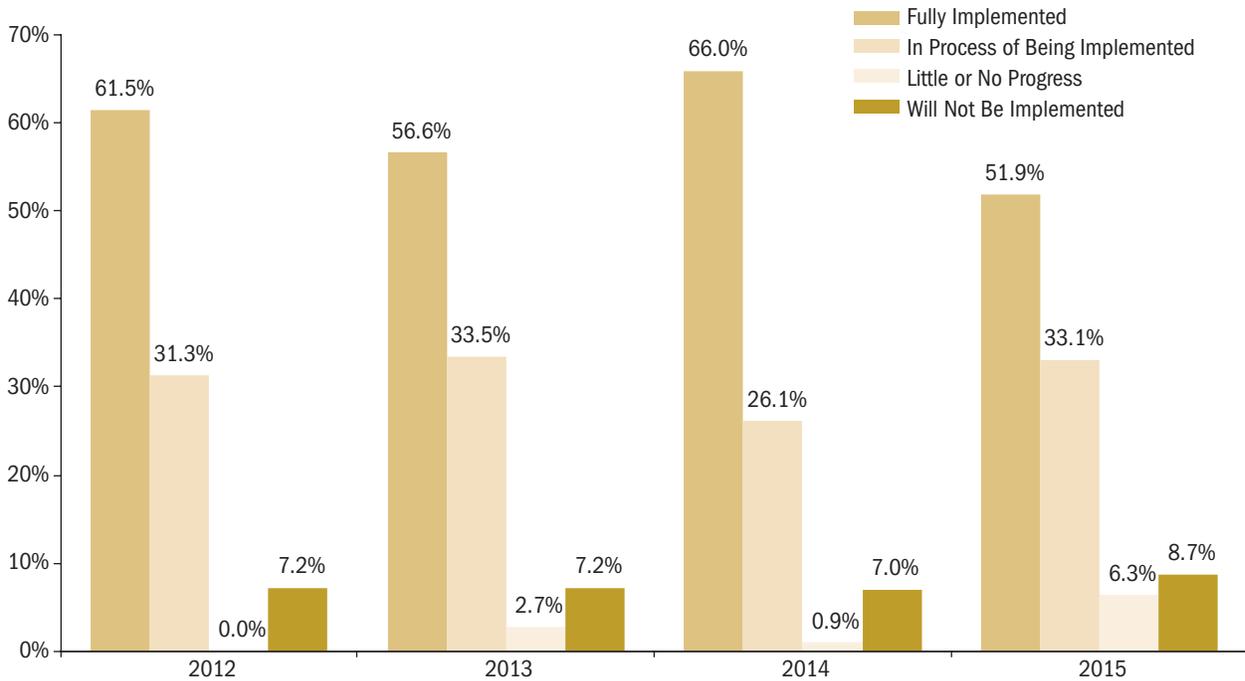
### 3.2 Implementation of Short-Term Recommendations Taking Longer Than Expected

For purposes of analysis, we classified outstanding recommended actions into what we believed were reasonable time frames for ministries, Crown agencies and broader-public-sector organizations to implement: either two years (short-term) or five years (long-term).

With respect to the short-term actions, **Figure 4** shows the number of recommended actions from our 2012, 2013, 2014 and 2015 annual reports and the percentage that were still outstanding in 2017 and 2018. While the number of outstanding short-term actions had decreased from a year ago, 36% of the 60 recommended actions we issued in 2012, 31% of the 74 we issued in 2013, 25% of the 215 issued in 2014, and 44% of the 201 we issued in 2015 were still outstanding. By now, we would have expected all the short-term recommendations from our 2012, 2013, 2014 and 2015 annual reports to be implemented.

**Figure 2: Implementation Status by Year of Recommended Actions Issued in Our 2012, 2013, 2014 and 2015 Annual Reports, as of March 31, 2018**

Prepared by the Office of the Auditor General of Ontario



**Figure 3: Progress of Recommended Actions Issued in Our 2012, 2013, 2014 and 2015 Annual Reports Toward Full Implementation**

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Annual Report Year	Implementation Rate (%)		
	At Two-Year Follow-Up	2017	2018
2012	20	51	62
2013	29	48	57
2014	40	48	66
2015	36	n/a*	52

\* The recommended actions issued in our 2015 Annual Report were not subject to the expanded follow-up work in 2017.

### 3.3 Some Auditees Report Low Implementation Rates

Of the 53 ministries, Crown agencies and broader-public-sector organizations that we audited from 2012 to 2015, 13 had fully implemented 75% or more of our recommended actions, including

seven that had fully implemented all our recommended actions, as shown in **Figure 5**.

The remaining 40 had fully implemented fewer than 75% of our recommended actions, and five of these had implemented fewer than 25%. Examples of specific recommended actions that had not yet been implemented that we believe are important include the following.

#### Ministry of Children, Community and Social Services

This Ministry now comprises the former Ministry of Community and Social Services and Ministry of Children and Youth Services. In total, the Ministry had implemented only 47 of the 110 (43%) recommended actions from audits in 2012, 2013, 2014 and 2015. The audit of the Youth Justice Services Program in our 2012 Annual Report; the audit of Residential Services for People with Developmental Disabilities in our 2014 Annual Report; and the audit of the Child Protection Services Program in

## Figure 4: Short-Term Recommended Actions Outstanding

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Annual Report Year	# Issued	% Outstanding in 2017	% Outstanding in 2018
2012	60	47	36
2013	74	38	31
2014	215	39	25
2015	201	n/a*	44

\* The recommended actions issued in our 2015 Annual Report were not subject to the expanded follow-up work in 2017.

our 2015 Annual Report continue to have the highest number of outstanding recommendations. For example, the Child Protection Services Program that we audited in 2015 had nine actions outstanding of the 12 that we recommended. The Ministry had implemented only 23 of the 62 (37%) recommended actions from these reports.

Some of the outstanding recommendations address access to and quality of care or services; one, for example, recommended that the Ministry complete timely needs assessments for all eligible individuals waiting for residential services.

Another involved the Ministry's oversight of Children's Aid Societies and keeping children in their care safe, such as one calling for the Ministry to review the outcomes of children receiving protection services to identify opportunities to improve these services and ultimately the future of these children.

### Ministry of Health and Long-Term Care

We conducted audits within the Ministry of Health and Long-Term Care in each of the years from 2012 to 2015. We issued 179 recommended actions in 12 audits between 2012 and 2015. In our review this year, we noted that although many actions were in the process of being implemented, only 46% of them had been fully implemented.

Among the actions still outstanding:

- *Palliative Care*—Of the 21 recommended actions we issued in 2014, 18 were still outstanding. These continue to include actions

related to the care provided to patients at home or in the community to keep them out of the hospital. As was noted in our 2017 Annual Report, one action recommended that the Ministry review the distribution of nurse practitioners in order to provide patients with 24/7 access to palliative care at home. We noted another outstanding action that recommended that hospices increase their occupancy rates to serve more patients.

- *Long-Term Care Home Quality Inspection*—Of the 30 recommended actions, 17 remained in the process of being implemented. Many of these outstanding actions relate to monitoring and/or oversight by the Ministry of long-term care homes, such as strengthening enforcement processes to promptly address homes with repeated non-compliance issues, and regularly tracking and monitoring follow-up inspections. Another recommended the Ministry help homes achieve compliance with legislation by sharing best practices between long-term-care homes.

### Ministry of Community Safety and Correctional Services

The Ministry had fully implemented 27 (59%) of the recommended actions, and 19 of the 46 recommended actions were outstanding from two audits conducted in 2012 and 2014: the Ontario Provincial Police audit and the Adult Community Corrections and Ontario Parole Board audit.

**Figure 5: Percentage of Full Implementation of Recommended Actions Issued in Our 2012, 2013, 2014 and 2015 Annual Reports as of March 31, 2018**

Prepared by the Office of the Auditor General of Ontario

Ministry or Agency	Implementation Rate (%)
<b>Organizations with more than 31 Recommended Actions</b>	
Ministry of Economic Development, Job Creation and Trade	69
Ministry of Education	66
Hospitals (3) <sup>1</sup>	66
Ministry of Energy, Northern Development and Mines	63
Local Health Integration Networks (4) <sup>2</sup>	62
Ministry of Community Safety and Correctional Services	59
School Boards (6) <sup>1</sup>	55
Universities (5) <sup>1</sup>	52
Ministry of Health and Long-Term Care	45
Ministry of Children, Community and Social Services	43
Children's Aid Societies (7) <sup>1</sup>	35
<b>Organizations with 11–30 Recommended Actions</b>	
Ontario Power Generation	100
Treasury Board Secretariat	96
The Financial Services Commission of Ontario	88
Ministry of Finance	82
Infrastructure Ontario	79
Ministry of Environment, Conservation and Parks	70
Metrolinx	67
Ministry of Government and Consumer Services	62
Transportation Consortia (3) <sup>1</sup>	59
Ontario Energy Board	50
Ministry of Transportation	25
<b>Organizations with 1–10 Recommended Actions</b>	
Independent Electricity System Operator	100
Ministry of the Attorney General	70
Ontario Parole Board	67
Cancer Care Ontario	67
Ministry of Training, Colleges and Universities	50
Ministry of Infrastructure	40
Ministry of Natural Resources and Forestry	22
Ontario Association of Children's Aid Societies	0
Women's Issues <sup>3</sup>	0

	Implementation rate of 75% or more
	Implementation rate between 50% and 74%
	Implementation rate of less than 50%

1. Implementation rates of individual broader-public-sector entities:
  - Hospitals: Hamilton Health Sciences, 71%; Providence Healthcare, 64%; Ottawa Hospital, 62%
  - Universities:
    - University Undergraduate Teaching Quality: University of Ontario Institute of Technology, 75%; Brock University, 43%; University of Toronto, 33%
    - University Intellectual Property: McMaster University, 65%; University of Toronto, 50%; University of Waterloo 44%
  - School Boards: Algoma, 100%; Lakehead, 89%; York Catholic, 60%; Hamilton-Wentworth, 50%; Kawartha Pine Ridge, 25%; Trillium Lakelands, 10%
  - Children's Aid Societies: Districts of Sudbury and Manitoulin, 57%; Family and Children's Services of the Waterloo Region, 57%; Family and Children's Services of Frontenac, Lennox and Addington, 29%; Hamilton, 29%; Simcoe Muskoka Family Connexions, 29%; Toronto, 29%; Durham, 14%
  - Transportation Consortia: Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%
2. Community Care Access Centres (CCACs) have been taken over by Local Health Integration Networks (LHINs). The recommendations to LHINs were from the following three audit reports, with the following implementation rates:
  - LHINs—Local Health Integration Networks: 56%
  - Community Care Access Centres—Home Care Program: 52%
  - Long-Term-Care Home Placement Process: This report audited three CCACs (now LHINs) with these implementation rates: Central East, 100%; North East, 100%; and Waterloo Wellington, 100%
3. Previously referred to as the Ministry of the Status of Women.

Note: In our *2015 Annual Report*, we issued 36 recommended actions to Hydro One. However, Hydro One was not included in this list because we no longer have jurisdiction over it.

For example, one still outstanding recommended action from the Adult Community Corrections and Ontario Parole Board audit called on the Ministry to regularly track the availability of and wait times for rehabilitative programs and services for offenders under its supervision across the province; identify areas where assessed offenders' rehabilitation needs are not being met; and address the lack of program availability in these areas.

### 3.4 Improvements Noted in the Implementation of Recommendations This Year as Compared to 2017

From our review this year, we noted improvements in the implementation rates for most of the ministries, Crown agencies and broader-public-sector organizations we audited in 2012 to 2014 when we compared our results to the results we saw last year, as shown in **Figure 6**.

More specifically, of the 37 organizations (formerly 38, prior to ministry amalgamations in June 2018) that were reviewed last year, 13 had now fully implemented 75% or more of our recommendations, which is an increase from seven in 2017. Organizations with more than 10 recommended actions that made the largest improvement toward fully implementing our recommendations included the Ministry of Energy, Northern Development and

Mines; the Ministry of Economic Development, Job Creation and Trade; and school boards.

### 3.5 Certain Types of Recommendations Appear to Take Longer to Implement Than Others

We categorized the recommended actions we issued between 2012 and 2015 by the areas they addressed. A considerable number of our recommended actions related to effectiveness/cost-effectiveness and monitoring and oversight improvements. There are still opportunities for services to be better delivered to achieve value for money. As well, ministries, Crown agencies and broader-public-sector organizations still need to improve the way they monitor and oversee their programs to ensure they are getting value for money.

As **Figure 7** illustrates, the categories with the highest implementation rates are those dealing with human resources, internal controls, information technology, compliance, and efficiency.

The categories that had the lowest implementation rates addressed public reporting, access to care or services, economy/funding or costs, and effectiveness or cost-effectiveness.

**Figure 6: Percentage of Full Implementation of Recommended Actions Issued in Our 2012, 2013 and 2014 Annual Reports**

Prepared by the Office of the Auditor General of Ontario

Ministry or Agency	As of 2018 (A) (%)	As of 2017 (B) (%)	Change (A-B) (%)
<b>Organizations with more than 31 Recommended Actions</b>			
Ministry of Economic Development, Job Creation and Trade	91	70	21
School Boards (6) <sup>1</sup>	55	36	19
Ministry of Children, Community and Social Services	44	31	13
Ministry of Education	70	57	13
Hospitals (3) <sup>1</sup>	66	54	12
Ministry of Health and Long-Term Care	42	33	9
Ministry of Community Safety and Correctional Services	59	54	5
<b>Organizations with 11–30 Recommended Actions</b>			
Ministry of Energy, Northern Development and Mines	53	20	33
Ontario Energy Board	50	33	17
The Financial Services Commission of Ontario	88	72	16
Infrastructure Ontario	79	64	15
Metrolinx	67	53	14
Universities (3) <sup>1</sup>	50	42	8
Ministry of Environment, Conservation and Parks	70	63	7
Ministry of Finance	82	82	0
Ministry of Government and Consumer Services	62	62	0
Ontario Power Generation	100	100	0
<b>Organizations with 1–10 Recommended Actions</b>			
Ministry of Infrastructure	100	0	100
Ministry of Training, Colleges and Universities	50	0	50
Ministry of the Attorney General	70	38	32
Cancer Care Ontario	67	67	0
Independent Electricity System Operator	100	100	0
Local Health Integration Networks (3) <sup>2</sup>	100	100	0
Ministry of Natural Resources and Forestry	22	22	0
Ontario Parole Board	67	67	0
Women's Issues <sup>3</sup>	0	0	0

1. Implementation rates of individual broader-public-sector organizations:

- Hospitals:

2017 – Providence Healthcare, 64%; Hamilton Health Sciences, 57%; Ottawa Hospital, 38%  
2018 – Hamilton Health Sciences, 71%; Providence Healthcare, 64%; Ottawa Hospital, 62%

- Universities:

2017 – University of Ontario Institute of Technology, 63%; University of Toronto, 33%; Brock University, 29%  
2018 – University of Ontario Institute of Technology, 75%; Brock University, 43%; University of Toronto, 33%

- School Boards:

2017 – Algoma, 89%; Lakehead, 67%; Hamilton-Wentworth, 30%; Kawartha Pine Ridge, 13%; York Catholic, 10%; Trillium Lakelands, 10%  
2018 – Algoma, 100%; Lakehead, 89%; York Catholic, 60%; Hamilton-Wentworth, 50%; Kawartha Pine Ridge, 25%; Trillium Lakelands, 10%

2. The implementation rates for Local Health Integration Networks are related to an audit report on the following Community Care Access Centres (CCACs), which are now the responsibility of the Local Health Integration Networks:

2017 – Central East, 100%; North East, 100%; Waterloo Wellington, 100%  
2018 – Central East, 100%; North East, 100%; Waterloo Wellington, 100%

3. Previously referred to as the Ministry of the Status of Women.

**Figure 7: Implementation Rate by Category of Actions Recommended in Our 2012, 2013, 2014 and 2015 Annual Reports, as of March 31, 2018**

Prepared by the Office of the Auditor General of Ontario

Category	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B)	Implementation Rate (B/A) (%)
Human Resources	11	10	91
Internal Controls	24	21	88
Compliance	65	47	72
Information Technology	19	13	68
Efficiency	15	10	67
Monitoring and/or Oversight	141	93	66
Collect/Analyze Data	38	24	63
Governance	68	42	62
Enforcement	27	16	59
Education/Promotion	34	20	59
Quality of Care or Services	56	33	59
Effectiveness or Cost-effectiveness	192	102	53
Economy/Funding or Costs	98	47	48
Public Reporting	15	7	47
Access to Care/Services	66	29	44

### 3.6 Some Recommendations Will Not Be Implemented

Of the 898 total recommended actions that we issued in the years from 2012 to 2015, 97 (which includes 55 actions that were noted last year) either were no longer applicable or will not be implemented by the relevant ministry, Crown agency or broader-public-sector organization.

In 29 cases (which includes 24 cases noted last year), we agreed with the auditees' rationale for choosing not to implement. In most cases, the main reason was legislative changes resulting in the auditee no longer having responsibility for the recommended actions. In other cases, the auditee used an alternative approach to address the issue identified rather than implementing the specific action noted in our recommendation.

We continue to believe that the remaining 68 (which includes 31 actions that were noted last year) recommended actions that we list in **Appendix 2** should be implemented. About 45% of these

recommended better monitoring/oversight, or addressed the effectiveness or cost-effectiveness of programs or services.

### 3.7 Two-Year Implementation Rate of Value-for-Money Recommendations

Two years after a value-for-money audit is issued, our Office conducts a follow-up audit on the progress made by ministries, Crown agencies and broader-public-sector organizations in implementing our recommendations. As seen in **Figure 3**, the average implementation rate of all organizations at the time of our two-year follow-ups has generally trended upward from 20% in 2012, to 29% in 2013 and 40% in 2014, with a slight decrease in 2015 to 36%.

## 4.0 Follow-Up on Recommendations Issued by the Standing Committee on Public Accounts from 2015 to Early 2017

Starting in 2015, our Office began assisting the Standing Committee on Public Accounts (Committee) in following up on the status of its recommended actions to auditees. The Committee issued 188 recommended actions from March 2015 to March 2017, which we initially followed up on in our 2015, 2016 and 2017 annual reports.

Auditees have fully implemented 65% of the recommended actions issued by the Committee that we expected to be implemented. The remaining 35% are either in various phases of implementation, or the entity determined that the recommended action will not be implemented (as discussed in **Section 4.3**).

**Figure 8** provides a breakdown of the status of the recommended actions issued by the Committee

from March 2015 up to March 2017, by the year we initially followed up on them.

### 4.1 Some Organizations Better Than Others at Implementing Committee Recommendations

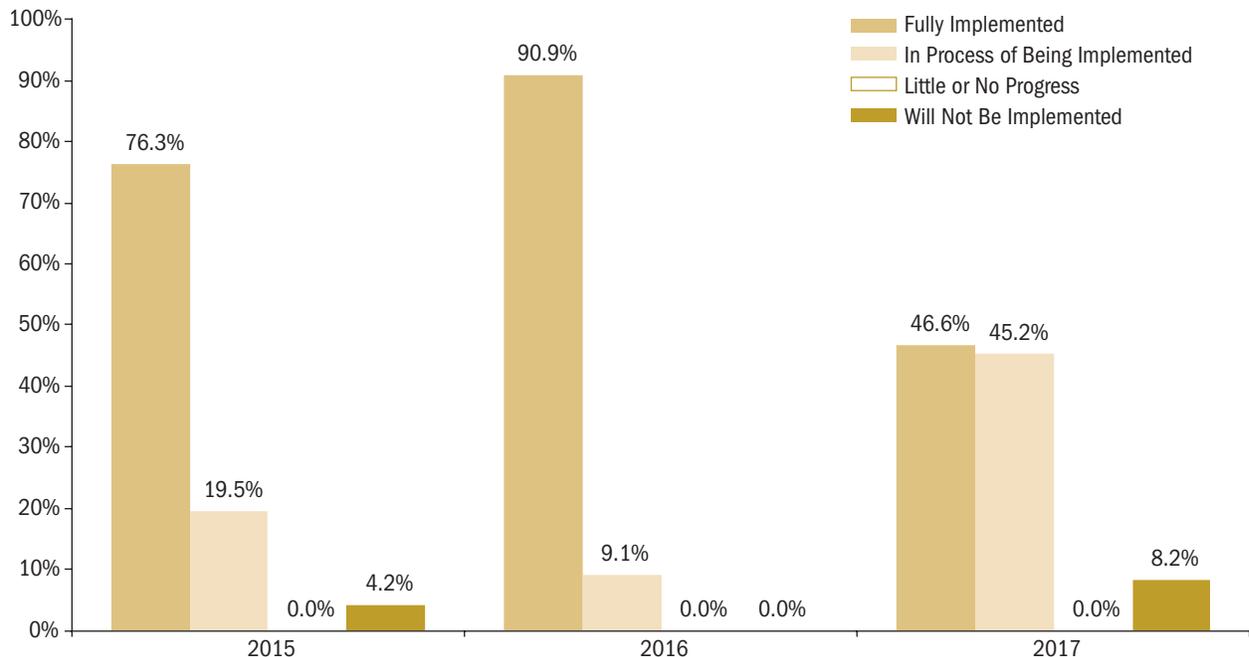
**Figure 9** shows that of the 19 ministries, Crown agencies and broader-public-sector organizations that were the subject of the Committee’s reports tabled between March 2015 and March 2017, nine had fully implemented 75% or more of the Committee’s recommended actions. Four organizations had fully implemented all of the Committee’s recommended actions: Ministry of Training, Colleges and Universities, Ministry of Infrastructure, Independent Electricity System Operator, and Ontario Power Generation. Ten organizations had implemented fewer than 75% of the Committee’s recommended actions.

The 19 ministries and agencies were the subject of the following 16 Committee reports:

- Violence Against Women
- Ontario Power Generation Human Resources

**Figure 8: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts**

Prepared by the Office of the Auditor General of Ontario



Note: Recommended actions are grouped by the year they were included in our annual report.

**Figure 9: Percentage of Full Implementation of Recommended Actions Issued by the Standing Committee on Public Accounts Between March 2015 and March 2017, as of March 31, 2018**

Prepared by the Office of the Auditor General of Ontario

Ministry or Agency	# of Recommended		Implementation Rate (B/A) (%)
	Actions (A)	Actions Fully Implemented (B)	
Ministry of Training, Colleges and Universities	2	2	100
Ministry of Infrastructure	2	2	100
Independent Electricity System Operator	2	2	100
Ontario Power Generation	17	17	100
Treasury Board Secretariat	13	12	92
Cancer Care Ontario	10	9	90
Financial Services Commission of Ontario	15	13	87
Infrastructure Ontario	10	8	80
Ministry of Energy, Northern Development and Mines	18	14	78
Ministry of Children, Community and Social Services	11	6	55
Ministry of Education	15	7	47
Ministry of Government and Consumer Services	7	3	43
Metrolinx	21	9	43
Ministry of Health and Long-Term Care	27	11	41
Local Health Integration Networks	5	2	40
Universities (3) <sup>1</sup>	12	4	33
Women's Issues <sup>2</sup>	3	0	0

	Implementation rate of 75% or more
	Implementation rate between 50% and 74%
	Implementation rate of less than 50%

1. Implementation rates of individual universities: University of Ontario Institute of Technology, 50%; University of Toronto, 25%; Brock University, 25%.
2. Previously referred to as the Ministry of the Status of Women.

Note: In December 2016, the Committee issued 24 recommended actions to Hydro One. However, Hydro One was not included in this list because we no longer have jurisdiction over it.

- Health Human Resources
- Cancer Screening Programs
- Pension Plan and Financial Services
- Alternative Financing and Procurement
- Smart Metering Initiative
- University Undergraduate Teaching Quality
- Education of Aboriginal Students
- Public Accounts of the Province
- Local Health Integration Networks—Home Care Program
- Electricity Power System Planning
- Healthy Schools Strategy
- Metrolinx—Regional Transportation Planning
- ServiceOntario
- Towards Better Accountability—Annual Reporting

## 4.2 Improvements Noted in the Implementation of Committee Recommendations This Year as Compared to 2017

From our review this year, we noted improvements in the implementation rates of the Committee's recommendations that we followed up on last year (for the reports issued between March 2015 and

**Figure 10: Percentage of Full Implementation of Recommended Actions Issued by the Standing Committee of Public Accounts between March 2015 and April 2016**

Prepared by the Office of the Auditor General of Ontario

Ministry or Agency	As of 2018 (A) (%)	As of 2017 (B) (%)	Change (A-B) (%)
Ministry of Training, Colleges and Universities	100	50	50
Ministry of Children, Community and Social Services	55	18	37
Financial Services Commission of Ontario	87	56	31
Ministry of Education	100	83	17
Ministry of Health and Long-Term Care	57	43	14
Infrastructure Ontario	80	70	10
Universities (3) <sup>1</sup>	33	33	0
Cancer Care Ontario	90	90	0
Ministry of Energy, Northern Development and Mines	89	89	0
Ministry of Infrastructure	100	100	0
Ontario Power Generation	100	100	0
Treasury Board Secretariat	80	80	0
Women's Issues <sup>2</sup>	0	0	0

1. Implementation rates of individual universities: University of Ontario Institute of Technology, 50%; University of Toronto, 25%; Brock University, 25%.

2. Previously referred to as the Ministry of the Status of Women.

April 2016) for most of the ministries, Crown agencies and broader-public-sector organizations, as shown in **Figure 10**.

Of the 15 organizations we reviewed last year that were subject to the Committee's reports, nine had fully implemented 75% or more of the Committee's recommendations, which is an increase from six in 2017. This includes two additional ministries that had fully implemented all the Committee's recommendations in 2018: Ministry of Education, and Ministry of Training, Colleges and Universities.

### 4.3 Some Committee Recommendations Will Not Be Implemented

Of the 188 recommended actions that the Committee issued, 18 will either not be implemented by the organizations concerned, or are no longer applicable.

We agreed with the organizations' rationale for eight of the recommended actions that will not be implemented. The main reason they gave us was that legislative changes resulted in the organizations no longer retaining responsibility for the actions recommended, therefore making the recommendations no longer applicable.

However, we still believe the 10 remaining actions in **Appendix 3** should be implemented. These 10 generally required the entity to assess the quality of services provided, or to enhance public reporting.

## Appendix 1: Examples of Recommended Actions from 2012–2013 That Have Not Been Implemented

Prepared by the Office of the Auditor General of Ontario

Audit Year	Report Section	Ministry/ Agency	Rec. #	Recommended Action	Category of Recommended Action
2012	3.01 Cancer Screening Programs	Cancer Care Ontario	5	To ensure that Ontarians are receiving quality cancer screening services, Cancer Care Ontario should work with the Ministry to establish monitoring procedures to ensure that quality assurance requirements are met for screening of breast, colorectal and cervical cancers, regardless of whether they are provided under programs established by Cancer Care Ontario or other service providers.	Quality of care or services
2012	3.03 Diabetes Management Strategy	Ministry of Health and Long-Term Care	4	To improve co-ordination among diabetes-care providers and access to specialized diabetes care, the Ministry of Health and Long-Term Care should monitor whether people have timely and equitable access to diabetes-care specialists in high demand, such as foot-care specialists, especially where there is evidence that a lack of timely treatment is likely to result in hospitalization.	Access to care/ services
2012	3.05 Education of Aboriginal Students	Ministry of Education	5	In order to improve educational outcomes for First Nation students living on reserves, the Ministry of Education (Ministry) and, where applicable, school boards, should separately measure the effectiveness of initiatives implemented to address the unique challenges faced by on-reserve students attending provincially funded schools.	Effectiveness or cost-effectiveness
2012	3.13 Youth Justice Services Program	Ministry of Children, Community and Social Services	3	To help ensure that case-management efforts result in youths obtaining the services and programs needed for rehabilitation, the Ministry of Children and Youth Services should ensure that the required case-file reviews are being done consistently across all probation offices and determine whether there are any systemic issues warranting additional guidance or training.	Monitoring and/or oversight
2013	3.02 Health Human Resources	Ministry of Health and Long-Term Care	1	To better meet the health-care needs of Ontarians, the Ministry of Health and Long-Term Care, in conjunction with the HealthForceOntario Marketing and Recruitment Agency, should assess how various factors, including hospital funding and capacity and health-delivery models, affect patients' access to needed services and physician employment, and develop cost effective solutions where concerns are identified.	Economy/funding or costs
2013	3.03 Healthy Schools Strategy	Ministry of Education	1	To help ensure that offering healthier food choices in schools contributes to improved student eating behaviours and their goals of improving student health and academic achievement, the Ministry of Education (Ministry) and school boards should capture additional data on the benefits of and challenges to implementing the School Food and Beverage Policy in order to assess the policy's impact and identify areas on which to focus future efforts.	Effectiveness or cost-effectiveness

Audit Year	Report Section	Ministry/ Agency	Rec. #	Recommended Action	Category of Recommended Action
2013	3.04 Land Ambulance Services	Ministry of Health and Long-Term Care	4	To promote better-quality land ambulance dispatch services and patient care by paramedics, the Ministry—working in conjunction with municipalities where applicable—should ensure that processes are in place to enable municipal land ambulance services to readily access dispatch information required for patient-care trend analyses and to periodically analyze hospital outcomes for ambulance patients.	Effectiveness or cost-effectiveness
2013	3.10 Violence Against Women	Ministry of Children, Community and Social Services and Women's Issues	5	To better ensure that the service needs of abused women and their children are met, the Ministry of Community and Social Services should review the feasibility of implementing a system to determine whether women who are eligible for VAW services but must be referred elsewhere by an agency, because of capacity issues, actually receive the needed services.	Access to care/ services

## Appendix 2: Recommendations from 2012, 2013, 2014 and 2015 Assessed as “Will Not Be Implemented” That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Status	Rationale
<b>2012</b>				
3.02: Criminal Prosecutions	Ministry of the Attorney General	<b>Recommendation 3—Action 1</b> To ensure that Crown attorneys have the workload flexibility to devote a similar amount of time to charges of a similar nature, the Criminal Law Division should establish benchmarks for what a reasonable workload for each Crown attorney should be.	Assessed in 2017 as Will Not Be Implemented	Criminal Law Division relies on comparison data and not specific benchmarks. As a result, this recommendation will not be implemented.
3.05: Education of Aboriginal Students	Ministry of Education	<b>Recommendation 2—Action 2</b> To obtain the population data necessary to better develop specific support programs, report on results, and identify opportunities to improve Aboriginal student achievement, the Ministry of Education (Ministry) should develop a policy guide for self-identification by Aboriginal teaching and non-teaching staff and oversee the effective implementation of this policy.	Assessed in 2018 as Will Not Be Implemented	The Ministry implemented an Education Equity Action Plan – a provincial roadmap to identifying and eliminating discriminatory practices, systemic barriers and bias from schools and classrooms. As a part of this Plan, the Ministry will develop guiding principles and standards of practice for the collection of identity-based workforce data, which will include Indigenous self-identification data. This will be developed and implemented instead of a specific policy guide for self-identification by Aboriginal teaching and non-teaching staff.
		<b>Recommendation 3—Action 1</b> To help assess the progress being made toward achieving the goals and performance measures outlined in the Ontario First Nation, Métis and Inuit Education Policy Framework, the Ministry of Education (Ministry) and school boards should establish a baseline with respect to the goals and performance measures identified in the Framework and set measurable, realistic targets.	Assessed in 2017 as Will Not Be Implemented	The Ministry created baselines and performance targets for three out of the 10 performance measures identified in the Ontario First Nation, Métis and Inuit Education Policy Framework, 2007.  The Ministry does not have targets or baselines associated with the remaining seven qualitative performance measures. The Ministry uses survey, engagement and program data to assess progress on the qualitative performance measures. Results are publicly reported every three years.
	Kawartha Pine Ridge District School Board	<b>Recommendation 5—Action 1</b> In order to improve educational outcomes for First Nation students living on reserves, the Ministry of Education and, where applicable, school boards, should develop standardized template tuition agreements and guidelines that can be used by all boards and periodically monitor whether valid tuition agreements are in place with all bands.	Assessed in 2017 as Will Not Be Implemented	Kawartha Pine Ridge District School Board stated that the School Board does not use standardized template tuition agreements because it negotiates contracts, which are mutually agreed upon by the board and each of the three First Nations Territories.

Section	Organization	Recommendations	Status	Rationale
3.06: Independent Health Facilities	Ministry of Health and Long-Term Care	<b>Recommendation 3—Action 3</b> To better ensure that independent health facilities are providing services according to quality medical standards established by the College of Physicians and Surgeons of Ontario (College) and are meeting other legislated requirements, the Ministry should consider including additional expectations in its Memorandum of Understanding with the College, such as requiring that assessment results for facilities with significant issues be more promptly reported to the Ministry after the assessment.	Assessed in 2017 as Will Not Be Implemented	The Ministry has not implemented a deadline. The Ministry indicated that each assessment is unique, and each assessment varies from others. Therefore a deadline is both impractical and may lead to haste that could compromise the thoroughness, comprehensiveness and completeness needed to provide robust and valid report findings and recommendations. The Ministry noted that within the overall assessment timeline, sub-processes are monitored and followed up on to ensure timely responses.
3.08: Long-term-care Home Placement Process	Ministry of Health and Long-Term Care	<b>Recommendation 3—Action 3</b> To better ensure that clients have sufficient information on the long-term-care (LTC) home placement process and wait times for LTC home admission, the Ministry of Health and Long-Term Care (Ministry), in conjunction with the Local Health Integration Networks (LHINs) (formerly Community Care Access Centres—CCACs), should promote the public disclosure of information that would help people choose which LTC homes to apply to, such as wait times by home, by type of accommodation—private, semi-private and basic—as provided on one LHIN's website, and wait time by priority level.	Assessed in 2018 as Will Not Be Implemented	The Ministry stated that it does not plan to publish wait times by priority levels. It has publicly disclosed wait times by LTC home and type of accommodation (private, semi-private or basic). The Ministry stated that each LHIN provides information on its website that includes the definition of priority levels, and wait-list information. The Ministry stated that it will update its website to provide comprehensive details on the median number of days for placement, the number of beds for each bed type, the average number of beds available each month and its performance level.
3.10: Ontario Provincial Police	Ministry of Community Safety and Correctional Services	<b>Recommendation 4—Action 2</b> To help ensure that non-policing duties and responsibilities are handled as cost-effectively as possible, the Ontario Provincial Police should establish cost-saving targets and timelines for designating positions to either civilians or officers, depending on the duties of the position.  <b>Recommendation 4—Action 3</b> To help ensure that non-policing duties and responsibilities are handled as cost-effectively as possible, the Ontario Provincial Police should reassign officers who are currently in civilian positions back to front-line policing where possible.	Assessed in 2017 as Will Not Be Implemented	The Ontario Provincial Police (OPP) noted that it will not be establishing cost savings targets and timelines for designating positions to either civilians or officers, depending on the duties of the position, primarily due to HR policy complexities.  The OPP advised us that the positions are reviewed as they become vacant. In some cases, these positions are held by accommodated officers who might never return to front-line duties. Accommodated members must get medical clearance before returning to front-line duties.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 10—Action 2</b> To help ensure that police resources are focused on the Ontario Provincial Police's key objectives for effective policing, the Ontario Provincial Police should monitor average officer response times to calls for service for each detachment to ensure that adequate response times are achieved, particularly for higher-priority calls and during peak demand periods.</p> <p><b>Recommendation 11—Action 1</b> To help ensure that its two key information systems contain accurate information that can be reliably used for managing and reporting on its policing activities and on crime and traffic occurrences, the Ontario Provincial Police should assess the extent to which the Records Management System and Daily Activity Reporting systems do not reconcile with each other for critical data such as occurrences and calls for services.</p> <p><b>Recommendation 11—Action 2</b> To help ensure that its two key information systems contain accurate information that can be reliably used for managing and reporting on its policing activities and on crime and traffic occurrences, the Ontario Provincial Police should consider whether periodic supervisory approval of officers' daily or weekly data input would help minimize inconsistent and inaccurate data between the two systems.</p>	<p>Assessed in 2014 as Will Not Be Implemented</p> <p>Assessed in 2014 as Will Not Be Implemented</p> <p>Assessed in 2014 as Will Not Be Implemented</p> <p>Assessed in 2018 as Will Not Be Implemented</p>	<p>We were advised that the OPP continues to believe that monitoring response times and possibly establishing targets is problematic, due to significant geographic differences among detachment areas across the province. In addition, the OPP noted that monitoring response times is not a current function of its computer-aided dispatch system.</p> <p>In 2014, the OPP had neither addressed the differences we identified in our 2012 audit report nor put in place plans to reconcile the information between the two databases. As a result, the OPP has increased its risk with respect to the accuracy and reliability of its published information, and the usefulness of its activity-based information for decision-making.</p> <p>The OPP advised us that it had decided not to establish a new requirement that supervisors periodically approve officers' daily or weekly data input, to ensure greater accuracy, since it would be a time-consuming process for supervisory resources that are already fully tasked. The OPP plans to continue its practice of requiring supervisor approval when officers record overtime hours and to ensure weekly that officers have updated the DAR, but they do not check or approve the officer's data entries. The OPP noted that it recently expanded the use of civilian staff to enter data for officers into the RMS and this should result in improved data entry because the civilian staff is directly supervised.</p> <p>Renegotiation of the collective agreement in 2017 was unsuccessful and ownership of course evaluations remain the property of the individual faculty member.</p>
3.12: University Undergraduate Teaching Quality	Brock University	<p><b>Recommendation 1—Action 1</b> To help ensure that administrators and students have sufficient information to make informed decisions, and that all faculty members receive the necessary feedback to maintain or enhance teaching quality, universities should ensure that faculty, including sessional faculty, periodically receive constructive feedback on their teaching effectiveness, and encourage faculty to undertake any necessary professional development.</p>	Assessed in 2018 as Will Not Be Implemented	

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 1—Action 3</b> To help ensure that administrators and students have sufficient information to make informed decisions, and that all faculty members receive the necessary feedback to maintain or enhance teaching quality, universities should provide students with the summarized results of student course evaluations to assist them in making informed decisions on course selection.</p>	Assessed in 2018 as Will Not Be Implemented	Renegotiation of the collective agreement in 2017 was unsuccessful and ownership of course evaluations remain the property of the individual faculty member.
		<p><b>Recommendation 1—Action 4</b> To help ensure that administrators and students have sufficient information to make informed decisions, and that all faculty members receive the necessary feedback to maintain or enhance teaching quality, universities should ensure that faculty, including sessional faculty, periodically receive constructive feedback on their teaching effectiveness, and encourage faculty to undertake any necessary professional development.</p>	Assessed in 2018 as Will Not Be Implemented	Unsatisfactory teaching quality by sessional faculty can be rectified by the Department Chair meeting with the instructor to conduct an evaluation of the instructor and making suggestions to improve teaching, often resulting in the development of a plan on how the instructor can move forward in their teaching. If teaching performance is unsatisfactory, subsequent teaching contracts may not be awarded.
University of Toronto		<p><b>Recommendation 1—Action 4</b> To help ensure that administrators and students have sufficient information to make informed decisions, and that all faculty members receive the necessary feedback to maintain or enhance teaching quality, universities should ensure that faculty, including sessional faculty, periodically receive constructive feedback on their teaching effectiveness, and encourage faculty to undertake any necessary professional development.</p>	Assessed in 2017 as Will Not Be Implemented	The University indicated that it has no immediate plans to make the annual performance review mandatory for all sessional instructors.
University of Ontario Institute of Technology		<p><b>Recommendation 1—Action 3</b> To help ensure that administrators and students have sufficient information to make informed decisions, and that all faculty members receive the necessary feedback to maintain or enhance teaching quality, universities should provide students with the summarized results of student course evaluations to assist them in making informed decisions on course selection.</p>	Assessed in 2017 as Will Not Be Implemented	The University stated that it will not be posting course evaluations. The University indicated that other actions have been taken to support student decision-making in course selection including implementation of a new calendar to allow students to access course and program information from any device and to see relevant information and course information that is important to their study.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 1—Action 4</b> To help ensure that administrators and students have sufficient information to make informed decisions, and that all faculty members receive the necessary feedback to maintain or enhance teaching quality, universities should ensure that faculty, including sessional faculty, periodically receive constructive feedback on their teaching effectiveness, and encourage faculty to undertake any necessary professional development.</p>	Assessed in 2018 as Will Not Be Implemented	<p>According to UOIT, formal appraisals are not conducted on every sessional instructor. Deans use their discretion based on a number of factors, including performance on course evaluations and whether the employment contract will continue to determine if a formal performance appraisal of a sessional instructor is warranted.</p> <p>Under the current UOIT sessional faculty collective agreement, section 14.01: The Dean may conduct a performance assessment in the first term a Sessional Lecturer teaches in a Faculty and on a periodic basis after that in consultation with the Sessional Lecturer.</p>
<b>2013</b>				
3.03: Healthy Schools Strategy	Hamilton-Wentworth District School Board	<p><b>Recommendation 1—Action 2</b> To help ensure that offering healthier food choices in schools contributes to improved student eating behaviours and their goals of improving student health and academic achievement, the Ministry of Education (Ministry) and school boards should capture additional data on the benefits of and challenges to implementing the School Food and Beverage Policy in order to assess the policy's impact and identify areas on which to focus future efforts.</p> <p><b>Recommendation 3—Action 1</b> To help encourage healthier eating and increased physical activity among students the Ministry of Education (Ministry) and school boards should further explore opportunities to improve communication with parents and assess the effectiveness of such efforts.</p>	Assessed in 2018 as Will Not Be Implemented	<p>According to the Board, this is not an area that the Board focuses on. The Board implements the Food and Beverage Policy as directed and trains school leaders to do so. Their mandate is not to assess the policy's impact and measure its effectiveness. The Board stated that it believes that the actions required in the recommendation are not the Board's role.</p> <p>The Board stated that it will not assess the effectiveness of its communication efforts with parents.</p> <p>According to the Board, it cannot monitor nutritional choices or physical activity in students' homes and it does not believe it would be appropriate to do so. Parents and families make nutritional choices and encourage physical activity based on their status, culture and values. In addition, the Board does not monitor what students bring to school for lunches or snacks as it believes that this is a breach of privacy and family decision-making.</p>
	Trillium Lakelands District School Board	<p><b>Recommendation 3—Action 1</b> To help encourage healthier eating and increased physical activity among students the Ministry of Education (Ministry) and school boards should further explore opportunities to improve communication with parents and assess the effectiveness of such efforts.</p>	Assessed in 2018 as Will Not Be Implemented	<p>The Board stated that it does not believe that surveying parents would provide valid or useful information. It stated that it would continue to explore opportunities to improve communication with parents including multiple feedback options through social media platforms as well as school and board websites.</p>

Section	Organization	Recommendations	Status	Rationale
3.06: Private Schools	Ministry of Education	<p><b>Recommendation 1—Action 3</b> To help ensure that private school students receive satisfactory instruction in a safe and healthy environment and to ensure compliance with ministry policy and legislation, the Ministry of Education (Ministry) should revalidate private schools annually or on a cyclical basis to ensure that information provided is correct and to revoke the authority to operate for those schools that do not meet the definition of and general requirements of a private school.</p>	Assessed in 2015 as Will Not Be Implemented	The Ministry stated that it is not considering implementing our recommendation to revalidate all private schools, as their focus is on inspections of credit-granting private schools. For private elementary and non-credit-granting secondary schools, the Ministry will continue to rely on the self-reporting by these schools.
		<p><b>Recommendation 1—Action 4</b> To help ensure that private school students receive satisfactory instruction in a safe and healthy environment and to ensure compliance with ministry policy and legislation, the Ministry of Education (Ministry) should provide education officers with access to the Ontario School Information System to, for example, reconcile and validate enrolment.</p>	Assessed in 2015 as Will Not Be Implemented for non-credit-granting schools	The Ministry indicated it has no plan to reconcile and validate information submitted by non-credit-granting schools because its focus is on ensuring credit-granting schools are meeting Ministry requirements.
		<p><b>Recommendation 1—Action 5</b> To help ensure that private school students receive satisfactory instruction in a safe and healthy environment and to ensure compliance with ministry policy and legislation, the Ministry of Education (Ministry) should identify all private school locations and verify that all locations comply with ministry policy and legislation.</p>	Assessed in 2015 as Will Not Be Implemented for non-credit-granting schools	The Ministry continues to allow the 93 additional locations identified by non-credit-granting schools to operate under the Notice of Intention to Operate a Private School for their main sites. The Ministry has no plan to validate or inspect any of these additional locations.
		<p><b>Recommendation 4—Action 3</b> To help ensure that sufficient information is submitted to enable effective oversight of the private school sector and compliance with legislation and related policies, the Ministry of Education (Ministry) should analyze data received to highlight potential concerns and to determine if private school students are progressing appropriately.</p>	Assessed in 2015 as Will Not Be Implemented for non-credit-granting schools	For non-credit-granting schools, the Ministry does not analyze this data to highlight potential concerns at these schools, as it continues to focus only on credit-granting schools.
		<p><b>Recommendation 5—Action 1</b> To help ensure that Ontario secondary school diplomas and Ontario scholar certificates are issued only when they are earned and that adequate controls are in place over their distribution, the Ministry of Education (Ministry) should reconcile the number of diplomas and certificates requested to the number of graduating students reported at each private school, and investigate any unreasonable discrepancies.</p>	Assessed in 2015 as Will Not Be Implemented for Ontario scholar certificates	Some private schools requested scholar certificates equal to the number of diplomas, suggesting that all of their graduates would achieve an 80% average. The Ministry planned to continue issuing certificates equal to the total number of diplomas issued, and inspectors would verify whether these certificates were awarded to students who have obtained at least an 80% average.

Section	Organization	Recommendations	Status	Rationale
3.08: Rehabilitation Services and Hospitals	Providence Healthcare	<p><b>Recommendation 7—Action 1</b> To help ensure that private school students receive satisfactory instruction and are provided with the opportunity to realize their potential and develop into highly skilled, knowledgeable citizens, the Ministry of Education (Ministry) should consider options to increase private school participation in standardized testing.</p> <p><b>Recommendation 7—Action 2</b> To help ensure that private school students receive satisfactory instruction and are provided with the opportunity to realize their potential and develop into highly skilled, knowledgeable citizens, the Ministry of Education (Ministry) should analyze test results for private school students and follow-up on any outcomes that suggest these students are not receiving a quality education.</p>	<p>Assessed in 2015 as Will Not Be Implemented</p> <p>Assessed in 2015 as Will Not Be Implemented for Grade 3, 6 and 9 EQAO assessment results</p>	<p>Currently, the Ministry is not considering options to increase private school participation in future standardized testing since changes to legislative authority would be needed to require private schools to participate.</p> <p>The Ministry will not be analyzing Grade 3, 6 and 9 EQAO assessments, as not all private schools participate in these tests and no inspections are undertaken for the private elementary and non-credit-granting secondary schools.</p>
		<p><b>Recommendation 2—Action 5</b> To better ensure that inpatient rehabilitation meets patients' needs as efficiently and equitably as possible, hospitals should track and monitor information on the time it takes to fill a bed after a patient is discharged.</p> <p><b>Recommendation 3—Action 2</b> To better ensure that patients have timely access to required outpatient services, hospitals should assess the need for, and the costs and benefits of, providing evening and weekend services.</p>	<p>Assessed in 2015 as Will Not Be Implemented</p> <p>Assessed in 2018 as Will Not Be Implemented</p>	<p>The hospital indicated that its turnaround time is less than two hours due to advance planning of admissions and discharges taking place on the same day. Therefore, it was not necessary to track the time it takes to fill a bed after a patient is discharged.</p> <p>The hospital stated that at this time it will not be doing an assessment to determine the needs for, and the costs and benefits of, providing evening and weekend services because it currently has capacity.</p>
		<p><b>Recommendation 2—Action 5</b> To better ensure that inpatient rehabilitation meets patients' needs as efficiently and equitably as possible, hospitals should track and monitor information on the time it takes to fill a bed after a patient is discharged.</p> <p><b>Recommendation 3—Action 2</b> To better ensure that patients have timely access to required outpatient services, hospitals should assess the need for, and the costs and benefits of, providing evening and weekend services.</p>	<p>Assessed in 2015 as Will Not Be Implemented</p> <p>Assessed in 2017 as Will Not Be Implemented</p>	<p>The hospital indicated that because it plans in advance when patients are admitted and discharged, its turnaround time is less than a day. Therefore, it said it would not be implementing this recommendation.</p> <p>According to the hospital, there is inadequate funding to support evening and weekend hours. Therefore, this recommendation will not be implemented.</p>
	The Ottawa Hospital			

Section	Organization	Recommendations	Status	Rationale
	Hamilton Health Sciences	<b>Recommendation 3—Action 2</b> To better ensure that patients have timely access to required outpatient services, hospitals should assess the need for, and the costs and benefits of, providing evening and weekend services.	Assessed in 2018 as Will Not Be Implemented	The hospital stated that its current Regional Rehabilitation Program Leadership is committed to improving wait times and access to Specialized Outpatient Rehabilitation Services through Quality Improvement initiatives that fit within existing resources. If its quality improvement efforts do not result in improvements, Regional Rehabilitation Program Leadership may consider developing a business case to request additional resources to support the initiatives.  While the hospital is implementing initiatives to improve wait times and access, we still believe the hospital should also assess the need for, and the costs and benefits of, providing evening and weekend services.
3.09: Service Ontario	Ministry of Government and Consumer Services	<b>Recommendation 1—Action 2</b> To help further reduce service delivery costs, ServiceOntario should examine possible changes it could make, including to its pricing strategy, to promote greater use of online transactions.  <b>Recommendation 4—Action 1</b> To improve service and security surrounding the issuing and management of licences, certificates, registrations, and permits that it administers, ServiceOntario should ensure that it completes enough guarantor audits for birth certificate applications.	Assessed in 2015 as Will Not Be Implemented  Assessed in 2015 as Will Not Be Implemented	ServiceOntario informed us that a differential fee structure will not be explored because changes to prices for services require a Minister's order and Treasury Board approval. ServiceOntario also indicated that it has made such requests in the past, though not recently, and they were not approved.  In 2014, ServiceOntario completed an analysis of the effectiveness of guarantor audits for birth certificate applications and determined that the random audit of guarantors did not add value to the existing application screening process for verifying the eligibility of applicants. ServiceOntario indicated that the existing guarantor audit process is only used to verify the credentials of the guarantor, not to verify that the applicant is entitled to a birth certificate or that the information provided about the applicant is correct. The audit process was therefore eliminated in August 2014.
		<b>Recommendation 6—Action 2</b> ServiceOntario should also periodically test its copy of the land registry program software.	Assessed in 2015 as Will Not Be Implemented	ServiceOntario has decided not to periodically independently test the source code because the cost is too high. Instead, it will rely on annual audits by an external auditor to continue to validate that Teranet's operating controls over electronic land registration services are effective.
3.10: Violence Against Women	Ministry of Children, Community and Social Services	<b>Recommendation 2—Action 1</b> To help ensure that the services provided by transfer payment agencies to abused women and their children are of an acceptable and reasonably consistent quality standard, the Ministry of Community and Social Services should establish acceptable quality standards for shelter services, particularly with regard to minimum staffing levels.	Assessed in 2017 as Will Not Be Implemented	The Ministry stated that it will not implement minimum staffing levels. The Ministry noted that, at the day-to-day operational level, agencies are in the best position to determine staffing configurations and levels that are cost-effective and meet or exceed expectations in delivering services to women in need. Each shelter develops its own operational procedures for appropriate staffing levels according to its specific resources, needs of residents and staff, programs delivered, and priorities, and is required to report staffing and salary costs.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 5—Action 1</b> To better ensure that the service needs of abused women and their children are met, the Ministry of Community and Social Services should require agencies to maintain wait-list information for their services.</p>	Assessed in 2017 as Will Not Be Implemented	The Ministry consulted with the Violence Against Women (VAW) Stakeholder Advisory Group on the feasibility of collecting additional information on wait lists for all VAW agencies and programs, as well as any methodologies they may already use to collect this information. The VAW Stakeholder Advisory Group emphasized that there are many challenges to maintain wait lists and that VAW agencies need the flexibility to determine how best to meet the needs of their clients given the resources available to them. Wait lists may also not be relevant to all types of VAW services. As a result of these consultations, the Ministry does not have plans to collect wait-list data in addition to the information already being collected in the Transfer Payment Budget Package and the VAW Client Satisfaction survey.
<b>2014</b>				
3.01: Adult Community Corrections and Ontario Parole Board	Ontario Parole Board	<p><b>Recommendation 9—Action 2</b> In order to help more inmates reintegrate into society while protecting public safety and reducing incarceration costs and overcrowding in correctional facilities, the Ontario Parole Board should work collaboratively with the Ministry of Community Safety and Correctional Services to track and assess the delays in completing the parole and temporary absence program applications and the reasons for the high denial rates for parole, using this information to streamline the processes and improve the quality of applications from inmates.</p>	Assessed in 2018 as Will Not Be Implemented	The portion of the recommendation that is the responsibility of the Ontario Parole Board is “to track and assess the reasons for the high denial rates for parole, and to use this information to streamline the processes and improve the quality of applications from inmates.” According to the Ontario Parole Board, it reviews each application for parole and temporary absence on its own merits and a decision is rendered in accordance with the legislation. It stated that it would be inappropriate for the tribunal to formally review or comment on systemic patterns in hearing outcomes; or to provide commentary or analysis about any systemic delays in the parole system or denial rates, as this falls outside of the scope of the mandate of the tribunal.
3.02: Child Care Program (Licensed Daycare)	Ministry of Education	<p><b>Recommendation 3—Action 2</b> To ensure that child care operators are inspected in a timely manner to verify that they maintain compliance with legislative requirements and deliver services to children in a healthy, safe environment, the Ministry of Education should identify high-risk operators and develop a risk-based approach for determining how often these and other child care operators should be inspected.</p>	Assessed in 2016 as Will Not Be Implemented for home child care agencies	The Ministry is not implementing the tiered system for licensed home child care agencies. It inspects these agencies annually and relies on the agencies to inspect the home child care premises they oversee at least once every quarter, as required by legislation.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 3—Action 4</b> To ensure that child care operators are inspected in a timely manner to verify that they maintain compliance with legislative requirements and deliver services to children in a healthy, safe environment, the Ministry of Education should schedule visits in a way that minimizes timing predictability.</p>	Assessed in 2016 as Will Not Be Implemented for home child care agencies	<p>Licence renewal inspections for existing operators continue to be performed only after the operator has submitted a licence renewal form because, the Ministry said, it prefers to conduct inspections only if it knows the operator will continue to deliver the service.</p> <p>Tiered licensing will not be implemented for child care centres that have been operating for less than three years and for licensed home child care agencies.</p>
		<p><b>Recommendation 7—Action 1</b> To help ensure the delivery of a high-quality, accessible and co-ordinated child care system in Ontario that encourages child cognitive, language and social development, the Ministry of Education should re-evaluate the education requirement for program advisors on a go-forward basis to consider their education level and experience with child care operations.</p>	Assessed in 2017 as Will Not Be Implemented	<p>The Ministry indicated that the education requirement for Program Advisors was re-evaluated in 2016; however, the Ministry did not provide a copy of the re-evaluation analysis and final Ministry recommendations.</p> <p>The Ministry noted that there is ongoing training and operational support for licensing staff, and performance assessments to ensure that program advisors effectively perform their job responsibilities.</p> <p>In addition, the Ministry noted that ECE designated Senior Program Advisors provide oversight and training of Program Advisors.</p> <p>There are no plans to conduct a further evaluation.</p>
		<p><b>Recommendation 9—Action 6</b> To help reduce the risk to the health and safety of children at child care facilities and to appropriately address, report and analyze serious incidents, the Ministry of Education should consider posting serious occurrences online where parents can readily access them.</p>	Assessed in 2016 as Will Not Be Implemented	<p>The Ministry decided it would not implement this recommendation. It told us that the posting of serious occurrences online would require in-depth consultations with its stakeholders and legal counsel, and may not provide good information to parents because it does not include follow-up information. It also told us that it may create a disincentive for operators to report serious occurrences.</p>
3.03: Pension Plan and Financial Service Regulatory Oversight	The Financial Services Commission of Ontario	<p><b>Recommendation 5—Action 4</b> To ensure that pension plan members get more detailed disclosures about their pensions, and about the regulatory oversight performance of the Financial Services Commission of Ontario (FSCO), the FSCO should assess how well their plan performed and was administered in comparison to other plans.</p>	Assessed in 2016 as Will Not Be Implemented	<p>In our 2014 audit, we found that although the FSCO published annual data about the size and number of pension plans in Ontario, as well as the overall solvency position of defined-benefit plans, it did not publish detailed information on individual plans.</p> <p>The FSCO said it did not intend to publish information about individual pension plans to preserve confidentiality. Plan members can compare their plan's performance against others in Ontario as a whole using information that is already public.</p>

Section	Organization	Recommendations	Status	Rationale
3.04: Immunization	Ministry of Health and Long-Term Care	<p><b>Recommendation 4—Action 1</b> To help prevent outbreaks by ensuring that a sufficient percentage of Ontario's population, including children, is vaccinated, the Ministry of Health and Long-Term Care should—together with improving the completeness and accuracy of the data tracked by Panorama's immunization registry—do the following: harmonize the immunization requirements, including the vaccination, exemption and suspension processes, between schools and daycare centres by exploring the possibility of developing one overall piece of legislation to address disease prevention and infection control in daycares and schools, as recommended in the 2014 Immunization System Review.</p> <p><b>Recommendation 6—Action 2</b> To ensure that Ontarians can easily access information on the risks and benefits of immunizations, the Ministry of Health and Long-Term Care should determine whether the bonus payments currently made to certain physicians are resulting in improved immunization rates in a cost-effective manner.</p> <p><b>Recommendation 8—Action 1</b> If there is support for the efficacy of the influenza vaccine to reduce the transmission of influenza, to help reduce the risk of hospitalized patients contracting influenza, the Ministry of Health and Long-Term Care (Ministry) should consider requiring hospital staff to either be immunized or wear a mask, similar to the practice in British Columbia, and monitor compliance. This could possibly be established in agreements between the Ministry and Local Health Integration Networks (LHINs), and LHINs and hospitals.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p> <p>Assessed in 2018 as Will Not Be Implemented</p> <p>Assessed in 2018 as Will Not Be Implemented</p>	<p>According to the Ministry, it did not consider an overall piece of legislation. The Ministry has taken an alternative approach, which is to ensure there is alignment between the <i>Immunization of School Pupils Act (ISPA)</i> and <i>Child Care and Early Years Act (CCEYA)</i>. There were areas where harmonization was not appropriate, such as the required vaccines and the specific schedule of immunizations varying by age between infants in child care and those attending school. The Ministry has made efforts to align terminology as appropriate and clarify the role of medical officers of health. The Ministry will continue to review and harmonize, where appropriate, across the ISPA and CCEYA with the Ministry of Education.</p> <p>In our <i>2016 Annual Report</i>, it was noted that any future change to the immunization bonus program would be subject to the Ministry's negotiations with the Ontario Medical Association. During the 2018 follow-up, according to the Ministry, there were no changes to the bonus structure. The Ministry continues to pay family physicians up to \$2,200 for immunizing 95% of the children in their practice.</p> <p>At this time, the Ministry will not be developing legislation or other requirements to require a "vaccinate or mask" policy in Ontario hospitals. According to the Ministry, the Health Care Workers Influenza Immunization Executive Steering Committee reported that "at this time, insufficient evidence, lack of agreement on the significance of the existing evidence limited the panel's ability to formulate a consensus view on establishing a mandatory policy in Ontario." The Ministry will continue to monitor the evidence related to vaccinate or mask policies to inform any future changes to the Ministry's position, including the results of the Toronto Academic Health Science Network hospital study.</p>

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 9—Action 2</b> To help prevent health-care providers from administering a duplicate influenza vaccine to people who have already been vaccinated and to identify erroneous duplicate billings, the Ministry should review and revise its claims payment systems to reject billings from health-care providers for patients who have already received their influenza vaccine.</p>	Assessed in 2016 as Will Not Be Implemented	In May 2015, the Ministry implemented changes to its billing system, which now disallows payments for flu vaccinations outside of the flu season (September to May), and payments for a third immunization for the same person within a flu season. The Ministry indicated that payments for duplicate immunizations continue to be allowed since some patients, such as those with a compromised immune system, may require two doses within one season. We noted in our 2014 audit that only a minority of patients legitimately require two vaccine shots to create immunity against the flu. However, the Ministry does not intend to revise its claim system to reject duplicate payments because the Ministry has concluded that duplicate physician billings for the flu vaccine occur too infrequently to warrant such measures.
		<p><b>Recommendation 9—Action 3</b> To help prevent health-care providers from administering a duplicate influenza vaccine to people who have already been vaccinated and to identify erroneous duplicate billings, the Ministry should periodically compare payments made to physicians for administering the influenza vaccine to those made to pharmacists, and follow up on duplicate payments made for the same patient.</p>	Assessed in 2017 as Will Not Be Implemented	It is the Ministry's position that the incidence of duplicate billing is very low, and the financial impact is minimal. The Ministry will compare the data for future influenza seasons to detect any duplicate billings.  The Ministry will not implement the recommendation as worded.
		<p><b>Recommendation 10—Action 2</b> To enable meaningful analysis of adverse events following immunization and to help prevent future adverse events, the Ministry of Health and Long-Term Care, in conjunction with Public Health Ontario, should collect information on health-care providers who have administered vaccines associated with adverse events.</p>	Assessed in 2018 as Will Not Be Implemented	Changes were made to the Health Protection and Promotion Act (HPPA) to strengthen vaccine safety monitoring in Ontario, by expanding the list of health care providers who are required to report adverse events following immunization (AEFI) and by requiring adverse events to be reported for all vaccines authorized for use in Canada.  According to the Ministry, the name of the health care provider who administered the vaccine potentially associated with an AEFI was not included in the HPPA. This element was not included due to the potential for it to deter health care providers from reporting AEFI and providing vaccines, which could negatively impact access to vaccination and coverage rates.
3.05: Alternative Financing and Procurement	Infrastructure Ontario	<p><b>Recommendation 3—Action 1</b> Infrastructure Ontario should ensure that all proposed changes to its VFM assessment methodology, including its plan to increase the base cost on the public-sector comparator side by up to 13.3% to reflect value-added innovations that the private sector may be bringing to projects, can be and are fully supported and can sustain scrutiny.</p>	Assessed in 2017 as Will Not Be Implemented	According to Infrastructure Ontario, it continues to incorporate the innovation adjustment in all projects and believes that changes made within its value-for-money methodology are supported. In our 2016 <i>Annual Report</i> , our Office questioned the assumptions made to arrive at the innovation adjustment.  Infrastructure Ontario stated that it will not be undertaking any future work with regard to this recommendation.

Section	Organization	Recommendations	Status	Rationale
3.09: Provincial Nominee Program	Ministry of Economic Development, Job Creation and Trade	<p><b>Recommendation 1—Action 4</b> To ensure that the Provincial Nominee Program is achieving its expected outcome of nominating candidates who will be of benefit to the economic development of Ontario and have a strong likelihood of becoming economically established in Ontario, the Ministry of Citizenship, Immigration and International Trade should define acceptable forms of local recruitment effort, and require employers hiring international students to prove attempts to recruit Canadian citizens or permanent residents located in Ontario.</p> <p><b>Recommendation 3—Action 5</b> To ensure that only qualified individuals are nominated and to detect misrepresentation, the Ministry of Citizenship, Immigration and International Trade should assign nominee applications from the same employer to the same processing staff.</p> <p><b>Recommendation 7—Action 4</b> To ensure that all investment component applications are consistently assessed on how well they achieve program objectives, the Ministry of Citizenship, Immigration and International Trade should explore advertising Program criteria in media that reach ethnic groups that commonly use the Program, and monitor such media for questionable advertisements relating to the Program.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p> <p>Assessed in 2016 as Will Not Be Implemented</p> <p>Assessed in 2016 as Will Not Be Implemented</p> <p>Assessed in 2018 as Will Not Be Implemented</p>	<p>According to the Ministry, the objective of the international student with job offer stream is to retain highly sought after international students with degrees, diplomas and certificates from a Canadian post-secondary institution, and who have the Canadian education and skills to match individual employer needs and respond to labour market demand.</p> <p>Therefore, changes to the Employer Job Offer – International Students stream are not contemplated at this time.</p> <p>The Ministry informed us that it cannot always assign nominee applications from the same employer to the same processing staff because of staff turnover and workload management.</p> <p>The Ministry had not explored advertising Program criteria in media that reach ethnic groups. Instead, the Ministry contracts a media monitoring firm to provide summaries of news stories in Ontario that are related to the Program, including those targeting ethnic groups and in languages other than English and French.</p> <p>The Ministry indicated that it ensures that its website contains current Program information, but that it would be challenging to monitor advertisements in local ethnic media to ensure that Program information is accurately advertised to potential applicants.</p> <p>According to the Ministry, making wait times public would not increase transparency or accountability due to complexities in placement. Placement is based on the Prioritization Tool (and primarily on the risk of homelessness) instead of wait times.</p>
3.10: Residential Services for People with Developmental Disabilities	Ministry of Children, Community and Social Services	<p><b>Recommendation 5—Action 3</b> To improve the management of wait times for residential services for people with developmental disabilities, the Ministry of Community and Social Services should consider making wait times public to increase transparency and accountability.</p>	Assessed in 2018 as Will Not Be Implemented	According to the Ministry, making wait times public would not increase transparency or accountability due to complexities in placement. Placement is based on the Prioritization Tool (and primarily on the risk of homelessness) instead of wait times.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 7—Action 1</b></p> <p>To help ensure the well-being of people with developmental disabilities living in Ministry-funded residences, the Ministry of Community and Social Services should establish further standard-of-care benchmarks, such as staff-to-resident ratios and the minimum number of times a year that each resident should be seen by health professionals such as physicians and dentists.</p>	Assessed in 2016 as Will Not Be Implemented	<p>The Ministry stated that people with developmental disabilities have a wide range of needs—some need minimal support (e.g., for learning how to take public transportation independently or addressing personal issues as they arise) and others need intensive support (e.g., 24/7 support with all aspects of daily living, and to manage challenging behaviours, such as self-harm). Therefore, it is difficult for the Ministry to accurately set a standard for staff-to-client ratios that is meaningful and appropriate for people who live in developmental services settings or participate in other Ministry-funded programs.</p> <p>The Ministry feels minimum standards are not needed because it already requires that funded service agencies develop an individual support plan for every person receiving services, and that these plans identify the community resources that may be required or accessed by the individual, including medical resources.</p>
3.11: Smart Metering Initiative	Ministry of Energy, Northern Development and Mines	<p><b>Recommendation 1—Action 2</b></p> <p>To ensure that any future major initiative in the electricity sector is implemented cost-effectively and achieves its intended purposes, the Ministry of Energy should review the role of the Ontario Energy Board as an independent regulator when ministerial directives that impact electricity rates are issued.</p>	Assessed in 2016 as Will Not Be Implemented	<p>The <i>Energy Statute Law Amendment Act, 2016</i>, proclaimed into force on July 1, 2016, changed the electricity planning process in Ontario. Under the new legislation, the Ministry is responsible for developing and updating Long-Term Energy Plans for Ontario while the Ontario Energy Board (OEB) is responsible for preparing an implementation plan when the Ministry requests it. The Ministry will not implement this recommendation because the new long-term energy planning process does not enable the OEB to review and approve the Ministry's plans as an independent regulator.</p>

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 2—Action 3</b></p> <p>To ensure that the combination of smart meters and time-of-use (TOU) pricing is effective in changing ratepayer electricity-usage patterns to reduce peak electricity demand and related infrastructure costs, and that ratepayers understand the impacts of TOU pricing on their electricity bills, the Ministry of Energy should work with the Ontario Energy Board and/or the distribution companies to disclose the components of the TOU rates (electricity market price and Global Adjustment) separately on electricity bills so that the impact of the Global Adjustment is transparent to ratepayers.</p>	Assessed in 2016 as Will Not Be Implemented	<p>The OEB has considered our recommendation, but decided not to implement it. The Global Adjustment is a component of the cost of electricity and is incorporated into the setting of TOU prices. The OEB does not believe a breakdown of TOU prices would clarify pricing for consumers but likely to create more confusion. It does not think that showing the Global Adjustment as a separate line item will help consumers make decisions about electricity consumption and how to manage their electricity costs. Instead, it believes consumers are focused on their TOU usage when making decisions about how to reduce their electricity costs. Instead of showing the Global Adjustment as a separate line item on the electricity bill, the Independent Electricity System Operator (IESO) publicly reports the Global Adjustment breakdown by business and consumer categories. It also indicated that it will conduct pilots to assess other changes to make the electricity bills easier to understand.</p> <p>The OEB has limited ability to mandate changes to the electricity bills of low-volume consumers because they are governed by Ontario regulations. The OEB noted that consumers have access to information regarding the cost of the Global Adjustment through the IESO's publicly available market price website. The OEB's Regulated Price Plan Reports also provide details on estimates of the Global Adjustment costs and how those costs are allocated to the three TOU periods.</p>
		<p><b>Recommendation 5—Action 1</b></p> <p>To improve cost-efficiency of the distribution companies and reduce variations in distribution companies' costs, the Ministry of Energy, in conjunction with the Ontario Energy Board, should formally conduct a cost-benefit analysis into consolidating distribution companies as recommended by the Ontario Distribution Sector Review Panel.</p>	Assessed in 2016 as Will Not Be Implemented	<p>The Ministry advised us that although the government will not legislate or force consolidation within the distribution sector, it has created incentives for voluntary consolidation. In June 2015, the Ontario Government announced a time-limited relief on taxes pertaining to transfers of electricity assets, such as transactions involving the merger or acquisition of distribution companies. Between January 1, 2016, and December 31, 2018, the provincial transfer tax rate of local distribution companies will be reduced from 33% to 22%, and distribution companies with fewer than 30,000 customers will be completely exempt from paying transfer taxes.</p>

Section	Organization	Recommendations	Status	Rationale
2015				
3.01: Home Care Program	Ministry of Health and Long-Term Care	<b>Recommendation 7—Action 3</b> To ensure Ontarians receive equitable and appropriate levels of home-care services, the Ministry of Health and Long-Term Care, in conjunction with the Local Health Integration Networks and the Community Care Access Centres (CCACs), should consider establishing a minimum level of services that clients can expect to receive from CCACs.	Assessed in 2018 as Will Not Be Implemented	The Ministry stated that Ontario has considered establishing minimum levels of services and it provided us with the Levels of Care Expert Panel report. This report recommended maximum hours, but did not have an analysis or discussion of establishing minimum hours. The Ministry stated that as per the Expert Panel, publicly funded home and community care services are meant to complement the support provided by caregivers.
3.02: Child Protection Services	Ministry of Children, Community and Social Services	<b>Recommendation 4—Action 2</b> To ensure the effective and efficient delivery of child protection services in accordance with legislative, regulatory, and policy and program requirements, the Ontario Association of Children's Aid Societies should work with the Ministry of Children and Youth Services to determine what impact the differences in supports provided by Societies have on the quality of child protection services across the province, and develop a plan to ensure that children and families have equitable access across Ontario to the supports they need.	Assessed in 2017 as Will Not Be Implemented	Since our 2015 audit, the Association has facilitated sessions between Societies to determine the reasons for differences in service. However, the Association has not received the Ministry's support to conduct a comprehensive analysis of the impact of these differences. The Ministry stated that it is up to the Association and the Societies to act on this recommendation, as the Ministry believes each Society should develop staffing models that address its unique needs. The Ministry has committed to reviewing the funding model in 2017/18, including the allocation of funding according to each Society's needs.
3.04: Economic Development and Employment Programs	Ministry of Economic Development, Job Creation and Trade	<b>Recommendation 1—Action 1</b> To foster the best use of government funding to help businesses succeed within a prosperous Ontario economy, the Ministry of Economic Development and Growth should develop a comprehensive strategy for economic development and employment programs that establishes and publicly communicates targets by sector and geographic region to enable an evaluation of the effectiveness of the funding it provides.	Assessed in 2018 as Will Not Be Implemented	The Ministry has developed the Business Growth Initiative, which is a high-level and overarching strategy. The Ministry indicated that this strategy does not lend itself to the establishment of targets by sector and geographic regions.  According to the Ministry, it does not intend to establish targets by sector and geographic region for individual key performance indicators (KPIs). The Ministry has worked with various regional stakeholders to develop strategies for regions in the province. These will include priorities and action plans, along with metrics to evaluate outcomes and progress, specific to each region.
		<b>Recommendation 1—Action 4</b> To foster the best use of government funding to help businesses succeed within a prosperous Ontario economy, the Ministry of Economic Development and Growth should develop a comprehensive strategy for economic development and employment programs that integrates the activities of other key ministries responsible for areas that impact on the economy, such as corporate income tax, immigration and electricity rates.	Assessed in 2017 as Will Not Be Implemented	The Ministry has informed us that it does not have the authority to integrate corporate income tax, immigration and electricity rates because these activities are under the mandate of other ministries. The Ministry informed us that it collaborates with these other ministries through working groups and committees.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 2—Action 1</b> To ensure appropriate oversight and co-ordination of economic development and employment funding, the Ministry of Economic Development and Growth should seek to become the lead ministry responsible for overseeing and achieving a comprehensive provincial strategy for corporate income tax incentives for businesses.</p> <p><b>Recommendation 5—Action 1</b> The Ministry of Economic Development and Growth should consider adding greater transparency in accepting applications from all qualifying businesses. Such an approach could entail publicly communicating information on Funds to the general public, associations, and targeted industries to ensure that all qualifying businesses are aware of the programs.</p>	<p>Assessed in 2017 as Will Not Be Implemented</p> <p>Assessed in 2017 as Will Not Be Implemented</p>	<p>As noted in the above <b>Recommendation 1</b>, the Ministry has indicated that it does not have the authority to integrate corporate income tax into its oversight of economic development and economic programs in the province.</p> <p>The Ministry has indicated that the Jobs and Prosperity Fund will remain an invitation-based process because the Ministry intends to target organizations that it believes are good candidates for funding, and that meet the program eligibility criteria. The Ministry contact information, consisting of its telephone number and email address, is still publicly available, and the Ministry indicated that interested applicants can make inquiries to the Ministry about the Fund. The Ministry has also added a “request a conversation” button on its website.</p>
		<p><b>Recommendation 9—Action 2</b> To ensure that communications of project results to the public are accurate and complete, the Ministry of Economic Development and Growth should publicly report on its website accurate actual results for each project compared to commitments and targets previously announced.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p>	<p>In the 2017 follow-up audit, the Ministry stated that it does not make public the actual results of funded projects, such as the actual number of jobs created and retained compared to the contract commitment due to concerns regarding commercial sensitivity. The Ministry also stated that it does not intend to release individual project results. However, the Ministry informed us that it will make public the overall actual results by Fund and by industry by March 31, 2018.</p>
3.05: Electricity Power System Planning	Ministry of Energy, Northern Development and Mines	<p><b>Recommendation 1—Action 2</b> To ensure that electricity power system planning better protects the interests of electricity consumers, the Ministry of Energy should comply with provincial legislation and require full technical plans to be prepared on time and ensure that they are submitted to the Ontario Energy Board for review and approval.</p>	<p>Assessed in 2017 as Will Not Be Implemented</p>	<p>The <i>Energy Statute Law Amendment Act, 2016</i>, which passed subsequent to our 2015 audit, has changed the electricity planning process in Ontario. The IESO, as required, submitted the Ontario Planning Outlook technical report to the Ministry on September 1, 2016. Under the new legislation, the Ministry is responsible for developing the Long Term Energy Plan (LTEP) after thorough consideration of the technical report and feedback obtained through public consultation.</p> <p>While a public consultation process has been put in place as part of the development of the LTEP, the IESO’s technical report and the LTEP are not required to be submitted to the OEB for review and approval. The OEB is only responsible for preparing an implementation plan when the Ministry requests it to ensure that the government’s goals and expectations outlined in the LTEP are implemented. In other words, the new long-term energy planning process does not enable the OEB to review and approve the plans as an independent regulator.</p>

Section	Organization	Recommendations	Status	Rationale
3.08: LHINs—Local Health Integration Networks	Ministry of Health and Long-Term Care	<b>Recommendation 3—Action 2</b> To help ensure that patients across the province receive consistent levels of care, the Ministry of Health and Long-Term Care should develop the provincial plan on health-care needs in rural and northern communities according to its commitment in 2007.	Assessed in 2018 as Will Not Be Implemented	The Ministry stated that a provincial plan will not be implemented. It has implemented initiatives to address the health care needs of rural and northern residents. The Ministry stated that it is committed to building an equitable health care system where Ontarians have access to services regardless of their geographic locations.
		<b>Recommendation 5—Action 1</b> To ensure that Local Health Integration Networks (LHINs) are assessed objectively and comprehensively on their operational effectiveness and for all health sectors that they manage, the Ministry of Health and Long-Term Care should develop LHIN-specific performance targets that reflect current evidence-based benchmarks.	Assessed in 2018 as Will Not Be Implemented	Rather than LHIN-specific performance targets, the Ministry has established common or provincial targets that all LHINs are expected to demonstrate improvement toward. The revised performance measures and targets allow the Ministry to compare deficiencies in the LHINs based on a provincial benchmark. The Ministry's implementation of provincial targets results in similar performance targets for all LHINs.
		<b>Recommendation 18—Action 1</b> To ensure that the share of the Urgent Priorities Fund allocated to each Local Health Integration Network reflects current patient needs, the Ministry of Health and Long-Term Care should ensure the amount allocated to the Fund is appropriate considering overall funding increases over time.	Assessed in 2018 as Will Not Be Implemented	The Ministry stated approximately \$25 million out of the \$50 million of the Urgent Priorities Fund (UPF) is allocated as base funding by the LHINs, and the remainder is given out as one-time investments to address local health system pressures and priority investments, upon Ministry approval. The Ministry stated that it currently does not have funding to increase the UPF; and it currently is not planning any increases to the UPF. Hence, this recommendation will not be implemented.
		<b>Recommendation 18—Action 2</b> To ensure that the share of the Urgent Priorities Fund allocated to each Local Health Integration Network reflects current patient needs, the Ministry of Health and Long-Term Care should regularly revise the allocation on the basis of current population and/or other relevant information.	Assessed in 2018 as Will Not Be Implemented	As per the Ministry, the LHINs have allocated approximately \$25 million of the Urgent Priorities Fund (UPF) as base funding towards their health care service providers. The remaining amount is provided as one-time funding, which requires Ministry approval.  The Ministry noted that revising the allocation of the \$50 million UPF would result in decreased base funding for some LHINs.

Section	Organization	Recommendations	Status	Rationale
3.11: Mines and Minerals Program	Ministry of Energy, Northern Development and Mines	<p><b>Recommendation 4—Action 1</b></p> <p>To ensure continual exploration on claimed land, and proper rehabilitation of sites where exploration has taken place, the Ministry of Northern Development and Mines should disallow forfeited claims from being re-staked by the same owners until an appropriate period has passed (we made a similar recommendation in our <i>2005 Annual Report</i>).</p>	Assessed in 2018 as Will Not Be Implemented	<p>The Ministry stated that this recommendation is identified as very low risk as no exploration work has been performed on the claims, and therefore no new hazards are being created. The Ministry determines that no exploration has occurred on the claims based on the assessment reports or payments made in lieu of assessment work. If assessment work has not been completed and submitted to the Ministry, the claim can subsequently be forfeited. Since no reports have been filed with the Ministry, it is the Ministry's determination that the forfeited claim does not have new hazards. Further, the Ministry stated that it does not have the legal ability within the current legislation to disallow forfeited claims from being registered by the same owner. The proposed change to the <i>Mining Act</i>, section 72, refers to forfeiture but it does not state that the previous owner is not allowed to stake a claim again on the same property.</p>
3.13: Student Transportation	Ministry of Transportation	<p><b>Recommendation 4—Action 1</b></p> <p>To help increase the safety of school transportation, the Ministry of Transportation should consider changing the threshold that triggers a facility audit for school bus operators.</p>	Assessed in 2017 as Will Not Be Implemented	<p>During our 2017 follow-up, the Ministry informed us that it would not be implementing this recommendation because, based on a 2007 Transport Canada fact sheet, school bus travel is one of the safest methods of travel for children and youth. In addition, the Ministry stated that the new registration and licensing system lets it monitor effectively all carriers, including school bus operators, for trend and behavioural changes through its CVOR program. For example, new triggers have been added that will cause a carrier to be reviewed for significant on-road events such as vehicle impoundments and convictions.</p>
	Ministry of Education	<p><b>Recommendation 8—Action 1</b></p> <p>To improve student transportation safety, the Ministry of Education, in conjunction with school boards and transportation consortia, should develop consistent safety policies for the safe transport of students and for dealing with behavioural issues on the bus.</p>	Assessed in 2017 as Will Not Be Implemented	<p>The Ministry indicated it has no legal mandate to impose specific transportation policies on school boards, but it has taken some actions to support them in developing consistent safety policies such as seeking feedback on behavioural incidents on school buses, and convening an ad hoc transportation safety committee to discuss the safety-related recommendations made in our <i>2015 Annual Report</i>. The Ministry also contacted the bus operator associations to establish a data collection mechanism for school bus operators to report on behavioural incidents and provide an annual summary report to the Ministry, consortia and school boards, which the bus operator associations agreed to do.</p>

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 8—Action 3</b> To improve student transportation safety, the Ministry of Education, in conjunction with school boards and transportation consortia, should determine which grades should be met at the bus stop by an adult, and develop a standardized process for this across the province.</p> <p><b>Recommendation 13—Action 1</b> The Ministry of Education should set standards for the optimal utilization of school vehicles for school boards and transportation consortia, and provide guidance to them in calculating utilization rates.</p> <p><b>Recommendation 14—Action 1</b> The Ministry of Education should clarify the roles and responsibilities of school boards and consortia in setting eligibility and employing efficiency measures.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p> <p>Assessed in 2017 as Will Not Be Implemented</p> <p>Assessed in 2017 as Will Not Be Implemented</p>	<p>The Ministry believes it does not have a legal mandate to impose specific transportation policies on school boards. School boards and consortia are responsible for their own student transportation policy and operational decisions.</p> <p>The Ministry informed us that it does not plan to set standards for the optimal utilization of school vehicles for school boards. The Ministry stated that utilization rates for vehicles used for student transportation are directly related to policy and operational decisions at the consortium and school board level.</p> <p>The Ministry stated that school boards and consortia are responsible for their own student transportation policies and operational decisions, including eligibility decisions. The Ministry directed us to resources and supports it has provided over the years to school boards and consortia to encourage them to adopt efficiency measures. In our 2017 follow-up audit, we noted that these resources existed at the time of our 2015 audit, and they had not had the desired effect.</p>
		<p><b>Recommendation 15—Action 1</b> The Ministry of Education, in conjunction with the school boards and transportation consortia, should develop standard criteria for evaluating the submissions of school bus operators in procuring student transportation services. The criteria should appropriately consider the operators' ability to safely transport students.</p>	<p>Assessed in 2017 as Will Not Be Implemented</p>	<p>In November 2015, the Ministry commissioned an expert panel to identify best practices and explore options for competitively acquiring busing services other than through requests for proposals. The resulting report, entitled <i>Student Transportation Competitive Procurement Review Report</i>, was presented to the Ministry. The Ministry expressed its expectation "that school boards and consortia work together to carefully review both the expert panel's report and the Auditor General's report, and consider addressing, where appropriate, the opportunities they present." According to the Ministry, implementation decisions reside with the school boards and consortia.</p>
	Peel Consortium	<p><b>Recommendation 12—Action 2</b> In order to increase the efficiency of school transportation services and in turn decrease costs, transportation consortia should evaluate the benefits of parents of students who are eligible to use school board-provided transportation services being required to opt in or out of using transportation services.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p>	<p>The Peel consortium indicated that the requirement for parents to opt in is fraught with issues that have an impact on school year start-up and efficiency. Based on previous experiences, it says a portion of involved parents will not respond in a timely manner, or at all, with respect to opting in. When they do respond, it will require the resulting route system to be substantially reorganized and likely increased to accommodate all the eligible students who were not originally identified as having opted in.</p>

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 12—Action 7</b> In order to increase the efficiency of school transportation services and in turn decrease costs, transportation consortia should only contract for services that are required.</p>	Assessed in 2018 as Will Not Be Implemented	According to the Peel Consortium, a routing approach that prioritizes maximized use of contracted base time and mileage per vehicle, although maximizing the efficiency of each vehicle, serves to compromise the overall fleet efficiency. Maximized efficiency is achieved through transporting all eligible students using the fewest number of vehicles possible, therefore generating the lowest expenditure. The tiered routing approach used enables vehicles to perform more runs to more schools. The Peel Consortium believes that maximizing routing efficiency provides greater efficiency that does maximize individual bus run efficiency.
3.14: University Intellectual Property	Ministry of Economic Development, Job Creation and Trade	<p><b>Recommendation 3—Action 1</b> To assess progress on the province's 2008 Innovation Agenda and provide comparisons between Ontario and its peer jurisdictions, the Ministry of Research and Innovation should conduct assessments periodically against the indicators in the scorecard and report the results publicly.</p> <p><b>Recommendation 5—Action 1</b> To ensure the Ministry of Research and Innovation (Ministry) is getting value for money for its investment in research and commercialization activities, the Ministry should track what portion of research funding goes to basic vs. applied research, and develop appropriate indicators for each type of research.</p> <p><b>Recommendation 6—Action 1</b> The province should re-visit and assess the pros and cons of including provisions in selective research funding agreements that would allow it to share in future income from the sale or licence of resulting intellectual property, and/or to have the non-exclusive right to use the intellectual property royalty-free for non-commercial internal purposes, where there may be value to do so.</p>	Assessed in 2018 as Will Not Be Implemented	<p>The Ministry informed us that it does not intend to publicly report the results of its key performance indicators because the indicators are macro-level and the data is from publicly available sources, such as the Conference Board of Canada. We believe the Ministry should publicly report the results of its key performance indicators.</p> <p>According to the Ministry, it funds research across the spectrum of basic to applied research. Two pilot studies validated this as the results indicated an almost even split between the two types of research. Therefore, the Ministry believes that further analysis is not required.</p> <p>The Ministry informed us that it will not be implementing this recommendation. It stated that Ontario's approach to intellectual property ownership was consistent with best jurisdictional practices, federal policy and academic/industry preference, and was based on the assertion that government ownership of intellectual property is costly and may be an impediment to commercialization and innovation.</p> <p>These same points were made during the time of our audit in 2015, at which time we reported that intellectual property rights should not be viewed as an impediment to commercialization without further detailed analysis of the impact and potential value to Ontario. At the time of this follow-up, the Ministry had not done such an analysis.</p>

Section	Organization	Recommendations	Status	Rationale
University of Toronto		<b>Recommendation 9—Action 3</b> To ensure that all intellectual property created with university resources is disclosed, universities should require all faculties to use only disclosures made directly to the technology transfer office for performance review purposes.	Assessed in 2017 as Will Not Be Implemented	The University of Toronto told us that it does not believe that a significant amount of intellectual property is not being disclosed to its technology transfer office.
		<b>Recommendation 9—Action 4</b> To ensure that all intellectual property created with university resources is disclosed, universities should use research grant status reports sent to research funders to anticipate and track completeness of disclosures.	Assessed in 2017 as Will Not Be Implemented	The University of Toronto told us that it does not believe that a significant amount of intellectual property is not being disclosed to its technology transfer office.
		<b>Recommendation 11—Action 1</b> To help ensure commercialization assessments are completed within a reasonable time frame to avoid delays in patent filings, university technology transfer offices should establish timeframes to complete assessments based on technology type or complexity of invention.	Assessed in 2017 as Will Not Be Implemented	None of the universities have established time frames to complete assessments based on the type or complexity of an invention. All three universities advised us that determining unique timeframes for assessments would be too difficult to complete because of the diverse range of technologies assessed, stage of technological development, researcher interest in commercializing, and other considerations.
McMaster University		<b>Recommendation 12—Action 1</b> To help ensure intellectual property is properly protected, universities and/or their technology transfer offices, as applicable, should ensure contracts with faculty associations and researchers include provisions to make them aware of the importance of not disclosing inventions prior to filing for patent protection.	Assessed in 2017 as Will Not Be Implemented	The University of Toronto does not consider it necessary to amend its agreement with its faculty association because the purpose of the agreement is to set out the general relationship between faculty and the university, not specific provisions such as disclosing inventions. As a condition of employment, all faculty members agree to follow university policies (including the inventions policy) as outlined in their appointment letters. The university considers it inappropriate to single out the inventions policy among all others in appointment letters, since the majority of faculty would not be engaged in activities that result in disclosures.  However, we noted that the university's invention policy does not warn against publicly disclosing inventions before filing for patent protection.
		<b>Recommendation 9—Action 3</b> To ensure that all intellectual property created with university resources is disclosed, universities should require all faculties to use only disclosures made directly to the technology transfer office for performance review purposes.	Assessed in 2017 as Will Not Be Implemented	McMaster University did not believe that making this a requirement would lead to an increase in the likelihood that all inventions would be disclosed because faculty performance reviews, in most cases, do not have a heavy weighting on disclosures.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 9—Action 4</b> To ensure that all intellectual property created with university resources is disclosed, universities should use research grant status reports sent to research funders to anticipate and track completeness of disclosures.</p>	Assessed in 2017 as Will Not Be Implemented	McMaster University advised us that it would not be implementing this recommendation because of the time and resources needed to complete such a review. However, it informed us that it has occasionally followed up with inventors on the status of their work based on grant funding received, especially if the funding had objectives related to commercializing or developing applied technologies.
		<p><b>Recommendation 11—Action 1</b> To help ensure commercialization assessments are completed within a reasonable time frame to avoid delays in patent filings, university technology transfer offices should establish timeframes to complete assessments based on technology type or complexity of invention.</p>	Assessed in 2017 as Will Not Be Implemented	None of the universities have established time frames to complete assessments based on the type or complexity of an invention. All three universities advised us that determining unique time frames for assessments would be too difficult to complete because of the diverse range of technologies assessed, stage of technological development, researcher interest in commercializing, and other considerations.
University of Waterloo		<p><b>Recommendation 9—Action 3</b> To ensure that all intellectual property created with university resources is disclosed, universities should require all faculties to use only disclosures made directly to the technology transfer office for performance review purposes.</p>	Assessed in 2017 as Will Not Be Implemented	The University of Waterloo said that technology disclosures are not significantly used in evaluating staff performance and are only nominally used within the faculty of engineering.
		<p><b>Recommendation 9—Action 4</b> To ensure that all intellectual property created with university resources is disclosed, universities should use research grant status reports sent to research funders to anticipate and track completeness of disclosures.</p>	Assessed in 2017 as Will Not Be Implemented	The University of Waterloo said that there may not be a clear benefit given that it operates under an inventor-owned intellectual property policy.
		<p><b>Recommendation 10—Action 1</b> In the absence of objective criteria to assess the commercial potential of disclosures, university technology transfer offices should develop a formal process to discuss and challenge decisions on commercial potential, including assessments undergoing a second level of review.</p>	Assessed in 2017 as Will Not Be Implemented	The University of Waterloo stated that implementing a secondary staff-level review would consume significant additional staff time for limited benefit. The university believes its current practice of completing an assessment worksheet and discussion between the designated Technology Manager and the Director is adequate to ensure that a project can be initiated in a timely manner. It also says that its current assessment processes rely on submitting project proposals to various federal government programs to secure funding to further demonstrate commercial viability. These programs perform their own expert peer review process, which the university considers to be a better second level of review than additional internal staff efforts.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 11—Action 1</b> To help ensure commercialization assessments are completed within a reasonable time frame to avoid delays in patent filings, university technology transfer offices should establish time frames to complete assessments based on technology type or complexity of invention.</p>	Assessed in 2017 as Will Not Be Implemented	None of the universities have established time frames to complete assessments based on the type or complexity of an invention. All three universities advised us that determining unique time frames for assessments would be too difficult to complete because of the diverse range of technologies assessed, stage of technological development, researcher interest in commercializing, and other considerations.
		<p><b>Recommendation 12—Action 1</b> To help ensure intellectual property is properly protected, universities and/or their technology transfer offices, as applicable, should ensure contracts with faculty associations and researchers include provisions to make them aware of the importance of not disclosing inventions prior to filing for patent protection.</p>	Assessed in 2017 as Will Not Be Implemented	The University of Waterloo will not be implementing this recommendation. The university's reasoning is that the memorandum of understanding (MOU) with faculty spells out the terms and conditions of employment and it does not believe the MOU is the proper vehicle to specifically detail aspects of protecting intellectual property. The university believes that the objectives of this recommendation would be more appropriately implemented through education initiatives to increase awareness rather than formal faculty employment agreements.

Note: Actions directed at a group of entities are divided by the number of entities involved, and are counted in fractions. Therefore, the number of actions in this appendix will be higher than the 68 noted in Section 3.6.

### Appendix 3: Recommendations from 2015, 2016 and 2017 by the Standing Committee on Public Accounts Assessed as “Will Not Be Implemented” That the Auditor General Believes Should Be Implemented

Prepared by the Office of the Auditor General of Ontario

Section	Organization	Recommendations	Status	Rationale
<b>2015</b>				
June: Pension Plan and Financial Service Regulatory Oversight	Financial Services Commission of Ontario (FSCO)	<b>Recommendation 3—Action 2</b> FSCO complete analysis of ways to improve monitoring of the Pension Benefits Guarantee Fund, such as to incorporate expanded disclosure in the financial statements of the fund to better reflect plan exposure.	Assessed in 2017 as Will Not Be Implemented	According to the FSCO, it will not implement this recommended action because the current Pension Benefits Guarantee Fund financial statement disclosures satisfy the applicable accounting rules. The FSCO stated that the Pension Benefits Guarantee Fund financial statement disclosures were expanded in 2010 to include large potential claims for companies under <i>Companies’ Creditors Arrangement Act</i> protection. The FSCO stated that, due to confidentiality of a pension plan’s funded status, no further expansion of disclosures was considered to be appropriate.  The FSCO conducted a comparative analysis of financial statement disclosures of the Fund to similar funds in the U.S. and U.K. However, the FSCO did not make any changes as a result of this review.
June: University Undergraduate Teaching Quality	University of Toronto	<b>Recommendation 2—Action 1</b> Universities conduct performance appraisals of sessional instructors.	Assessed in 2017 as Will Not Be Implemented	The University’s collective agreement does not require sessional faculty members to receive annual performance evaluations. Sessional instructors who initiate the advancement track are subject to performance appraisals.  The University noted that there are no immediate plans to make the annual performance review mandatory for all sessional instructors.
	University of Ontario Institute of Technology	<b>Recommendation 1—Action 1</b> Universities continue to take steps to make the results of course evaluations available to students to assist them in making their course selections.	Assessed in 2016 as Will Not Be Implemented	The University advised that this recommendation would not be implemented because almost 98% of courses have positive reviews, 40% of courses are offered only once per year, and only 20% of courses have more than one instructor. In addition, the University believes publication of student course evaluations would damage faculty relations while failing to improve teaching. In addition, changes in the availability of student evaluations would have to be negotiated with faculty unions.
		<b>Recommendation 2—Action 1</b> Universities conduct performance appraisals of sessional instructors.	Assessed in 2018 as Will Not Be Implemented	According to the University, formal appraisals are not conducted on every sessional instructor. Deans use their discretion to determine if a formal performance appraisal is warranted based on a number of factors such as performance on course evaluations and whether the employment contract will continue.  Under the University’s current sessional faculty collective agreement, section 14.01, the Dean may conduct a performance assessment in the first term a sessional lecturer teaches in a faculty and on a periodic basis after that in consultation with the sessional lecturer.

Section	Organization	Recommendations	Status	Rationale
	Brock University	<p><b>Recommendation 1—Action 1</b> Universities continue to take steps to make the results of course evaluations available to students to assist them in making their course selections.</p> <p><b>Recommendation 2—Action 1</b> Universities conduct performance appraisals of sessional instructors.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p> <p>Assessed in 2016 as Will Not Be Implemented</p>	<p>Renegotiation of the collective agreement in 2017 was unsuccessful and ownership of course evaluations remains the property of the individual faculty member.</p> <p>The University informed us that it has no formal process in place to evaluate sessional instructors. The collective agreement requires only faculty members holding tenured or tenure-track positions to undergo an annual performance appraisal.</p> <p>The University does not intend to implement mandatory performance appraisals of sessional instructors or include them in the next round of negotiations with its faculty union. It stated that the majority of its instructors are evaluated since its collective agreement limits the percentage of courses that can be taught by non-tenured or tenure-track faculty.</p> <p>The University has no plans to address this recommended action. It advised that the impact on teaching quality of the use of sessional instructors could be assessed by comparing student course evaluations of sessional instructors with those of full-time tenured faculty. However, the student course evaluations of full-time tenured faculty are the property of the instructor. The university therefore does not have access to those course evaluations.</p>
November: Smart Metering Initiative	Ministry of Energy, Northern Development and Mines	<p><b>Recommendation 3—Action 1</b> Examine the impact on teaching quality of the use of sessional instructors.</p> <p><b>Recommendation 1—Action 1</b> The Ministry review the role of the OEB as an independent regulator when ministerial directives that impact electricity rates are issued and report back to the Committee on its results.</p>	<p>Assessed in 2016 as Will Not Be Implemented</p> <p>Assessed in 2016 as Will Not Be Implemented</p>	<p>The Ministry did not review the role of the OEB as an independent regulator when ministerial directives that impact electricity rates are issued. The <i>Energy Statute Law Amendment Act, 2016</i>, proclaimed into force on July 1, 2016, changed the electricity planning process in Ontario. Under the new legislation, the Ministry is responsible for developing and updating Long-Term Energy Plans for Ontario while the OEB is responsible for preparing an implementation plan when the Ministry requests it.</p> <p>Although the new long-term energy planning process includes a role for the OEB in facilitating the implementation of the Long-Term Energy Plan objectives, it does not enable the OEB to review and approve the Ministry's plans as an independent regulator.</p>

Section	Organization	Recommendations	Status	Rationale
<b>2016</b>				
June: Metrolinx	Metrolinx	<b>Recommendation 1—Action 2</b> Metrolinx should publish a ten-year capital spending plan including information about what projects are planned, when construction will take place, estimated costs, and sources of funding.	Assessed in 2017 as Will Not Be Implemented	Metrolinx has no plans to publish a 10-year capital spending plan. However, it has included information on the Regional Transportation Plan's projects—when construction will take place, estimated costs and sources of funding—across various documents, including Ontario's 2017 Infrastructure Update, the Plan's Discussion Paper, Metrolinx's quarterly reporting to the Board, annual business plans, and five-year strategies. Also, in its 2016/17 Business Plan, Metrolinx introduced (for the first time) a five-year capital plan that provided a high-level breakdown of capital investments until 2020/21. Metrolinx has informed our Office this will also be included in subsequent five-year business plans.
		<b>Recommendation 2—Action 3</b> Metrolinx should explore ways to integrate the UP Express with the TTC rather than operate it as a separate rail service.	Assessed in 2017 as Will Not Be Implemented	Metrolinx did not explore ways to integrate the UP Express with the TTC, as it has decided to integrate operational responsibility of UP Express with GO Transit under the responsibility of Metrolinx's Chief Operating Officer.
		<b>Recommendation 4—Action 3</b> Metrolinx should publish the detailed risk assessments used to justify AFP procurement, as well as the methodology for assessing these risks, so that independent experts can verify the results.	Assessed in 2017 as Will Not Be Implemented	Metrolinx provided the Committee with the public value-for-money assessment report to justify the AFP procurement for the Eglinton Crosstown. According to Metrolinx, detailed information relating to the assessment contains commercially sensitive information relating to the successful proponent that cannot be published.
June: ServiceOntario	Ministry of Government and Consumer Services	<b>Recommendation 5—Action 1</b> As an interim measure until an integrated smart card initiative is further developed, Service Ontario should provide the Committee with an action plan and timetable for introducing new measures that would permit the sharing of address change information between multiple programs.	Assessed in 2017 as Will Not Be Implemented	ServiceOntario is not considering any measures in the interim, while the single digital identity is further developed, that would permit the sharing of address-change information between multiple programs.
December: Local Health Integration Networks (LHINs)*—Home Care Program	Ministry of Health and Long-Term Care	<b>Recommendation 1—Action 2</b> The Ministry of Health and Long-Term Care establish a minimum level of care, based on assessed need, that clients can expect to receive.	Assessed in 2018 as Will Not Be Implemented	The Ministry stated that Ontario has considered establishing minimum levels of services, and it provided us with the Levels of Care Expert Panel report. This report recommended maximum hours, but did not have an analysis or discussion of establishing minimum hours. The Ministry stated that as per the Expert Panel, publicly funded home and community care services are meant to complement the support provided by caregivers.

Section	Organization	Recommendations	Status	Rationale
2017	Ministry of Energy, Northern Development and Mines	<p><b>Recommendation 2—Action 1</b></p> <p>The Ministry of Energy provide the Committee with details on how future Long-Term Energy Plans will be independently reviewed to ensure that they are prudent and cost effective in order to protect the interest of electricity consumers.</p>	Assessed in 2017 as Will Not Be Implemented	<p>The new <i>Energy Statute Law Amendment Act, 2016</i> has changed the electricity planning process in Ontario. The Ministry is responsible for developing the Long-Term Energy Plan (LTEP) after thorough consideration of the Independent Electricity System Operator's (IESO) Technical Report, as well as feedback from the public consultation and engagement process.</p> <p>To ensure that the government's goals and expectations outlined in the LTEP are implemented, the Minister of Energy intends to issue directives to the Ontario Energy Board (OEB) and the IESO once the LTEP is finalized and released. The directives set out the government's requirements for implementation and direct each agency to develop implementation plans. Upon receiving an implementation directive, the two agencies are to develop their respective implementation plans outlining frameworks on how to implement the government's objectives and requirements laid out in the LTEP.</p> <p>The IESO's Technical Report and the LTEP are not required to be submitted to the OEB for independent review and approval to ensure that the LTEP is prudent and cost-effective. The OEB is only responsible for preparing an implementation plan when the Ministry requests it, through the issuing of a ministerial directive to the OEB, to ensure that the government's goals and expectations outlined in the LTEP are implemented. In other words, the new long-term energy planning process does not enable the OEB to review and approve the plans as an independent regulator.</p>

\* Formerly Community Care Access Centres.

Note: Actions directed at a group of entities are divided by the number of entities involved, and are counted in fractions. Therefore, the number of actions in this appendix will be higher than the 10 noted in Section 4.3.