

# Follow-Up on Audit Recommendations from 2012 to 2018

## 1.0 Summary

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

In order to ensure these goals are accomplished, an important part of our Office's work is to follow up on our past audits to assess the progress made on our recommended actions, with an emphasis on having them fully implemented.

Two years after we publish audit reports, we follow up on the implementation status of 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-up work on recommendations in our *2017 Annual Report*). After the two-year follow-up is completed, as part of our expanded effort to track the status of our past recommendations and support increased implementation efforts, we continue to follow up on these recommendations.

This year, we again returned to our annual reports of 2012, 2013, 2014, 2015, and we added the *2016 Annual Report*, to effectively, "follow up on the follow-ups." In **Section 4.0**, we also report on the implementation status of recommendations made by the Standing Committee on Public Accounts (Committee).

Between 2012 and 2016, we audited a total of 69 ministries, Crown agencies and broader-public-sector organizations, and recommended 1,306 actions overall. This represents a 45% increase in total actions over what we followed up on in our 2018 expanded follow-up work, which included 898 actions. From this year's review of the status of those recommended actions, we noted the following:

- **Organizations overstated their progress in implementing recommended actions.** We found that of the 260 value-for-money and Committee-recommended actions that organizations self-assessed as "fully implemented" this year, our review work confirmed that only 36%, or 93, of these recommended actions were actually fully implemented. This resulted in a significant use of time and resources by both our Office as well as the organizations.
- **The implementation rate of the recommended actions we followed up on last year has increased slightly.** The implementation rate for the recommended actions that we followed up on in 2018 (from our *2012 to 2015 Annual Reports*) has increased slightly from 59% last year to 63%. Of the 54 (53 in 2018) organizations included in our review last year, 18 have now fully implemented 75% or more of our recommendations, which is an increase from 13 noted last year. Organizations making improvements this year include Metrolinx, Infrastructure Ontario and the

Ontario Energy Board. The implementation rate of the over 400 recommended actions from our *2016 Annual Report* included in our expanded follow-up work for the first time this year was 41%—a slight increase from the 36% that we reported in our *2018 Annual Report*, when we followed up on these actions two years after issuing them.

- **The implementation rate of ministries, Crown agencies and broader-public-sector organizations from the time of our two-year follow-up audit has continued to trend upward.** It rose from 20% to 70% for recommended actions issued in 2012; from 29% to 59% for recommended actions issued in 2013; from 40% to 70% for recommended actions issued in 2014; from 36% to 54% for recommended actions issued in 2015; and from 36% to 41% for recommended actions issued in 2016.
- **Implementation continues to lag for short-term recommendations.** We consider recommended actions as short-term if they could reasonably be implemented within two years. This year we continue to note a lower-than-expected implementation rate for recommended actions considered to be short-term. The following short-term recommended actions remain outstanding: 25% of the ones made in 2012 (seven years ago); 29% of the ones from 2013 (six years ago); 22% from 2014 (five years ago); 41% from 2015 (four years ago); and 52% from 2016 (three years ago). By now, we would have expected all of these recommended actions to be implemented.
- **Recommended actions addressing public reporting have the lowest implementation rates.** From a review of all recommended actions issued from 2012 to 2016, we noted that those addressing public reporting have the lowest implementation rate. Other areas with low implementation

rates include economy/funding or costs, and access to care/services.

- **Some organizations are slow to implement our recommended actions.** We noted that several of the organizations we audited were slow in implementing our recommendations, as follows:
  - The Ministry of Labour, Training and Skills Development (formerly the Ministry of Training, Colleges and Universities) was responsible for implementing 36 recommended actions from our audit of Employment Ontario conducted in 2016. Currently, 75%, or 27 of these recommended actions, remain outstanding.
  - The Ministry of Health (formerly the Ministry of Health and Long-Term Care) was responsible for implementing 253 recommended actions from 16 different audit reports that were included in our annual reports from 2012 to 2016. Currently, 67% of these recommended actions remain outstanding. Some of the Ministry programs still having a significant number of outstanding recommended actions include the Immunization program audited in 2014, Housing and Supportive Services for People with Mental Health Issues from 2016, and Specialty Psychiatric Hospital Services (excluding the recommended actions relating to the specific hospitals involved), audited in 2016.
  - The Ministry of the Environment, Conservation and Parks was responsible for implementing 86 recommended actions from five audit reports over the years from 2012 to 2016. Currently 60%, or 52, remain outstanding from four of the reports, the majority of which are related to two reports from 2016, Environmental Approvals and Environmental Assessments.
  - E-Health Ontario was responsible for implementing 15 recommended actions

- from a report issued in 2015, of which 60%, or nine actions, remain outstanding.
- The Ministry of Children, Community and Social Services was responsible for implementing 115 recommended actions from seven different audit reports, of which 54% of the actions, or 62, remain outstanding. Two of the Ministry programs that still have a significant number of outstanding recommended actions are the Youth Justice program that we audited in 2012 and the Child Protection program, audited in 2015.
  - **Some organizations were also slow to implement the recommendations issued by the Standing Committee on Public Accounts (Committee).** We noted that for some of the organizations audited, there was slow progress toward implementing the Committee's recommendations, as follows:
    - The Ministry of Labour, Training and Skills Development was responsible for implementing a total of 25 recommended actions from the Committee's 2017 report on our audit of Employment Ontario, of which 84% of the actions remain outstanding.
    - The Ministry of Economic Development, Job Creation and Trade was responsible for implementing nine recommended actions from the Committee's 2017 report on our audit of University Intellectual Property. Seventy-eight percent of the actions remain outstanding.
    - The Ministry of Health was responsible for implementing a total of 84 actions from five reports, of which two-thirds of the recommended actions remain outstanding.

## 2.0 How We Evaluated Implementation

We recommended a total of 1,306 actions in our *2012 to 2016 Annual Reports*. Based on our review this year, we agreed with the organizations that 55 of the actions were “no longer applicable,” mainly due to changes in legislation or policies resulting in the organization no longer having responsibility to implement the recommended action. This left a total of 1,251 recommended actions.

For the remaining recommended actions, we obtained self-assessments from the organizations of their progress in implementing them as of March 31, 2019, along with supporting documentation.

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

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, 2019, and September 30, 2019, and obtained written representation from the organizations on October 31, 2019, that they provided us with a complete update of the status of the recommendations we made in the original audits.

In 2019, the government expanded the number of ministries from 21 to 24. 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 Observations for the Follow-up on Value-for-Money Audit Recommendations

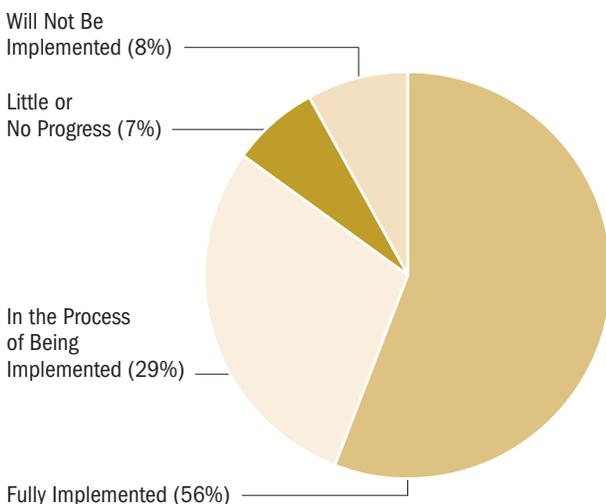
### 3.1 Small Improvement Noted in the Implementation Rate of Recommendations Followed Up on Last Year

Of the total 1,251 recommended actions that we expected to be implemented from our *2012 to 2016 Annual Reports*, we found that 56% had been fully implemented, as shown in **Figure 1**. For the remaining recommended actions, 29% were in the process of being implemented, a further 7% had little or no progress made on them, and for 8% the organizations determined that the recommendations would not be implemented (as discussed in **Section 3.7**).

Last year, in our *2018 Annual Report*, we reported that the implementation rate of the total 869 recommended actions that we expected to be implemented from our *2012, 2013, 2014 and 2015 Annual*

**Figure 1: Implementation Status of Recommended Actions Issued in Our 2012 to 2016 Annual Reports, as of March 31, 2019**

Prepared by the Office of the Auditor General of Ontario



*Reports* was 59%. In 2019, 63% of these recommended actions have now been fully implemented.

For the first time this year, over 400 recommended actions from our *2016 Annual Report* were included in our expanded follow-up work. Currently, 41% of the recommended actions have been fully implemented, a slight increase from the 36% that we reported in our *2018 Annual Report* when we followed up on these actions two years after issuing them.

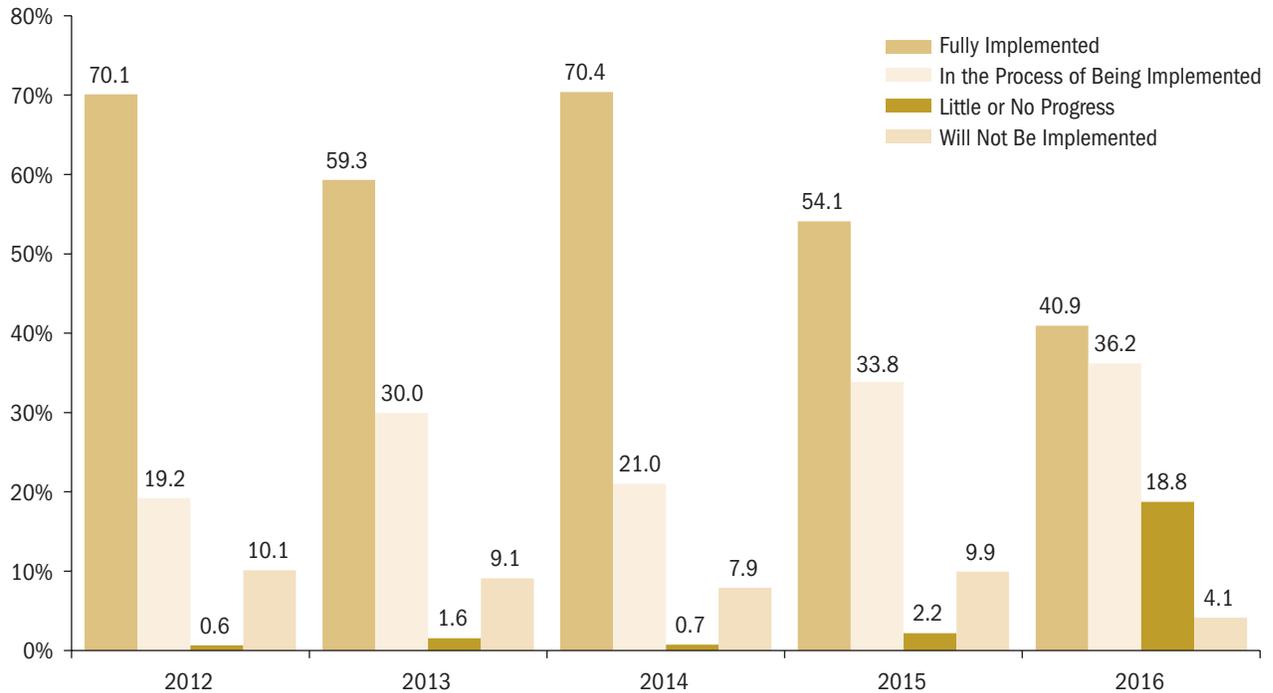
Our review this year noted some improvements in the implementation rates for certain organizations we initially audited from 2012 to 2015 when we compared our current year's results to last year's results, as shown in **Appendix 1**. Of the 54 organizations (53 in 2018) with recommended actions issued in our *2012 to 2015 Annual Reports*, 18 had now fully implemented 75% or more of our recommendations, which is an increase from 13 organizations noted last year. Organizations making improvements in implementing our recommended actions this year include Metrolinx, Infrastructure Ontario and the Ontario Energy Board.

**Figure 2** provides a detailed breakdown by year of the status of recommended actions issued in our *2012, 2013, 2014, 2015 and 2016 Annual Reports*.

The progress of implementing the recommended actions in each of the *2012, 2013, 2014, 2015 and 2016 Annual Reports* can be seen in **Figure 3**, beginning at the initial two-year follow-up and in 2017, 2018 and 2019, after we began tracking the implementation rates subsequent to the initial follow-up. The implementation rate of ministries, Crown agencies and broader-public-sector organizations from the time of our two-year follow-up audit has continued to trend upward: from 20% to 70% for recommended actions issued in 2012; from 29% to 59% for recommended actions issued in 2013; from 40% to 70% for recommended actions issued in 2014; from 36% to 54% for recommended actions issued in 2015; and from 36% to 41% for recommended actions issued in 2016.

**Figure 2: Implementation Status of Recommended Actions Issued in Our 2012 to 2016 Annual Reports, as of March 31, 2019**

Prepared by the Office of the Auditor General of Ontario



**Figure 3: Progress of Recommended Actions Issued in Our 2012 to 2016 Annual Reports toward Full Implementation**

Prepared by the Office of the Auditor General of Ontario

Annual Report Year	# Issued	Implementation Rate (%)			
		At Two-Year Follow-Up	2017 Continuous Follow-Up	2018 Continuous Follow-Up	2019 Continuous Follow-Up
2012	170	20	51	62	70
2013	158	29	48	57	59
2014	294	40	48	66	70
2015	380	36	n/a*	52	54
2016	419	36	n/a*	n/a*	41

\* The recommended actions issued in our 2015 and 2016 Annual Reports were not subject to the expanded follow-up work for the noted year(s).

### 3.2 Positive Impacts on Ontarians Resulting from Implemented Recommendations

Many of the recommended actions in our value-for-money audit reports from 2012 to 2016

that have been fully implemented identified areas where services can be better delivered, making them more effective or user-friendly for the recipient of the services, or where money can be spent more economically or efficiently, maximizing value for taxpayer dollars.

Some examples of implemented actions include:

- The psychiatric hospitals implemented improved programs and activities to help patient treatment and also encourage patients to participate in these programs and activities.
- The Ministry of Education now identifies high-risk licensed daycare operators and inspects them more often so that children in Ontario receive services in a healthy and safe environment.
- The Ministry of Environment, Conservation and Parks implemented a clear progressive penalty policy and a process to deal with repeat emission offenders that do not comply with emission requirements, which will improve air quality for Ontarians.
- ServiceOntario now collects client service data and reports on peak-hour wait times both at the in-person service centres it runs and at those run by private operators in order to improve customer service.
- The Ministry of Energy, Northern Development and Mines applies a risk-based process to regularly monitor and inspect previously inspected abandoned mines to confirm that the conditions at the sites still do not pose a risk to the health of Ontarians or the environment.

### 3.3 Recommendations Addressing Areas of Importance to Ontarians Have Not Been Implemented

We remain concerned about the approximately one-third of the recommended actions issued five or more years ago that have still not been implemented. This represents 30% of the 170 recommended actions issued in 2012; 41% of the 158 recommended actions issued in 2013; and 30% of the 294 recommended actions issued in 2014.

Many of the recommended actions not yet implemented from our *2012 to 2016 Annual Reports* address areas important to Ontarians, such as social

services, health care and the protection of children. Some examples of recommended actions relating to these areas are noted in the following audit reports:

- Violence Against Women (2013) recommended that the Ministry review the feasibility of implementing a system to determine whether women who are referred elsewhere by an agency due to capacity issues actually receive the needed services.
- Child Protection Services—Children’s Aid Societies (2015) required Children’s Aid Societies to ensure that all legislative, regulatory and program requirements in conducting child protection history checks were completed on all individuals involved with the child when child protection concerns were reported.
- Specialty Psychiatric Hospital Services (2016) recommended that the Ministry determine the number of long-term psychiatric beds needed in each region of the province to meet the mental health needs of Ontarians.

### 3.4 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 recommended actions from our *2012 to 2016 Annual Reports* and the percentage that were still outstanding in 2017, 2018 and 2019.

While the percentage of outstanding short-term recommended actions has decreased from a year ago, 25% of the 60 recommended actions issued in 2012, 29% of the 74 issued in 2013, 22% of the 215 issued in 2014, 41% of the 201 issued in 2015, and 52% of the 303 issued in 2016 were still outstanding. By now, we would have expected all of the

**Figure 4: Short-Term<sup>1</sup> Recommended Actions Outstanding**

Prepared by the Office of the Auditor General of Ontario

Annual Report Year	# Issued	% Outstanding in 2017	% Outstanding in 2018	% Outstanding in 2019
2012	60	47	36	25
2013	74	38	31	29
2014	215	39	25	22
2015	201	n/a <sup>2</sup>	44	41
2016	303	n/a <sup>2</sup>	n/a <sup>2</sup>	52

1. Short-term recommended actions are those that can be reasonably implemented within two years.

2. The recommended actions issued in our 2015 and 2016 Annual Reports were not subject to the expanded follow-up work for the noted year(s).

short-term recommended actions from our 2012 to 2016 Annual Reports to be implemented.

### 3.5 Some Organizations Report Low Implementation Rates

Figure 5 shows the implementation rates for the 69 ministries, Crown agencies and broader-public-sector organizations that we audited from 2012 to 2016. Of these organizations, 45 had fully implemented fewer than 75% of our recommended actions, and of these, five had implemented fewer than 25%.

In a few cases, recommended actions remained outstanding due to Ministry changes in the programs' policy directions and long-term strategies, or due to system transformations resulting in new organizations being developed or changing roles and responsibilities. Where final program policy or changes had not yet been finalized, some ministries' programs did not have sufficient information to progress toward implementation of the outstanding recommended actions or to know whether the recommended actions would be implemented at all. Some examples of programs that were affected include the following:

- CCACs—Community Care Access Centres—Home Care Program (2015), now the responsibility of the Local Health Integration Networks, where the Ministry was undergoing significant changes as part of the

government's broader health system transformation, including the formation of a new Ontario Health agency, which would impact this program.

- Autism Services and Supports for Children (2013), where changes were proposed to the program's direction but they had not yet been finalized.
- Housing and Supportive Services for People with Mental Health Issues (Community Based) (2016), where the Ministry was waiting for final approval of a mental health and addictions multi-year strategy that will include supportive housing.

The majority of the outstanding recommended actions in the rest of our audit reports were not subject to these changes, and for some organizations, implementation was proceeding slowly, most notably in the following organizations with low implementation rates:

#### Ministry of Labour, Training and Skills Development

The Ministry of Labour, Training and Skills Development was responsible for implementing 36 recommended actions from one audit report, Employment Ontario, conducted in 2016. Currently, 75%, or 27, of these recommended actions remain outstanding.

**Figure 5: Percentage of Recommended Actions Issued in Our 2012 to 2016 Annual Reports Fully Implemented, as of March 2019**

Prepared by the Office of the Auditor General of Ontario

<b>Figure 5a: Organizations with More than 30 Recommended Actions</b>	<b>Implementation Rate (%)</b>
Psychiatric Hospitals (4) <sup>1</sup>	94
Treasury Board Secretariat	80
Hospitals (7) <sup>2</sup>	76
Metrolinx	73
Ministry of Economic Development, Job Creation and Trade	72
Ministry of Energy, Northern Development and Mines	71
Ministry of Government and Consumer Services	68
Ministry of Education	67
Ministry of the Solicitor General <sup>3</sup>	62
School Boards (6) <sup>4</sup>	59
Local Health Integration Networks (4) <sup>5</sup>	58
Child and Youth Mental Health Centres (4) <sup>6</sup>	57
Universities (5) <sup>7</sup>	57
Ministry of Long-Term Care <sup>8</sup>	49
Ministry of Children, Community and Social Services	46
Ministry of Environment, Conservation and Parks	40
Children's Aid Societies (7) <sup>9</sup>	35
Ministry of Health <sup>8</sup>	33
Ministry of Labour, Training and Skills Development <sup>10</sup>	25

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

1. Psychiatric Hospitals: Centre for Addiction and Mental Health, 100%; Ontario Shores Centre for Mental Health Sciences, 100%; The Royal Ottawa Health Group, 100%; Waypoint Centre for Mental Health Care; 79%.
2. Hospitals: Rouge Valley Health Partners (Lakeridge Health, 100% and Scarborough Hospital, 100%); Hamilton Health Sciences, 79%; Windsor Regional Hospital, 75%; Trillium Health Partners, 70%; Providence Healthcare, 64%; The Ottawa Hospital, 62%.
3. Previously referred to as the Ministry of Community Safety and Correctional Services.
4. School Boards: Algoma, 100%; Lakehead, 89%; York Catholic, 70%; Hamilton-Wentworth, 50%; Kawartha Pine Ridge, 38%; Trillium Lakelands, 10%.
5. The implementation rate for Local Health Integration Networks (LHINs) includes recommendations that originated with Community Care Access Centres, which are now part of the LHINs. The recommendations to LHINs were from the following four audit reports, with the following implementation rates:
  - Health Shared Services Ontario co-ordinated responses for the following reports:
    - Specialty Psychiatric Hospital Services: 14%
    - LHINs—Local Health Integration Networks: 56%
    - Community Care Access Centres—Home Care Program: 56%
  - Long-Term-Care Home Placement Process—individual responses received from:
    - Central East: Long-Term-Care Home Placement Process, 100%
    - North East: Long-Term-Care Home Placement Process, 100%
    - Waterloo Wellington: Long-Term-Care Home Placement Process, 100%
6. Child and Youth Mental Health Centres: Children's Centre Thunder Bay, 71%; Youthdale Treatment Centres, 71%; Kinark Child and Family Services, 57%; Vanier Children's Services, 29%.
7. Universities, by report:
  - University Undergraduate Teaching Quality: University of Ontario Institute of Technology, 75%; Brock University, 43%; University of Toronto, 33%
  - University Intellectual Property: McMaster University, 71%; University of Toronto, 61%; University of Waterloo, 50%
8. Previously part of the Ministry of Health and Long-Term Care.
9. 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%.
10. Previously part of the Ministry of Training, Colleges and Universities.

Figure 5b: Organizations with 11–30 Recommended Actions	Implementation Rate (%)
Ontario Power Generation	100
Infrastructure Ontario	93
Financial Services Regulatory Authority of Ontario <sup>1</sup>	88
Ministry of Finance	82
Supply Chain Ontario	75
Ontario Energy Board	64
Transportation Consortia (3) <sup>2</sup>	59
Ministry of Transportation	50
E-Health Ontario	40

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

1. Previously referred to as Financial Services Commission of Ontario.
2. Implementation rates of individual broader-public-sector organizations:
  - Transportation Consortia: Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%.

Figure 5c: Organizations with 1–10 Recommended Actions	Implementation Rate (%)
Independent Electricity System Operator	100
Ministry of Colleges and Universities*	100
Women's Issues	100
Ministry of the Attorney General	70
Cancer Care Ontario	67
Ontario Parole Board	67
Ministry of Natural Resources and Forestry	44
Ministry of Infrastructure	20
Ontario Association of Children's Aid Societies	0

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

- \* Previously part of the Ministry of Training, Colleges and Universities.

Many of these recommended actions addressed areas such as effectiveness or cost-effectiveness, and economy, funding or costs. For example, one action recommended that the Ministry review instances where program outcomes did not meet targets and to take corrective actions.

### Ministry of Health (formerly part of Ministry of Health and Long-Term Care)

We issued 253 recommended actions to the Ministry of Health in 16 audits between the years 2012 and 2016. Currently, 67%, or 170, of these recommended actions remain outstanding, including the following:

- Immunization—of the 25 recommended actions we issued in 2014, 76%, or 19, were

still outstanding. Many of these recommended actions addressed areas such as education and promotion as well as Ministry monitoring and oversight. For example, one action recommended that, for children in daycare, the Ministry review options for ensuring that parents who exempt their children from vaccinations for non-medical reasons are aware of the risks and benefits of being immunized, such as by requiring a signed statement from a physician.

- Palliative Care—of the 21 recommended actions we issued in 2014, 71%, or 15, remained outstanding. Many of the outstanding actions are related to the care provided to patients. For example, one recommended action required the Ministry to work with other service providers to develop innovative alternatives for providing nursing care to patients at home, while another action recommended that hospices increase their occupancy rates in order to serve more patients.
- Specialty Psychiatric Hospital Services—audited in 2016, still had 90%, or 18 actions, that we directed to the Ministry outstanding from a total of 20 (excluding the recommended actions relating to the specific hospitals involved). Many of these addressed areas such as access to care/services, effectiveness or cost-effectiveness and governance. One action recommended that the Ministry develop an overall strategy to reduce long wait times.

### Ministry of Environment, Conservation and Parks

The Ministry of Environment, Conservation and Parks was responsible for implementing 86 recommended actions from five audit reports over the years from 2012 to 2016, of which 60%, or 52, still remain outstanding from four of the reports. The

majority of the outstanding actions are related to the following audit reports:

- Environmental Approvals—audited in 2016, has 73%, or 22 outstanding actions, from a total of 30 recommended. Many of these actions addressed areas such as effectiveness or cost-effectiveness, and monitoring and oversight. For example, one recommended action required the Ministry to gather and record data in its information system to support the identification of all high-risk emitters.
- Environmental Assessments—audited in 2016, has 81%, or 17 outstanding actions, from a total of 21 recommended. Many of these actions addressed areas such as effectiveness or cost-effectiveness, and governance. For example, one action recommended that the Ministry review and revise its criteria for determining whether to require a comprehensive environmental assessment, or if a streamlined version would suffice, to ensure the extent of information provided in the assessment is commensurate with the project's risk and potential impact.

### E-Health Ontario

E-Health Ontario is responsible for implementing 15 recommended actions from a report issued in 2015, of which 60%, or nine, remain outstanding. Many of these recommended actions addressed areas such as effectiveness and cost-effectiveness.

As an example, one action recommended that E-Health Ontario work with the Ministry of Health to help identify what required information should be uploaded to the Labs System by health-care organizations and health-care professionals. Another action recommended that E-Health Ontario work with the Ministry of Health to require all currently operating independent health facilities to upload diagnostic images and reports to the repository.

### Ministry of Children, Community and Social Services

We issued 115 recommended actions to the Ministry of Children, Community and Social Services from seven audits conducted in the years from 2012 to 2016. Currently, 54%, or 62, of the actions remain outstanding. The audits with the highest number of outstanding recommended actions are the Youth Justice Services Program in our *2012 Annual Report* with 74%, or 14 of 19, still outstanding, and the audit of Residential Services for People with Developmental Disabilities in our *2014 Annual Report*, with 44%, or 14 of 32, still outstanding.

Some of the outstanding recommended actions address access to and quality of care or services. For example, one recommended action from our Residential Services for People with Developmental Disabilities report recommended that the Ministry complete timely needs assessments for all eligible individuals waiting for residential services. As well, the Youth Justice Services Program report required the Ministry to expand the measure for recidivism to better enable the Ministry to assess which services, programs and delivery agencies seem to be the most successful over time.

### Ministry of Long-Term Care (formerly part of Ministry of Health and Long-Term Care)

We conducted two audits within the Ministry of Long-Term Care between 2012 and 2016 and issued a total of 35 recommended actions of which 51%, or 18 actions, had not been implemented.

Most of the outstanding recommended actions relate to the Long-Term-Care Home Quality Inspection audit report, where 57% or 17 of the 30 recommended actions that we issued in 2015 remained outstanding. Many of these outstanding actions related to monitoring or oversight, and effectiveness or cost-effectiveness. For example, one recommended action was for the Ministry to regularly track and monitor follow-up inspections to ensure

they are conducted within the targeted time frame. Another was for the Ministry to identify performance indicators and establish reasonable targets for each, and to periodically review the targets to ensure they are appropriate.

### 3.6 Low Implementation Rates for Recommendations Relating to Public Reporting, Economy/Funding or Costs and Access to Care/Services

We categorized the recommended actions we issued between 2012 and 2016 by the areas they addressed, as shown in **Figure 6**.

The categories with the lowest implementation rates address public reporting, economy/funding or costs and access to care/services. The categories with the highest implementation rates are those dealing with communication, internal controls, human resources, information technology and compliance.

Based on these results, there continue to be opportunities for cost-savings and for improvements to service delivery and access to care and services to ensure that value for money is achieved.

### 3.7 Some Recommendations Will Not Be Implemented

Of the 1,251 total recommended actions that we issued in the years from 2012 to 2016 that we expected to be implemented, 95 (including 68 actions that were noted last year) will not be implemented by the relevant organizations.

The additional 27 recommended actions that organizations noted will not be implemented this year are listed in **Appendix 2**, along with the organizations' rationale as to why they will not be implemented. We continue to believe that these recommended actions should be implemented. Thirty-five percent of these actions recommended better enforcement, or addressed the effectiveness or cost-effectiveness of programs or services.

**Figure 6: Implementation Rate by Category\* of Actions Recommended in Our 2012 to 2016 Annual Reports, as of March 31, 2019**

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) (%)
Communication	3	3	100
Internal Controls	30	26	87
Human Resources	18	13	72
Information Technology	49	35	71
Compliance	98	68	69
Monitoring and/or Oversight	176	118	67
Quality of Care or Services	63	41	65
Collect/Analyze Data	48	28	58
Efficiency	44	25	57
Education/Promotion	43	24	56
Effectiveness or Cost-Effectiveness	290	146	50
Governance	120	58	48
Enforcement	43	20	47
Access to Care/Services	69	32	46
Economy/Funding or Costs	135	61	45
Public Reporting	22	6	27

\* Recommended actions have been assigned to a primary category, but more than one category may apply.

## 4.0 Detailed Observations for the Follow-Up on Recommendations Issued by the Standing Committee on Public Accounts from 2015 to Early 2018

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 organizations. The Committee issued 352 recommended actions from March 2015 to March 2018, which we initially followed up on in our *2015*, *2016*, *2017* and *2018 Annual Reports*. These recommended actions involved 29 ministries, Crown agencies and broader-public-sector organizations, which were

the subject of the 24 Committee reports listed in **Appendix 3**.

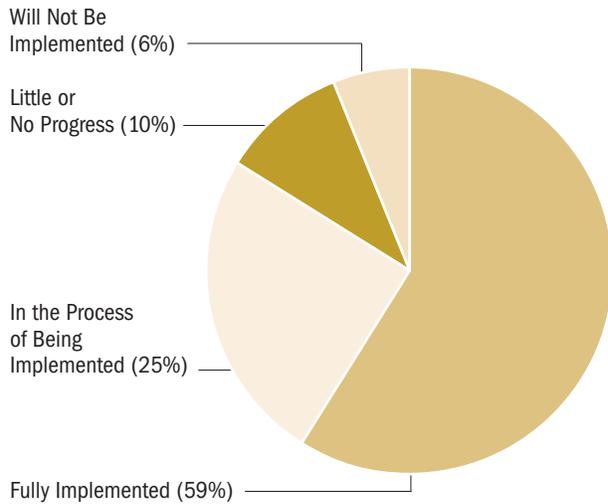
Based on our review this year, we agreed with the organizations that 10 of the actions were “no longer applicable,” mainly due to changes in legislation or policies resulting in the organization no longer having responsibility for the recommended action. This left a total of 342 recommended actions that we followed up on.

The organizations have fully implemented 59% of the recommended actions issued by the Committee that we expected to be implemented. Of the remaining actions, 25% are in the process of being implemented, a further 10% had little or no progress made on them, and for 6% the organizations determined that the recommendations would not be implemented (as discussed in **Section 4.4**).

**Figure 7** provides the overall status of the recommended actions issued by the Committee

**Figure 7: Implementation Status of Recommended Actions Issued by the Standing Committee on Public Accounts between March 2015 and March 2018, as of March 31, 2019**

Prepared by the Office of the Auditor General of Ontario



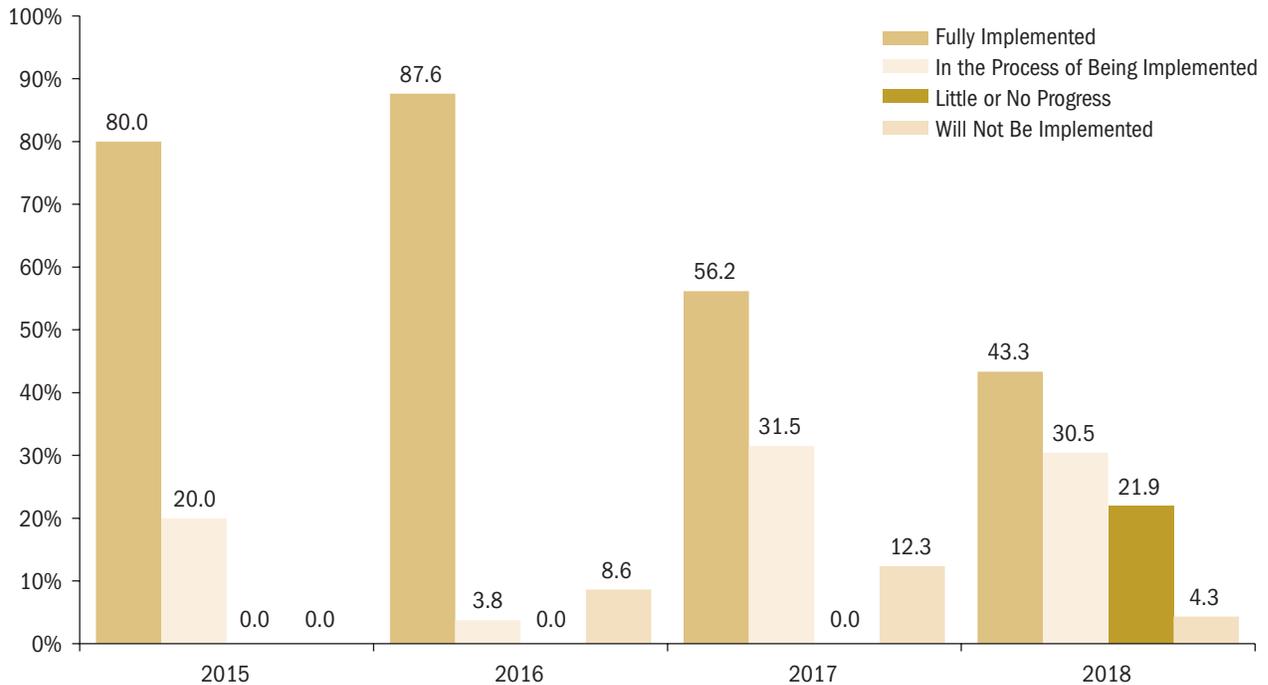
from March 2015 to March 2018. **Figure 8** provides a breakdown of the status of the recommended actions from March 2015 up to March 2018, by the year we initially followed up on them. The following implementation rates are noted by year: for 2015 the rate was 80%; for 2016, 88%; for 2017, 56%; and for 2018, 43%.

### 4.1 Small Improvement Noted in the Implementation Rate of Committee Recommendations Followed Up on Last Year

Last year, in our *2018 Annual Report*, we reported that the implementation rate of the total 180 recommended actions issued by the Committee from March 2015 to March 2017 that we expected to be implemented was 65%. In 2019, 73% of these recommended actions have been fully implemented. In addition, of the 162 recommended actions issued

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

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.

by the Committee from April 2017 to March 2018, included in our follow-up work for the first time this year, 43% have been fully implemented.

We also noted some improvements in the implementation rates for five of the organizations, followed up on last year, as shown in **Figure 9**. In addition, six organizations had fully implemented all of the Committee's recommendations, which includes two additional organizations this year—Women's Issues and Infrastructure Ontario.

## 4.2 Some Organizations Better than Others at Implementing Committee Recommendations

**Figure 10** shows that of the 29 organizations that we followed up on this year that were the subject of the Committee's reports tabled between March 2015

and March 2018, 15 had fully implemented 75% or more of the Committee's recommended actions, which is an increase from nine in 2018.

Nine organizations had fully implemented all of the Committee's recommended actions: Ministry of Colleges and Universities (formerly the Ministry of Training, Colleges and Universities), Ministry of Infrastructure, Independent Electricity System Operator, Infrastructure Ontario, Ontario Power Generation, Women's Issues, Rouge Valley Health Partners (Lakeridge Health and Scarborough Hospital), and McMaster University.

## 4.3 Some Organizations Reported Low Implementation Rates

Some organizations have been slow to implement the recommended actions from the applicable audit

**Figure 9: Increase in the Implementation Rate from 2018 to 2019 for the Recommended Actions Issued by the Standing Committee of Public Accounts between March 2015 and April 2017**

Prepared by the Office of the Auditor General of Ontario

Organization	Implementation Rate, 2019 (%)	Implementation Rate, 2018 (%)	Increase Between 2018 and 2019 (%)
Women's Issues	100	0	100
Metrolinx	67	43	24
Infrastructure Ontario	100	80	20
Ministry of Health <sup>1</sup>	52	41	11
Ministry of Energy, Northern Development and Mines	81	78	3
Ministry of Colleges and Universities <sup>2</sup>	100	100	0
Ministry of Infrastructure	100	100	0
Independent Electricity System Operator	100	100	0
Ontario Power Generation	100	100	0
Treasury Board Secretariat	92	92	0
Cancer Care Ontario	90	90	0
Financial Services Regulatory Authority of Ontario <sup>3</sup>	87	87	0
Ministry of Children, Community and Social Services	55	55	0
Ministry of Education	47	47	0
Ministry of Government and Consumer Services	43	43	0
Local Health Integration Networks	40	40	0
Universities (3) <sup>4</sup>	33	33	0

1. Previously part of the Ministry of Health and Long-Term Care.

2. Previously referred to as the Ministry of Training, Colleges and Universities.

3. Previously referred to as Financial Services Commission of Ontario.

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

**Figure 10: Percentage of Full Implementation of Recommended Actions Issued by the Standing Committee on Public Accounts between March 2015 and March 2018, as of March 31, 2019**

Prepared by the Office of the Auditor General of Ontario

Organization	# of Recommended Actions (A)	# of Recommended Actions Fully Implemented (B)	Implementation Rate (B/A) (%)
Ministry of Colleges and Universities <sup>1</sup>	2	2	100
Ministry of Infrastructure	2	2	100
Independent Electricity System Operator	4	4	100
Infrastructure Ontario	10	10	100
Ontario Power Generation	17	17	100
Women's Issues	3	3	100
Cancer Care Ontario	10	9	90
Treasury Board Secretariat	19	17	89
Financial Services Regulatory Authority of Ontario <sup>2</sup>	15	13	87
Hospitals (4) <sup>3</sup>	63	52	83
Ministry of Energy, Northern Development and Mines	16	13	81
Ministry of Transportation	17	13	76
Metrolinx	21	14	67
Universities (5) <sup>3</sup>	24	14	58
Ministry of Children, Community and Social Services	11	6	55
Ministry of Long-Term Care <sup>4</sup>	25	12	48
Ministry of Education	15	7	47
Ministry of Government and Consumer Services	7	3	43
Local Health Integration Networks	5	2	40
Ministry of Health <sup>4</sup>	84	28	33
Ministry of Economic Development, Job Creation and Trade	9	2	22
Ministry of Labour, Training and Skills Development <sup>1</sup>	25	4	16

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

1. Previously part of the Ministry of Training, Colleges and Universities.
2. Formerly referred to as the Financial Services Commission of Ontario.
3. Implementation rates of individual broader-public-sector entities:
  - Hospitals: Rouge Valley Health Partners (Lakeridge Health, 100% and Scarborough Hospital, 100%); Windsor Regional Hospital, 76%; Trillium Health Partners, 71%
  - Universities, by report:
    - University Undergraduate Teaching Quality: University of Ontario Institute of Technology, 50%; Brock University, 25%; University of Toronto, 25%
    - University Intellectual Property: University of Toronto, 100%; McMaster University, 100%; University of Waterloo, 50%
4. Previously part of the Ministry of Health and Long-Term Care.

reports. **Figure 10** shows that fourteen organizations had implemented fewer than 75% of the Committee's recommended actions, including two organizations that implemented fewer than 25%.

Specifically, the organizations having low implementation rates include the following:

- The Ministry of Labour, Training and Skills Development was responsible for implementing 25 Committee recommended actions

from one report it issued in 2017 on our audit of Employment Ontario. Currently, 84% of the 25 recommended actions remain outstanding. The required actions address areas such as effectiveness or cost-effectiveness, economy/funding or costs, and monitoring and/or oversight.

- The Ministry of Economic Development, Job Creation and Trade was responsible for implementing nine recommended actions from the Committee's 2017 report on our audit of University Intellectual Property. Seventy-eight percent of the actions remain outstanding.
- The Ministry of Health (formerly part of the Ministry of Health and Long-Term Care) was responsible for implementing a total of 84 Committee-recommended actions from five reports. Two-thirds of the recommended actions remained outstanding at the time of our follow-up. The Child and Youth Mental Health report issued by the Committee in 2017 has the highest number of recommended actions at 27, all of which remain outstanding. The required actions address areas such as effectiveness or cost-effectiveness and monitoring and oversight.

#### 4.4 Some Committee Recommendations Will Not Be Implemented

Of the 342 recommended actions that the Committee issued, 21 (including 10 noted last year) will not be implemented. The additional 11 recommended actions that organizations noted will not be implemented this year are listed in **Appendix 4**, along with the organizations' rationale for not implementing them.

We continue to believe that these recommended actions should be implemented. Thirty-six percent of these actions require the organizations to assess the funding or costs of their programs.

## 5.0 Organizations Overstated Their Progress in Implementing Recommendations

Our expanded follow-up work is initially based on information provided by the organizations as a "self-assessment" of their progress in implementing the recommended actions from both the value-for-money reports and the Committee's reports, along with supporting documentation.

Organizations must assess the most appropriate status of implementation for the outstanding recommended actions, from one of the five implementation status categories noted below:

- fully implemented;
- in the process of being implemented;
- little or no progress;
- will not be implemented; or
- no longer applicable.

This year, organizations self-assessed a total of 260 value-for-money and Committee-recommended actions as "fully implemented." However, based on our review of relevant documentation and in certain cases, completion of sample testing, we confirmed that only 36%, or 93, of these 260 recommended actions were appropriately self-assessed as "fully implemented."

Our extensive review of supporting documentation and sample testing, where appropriate, to assess the recommended actions that were self-assessed as "fully implemented" resulted in a significant use of time and resources by our Office as well as the organizations. This highlights the need for organizations to complete a more objective and appropriate assessment of the implementation statuses of the outstanding recommended actions.

## Appendix 1: Change in the Implementation Rate for Recommended Actions Issued in Our 2012–2015 Annual Reports, 2018 to 2019

Prepared by the Office of the Auditor General of Ontario

	As of 2019 (A) (%)	As of 2018 (B) (%)	Change (A–B) (%)
<b>Organizations with More than 30 Recommended Actions</b>			
Ministry of Energy, Northern Development and Mines	71	63	8
Ministry of Long-Term Care <sup>1</sup>	49	43	6
Universities (5) <sup>2</sup>	57	52	5
Ministry of Health <sup>1</sup>	49	45	4
School Boards (6) <sup>2</sup>	59	55	4
Ministry of Children, Community and Social Services	46	43	3
Ministry of Economic Development, Job Creation and Trade	72	69	3
Ministry of the Solicitor General <sup>3</sup>	62	59	3
Hospitals (3) <sup>2</sup>	68	66	2
Local Health Integration Networks (4) <sup>4</sup>	63	62	1
Ministry of Education	67	66	1
Children's Aid Societies (7) <sup>2</sup>	35	35	0
<b>Organizations with 11–30 Recommended Actions</b>			
Metrolinx	100	67	33
Infrastructure Ontario	93	79	14
Ontario Energy Board	64	50	14
Ministry of Environment, Conservation and Parks	76	70	6
Financial Services Regulatory Authority of Ontario <sup>5</sup>	88	88	0
Ministry of Finance	82	82	0
Ministry of Government and Consumer Services	62	62	0
Ministry of Transportation	25	25	0
Ontario Power Generation	100	100	0
Transportation Consortia (3) <sup>6</sup>	59	59	0
Treasury Board Secretariat	96	96	0
<b>Organizations with 1–10 Recommended Actions</b>			
Women's Issues	100	0	100
Ministry of Colleges and Universities <sup>7</sup>	100	50	50
Ministry of Natural Resources and Forestry	44	22	22
Cancer Care Ontario	67	67	0
Independent Electricity System Operator	100	100	0
Ministry of the Attorney General	70	70	0
Ministry of Infrastructure	20	20	0
Ontario Association of Children's Aid Societies	0	0	0
Ontario Parole Board	67	67	0

1. Previously part of the Ministry of Health and Long-Term Care.
2. Implementation rates of individual broader-public-sector entities:
  - Hospitals:
    - 2019—Hamilton Health Sciences, 79%; Providence Healthcare, 64%; Ottawa Hospital, 62%
    - 2018—Hamilton Health Sciences, 71%; Providence Healthcare, 64%; Ottawa Hospital, 62%
  - School Boards:
    - 2019—Algoma, 100%; Lakehead, 89%; York Catholic, 70%; Hamilton-Wentworth, 50%; Kawartha Pine Ridge, 38%; Trillium Lakelands, 10%
    - 2018—Algoma, 100%; Lakehead, 89%; York Catholic, 60%; Hamilton-Wentworth, 50%; Kawartha Pine Ridge, 25%; Trillium Lakelands, 10%
  - Universities, by report:
    - 2019:
      - University Undergraduate Teaching Quality—University of Ontario Institute of Technology, 75%; Brock University, 43%; University of Toronto, 33%
      - University Intellectual Property—McMaster University, 71%; University of Toronto, 61%; University of Waterloo, 50%
    - 2018:
      - 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%
  - Children's Aid Societies:
    - 2019—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%
    - 2018—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%
3. Previously referred to as the Ministry of Community Safety and Correctional Services.
4. The implementation rate for Local Health Integration Networks (LHINs) includes recommendations that originated with Community Care Access Centres, which are now part of the LHINs. The overall rate for the LHINs is related to the following four organizations, for three audit reports:
  - 2019:
    - Health Shared Services Ontario co-ordinated responses for the following reports:
      - LHINs—Local Health Integration Networks: 56%
      - CCACs—Home Care Program: 56%
    - Central East: Long-Term-Care Home Placement Process, 100%
    - North East: Long-Term-Care Home Placement Process, 100%
    - Waterloo Wellington: Long-Term-Care Home Placement Process, 100%
  - 2018:
    - Health Shared Services Ontario co-ordinated responses for the following reports:
      - LHINs—Local Health Integration Networks: 56%
      - CCACs—Home Care Program: 52%
    - Central East: Long-Term-Care Home Placement Process, 100%
    - North East: Long-Term-Care Home Placement Process, 100%
    - Waterloo Wellington: Long-Term-Care Home Placement Process, 100%
5. Previously referred to as the Financial Services Commission of Ontario.
6. Implementation rates of individual broader-public-sector entities:
  - Transportation Consortia:
    - 2019—Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%
    - 2018—Sudbury Consortium, 100%; Peel Consortium, 44%; Toronto Consortium, 33%
7. Previously referred to as the Ministry of Training, Colleges and Universities.

## Appendix 2: Recommendations from 2012 to 2016 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 4—Action 1</b> To ensure that regional and division management have adequate assurance that cases are prosecuted in a consistent, timely and effective manner that meets expected standards, the Criminal Law Division should perform a periodic, objective review of a sample of files from each Crown attorney relating to the prosecutions each one handled during the year.	Assessed in 2019 as Will Not Be Implemented	According to the Criminal Law Division, their practice of conducting ongoing reviews of current cases allows for real-time course correction, provides better service to the public and upholds the principles of justice in a way that cannot be achieved through a post-completion file review process.
3.05: Education of Aboriginal Students	Ministry of Education	<b>Recommendation 5—Action 3</b> In order to improve educational outcomes for First Nations 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.	Assessed in 2019 as Will Not Be Implemented	<p>According to the Ministry, it will not be able to fully address this recommendation. The Ministry noted that Ontario does not have access to data from all First Nation-operated or federally operated schools that would enable the creation of baseline data between systems to measure outcomes. The exception to this would be those students captured under the recently negotiated Data Transfer Agreement within the Master Education Agreement with the Anishinabek Education System. The Ministry stated that it therefore is not able to speak to the effectiveness of these initiatives outside of First Nations students' experience and achievement in provincially funded schools.</p> <p>The Ministry stated that when data is collected regarding First Nations, Métis and Inuit self-identification for students in the provincial school system, self-identification is voluntary. Not all First Nations students choose to self-identify. The Ministry noted that self-identification does not include an indication of whether a self-identified First Nations student lives on or off reserve, is being billeted outside of their own community to attend secondary school or is living with relatives. The Ministry only confirms that students are residents of Ontario or international students.</p>

Section	Organization	Recommendations	Status	Rationale
3.06: Independent Health Facilities	Ministry of Health <sup>1</sup>	<b>Recommendation 5—Action 2</b> To ensure that patients have access to relevant information about independent health facilities that can help them obtain required services, the Ministry of Health and Long-Term Care should combine existing website information into one website with search functionality that specifies all locations where patients can access community services, such as x-rays and ultrasounds, as well as available services and wait times for services that do not have same-day access (for example, MRIs and CT scans).	Assessed in 2019 as Will Not Be Implemented	The Ministry stated it had considered this recommendation and suggested advances in technology have made the recommendation redundant. Whether in website or app format, the recommendation points to the essence of having a platform where patients can access information such as locations and wait times of community services. According to the Ministry, the Independent Health Facilities' MRI and CT clinics are now reporting wait times to Cancer Care Ontario, which are available on the Health Quality Ontario website. It also stated that the Wellington-Waterloo Region has implemented an e-referral electronic system that addresses locations and wait times. The Ministry stated that it will not be combining existing website information into one website with search functionality that specifies all locations where patients can access community services.
3.12: University Undergraduate Teaching Quality	University of Toronto	<b>Recommendation 2—Action 1</b> To help ensure that tenure and promotion decisions and the underlying documentation appropriately reflect the relative importance of a professor's teaching ability, the universities should ensure that all relevant information on teaching performance is made available to tenure and promotion committees and that all documentation supporting their recommendations is retained for an appropriate period of time. <b>Recommendation 4—Action 1</b> To enhance their understanding of the impact that use of various teaching resources has on teaching quality and student outcomes, universities should assess the impact of class size on teaching quality and study how best to address the challenges posed by large classes. <b>Recommendation 4—Action 2</b> To enhance their understanding of the impact that use of various teaching resources has on teaching quality and student outcomes, universities should weigh the impact of using teaching and sessional faculty and the extent to which they can best be used to address resource constraints.	Assessed in 2019 as Will Not Be Implemented	The University of Toronto stated that this recommended action has been fulfilled by the university to the extent possible in light of negotiated and bargained agreements.
			Assessed in 2019 as Will Not Be Implemented	The University of Toronto stated that this recommended action has been fulfilled by the university to the extent possible in light of negotiated and bargained agreements.
			Assessed in 2019 as Will Not Be Implemented	The University of Toronto stated that this recommended action has been fulfilled by the university to the extent possible in light of negotiated and bargained agreements.

Section	Organization	Recommendations	Status	Rationale
3.13: Youth Justice Services Program	Ministry of Children, Community and Social Services <sup>2</sup>	<b>Recommendation 6—Action 1</b> To ensure that the annual facility inspection and licensing process results in a safe and secure living environment with effective services and programs for youth residents, the Ministry of Children and Youth Services should revise the inspection checklist to eliminate duplication and place more emphasis on the quality of programming and services being offered.	Assessed in 2019 as Will Not Be Implemented	According to the Ministry of Children, Community and Social Services (Ministry), with its creation and the discontinuance of the Ministry of Children and Youth Services, it has taken a modernized and integrated approach to processes and tools including those for the licensing checklist. The Ministry stated that the licensing checklist is meant to support the Ministry's monitoring and oversight of licensed residential settings, with the focus being on adherence to requirements for providing residential care.  The Ministry stated that it will update the inspection checklist to include items related to quality of programming and services being offered.
<b>2013</b>				
3.03: Healthy Schools Strategy	Trillium Lakelands District School Board	<b>Recommendation 1—Action 1</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 develop consistent and effective strategies to monitor compliance with the Ministry's School Food and Beverage Policy, especially ensuring that all items sold in schools comply with the policy's nutrition standards.  <b>Recommendation 1—Action 3</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 ensure that school administrators and teachers receive sufficient training and supports on how to implement the policy and promote healthy eating concepts in the classroom.	Assessed in 2019 as Will Not Be Implemented	According to the Board, it will not be implementing this recommendation because it will not be verifying the accuracy of information received from principals as it relates to the School Food and Beverage Policy and Procedure. To address our recommendations, the Board stated that it has implemented report-back forms to ensure schools are in compliance with the policy. With the understanding that the principal's primary responsibility is for student safety and learning, the Board stated that additional pressure for verification of this policy is not a necessary addition to workload.  The Board stated that it does not take attendance at principals' meetings, which would include training and supports on implementing the policy, because it considers its administrators as professionals in their field and does not believe that additional oversight to their attendance is needed.  According to the Board, its teachers use the Health and Physical Education curriculum from the Ministry of Education as a guide for teaching about healthy foods. The Board stated there is not a need for additional training in this area. It also stated that there are some resources available to teachers if they wish to review them including the Board's Nutrition policy and procedure and the Food and Nutrition Policy.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 2—Action 1</b> To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should assess options, including practices in other jurisdictions, for providing sufficient physical activity to both elementary and secondary school students.</p>	Assessed in 2019 as Will Not Be Implemented	The Board stated that it does not currently have enough staff resources to address this recommendation.
		<p><b>Recommendation 2—Action 2</b> To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should ensure that elementary school administrators and teachers receive sufficient training on good practices and on how to effectively incorporate daily physical activity into the school day.</p>	Assessed in 2019 as Will Not Be Implemented	According to the Board, it will not implement this recommendation because it stated that teachers use the Health and Physical Education curriculum from the Ministry of Education as a guide for teaching about physical activity. There are also resources available to teachers if they wish to review them. The Board stated that it does not have the human resources available to provide any additional training.
		<p><b>Recommendation 2—Action 3</b> To help safely increase physical activity as well as contribute to reduced sedentary behaviour and improved academic achievement, the Ministry of Education (Ministry) and school boards should familiarize teachers with physical activity safety guidelines.</p>	Assessed in 2019 as Will Not Be Implemented	According to the Board, it will not implement the recommendation because it stated that it is not the Board's practice to take attendance at principals' meetings. The Board considers its administrators to be professionals in their field and it does not need to add this additional oversight to their attendance. The Board also stated that it does not have the human resources available to track information to the depth suggested by us. The Board believes that there is documentary evidence that teachers review the safety guidelines, such as the field trip policy, because forms must be completed by teachers whenever a field trip or excursion is booked. The Board stated that retrieving these forms for the purposes of documentary evidence would not be possible due to a lack of human resources.

Section	Organization	Recommendations	Status	Rationale
3.06: Private Schools	Ministry of Education	<p><b>Recommendation 3—Action 3</b> To ensure that adequate policies and procedures are in place to verify that credit-granting private schools are awarding course credits and diplomas in compliance with ministry policies, including the provincial Grade 9 to 12 curriculum, the Ministry of Education (Ministry) should consider a conditional rating for new private schools that are not yet fully compliant.</p>	Assessed in 2019 as Will Not Be Implemented	<p>The Ministry stated it has determined that the implementation of updated procedures for the denial or revocation of credit granting authority has exceeded the advantages of establishing a “conditional” rating.</p> <p>According to the Ministry, private schools that do not meet Ministry requirements, whether new or existing, will continue to be placed on shortened inspection schedules until they become compliant, or have their authority to grant credits denied or revoked.</p> <p>The Ministry also indicated that when significant issues of non-compliance are identified by Ministry staff during an initial inspection, the private school may have its authority to grant credits toward the OSSD (Ontario Secondary School Diploma) denied.</p> <p>It was also noted that due to changes made to the denial and revocation policy that sets specific criteria and processes for the denial of a private school’s authority to grant credits toward the OSSD, private schools that may have qualified for a potential “conditional” rating may now be denied this authority until they meet Ministry requirements at the time of inspection. The Ministry stated that this process reduces the risk of non-compliance by new private schools by eliminating any option to grant credits before the school has met compliance requirements and exceeds the value of applying a “conditional” rating to a private school that would be permitted to grant credits in the interim.</p>
		<p><b>Recommendation 3—Action 4</b> To ensure that adequate policies and procedures are in place to verify that credit-granting private schools are awarding course credits and diplomas in compliance with ministry policies, including the provincial Grade 9 to 12 curriculum, the Ministry of Education (Ministry) should review whether the “P” notation on public school student transcripts is influencing post-secondary admission decisions as intended.</p>	Assessed in 2019 as Will Not Be Implemented	<p>The Ministry stated that in its Memorandum to all Directors of Education on July 17, 2009, the “P” notation was added to the Ontario Student Transcript to indicate that a grade was earned at a private school in order to increase transparency in students’ records.</p> <p>The Ministry stated that since 2009, the Ministry engages with post-secondary institutions that have questions or concerns about grades earned at private schools. Ministry records indicate that the Ministry has received 464 separate inquiries and 17 complaints into grades earned by private schools from post-secondary institutions. The continued use of the “P” notation to follow up on questions related to student marks has been accepted as evidence of the ongoing relevance of this documentation. Decisions related to the weighting or evaluation of student admission applications are made at the discretion of post-secondary institutions.</p> <p>The Ministry stated that it also engages with post-secondary institutions to explore issues that exceed the use of the “P” notation on the Ontario Student Transcript.</p>

Section	Organization	Recommendations	Status	Rationale
2014				
3.01: Adult Community Corrections and Ontario Parole Board	Ministry of the Solicitor General <sup>3</sup>	<b>Recommendation 5—Action 1</b> To ensure equitable access to effective rehabilitative programs for offenders, the Ministry of Community Safety and Correctional Services should regularly track the availability of and wait times for rehabilitative programs and services for offenders under its supervision across the province.	Assessed in 2019 as Will Not Be Implemented	<p>According to the Ministry, this recommendation will not be implemented because it has implemented an annual program inventory process called Gap Analysis. This process identifies the availability and accessibility of programs that respond to the core criminogenic needs of community-supervised offenders. Criminogenic needs are issues that might lead to reoffending, such as family relationships, education, employment, substance use, mental health and stability of having a residence. The Gap Analysis allows the Ministry to identify areas where offenders' needs are not being met through existing programs and prioritize a response to address the gaps in service.</p> <p>The Ministry also stated that it had developed and piloted an electronic wait-list function in its Offender Tracking Information System. However, upon evaluation of the pilot, the Ministry determined that tracking wait times did not improve offender outcomes, but it created an administrative burden for staff and it did not provide additional value. The Ministry also noted that the pilot did not help it to address the availability and accessibility of community-based offender programming.</p>
3.10: Residential Services for People with Developmental Disabilities	Ministry of Children, Community and Social Services <sup>4</sup>	<b>Recommendation 5—Action 1</b> To improve the management of wait times for residential services for people with developmental disabilities, the Ministry of Community and Social Services should promote consistent recording of wait information, including tracking wait times.	Assessed in 2019 as Will Not Be Implemented	<p>According to the Ministry, it has processes to collect wait-time data and the ability to produce reports. It stated that adults with developmental disabilities are not prioritized for service based on wait times but based on urgency using consistent assessment tools and a triage system—not first come, first served. It also stated that reporting wait times is not part of regular business as this data is not used in prioritization.</p>
		<b>Recommendation 6—Action 4</b> To help ensure that inspections of residences contribute to the safety and security of the environments where people with developmental disabilities live, the Ministry of Community and Social Services should expand inspection procedures to include verification of service data reported to the Ministry.	Assessed in 2019 as Will Not Be Implemented	<p>According to the Ministry, it has rolled out a Service Management Information System (SMIS) data integrity framework to regions, and it has been incorporated in their regular business operations.</p> <p>To verify service data reported, the Ministry stated that it conducted a pilot project that compared the number of beds at sites compliance inspectors visited against SMIS bed count data.</p> <p>The Ministry stated that it planned to conduct a post-pilot data report analyzing more service data elements; however, it could not produce such a report because the agencies report service data to the Ministry for all their sites together, which prevents compliance inspectors from verifying service data from specific sites.</p> <p>The Ministry stated that the recommendation cannot be addressed at this time because of the above limitations.</p>

Section	Organization	Recommendations	Status	Rationale
3.12: Source Water Protection	Ministry of the Environment, Conservation and Parks <sup>5</sup>	<b>Recommendation 8—Action 1</b> The Ministry of the Environment and Climate Change, in conjunction with the Ministry of Agriculture, Food and Rural Affairs, should phase in the remaining farms in Ontario that generate or apply nutrients so that they also must adhere to the requirements of the <i>Nutrient Management Act</i> and its regulations.	Assessed in 2019 as Will Not Be Implemented	According to the Ministry, it, together with the Ministry of Agriculture, Food and Rural Affairs, does not intend to require all farms in Ontario to be phased-in to all the regulatory requirements of the <i>Nutrient Management Act</i> . According to the Ministry, farms with a higher risk profile will continue to be phased-in to various regulatory requirements through the existing risk-based approach. The Ministry stated that there are other approaches supported by the Ministry to protect the environment, which are being implemented in collaboration with the agriculture sector.
<b>2015</b>				
3.13: Student Transportation	Ministry of Transportation	<b>Recommendation 5—Action 4</b> To increase the effectiveness of its safety inspections of school buses at operators' terminals, the Ministry of Transportation (MTO) should obtain evidence that violations or infractions noted during school bus inspections are rectified in a timely manner by a school bus operator.	Assessed in 2019 as Will Not Be Implemented	<p>According to the Ministry, its current process focuses on ensuring more serious violations are rectified, but it does not include infractions. The Ministry described this as a manageable risk-based process that is similar to its commercial vehicle inspections. The Ministry stated that it complements the requirement under the <i>Highway Traffic Act</i> for operators to bring their vehicle into compliance with all noted violations.</p> <p>The Ministry stated that it does not intend to maintain evidence of repairs being made as it would be an administrative burden due to the volumes involved.</p> <p>According to the Ministry, the <i>Highway Traffic Act</i> compels operators to complete and retain detailed repair and maintenance records, and a review of these records is conducted by the Ministry during its facility audit process.</p>
	Peel Consortium	<b>Recommendation 12—Action 6</b> In order to increase the efficiency of school transportation services and in turn decrease costs, transportation consortia should reduce the need for transportation services by co-ordinating common days off.	Assessed in 2019 as Will Not Be Implemented	<p>According to the Peel Consortium, it has analyzed the transportation network and has identified potential cost savings of approximately \$780,000 if the member school boards co-ordinated their school year calendars to have common PD days (professional development days).</p> <p>The Consortium stated that the scheduling of common school calendars between the member school boards and the potential cost savings has been brought forward and discussed with the administration team.</p> <p>It noted that it has no control over the scheduling or co-ordination of school board calendars between the two member boards (Peel District School Board and Dufferin-Peel Catholic District School Board); therefore, the status of this recommendation is "will not be implemented."</p>

Section	Organization	Recommendations	Status	Rationale
2016	Toronto Consortium	<b>Recommendation 12—Action 4</b> In order to increase the efficiency of school transportation services and in turn decrease costs, transportation consortia should increase sharing of school buses among boards and transporting students from different boards on the same bus.	Assessed in 2019 as Will Not Be Implemented	According to the Toronto Consortium, the Toronto District School Board and the Toronto Catholic District School Board have fully integrated sharing of buses. It stated that it had reached out to the French-language school boards in order to further enhance sharing. However, these boards indicated that they do not wish to pursue any additional sharing at this time.
	3.04: Employment Ontario	<b>Recommendation 7—Action 2</b> In order to maximize the benefit of Apprenticeship Program funding, the Ministry of Advanced Education and Skills Development should seek ways to increase the completion rate of apprentices by evaluating whether it should change the degree of funding it provides for apprenticeship training in voluntary trades as compared to compulsory trades.	Assessed in 2019 as Will Not Be Implemented	<p>The Ministry stated that the new <i>Modernizing the Skilled Trades and Apprenticeship Act, 2019</i> (Act) establishes a new flexible framework to enable training and certification in a trade or in a skill set, which would allow training and certification within and between trades and be more responsive to industry and apprentice needs.</p> <p>The Ministry also noted that trades will no longer be classified as “compulsory” or “voluntary” under the Act; rather, there will be a requirement for training and certification to perform a trade or skill set that contains restricted activities (i.e., any trade may have both restricted and unrestricted components).</p> <p>However, we noted that the relevant sections under the new Act, i.e., Sections 3 and 4 (Prohibitions); Section 58(1)-(3) (Deemed trades) and Section 54(1)(a)-(c) (Minister’s regulations), which relate to the Ministry’s comments above, are not yet in force. These sections come into force on a day to be named by proclamation of the Lieutenant Governor.</p> <p>Until the relevant legislative sections come into force, we continue to believe that this recommendation should be implemented.</p>
		<b>Recommendation 8—Action 1</b> In order to assess how effective its apprenticeship program is in comparison with similar programs in other Canadian jurisdictions, the Ministry of Advanced Education and Skills Development should take a leadership role and, in conjunction with other provinces, develop a standard methodology for calculating apprenticeship completion rates across Canada.	Assessed in 2018 as Will Not Be Implemented	<p>The Ministry told us that one of the challenges to achieving a unified apprentice completion rate across Canada is that Ontario’s apprenticeship system is much larger and more complex than those in the other provinces and territories. According to the Ministry, other jurisdictions across the country have not expressed an interest in revisiting the completion rate methodology work as part of the Canadian Council of Directors of Apprenticeship (CCDA) research agenda at this time, despite Ontario’s request to do so. The Ministry informed us that this recommendation cannot be implemented without the consensus of the other provinces.</p>

Section	Organization	Recommendations	Status	Rationale
3.05: Environmental Approvals	Ministry of the Environment, Conservation and Parks <sup>5</sup>	<p><b>Recommendation 11—Action 3</b> To increase the successful completion of apprenticeship training in a cost-effective way, the Ministry of Advanced Education and Skills Development should review and adjust funding for exam preparation courses to ensure it is comparable to rates paid to training delivery agents for regular in-class training courses.</p>	Assessed in 2019 as Will Not Be Implemented	The Ministry told us that the rates paid to training delivery agents are the same for exam preparation courses as for regular in-class training courses. However, this rate includes a client-pay portion for the full-time but not for the part-time exam preparation courses. The Ministry told us that it will continue to pay the full rate for the part-time exam preparation courses and does not intend to implement a client-pay portion for those courses
		<p><b>Recommendation 4—Action 2</b> To ensure that all self-registered emitters and emitters with Environmental Compliance Approvals, particularly those that pose the highest risk to the environment, are appropriately monitored and non-compliance issues are identified and corrected on a timely basis, the Ministry of the Environment and Climate Change should revise its risk-based policy to include requirements on how frequently to review and inspect these emitters and ensure that the policy is followed.</p>	Assessed in 2019 as Will Not Be Implemented	According to the Ministry, in general it does not set specific frequencies for inspections and other compliance activities but takes a risk-based approach.  It stated that, it has implemented the repeat non-compliant violators (RNV) strategy, where repeat non-compliant violators will be identified and subject to an escalated compliance approach. A tracking system is in place to flag RNVs in the IT system. This flag aids monitoring compliance actions taken.
3.07: Housing and Supportive Services for People with Mental Health Issues (Community-Based)	Ministry of Health <sup>1</sup>	<p><b>Recommendation 10—Action 3</b> To enable the public to access relevant information about all emitters, the Ministry of the Environment and Climate Change should make necessary changes to the Access Environment database to enable members of the public to readily obtain complete and relevant information about all emitters, including the emitter's history of compliance with conditions of their self-registration or Environmental Compliance Approval.</p>	Assessed in 2018 as Will Not Be Implemented	The Ministry informed us that it did not agree that emitters' compliance history should be made available through the Access Environment database because the information is available at Ministry district offices, and some convictions under the Environmental Protection Act are posted on the Ontario Newsroom website. Therefore, the Ministry will not implement this recommendation.
		<p><b>Recommendation 5—Action 1</b> To ensure that only clients with demonstrated needs are provided access to mental health supportive housing and that wait lists provide an accurate picture of need in the province for planning purposes, the Ministry of Health and Long-Term Care should require the housing provider or wait-list administrator to confirm clients' mental illness diagnosis before putting their names on the wait list, and clients' suitability to remain on a wait list on an ongoing basis.</p>	Assessed in 2019 as Will Not Be Implemented	According to the Ministry, it has not directed housing providers or waiting list administrators to confirm an applicant's mental health diagnosis prior to being added to a wait list for supportive housing.  The Ministry stated that its investments in mental health supportive housing have been targeted to people who are homeless or at risk of homelessness. These investments have been informed by the Housing First approach to supportive housing. This harm reduction-focused model is an internationally recognized best practice that encourages the creation of supportive housing programs have no, or few, barriers to access.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 9—Action 3</b> To ensure that housing agencies receive appropriate resources to operate the mental health supportive housing program, the Ministry of Health and Long-Term Care should specify to housing agencies the frequency of building-condition audits required; based on the results, work with the housing agencies to determine the appropriate action—for example, dispose of older assets in need of repair and replace these with updated safer units, or adjust payments to the capital reserves accordingly.</p>	Assessed in 2019 as Will Not Be Implemented	According to the Ministry, under current operating agreements, it cannot compel transfer payment agencies to conduct Building Condition Audits on their properties or specify the frequency with which they are undertaken. The Ministry recommends that transfer payment agencies conduct these audits as part of their asset management strategy.
3.09: Metrolinx—Public Transit Contract Awarding and Oversight	Metrolinx	<p><b>Recommendation 8—Action 1</b> To ensure that deficiencies do not remain unfixed, Metrolinx should include contract provisions that require contractors to fix deficiencies within acceptable industry standards.</p>	Assessed in 2019 as Will Not Be Implemented	According to Metrolinx, it added contract provisions requiring contractors to fix deficiencies “as expeditiously as possible” rather than applying a fixed period. It stated that its legal counsel confirmed that “as expeditiously as possible” is preferable to an arbitrary “industry standard” fixed time period since the period to remedy a deficiency depends on the circumstances; for example, weather, and the nature and complexity of the work. It was also noted that a fixed time period would either a) give too much time to remedy a deficiency that could be completed sooner or b) not allow enough time to complete the work, triggering a breach of contract where it is not necessary or reasonable.
		<p><b>Recommendation 9—Action 1</b> To ensure that poorly performing sub-trades do not delay projects, Metrolinx should assess industry best practices of pre-screening sub-trades and consider implementing a policy on pre-screening sub-trades based on industry best practices.</p>	Assessed in 2018 as Will Not Be Implemented	Metrolinx indicated to us that industry best practices and standard contract documents of the Canadian Construction Documents Committee make sub-trades the responsibilities of the general contractor. Metrolinx stated that pre-screening sub-trades transfers risk to Metrolinx. It said it would only in very limited and highly specialized circumstances require the general contractor to work with pre-qualified sub-trades selected by Metrolinx (for example, track and signals maintenance contractors). Therefore, Metrolinx will not be implementing this recommendation.
		<p><b>Recommendation 10—Action 2</b> To ensure that it can protect its rights as an owner and prevent contractors from misusing their right to subcontract, Metrolinx should include contract provisions that protect its interests in situations where sub-trades and sub-sub-trades are used.</p>	Assessed in 2018 as Will Not Be Implemented	Metrolinx indicated that industry best practices and standard Canadian Construction Documents Committee contract documents used by Metrolinx require the general contractor to be responsible for the actions and performance of all levels of sub-trades. Metrolinx stated that it does not need to include any new contract provisions in situations where sub-trades are used because Metrolinx’s contractual relationship is only with the general contractor. Therefore, Metrolinx will not be implementing this recommendation. However, it is important that Metrolinx take prompt action to hold the general contractor accountable for resolving any issues with the sub-trades or sub-sub-trades.

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 17—Action 2</b> To ensure that Metrolinx does not pay excessive construction costs to CN and CP, it should negotiate an agreement with CP to ensure that estimates outline all costs in detail and that all mark-up rates are in line with industry benchmarks.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p>	<p>Since our audit, contracts for work between Metrolinx and CP continue to be negotiated on a project-by-project basis, with no long-term construction agreement in place. In the last two years, Metrolinx has executed two construction agreements with CP.</p> <p>At the time of this follow-up, Metrolinx had no plans to negotiate a long-term construction agreement with CP because the volume of work required on CP lands is not the same as on CN lands. Metrolinx will continue to use template agreements (including a construction agreement) with mostly standard terms as the starting point for each project on CP lands.</p> <p>The construction template does require CP to provide a breakdown of the estimated costs of the CP work (including applicable overhead and surcharges and whether such work will be done by contractors or by CP's own workforce) to Metrolinx prior to starting work.</p>
<p>3.10: Ministry of Transportation—Road Infrastructure Contract Awarding and Oversight</p>	<p>Ministry of Transportation</p>	<p><b>Recommendation 3—Action 4</b> In developing internal policy, the Ministry of Transportation should ensure that decisions made are in the best interest of all Ontarians. In this regard, the Ministry should re-implement its original dispute-resolution process if it determines that the use of referees will not be incorporated into its policies and procedures.</p>	<p>Assessed in 2018 as Will Not Be Implemented</p>	<p>Since our audit, the Ministry implemented referee decisions as part of its policies and procedures and used the process four times. However, the introduction of new adjudication requirements in the <i>Construction Act</i> (formerly the <i>Construction Lien Act</i>) in December 2017 caused the Ministry to reassess its process. The Act allows parties to a contract to refer various disputes to an adjudicator, who has the power to make an interim determination that is binding on the parties to the adjudication. Either party can later take the determination to court or to arbitration.</p> <p>Therefore, the Ministry plans to develop and implement a new process for dispute resolution and adjudication to comply with the new legislation, and will not be re-implementing the original dispute-resolution process.</p>

Section	Organization	Recommendations	Status	Rationale
3.11: Physician Billing	Ministry of Health <sup>1</sup>	<p><b>Recommendation 12—Action 3</b></p> <p>To strengthen the oversight of the use of cardiac ultrasound services, the Ministry of Health and Long-Term Care should work with the Ontario Association of Cardiologists and the Cardiac Care Network of Ontario to recover the \$3.2 million of overpayments to physicians related to the cardiac rhythm monitoring tests that were inappropriately claimed.</p>	Assessed in 2018 as Will Not Be Implemented	<p>The Ministry indicated that it does not have authority under the <i>Health Insurance Act</i> to directly recover the \$3.2 million. Upon the Ministry's request, the company stopped billing in this manner, and under the <i>Health Services Act</i>, the Ministry cannot refer the matter to the Physician Payment Review Board.</p> <p>The Ministry has informed us that the law pertaining to the process for recovery of inappropriate payments is still unchanged. The Ministry is currently reviewing legislation regarding the recovery of inappropriate claims. Also, the Ministry's follow-up review after our audit showed no evidence that the physicians were aware that their claims were inappropriate, and they stopped submitted claims in this manner. Further, it was unable to find evidence that the physicians knew or ought to have known that the claims were inappropriate, and therefore could not refer the claims to the Physician Payment Review Board for recovery.</p>
3.12: Specialty Psychiatric Hospital Services	Ministry of Health <sup>1</sup>	<p><b>Recommendation 12—Action 3</b></p> <p>To improve the way in which mental health stakeholders across the province share information, the Ministry of Health and Long-Term Care should develop protocols for hospitals to share information with police to ensure police can obtain the information they need to do their job while protecting patient privacy.</p>	Assessed in 2019 as Will Not Be Implemented	<p>The Ministry developed the Police-Hospitals Transition Framework and Toolkit, which was made public as of June 2019. The Ministry stated that the Framework and Toolkit represents best practices in the fields of policing and health care, but we found that its focus is on transitioning individuals from police custody to the emergency department at hospitals, which does not specifically address the recommended action.</p> <p>The Ministry noted that it would be inappropriate for the Ministry or the Solicitor General to direct hospitals and police services as to how they must respond in every crisis situation.</p>
4.02: Provincial Public Appointment Process	Treasury Board Secretariat	<p><b>Recommendation 4—Action 3</b></p> <p>To ensure that qualified candidates are appointed to provincial agencies and other entities, the Treasury Board Secretariat, working with the ministries, should monitor appointment diversity statistics and post them on its public website.</p>	Assessed in 2019 as Will Not Be Implemented	<p>According to the Treasury Board Secretariat, it will not collect diversity data to address the recommendation because the government's key priority is to ensure that individuals appointed to serve on provincial agencies and other entities are highly qualified and appointed based on the skill requirements of the board.</p>

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 6—Action 1</b> To ensure that compensation to appointees is transparent, provincial agencies should adhere to the compensation rates outlined in the Agencies and Appointments Directive or, as needed, the Treasury Board Secretariat should propose to the Treasury Board/Management Board of Cabinet that the Directive be amended to indicate the compensation actually in effect.</p>	Assessed in 2019 as Will Not Be Implemented	<p>According to the Treasury Board Secretariat, the Directive provides the flexibility to remunerate depending on the type of appointment and the complexity of the task assigned to the appointee.</p> <p>The Treasury Board/Management Board of Cabinet also stated that it has the authority to make compensation decisions on behalf of the government.</p> <p>When determining remuneration, the rates in the Directive are reviewed and business cases are made to Treasury Board/Management Board of Cabinet explaining the rationale for the proposed rate.</p>

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 27 noted in Section 3.7.

1. Formerly part of the Ministry of Health and Long-Term Care.
2. Formerly the Ministry of Children and Youth Services.
3. Formerly the Ministry of Community Safety and Correctional Services.
4. Formerly the Ministry of Community and Social Services.
5. Formerly the Ministry of Environment and Climate Change.
6. Formerly the Ministry of Advanced Education and Skills Development.

## Appendix 3: Reports Issued by the Standing Committee on Public Accounts from March 2015 to March 2018

Prepared by the Office of the Auditor General of Ontario

Report Name	Date Issued
Violence Against Women	March 2015
Ontario Power Generation Human Resources	May 2015
Health Human Resources	May 2015
Financial Services Commission of Ontario—Pension Plan and Financial Service Regulatory Oversight	June 2015
Infrastructure Ontario—Alternative Financing and Procurement	June 2015
University Undergraduate Teaching Quality	June 2015
Cancer Screening Programs	November 2015
Smart Metering Initiative	November 2015
Education of Aboriginal Students	March 2016
Public Accounts of the Province	April 2016
Metrolinx—Regional Transportation Planning	June 2016
ServiceOntario	June 2016
Healthy Schools Strategy	October 2016
CCACs—Community Care Access Centres—Home Care Program	December 2016
Toward Better Accountability	December 2016
Electricity Power System Planning	March 2017
University Intellectual Property	April 2017
Long-Term-Care Home Quality Inspection Program	May 2017
Public Accounts of the Province	May 2017
Child and Youth Mental Health	December 2017
Employment Ontario	December 2017
Ministry of Transportation—Road Infrastructure Construction Contract Awarding and Oversight	December 2017
Large Community Hospital Operations	February 2018
Physician Billing	February 2018

## Appendix 4: Recommendations from 2015 to 2018 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: University Undergraduate Teaching Quality	University of Toronto	<b>Recommendation 3—Action 1</b> Examine the impact on teaching quality of the use of sessional instructors.	Assessed in 2019 as Will Not Be Implemented	The University of Toronto stated that this recommended action has been fulfilled by the university to the extent possible in light of negotiated and bargained agreements.
<b>2016</b>				
April: Public Accounts of the Province	Treasury Board Secretariat	<b>Recommendation 1—Action 1</b> Officials provide details on the government’s long-term debt reduction plan of reducing net debt-to-GDP ratio from 2013/14 levels of 38.6% to pre-recession levels of 27%.	Assessed in 2019 as Will Not Be Implemented	According to the Ministry, the current government has set a new target—to reduce Ontario’s net-debt-to-GDP ratio to less than 40.8% by 2022/23—that is supported by the province’s budgetary policy and the requirements of the <i>Fiscal Sustainability, Transparency and Accountability Act</i> .  The Ministry added that the choice of what debt burden to carry is a government policy matter, and the current government’s policy direction supports achieving a projected net-debt-to-GDP ratio of 38.6% by 2023/24 in a transparent and accountable manner.
June: Metrolinx-Regional Transportation Planning	Metrolinx	<b>Recommendation 4—Action 2</b> The Standing Committee on Public Accounts recommends that Metrolinx should, where appropriate, use comparators such as the actual performance of GO Transit or the TTC rather than relying on industry standards compiled by external advisors when comparing risks of traditional public procurement versus the risks of AFP.  <b>Recommendation 5—Action 2</b> The Standing Committee on Public Accounts recommends that Metrolinx should consider offering operating subsidies in order to address inter-agency conflicts with respect to fare-sharing.	Assessed in 2019 as Will Not Be Implemented	Metrolinx has not used comparators such as the actual performance of GO Transit or the TTC when comparing risks of traditional public procurement versus the risks of AFP, and it informed us that there are no plans to do so.  Metrolinx will not directly offer subsidies to address inter-agency conflicts with respect to fare-sharing.  According to Metrolinx, currently it offers co-fares and a discounted double fare to reduce the cost of transferring between GO Transit and eligible municipal services. In the case of the Discounted Double Fare, which was launched in 2018 and applies to transfers between GO Transit and TTC services, the province provided dedicated funding to Metrolinx upon approval by Treasury Board.  Metrolinx indicated that any further provincial funding would be secured the same way. It added that municipalities may also be expected to contribute funding or transfers, offset by increased ridership.

Section	Organization	Recommendations	Status	Rationale
2017 March: Electricity Power System Planning	Ministry of Energy, Northern Development and Mines <sup>1</sup>	<b>Recommendation 5—Action 1</b> The Ministry of Energy, or the IESO, as applicable, provide the Committee with details on how it evaluates proposals for investing in generation facilities compared to investing in conservation initiatives (e.g., business case, cost benefit analysis).	Assessed in 2019 as Will Not Be Implemented	According to the Ministry, this recommendation will not be implemented because of other processes that are conducted. It informed us that when developing a long-term electricity system plan, the Independent Electricity System Operator (IESO) begins by forecasting gross electricity demand for a 20-year period and then develops a net demand by taking out the demand that will be met by planned conservation initiatives. The Ministry said these conservation initiatives are based on an achievable potential study (study). The IESO then procures resources, including generation and demand response, to meet the net demand. The study identifies cost-effective conservation and demand management (CDM) measures by comparing the cost of CDM measures to the costs of equivalent amounts of energy and capacity provided by the cheapest generation source. The 2019/2020 Interim Framework is informed by the study. The Electricity CDM policy for the post-2020 period is under development. According to the Ministry, the IESO has also undertaken a Market Renewal initiative to redesign the province's electricity markets and introduce a transitional capacity auction that will procure incremental capacity through a market-based auction starting in December 2019. The IESO is exploring how energy efficiency could compete in the capacity auction against generation and demand response, which, according to the IESO, removes the need for a business case for new resources.
May: Public Accounts of the Province	Treasury Board Secretariat	<b>Recommendation 1—Action 1</b> Treasury Board Secretariat provide the Committee with a long-term debt reduction plan (medium and long term) that is linked to the government's target of 27% for the net-debt-to-GDP ratio, based on the facts presented in the Auditor General's report.	Assessed in 2019 as Will Not Be Implemented	According to the Ministry of Finance, this recommendation will not be implemented because the current government has set a new target—to reduce Ontario's net-debt-to-GDP ratio to less than 40.8% by 2022/23—that is supported by the province's budgetary policy and the requirements of the <i>Fiscal Sustainability, Transparency and Accountability Act</i> . It noted that the choice of what debt burden to carry is a government policy matter, and the current government's policy direction supports achieving a projected net-debt-to-GDP ratio of 38.6% by 2023/24 in a transparent and accountable manner.
April: University Intellectual Property	Ministry of Economic Development, Job Creation and Trade <sup>2</sup>	<b>Recommendation 2—Action 2</b> The Ministry of Research, Innovation and Science conduct periodic assessments against the indicators in the scorecard and report the results publicly.	Assessed in 2018 as Will Not Be Implemented	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.

Section	Organization	Recommendations	Status	Rationale
December: Child and Youth Mental Health	Ministry of Health <sup>3</sup>	<p><b>Recommendation 6—Action 1</b> The province should revisit 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 licensing 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 doing so.</p> <p><b>Recommendation 5—Action 4</b> The Ministry of Children, Community and Social Services should work with lead child and youth mental health agencies in Ontario to ensure that agencies update clients on when they will receive service.</p>	Assessed in 2018 as Will Not Be Implemented	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.
December: Employment Ontario	Ministry of Labour, Training and Skills Development <sup>4</sup>	<p><b>Recommendation 8—Action 3</b> The Ministry of Advanced Education and Skills Development should evaluate whether it should change the funding allocated to apprenticeship training in voluntary trades.</p>	Assessed in 2019 as Will Not Be Implemented	<p>The Ministry of Health said it will not be implementing this recommended action because it has reconsidered the Ministry of Children, Community and Social Services' previous commitment to work with lead agencies and Children's Mental Health Ontario to ensure that clients are updated on when they will receive service. According to the Ministry, given the breadth of factors that affect the timing of a child, youth or family receiving services (for example, the severity of needs, availability of service, complex and special needs), it would be difficult for agencies to communicate information related to specific start times for treatment with any degree of confidence. The Ministry considered it outside of its purview to determine the manner in which Child and Youth Mental Health agencies communicate this type of information to their clients.</p> <p>The Ministry stated that the new <i>Modernizing the Skilled Trades and Apprenticeship Act, 2019 (Act)</i> establishes a new flexible framework to enable training and certification in a trade or in a skill set, which would allow training and certification within and between trades and be more responsive to industry and apprentice needs.</p> <p>The Ministry also noted that trades will no longer be classified as "compulsory" or "voluntary" under the Act; rather, there will be a requirement for training and certification to perform a trade or skill set that contains restricted activities; that is, any trade may have both restricted and unrestricted components.</p> <p>However, we noted that the relevant sections under the new Act, i.e., Sections 3 and 4 (Prohibitions); Section 58(1)-(3) (Deemed trades) and Section 54(1)(a)-(c) (Minister's regulations), that relate to the Ministry's comments above are not yet in force. These sections come into force on a day to be named by proclamation of the Lieutenant Governor.</p> <p>Until the relevant legislative sections come into force, we continue to believe that this recommendation should be implemented.</p>

Section	Organization	Recommendations	Status	Rationale
		<p><b>Recommendation 8—Action 4</b> The Ministry of Advanced Education and Skills Development should take a leadership role in working with other provinces to develop a standard methodology for calculating apprenticeship completion rates across Canada.</p>	Assessed in 2018 as Will Not Be Implemented	<p>The Ministry said that one of the challenges to achieving a unified apprentice completion rate across Canada is that Ontario's apprenticeship system is much larger and more complex than those in the other provinces and territories.</p> <p>According to the Ministry, other jurisdictions across the country have not expressed an interest in revisiting the completion rate methodology work as part of the Canadian Council of Directors of Apprenticeship research agenda at this time, despite Ontario's request to do so. The Ministry informed us that this recommendation cannot be implemented without the consensus of the other provinces.</p>
		<p><b>Recommendation 9—Action 3</b> The Ministry of Advanced Education and Skills Development should review and adjust funding for the examination preparation course to ensure it is comparable to rates paid to training delivery agents for regular in-class training courses.</p>	Assessed in 2019 as Will Not Be Implemented	<p>The Ministry told us that the rates paid to training delivery agents are the same for exam preparation courses as for regular in-class training courses. However, this rate includes a client-pay portion for the full-time but not for the part-time exam preparation courses.</p> <p>The Ministry told us that it will continue to pay the full rate for the part-time exam preparation courses and does not intend to implement a client-pay portion for those courses. Therefore, this recommendation will not be implemented.</p>

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 11 noted in Section 4.4.

1. Formerly the Ministry of Energy.
2. Formerly the Ministry of Research, Innovation and Science.
3. Formerly part of the Ministry of Health and Long-Term Care.
4. Formerly the Ministry of Advanced Education and Skills Development.