

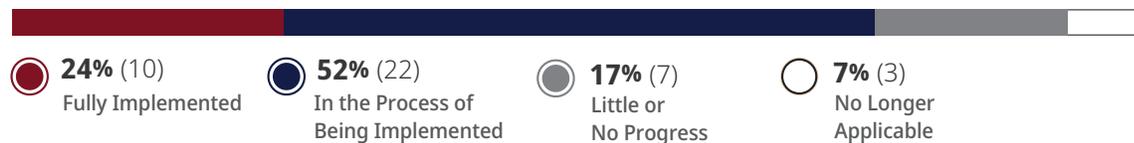
Follow-Up on the 2023 Performance Audit:

Ministry of Infrastructure
Ministry of Tourism, Culture, and Gaming
Infrastructure Ontario
Ontario Science Centre
Science North

Science Centres

// Overall Conclusion

42 Recommended Actions



The Ministry of Infrastructure (MOI), Ministry of Tourism, Culture and Gaming (MTCG), Infrastructure Ontario (IO), Ontario Science Centre (OSC) and Science North, as of August 5, 2025, have fully implemented 24% of the actions we recommended in our 2023 audit, **Science Centres**. MOI, MTCG, OSC and Science North have made progress in implementing an additional 52% of the recommendations.

The fully implemented recommendations include OSC collaborating with Science North to explore environmental best practices that can be implemented at both science centres and OSC conducting research on how other science centres and cultural attractions, such as museums, track visitors' perception and interest in exhibits. Science North has fully implemented recommendations such as determining the root causes of declines in attendance and membership; researching and assessing options for ticket prices that would maximize admission revenue while maintaining or increasing attendance levels and co-ordinating with the relevant government authorities and reassessing the CEO's unlimited signing authority under the procurement policy. In addition, MTCG and MOI have fully implemented the recommendation to work with the science centres to identify areas for collaboration that could benefit both science centres.

However, MOI, MTCG, IO, OSC and Science North have made little progress on 17% of the recommendations. This includes MOI consulting all key stakeholders on potential options for the existing OSC site and to inform decisions on exhibits and programming for the Ontario Place location and MTCG conducting a detailed study on the impact that relocation might have on access to educational programming by school groups and suburban families. In addition, OSC and Science North have made little progress on allocating costs to each line of business to effectively measure financial returns from each line of business.

The status of actions taken on each of our recommendations is found in the **Appendix**.

// Status of Actions Taken on Recommendations

We conducted assurance work between April 2025 and August 2025. The auditees have provided us with written representation and a complete update of the status of the recommendations we made in the original audit two years ago on November 24 (Science North), November 27 (OSC and IO) and November 28 (MOI and MTCG), respectively.

1. Relocation Decision-Making Was Based on Incomplete Information and Excluded Important Stakeholders

In our original audit, we found that the decision to relocate the Ontario Science Centre was not fully informed, was based on preliminary and incomplete costing information and had proceeded without full consultation from key stakeholders or a clear plan for the existing site. We noted that the 2023 cost/benefit analysis used to support the decision to relocate the Ontario Science Centre did not include all costs for both options assessed, the relocation and the rehabilitation of the current site. For example, the analysis did not include the financing, transaction and legal costs projected under the public-private partnership model to design, build, finance and maintain the new site at Ontario Place. Similar costs for the repairs and upgrade of the science centre were also not included, since an assessment for the delivery model for the repairs and upgrade of the current site was not done.

In addition, the April 2023 relocation proposal to government decision-makers did not include concerns raised about expected attendance, travel times and car access to the Ontario Place location, especially for suburban families and certain school groups. We also found that discussions with the City of Toronto before the decision was made to relocate were limited in any substance or detail and the Toronto and Region Conservation Authority and large school boards within the Greater Toronto Area directly impacted by the relocation were not consulted.

Our original audit also found that a May 2020 proposal submitted to government decision-makers by the then Ministry of Heritage, Sport, Tourism and Culture Industries (renamed to MTCG) noted that the relocation of the Ontario Science Centre would unlock the site at Don Mills Road and Eglinton Avenue for Transit-Oriented Communities-related development.

Recommendation 1: Action Item 1

To ensure that all decisions going forward on the relocation of the Ontario Science Centre and future use of the existing site are based on complete information, we recommend that the Ministry of Infrastructure, in conjunction with Infrastructure Ontario and the Ministry of Tourism, Culture and Sport:

- consult all key stakeholders (including the City of Toronto, Toronto and Region Conservation Authority and impacted school boards) on potential options for the existing Ontario Science Centre site and to inform decisions on exhibits and programming for the new Ontario Science Centre at Ontario Place;

Status:  Little or no progress.

Details

We found that, in June 2024, the OSC site at 770 Don Mills Road was closed to the public. As of August 2025, the Province has directed IO to perform analysis and provide recommendations on the future of the 770 Don Mills Road site, which will inform government decision-making and engagement with the City of Toronto.

Recommendation 1: Action Item 2

- conduct a detailed study on the impact that relocating the Ontario Science Centre might have on access to educational programming by school groups and suburban families with young children, and devise strategies to maintain and increase attendance of these groups at a new Ontario Place location;

Status:  Little or no progress.

Details

We found that, in April 2025, OSC issued a request for proposal (RFP) for a 10-year strategic master plan focused on future sustainability at the new Ontario Place location. As part of the strategic master plan, the successful proponent is expected to construct a stakeholder engagement plan to seek stakeholder feedback. The RFP does not outline how the plan will assess the impact of relocation on access to educational programming by school groups and suburban families with young children, or devise strategies to maintain and increase attendance of these groups at the new location.

The governance and oversight of OSC was transferred from MOI to MTCG in July 2025. MTCG intends to work with Treasury Board Secretariat to initiate an operational review of OSC in early 2026. The outcome of the review will also inform the effectiveness and efficiency of OSC as it transitions to Ontario Place.

Recommendation 1: Action Item 3

- include all relevant costs in the cost/benefit analysis with respect to the options to relocate and rehabilitate the existing site.

Status: No longer applicable.

Recommendation 2: Action Item 1

To ensure that the selection of the developers for any future Transit-Oriented Community on the existing Ontario Science Centre site is fair and transparent, we recommend that Infrastructure Ontario conduct an open and competitive selection process when this project is ready to go to market.

Status: No longer applicable.

Details

According to MOI and IO, there are currently no plans for a future Flemingdon Transit-Oriented Community on the previous OSC site at 770 Don Mills Road.

2. Ontario Science Centre

In our original audit, we found that pre-pandemic attendance at OSC declined by 12.5% from 2013/14 to 2018/19, and over the same period OSC memberships had decreased by 33%. The audit also noted that OSC could be doing more to improve its financial sustainability and had not assessed its potential for other revenue sources as compared to other science centres, such as through expanding its retail operations and venue rental opportunities. The audit also found that OSC did not allocate its indirect operating costs to its various lines of business to assess which lines of business are profitable and which need to manage costs more effectively.

We also noted that exhibits were not always evaluated for effectiveness (for example, for their popularity and educational value). The average age of the exhibits at OSC at the time of our audit was about 14 years. OSC uses visitor satisfaction surveys to evaluate the effectiveness of its exhibits. In our review of surveys from 2012/13 to 2021/22, we found that the questions in some years did not ask the visitors to rate all permanent and temporary (travelling) exhibits. The audit also noted that many exhibits did not “depict the role of Ontario in the furtherance of science and technology,” a legislated objective for OSC.

In addition, deferred maintenance projects that were at risk of critical failure had been repeatedly denied funding. Based on the engineering assessment conducted in April 2022, the overall cost of deferred maintenance and critical repairs needed for the OSC building was about \$370 million, not including costs for fixing the bridge.

The audit also noted that OSC did not have a comprehensive environmental strategy, and its performance measures did not include key mandate items.

Recommendation 3: Action Item 1

To increase self-generated revenue and improve the financial sustainability of educational programming that promotes science and technology to Ontarians, we recommend that the Ontario Science Centre:

- determine the root causes of declines in attendance and membership;

Status:  Little or no progress.

Details

We found that OSC had not conducted any analysis to determine the root causes of declines in attendance and membership. According to OSC, declining attendance and membership is an issue across comparable attractions like science centres, museums and art galleries, and OSC is committed to analyzing current trends to determine causes and propose mitigations for these declines. At the satellite locations, OSC has started tracking attendance and plans to use this information to establish attendance benchmarks and utilize this information in the new location.

Recommendation 3: Action Item 2

- analyze ways to increase attendance and membership, through visitor feedback and by contacting former members, and take necessary corrective actions;

Status:  **In the process of being implemented by December 2029.**

Details

We found that OSC's marketing and communications strategies are focused on engaging audiences to visit the satellite locations of Sherway Gardens and Harbourfront Centre. Outreach efforts include local media outlets, direct outreach to daycares and schools near the satellite locations and outreach to community groups via social media. OSC has collaborated with an external vendor to create profiles of past OSC visitors to determine where in the province they are located to help inform ways to increase attendance through targeted marketing.

OSC conducted a survey of Don Mills Road site visitors and members from June 5, 2023, to January 7, 2024, before its closure in June 2024. Top comments focusing on needed improvements were about long wait times for shuttle buses and "dated/broken/same" exhibits. OSC also sends satisfaction surveys to visitors who have subscribed to receive a survey for its pop-up locations at Sherway Gardens and Harbourfront Centre. From December 2024 to March 2025, OSC sent 268 surveys to subscribed visitors and received 25 completed surveys. In July 2025, OSC introduced a shortened satisfaction survey. To further increase participation, this survey was distributed via iPad on the floor of satellite locations. Along with visitor feedback, OSC plans to explore membership and/or affinity program options at the new Ontario Place location by December 2029 to increase attendance and membership.

Recommendation 3: Action Item 3

- allocate costs to each line of business to effectively measure financial returns from each line of business and focus resources on maximizing self-generated revenues from businesses with the greatest financial return;

Status:  Little or no progress.

Details

We found that OSC plans to review costs allocated to general operations to determine the extent of costs that can be allocated to specific business lines. OSC told us it will incorporate the work of allocating costs to each line of business as part of a process that confirms future lines of business at the new Ontario Place location.

Recommendation 3: Action Items 4 and 5

- compare its self-generated revenue initiatives (such as retail operations and facility rentals) with peers in other jurisdictions to identify and implement favourable self-generated revenue initiatives;
- research and assess options for admission pricing (including variable pricing models for domestic and international visitors) that would maximize admission revenue while maintaining or increasing attendance levels, especially for domestic visitors and students;

Status:  In the process of being implemented by December 2026.

Details

We found that OSC is planning to complete a market scan for all business lines in operations, including a review of best practice, top-selling products/programs/services and pricing models. According to OSC, it will also compare the results with peers in other jurisdictions in preparation for an interim longer-term science centre location and the new science centre at Ontario Place. As part of this scan, OSC will also assess optimal admission pricing for new and revised education programs. The planned completion of the assessment is expected by December 2026.

Recommendation 3: Action Item 6

- make recommendations to the Ministry of Tourism, Culture and Sport on any changes to admission pricing based on the research above, noting the potential impacts of price changes on attendance.

Status: In the process of being implemented by December 2029.

Details

We found that OSC plans to make recommendations for any changes to admission pricing after the completion of the market scan discussed in **Recommendation 3, Action Item 4**. According to OSC, the pricing recommendations will be made for the new Ontario Place location by December 2029.

Recommendation 4: Action Item 1

We recommend that the Ministry of Infrastructure and the Ministry of Tourism, Culture and Sport, with Infrastructure Ontario, determine the extent of critical repairs, including repairs to the pedestrian bridge, that need to be undertaken to enable the Ontario Science Centre to operate efficiently and improve the visitor experience during the transition period.

Status: No longer applicable.

Details

We found that with MOI's decision to close the 770 Don Mills Road site in June 2024, this recommendation focused on critical repairs during the transition period is no longer applicable.

Recommendation 5: Action Item 1

We recommend that the Ministry of Tourism, Culture and Sport (Ministry), based on planned usage of the current Ontario Science Centre site, prioritize funding and implementation of information technology projects that are critical to the Ontario Science Centre's business operations during the transition period.

Status: In the process of being implemented by December 2029.

Details

We found that MTCG and OSC had not addressed all critical information technology projects identified in our 2023 audit, such as updates to the point-of-sale machines and related systems. As of September 2025, OSC and MTCG plan to work together to address the point-of-sale ticketing system and customer relation management system needs as part of detailed planning on interim operations and within the context of planning for OSC operations within the newly built facility at Ontario Place by December 2029.

We did note that MOI, in collaboration with the Government Service Integration Cluster and the Information Technology Services team, helped relocate OSC's servers to the province's Guelph Data Centre prior to the full closure of the 770 Don Mills Road facility in October 2024 and led the procurement process for new IT hardware including servers and installation services.

OSC has continued to deliver science-based programming to communities across the province. Programming has been delivered through two satellite locations, school-based outreach, pop-up activations at public events, and virtual platforms. In January 2025, Treasury Board/Management Board of Cabinet approved in-year funding to support OSC's interim operations, including investments in digital transformation through a digital game-based website. To expand its digital engagement, the OSC issued a Request for Services in April 2025 for web development of a new game-based learning platform. This initiative is designed to support province-wide reach by engaging digital-native learners through interactive experiences to enhance understanding and retention of STEM concepts.

Recommendation 6: Action Item 1

To minimize the environmental impact of its operations, we recommend the Ontario Science Centre:

- develop and implement a strategy to continually improve the environmental sustainability of its operations;

Status:  **In the process of being implemented by December 2029.**

Details

We found that the OSC is in the process of improving its Environmental Framework. The existing framework lists three environmental goals, eight objectives, and several action items to help achieve the objectives and OSC is planning on building on this for the revised version. OSC is also planning to set timelines for achieving the environmental objectives by December 2029.

Recommendation 6: Action Item 2

- collaborate with Science North to explore environmental best practices that can be implemented at both science centres.

Status:  Fully implemented.

Details

We found that OSC had engaged Science North to understand its approach to environmental best practices. In early 2024, OSC hosted the Climate Quest exhibition produced by Science North and used it to facilitate educational opportunities with respect to addressing climate change, including a webinar by the Science North staff for OSC staff where they shared what Science North was doing to achieve net zero emissions. In alignment with Science North's approach on staff awareness, the OSC has been taking action to raise awareness, build community and educate OSC staff on environmental sustainability. OSC staff also attended meetings with Science North leaders who are working on proposals for new science centres in Thunder Bay and Kenora to gain information about their approaches and goals for sustainability in these new science centres.

Recommendation 7: Action Item 1

To ensure exhibits are up to date with current trends in science and technology, and to improve visitor experience, public interest and understanding, we recommend that the Ontario Science Centre:

- work with the Ministry of Tourism, Culture and Sport to develop a comprehensive plan for the regular renewal of exhibits and the introduction of new exhibits, taking visitor feedback into consideration;

Status:  In the process of being implemented by December 2029.

Details

We found that OSC is working with MTCG to develop a comprehensive plan for the regular renewal of exhibits and the introduction of new exhibits. The plan is expected to be in place by December 2029. OSC is also in the process of assessing additional ways of tracking visitor feedback on exhibit renewals including focus groups and rapid prototyping testing of the exhibits on the floor. OSC has logged all parts of the exhibits with unique identifiers. OSC plans to use this exhibit dataset to sort existing exhibits into different combinations to be reimaged and repurposed for satellites and a longer-term science centre location.

Recommendation 7: Action Item 2

- conduct research on how other science centres and cultural attractions, such as museums, track visitors' perception and interest in exhibits.

Status:  Fully implemented.

Details

We found that OSC had conducted research on how other science centres and cultural attractions measure visitor engagement. OSC conducted a literature review of 25 academic papers, to understand how museums and other cultural attractions measure visitor engagement and organizational performance. The academic papers included a study of time spent per exhibit in the Museum of Science and Industry in Chicago using mobile eye-tracking technology. In its January 2024 survey of visitors and members, OSC also tracked attendance by exhibit themes and found that the Human Edge exhibition had the highest percentage of visitors attending.

In December 2024, OSC hosted a webinar with members of the U.S.-based Collaboration for Ongoing Visitor Experience Studies initiative, focused on standardizing visitor experience data and how to view visitor data through the lens of equity.

Recommendation 8: Action Item 1

To stimulate public interest in science and technology, and in Ontario's role in furthering these fields, we recommend that the Ontario Science Centre research the key Ontario contributions that can be used as exhibits to show Ontario's role in furthering science and technology.

Status:  In the process of being implemented by January 2027.

Details

We found that the OSC researched initiatives led by provincial partners, including the Ministry of the Environment, Conservation and Parks, Ministry of Natural Resources and Forestry, Ministry of Economic Development, Job Creation and Trade, and the Ontario Centre of Innovation. Through this work, OSC identified opportunities to highlight regional initiatives, Indigenous-led projects, and educational programs. These include programs such as the Species at Risk Program, Great Lakes restoration efforts, shoreline naturalization projects, and the First Tech Challenge, which promotes Science, Technology, Engineering, and Mathematics (STEM) skill development. For example, OSC has considered performing Great Lakes water testing as a temporary exhibit in partnership with Ministry of the Environment, Conservation and Parks.

To further showcase Ontario's leadership in science and innovation, OSC is developing a new Digital Science Interactive Experience website, launching by January 2027. Designed to engage audiences through play-based learning, the platform is expected to feature Ontario-based innovations and technology partners. OSC plans to build an audience for the site through engaging science organizations, hosting workshops at educational conferences and preparing teacher training resources.

OSC has initiated conversations with organizations such as University Health Network Research Institute, Humber College, MaRS Discovery District, and the Ontario Brain Institute to strengthen OSC's educational outreach and further its mandate to depict Ontario's leadership in science and technology.

Recommendation 9: Action Item 1

To improve performance measurement, transparency and accountability of its organizational activities, we recommend that the Ontario Science Centre:

- develop performance measures to assess progress against all legislated mandates;

Status:  **In the process of being implemented by June 2026.**

Details

We found that OSC is working toward developing an internal dashboard of key performance indicators to improve performance measurement. OSC plans to develop and finalize indicators for all legislated mandates by June 2026.

In November 2024, OSC developed performance indicators for its four strategic priorities that are to be added into the 2025/26 Business Plan: be a hub focused on science education and engagement; help build science capital/knowledge; broaden OSC's reach; and organizational resilience. OSC has also done research into STEM equity for students and plans to add STEM equity indicators into future surveys.

Recommendation 9: Action Items 2 and 3

- publicly report on its performance against its established measures and targets;
- document in annual reports any planned actions to be taken when established targets are not met;

Status:  **In the process of being implemented by December 2026.**

Details

We found that OSC plans to begin reporting the results of the new performance indicators measuring progress against all legislated mandates in its 2025/26 annual report to be published in December 2026. OSC also plans to document its planned actions to be taken when established targets are not met for the new performance measures in its 2025/26 annual report.

Recommendation 9: Action Item 4

- include a discussion of peer benchmarking with other science centres in its business plans.

Status:  In the process of being implemented by December 2026.

Details

We found that OSC is planning to create a task force with the Canadian Association of Science Centres to discuss benchmarking across Canadian science centres in 2025. The plan is to reach consensus on performance indicators to be benchmarked by Canadian science centres by December 2026.

3. Science North

In our original audit, we found that pre-pandemic attendance at Science North had declined by 8% from a peak of 292,000 visitors in 2016/17 to 268,000 visitors in 2018/19. The audit also noted that Science North could be doing more to improve its financial sustainability, and it does not allocate its indirect operating costs to their various lines of business. Without allocating these costs, it is difficult to assess which lines of business are profitable and which need to manage costs more effectively.

Our audit also found that Science North had not prepared a business case for its two major capital projects, Go Deeper and the northwestern Ontario expansion of permanent locations in Thunder Bay and Kenora. Costs for the Go Deeper project, an expansion project at Dynamic Earth, Science North's model mine, had substantially increased from an initial budget of \$5 million in October 2020 to \$15 million by October 2023 despite a reduction in the project's scope. The audit noted that the cost overruns and delays were caused by poor planning and ineffective project management.

In addition, our audit noted that Science North could better evaluate the effectiveness (for example, the popularity and educational value) of its exhibits. The average age of Science North's exhibits was 11 years at the time of the audit.

Furthermore, Science North's performance measures did not address all mandate items. For example, there was no performance measure to assess the effectiveness of exhibits, educational programs or travelling exhibits.

Recommendation 10: Action Item 1

To increase self-generated revenue and improve the financial sustainability of educational programming that promotes science and technology to Ontarians, we recommend that Science North:

- allocate costs to each line of business to effectively measure financial returns from each line of business and maximize self-generating businesses with the greatest financial return;

Status:  Little or no progress.

Details

We found that over 40% of Science North's total expenditures in 2024/25 still had not been allocated to its various lines of business. The unallocated general expenses accounts included corporate services, marketing, and the infrastructure and technical services.

Recommendation 10: Action Item 2

- determine the root causes of declines in attendance and membership;

Status:  Fully implemented.

Details

We found that Science North completed an analysis in August 2024 of its member and general visitor attendance data from 2009 to 2019. The analysis found that exhibits that cater to a broad demographic such as adults, youth and families or exhibits that leverage popular themes tend to perform better. The study noted that Science North had exhibits that focused on specific demographics without a broad reach and that subsequently led to an overall decline in attendance.

Science North also completed a research study in February 2025 to optimize its membership packages, pricing, marketing, and messaging strategies. The study mentioned that Science North does not regularly offer new things to do, and non-renewing members mentioned children's increasing age as a contributing factor for not renewing the membership. The study noted that another factor for decline in memberships is low awareness of membership benefits among prospective members.

Recommendation 10: Action Item 3

- analyze ways to increase attendance and membership, through visitor feedback and by contacting former members, and take necessary corrective actions;

Status:  Little or no progress.

Details

We found that Science North plans to develop a new framework, including a new marketing strategy and membership plan based on results of the attendance and membership studies described above. As a result of the studies, Science North is planning to consider themes that have widespread recognition or can engage multiple age groups but is in early stages of this planning. It also plans to increase awareness of membership benefits to increase memberships and retain existing members.

Recommendation 10: Action Item 4

- research and assess options for ticket prices (including variable pricing models for domestic and international visitors) that would maximize admission revenue while maintaining or increasing attendance levels, especially for domestic visitors and students;

Status:  Fully implemented.

Details

We found that Science North completed an analysis in February 2024 to compare revenues from general admission and memberships at different levels of price increase, ranging from an increase of 1% to 5%. In addition, Science North carried out additional analysis in October 2024 comparing the following pricing models for general admission tickets: static pricing with a single price at all times and dynamic pricing with higher prices when demand is strong and lower prices when demand is weak. Science North concluded that dynamic pricing would require investment in systems and infrastructure which may not provide adequate returns.

Recommendation 10: Action Item 5

- compare its attendance and membership revenue-generating initiatives with its peers in other jurisdictions to identify and implement best practices in such initiatives.

Status:  Little or no progress.

Details

We found that Science North had compared pricing and identified initiatives used by other attractions to generate revenues, but it did not identify which specific initiatives led to higher revenues or identify best practices for revenue-generating initiatives from these comparisons.

Recommendation 11: Action Item 1

To ensure large capital projects, including the Go Deeper and northwestern expansion projects, are appropriately approved by its Board and completed without delays and cost overruns, we recommend that Science North:

- prepare comprehensive business cases that ensure key risks and mitigation strategies are identified and assessed, and present these to the Board for approval before initiating major projects;

Status:  In the process of being implemented by December 2028.

Details

We found that Science North plans to implement a comprehensive approach to business case planning for its northwestern expansion project and other large capital projects. For the northwestern expansion, Science North has prepared and presented an operational plan to its Board that outlines property acquisition, construction and operational risks along with high-level mitigation measures. Science North is planning to present a complete business case, along with risks, costs and mitigation strategies, to the Board for final approval by December 2028.

Recommendation 11: Action Items 2 and 3

- consult with relevant experts and stakeholders during the planning phase of construction projects;
- co-ordinate with the relevant government authorities during the planning phase to obtain regulatory approvals;

Status:  Fully implemented.

Details

We found that Science North engaged a consultant who prepared a project management framework for the Go Deeper project in February 2024. The framework includes information such as project metrics and a reporting mechanism to monitor the progress of the project.

We also found that Science North's new internal Project Management Office co-ordinates with the relevant government authorities to request and obtain the required approvals when necessary. Staff from Science North's Project Management Office had been meeting with City of Thunder Bay staff since February 2025 to discuss the new science centre in Thunder Bay.

Recommendation 11: Action Items 4 and 5

- assign the management of projects to those with knowledge of overseeing significant projects, including co-ordination with internal and external stakeholders, managing the progress and deadlines of projects, and resolving any issues that might arise during construction; and
- reassess the CEO's unlimited signing authority under the procurement policy.

Status:  Fully implemented.

Details

We found that Science North's major capital projects are now solely managed by the Project Management Office, which consists of a team with project management expertise.

We also found that Science North updated its procurement policy effective October 2024 to include a purchasing limit of up to \$1 million for the CEO.

Recommendation 12: Action Item 1

To ensure that exhibits are up to date with current trends in science and technology, and to improve visitor experience, public interest and understanding, we recommend that Science North:

- develop a comprehensive strategy and plan for the regular renewal of exhibits and the introduction of new exhibits, taking visitor feedback into consideration;

Status:  In the process of being implemented by December 2026.

Details

We found that Science North has initiated the development of a comprehensive strategy and plan for the renewal and introduction of exhibits. The development of a comprehensive exhibit renewal strategy has been included as a key priority in Science North's 2025/26 Business Plan. A full inventory of 434 exhibits across Science North and Dynamic Earth was completed in September 2025. This analysis is expected to form the foundation for the long-term exhibit renewal strategy, with anticipated completion by December 2026.

Recommendation 12: Action Item 2

- conduct research into how other science centres and cultural attractions, such as museums, track visitors' perceptions and interest in exhibits.

Status:  In the process of being implemented by March 2026.

Details

We found that Science North is conducting research utilizing its membership with the Association of Science and Technology Centers and the Canadian Association of Science Centres to review other members' timing and tracking studies with respect to their exhibits. We found that Science North identified 46 science centres and cultural attractions such as museums to assess whether any organization conducts any research and tracks visitors' perceptions and interest in exhibits. Science North plans to complete the study with a focus on learning impacts of exhibits by March 2026. It plans to conduct this research annually to ensure it is following the best practices. To establish best practices in this area, Science North is developing sessions to deliver at annual science centre conferences regarding "Learning Impacts of Exhibits."

Recommendation 13: Action Items 1, 2 and 3

To improve performance measurement, transparency and accountability of its organizational activities, we recommend that Science North:

- develop performance measures to assess progress against all legislated mandates;
- publicly report on its performance against all of its established measures and targets;
- document in annual reports any planned actions to be taken when targets were not met;

Status:  In the process of being implemented by July 2026.

Details

We found that Science North has added a balanced scorecard of performance measures in its 2024/25 annual report. The performance measures in the annual report do not assess progress against all its legislated mandates, such as measures to assess the effectiveness of exhibits and educational programs. Science North plans to use more targeted survey questions to measure and publicly report on the effectiveness of its exhibits and educational programs by July 2026.

Science North also plans to document in its 2025/26 annual report any planned actions to be taken when targets are not met.

Recommendation 13: Action Item 4

- include a discussion of peer benchmarking with other science centres in its business plans.

Status:  Fully implemented.

Details

We found that Science North included a section on peer benchmarking in its 2025–26 Business Plan and completed a benchmarking study in November 2024. The benchmarking study is a comparison of the following areas of Science North’s performance against Ontario-based public institutions in the cultural, educational, and tourism sectors:

- visitor attendance and tourism reach;
- financial performance and revenue structure;
- educational outreach and STEM programming;
- community and Indigenous engagement;
- exhibits, collections, and cultural delivery; and
- digital expansion and innovation.

4. Ministry Oversight of the Science Centres

In our original audit, we found that MTCG had not acted on the 2017 mandate review and 2019 Agency Review Task Force’s recommendations. The recommendations included modernizing the mandates to be outcome-based/purpose-driven; eliminating the OSC’s legislated requirement to manufacture exhibits; reviewing and clarifying the geographic scope of the centres to reduce redundancy; and improving collaboration between the two science centres.

The audit also found that MTCG did not provide clear guidelines to the science centres about performance measures and better guidance that could ensure collaboration between Ontario Science Centre and Science North. As the two science centres have very similar mandates within different geographical regions, there is an opportunity to pool resources and collaborate to produce innovative programming and exhibits while minimizing costs.

Recommendation 14: Action Item 1

We recommend that the Ministry of Tourism, Culture and Sport revisit the recommendations of the 2017 mandate review and implement those recommendations that will improve the efficiency and effectiveness of the science centres.

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

Details

We found that the 2017 mandate review recommendations for the OSC will be considered, within the context of its relocation to Ontario Place, in the operational review of OSC being initiated in early 2026, and, for Science North, as part of the upcoming mandate review of Science North by March 2027.

Recommendation 15: Action Items 1, 2 and 3

To receive data on useful and meaningful performance measures that accurately assesses the science centres' performance with respect to their legislated mandate and ministerial direction, we recommend that the Ministry of Tourism, Culture and Sport:

- work with the science centres to establish measures to assess their performance;
- provide guidelines to the science centres on the performance measures, such as targeted expectations, and monitor actual results against the targets;
- provide regular communication and feedback to help the science centres clarify expectations and refine their performance measures.

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

Details

We found that in January 2025, MTCG provided initial feedback on Science North's performance measures through its review of Science North's 2025/26 Business Plan. As of August 2025, MTCG is working on an approach to build capacity within the science centres, so that the centres can develop more outcomes-based performance measures (see **Recommendation 9, Action Item 1** and **Recommendation 13, Action Item 1**). MTCG is anticipating that, by December 2025, Science North will have incorporated this feedback into its 2026/27 business plan. MTCG will work with OSC to develop specific performance measures aligned with its interim operational approach beginning in December 2025.

Recommendation 16: Action Item 1

To increase collaboration between the Ontario Science Centre and Science North, we recommend that the Ministry of Tourism, Culture and Sport work with the science centres to identify areas for collaboration that could benefit both science centres.

Status:  Fully implemented.

Details

We found that MTCG and MOI, who had oversight of OSC from February 2024 to July 2025, reached out to both Science North and OSC in March 2025 to better understand the existing collaboration between them and to identify potential areas for collaboration. OSC indicated that there are opportunities for further collaboration with Science North related to education and public programming initiatives. Since the Ontario curriculum for science and technology is the same throughout the province, science centres could develop school programs jointly rather than duplicating programs at each science centre. MTCG also plans to use the annual letter of direction process to review the collaboration between the science centres and whether additional direction is needed.

// 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	3			2		1
Recommendation 2	1					1
Recommendation 3	6		4	2		
Recommendation 4	1					1
Recommendation 5	1		1			
Recommendation 6	2	1	1			
Recommendation 7	2	1	1			
Recommendation 8	1		1			
Recommendation 9	4		4			
Recommendation 10	5	2		3		
Recommendation 11	5	4	1			
Recommendation 12	2		2			
Recommendation 13	4	1	3			
Recommendation 14	1		1			
Recommendation 15	3		3			
Recommendation 16	1	1				
Total	42	10	22	7	0	3
%	100	24	52	17	0	7