

## Follow-Up on the 2022 Performance Audit:

### Ministry of Transportation

# Highway Planning and Management

## // Overall Conclusion

### 33 Recommended Actions



The Ministry of Transportation (Ministry), as of June 12, 2024, has fully implemented 30% of actions we recommended in our 2022 audit **Highway Planning and Management**. The Ministry has made progress in implementing an additional 30% of the recommendations.

The Ministry has fully implemented recommendations such as reviewing and updating its Pavement Condition Assessment Manual to only utilize manual assessments of pavement to support assessments completed using automatic road analyzers (ARANs). The Ministry also issued a policy memo that sets a target for the frequency and proportion of the provincial highway network it expects to assess using ARANs. In addition, the Ministry has trained additional staff on how to operate ARANs in order to achieve its target. The Ministry has also established a process to review whether manual assessments at its regional offices are completed in accordance with Ministry requirements.

The Ministry is in the process of implementing 30% of the recommendations such as configuring its information systems to record and track the condition of other highway assets (such as noise barriers, traffic signals and overhead signs). The Ministry has also worked with the University of Toronto to review its existing performance indicators for highway planning and management, and to develop new potential performance indicators that are being considered for implementation.

The Ministry has made little progress on 40% of the recommendations, including inputting inspection results for other highway assets (such as noise barriers, traffic signals and overhead signs) into its asset management system and using this information to make rehabilitation decisions.

The status of actions taken on each of our recommendations is described in this report (see **Appendix** for more details).

## // Status of Actions Taken on Recommendations

We conducted assurance work between April 2024 and June 2024. We obtained written representation from the Ministry of Transportation that effective October 24, 2024, it has provided us with a complete update of the status of the recommendations we made in the original audit two years ago.

### 1. Transportation Plans

In our original audit, although the Ministry had finalized and published a transportation plan for one of the province's regions, it had not established timelines to finalize plans for the entire province. For the one transportation plan it had finalized, the Ministry had not established short-term and long-term priorities, nor had it disclosed the estimated costs and a time frame to implement the plan.

The external consultants that had either developed or updated the Ministry's travel demand forecasting models also performed the periodic validation of the models' accuracy. Despite the potential conflict of interest that this arrangement posed, the Ministry did not independently review the validation work.

#### **Recommendation 1: Action Item 1**

To realize the goals of having an overall provincial transportation strategy to effectively meet the transportation needs of Ontarians, we recommend that the Ministry of Transportation (Ministry):

- establish a targeted time frame to finalize and complete transportation plans for the entire province;

**Status:**  Little or no progress.

#### **Details**

The Ministry advised us that it expects to include a targeted time frame to finalize and complete transportation plans for the entire province in the draft Ontario transportation plan. The Ministry plans to proceed with public engagement to support the development of the draft Ontario

transportation plan during 2024/25 but could not provide a targeted time frame for the release of the Ontario transportation plan.

The Ministry has released separate transportation plans covering all four of the province's planning regions. These include draft plans for Eastern, Southwestern and Northern Ontario, and a finalized transportation plan for the Greater Golden Horseshoe (GGH).

### Recommendation 1: Action Item 2

- establish short-term, medium-term and long-term project priorities for each regional transportation plan;

Status:  In the process of being implemented by December 2025.

### Details

We found that the Ministry established draft short-term (2031), medium-term (2041) and long-term (2051) project priorities for the GGH transportation plan. The Ministry advised us that it is also in the process of developing short-, medium- and long-term project priorities for the transportation plans for Eastern, Southwestern and Northern Ontario as they are being finalized. The Ministry anticipates completing all project priorities in this recommendation by December 2025.

### Recommendation 1: Action Item 3

- estimate and publicly communicate the cost and time frame to achieve the goals of each regional transportation plan;

Status:  Little or no progress.

### Details

We found that the Ministry has made limited progress toward implementing this recommendation. The Ministry advised us that estimating the costs of achieving the goals of each regional transportation plan is difficult to do because of the large number of diverse projects and the lengthy time frames over which they are being completed (30 years).

The Ministry indicated that projects are identified in transportation plans as conceptual connections that are to be refined through project-specific planning and feasibility studies, which it expects will identify critical factors for costing.

In addition, the Ministry advised us that some of the projects are not entirely funded by the Province, and costs for some projects will be shared with municipalities, the federal government and the private sector.

To date, the Ministry has estimated total costs and time frames for the individual projects in the GGH transportation plan. The Ministry advised us that it will strive to publicly communicate cost estimates of the provincial components once short-, medium- and long-term project priorities have been determined for each regional transportation plan.

#### **Recommendation 1: Action Item 4**

- require the Ministry to co-ordinate its planning and implementation to align with the Greater Golden Horseshoe transportation plan;

**Status:**  **Fully implemented.**

#### **Details**

We found that the Ministry was co-ordinating its planning and implementation to align with the GGH transportation plan, and indicated that it will continue to do so over the life of the plan: a 30-year horizon. This includes prioritizing highway projects and seeking funding approvals for highway projects to achieve the goals of the GGH plan.

#### **Recommendation 1: Action Item 5**

- require the Ministry to co-ordinate its planning and implementation to align with the other regional plans, once developed and approved for implementation;

**Status:**  **Little or no progress.**

#### **Details**

We found that the Ministry has not made progress toward implementing this recommendation as the transportation plans for the other three provincial regions outside the GGH have not yet been finalized and approved. As noted in **Recommendation 1: Action Item 1**, the Ministry has not yet established a timeline for completion of these three regional transportation plans. The date for releasing the final versions of these plans will be subject to government direction, which the Ministry has not yet received.

The Ministry advised us that it still intends to co-ordinate its planning and implementation to align with them in a manner similar to its efforts to align with the GGH transportation plan.

### Recommendation 1: Action Item 6

- measure and report on the Ministry's progress in achieving the goals of each transportation plan;

Status:  Little or no progress.

### Details

We found that the Ministry has not made significant progress toward implementing this recommendation. To date, the Ministry has developed draft key performance indicators to measure and report on the progress of each transportation plan in meeting its goals. To implement this recommendation, the Ministry needs to finalize the project priorities for each transportation plan (described in **Recommendation 1: Action Item 2**), which it anticipates doing by December 2025.

The Ministry advised us that it will include in the draft Ontario transportation plan a proposed framework to measure and report on the progress of each regional transportation plan in achieving its goals. The Ministry indicated that once all four regional transportation plans have been finalized and published, it plans to begin regularly monitoring their implementation.

### Recommendation 1: Action Item 7

- periodically reassess whether each regional plan continues to meet the emerging needs of the province and adjust the plans accordingly.

Status:  Little or no progress.

### Details

We found that the Ministry has made little progress toward implementing this recommendation. Three of the Ministry's four regional transportation plans remain in draft. The Ministry indicated that once all four of the regional transportation plans have been finalized and published, regular monitoring on implementation will begin, and plans will be reviewed and updated periodically, informed by progress reporting on implementation.

Since the GGH transportation plan's release, as part of its work to implement the plan, the Ministry has undertaken further detailed evaluation and refinement of elements of the GGH transportation plan. For example, the East-West transit connection identified in the GGH transportation plan is being refined through feasibility work by Metrolinx as well as engagement and analysis through the Metrolinx Regional Transportation Plan update.

### Recommendation 2: Action Item 1

To demonstrate that the Ministry of Transportation (Ministry) effectively validates its travel demand forecasting models, we recommend that the Ministry:

- analyze the costs and benefits of hiring an independent subject-matter expert to perform the validation instead of using the same consultants that developed the models;

Status:  Little or no progress.

### Details

We found that the Ministry has made little progress toward implementing this recommendation. The Ministry advised us that it will consider the costs and benefits of hiring an independent subject-matter expert to perform the validation on its travel demand forecasting models, instead of using the same consultants that developed the models, while planning for procurement in 2025. This will be done as part of the next cycle of redevelopment, which will include model calibration and validation of the Transportation and Regional Economic Simulation of Ontario (TRESO) model, which covers all of Ontario.

### Recommendation 2: Action Item 2

- have validation work performed by internal Ministry staff on external subject matter experts.

Status:  In the process of being implemented by December 2024.

### Details

We found that the Ministry worked with the external consultant to develop a validation plan for the GGH model.

The Ministry documented model calibration issues for the external consultant to address and confirmed these issues have been addressed. The Ministry plans to complete the validation of the GGH model by the end of December 2024.

## 2. At the Direction of the Government, the Ministry Prioritized the Construction of Lower-Ranked Highway Projects, Resulting in the Deferral of Higher-Ranked Projects

In our original audit, we found that in 2019, the Ministry proposed deferring six previously approved highway expansion projects and recommended funding the construction of four other highway projects identified as government priorities, even though these projects were ranked lower in priority by the Ministry's technical and engineering staff. The Ministry prioritized the four highway projects at the direction of the Minister's office. The Ministry's proposal to the Treasury Board/Management Board of Cabinet did not communicate that the direction from the Minister's office was inconsistent with the recommendations of the Ministry's subject-matter experts. The Ministry was subsequently directed by the Minister's office to prioritize another four highway expansion projects that the Ministry's subject-matter experts would not have recommended at the time, including the Greater Toronto Area West (Highway 413) and Bradford Bypass projects.

### Recommendation 3: Action Items 1, 2, 3 and 4

To support accountable and transparent decision-making when selecting highway expansion projects, we recommend that the Ministry:

- request official written Ministerial direction when the provincial government's objectives do not align with the recommendations of the Ministry's subject-matter experts;
- submit business cases to the Treasury Board Secretariat and Treasury Board/Management Board of Cabinet that include the Ministerial direction received; an explanation that clearly indicates why the Ministerial direction does not align with the Ministry's subject-matter experts; and the actions that the Ministry's subject-matter experts would otherwise recommend; and
- provide a copy of the written Ministerial direction to the Standing Committee on Public Accounts, the Auditor General, and the Comptroller General of Ontario; and
- make the written Ministerial direction public on its website.

Status:  Little or no progress.

### Details

The Ministry has made little progress toward implementing this recommendation. However, the Ministry advised us that, since the release of our audit report in November 2022, few situations have arisen where the provincial government's objectives did not align with the recommendations of the Ministry's subject-matter experts.

The Ministry also advised us that it intends to develop general guidance for preparing business cases in order to support its staff should such circumstances arise. The Ministry acknowledged that in addition to general guidance, it may take additional actions on a case-by-case basis based on circumstances that arise, including consulting with Treasury Board Secretariat and Cabinet Office as needed.

### **3. Road Condition Assessment**

In our original audit, the Ministry was duplicating the work of its ARANs by continuing to also perform manual inspections of the same pavement on highways. Ministry management told us that ARAN-based assessments of pavement are more efficient than manual assessments, and provide results that are more complete and less subjective. However, the Ministry's Pavement Condition Assessment Manual (Manual) still required regional staff to conduct manual assessments of the complete highway network within each region at least once every two years.

The Ministry had not set a formal target for the proportion of the province's highway network that it expects to scan and assess annually. Since ARANs were introduced in 2013, the Ministry scanned and assessed about 80% of the province's highway network annually, inspecting every section of highway at least once every two years. Ministry management told us that increasing the proportion of the highway network that it scanned annually would increase the accuracy and currency of assessment results. The Ministry had trained staff in 2016 at two of its five regional offices to operate vehicles equipped with ARANs. It had not trained additional staff at the Ministry's three remaining regional offices to use ARANs to increase its capacity to scan highways using ARANs and reduce regional office reliance on manual assessments.

Neither the Ministry's head office nor its regional offices could demonstrate that they assessed whether inspectors completed manual highway condition assessments effectively in accordance with the Ministry's Manual. In addition, Ministry inspectors at one of the three regional offices we audited could not provide documentation to support the deficiencies they found in their inspections, nor could they support the Pavement Condition Rating they had determined for the condition of the highway network in their region. The Ministry also did not require its inspectors to take photographs of the pavement to support their assessments.

#### **Recommendation 4: Action Items 1 and 2**

To efficiently and effectively assess the condition of the provincial highway network, we recommend that the Ministry of Transportation (Ministry):

- review and update the requirements of its Pavement Condition Assessment Manual to

only utilize manual assessments of pavement in order to support assessments completed using vehicles equipped with automatic road analyzers (ARANs);

- set a target for the frequency and proportion of the provincial highway network it expects to assess using ARANs;

**Status:**  **Fully implemented.**

## Details

We found that in August 2023, the Ministry issued a policy memo, instead of updating the requirements of its Pavement Condition Assessment Manual, that clarifies the purpose and permitted scenarios where manual pavement condition assessments are to be used. It highlights, for example, that manual pavement condition assessments are needed to fill any gaps where up-to-date ARAN data is not available such as ongoing construction at the time of the ARAN-based assessment. The memo also set the Ministry's target to assess the condition of highways annually, and 50% of secondary roads every two years, using ARANs.

### Recommendation 4: Action Item 3

- train additional staff at the Ministry's regional offices to be able to meet this target.

**Status:**  **Fully implemented.**

## Details

We found that in September 2023, the Ministry held a training session on the use of ARANs for completing pavement condition assessments and on interpreting the results of such assessments.

As of May 2024, the Ministry has nine staff across its regional offices (compared to five at the time of our audit in 2022) who are able to operate an ARAN in order to scan and examine the provincial highway network. 400-series and the King's Highways are scanned and examined every year, and other highways every two years. These individuals received both in-class training as well as hands-on training to operate the ARAN.

#### **Recommendation 5: Action Item 1**

So that manual assessments of highway pavement conditions are completed effectively and contain sufficient documentation to support the assessed pavement condition rating, in cases where manual assessments are still needed, we recommend that the Ministry of Transportation (Ministry):

- establish a process to review whether manual assessments at each of its five regional offices are completed and documented in accordance with the Ministry's requirements;

**Status:**  **Fully implemented.**

#### **Recommendation 5: Action Item 2**

- take corrective action where its review of assessments identifies deficiencies;

**Status:**  **In the process of being implemented by December 2024.**

### **Details**

We found that, in February 2024, the Ministry created a new version of the pavement condition assessment form for inspectors to use to document manual assessments. The pavement condition assessment forms, which can be filled out and completed electronically, are to be reviewed and signed off by the inspector's supervisor.

The Ministry advised us that it began using the revised form in May 2024. The Ministry noted that supervisors are to review the completed pavement condition assessment forms and ensure that inspectors correct any deficiencies before supervisory sign off. The Ministry expects that supervisors will have reviewed completed forms, and that deficiencies will have been corrected where identified, by December 2024.

#### **Recommendation 5: Action Item 3**

- require inspectors to take photographs of pavement deficiencies to support their manual assessment.

**Status:**  **In the process of being implemented by December 2024.**

## Details

We found that starting in May 2024, the Ministry's inspectors began using a revised pavement condition assessment form to document their manual assessments. The revised form also includes the ability to store photos. Inspectors are instructed to attach an image of the pavement condition when filling out the form. The Ministry expects to fully implement the recommendation as inspections are completed by December 2024.

## 4. Rehabilitation Capital Planning

In our original audit, we found that manual inspections are more subjective and less comprehensive, yet the majority of regional offices still relied on them to determine rehabilitation plans instead of using results determined by ARANs. Also, once regional offices submitted their rehabilitation plans to the Ministry's head office, head office largely accepted the plans as-is, without reviewing them relative to the automated rehabilitation plan produced by the Asset Management System (AMS), which is based on data collected by ARANs, as long as the expected cost of the plans was within the anticipated budget for the region.

While AMS is used to record and analyze asset conditions and generate rehabilitation recommendations for pavements, bridges and large culverts, AMS was not used to record and analyze about \$2.6 billion of the Ministry's "other infrastructure assets" that support highway infrastructure, such as noise barriers, traffic signals, overhead signs, drainage systems, small culverts and lighting. The Ministry indicated that AMS could be configured to keep a record of these "other assets" and to make rehabilitation recommendations for these items using the results of manual inspections performed by regional offices.

### Recommendation 6: Action Item 1

To improve the consistency and accuracy of regional highway pavement rehabilitation plans, we recommend that the Ministry of Transportation work with its technical and engineering staff in the five regional offices to develop and implement a consistent process for developing and reviewing such plans, including establishing guidelines for when it is and is not appropriate to use the results of manual assessments instead of assessments completed using the Ministry's automatic road analyzers.

Status:  In the process of being implemented by December 2024.

## Details

We found that in September 2023, the Ministry issued a policy memo that clarified the role of pavement condition data collected by ARANs as well as the pavement condition data collected through manual assessments. The memo clarifies that network level pavement condition data shall be collected by ARANs and used to create highway pavement rehabilitation plans.

Manual pavement condition assessments will be used to fill any gaps where up-to-date network ARAN data is not readily available due to reasons such as ongoing construction at the time data was collected or any other factor that is expected to have materially changed the pavement condition since the last scan was completed.

The Ministry is also working on creating a guide that will establish a consistent process for developing and reviewing regional highway pavement rehabilitation plans, including the roles and responsibilities of Ministry teams involved. The Ministry expects to finalize this guide by December 2024.

### Recommendation 7: Action Item 1

So that the Ministry of Transportation's (Ministry) information systems can generate more complete highway rehabilitation plans that incorporate all of the Ministry's highway assets, we recommend that the Ministry:

- have its information systems configured by the AMS vendor to record and track the condition of other highway assets (such as noise barriers, traffic signals, and overhead signs);

**Status:**  **In the process of being implemented by March 2027.**

## Details

We found that in March 2024, the Ministry selected a vendor to develop a new Transportation Asset Management System (TAMS) that will have the capability to record and track information for all highway assets. The Ministry expects to begin using the new system to track information on the condition of pavement, bridges and culverts in March 2025, and to begin tracking information on the condition of other highway assets, including noise barriers, traffic signals and overhead signs, by March 2027.

### **Recommendation 7: Action Items 2 and 3**

- input inspection results for other highway assets into its information systems; and
- use its information systems to make rehabilitation recommendations that include other highway assets.

**Status:**  **Little or no progress.**

### **Details**

We found that the Ministry has not yet made progress toward implementing these recommendations. The Ministry hired a vendor in March 2024 to develop a new information system, TAMS, that when implemented, will enable the Ministry to record and track the condition of other highway assets. The Ministry expects to begin using TAMS to record and track other highway assets by March 2027. Thereafter, the Ministry plans to begin inputting the results of inspections of other highway assets completed during the 2027 construction season into TAMS. As a result, the Ministry expects to be able to use TAMS to make rehabilitation recommendations that include other highway assets by the end of 2027.

## **5. Engineering Contract Management**

In our original audit, the Ministry did not assess the performance of all engineering consultants after each design assignment, as its policy requires. It had not evaluated over 40% of all engineering consultant design assignments between 2011 and 2020.

The Ministry did not record all of its highway project contracts in its contract management system, nor did it record all change orders, claims and time delays (including a meaningful description of what caused them) for these contracts. As a result, the Ministry could not efficiently analyze data to identify and address systemic issues and trends that can result in additional costs.

### **Recommendation 8: Action Item 1**

So that the Ministry of Transportation (Ministry) only awards contracts to engineering consultants that meet the Ministry's performance expectations, we recommend that the Ministry complete timely performance appraisals for all consultants after each assignment.

**Status:**  **In the process of being implemented by December 2024.**

## Details

We found that the Ministry conducted training sessions for its staff involved in engineering contract management in July 2022 and January 2023. Over 400 Ministry staff attended these training sessions, which covered topics such as steps for completing engineering appraisals as well as requirements that have to be followed to complete the appraisal. Attendees were reminded that engineering appraisals need to be completed within 60 days of project completion. The Ministry advised us that it expects that by December 2024, all performance appraisals will be completed on a timely basis.

### Recommendation 9: Action Item 1

To manage its engineering consultant contracts more effectively, we recommend that the Ministry of Transportation:

- enhance its contract management system to capture details in a format that will enable systematic analysis of change orders, claims, and project delays;

Status:  Fully implemented.

### Recommendation 9: Action Item 2

- record all engineering consultant contracts in its contract management system, as well as all change orders, claims, and project delays;

Status:  In the process of being implemented by December 2024.

## Details

We found that on May 1, 2024, the Ministry transitioned to using a new Contract Management System (CMS) to manage engineering agreements with its service providers for newly awarded assignments. CMS has the functionality to produce the outputs required for systematic analysis of change orders, claims and project delays.

The Ministry advised us that it will begin inputting all new contracts into CMS starting May 2024, as new assignments commence. The Ministry expects to fully implement the recommendation, including inputting applicable change orders, claims and project delays for these new contracts as they occur, by December 2024.

### **Recommendation 9: Action Item 3**

- periodically analyze change orders, claims, and project delays to identify systemic issues and trends, and to undertake follow-up and corrective action to address them.

Status:  Little or no progress.

### **Details**

We found that the Ministry has not yet made progress toward implementing this recommendation. The Ministry implemented a new CMS that has the functionality to produce the outputs required to analyze change orders, claims and project delays to identify systemic issues and trends. The Ministry advised us that it will begin inputting all new contracts into CMS starting May 2024, as new assignments commence. The Ministry indicated that, as project data is populated over time in CMS, it will be able to undertake detailed analysis and systemic reviews.

## **6. The Ministry Does Not Have Sufficient Performance Indicators to Monitor the Effectiveness of Its Highway Initiatives**

In our original audit, performance indicators were insufficient to monitor the effectiveness of the Ministry's highway planning and management operations. In particular, the Ministry did not have any indicators to measure the efficiency and effectiveness of its highway expansion initiatives, including whether they were completed on time and on budget, and whether they met the Ministry's transportation vision.

### **Recommendation 10: Action Items 1 and 2**

So that the Ministry of Transportation (Ministry) can better measure and report on the effectiveness of its highway planning and management operations, we recommend that the Ministry:

- review its existing performance indicators to identify ways to improve their usefulness in measuring the effectiveness of the Ministry's operations and in communicating meaningful results to the public and the Board; and
- identify and implement additional performance indicators to measure and publicly report on additional areas of its highway planning and management operations, including

whether projects are completed on time and within budgets, and whether they meet the Ministry's transportation goals and published commitments.

**Status:**  **In the process of being implemented by December 2024.**

## Details

We found that at the end of 2022, the Ministry started working with the University of Toronto to review its existing performance indicators for highway planning and management operations and to identify new potential performance indicators. The University of Toronto reviewed the Ministry's existing performance indicators, as well as best practices for performance indicators in other jurisdictions. The University of Toronto submitted a draft jurisdictional scan of best practices for performance indicators to the Ministry in November 2023, and subsequently provided the Ministry with a proposed list of new potential performance indicators for the Ministry's consideration in April 2024. The University of Toronto will finalize their report with these new potential performance indicators and then the Ministry will consider and implement appropriate new performance indicators by December 2024.

## 7. The Ministry's Business Cases for Toll and Licence Plate Sticker Removal Did Not Follow Guidelines and Requirements

In our original audit, the Ministry's business cases for discontinuing tolls and licence plate sticker fees did not follow government guidelines and requirements to support effective decision-making. The business cases did not provide adequate review time for decision-makers and their analysts, include all relevant information, and identify all key risks or their mitigation strategies.

### Recommendation 11: Action Item 1

To provide the government with the necessary information to make informed decisions, we recommend that the Ministry of Transportation prepare future business cases in accordance with Treasury Board/Management Board of Cabinet's Business Case Guide, which includes guidelines for timeliness, presenting all required options, and identifying and addressing risks.

**Status:**  **Fully implemented.**

## Details

We found that in 2023, the Ministry established a new process to send email reminders annually to key Ministry contacts (such as the Deputy Minister and Assistant Deputy Ministers offices) identifying key Treasury Board/Management Board of Cabinet (TB/MBC) requirements for business

cases, including requirements relating to timeliness, robust options analysis, and identifying and addressing risks. We also obtained the Ministry's Winter 2023–24 submission to TB/MBC for highway infrastructure, and found that these business case requirements were met. In addition, the Ministry provided us the review and sign-off on the submission by senior management also confirming that these business case requirements were met.

## 8. The Absence of a Ministry Tolling Strategy Has Contributed to Inconsistent Tolling Practices in Highway Planning

In our original audit, the absence of a Ministry tolling strategy had contributed to inconsistent tolling practices in highway planning. While the Ministry was asked by the government to explore tolling opportunities to lower the costs of a proposed highway project, it was also asked by the government to build a business case to remove tolls from Highways 412 and 418 before their costs were recovered.

### Recommendation 12: Action Items 1, 2 and 3

To provide consistent analysis and advice to government decision-makers on the funding of proposed provincial highways, we recommend that the Ministry of Transportation:

- review leading practices in other jurisdictions on the use of tolls and setting toll rates;
- develop an information paper that includes the circumstances where tolling may be appropriate and beneficial to facilitate commerce and the movement of Ontarians, if needed in the future; and
- provide the government with the information paper should circumstances arise where tolling could be considered.






Status:  Fully implemented.

### Details

We found that in early 2023, the Ministry completed jurisdictional research and analysis on the use of tolls and toll pricing strategies. Thereafter, in June 2023, the Ministry prepared an information paper that includes the circumstances where tolling may be appropriate. This information paper is available to government decision-makers should the circumstances arise where tolling could

## // Appendix

### Recommendation Status Overview

	# of Action Items	Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
Recommendation 1	7	1	1	5		
Recommendation 2	2		1	1		
Recommendation 3	4			4		
Recommendation 4	3	3				
Recommendation 5	3	1	2			
Recommendation 6	1		1			
Recommendation 7	3		1	2		
Recommendation 8	1		1			
Recommendation 9	3	1	1	1		
Recommendation 10	2		2			
Recommendation 11	1	1				
Recommendation 12	3	3				
<b>Total</b>	<b>33</b>	<b>10</b>	<b>10</b>	<b>13</b>	<b>0</b>	<b>0</b>
%	100	30	30	40	0	0