

Status of Audit Recommendations from the *2019 Annual Report*



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1.0 Status at a Glance

All of the Office of the Auditor General of Ontario's performance audit reports include recommendations composed of specific actions ("recommended actions") that aim to promote improved accountability, transparency, efficiency, cost-effectiveness and service delivery for Ontarians.

After we table our performance audit reports, we conduct follow-ups to assess the progress made by the audited entities, including ministries, broader-public-sector organizations and government organizations (collectively referred to as "organizations") in implementing those recommended actions. (See **Section 2** to learn more about our follow-up process.)

This five-year follow-up report details the status of all recommended actions issued in our *2019 Annual Report*. For the *2019 Annual Report*, our Office audited a total of 38 organizations including 17 ministries, 14 hospitals and seven government organizations. We issued 18 performance audit reports that contained a total of 573 recommended actions.

2019 Annual Report



18
Reports



17
Ministries

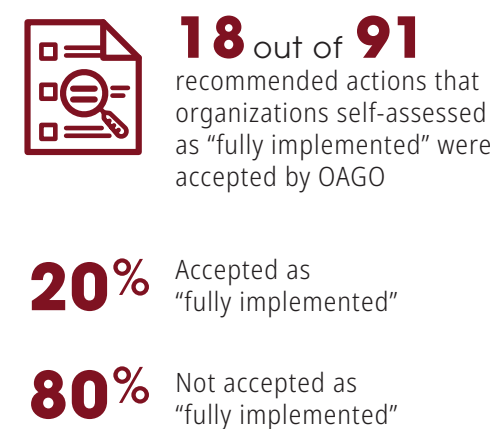
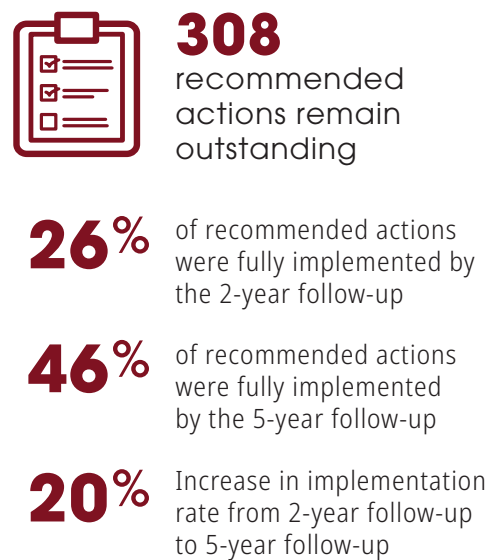


14
Hospitals



7
Government
Organizations

From this five-year follow-up, we noted the following:



Main Reasons for Slow Implementation



Categories of Recommended Actions with the Lowest Implementation Rates



2.0 Overview

2.1 Follow-Up Process

Two years after we table our performance audit reports, we conduct a two-year follow-up to assess the status of the recommended actions that organizations agreed to implement when the initial audit was completed. (The status of recommended actions from our 2022 performance audits can be found within their respective follow-up reports in our *2024 Annual Report*.)

Before 2024, after the two-year follow-up was completed, we continued to track the status of our recommended actions for an additional five consecutive years. In 2024, we revised our process so that after the two-year follow-up is completed, only one additional follow-up is conducted in the fifth year after the report was tabled (the “five-year follow-up”). We made this change to give organizations the time needed to implement our recommendations.

This year, we conducted a five-year follow-up of performance audit reports tabled in our *2019 Annual Report*. **Section 3** presents the status of the 2019 recommended actions that were outstanding as of March 31, 2024. Going forward, we will no longer follow up on any remaining outstanding 2019 recommended actions. Instead, we will factor the risks remaining from the related outstanding issues into our risk-based approach in selecting future audits.

In June 2024, the government in a few instances either renamed ministries or divided existing ministries, thereby creating new ministries. Since our work evaluated the implementation of recommended actions as of March 31, 2024, we report here on the ministries that existed as of that date.

In 2024, we revised our process so that after the two-year follow-up is completed, only one additional follow-up is conducted in the fifth year after the report was tabled (the “five-year follow-up”).

The following table provides a timeline of the original performance audit work and follow-up work on recommended actions that were issued in our *2019 Annual Report*:

Timeline of Original Performance Audit Report to Five-Year Follow-Up Work

Prepared by the Office of the Auditor General of Ontario

Time Period	Audit/Follow-Up Work
2019	Conducted performance audits of the organizations and tabled audit reports in the Legislature.
2021	Conducted two-year follow-ups of the 2019 performance audit reports and tabled the follow-up reports in the Legislature.
2024	Conducted a five-year follow-up of the 2019 performance audit reports.
Jan to mid-Feb	Sent commencement letters and outstanding recommended actions to organizations.
Mid-Feb to Mar 31	Obtained implementation statuses and supporting documentation from organizations by March 31.
Apr to Oct	Reviewed supporting documentation and finalized implementation statuses.
Oct to Dec	Prepared this report that is tabled in the Legislature.

2.2 How We Evaluated Implementation

Our Office recommended a total of 573 actions in our *2019 Annual Report*. Based on our review, we agreed with organizations that seven of these recommended actions were no longer applicable. This was mainly due to changes in legislation or policies that resulted in the organizations no longer having to implement those actions. This left a total of 566 recommended actions that were still applicable for follow-up.

We asked organizations to self-assess their progress in implementing their outstanding recommended actions, as of March 31, 2024, and to provide appropriate documentation to support their assessments. Organizations determine the most appropriate implementation status from one of five statuses:

Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
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Our work included reviewing and inquiring about the supporting documentation for those recommended actions reported as “fully implemented” to determine whether recommended actions were, in fact, fully implemented. Where needed, we also conducted sample testing to help determine the status.

We also reviewed information and documentation for recommended actions assessed as “no longer applicable” and “will not be implemented” to determine the reasonableness of the organization’s rationale for not completing them.

We conducted our work between April 1, 2024, and October 1, 2024, and obtained written representation from the organizations by October 28, 2024, that they had provided us with a complete update on the status of the recommended actions we made in our 2019 audit reports.

This follow-up work is not an audit, and as a result, we cannot provide a high level of assurance that the recommended actions described have been implemented effectively.

2.3 Organizations Need to Self-Assess the Status of Recommended Actions More Appropriately

In 2024, organizations self-assessed 91 recommended actions from our 2019 audit reports as “fully implemented.” However, based on our review of the relevant documentation, we determined that only 18 (20%) of these actions were, in fact, fully implemented.

In our 2023 follow-up of recommended actions from our 2018 audit reports, organizations self-assessed 68 of those actions as “fully implemented,” whereas our evaluation determined that 34 (50%) of those actions were actually fully implemented.

This year, seven ministries self-assessed the status of five or more recommended actions as “fully implemented.” However, we accepted less than 50% of these self-assessed statuses as “fully implemented.” The seven ministries were the Ministry of the Attorney General, Ministry of Children, Community and Social Services, Ministry of Health, Ministry of Transportation, Ministry of Labour, Immigration, Training and Skills Development, Ministry of the Solicitor General, and Ministry of Finance.

We found that even when all of the requirements for the recommended actions were not met, some organizations reported those actions as being “fully implemented.” In some of these cases, the rationale provided was that they had done as much work as could be done, or that no further work would be conducted, on the recommended actions. In other cases, organizations made this self-assessment based on plans to implement a new system that had not yet been completed. For these cases, since the recommended actions were only partially implemented, we assessed the actions as either “in the process of being implemented” or “little or no progress.”

As mentioned in **Section 2.2**, we conduct an extensive review of supporting documentation and sample testing, where appropriate, to discern whether recommended actions can be assessed as “fully implemented.” This work takes a significant amount of our Office’s time and resources, as is the case for the organizations we follow up on, highlighting the need for all organizations to determine their implementation statuses correctly.

3.0 Detailed Observations

3.1 Of the Recommended Actions from Our 2019 Performance Audit Reports, 46% Were Fully Implemented

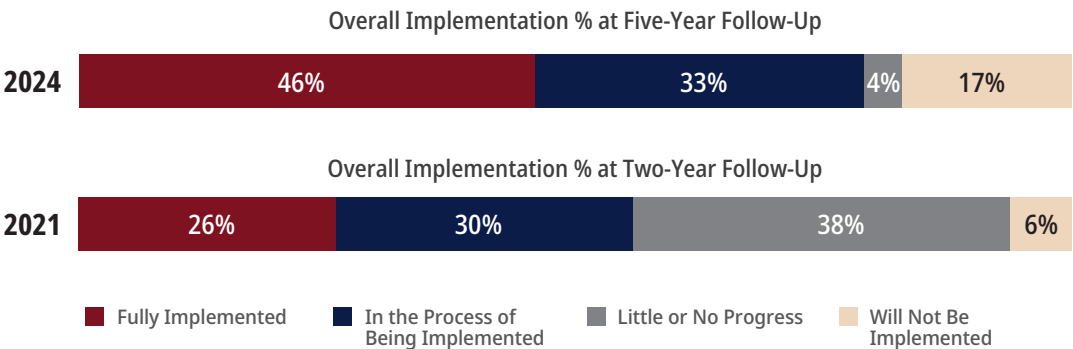
As shown in **Figure 1**, of the total 566 recommended actions we expected to be implemented from our 2019 performance audit reports, 46% were fully implemented; 33% were in the process of being implemented; 4% had little or no progress made on them; and for 17%, the organizations determined that the recommended actions would not be implemented.

54% of 2019 recommended actions remain outstanding. Only **46%** of the 2019 recommended actions were fully implemented.

The rate of full implementation increased by 20% between our two-year and five-year follow-ups, from 26% (150 out of 568) in 2021 to 46% (259 out of 566) in 2024. We had expected that most of the recommended actions would have been completed by now. However, after five years, 54% (308 out of 566) of those actions remain outstanding.

Figure 1: Implementation Status of Our 2019 Annual Report Recommended Actions Still Applicable as of the Five-Year Follow-Up (2024) and Two-Year Follow-Up (2021)

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3.2 The Full Implementation Rate of Each Annual Report at the Five-Year Follow-Up Has Decreased Over Time

Figure 2 presents organizations' progress in implementing recommended actions from the performance audit reports issued in our 2014 to 2019 Annual Reports. Specifically, the figure shows:

- » the full implementation rate at the two-year follow-up;
- » the increase in the full implementation rate from the two- to five-year follow-up; and
- » the full implementation rate at the five-year follow-up.

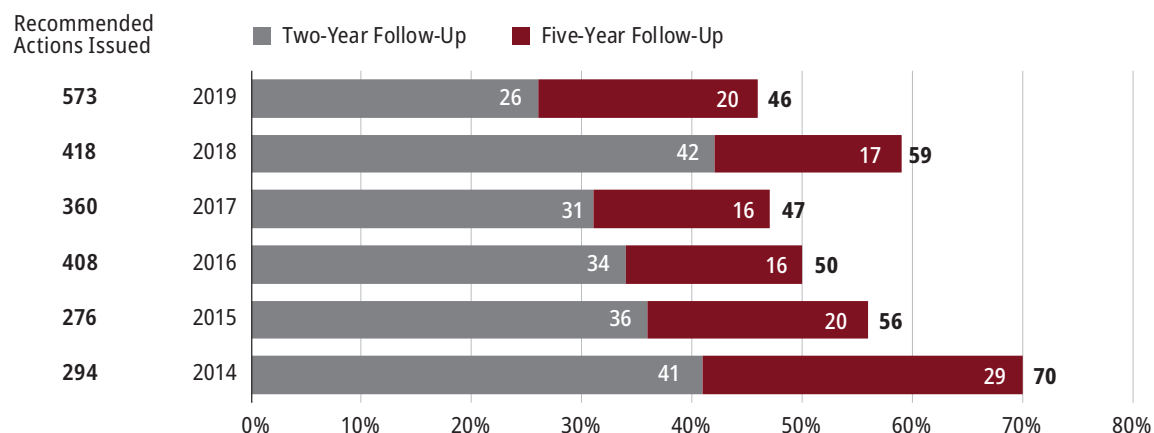
From our 2014 to 2019 Annual Reports, the rate of fully implemented recommended actions at the five-year follow-up has decreased from 70% to 46%. The 2018 Annual Report (59%) is the one exception to this trend. It is important to note that the number of recommended actions issued has generally increased each year, from 294 in 2014 to 573 in 2019.

The 2019 increase in the implementation rate from the two- to five-year follow-up is 20%, which is in line with the average increase across the years 2014 to 2018.

However, we remain concerned that many of our recommended actions are not being implemented five years after being issued.

Figure 2: Full Implementation Rate at the Two-Year and Five-Year Follow-Ups for Our 2014 to 2019 Annual Reports

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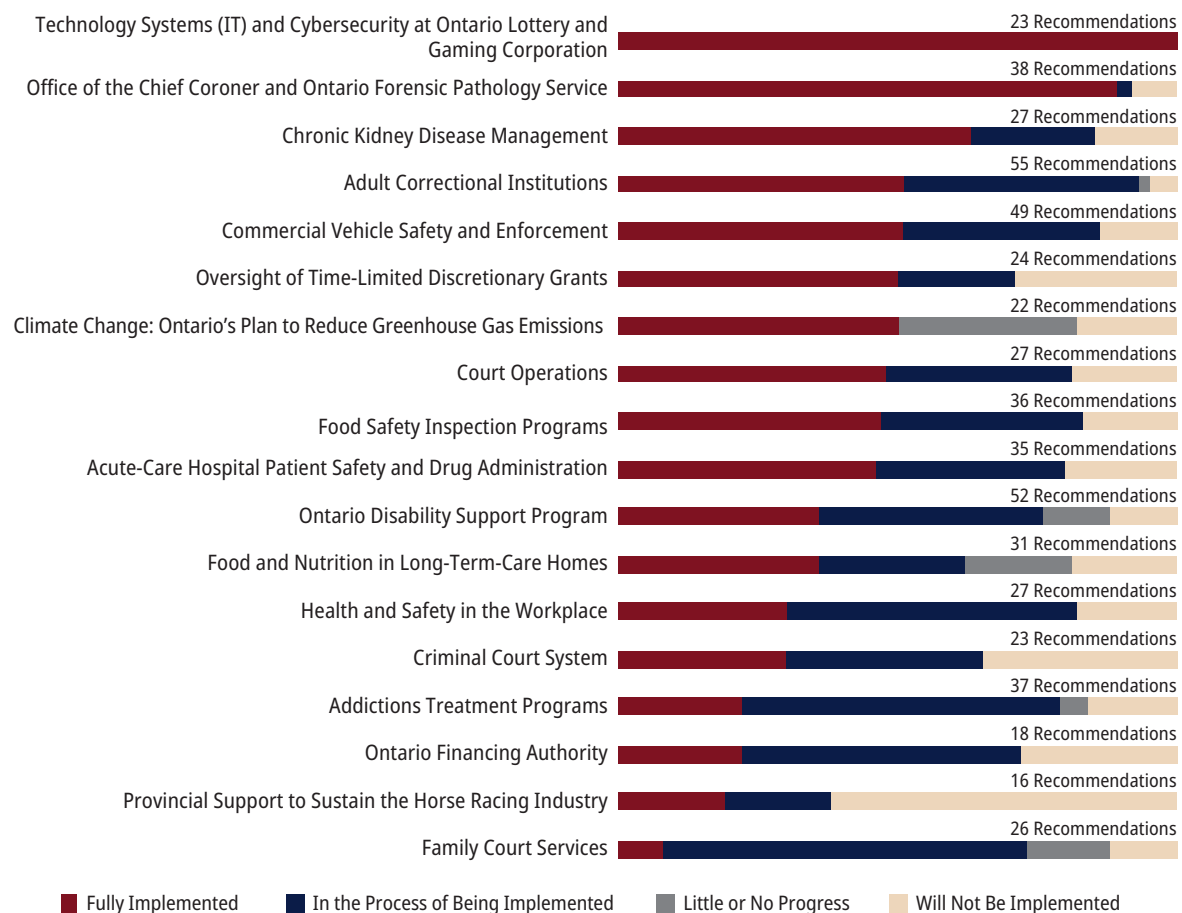


3.3 More Than Half of the Recommended Actions in Our 2019 Annual Report Remain Outstanding

Figure 3 shows the implementation status of recommended actions by each performance audit report in our 2019 Annual Report as of March 31, 2024. All recommended actions issued in our report on Technology Systems (IT) and Cybersecurity at the Ontario Lottery and Gaming Corporation were fully implemented. Among the 17 other reports, a total of 308 recommended actions remain outstanding. Many of these are from reports where more than 75% of those reports' recommended actions remain outstanding, such as the Family Court Services, Provincial Support to Sustain the Horse Racing Industry, Ontario Financing Authority, and Addictions Treatment Programs reports. **Section 3.8** provides the organizations' rationale for slow implementation. **Section 4** provides further details on the recommended actions in each performance audit report in our 2019 Annual Report.

Figure 3: Overall Implementation of Recommended Actions Issued By Report in Our 2019 Annual Report, as of March 31, 2024

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3.4 Positive Impacts of Implemented Recommended Actions on Ontarians

Many of the recommended actions in our *2019 Annual Report* that were fully implemented addressed areas where services could be delivered more effectively, or where taxpayer dollars could be spent more economically and efficiently. Examples include:

- » In response to the recommended actions from our **Technology Systems (IT) and Cybersecurity at Ontario Lottery and Gaming Corporation** (OLG) report, OLG established appropriate performance indicators and targets to be incorporated in all service-level agreements. OLG now monitors performance against these targets and, where necessary, takes action to correct any concerns. These actions have helped to improve oversight of the quality of the services provided by IT vendors.
- » In response to the recommended actions from our **Office of the Chief Coroner and Ontario Forensic Pathology Service** (the Office) report, the Office revised the transfer payment agreement with regional hospital-based forensic pathology units. This revision allows the Office to obtain more detailed quality assurance data, particularly on the types of errors made by forensic pathologists and pathologists, and to follow up on any missed reports. Implementing these actions has helped to support the provision of consistent, high-quality autopsies across Ontario.
- » In response to the recommended actions from our **Chronic Kidney Disease Management** report, Ontario Health conducted a province-wide capacity analysis and realigned the supply of in-centre dialysis spots to alleviate high-demand situations in some Regional Renal Programs and reduced the amount of under-used capacity at others. As a result, Ontario Health has helped to better align the capacity for in-centre dialysis with regional needs.

3.5 Impacts of Recommended Actions That Will Not Be Implemented

Of the total recommended actions we expected to be implemented from our 2019 performance audit reports, 95 (17%) will not be implemented by the relevant organizations.

The following examples are from the reports with the highest number of “will not be implemented” recommended actions and the impact on Ontarians:

- » In our **Criminal Court System** report, we recommended the Ministry of the Attorney General (Criminal Law Division) capture all reasons for cases being stayed by judges. Not implementing this recommended action makes it difficult for the Ministry to proactively manage the progress of criminal cases through the court system and to resolve them in a timely manner.
- » In our **Oversight of Time-Limited Discretionary Grants** report, we recommended the Ministry of Public and Business Service Delivery disclose in the Grants Ontario System details on current and upcoming grant opportunities. Not implementing this recommended action could limit the public’s awareness of all grant programs available to them.
- » In our **Provincial Support to Sustain the Horse Racing Industry** report, we recommended the Alcohol and Gaming Commission of Ontario (AGCO) and the OLG work with racetracks to collect and monitor all suspicious transactions, including withdrawals over \$10,000, along with the necessary supporting documentation. Not implementing this recommended action could limit the AGCO’s and the OLG’s ability to reduce the risk of money laundering at racetracks.

3.6 Implementation of Short-Term Recommended Actions Taking Longer Than Expected

Our Office obtains information from organizations to classify recommended actions into one of two time frames for organizations to reasonably implement those recommended actions from when they were issued: two years (short-term) or five years (long-term).

Of the total recommended actions from our 2019 performance audit reports, 507 were classified as short-term actions. Of these, 70% (355) were outstanding after two years, and 50% (253) were outstanding after five years.

3.7 Some Organizations Are Slow to Implement Our Recommended Actions

For our 2019 Annual Report, our Office audited a total of 38 organizations. Of these organizations, nine had fully implemented 75% or more of our recommended actions, 15 had fully implemented 50% to 74% of our recommended actions, nine had fully implemented 25% to 49% of our recommended actions and five had fully implemented less than 25% of our recommended actions (see [Figure 4](#)).

Figure 4: Percentage of Recommended Actions Issued in Our 2019 Annual Report Fully Implemented and In the Process of Being Implemented, as of March 2024

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- Implementation rate of 75% or more
- Implementation rate between 25% and 49%
- Implementation rate between 50% and 74%
- Implementation rate of less than 25%

Organizations		Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Organizations with >30 Recommended Actions				
Ministry of the Solicitor General	●	67	25	92
Ontario Lottery and Gaming Corporation	●	60	12	72
Ontario Health ¹	●	58	29	87
Ministry of Transportation	●	51	35	86
Ministry of Children, Community and Social Services	●	38	42	80
Ministry of the Attorney General	●	29	45	74
Ministry of Health	●	21	59	80
Organizations with 11–30 Recommended Actions				
Women's College Hospital	●	91	9	100
Pembroke Regional Hospital	●	88	12	100
Humber River Hospital	●	88	6	94
The Ottawa Hospital	●	87	7	94
St. Thomas Elgin General Hospital	●	86	7	93
Grand River Hospital	●	80	13	93
Northumberland Hills Hospital	●	71	14	85
Chatham-Kent Health Alliance	●	71	0	71
Ministry of Agriculture, Food and Rural Affairs ²	●	67	8	75
Stratford General Hospital	●	64	7	71
Hamilton Health Sciences	●	63	31	94
Halton Healthcare	●	60	7	67
Thunder Bay Regional Health Sciences Centre	●	57	21	78

- Implementation rate of 75% or more ● Implementation rate between 25% and 49%
● Implementation rate between 50% and 74% ● Implementation rate of less than 25%

Organizations		Full Implementation Rate (%)	In the Process of Being Implemented Rate (%)	Combined Rate (%)
Ministry of the Environment, Conservation and Parks	●	54	7	61
Nipigon District Memorial Hospital	●	50	25	75
Ministry of Labour, Immigration, Training and Skills Development	●	30	52	82
Ministry of Long-Term Care	●	27	18	45
Ministry of Finance	●	17	67	84
Organizations with 1–10 Recommended Actions				
AdvantAge Ontario ³	●	100	0	100
Secretary of the Cabinet ⁴	●	100	0	100
Ministry for Seniors and Accessibility	●	86	14	100
Ministry of Public and Business Service Delivery ⁵	●	57	14	71
Ministry of Tourism, Culture and Sport ⁶	●	56	44	100
Treasury Board Secretariat	●	40	10	50
Ministry of Economic Development, Job Creation and Trade	●	38	62	100
Ontario Financing Authority	●	33	33	66
Alcohol and Gaming Commission of Ontario	●	25	0	25
Ministry of Indigenous Affairs ⁷	●	25	25	50
Ontario Long-Term Care Association	●	11	89	100
Tribunals Ontario ⁸	●	0	0	0
Trillium Health Partners ⁹	●	0	0	0

- The implementation rate for Ontario Health includes report recommendations that originated with the Ontario Renal Network and Trillium Gift of Life Network, both of which are now part of Ontario Health.
 - Ontario Health: Acute-Care Hospital Patient Safety and Drug Administration, 25%
 - Ontario Renal Network and Trillium Gift of Life Network: Chronic Kidney Disease Management, 63%
- In June 2024, the Ministry of Agriculture, Food and Rural Affairs was separated into the Ministry of Agriculture, Food and Agribusiness, and the Ministry of Rural Affairs.
- By 2023, AdvantAge Ontario had fully implemented all of its recommended actions.
- In 2023, the Secretary of the Cabinet had fully implemented all of its recommended actions.
- In June 2024, the Ministry of Public and Business Service Delivery became the Ministry of Public and Business Service Delivery and Procurement.
- In June 2024, the Ministry of Tourism, Culture and Sport was separated into the Ministry of Tourism, Culture and Gaming, and the Ministry of Sport.
- In June 2024, the Ministry of Indigenous Affairs became the Ministry of Indigenous Affairs and First Nations Economic Reconciliation.
- In the 2021 two-year follow-up, all of Tribunals Ontario's recommended actions were assessed as Will Not Be Implemented.
- In the 2021 two-year follow-up, all of Trillium Health Partners' recommended actions were assessed as Will Not Be Implemented.

The organizations that had fully implemented 75% or more of our recommended actions were AdvantAge Ontario, Grand River Hospital, Humber River Hospital, the Ministry for Seniors and Accessibility, Pembroke Regional Hospital, the Secretary of Cabinet, St. Thomas Elgin General Hospital, The Ottawa Hospital, and Women's College Hospital.

Organizations that were slow to implement our recommended actions (less than 25%) included the Ministry of Finance, the Ministry of Health, and the Ontario Long-Term Care Association.

The following are some examples of recommended actions from reports with low implementation rates and a high number of outstanding recommended actions:

- » In our **Adult Correctional Institutions** report, of the 55 recommended actions we issued, 24 (44%) are in the process of being implemented or have shown little or no progress. Many of these actions address the need for the collection and analysis of data. For instance, we recommended that superintendents in all institutions regularly review misconduct adjudications to ensure they are consistent with the policy requirements. The delay in implementing this recommended action may adversely affect Ontarians, as the sanctions imposed for inmate misconduct may not be fair, consistent and appropriate for the misconduct committed.
- » In our **Commercial Vehicle Safety and Enforcement** report, of the 49 recommended actions we issued, 17 (35%) are in the process of being implemented. Many of these actions address the effectiveness of the program. For instance, we recommended that the Ministry of Transportation work with the Ministry of Colleges and Universities to review and standardize curriculum approval and audit policies for organizations delivering Mandatory Entry-Level Training (MELT). The delay in implementing this recommended action may adversely affect Ontarians, as it may result in the inconsistent delivery of MELT across the province.
- » In our **Ontario Disability Support Program (ODSP)** report, of the 52 recommended actions we issued, 27 (52%) are in the process of being implemented or have shown little or no progress. Many of these actions address the need for improved monitoring and/or oversight. For instance, we recommended that the Ministry of Children, Community and Social Services establish a risk-based time frame for ODSP caseworkers to periodically review the eligibility of all ODSP recipients. The delay in implementing this recommended action may adversely affect Ontarians, as it may be difficult for the Ministry to monitor that only eligible recipients continue to receive ODSP benefits.

3.8 Slow Implementation Mainly Due to the Complexity of Developing/Changing Legislation, Regulations, Policies, Guidelines, IT Projects or Capital Projects

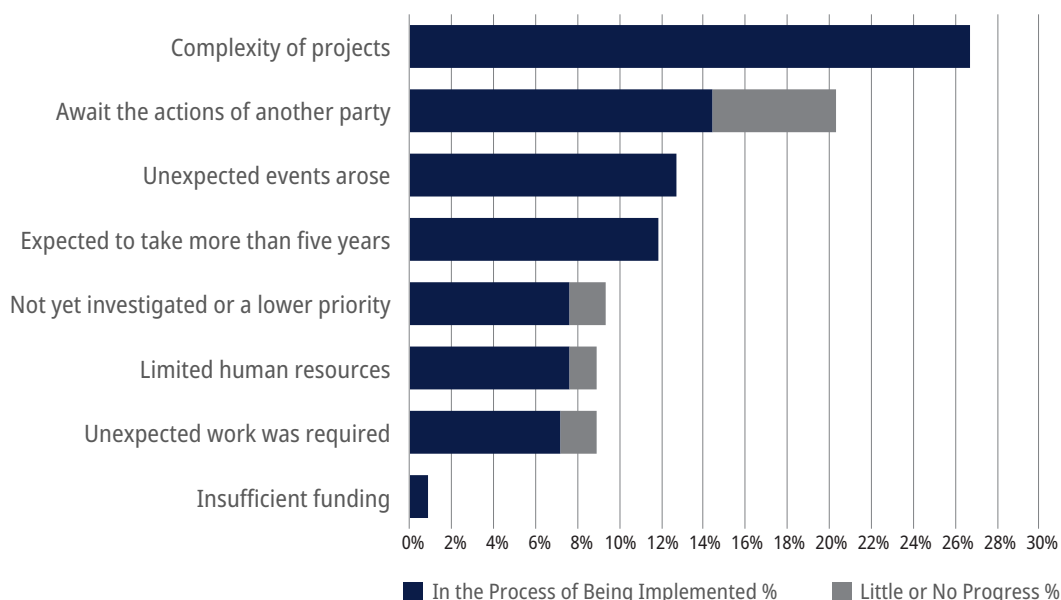
The most common reasons organizations gave for the slow implementation of our recommended actions were due to the **complexity of** developing/changing legislation, regulations, policies, guidelines, IT projects or capital **projects**, which require significant time to implement (see **Figure 5**).

Other reasons organizations identified as contributing to the slow implementation of actions were:

- » the organization had to **await the actions of another party**;
- » **unexpected events arose**, such as the COVID-19 pandemic or change in management's direction;
- » the recommended actions were determined to be long-term or were **expected to take more than five years** to implement;
- » the recommended actions were **not yet investigated** or were considered to be **a lower priority**;
- » **limited human resources** were available;
- » **unexpected work was required** such as research, consultations, stakeholder engagements, cost/benefit analysis, jurisdictional scans and training; and
- » **insufficient funding** was available.

Figure 5: Organizations' Reasons for Slow Implementation of Recommended Actions

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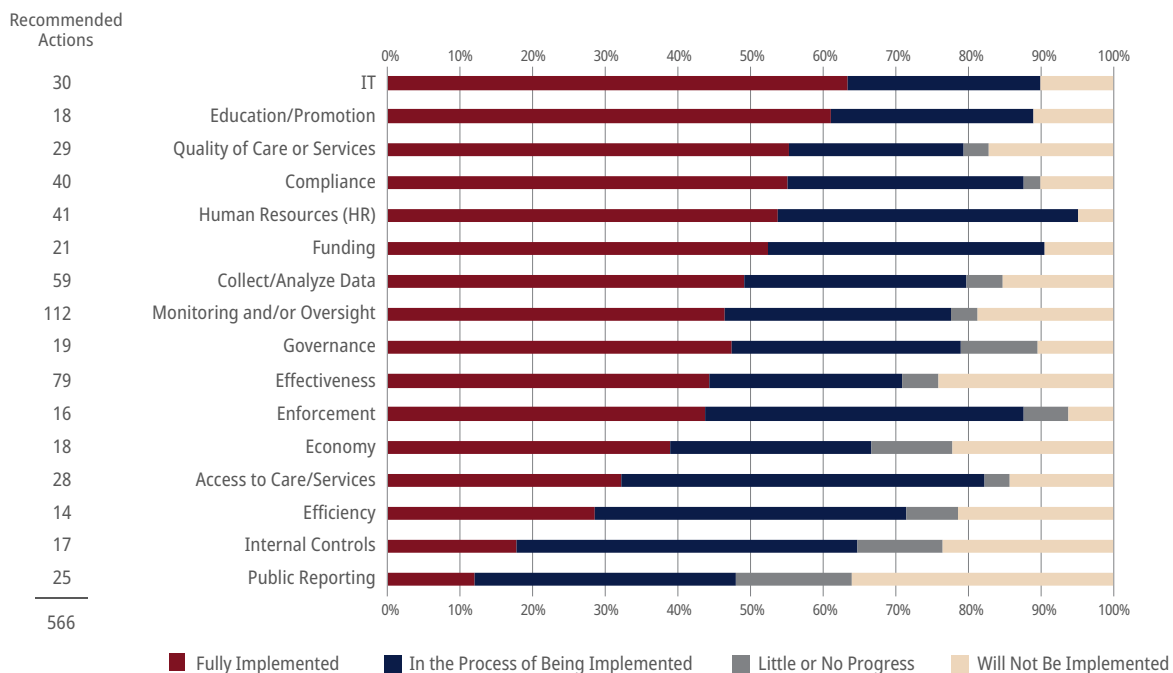
3.9 Low Implementation Rates for Recommended Actions Relating to Public Reporting, Internal Controls, Efficiency, and Access to Care or Services

At the time of the original audit, we assigned each recommended action issued in our *2019 Annual Report* to one of 16 categories that the action addressed, such as compliance or effectiveness, as shown in **Figure 6**.

The categories with the lowest implementation rates address public reporting, internal controls, efficiency, and access to care or services. The categories with the highest implementation rates address information technology, education or promotion, and quality of care or services.

Figure 6: Implementation Rate by Category of Recommended Actions Still Applicable from Our 2019 Annual Report, as of March 31, 2024

Prepared by the Office of the Auditor General of Ontario



4.0 Status of Recommended Actions Issued in the 2019 Annual Report

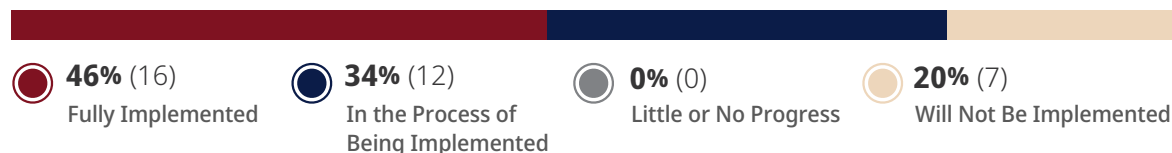
4.1 Acute-Care Hospital Patient Safety and Drug Administration

As seen in the graph below, in our **Acute-Care Hospital Patient Safety and Drug Administration** report, 35 recommended actions were issued to 16 organizations including the Ministry of Health, Ontario Health and 14 Ontario hospitals. These hospitals are:

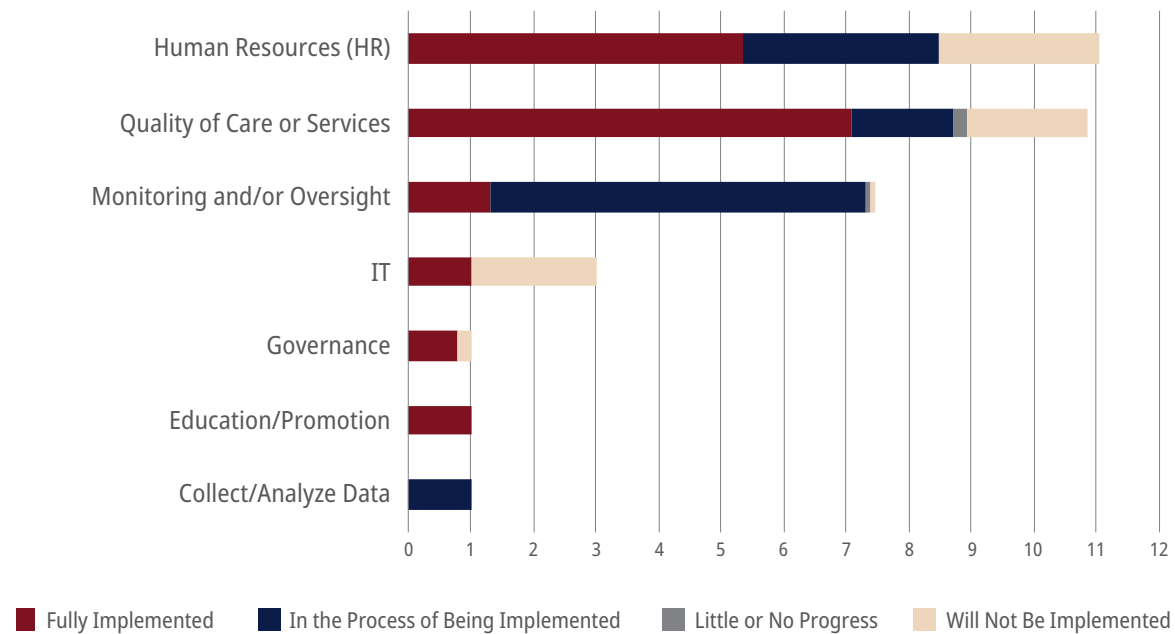
- » Chatham-Kent Health Alliance;
- » Grand River Hospital;
- » Halton Healthcare;
- » Hamilton Health Sciences;
- » Humber River Hospital;
- » Nipigon District Memorial Hospital;
- » Northumberland Hills Hospital;
- » Pembroke Regional Hospital;
- » St. Thomas Elgin General Hospital;
- » Stratford General Hospital;
- » The Ottawa Hospital;
- » Thunder Bay Regional Health Sciences Centre;
- » Trillium Health Partners; and
- » Women's College Hospital.

Of the 35 recommended actions, 16 (46%) have been fully implemented, 12 (34%) are still being implemented and seven (20%) will not be implemented.

35 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Seven of the fully implemented recommended actions focused on quality of care or services. For example, we recommended that Ontario hospitals enhance patient safety practices to eliminate the occurrences of never-events, which are incidents that could cause serious patient harm or death and are preventable using organizational checks and balances. For 13 of the hospitals that were required to implement this recommended action, and had done so, it helped minimize the occurrence of serious preventable patient safety incidents.

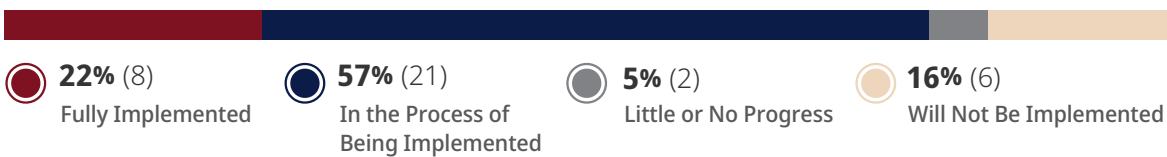
Six of the recommended actions still in the process of being implemented address the need for better monitoring and/or oversight. For instance, we recommended that the Ministry of Health review the Accreditation Canada hospital reports and identify areas where hospitals may consistently not meet required patient safety practices and high-priority criteria. We recommended they then follow up with hospitals regarding problem areas to confirm that actions are taken to correct deficiencies. The delay in implementing these recommended actions could adversely affect Ontarians, as patient safety improvements may not occur as noted in the Accreditation Canada hospital reports.

Three of the recommended actions that will not be implemented are focused on human resources. For example, we recommended that the Ministry require all hospitals in Ontario to perform criminal record checks before hiring nurses and other health-care employees, and periodically update these checks for existing staff. By not implementing this recommended action, Ontario hospitals may not make optimally informed hiring and staffing decisions.

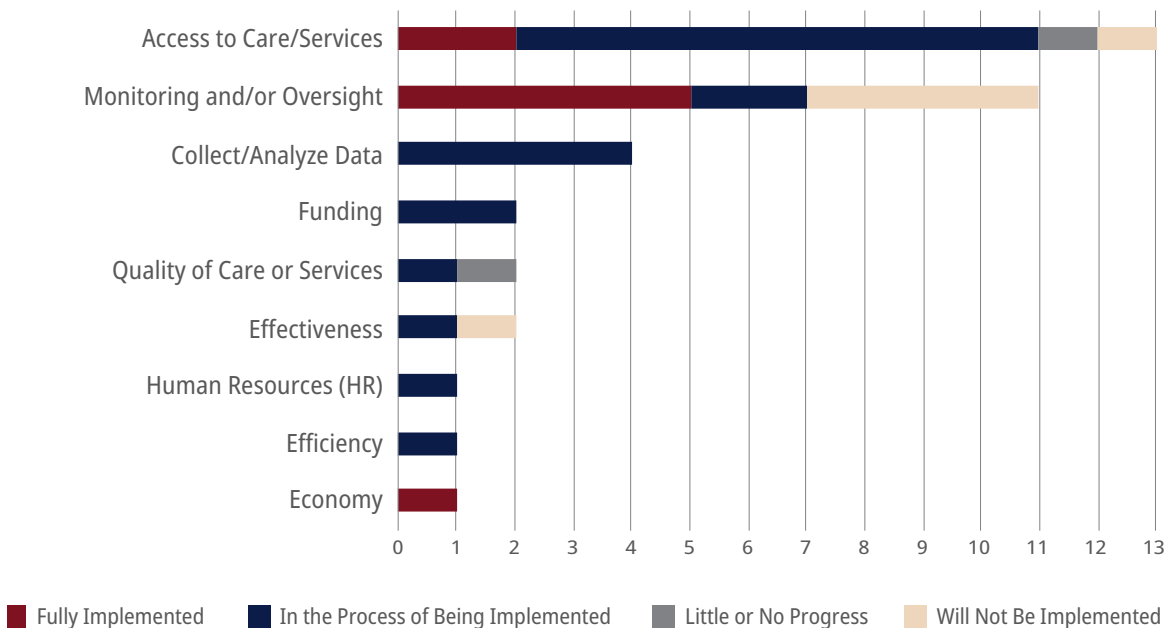
4.2 Addictions Treatment Programs

As seen in the graph below, in our **Addictions Treatment Programs** report, 37 recommended actions were issued to the Ministry of Health. Of those, eight (22%) have been fully implemented, 21 (57%) are still being implemented, two (5%) have shown little or no progress, and six (16%) will not be implemented.

37 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Five of the fully implemented recommended actions focused on monitoring and/or oversight of programs or services. For example, we recommended the Ministry provide access to data on patients' history of dispensed opioids to all health-care providers who can prescribe opioids. The implementation of this recommended action helped to better prevent and deter inappropriate prescribing and dispensing of opioids.

Nine of the recommended actions still in the process of being implemented address the need for better access to care or services. For instance, we recommended the Ministry monitor the needs of children and youth as well as Indigenous peoples for addictions services to determine whether additional investment is necessary. The delay in implementing this recommended action could adversely affect Ontarians, as timely access to appropriate and effective addictions treatment services may not be provided to meet clients' needs.

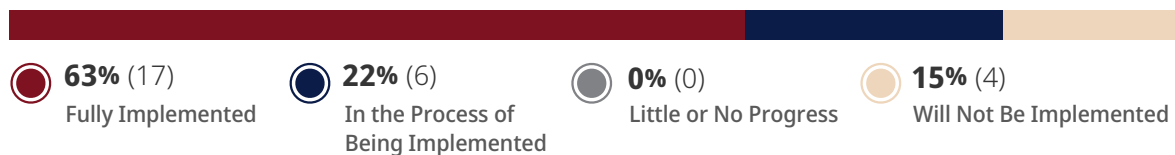
Four of the actions that will not be implemented pertain to monitoring and/or oversight. One notable recommended action required the Ministry to work with the regulatory colleges to provide them with direct or real-time access to the information contained in the Narcotics Monitoring System or regular reports on unusual and/or suspicious prescribers and dispensers. By not implementing this recommended action, it may be more difficult for the colleges to prevent and deter inappropriate prescribing and dispensing of opioids by their members.

4.3 Chronic Kidney Disease Management

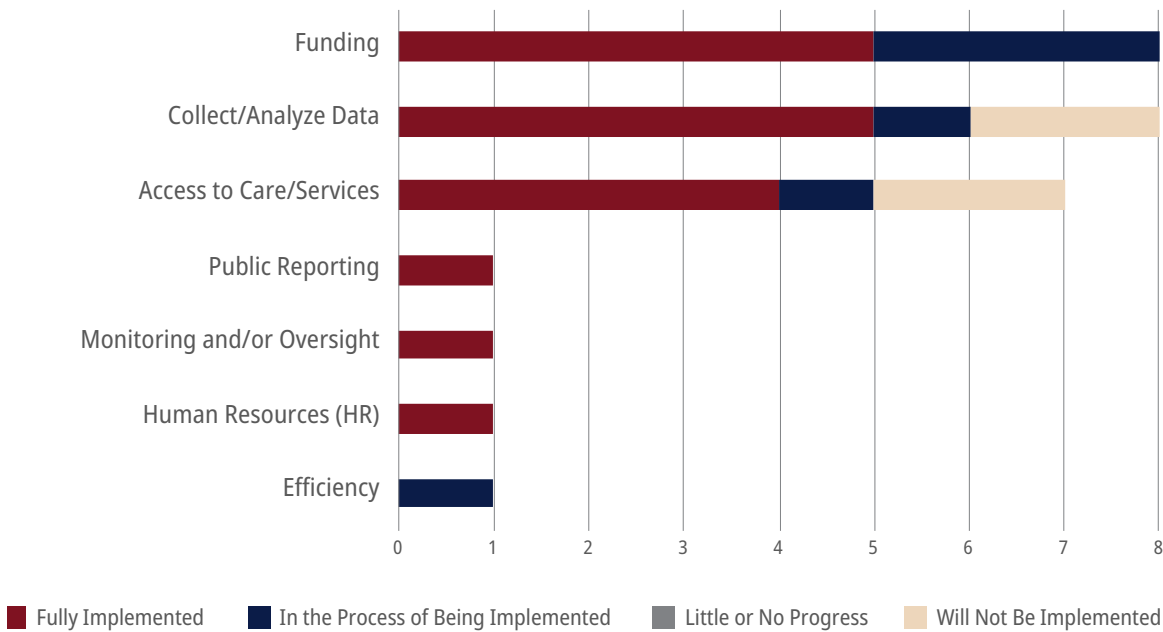
As seen in the graph below, in our **Chronic Kidney Disease Management** report, 27 recommended actions were issued to Ontario Health. Of those, 17 (63%) have been fully implemented, six (22%) are still being implemented, and four (15%) will not be implemented.

Five of the fully implemented recommended actions focused on the collection and analysis of data. For example, we recommended that Ontario Health conduct a province-wide capacity analysis and realign the supply of in-centre dialysis spots to alleviate high-demand situations in some Regional Renal Programs and reduce the amount of under-used capacity at others. By implementing this recommended action, Ontario Health has helped to better align the capacity for in-centre dialysis with regional needs.

27 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



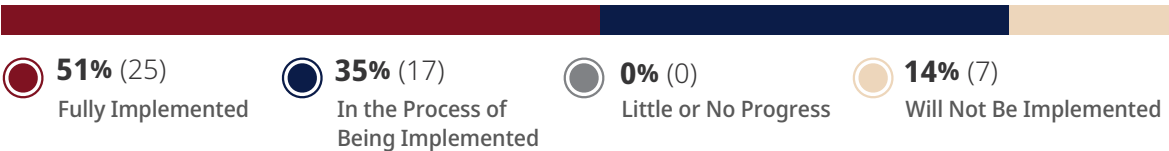
Among the actions still in the process of being implemented, three addressed the need for funding. For instance, we recommended that Ontario Health conduct a review of the Quality-Based Procedure (QBP) funding per service to determine if the amount is reasonable and adjust if needed based on costing information from the Regional Renal Programs and best practices. The delay in implementing this recommended action could adversely affect Ontarians as the volume and costs of services actually provided to patients may not reflect the funding amounts that are set based on the QBP method.

Two actions that will not be implemented pertain to access to care or services. One notable recommended action required Ontario Health to work with the Ministry of Health to share lab data from the Ontario Laboratory Information System with the Regional Renal Programs to help them identify and follow up on patients who are eligible for referral to a nephrologist. Not implementing this recommended action could limit the patients' ability to receive timely referrals to a nephrologist and slow down the progression of their chronic kidney disease.

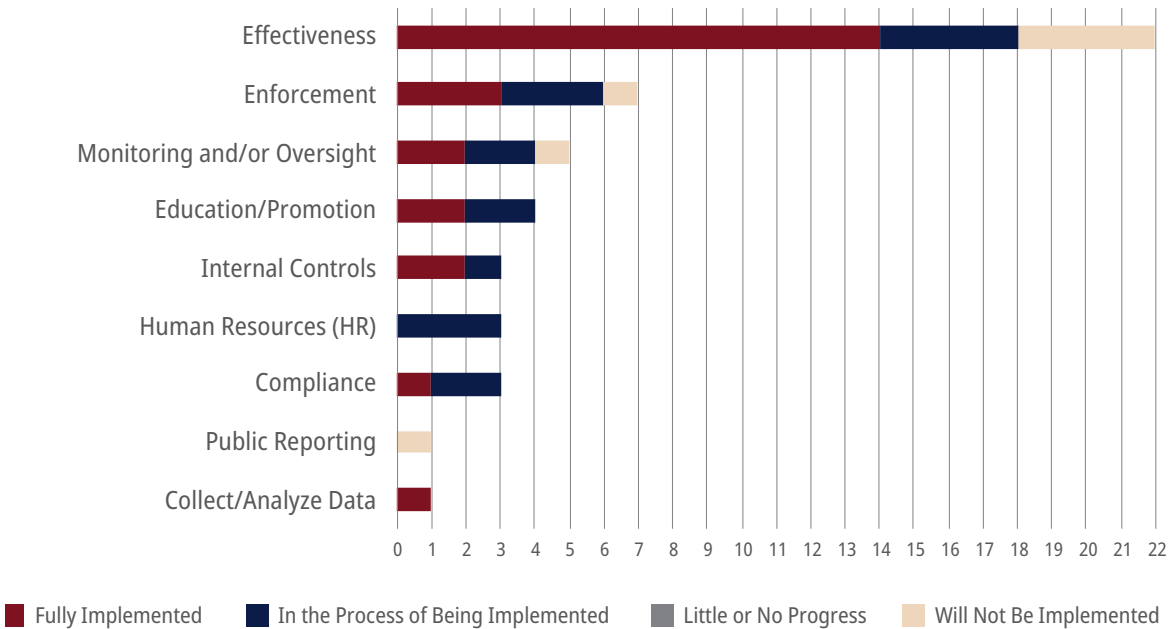
4.4 Commercial Vehicle Safety and Enforcement

As seen in the graph below, in our **Commercial Vehicle Safety and Enforcement** report, 49 recommended actions were issued to the Ministry of Transportation. Of those, 25 (51%) have been fully implemented, 17 (35%) are in the process of being implemented, and seven (14%) will not be implemented.

49 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Fourteen of the fully implemented recommended actions focused on effectiveness. For example, we recommended that the Ministry evaluate the results of inspections at the four stations piloting pre-screening technology after one year, and compare these results with those from other stations. By implementing this recommended action, the Ministry has helped to maximize the effectiveness of its inspection resources and moved toward risk-based inspections.

Four of the recommended actions still in the process of being implemented also address the need for effectiveness. For instance, we recommended that the Ministry of Transportation work with the Ministry of Colleges and Universities to review and standardize curriculum approval and

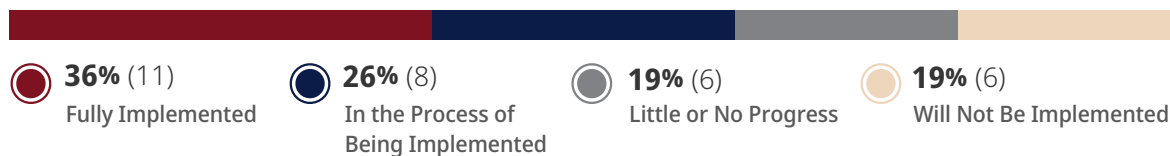
audit policies for organizations delivering Mandatory Entry-Level Training (MELT). The delay in implementing this recommended action may result in the inconsistent delivery of MELT across the province.

Four of the recommended actions that will not be implemented also pertain to effectiveness. One notable recommended action required the Ministry to extend MELT to the classes of new commercial drivers where the Ministry determines it would be beneficial. Not implementing this recommended action could limit the Ministry's ability to help improve commercial driver safety on Ontario roads.

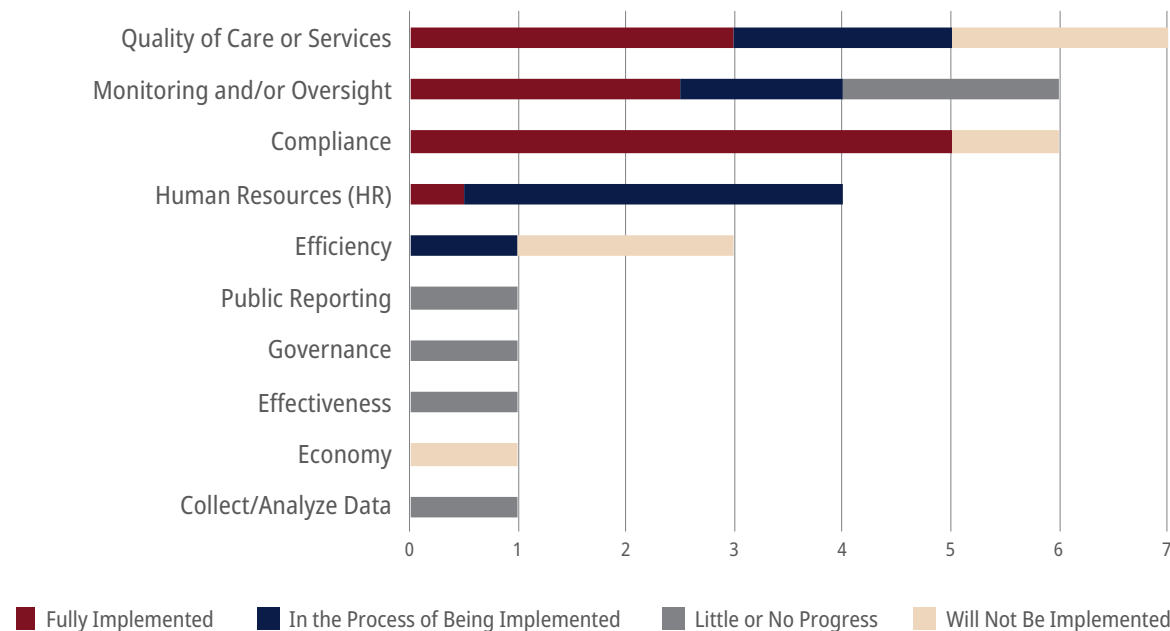
4.5 Food and Nutrition in Long-Term-Care Homes

As seen in the graph below, in our **Food and Nutrition in Long-Term-Care Homes** report, 31 recommended actions were issued to AdvantAge Ontario, the Ontario Long-Term Care Association, and the Ministry of Long-Term Care. Of those recommended actions, 11 (36%) have been fully implemented, eight (26%) are still being implemented, six (19%) have shown little or no progress, and six (19%) will not be implemented.

31 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Five of the fully implemented recommended actions focused on compliance. For example, we recommended that the Ministry of Long-Term Care instruct its inspectors to regularly verify that long-term-care home menus are meeting the current Canada's Food Guide and Dietary Reference Intakes requirements as part of their inspection protocol and review the long-term care home's nutrient analysis of its menus. By implementing this recommended action, the Ministry has helped increase positive health outcomes and assist long-term care residents in receiving food and fluid with adequate nutrients, fibre and energy, thus positively impacting the well-being of Ontarians.

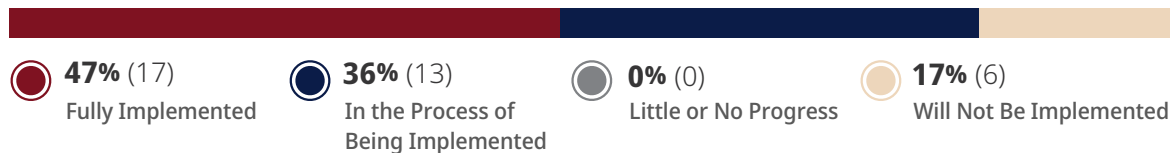
Among the recommended actions still in the process of being implemented, four address the need for improved human resources. For instance, we recommended that the Ministry of Long-Term Care develop and implement an updated staffing strategy for the long-term care home sector that considers the varying needs of residents throughout the day. The delay in implementing this recommended action may adversely affect the quality of life of long-term-care residents as they may not receive the required assistance during mealtimes on a timely basis.

Two of the recommended actions that will not be implemented pertain to quality of care or services. One notable recommended action required the Ministry of Long-Term Care to determine what measures to put in place for homes without dining spaces under the current design manual in order to increase the comfort of their residents during mealtimes. Not implementing this recommended action could limit the ability of long-term care home residents to eat in a safe and home-like environment.

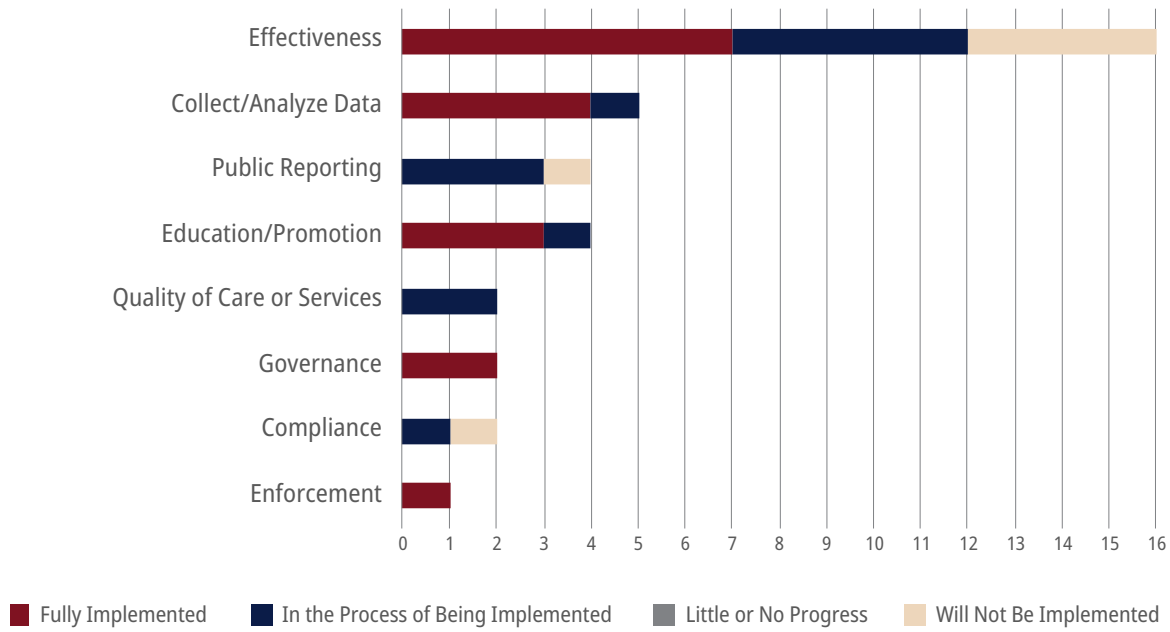
4.6 Food Safety Inspection Programs

As seen in the graph below, in our **Food Safety Inspection Programs** report, a total of 36 recommended actions were issued to the Ministry of Agriculture, Food and Rural Affairs (OMAFRA) and the Ministry of Health (MOH). Of those, 17 (47%) have been fully implemented, 13 (36%) are still being implemented, and six (17%) will not be implemented.

36 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Seven of the fully implemented recommended actions focused on effectiveness. For example, we recommended that OMAFRA, in collaboration with the Public Health Units, conduct joint inspections of dual facilities that both process fish and sell it at retail. By implementing this recommended action, OMAFRA has addressed food safety concerns in these dual facilities.

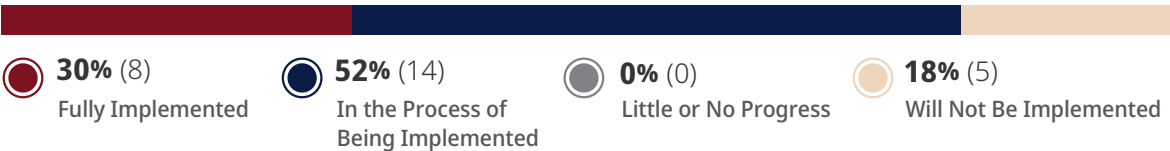
Among the recommended actions still in the process of being implemented, five address the need for effectiveness as well. For instance, we recommended that MOH work with Public Health Units to require them to conduct food premises inspections connected to a potential foodborne illness within two days of receiving the complaint, if an inspection is needed as per MOH's Food Safety Protocol. The delay in implementing this recommended action adversely affects Ontarians, as MOH may be unable to improve the effectiveness and consistency of complaints investigations relating to potential exposures to foodborne hazards.

Four of the recommended actions that will not be implemented also focused on effectiveness. One notable recommended action required OMAFRA to collaborate with the Canadian Food Inspection Agency to require sample monitoring and testing for pesticide residues in produce as part of an organic certification process. Not implementing this recommended action could limit OMAFRA's ability to promote consistent standards for organic foods.

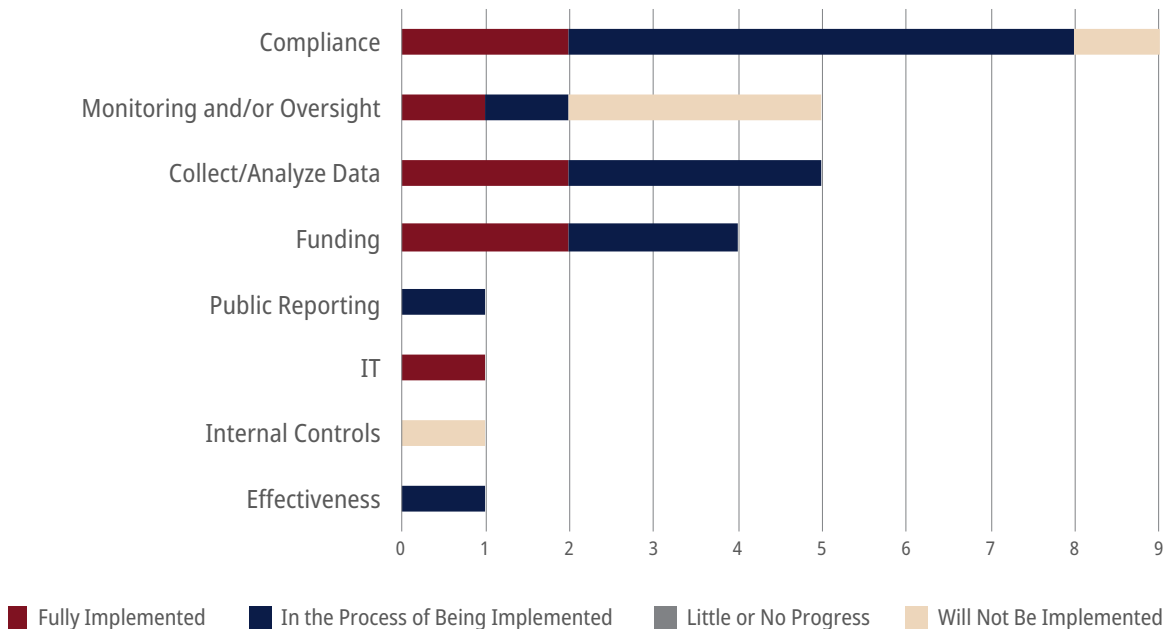
4.7 Health and Safety in the Workplace

As seen in the graph below, in our **Health and Safety in the Workplace** report, 27 recommended actions were issued to the Ministry of Labour, Immigration, Training and Skills Development. Of these, eight (30%) have been fully implemented, 14 (52%) are still being implemented, and five (18%) will not be implemented.

27 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Two of the fully implemented recommended actions focused on the collection or analysis of data. For example, we recommended that the Ministry analyze enforcement data to determine which employers or individuals are repeatedly in contravention of the *Occupational Health and Safety Act* for the same hazard. By implementing this recommended action, the Ministry increased the accountability of employers that had continued violations of the same hazard and deterred future violations.

Among the recommended actions still in the process of being implemented, six address the need for compliance. For instance, we recommended that the Ministry select workplaces for inspection across all sectors based on their compliance history and employee claims history. The delay in

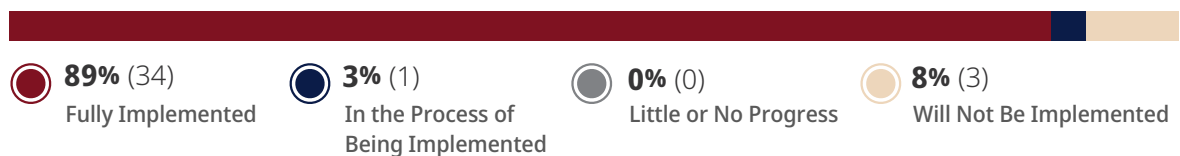
implementing this recommended action could adversely affect Ontarians, as it may affect the prevention and minimization of future injuries to workers.

Three of the recommended actions that will not be implemented pertain to monitoring and/or oversight. One recommended action required the Ministry to develop checklists specific to each sector and required that inspectors use and include the checklists in their inspection reports. Not implementing this recommended action could affect the inspectors' ability to efficiently assess and document all health and safety hazards in a workplace.

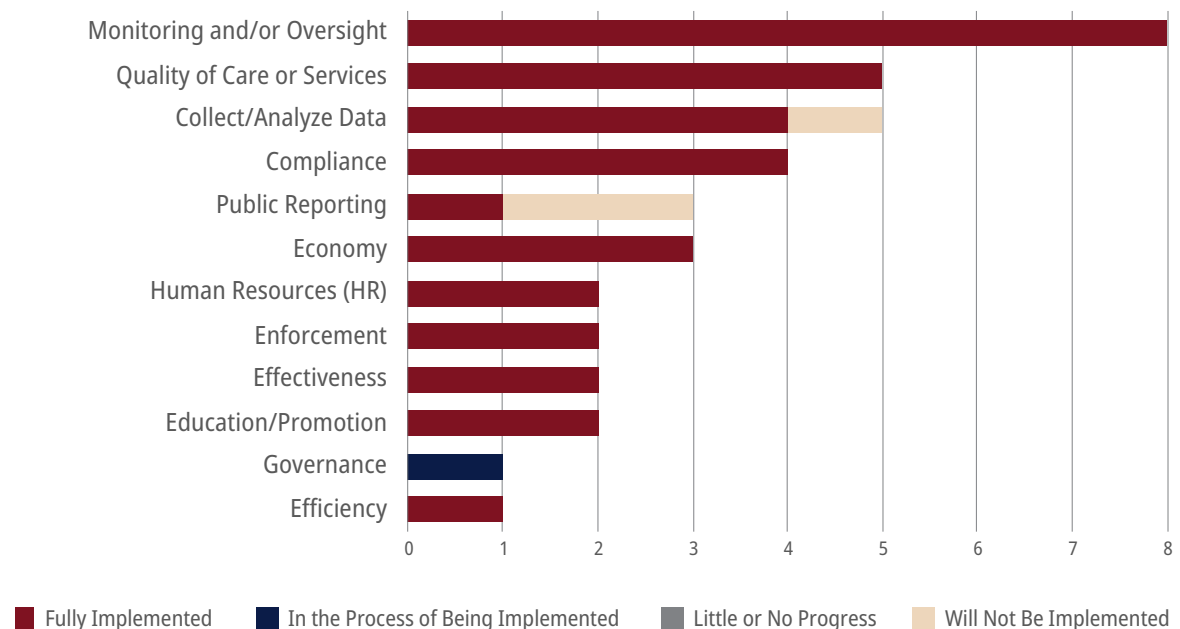
4.8 Office of the Chief Coroner and Ontario Forensic Pathology Service

As seen in the graph below, in our **Office of the Chief Coroner and Ontario Forensic Pathology Service** (Office) report, 38 recommended actions were issued to the Office. The Office reports to the Ministry of the Solicitor General. Out of 38 recommended actions, 34 (89%) have been fully implemented, one (3%) is still being implemented, and three (8%) will not be implemented.

38 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Eight of the fully implemented recommended actions focused on monitoring and/or oversight. For example, we recommended that the Office revise the transfer payment agreement with regional hospital-based forensic pathology units to allow the Office to obtain more detailed quality assurance data, particularly on the types of errors made by forensic pathologists and pathologists, and follow up on any missed reports. Implementing this recommended action has helped the Office to support the provision of consistent, high-quality autopsies across Ontario.

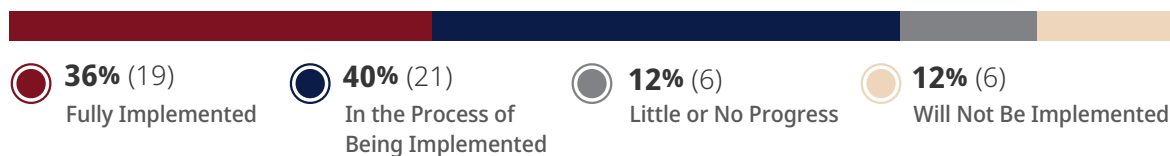
One recommended action is still in the process of being implemented, which addresses the need for improved governance. In particular, we recommended the Ministry revisit the terms of reference and authority of the Death Investigation Oversight Council. The delay in implementing this recommended action could limit the effectiveness of oversight of the Office.

Two of the recommendations that will not be implemented are related to public reporting. A notable recommended action required the Office to make the current status of implementation and responses to recommendations made by inquests and death review committees publicly available online. Not implementing this recommended action may hinder the Office's ability to better serve and inform the public of its role in preventing further deaths and protecting the living.

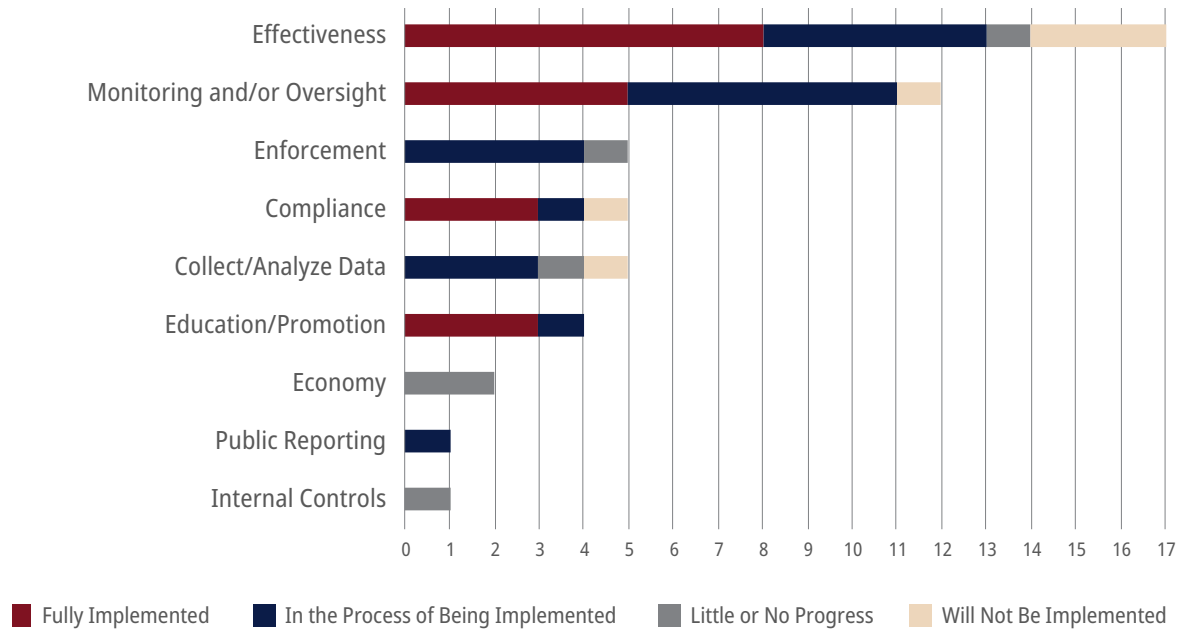
4.9 Ontario Disability Support Program

As seen in the graph below, in our **Ontario Disability Support Program** (ODSP) report, 52 recommended actions were issued to the Ministry of Children, Community and Social Services and Tribunals Ontario. Of these, 19 (36%) have been fully implemented, 21 (40%) are still being implemented, six (12%) have shown little or no progress, and six (12%) will not be implemented.

52 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Eight of the fully implemented recommended actions focused on effectiveness. For example, we recommended that the Ministry review and update its process for referrals to Ontario Works employment assistance to ensure that all referrals for non-disabled adults on ODSP are identified and acted upon on a timely basis. Implementing this recommended action has helped improve the employment outcomes of non-disabled adults on ODSP.

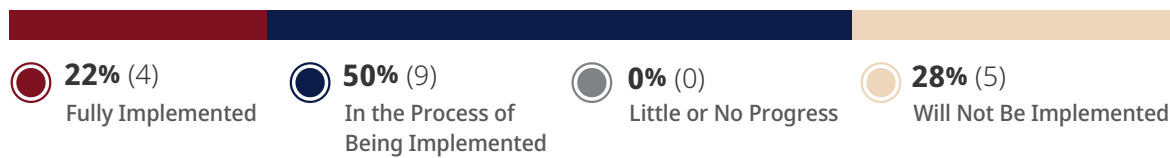
Among the recommended actions still in the process of being implemented, six address the need for improved monitoring and/or oversight. For instance, we recommended that the Ministry establish a risk-based time frame for ODSP caseworkers to periodically review the eligibility of all ODSP recipients. The delay in implementing this recommended action could adversely affect Ontarians, as it may be difficult for the Ministry to monitor that only eligible recipients continue to receive ODSP benefits.

Three of the recommended actions that will not be implemented pertain to effectiveness. One example of a recommendation was for the Ministry to update the Disability Adjudication Unit's handbook and triage guidelines to reflect advances in treatment associated with medical conditions where there have been significant changes that may no longer render individuals disabled or permanently disabled. Not implementing this recommended action could increase the potential risk that some ineligible ODSP applicants may be approved as disabled to receive ODSP benefits when their medical condition does not render them disabled or permanently disabled.

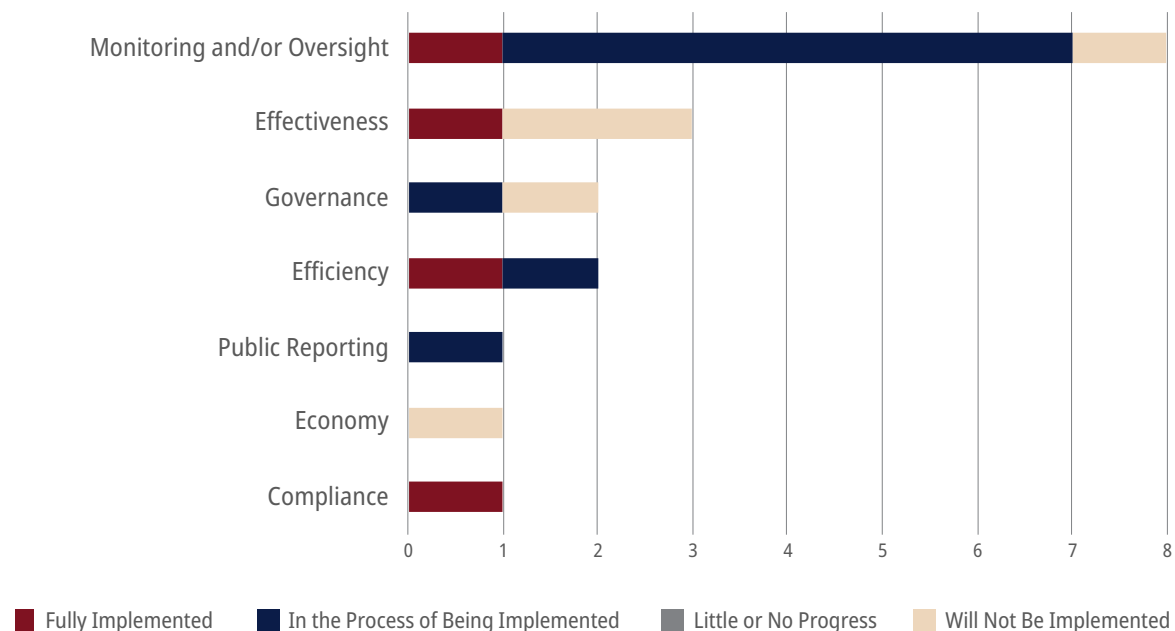
4.10 Ontario Financing Authority

As seen in the graph below, in our **Ontario Financing Authority** report, 18 recommended actions were issued to the Ministry of Finance and the Ontario Financing Authority. Four (22%) have been fully implemented, nine (50%) are still being implemented, and five (28%) will not be implemented.

18 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



One of the fully implemented recommended actions focused on effectiveness. We recommended that the Ontario Financing Authority formally assess the amount and frequency of debt it should issue in foreign markets. By implementing this recommended action, the Ontario Financing Authority helped to further minimize the total debt interest costs while maintaining an appropriate risk profile for issuing debt in various foreign markets.

Among the recommended actions still in the process of being implemented, six address the need for better monitoring and/or oversight. For instance, we recommended that the Ministry of Finance develop formal, evidence-based, long-term provincial debt targets and plans to meet them. The delay in implementing this recommended action could adversely affect Ontarians,

as the Ministry may not be able to increase its ability to achieve long-term sustainability of the provincial debt.

Two of the recommended actions that will not be implemented pertain to improving effectiveness. One notable recommended action required the Ontario Financing Authority to analyze the Province's cash-flow requirements and establish an optimal liquid reserve target, considering the costs and benefits of holding different levels of its liquid reserve (such as the risk of being unable to meet immediate cash needs and the risk impacting the Province's credit rating). By not implementing this recommended action, increased debt and interest costs to the Province may result due to holding more liquid reserves than needed instead of using the reserves to pay down debt.

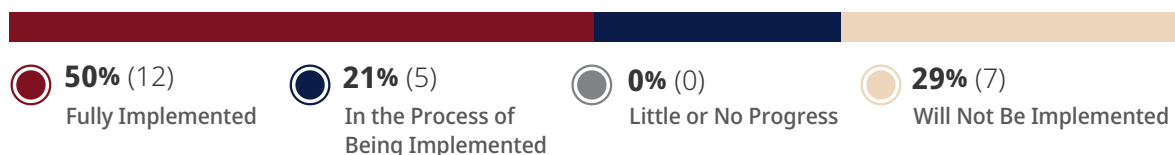
4.11 Oversight of Time-Limited Discretionary Grants

As seen in the graph below, in our **Oversight of Time-Limited Discretionary Grants** report, 24 recommended actions were issued to the following seven ministries:

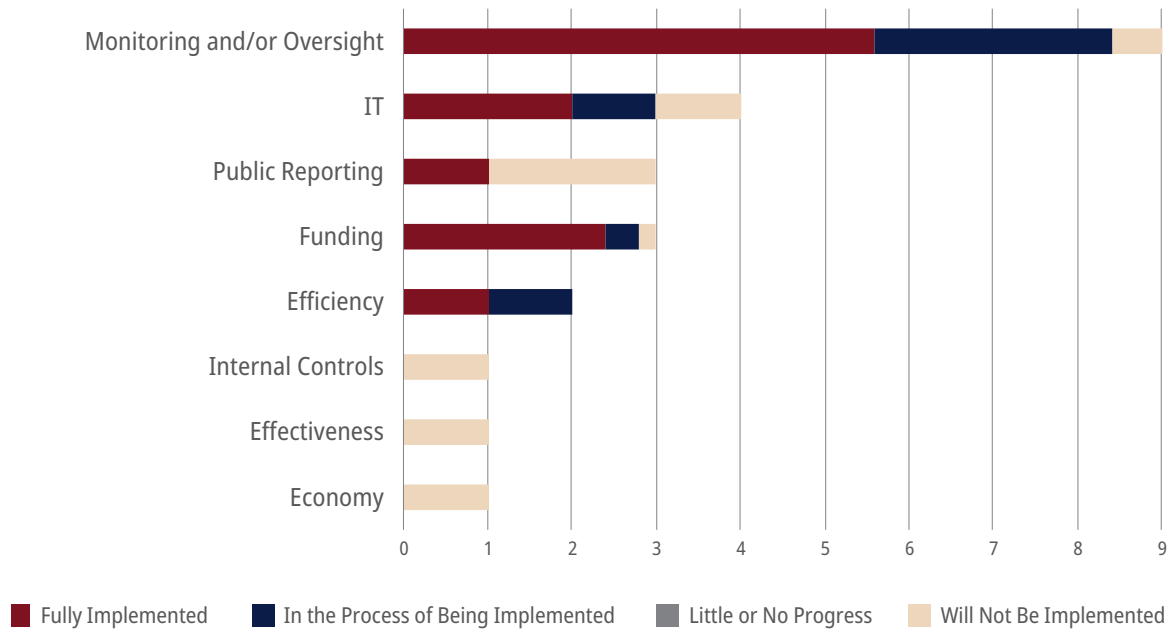
- » Ministry for Seniors and Accessibility;
- » Ministry of Economic Development, Job Creation and Trade;
- » Ministry of Indigenous Affairs;
- » Ministry of Public and Business Service Delivery;
- » Ministry of the Environment, Conservation and Parks;
- » Ministry of Tourism, Culture and Sport; and
- » Treasury Board Secretariat.

Of these recommended actions, 12 (50%) have been fully implemented, five (21%) are still being implemented, and seven (29%) will not be implemented.

24 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Six of the fully implemented recommended actions focused on monitoring and/or oversight. For example, we recommended that the Treasury Board Secretariat compile and maintain a central list of all time-limited discretionary grant programs. By implementing this recommended action, the Treasury Board Secretariat has improved transparency in government reporting, positively impacting Ontarians as the members of the legislative assembly have better information to make informed funding allocation decisions.

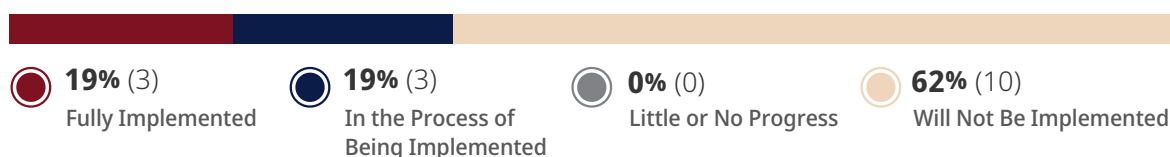
Among the recommended actions still in the process of being implemented, three also address the need for improved monitoring and/or oversight. For instance, we recommended that granting ministries improve the effectiveness of their monitoring processes by requiring recipients to submit audited segmented financial information, where appropriate given the amount of funding awarded. Two organizations, the Ministry of Economic Development, Job Creation and Trade and the Ministry of the Environment, Conservation and Parks, have not yet implemented this recommended action. As a result of this delay, the granting ministries may not be able to ensure grant recipients are spending funds for the purposes intended.

As of 2024, seven (29%) recommended actions will not be implemented. Two of these pertain to public reporting. One notable recommended action was for the Ministry of Public and Business Service Delivery to disclose in the Grants Ontario System details on current and upcoming grant opportunities. Not implementing this recommended action could limit the public's awareness of all grant programs available to them.

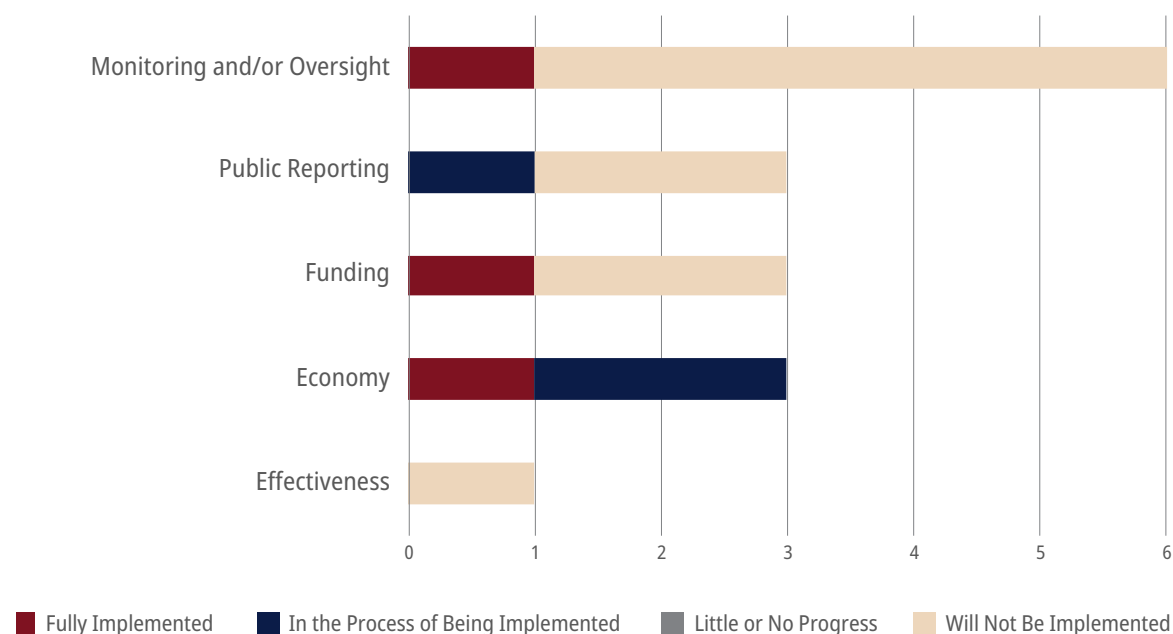
4.12 Provincial Support to Sustain the Horse Racing Industry

As seen in the graph below, in our **Provincial Support to Sustain the Horse Racing Industry** report, 16 recommended actions were issued to the Ministry of Finance, the Ontario Lottery and Gaming Corporation (OLG), and the Alcohol and Gaming Commission of Ontario (AGCO). Of these, three (19%) have been fully implemented, three (19%) are still being implemented, and 10 (62%) will not be implemented.

16 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



One of the fully implemented recommended actions focused on funding. We recommended that the OLG assess the impact of its marketing campaign in attracting customers to horse racing. By implementing this recommended action, OLG has increased awareness of the horse racing industry among the Ontario adult population, which could potentially lead to increased wagering revenue and help the horse racing industry to become self-sustaining.

Among the recommended actions still in the process of being implemented, two address the need for improved economy. For instance, we recommended that both the Ministry and the OLG, based on the results of their impact study of the horse racing industry on Ontario's economy, construct

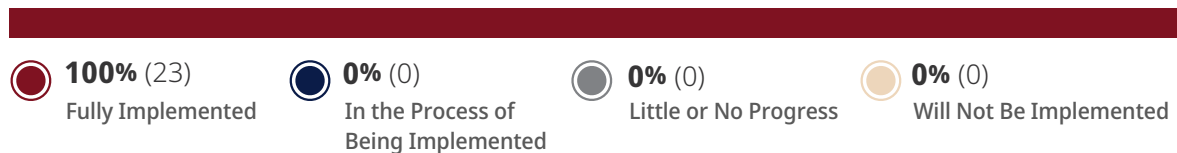
a long-term plan toward self-sustainment of horse racing through wagering revenues and other options. As a result of the delay in implementing this recommended action, the horse racing industry may be unable to reduce its reliance on government funding and become self-sustaining.

Five of the recommended actions that will not be implemented pertain to monitoring and/or oversight. One notable recommended action was for the AGCO and the OLG to work with racetracks to collect and monitor all suspicious transactions, including withdrawals over \$10,000, along with the necessary supporting documentation. Not implementing this recommended action could limit the AGCO's and OLG's ability to reduce the risk of money laundering at racetracks.

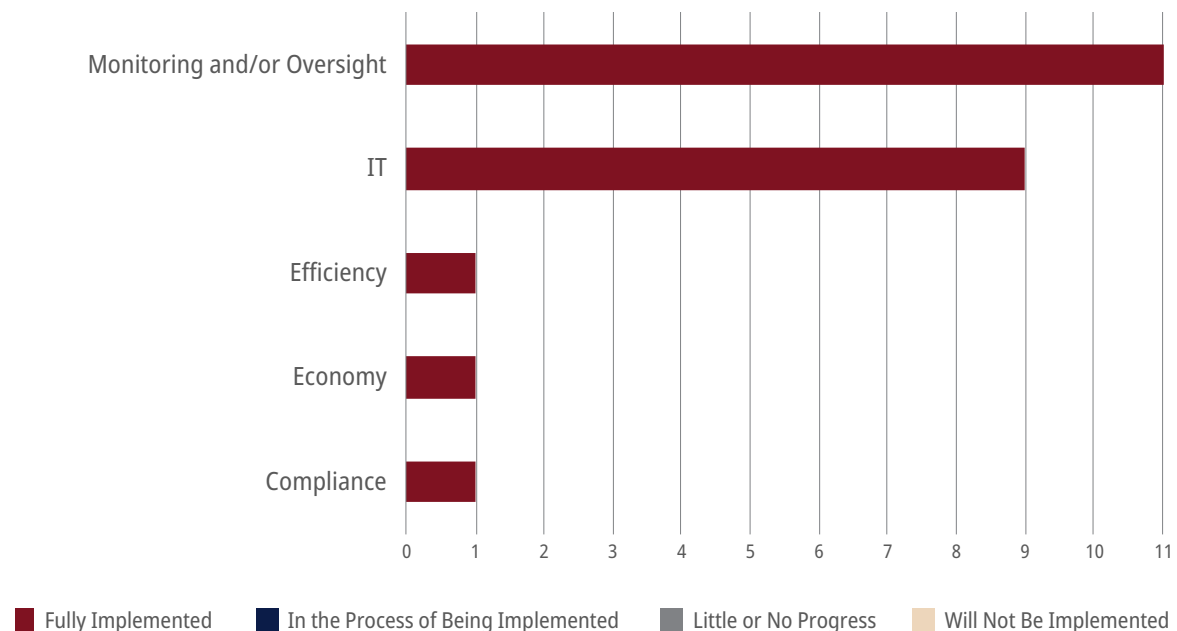
4.13 Technology Systems (IT) and Cybersecurity at Ontario Lottery and Gaming Corporation

As seen in the graph below, in our **Technology Systems (IT) and Cybersecurity at Ontario Lottery and Gaming Corporation** report, 23 recommended actions were issued to the OLG. All were fully implemented.

23 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.

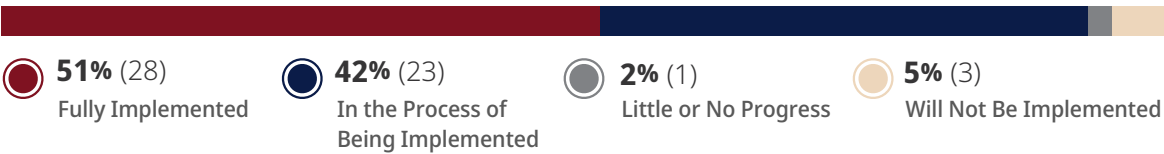


Eleven of the fully implemented recommended actions focused on monitoring and/or oversight. For example, we recommended that the OLG establish appropriate performance indicators and targets to be incorporated in all service-level agreements, monitor performance against the targets and, where necessary, take the needed action to correct any concerns. Implementing this recommended action has helped to improve oversight of the quality of the services provided by IT vendors.

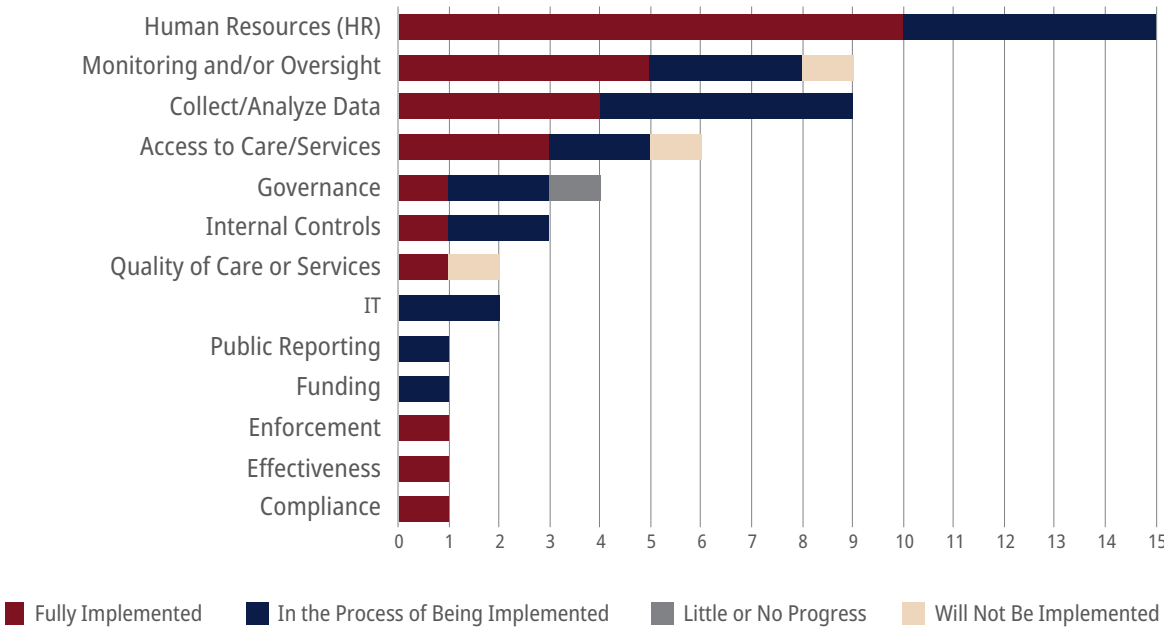
4.14 Chapter 1: Adult Correctional Institutions

As seen in the graph below, in our **Adult Correctional Institutions** report, 55 recommended actions were issued to the Ministry of the Solicitor General. Of these, 28 (51%) have been fully implemented, 23 (42%) are in the process of being implemented, one (2%) has shown little or no progress, and three (5%) will not be implemented.

55 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Ten of the fully implemented recommended actions focused on human resources. For example, we recommended that the superintendents in all institutions deliver ongoing mental health training for all staff who interact with inmates daily. Implementing this recommended action helped ensure front-line correctional staff have the necessary training and information to effectively supervise inmates with mental illness and those who require specialized care.

Among the recommended actions still in the process of being implemented, five address the need for the collection and analysis of data. For instance, we recommended that superintendents in all institutions regularly review misconduct adjudications to ensure they are consistent with the policy requirements. The delay in implementing this recommended action could adversely affect Ontarians, as the sanctions imposed for inmate misconduct may not be fair, consistent and appropriate for the misconduct committed.

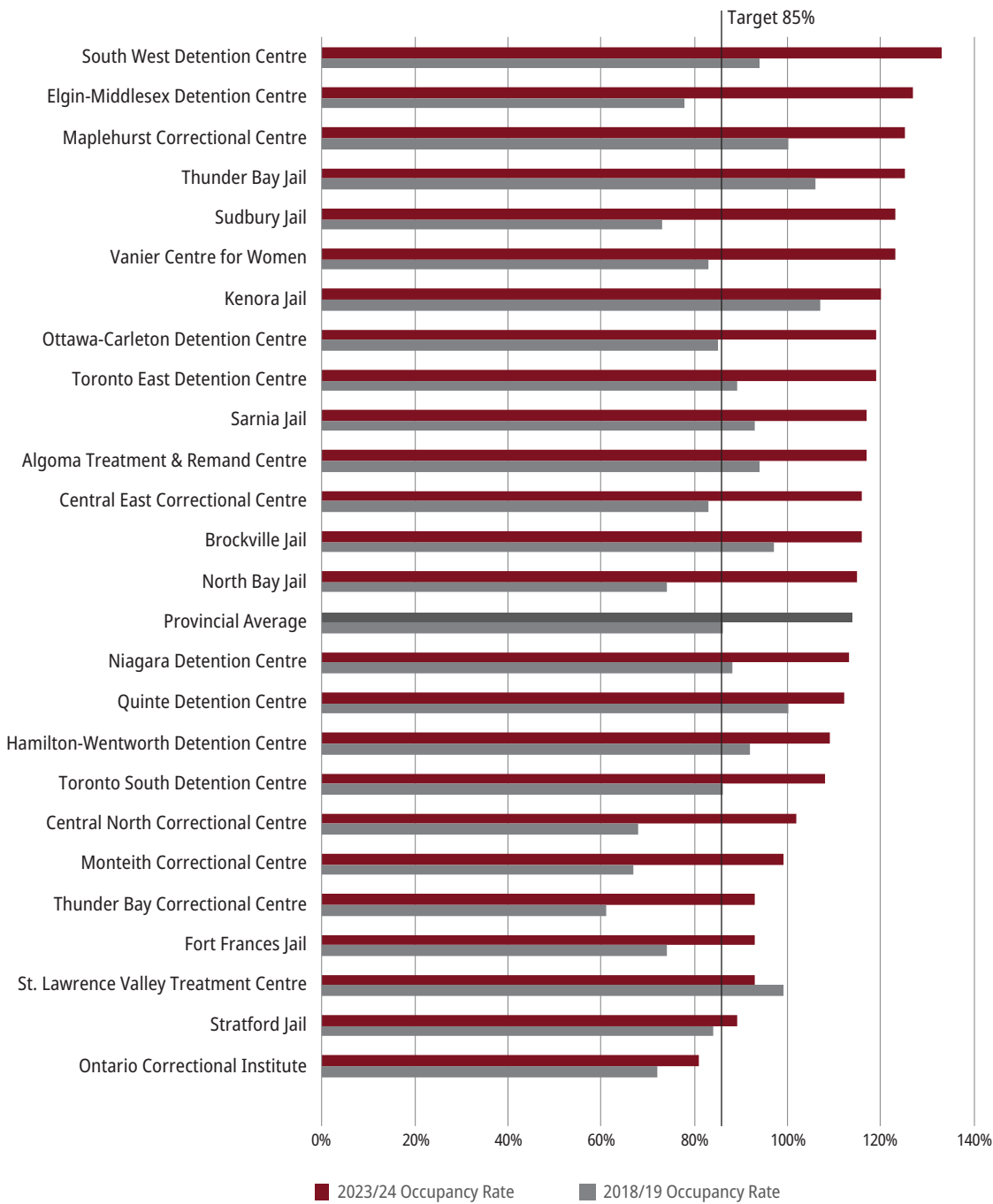
One recommended action that will not be implemented pertains to the quality of care or services. This action required the Ministry of the Solicitor General to work with the Ministry of the Attorney General to implement measures to ease the overcrowding in correctional institutions. Not implementing this recommended action could impact the inmates' ability to be better equipped to make a successful adjustment in the community upon their release.

Overcrowding in correctional institutions significantly increased in 2023/24 compared to the time of our audit in 2018/19. The number of institutions that are operating over the target of 85% occupancy increased from 56% in 2018/19 to 96% in 2023/24. As seen in the figure below, the occupancy (average daily utilization) rate increased from 2018/19 to 2023/24 in 24 of the 25 correctional institutions. The increased rates ranged from a low of 5% to a high of 50%. The only institution, St. Lawrence Valley Treatment Centre, had minimally decreased its occupancy rate by 6% over this period. The Ontario Correctional Institute currently has an occupancy rate of 81%, making it the only institution with an occupancy rate below the target of 85%. This is due to the institute reopening on February 1, 2024. In contrast, the provincial average occupancy rate increased by 28% over the same period, rising from 86% to 114%, well above the 85% target.

The Ministry stated that it has been unable to reduce overcrowding in correctional institutions due to the increase in the population of remanded inmates since the 2019 audit, coupled with the current backlog of court cases resulting from the COVID-19 pandemic.

Occupancy Rates of Ontario Correctional Institutions, 2023/24 Compared to 2018/19

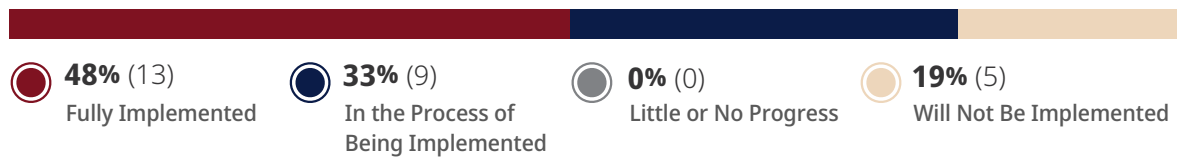
Source of data: Ministry of the Solicitor General



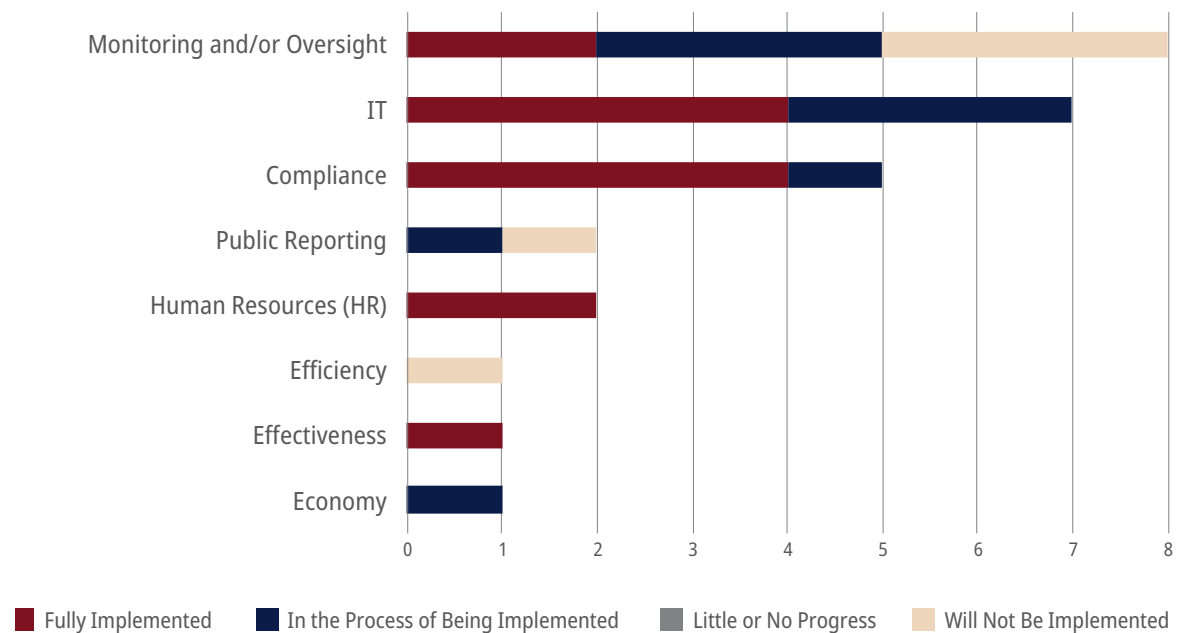
4.15 Chapter 2: Court Operations

As seen in the graph below, in the **Court Operations** report, 27 recommended actions were issued to the Ministry of the Attorney General. Of those, 13 (48%) have been fully implemented, nine (33%) are still being implemented, and five (19%) will not be implemented.

27 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Four of the fully implemented recommended actions focused on compliance. For example, we recommended that the Ministry require information technology vendors to deliver projects within agreed-upon timelines and key requirements. By implementing this recommended action, the Ministry has reduced the risk of delays and cost overruns in supporting the modernization of criminal court initiatives.

Among the recommended actions still in the process of being implemented, three address the need for improved information technology systems. For instance, we recommended that the Ministry address shortcomings identified in its case file tracking system related to case tracking,

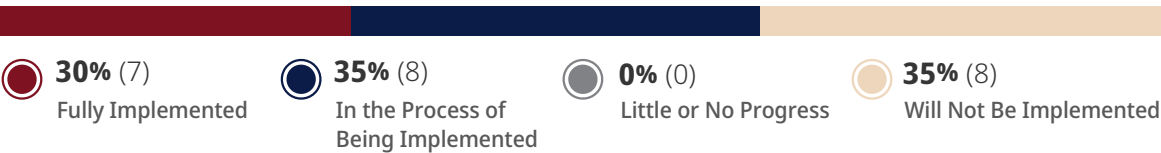
data entry and system navigation. The delay in implementing this recommended action could result in courthouse staff and judges continuing to rely on physical case files, hindering efficiency.

Three of the recommended actions that will not be implemented pertain to monitoring and/or oversight. One notable recommended action required the Ministry to work with the judiciary to review best practices from other jurisdictions and establish targets for key performance indicators such as timeliness of case dispositions. Not implementing this recommended action may limit the Ministry's ability to measure the efficiency and effectiveness of court operations in contributing to a timely, fair and accessible justice system.

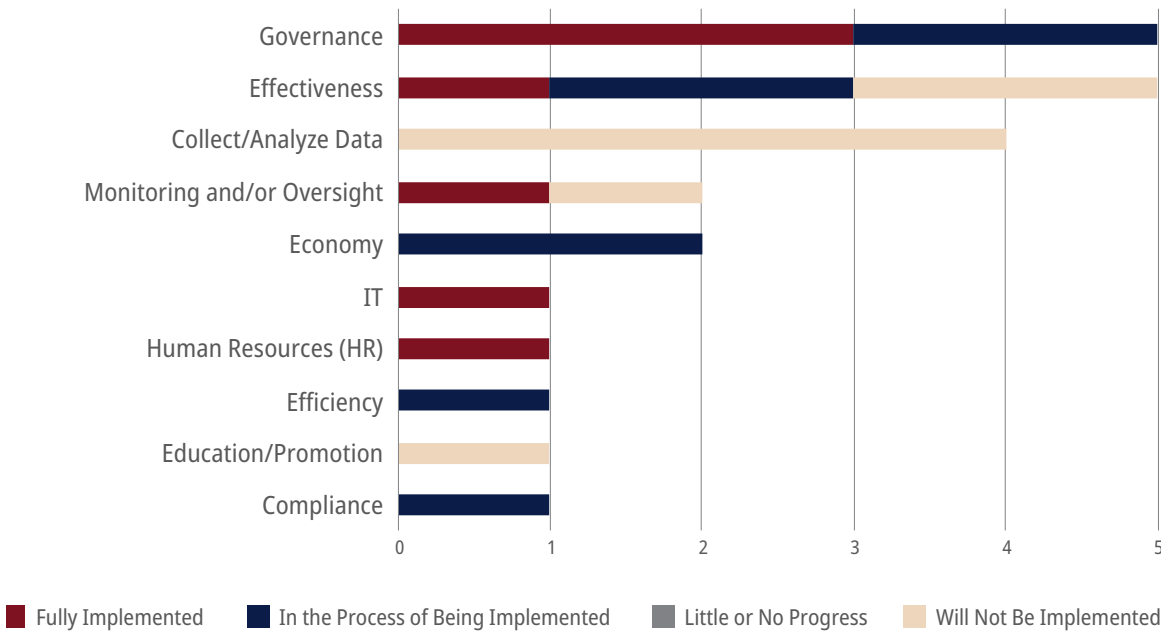
4.16 Chapter 3: Criminal Court System

As seen in the graph below, in our **Criminal Court System** report, 23 recommended actions were issued to the Ministry of the Attorney General. Of those, seven (30%) were fully implemented, eight (35%) are still being implemented, and eight (35%) will not be implemented.

23 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Three of the fully implemented recommended actions focused on governance. For example, we recommended that the Ministry's Criminal Law Division work with the Ministry of the Solicitor General to clearly define the respective roles and responsibilities of police services and Crown attorneys with regard to disclosure of evidence. By implementing this recommended action, the Ministry has helped to improve the timeliness and sufficiency of disclosure of evidence to assist Crown attorneys in making their assessment whether to proceed with the prosecution of their cases.

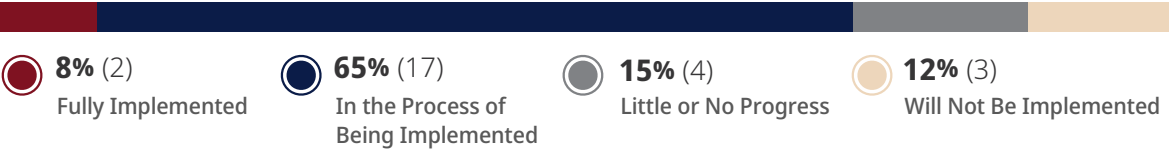
Among the recommended actions still in the process of being implemented, two address the need for better economy. For instance, we recommended that the Ministry's Court Services Division and Criminal Law Division work with the judiciary to expand the use of teleconferencing and videoconferencing for bail hearings with extended hours for seven days a week, from morning to late evening, similar to best practices in place in British Columbia and Alberta. The delay in implementing this recommended action could hinder the reduction of the average number of days needed to reach a bail outcome.

Four of the recommended actions that will not be implemented pertain to collecting and analyzing data. One notable recommendation was for the Ministry's Criminal Law Division to capture all reasons for cases being stayed by judges. Not implementing this recommended action may make it difficult for the Ministry to proactively manage the progress of criminal cases through the court system and resolve them in a timely manner.

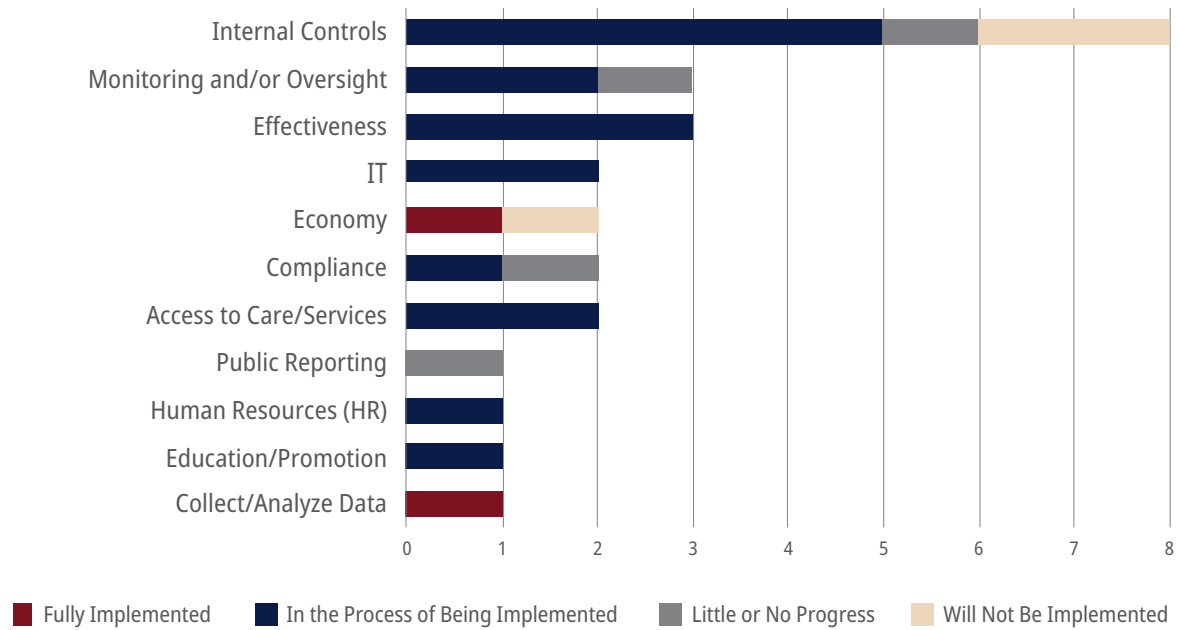
4.17 Chapter 4: Family Court Services

As seen in the graph below, in our **Family Court Services** report, 26 recommended actions were issued to the Ministry of the Attorney General. Of those, two (8%) were fully implemented, 17 (65%) are still being implemented, four (15%) have shown little or no progress, and three (12%) will not be implemented.

26 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



One of the fully implemented recommended actions focused on economy. We recommended that the Ministry, together with the judiciary, complete their assessment of the costs and benefits of expanding the Dispute Resolution Officer Program across the province, where appropriate. By implementing this action, the Ministry has helped to free up more judicial and courtroom time and worked to increase the potential cost savings.

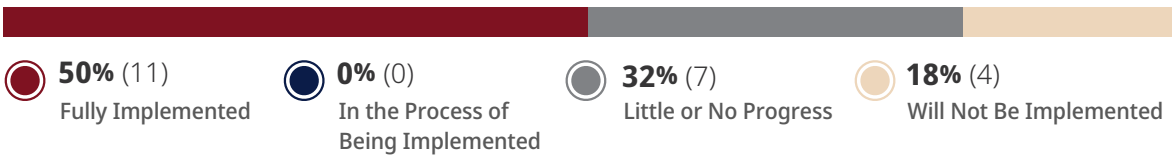
Five of the recommended actions that are still in the process of being implemented address the need for improved internal controls. For example, we recommended that the Ministry review all child protection cases captured in their case file tracking system as “pending” to confirm their status and to make the necessary corrections. As a result of the delay in implementing this recommended action, the Ontario Court of Justice and the Superior Court of Justice may not be monitoring the current status of child protection cases.

Two of the recommended actions that will not be implemented also pertain to internal controls. One notable recommended action was for the Ministry to perform periodic reviews to verify services billed against source documentation. Not implementing this recommended action could limit the Ministry’s ability to improve the financial controls in place to validate monthly billings of service providers and to confirm that services have been rendered.

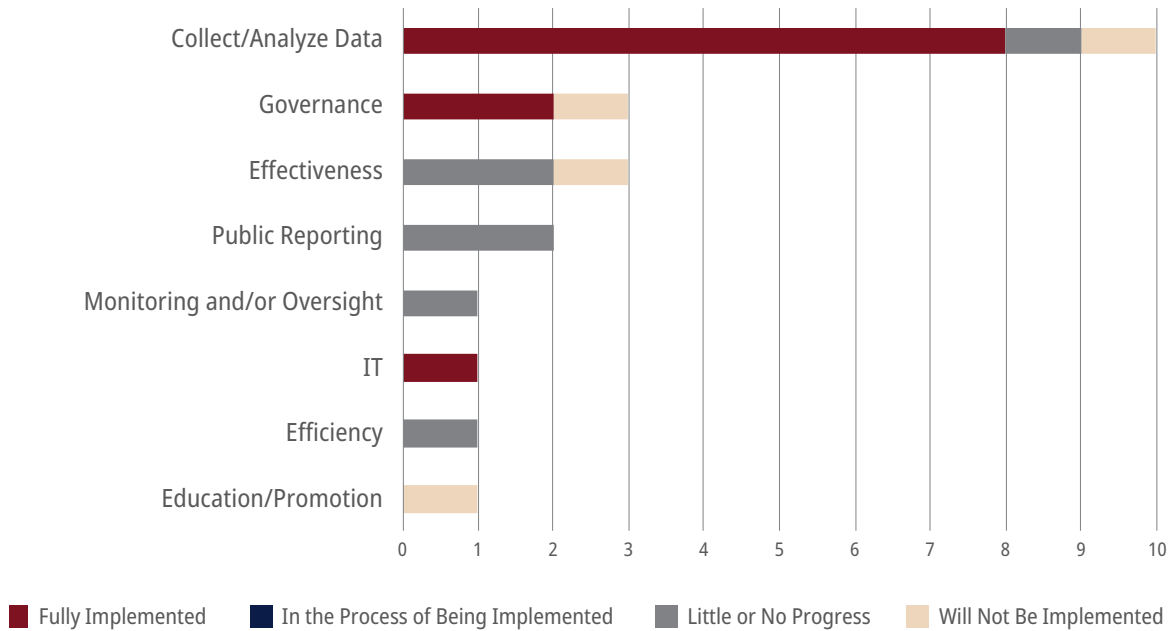
4.18 Climate Change: Ontario's Plan to Reduce Greenhouse Gas Emissions

As seen in the graph below, in our **Climate Change: Ontario's Plan to Reduce Greenhouse Gas Emissions** report, 22 recommended actions were issued to the Ministry of the Environment, Conservation and Parks and the Secretary of the Cabinet. Of those, 11 (50%) were fully implemented, seven (32%) have shown little or no progress, and four (18%) will not be implemented.

22 Recommended Actions



The category graph below illustrates the implementation status of the recommended actions, categorized by the specific areas they address.



Eight of the fully implemented recommended actions focused on the collection or analysis of data. For example, we recommended that the Ministry of the Environment, Conservation and Parks annually update its estimates of greenhouse gas emissions to reflect new information and changes to proposed initiatives, and to assess whether it is on track to achieve the targeted emissions reductions. Implementing this action helps the Ministry take into account complex interactions between energy, economics and emissions when selecting and designing emission-reduction initiatives, and helps provide the Ministry with more reliable emissions estimates.

Among the recommended actions still not yet implemented, two address the need for improved effectiveness. For instance, the Ministry of the Environment, Conservation and Parks was recommended to work with the Ministry of Agriculture, Food and Rural Affairs to include agriculture-specific initiatives in an updated climate change plan to reduce greenhouse gas emissions to meet the 2030 target. At the time of the original audit, the plan did not include initiatives to reduce emissions from the agriculture sector. Due to the delay in implementing this recommended action, emissions from the agriculture sector may not be taken into account when the Province designs emission-reduction initiatives to meet the 2030 target.

One of the recommended actions that will not be implemented is focused on governance. This recommended action required that members be appointed to the Climate Change Advisory Panel to review and provide advice on climate change planning and further refine the Ministry's climate change plan as needed. While the Ministry appointed panel members to provide advice to the Minister on implementing the climate change resilience commitments of the plan, there was no direction to the panel to provide advice on plans to reduce greenhouse gas emissions, which was the subject of the audit and intent of the recommendation. Not implementing this recommended action as intended could limit the Ministry's ability to have Ontario's climate change planning benefit from external expert advice.

Glossary

Term	Type	Definition
Fully Implemented	Recommended Action Status	Specific required actions have been taken to fully address the recommended action or the issues noted in the original performance audit report that gave rise to the recommended action.
In the Process of Being Implemented	Recommended Action Status	Actions being taken are well underway toward implementing the recommended action. However, more action is still needed to fully address the recommended action.
Little or No Progress	Recommended Action Status	Limited action has been taken to implement the recommended action.
Will Not Be Implemented	Recommended Action Status	An organization has decided not to implement all or part of the recommended action. This decision may arise from several factors, for instance, the organization may have implemented as much of the recommended action as it can, which does not fully address the action; or it may be due to resource constraints; or the organization's strategic priorities may not align with actions needed to be taken for further implementation. Consequently, the organization has concluded that it will not fulfill all of the requirements of the recommended action.
No Longer Applicable	Recommended Action Status	Fundamental changes have occurred that render the recommended action no longer relevant. These changes could be due to various factors, such as changes in legislation or policy; the termination of a program; or the organization's review and consideration of the recommended action has determined that the required actions are not feasible and cannot be implemented.
Access to Care/ Services	Recommendation Category	The ability to obtain or receive care or services. Some factors that can be considered when evaluating access to care/services include whether an adequate supply of care or services is available; whether services are physically accessible without barriers; and whether access is equitable.
Collect/Analyze Data	Recommendation Category	Gathering information from various sources and examining and interpreting the data to identify patterns, trends and insights. This approach enhances decision-making, identifies cause and effect, and helps organizations address organizational challenges identified.

Term	Type	Definition
Compliance	Recommendation Category	The evaluation of an organization's adherence to laws, regulations, policies and industry standards. This process ensures the organization operates within legal and ethical boundaries, promoting accountability and integrity.
Economy	Recommendation Category	The terms and conditions under which an organization obtains the required resources. An economical operation acquires these resources in the appropriate quality and quantity at the right time and place at the lowest possible cost.
Education/ Promotion	Recommendation Category	Transfer of knowledge and skills either within an organization or to the public. This may include training and development of internal staff, or increasing public awareness of programs and services available to Ontarians.
Effectiveness	Recommendation Category	How well a program or activity is achieving its stated objectives, its defined goals, or intended effects/outcomes.
Efficiency	Recommendation Category	The relationship between goods or services produced and the resources used to produce them. An efficient operation produces the maximum output with any given set of resources input; or minimum input is applied for any given quantity and quality of service goods provided. The underlying management objective is therefore to increase productivity and lower unit costs.
Enforcement	Recommendation Category	Actions taken to address those issues that pose the greatest risk to stakeholders and the actions taken help to deter further improper conduct. When violations are found, actions to address those issues include imposing sanctions, monetary penalties, or other disciplinary actions to hold individuals or organizations accountable per applicable laws and regulations.
Funding	Recommendation Category	Money that is provided by the government or other organizations to pay for a specific purpose.
Governance	Recommendation Category	Structures, systems and practices an organization has in place to assign decision-making authority, oversee the delivery of its services and report on its performance. The basic principles of good governance are accountability, leadership, integrity, stewardship and transparency.
Human Resources (HR)	Recommendation Category	Functions of an organization that address implementing recruitment and retention strategies, maintaining appropriate staffing levels, managing employee compensation, benefits and terminations, developing policies that affect the working environment, etc.

Term	Type	Definition
Internal Controls	Recommendation Category	The process designed, implemented, and maintained by those charged with governance or management, and other personnel, to provide reasonable assurance about achieving an entity's objectives concerning the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.
IT	Recommendation Category	The use of technologies and systems to store, retrieve, process and transmit data. An audit may include assessing systems controls, evaluating risks, verifying data integrity and/or reviewing governance processes.
Monitoring and/or Oversight	Recommendation Category	Processes that help to review that policies, procedures and controls are in place and are being followed to ensure organizations are achieving expected results, represent good value for money, and are in compliance with applicable policies, laws, regulations and ethical standards.
Public Reporting	Recommendation Category	The practice of sharing information about an organization to those external to the organization, such as the public. This would promote transparency and accountability and include financial performance, decision-making processes, and outcomes of public programs, allowing citizens to evaluate and engage with their government and ensuring information is accessible and understandable. Some examples include annual reports, budget disclosures, audits and performance metrics.
Quality of Care or Services	Recommendation Category	<p>Quality of Care is the degree to which services, usually health services, increase the likelihood of a desired health outcome. In health care, this may consist of comprehensive, appropriate, medical, diagnostic, therapeutic and preventative services delivered by and/or under the supervision of a concerned physician in a timely manner; such services should be documented and provided with continuity, follow-up, outreach and with minimal risk of harming the patient's condition.</p> <p>Quality of Services is how well a government service meets or exceeds the needs and expectations of its internal and external clients.</p>



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