

Follow-Up on Reports Issued by the Standing Committee on Public Accounts

Summary

The Standing Committee on Public Accounts (Committee) holds hearings throughout the year when the Legislature is in session on chapters in our Annual Reports or our special reports, and presents its observations and recommendations in reports that it tables in the Legislative Assembly. The ministries, agencies of the Crown and organizations in the broader public sector are responsible for implementing the recommendations made by the Committee; our role is to independently express a conclusion on the progress that the audited entity made in implementing the actions contained in recommendations.

This year, we followed up on the status of the implementation of the Committee's recommendations from five Committee reports tabled in April 2018 and May 2018. Our objective is to provide the Committee with information on the actions being taken by audited entities to provide the requested information and address the recommendations that the Committee made in its reports to the Legislature.

We conduct our follow-up work and report on the results in accordance with the applicable Canadian Standards on Assurance Engagements—Direct Engagements issued by the Auditing and Assurance Standards Board of the Chartered

Professional Accountants of Canada. Our Office complies with the Canadian Standard on Quality Control. We comply with the independence and other ethical requirements of the Code of Professional Conduct issued by Chartered Professional Accountants of Ontario, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our follow-up work consists primarily of inquiries and discussions with the government, the relevant ministries or broader-public-sector entities, a review of their status reports, and a review of selected supporting documentation. In a few cases, internal auditors also assist us with this work. The procedures performed in this work vary in nature and timing from an audit and do not extend as far. As this is not an audit, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively. The actions taken or planned may be more fully examined and reported on in future audits. Status reports will factor into our decisions on whether future audits should be conducted in these same areas.

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

As noted in **Figure 1**, progress has been made toward implementing 83% of the Committee's 45 recommended actions, including 63% that have been fully implemented. The Treasury Board Secretariat has fully implemented all of the recommendations in the Committee's report on the Public Accounts of the Province, and Metrolinx has fulfilled 100% of the Committee's 15 requests for information in the Committee's report on Metrolinx—Public Transit Construction Contract Awarding and Oversight.

However, there has been little or no progress on three (7%) of the recommended actions from the Committee's Immunization report. For instance, the Ministry of Health had not yet formally set a timeline by which it will collect and publish information for immunization coverage rates by schools and daycares.

A further 10% of the Committee's recommended actions will not be implemented. These recommendations are all from the report on Immunization, in which the Ministry of Health indicated it could not unilaterally eliminate incentives paid to physicians because these incentives were part of its broader negotiations with the Ontario Medical Association. The Ministry also indicated it would not revise its policies on adverse-events reporting and follow-up because it considered its current practices to be sufficient. More specific details are presented in the section that follows **Figure 1**.

Figure 1: Overall Status of Implementation of Recommendations from the Standing Committee on Public Accounts

Prepared by the Office of the Auditor General of Ontario

Report Section	# of Recs	# of Actions Recommended	Status of Actions Recommended				
			Fully Implemented	In the Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
3.01 Immunization Tabled April 2018	14	18	3.5	7	3	4.5	0
3.02 Independent Electricity System Operator—Market Oversight and Cybersecurity Tabled May 2018	8	10	8	2	0	0	0
3.03 Metrolinx—Public Transit Construction Contract Awarding and Oversight Tabled May 2018	12	15	15	0	0	0	0
3.04 Public Accounts of the Province Tabled May 2018	2	2	2	0	0	0	0
3.05 Review of Government Advertising Tabled May 2018	n/a*	n/a	n/a	n/a	n/a	n/a	n/a
Total	36	45	28.5	9	3	4.5	0
%	—	100	63	20	7	10	0

* The Committee's report did not contain any recommendations.