



Bonnie Lysyk
Auditor General of Ontario

Reflections

This is the 10th Annual Report I have had the privilege of tabling in the Legislative Assembly in my capacity as Auditor General of Ontario. This year's Annual Report contains 15 value-for-money audits covering a wide range of public-sector activities. The audits identify improvements and enhancements that can be made to public-sector programs and services that, if implemented, will benefit the people of Ontario and increase confidence in public institutions.

This Annual Report also includes our two-year follow-up reviews on the implementation of the recommendations from our 2020 audits, our continuous follow-up work on audits completed in the 2015-19 period, and follow-up work on the recommendations issued by the Standing Committee on Public Accounts in the reports it tabled in the Legislative Assembly in the past year. Additionally, we have included a report on the Public Accounts of Ontario and an update on government advertising.

In May, we completed our *Review of the Pre-Election 2022 Multi-Year Fiscal Plan*, in which we assessed how reasonably the Ontario budget presented the Province's fiscal forecasts ahead of the June general election. And in mid-November 2022, we issued our *Special Report on Laurentian University*, following the issuance of a

Preliminary Perspective on Laurentian University that was tabled in April 2022. All of the above work was accomplished amid the COVID-19 pandemic, which for a third year challenged our normal audit processes.

During my tenure as Auditor General, I have had the opportunity to work with successive minority and majority governments led by different political parties. While governments and political philosophies change, the primary goal of my independent Office has been unwavering—to maintain the focus of our work on providing objective, non-partisan and fact-based information to all members of the Legislature and Ontarians on whether taxpayer money is being well spent.

While most of the time sound decisions do get made, decision-makers in the public realm have, on occasion, lost focus of the goal of maximizing the effective use of taxpayer money to provide the best services possible for the people of Ontario. Faced with a growing torrent of outside pressures, including changing economic circumstances, decision-makers in public-sector and broader-public-sector organizations can become prone to making decisions based on short-term rather than long-term considerations and without the benefit of good information. And, most importantly, all too often they can make decisions without ensuring

that all of the relevant facts are being considered and deliberated in an objective and transparent manner.

In many respects, while governments can be likened to giant corporations, managers of public-sector and broader-public-sector organizations often face different and arguably more complex challenges than their counterparts in the private sector. Shifting government and societal priorities can lead to budget and staffing restrictions, making it difficult for ministries and entities that depend on taxpayer money to fulfill their mandates. Similar forces can weaken governance structures and established operational processes that serve as useful checkpoints over critical decisions.

For these reasons, the value-for-money audits my Office conducts each year are important; they help hold the decision-makers and the managers of taxpayer money accountable for financial responsibility and transparency in public reporting. This year's audits are no different.

Over the last year, certain events have caused me concern. Historically, the Auditor General has been the watchdog over the government's spending of public money. However, to continue to be an effective watchdog, it is imperative that the Office continues to have unfettered access to the information and the staff of the organizations and programs we audit to do our work. As well, the Auditor General's historical role has been to be an impartial adviser to the Standing Committee on Public Accounts to assist it in the review of the Public Accounts and the Annual Report of the Auditor General in accordance with the *Auditor General Act*. While there are those who would like to change these practices going forward, it is my hope that the Office's powers and independence, including its unfettered

access to information and people, and the Auditor General's involvement with the Committee, remain undiminished. These historical practices are critically important to protect the Office of the Auditor General's ability to provide objective, non-partisan and fact-based information to all members of the Legislature and Ontarians.

Acknowledgements

I want to thank the many people we worked with in the public and broader-public sectors for assisting us in the completion of our audits. I also want to extend my personal thanks to my professional and dedicated team, our excellent panel of external advisors, and the various subject matter experts who shared their knowledge and advice during the past year.

I have worked closely with the Legislature's all-party Standing Committee on Public Accounts during my term as the Auditor General and want to acknowledge their consistent support and dedicated work in helping to hold public-sector and broader-public-sector senior officials accountable for their spending of taxpayer funds and the cost-effective delivery of programs and services.

The Committee's support was particularly important over the past year in our review of Laurentian University. During the course of our work, the University placed unprecedented restrictions on our access to information, including a legal challenge to the *Auditor General Act*. In order to help us, the Committee took extensive steps to bring more transparency to what happened at Laurentian. Subsequently, all members of the Legislative Assembly of Ontario voted unanimously to approve the issuance of rarely used Speaker's Warrants to compel the production of

the information requested by the Committee to support its efforts and my Office in the conduct of our work.

The contribution of the Office of the Auditor General over my term as Auditor General would not have been possible without the dedication and outstanding work completed by both past and current employees of the Office. I am truly appreciative of the opportunity I've had to work with them.

I would also like to acknowledge and extend best wishes to Naomi Herberg, who served as an Audit Manager before she retired this past year following 32 years of service to the Office. I also want to acknowledge and thank Christine Wu for 25 years of service as the Executive Assistant to three Auditors General: Erik Peters, Jim McCarter and me.

Sincerely,

A handwritten signature in black ink, reading "Bonnie Lysyk". The signature is written in a cursive, flowing style.

Bonnie Lysyk, MBA, FCPA, FCA
Auditor General of Ontario

Our Team

It takes a massive effort by many people to perform the research, audit, writing and administrative support work required to produce an Annual Report of this scope and substance. The following is a list of the people at our Office who worked to produce our *2022 Annual Report*, published on November 30, 2022.

Arulanantham, Thulasi	Gotsis, Vanna	Muradzada, Zahid	Sisopha, Jennifer
Ayyalasomayajula, Sri	Gupta, Nandan	Nasser, Ali	Skeaff, Karen
Au, Michelle	Hanif, Faizan	Nirthanarajah, Janani	Stavropoulos, Nick
Balachandra, Paranika	Harris, Emily	Nouri, Muhibullah	Szablowski, Victoria
Balakrishnan, Arujunan	Harrison, Sara	Palardy, Nancy	Tang, Elizabeth
Blair, Jeremy	Jue, Grace	Parmar, Gurinder	Tepelenas, Ellen
Bove, Tino	Juseviciene, Vilma	Patel, Anushri	Thomas, Zachary
Bychkova, Karina	Kasseer, Hisham	Patel, Christy	Train, Andrew
Cao, Jimmy	Kassel, Michelle	Patel, Mamta	Tsikritsis, Emanuel
Canaya, Mike	Kazemi, Shahir	Patel, Nirmal	Tso, Cynthia
Carello, Teresa	Kelly, Ciaran	Pellerin, Louise	Ulisse, Dora
Catarino, David	Kennedy, Richard	Perevalov, Alla	Valiante, Marcia
Chadha, Kartik	Khan, Omar	Rao, Jayashree	Vanderheyden, Adam
Chagani, Gus	Klein, Susan	Ratnajoathy, Arabhi	Volodina, Alla
Chan, Candy	Kossovski, Denis	Sage, Larissa	Wang, Jing
Chan, Sandy	Krishnamurthy, Chris	Sahota, Alisha	Wells, Samantha
Chatzidimos, Tom	Lawrence, Charmain	Sarkar, Christine	Wiles, Benjamin
Cheung, Brandon	Lee, Kiera	Schulz, Tyler	Wisco, Archibald
Dai, Sophie	Lehman-Allison, Ann	Segota, Romeo	Wong, Nancy
Dasan, Sean	Leung, Benjamin	Sekhon, Davanvir	Wu, Christine
Diab, Ryan	Levi, Joseph	Sevastyanov, Sergey	Wyer, Bryanna
Dimitrov, Dimitar	Llewellyn, Tori	Shah, Parth	Xie, Kirstin
Du, Daniel	Lozinsky, Arie	Shah, Vidhan	Xu, Shawn
Dufour, Jesse	Luk, Jason	Shaikh, Sumayya	Yarmolinsky, Michael
Fernandes, Jason	Lysyk, Bonnie	Shao, Eileen	Yip, Gigi
Fitzmaurice, Thomas	MacDonald, Cindy	Sharma, Mahima	Yoon, Esther
Fletcher, Kandy	MacDonald, Kathryn	Shaw, Carolyn	Yosipovich, Rebecca
Found, Jeremy	Mani, Karthick	Sheikh, Khalid	Young, Denise
Ganatra, Neil	Martino, Mary	Shen, Angela	Zhang, Catherine
Gerner, Eden	May, Kristy	Shilton, Georgegiana	
Gill, Rashmeet	Mehta, Priya	Sidhu, Pasha	
Gosse, Scott	Munroe, Roger	Sin, Vivian	