



**Nick Stavropoulos**

Acting Auditor General of Ontario

# Introduction

Each year, the Office of the Auditor General of Ontario undertakes value-for-money audits to assess the economy, efficiency and effectiveness of public programs and services delivered by ministries, agencies and the broader public sector. Through this work we provide these entities and the Legislative Assembly with fact-based information along with practical recommendations for improvements. By reporting on our work to the Legislature, our Office contributes to collective efforts to continuously improve the public and broader public sectors while helping to hold organizations accountable for the programs and monies they manage.

In deciding which areas to audit each year, our Office takes a risk-based approach considering a number of factors, such as revenues or expenditures at stake, emerging risks, key issues affecting Ontarians, risks to public safety, and risks to achieving intended outcomes.

This year's Annual Report contains 12 value-for-money audits covering a wide range of public-sector activities. It also includes a report on the Public Accounts of Ontario, a report on how ministries are meeting their obligations under the *Environmental Bill of Rights, 1993*, and a review of government advertising. Additionally, the Annual Report contains our follow-up reviews on the implementation of the recommendations from a number of our previous audits, and our continuous follow-up work on audits completed in the years 2016

through 2020. We also followed up on the recommendations from five recent reports by the Standing Committee on Public Accounts.

## Acknowledgements

It takes a great deal of hard work and effort to perform the research, audit, writing and administrative support work required to produce an Annual Report of this size and scope.

I extend my personal thanks to our senior management group and the rest of our professional and dedicated team, our excellent panel of external advisors, and the various subject-matter experts who shared with us their knowledge and advice during the past year.

I would also like to recognize the work of Bonnie Lysyk, Ontario's 13th Auditor General, who completed her 10-year term in September. I also thank Susan Klein, who served as Assistant Auditor General before she retired this past year after more than 34 years of service to this Office, and Chris Krishnamurthy for his eight years of service as Director of Finance, who also retired this year.

On behalf of our Office, I would also like to express my gratitude to the many people in the public sector, including the deputy ministers and their teams, and leaders of the agencies and broader-public-sector

organizations we audited, whose hard work and co-operation assisted us in the completion of this Annual Report.

Lastly, I want to thank the members of the Standing Committee on Public Accounts, an all-party committee of the Legislature, for their support and for their dedicated work in examining the way government spends taxpayer money and delivers programs for the benefit of all Ontarians.

We look forward to continuing to serve the Legislative Assembly and, through it, the citizens of Ontario.

Sincerely,

A handwritten signature in black ink, appearing to read "N. Stavropoulos". The signature is fluid and cursive, with a large initial "N" and a long, sweeping tail.

Nick Stavropoulos, CPA, CA, LPA  
Acting Auditor General of Ontario