

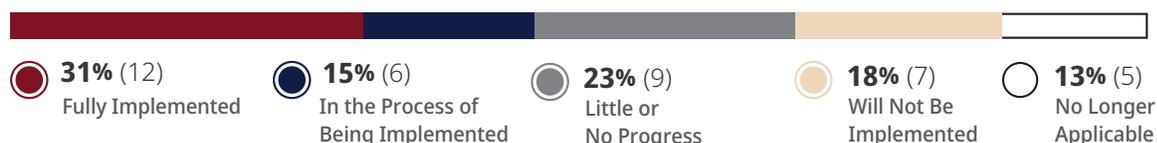
Follow-Up on the 2023 Performance Audit:

Ministry of Tourism, Culture and Gaming

Tourism Support Programs

// Overall Conclusion

39 Recommended Actions



The Ministry of Tourism, Culture and Gaming (Ministry), as of November 14, 2025, has fully implemented 31% of actions we recommended in our 2023 audit, **Tourism Support Programs**. The Ministry has made progress in implementing an additional 15% of the recommended actions.

The Ministry has fully implemented recommendations such as assessing the research and data that the regional tourism organizations (RTOs) obtain to review for opportunities for collaboration. The Ministry has also incorporated verification of applicant information with Canada Revenue Agency tax data as part of its Experience Ontario funding program. Additionally, Destination Ontario, the provincial tourism marketing agency that reports to the Ministry, worked with RTOs and destination management organizations to align tourism marketing strategies.

However, the Ministry has made little progress on 23% of the recommended actions, including requiring RTOs to include specific, measurable, achievable and relevant performance measures and targets in their business plans for each priority area. The Ministry has also made little progress redefining the investment attraction priority area of the RTO funding agreement so that it is better aligned with the regional approach in which RTOs operate. Additionally, little progress has been made on requiring sector associations that receive Ministry funding to provide detailed reports on their stakeholder engagement.

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

// **Standing Committee on Public Accounts**

On April 22, 2024, the Standing Committee on Public Accounts (Committee) held a public hearing on our Tourism Support Programs audit. In October 2025, the Committee tabled a report in the Legislature resulting from this hearing. The Committee welcomed our findings and recommendations, and made four additional recommendations. The Committee's report can be accessed [here](#).

// **Status of Actions Taken on Recommendations**

We conducted assurance work between January 2025 and June 2025. We obtained written representation from the Ministry of Tourism, Culture and Gaming that effective November 14, 2025, it has provided us with a complete update of the status of the recommendations we made in the original audit two years ago.

1. The Ministry Has Not Developed an Effective Long-Term Strategic Plan for Tourism Recovery and Growth after the COVID-19 Pandemic

In our original audit, we found that the Ministry has not developed a long-term strategic plan for tourism since 2016. We noted that a plan can establish priorities and objectives, co-ordinate provincially funded tourism organizations, and align Ministry funding and activities to maximize tourism growth and its contribution to economic recovery, especially given the impacts of the COVID-19 pandemic on tourism.

Limited funding had been provided to attract private investment in the tourism sector, which is part of the Ministry's mandate. Overall, the Ministry's tourism research data was several years delayed in being reported, which was less useful in supporting tourism operators, who require current data to inform their strategic planning and decision-making.

In conjunction with Destination Ontario, the provincial tourism marketing agency, we found that tourism marketing was not always co-ordinated with regional organizations. We also found that the nine Travel Information Centres, operated by Destination Ontario to offer travel advice, souvenirs, and tickets for attractions and events, were underutilized.

Additionally, we found that the Ministry's regional approach to tourism resulted in inconsistent monitoring of regional tourism activities and data collection, two tourism regions were no longer funded or accountable to the Ministry, and the regional approach did not follow best practices for destination development seen in other jurisdictions.

We also found that the Ministry had no plan outlining how to use gateway cities, where international tourists enter Ontario, to attract tourists to the province.

Recommendation 1: Action Items 1 and 2

To establish and publicly communicate its priorities in maximizing the economic impact of tourism in Ontario and supporting the tourism industry in recovering from the COVID-19 pandemic, we recommend that the Ministry of Tourism, Culture and Sport:

- develop a long-term strategic plan for tourism that includes action items, key performance measures and targets to be able to track outcomes;
- publicly report annually on performance against the performance measure targets in the plan.

Status:  **Will not be implemented.**

Details

The Ministry informed us that it will not develop a long-term strategic plan for the tourism sector because of the evolving nature of the challenges that the sector faces. Instead, the Ministry will focus on using its individual programs to support the sector.

The Office of the Auditor General of Ontario continues to support the implementation of this recommendation, as a strategic plan with key performance measures can help co-ordinate individual programs more effectively and monitor the Ministry's progress implementing strategic actions to support the tourism sector.

Recommendation 2: Action Items 1, 2 and 3

To maximize the return on marketing investment and avoid duplication of marketing efforts, we recommend that the Ministry of Tourism, Culture and Sport:

- work with Destination Ontario to align strategies to maximize tourist visits and spending in Ontario based on the available marketing budget;
- work with Destination Ontario and regional organizations to develop processes and performance measures for effectively working together to market travel within Ontario;
- receive and evaluate annual report-backs on the results of the partnerships between Destination Ontario and regional organizations, including marketing campaigns developed and dollars contributed.

Status:  **Fully implemented.**

Details

We found that in June and July 2024, Destination Ontario implemented a process to seek feedback from potential partners, such as RTOs and destination management organizations, on the desired types of partnerships to align marketing strategies between Destination Ontario and other regional organizations. RTOs that were interested in partnering with Destination Ontario on marketing campaigns could apply to have their tourism activities highlighted in advertising campaigns and have their funding contribution matched by Destination Ontario. In 2024/25, eight of the 11 RTOs that received provincial funding partnered with Destination Ontario in at least one campaign. A similar opportunity to partner on marketing campaigns is planned for 2025/26.

Destination Ontario also reported on performance measures related to various partnership campaigns. The reports included information on the number of partners involved and their contribution, the total investment, results of the advertisements, and a measure of the return on investment for each campaign.

To improve the Ministry's oversight of the collaboration between Destination Ontario and RTOs, the Ministry updated the RTOs' annual reporting template for 2024/25 to require each RTO to report back on the number of marketing campaigns it invested in, in collaboration with Destination Ontario, as well as total spending on these initiatives. This information is included in the annual reports that the RTOs submit to the Ministry for evaluation.

Recommendation 3: Action Items 1 and 2

To align with trends on how visitors look for information services and to more effectively utilize tourism support funding, we recommend that the Ministry of Tourism, Culture and Sport work with Destination Ontario to:

- develop and execute a cost-effective plan for the future operations of Travel Information Centres, with consideration of whether the locations are providing value in promoting tourism, and take action (such as changing services provided or operating hours, or closing locations) if locations are not providing value;
- identify, through analysis of other jurisdictions, and implement alternative methods of providing travel information services (in addition to virtual video counselling and pop-up locations) that improve engagement with individuals to promote travel, length of stay, and/or spending, as part of Destination Ontario's modernization strategy.

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

Details

We found that Destination Ontario has developed a strategic plan to modernize how travel information is provided to visitors, including updates to its Ontario Travel Information Service delivery channels. The development of this strategic plan considered research from a variety of sources, including other jurisdictions. The strategic plan includes a plan for closing six Travel Information Centres and providing additional delivery channels, such as in person, by phone or online. Implementation of this strategic plan is expected to be completed by March 2026.

We also found that, in June 2025, Destination Ontario started exploring agreements with festivals and events that receive the Ministry's Experience Ontario funding to provide roaming travel information services onsite. The goal of this agreement is for Destination Ontario to provide the staff and equipment required to have ambassadors roam events to promote the event, location and other tourism destinations. Destination Ontario is reviewing opportunities to partner with several events for the 2025/26 Experience Ontario funding year, which ends March 2026.

Recommendation 4: Action Item 1

To improve the performance measurement of regional tourism organizations (RTOs) and increase accountability to their funding agreements, we recommend that the Ministry of Tourism, Culture and Sport (Ministry):

- require RTOs to include in their business plans performance measures and targets for each priority area that are specific, measurable, achievable and relevant;

Status:  Little or no progress.

Details

We found that the Ministry is engaging an external consultant to conduct a mandate and effectiveness review of the RTO program. This review is expected to include an examination of performance measures and targets, which will guide the implementation of this recommendation. The Ministry expects this review and the implementation of resulting recommendations to be completed by the end of March 2027, subject to approvals.

Recommendation 4: Action Item 2

- require RTOs to report on actual results at the end of the year for each performance measure included in their business plans, provide details of the activities undertaken each year to attain these measures, explain any targets that are not met, and detail the corrective actions taken;

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

Details

We found that in June 2025, the Ministry created a checklist to review RTOs' 2024/25 final reports. The checklist includes whether the RTO reported on the activities, results and the standard performance measures in the final report.

The Ministry plans to implement the checklist consistently by July 2026 to ensure that the RTOs report on the meeting of targets set in their respective business plans and provide explanations where targets are not met.

Recommendation 4: Action Item 3

- in their final annual report to the Ministry, require RTOs to report the multi-year trend in tourists to their region, and explain the impact of their activities on the trend.

Status:  Little or no progress.

Details

We found that the Ministry is engaging an external consultant to conduct a mandate and effectiveness review of the RTO program. This review is expected to include an examination of performance reporting by RTOs, which will guide the implementation of this recommendation. The Ministry expects this review and the implementation of resulting recommendations to be completed by the end of March 2027, subject to approvals.

Recommendation 5: Action Item 1

To provide tourism operators in all regions of Ontario with access to support from a regional tourism organization (RTO) and to foster collaboration between tourism operators across all regions, we recommend the Ministry of Tourism, Culture and Sport evaluate the role of gateway cities for attracting international tourists to Ontario and how they contribute to the growth of tourism in Ontario.

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

Details

We found that in December 2024, the Ministry began a jurisdictional analysis of gateway cities and their impact on tourism across Canada. The Ministry indicated that it plans to finalize this analysis in 2025 to determine how it can be applied to Ontario. Additionally, the Ministry is engaging an external consultant to conduct a mandate and effectiveness review of the RTO program (see **Recommendation 4**). This review is expected to include an examination of gateway cities to guide the implementation of this recommendation. The Ministry expects this review and the implementation of resulting recommendations to be completed by the end of March 2027, subject to approvals.

Recommendation 6: Action Items 1, 2 and 3

To more effectively attract and leverage private investment in tourism, we recommend that the Ministry of Tourism, Culture and Sport:

- evaluate the past activities of regional tourism organizations (RTOs) to identify the activities that have been effective in attracting private investment in tourism to a region;
- redefine the investment attraction priority area of the RTO funding agreement so that it is better aligned with the regional approach in which RTOs operate;
- analyze the programs and investment attraction strategies that other jurisdictions use;

Status:  **Little or no progress.**

Details

We found that the Ministry is engaging an external consultant to review the overall role and effectiveness of the RTO model, including, for example, current program focus areas (see **Recommendation 4**). The report will also examine jurisdictional approaches to identify options to maximize the impact of regional tourism investments in the province. The Ministry expects this review and the implementation of resulting recommendations to be completed by the end of March 2027, subject to approvals.

Recommendation 6: Action Item 4

- develop a plan for supporting private investment in the tourism sector through the Ministry's strategic planning initiative identified in **Recommendation 1**.

Status:  **Will not be implemented.**

Details

As noted in **Recommendation 1**, we found that the Ministry has indicated it will not be developing a long-term strategic plan for the tourism sector because of the evolving nature of the challenges the sector faces. Instead, the Ministry will focus on using its individual programs to support the sector.

The Office of the Auditor General of Ontario continues to support the implementation of this recommendation, as a plan can help co-ordinate individual programs and provide more strategic support for encouraging private investment in the tourism sector.

Recommendation 7: Action Items 1 and 2

To promote destination development and continued collaboration between tourism operators across regions, we recommend that the Ministry of Tourism, Culture and Sport (Ministry):

- analyze programs and destination development strategies that have been adopted in other jurisdictions, including best practices and strategies developed by various regional tourism organizations (RTOs) in Ontario;
- use this analysis to evaluate the Ministry's and RTOs' role in destination development, and incorporate the best practices into the guidance provided to RTOs, funding agreements and business plan requirements.

Status:  **Little or no progress.**

Details

As noted in **Recommendation 4**, we found that the Ministry is engaging an external consultant to review the overall role and effectiveness of the RTO model. The Ministry expects this review to include an examination of current program focus areas and jurisdictional approaches to identify options to maximize the impact of regional tourism investments in the province. The Ministry expects this review and the implementation of resulting recommendations to be completed by the end of March 2027, subject to approvals.

Recommendation 8: Action Item 1

To provide additional research to support tourism organizations in a timely manner, we recommend that the Ministry of Tourism, Culture and Sport:

- assess the types of research and statistics that each regional tourism organization (RTO) obtains or would like to obtain;

Status:  Fully implemented.

Details

We found that in October 2023, the Ministry assessed the research and data that the RTOs obtain to review opportunities for collaboration. The Ministry had planned to use this information to identify opportunities to obtain data at a regional level. In 2024, new opportunities arose for the RTOs and the Ministry to obtain research and data on tourism trends (**Recommendation 8, Action Items 2 and 3**), negating the need to collect and assess this data at the provincial and regional levels.

Recommendation 8: Action Items 2 and 3

- identify whether certain types of research data are useful for all regions and if cost savings can be achieved by obtaining access to this data provincially;
- obtain access to this data at the provincial level and provide it to the RTOs on a regular (such as annual) basis.

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

Details

We found that eight of the 11 RTOs that receive provincial funding applied for and received grant funding in 2024, which was used to collectively enter into an agreement with a vendor that provides tourism research and data for a two-year period. This tourism data provides more timely information, which some of the RTOs were previously obtaining individually on an ad hoc basis. Access and use of this tourism data is ongoing by the RTOs, with a final report on the use of this grant funding expected in March 2026, at the end of the funding period. This report will be used to determine whether similar data should continue to be provided to the RTOs going forward.

Also, we found that in April 2024, the Ministry subscribed to Destination Canada's Canadian Tourism Data Collective. This was a new resource that Destination Canada developed, combining many different sources of information in one resource. The Ministry is now able to access new tourism data that it was previously unable to obtain, providing the Ministry with more data on tourism trends to support its internal analysis and planning. The Ministry's agreement with Destination Canada, however, has restrictions on sharing this data with others, including the RTOs, without prior approval.

2. Design and Implementation of COVID-19 Tourism Recovery Program Led to Erroneous Payments and Inconsistent Outcomes

The Ontario Tourism Recovery Program was a one-time grant provided to eligible tourism businesses that experienced a 50% or greater revenue decline as a result of the COVID19 pandemic. In our original audit, we found that \$1.5 million of grants through this program was paid to ineligible or potentially fraudulent applicants. In addition, the design of this funding program did not meet program objectives.

Recommendation 9: Action Item 1

To confirm the accuracy of applications and data reported by businesses for funding programs, we recommend that the Ministry of Tourism, Culture and Sport:

- provide training to staff that review the funding applications, focusing on verifying the accuracy of reported financial information against supporting documents, where eligibility is determined using financial data;

Status:  Fully implemented.

Details

We found that in January 2025, the Ministry started providing additional training to staff responsible for reviewing applications as part of the Experience Ontario 2025 funding program. In addition to providing training, the Ministry tracked common issues and questions, and provided a training handbook to staff for additional guidance. Training documents and materials include details of the eligibility and evaluation criteria and tips for verifying and reviewing financial information from applicants. The Ministry plans to continue this training as part of its process for reviewing funding applications for this program in the future. There are no other annual tourism grant funding programs provided by the Ministry that would require this training.

Recommendation 9: Action Item 2

- assess the cost-effectiveness of collecting repayments from ineligible applicants, and collect repayment where appropriate;

Status:  Will not be implemented.

Details

We found that the Ministry completed a forensic review of potentially fraudulent applications. The Ministry concluded that there was insufficient evidence to confirm fraudulent activity, and so decided not to collect repayment from the ineligible applicants of the one-time funding provided through the Ontario Tourism Recovery Program.

The Office of the Auditor General of Ontario continues to support the implementation of this recommended action. Even without evidence to confirm fraudulent activity, we continue to recommend that the Ministry assess the cost-effectiveness of collecting repayments from those applicants who were provided funding, but were in fact ineligible for the program.

Recommendation 9: Action Item 3

- reduce the potential for fraud by verifying applicant information against additional sources of data, such as tax information obtained from the Canada Revenue Agency, when funding programs require submission of financial data, where applicable.

Status:  Fully implemented.

Details

We found that the Ministry entered into a Memorandum of Understanding in January 2025 with the Ministry of Finance to verify applicant information, including business number and income, with Canada Revenue Agency tax data. This has been used to validate applicant information in the Ministry's Experience Ontario 2025 funding program.

Recommendation 10: Action Items 1, 2 and 3

So that funding decisions for any ongoing or future funding programs align with the programs' design and objectives, we recommend that the Ministry of Tourism, Culture and Sport (Ministry):

- conduct an analysis of existing funding programs to determine whether funding recipients and/or projects have achieved the intended program objectives;
- using the results of the program analysis, develop scoring criteria that can be used to determine which funding recipient is aligned with the program objectives for each competitive funding program that the Ministry is delivering;
- apply the scoring criteria consistently across all applicants to decide whether funding is awarded to a recipient and the amount of funding awarded.

Status:  **Will not be implemented.**

Details

At the time of our follow-up, this recommendation applied to only one funding program: Experience Ontario. For the 2024/25 funding year, we found that the Ministry did not conduct an analysis of the Experience Ontario funding program prior to releasing the guidelines and accepting applications. During our 2023 audit, we noted that the Ministry conducted a review of this funding program in 2022. The Ministry indicated to us that it does not have plans to conduct a review of this funding program, but it continues to review its funding guidelines and scoring criteria annually to ensure they are relevant to the program objectives. For example, the Ministry had updated the scoring guide and assessment criteria for the Experience Ontario funding program prior to launch in November 2024, but this was not based on a program analysis.

The Office of the Auditor General of Ontario continues to support the implementation of this recommendation for current and future funding programs. Consistently applying scoring criteria that are based on an analysis of past results can help ensure that future funding decisions align with funding programs' design and objectives.

Recommendation 11: Action Items 1 and 2

To establish and verify funding programs' eligibility criteria so that the criteria better meet the Ministry of Tourism, Culture and Sport's (Ministry) program objectives, particularly where funding for organizations may differ based on ownership and/or management structure, we recommend that the Ministry:

- consider whether it is appropriate for any funding programs' criteria to allow for different funding to be awarded to applicants based solely on their ownership and/or management structure, and document the rationale where it is deemed appropriate;
- where the funding programs' criteria incorporate different funding to organizations based on their ownership and/or management structure, review whether the Ministry's process for assessing applications has included adequate verification of the information submitted on corporate structures and ownership, and improve the verification process where necessary (such as by requiring applicants to report detailed director and shareholder information and provide corporate documents to verify this information, or by using tax information from the Canada Revenue Agency to verify affiliated corporations).

Status:  Fully implemented.

Details

We found that the Ministry updated the Experience Ontario program guidelines in November 2024 for the 2025/26 funding year to specify that the limit of one application per organization also includes affiliated organizations. This meant that organizations that share ownership and/or management structure would not be eligible for multiple grants from the same funding program. A detailed description of affiliated organizations was added to the program guidelines to include those directly and indirectly owned by the same individual or business, or group of individuals or businesses.

In January 2025, the Ministry also entered into a Memorandum of Understanding with the Ministry of Finance to verify certain applicant information, such as business number and income, with tax information from the Canada Revenue Agency.

3. Two Similar Annual Funding Programs Do Not Have Clear Objectives, Leading to Duplication of Effort and Ineffective Distribution of Funding

In our original audit, we found that the Ministry has two annual funding programs without clear objectives. This resulted in the Ministry funding similar or complementary projects without requiring them to collaborate on their similar objectives. As well, one of the annual funding programs was not publicly advertised, and funding was awarded to projects that did not meet the original program criteria.

Recommendation 12: Action Item 1

So that funding decisions made by the Ministry of Tourism, Culture and Sport (Ministry) take into consideration other similar organizations that have already received Ministry funding for similar projects, and to improve collaboration in the tourism sector, we recommend that the Ministry:

- assess whether it has previously funded similar projects when reviewing applications for funding, and require funding recipients to collaborate with others that have similar objectives;

Status:  Fully implemented.

Details

We found that the two annual tourism funding programs discussed in our original audit, the Tourism Economic Development and Recovery Fund and the Pan-Regional Fund, have been discontinued. As a result, the recommendation was not implemented for these programs.

Within the Experience Ontario funding guidelines, the Ministry has maintained the condition that Experience Ontario funding recipients could not also receive funding through other grant programs that are offered by the Ministry, such as the Ontario Sport Hosting Program and the Ontario Music Investment Fund. At the time of our audit in 2023, a similar condition was included for the Experience Ontario funding program. We found that the Ministry maintained this requirement and verified that applicants met this condition by comparing applicants to the funding recipients of the other programs in February 2025. Four applicants were found to have applied to both programs, and the Ministry notified the recipients and asked them to choose which program application they wanted to proceed with. The condition of requiring funding recipients to collaborate with others that have similar objectives is not relevant to the Experience Ontario program as it gives funding to distinct events and only allows one application per event.

Recommendation 12: Action Item 2

- require sector associations that receive Ministry funding to provide detailed reports on their stakeholder engagement, including details of partnerships similar to the partnership attestations completed by regional tourism organizations (RTOs), with detailed information on how these activities contributed to the growth of tourism in the province;

Status:  Little or no progress.

Details

We found that the Ministry plans to review different approaches to sector association funding and how they contribute to the growth of tourism in the province in 2025/26. At the time of our follow-up audit, this review had not yet begun.

Recommendation 12: Action Item 3

- assess how early-stage tourism projects and businesses can be more effectively supported, such as through a province-wide program similar to the Tourism Innovation Lab or through the RTOs, and determine if changes are needed to funding program eligibility criteria to assist these tourism projects.

Status:  Little or no progress.

Details

We found that, as part of the external review of the RTO program (see **Recommendation 4**), the Ministry is also considering the role of RTOs in helping support early-stage tourism projects. Any recommendations resulting from the review are expected to be implemented by the end of March 2027, subject to approvals.

Recommendation 13: Action Items 1 and 2

To improve the effectiveness of the Pan-Regional Fund and establish objectives and outcomes for it, we recommend that the Ministry of Tourism, Culture and Sport:

- develop and publish a program guide for the Pan-Regional Fund that includes the purpose of the funding, expected program outcomes, eligible organizations, application instructions and performance measures;
- establish a process for receiving applications and apply standard criteria for reviewing the applications to make funding decisions.

Status: No longer applicable.

Details

We found that this recommendation is no longer applicable as the Pan-Regional Fund has been discontinued. The Ministry did not launch the Pan-Regional Fund in 2024/25 and 2025/26. In 2023/24, and again in 2024/25, the Ministry proposed replacing the Pan-Regional Fund with a new program. However, the Ministry did not obtain approval from the government in either year to move forward with the new program. The Ministry informed us that it has no plans to relaunch the Pan-Regional Fund in the future.

Recommendation 14: Action Items 1 and 2

To improve tracking of performance measures, outcomes and impact on tourism and the economy of projects funded through the Tourism Development Fund (formerly called the Tourism Economic Development and Recovery Fund), we recommend that the Ministry of Tourism, Culture and Sport (Ministry):

- review performance measures required from new funding recipients to ensure that they are relevant to the type of project being funded and the outcomes expected;
- develop formal criteria to determine the types of projects where the Ministry requires two- and five-year follow-ups and specify this information in the application guide and funding agreements, along with the recently added process of sending automated messages in the Transfer Payment Ontario system.

Status: No longer applicable.

Details

We found that this recommendation is no longer applicable as the Tourism Development Fund has been discontinued. The Ministry did not launch the Tourism Development Fund in 2024/25 and 2025/26 and has no plans at this time to relaunch the Tourism Development Fund in future years.

4. Delay in Funding Decisions Hampered the Operations of Tourism Organizations and Effectiveness of Funding Delivered

In our original audit, we found that late funding approval by the Ministry through the Reconnect Program led to cancelled festivals and events. In addition, we found that delay in the Ministry's Tourism Economic Development and Recovery Fund did not allow enough time for recipients to properly complete projects. Furthermore, the Ministry's Tourism Recovery Program took over a year to deliver funding to tourism businesses.

Recommendation 15: Action Item 1

So that Experience Ontario (formerly Reconnect Ontario) funding program notifications are communicated to event organizers prior to the date of their events, we recommend that the Ministry of Tourism, Culture and Sport prioritize application reviews and approvals based on event dates and, in particular, prioritize events held in the first quarter of the fiscal year funding is being sought for.

Status:  Fully implemented.

Details

We found that in April 2025, the Ministry updated its internal process to prioritize the review and approval of applications for events occurring in the first quarter of each fiscal year and to notify applicants within 10 days of the Minister's decision. For the Experience Ontario 2025 funding program, we found that the Ministry informed recipients on April 24, 2025, 10 days after the Minister's approval on April 14, 2025.

Recommendation 16: Action Item 1

So that the Tourism Development Fund provides interested applicants with more time to complete their proposed projects, we recommend that the Ministry of Tourism, Culture and Sport accept applications for the funding program earlier, such as prior to the beginning of the funding period.

Status: No longer applicable.

Details

We found that this recommendation is no longer applicable as the Tourism Development Fund has been discontinued. As noted in **Recommendation 14**, the Ministry did not launch the Tourism Development Fund in 2024/25 and 2025/26 and has no plans to relaunch the Tourism Development Fund in future years.

Recommendation 17: Action Items 1 and 2

So that the timing of tourism program funding is made clear to applicants to these programs, we recommend that the Ministry of Tourism, Culture and Sport:

- inform applicants of when funding decisions are expected to be made as part of the application process;
- communicate updates when established timelines have not been met.

Status: Fully implemented.

Details

As noted in **Recommendation 12**, we found that the two annual tourism funding programs discussed in our original audit, the Tourism Economic Development and Recovery Fund and the Pan-Regional Fund, have been discontinued. As a result, this recommendation was not implemented for those programs.

For the 2025 Experience Ontario funding program, the Ministry included the expected date for funding decisions as part of the application process. We found that the Ministry issued funding notifications in April 2025, by the spring 2025 deadline. The Ministry informed us that, if future program timelines cannot be met, this will be communicated to applicants through the appropriate channels.

// Appendix

Recommendation Status Overview

		Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
Recommendation 1	2				2	
Recommendation 2	3	3				
Recommendation 3	2		2			
Recommendation 4	3		1	2		
Recommendation 5	1		1			
Recommendation 6	4			3	1	
Recommendation 7	2			2		
Recommendation 8	3	1	2			
Recommendation 9	3	2			1	
Recommendation 10	3				3	
Recommendation 11	2	2				
Recommendation 12	3	1		2		
Recommendation 13	2					2
Recommendation 14	2					2
Recommendation 15	1	1				
Recommendation 16	1					1
Recommendation 17	2	2				
Total	39	12	6	9	7	5
%	100	31	15	23	18	13