

## Chapter 5

# The Standing Committee on Public Accounts

### 1.0 Role of the Public Accounts Committee

The Standing Committee on Public Accounts (Public Accounts Committee) is empowered to review and report to the Legislative Assembly its observations, opinions and recommendations on reports from the Auditor General and on the Public Accounts. These reports are deemed to have been permanently referred to the Public Accounts Committee as they become available. The Public Accounts Committee examines, assesses and reports to the Legislative Assembly on a number of issues, including the economy and efficiency of government and broader-public-sector operations, and the effectiveness of government programs in achieving their objectives.

Under sections 16 and 17 of the *Auditor General Act*, the Public Accounts Committee may also request that the Auditor General examine any matter in respect of the Public Accounts or undertake a special assignment on its behalf.

The Public Accounts Committee holds hearings throughout the year when the Legislature is in session relating to matters raised in our reports and may present its observations and recommendations from hearings in its reports to the Legislative Assembly.

### 2.0 Appointment and Composition of the Public Accounts Committee

Members of the Public Accounts Committee are appointed by a motion of the Legislature. The number of members from any given political party reflects that party's representation in the Legislative Assembly. All members except the Chair may vote on motions, while the Chair votes only to break a tie. The Public Accounts Committee is normally established for the duration of the Parliament, from the opening of its first session immediately following a general election to its dissolution. Based on the Standing Orders, the Chair of the Public Accounts Committee is a member of the official opposition. In March 2021, the Standing Orders were amended such that where a Chair of a Standing Committee is a member of the official opposition, the Vice-Chair should be a member of the government party. Historically, as a practice both the Chair and Vice-Chair of the Standing Committee on Public Accounts were members of the official opposition. The Standing Order that requires the Chair of Public Accounts Committee to be a member of the official opposition was first put in place in 1986. Prior to March 2021, the Standing Orders were silent on the party affiliation requirements of Vice-Chairs.

Prior to the dissolution of the 42nd Parliament, the members of the Public Accounts Committee were as follows:

- **Taras Natyshak**, Chair, New Democrat (effective February 17, 2021)
- **Christine Hogarth**, Vice-Chair, Progressive Conservative (effective October 27, 2021)
- **Deepak Anand**, Progressive Conservative (appointed March 2, 2020)
- **Toby Barrett**, Progressive Conservative (appointed November 28, 2018)
- **Jessica Bell**, New Democrat (appointed February 16, 2021)
- **Stephen Blais**, Liberal (appointed October 1, 2020)
- **Stephen Crawford**, Progressive Conservative (appointed October 28, 2019)
- **Rudy Cuzzetto**, Progressive Conservative (appointed February 16, 2021)
- **Michael Mantha**, New Democrat (appointed October 25, 2021)
- **Michael Parsa**, Progressive Conservative (appointed July 26, 2018)
- **Amarjot Sandhu**, Progressive Conservative (appointed October 20, 2021)

In accordance with the Standing Orders of the Legislative Assembly and following the June 2022 election, Public Accounts Committee members were appointed on August 10, 2022. The Chair and Vice-Chair were elected on August 22, 2022, at the Public Accounts Committee's first meeting of the 43rd Parliament. There was a membership change on August 23, 2022. The Public Accounts Committee membership is as follows:

- **Tom Rakocevic**, Chair, New Democrat (effective August 22, 2022)
- **Donna Skelly**, Vice-Chair, Progressive Conservative (effective August 22, 2022)
- **Will Bouma**, Progressive Conservative (appointed August 10, 2022)
- **Rick Byers**, Progressive Conservative (appointed August 10, 2022)

- **Lucille Collard**, Liberal (appointed August 10, 2022)
- **Stephen Crawford**, Progressive Conservative (appointed August 10, 2022)
- **Rudy Cuzzetto**, Progressive Conservative (appointed August 10, 2022)
- **France G  linas**, New Democrat (appointed August 10, 2022)
- **Logan Kanapathi**, Progressive Conservative (appointed August 10, 2022)
- **Todd J. McCarthy**, Progressive Conservative (appointed August 10, 2022)
- **Laura Smith**, Progressive Conservative (appointed August 10, 2022)
- **Lise Vaugois**, New Democrat (appointed August 23, 2022)

### 3.0 Auditor General's Advisory Role with the Public Accounts Committee

In accordance with section 16 of the *Auditor General Act*, at the request of the Public Accounts Committee, the Auditor General, who may be accompanied by senior staff, attends Public Accounts Committee meetings to assist with its reviews and hearings relating to our reports and Ontario's Public Accounts.

Subsequent to the June 2022 election, after a new Committee was formed, it appeared as though the Committee would continue to operate the way it had in the past. However, when the new Committee met on November 14, 2022, a motion was passed that the Auditor General and staff of the Office of the Auditor General of Ontario only appear before the Standing Committee on Public Accounts as witnesses upon the invitation of the Committee for the purposes of briefing the Committee and answering the Committee's questions on reports and on other occasions on the Committee's agreement for the purposes of supplementary briefings. It was also adopted by the Committee that when a meeting is held in closed

session, the attendance of the Auditor General and supporting staff shall be limited to that portion of the meeting in respect of which the Auditor General has been invited to appear as a witness. Historically, the Auditor General and supporting staff have attended Public Accounts Committee meetings in their entirety to assist with its reviews and hearings as an advisor. It is unclear what this will mean for the continued effectiveness of the Committee going forward.

## 4.0 Public Accounts Committee Procedures and Operations

The Public Accounts Committee meets weekly when the Legislative Assembly is sitting and, with the approval of the House, meet at any other times of its choosing. When the Legislature returned from the 2022 general election, the meeting day for the Public Accounts Committee was changed from Wednesdays to Mondays. Meetings have been held on Wednesdays since May 2008.

All meetings are generally open to the public except for those dealing with setting the Public Accounts Committee's agenda and the preparation of its reports. All Public Accounts Committee proceedings that are open to the public are recorded in Hansard, the official substantially verbatim report of debates, speeches and other Legislative Assembly proceedings.

The Public Accounts Committee identifies matters of interest from our reports and conducts hearings on them. It typically reviews value-for-money reports, the Public Accounts chapter, and follow-up reports. Normally, each of the political parties annually selects three to six audits or other sections from our current or past audits for Public Accounts Committee review.

At each hearing, the Auditor General and a Research Officer from Legislative Research brief the Public Accounts Committee on the applicable report. A briefing package is prepared by the Research Officer that includes the responses to report recommendations from the relevant ministry, Crown agency or broader-public-sector organization that was the subject of the audit or review. The Public Accounts Committee

typically requests senior officials from the auditee(s) to appear at the hearings and respond to the Public Accounts Committee's questions. Because our reports deal with operational, administrative and financial matters (rather than policy), ministers are generally not asked to attend as witnesses. Once the Public Accounts Committee's hearings are completed, the Research Officer may prepare a draft report pursuant to the Public Accounts Committee's instructions, as the Public Accounts Committee typically reports its findings and recommendations to the Legislative Assembly.

In addition, the Clerk, at the direction of the Public Accounts Committee, requests those auditees of audit reports that were not selected for hearings to provide the Public Accounts Committee with an update of the actions taken to address our recommendations and other concerns raised in our reports.

## 5.0 Meetings Held

The Public Accounts Committee held 14 meetings between November 2021 and October 2022 (20 meetings were held between November 2020 and October 2021). Topics addressed at these meetings included Acute-Care Hospital Safety and Drug Administration, Virtual Care, Public Accounts of the Province, Emergency Management, Retirement Homes Regulatory Authority, Blood Management, Electrical Safety Authority, Condominium Oversight, COVID-19 Economic Response and Supports for Business, COVID-19 Personal Protective Equipment Supply, Ontario Motor Vehicle Industry Council, and Laurentian University. Three of these meetings included hearings in which government and broader-public-sector witnesses were called to testify before the Public Accounts Committee and respond to questions regarding observations contained in our reports. Other meetings were spent on Public Accounts Committee business, writing the Public Accounts Committee's reports, or hearing briefings from the Auditor General. The Committee met in camera with officials from Laurentian University on December 1, 2021 and February 23, 2022.

## 6.0 Reports of the Public Accounts Committee

The Public Accounts Committee issues reports on its work for tabling in the Legislative Assembly. These reports summarize the information gathered by the Public Accounts Committee during its meetings, and include the Public Accounts Committee's comments and recommendations. Once tabled, all Public Accounts Committee reports are publicly available through the Clerk of the Public Accounts Committee or online at **ola.org**, as well as on our website at **auditor.on.ca**.

Public Accounts Committee reports typically include recommendations and a request that management of the ministry, agency or broader-public-sector organization provide the Public Accounts Committee Clerk with responses within a stipulated time frame. As of October 31, 2022, the Public Accounts Committee had tabled nine reports in the Legislature since we last reported on its activities in our *2021 Annual Report*:

- November 23, 2021: Outbreak Planning and Decision-Making (Chapter 2, Special Report on COVID-19 Preparedness and Management of the Office of the Auditor General of Ontario)
- December 8, 2021: Virtual Care: Use of Communication Technologies for Patient Care (*2020 Annual Report* of the Office of the Auditor General of Ontario)
- December 9, 2021: Request for a Speaker's Warrant to Produce Documents from Laurentian University
- February 22, 2022: Retirement Homes Regulatory Authority (*2020 Annual Report* of the Office of the Auditor General of Ontario)
- February 22, 2022: Blood Management and Safety (*2020 Annual Report* of the Office of the Auditor General of Ontario)
- February 22, 2022: Public Accounts of Ontario (*2020 Annual Report* of the Office of the Auditor General of Ontario)

- February 22, 2022: Emergency Management in Ontario – Pandemic Response (Chapter 1, Special Report on COVID-19 Preparedness and Management of the Office of the Auditor General of Ontario)
- February 22, 2022: Acute-Care Hospital Patient Safety and Drug Administration (**Section 3.01**, *2019 Annual Report* of the Office of the Auditor General of Ontario)
- April 7, 2022: Electrical Safety Authority (*2020 Annual Report* of the Office of the Auditor General of Ontario)

These reports addressed audits from our *2020 Annual Report* and our 2020 Special Reports on COVID-19 Preparedness and Management.

The writing of four other reports remaining from the 42nd Parliament are in progress. On October 18, 2021 the Sub-committee on Committee business met and decided to recommend to the full Committee that the reports in progress be completed. This recommendation was subsequently adopted by the full Committee on October 31, 2022. The reports in progress include:

- COVID-19 Economic Response and Supports for Small Businesses
- COVID-19 Personal Protective Equipment Supply
- Condominium Oversight in Ontario
- Ontario Motor Vehicle Industry Council

In our Follow-Up Volume this year, we include follow-ups on the recommendations the Public Accounts Committee made in 10 reports that were tabled in 2021 and early 2022 (Acute-Care Hospital Patient Safety and Drug Administration; Blood Management and Safety; Office of the Chief Coroner and Ontario Forensic Pathology Service; Retirement Homes Regulatory Authority; Virtual Care: Use of Communication Technologies for Patient Care; Waterfront Toronto; The Public Accounts of the Province of Ontario; COVID-19 Preparedness and Management Special Report Chapter 1: Emergency Management in Ontario – Pandemic Response; COVID-19 Preparedness and Management Special Report Chapter 2:

Outbreak Planning and Decision-making; Electrical Safety Authority). In each of these follow-up reports, you will find:

- the recommendations contained in the Public Accounts Committee’s report;
- the auditee’s responses to the Public Accounts Committee’s recommendations; and
- a table summarizing the status of each action from the Public Accounts Committee’s recommendations (for example, fully implemented, or in the process of being implemented).

In light of unprecedented pushback our Office received when conducting the audit of Laurentian University, as requested by the Standing Committee on Public Accounts, and similarly in light of the pushback from Laurentian University to the Public Accounts Committee’s requests for information, on December 9, 2021, the Standing Committee tabled a report in the Legislature titled Request for a Speaker’s Warrant to Produce Documents from Laurentian University, recommending that the House command and compel Dr. Robert Haché and Mr. Claude Lacroix of Laurentian University to produce to the Public Accounts Committee by February 1, 2022, the documents set out in Appendices A and B of the report. On December 9, 2021, the Legislative Assembly of Ontario voted unanimously to approve the issuance of rarely used Speaker’s Warrants to obtain the information requested by the Public Accounts Committee. The University resisted complying with the Speaker’s Warrants and filed a motion to stay the Speaker’s Warrants. On January 26, 2022, the Superior Court of Ontario denied the stay, with the exception of documents protected under existing court orders in the *Companies’ Creditors Arrangement Act*. While Laurentian did provide the Public Accounts Committee with many of the documents requested, as noted in our Special Report on Laurentian University, not all documents requested by the Public

Accounts Committee were provided, including all legal invoices.

## 7.0 Status of the Special Report on Laurentian University, as Requested by the Standing Committee on Public Accounts

Two sections of the *Auditor General Act* authorize the Auditor General to undertake additional special work. Under section 16, the Standing Committee on Public Accounts may resolve that the Auditor General must examine and report on any matter respecting the Public Accounts. Under section 17, the Legislative Assembly, the Standing Committee on Public Accounts or a minister of the Crown may request that the Auditor General undertake a special assignment. However, these special assignments are not to take precedence over the Auditor General’s other duties, and the Auditor General can decline such an assignment requested by a minister if he or she believes that it conflicts with other duties.

On April 28, 2021, the Public Accounts Committee passed a motion for our Office to “conduct a value-for-money audit on Laurentian University’s operations from the period of 2010 to 2020.” As a result of Laurentian’s consistent lack of co-operation and delays in allowing us our normal unfettered access to documents and people, it was unlikely we would be able to table our special audit report before the Legislature was dissolved for the general election. As a result, on April 13, 2022, we tabled the Preliminary Perspective on Laurentian University to assist the Standing Public Accounts Committee members who requested this work and the Legislature in obtaining a preliminary understanding of what led to the situation at Laurentian University. This work continued in 2022 and a final report was tabled on November 17, 2022.



## 8.0 Canadian Council of Public Accounts Committees

The Canadian Council of Public Accounts Committees (CCPAC) consists of delegates from federal, provincial and territorial public accounts committees across Canada. CCPAC holds a joint annual conference with the Canadian Council of Legislative Auditors to discuss issues of mutual interest.

The 43rd annual conference was in person in Ottawa, Ontario on August 28 to 30, 2022. Next year, the 44th annual conference will be held in Whitehorse, Yukon.

## 9.0 Follow-Up on the Recommendations of the Standing Committee of Public Accounts

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 its own 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 those recommendations.

This year we followed up on the status of the implementation of the Committee's recommendations from 10 Committee reports tabled between April 2021 and April 2022. 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.

As noted in **Figure 1**, progress has been made toward implementing 85% of the Committee's 256 recommended actions, including 111.7 or approximately 44% of them that have been fully implemented, which is a slight decrease in the number of actions that were fully implemented in our *2021 Annual Report* (51%). The Ministry of Health and Ontario Health fully implemented 71% of the recommended actions in the Committee's report on Virtual Care: Use of Technologies for Patient Care, and the Ministry of Public and Business Service Delivery and Electrical Safety Authority made progress on 100% of the recommended actions in the Committee's report on the Electrical Safety Authority.

However, there has been little or no progress on 9% of the Committee's recommended actions. In particular, we found that the Ministry of Health has made little or no progress on implementing 7 (or 30%) of the 23 actions, while hospitals have made little or no progress on implementing 12% of the recommended actions in the Committee's report on the Acute-Care Hospital Patient Safety and Drug Administration. For instance, the

Ministry had only met with Ontario Health in September 2022 to discuss an approach on tracking hospital never-events data in the hospitals sector, which subsequently provided a draft plan for the collection of never-event data that is currently under review. Likewise, hospitals had not yet begun to track and report the number and types of never-events to the Ministry and to the public, as they informed us that they were awaiting direction from the Ministry of Health to report these never-events through a formal reporting system. The Ministry had also not yet collected Accreditation Canada reports from hospitals to review and identify areas where hospitals may consistently not be meeting required patient safety practices and high-priority criteria.

A further eight (or just over 3%) of the Committee's recommended actions will not be implemented, and five (or just over 2%) are no longer applicable.

The Office of the Chief Coroner and Ontario Forensic Pathology Service informed us that they will not be implementing 1.5 out of 15 (or 10%) of recommended actions from the Committee's report on the Office of the Chief Coroner and Ontario Forensic Pathology Service. This includes recommendations to make the current implementation status of, and responses to, recommendations made by coroner inquests and death review committees publicly available online. The Office of the Chief Coroner and Ontario Forensic Pathology Service took the position that the public should make their own inquiries on the implementation status directly to the receiving government body or organization, and noted the increased costs for monitoring, translating and posting the implementation status and responses to recommendations made by coroner inquests and death review committees.

The Ministry of Health informed us that they will not be implementing 1 out of 23 (or 4%) of the recommended actions from the Committee's report on Acute-Care Hospital Patient Safety and Drug Administration. The Ministry of Health informed us that it will not implement the Committee's recommended action to ensure that annual funding to hospitals is sufficient to address chronic overcrowding because hallway health care and chronic hospital overcrowding is a

multi-faceted problem that requires complex solutions and initiatives across the broader health sector and ministries, and is not limited to annual funding to hospitals. Moreover, certain hospitals indicated that they will not be implementing various action items that account for 9% of the recommended actions. This includes recommendations to:

- set a formal target to eliminate the occurrence of never-events and include this target in their Quality Improvement Plans;
- use the National Council of State Boards of Nursing public database to determine whether nurses they employ have faced disciplinary actions in the United States, instead of only relying on the nurses' registration and disciplinary status with the College of Nurses of Ontario and rely on nurses truthfully answering on their application on whether he or she held a nursing licence or practiced in a jurisdiction other than Ontario;
- implement the practice of making nursing shift changes at the patients' bedside;
- evaluate and further the adoption of additional methods to assess and monitor hand hygiene; and
- incorporate the specific words "patient safety" into their mission, vision and/or as one of their core values.

Two other recommended action items that will not be implemented are from the report on COVID-19 Preparedness and Management Chapter 2: Special Report on Outbreak Planning and Decision-Making. The Ministry of Health informed us that it would not implement the Committee's recommended action to review who is best equipped to serve as chairs and/or co-chairs of the Regional Steering Committees, including the appointment of local Medical Officers of Health from the public health units as co-chairs of their respective Regional Steering Committees. The Ministry also informed us that it would not implement the Committee's recommended action to require the Health Coordination Table to prepare meeting minutes that document key decisions made, including advice to the Minister of Health and Cabinet, as the Ministry believes

that the Health Coordination Table is not a decision-making table.

Two other recommended actions that will not be implemented are from the report on the Retirement Homes Regulatory Authority. The Ministry for Seniors and Accessibility informed us that it would not implement the Committee's recommended action to publish performance indicators and data on alternative level of care patients and subsidized beds in retirement homes on a regular basis and on all other retirement home residents that are waiting for placements in

long-term-care homes. The Ministry indicated that the Retirement Homes Regulatory Authority does not have data on bed occupancy, length of stays and percentage of residents admitted to long-term-care homes, and does not manage or have oversight with respect to long-term-care wait lists or wait time. Instead the Ministry requested the Committee to redirect these two recommendations to the Ministry of Health, the Ministry of Municipal Affairs and Housing, and the Ministry of Long-Term Care.



**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 Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
5.01 Acute-Care Hospital Patient Safety and Drug Administration (Ministry of Health) Tabled June 2021	13	23	3	12	7	1	0
5.01 Acute-Care Hospital Patient Safety and Drug Administration (Hospitals) Tabled June 2021	10	17	10.22	0.76	1.98	1.60	2.44
5.02 Blood Management and Safety Tabled May 2021	13	31	7	22	2	0	0
5.03 Office of the Chief Coroner and Ontario Forensic Pathology Service Tabled October 2020	11	15	9.5	4	0	1.5	0
5.04 Retirement Homes Regulatory Authority Tabled April 2021	30	64	22	32	8	2	0
5.05 Virtual Care: Use of Communications Technologies for Patient Care Tabled May 2022	13	28	20	8	0	0	0
5.06 Waterfront Toronto Tabled December 2019	5	13	6	4	0	0	3
5.07 The Public Accounts of Ontario Tabled March 2021	5	6	1	5	0	0	0
5.08 COVID-19 Preparedness and Management Special Report Chapter 1: Emergency Management in Ontario – Pandemic Response Tabled April 2021	6	7	0	7	0	0	0
5.09 COVID-19 Preparedness and Management Special Report Chapter 2: Outbreak Planning and Decision-making Tabled March 2021	8	25	16	2	5	2	0
5.10 Electrical Safety Authority Tabled October 2021	13	27	17	10	0	0	0
<b>Total</b>	<b>127</b>	<b>256</b>	<b>111.72</b>	<b>106.76</b>	<b>23.98</b>	<b>8.10</b>	<b>5.44</b>
<b>%</b>	<b>—</b>	<b>100</b>	<b>43.6</b>	<b>41.7</b>	<b>9.4</b>	<b>3.2</b>	<b>2.1</b>