

Follow-Up Reports on *2018 Annual Report* Value-for-Money Audits

Summary

It is our practice to make specific recommendations in our value-for-money audit reports and ask ministries, agencies of the Crown and organizations in the broader public sector to provide a written response to each recommendation, which we include in our Annual Reports. Two years after we publish the recommendations and related responses, we follow up on the status of actions taken. The ministries, agencies of the Crown and organizations in the broader public sector are responsible for implementing the recommendations made by our Office; our role is to independently express a conclusion on the progress that the audited entity made in implementing the actions contained in each recommendation.

In each of the follow-up reports in this chapter, we provide background on the value-for-money audits reported on in **Chapter 3** of our *2018 Annual Report* and describe the status of actions that have been taken to address our recommendations since that time, as reported by management.

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. The procedures performed in this work vary in nature and timing from an assurance engagement that obtains a reasonable level of assurance, such as 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.

As noted in **Figure 1**, progress has been made toward implementing 74% of our recommended actions, including 42% of them that have been fully implemented. The ministries and agencies of the Crown that have made the most progress toward fully implementing our recommended actions from 2018 include Metrolinx on our audit of GO Station Selection; the Treasury Board Secretariat and the Ministry of Government and Consumer Services on our audit of the Use of Consultants and Senior

Advisors in Government; the Ministry of Health on our audit of Assistive Devices Program; Waterfront Toronto; and the Technical Standards and Safety Authority (TSSA).

However, little or no progress has been made on 23% of our recommended actions. For example, the Ministry of Children, Community and Social Services has made little or no progress on implementing 32.25 or 72% of recommended actions in our audit of Ontario Works. This includes little or no progress in addressing our recommendations aimed at ensuring that only eligible recipients receive Ontario Works financial assistance and that recipients receive the employment supports they require. The Ministry of Health has made little or no progress on implementing 22 or 67% of recommended actions in our audit of MRI and CT Scanning Services. For example, the Ministry of Health has made little progress in analyzing and identify-

ing the reasons why wait times vary significantly among Local Health Integration Networks or taking necessary action to reduce the wait-time inequities across the province for MRI and CT scanning services. And the Ministry of Health and Ontario Health have made little or no progress on implementing 18 or 62% of recommendations in our audit of Health Quality Ontario. For example, Health Quality Ontario has made little progress on measuring and publicly reporting on the rate of acceptance of its recommendations regarding medical devices and health-care services for funding, the rate of implementation/adoption of its clinical care standards, and on the impact its activities are having on the quality of health care in the province.

One percent (or 5.75) of our recommended actions are no longer applicable and 2% (or 8.75) will not be implemented. Specific details are presented in the sections that follow **Figure 1**.

Figure 1: Overall Status of Implementation of Recommendations from Our 2018 Annual Report and 2018 Special Report (Chapter 2)

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 |
| 1.01 Assistive Devices Program | 10 | 18 | 13 | 5 | 0 | 0 | 0 |
| 1.02 Darlington Nuclear Generating Station Refurbishment Project | 7 | 18 | 2 | 16 | 0 | 0 | 0 |
| 1.03 Health Quality Ontario | 12 | 29 | 4 | 7 | 18 | 0 | 0 |
| 1.04 Interprovincial and International Health Services | 13 | 24 | 12.5 | 2 | 6.5 | 3 | 0 |
| 1.05 Legal Aid Ontario | 15 | 25 | 8 | 12 | 5 | 0 | 0 |
| 1.06 Metrolinx-GO Station Selection | 5 | 11 | 11 | 0 | 0 | 0 | 0 |
| 1.07 Metrolinx-LRT Construction and Infrastructure Planning | 16 | 34 | 15 | 8 | 7 | 4 | 0 |
| 1.08 MRI and CT Scanning Services | 13 | 33 | 1.25 | 9.75 | 22 | 0 | 0 |
| 1.09 Office of the Public Guardian and Trustee | 16 | 30 | 13 | 17 | 0 | 0 | 0 |
| 1.10 Ontario Student Assistance Program | 14 | 27 | 11 | 5 | 10 | 0 | 1 |
| 1.11 Ontario Works | 19 | 45 | 4.75 | 7.25 | 32.25 | 0 | 0.75 |
| 1.12 School Boards-IT Systems and Technology in the Classroom | 14 | 26 | 10.27 | 11.32 | 3.66 | 0.75 | 0 |
| 1.13 Technical Standards and Safety Authority | 19 | 42 | 28 | 12 | 0 | 0 | 2 |
| 1.14 Use of Consultants and Senior Advisors in Government | 10 | 17 | 13 | 4 | 0 | 0 | 0 |
| 1.15 Waterfront Toronto | 10 | 36 | 26 | 8 | 0 | 0 | 2 |
| 1.16 Public Accounts of the Province | 3 | 4 | 2 | 1 | 0 | 1 | 0 |
| 2.01 Niagara Peninsula Conservation Authority | 24 | 75 | 34 | 32 | 9 | 0 | 0 |
| Total | 220 | 494 | 208.77 | 157.32 | 113.41 | 8.75 | 5.75 |
| % | - | 100 | 42 | 32 | 23 | 2 | 1 |