

Follow-Up on the 2023 Special Report:

Treasury Board Secretariat

What Gets Measured Gets Managed: Ministries' Performance Measurement, Program Evaluation and Annual Reporting

// Overall Conclusion

59 Recommended Actions



The Treasury Board Secretariat (Secretariat), as of October 2025, has fully implemented 19% of actions we recommended in our 2023 Special Report, **What Gets Measured Gets Managed: Ministries' Performance Measurement, Program Evaluation and Annual Reporting**. The Secretariat has made progress in implementing an additional 59% of the recommended actions.

The Secretariat has fully implemented the recommendation to update its guidance to ministries requiring them to explain, in their annual reports, performance shortfalls and risks that have had, or could have had, an impact on performance, and identify lessons learned. The Secretariat has also delivered training to ministry staff to outline expectations and good practices in performance reporting, including enhanced training on key performance indicators (KPIs).

The Secretariat was working with ministries to develop performance measurement frameworks, including improved KPIs that are outcome-based. In addition, the Secretariat was in the process of improving its guidance materials to help ministry staff complete program evaluations.

We found that the Secretariat will not be implementing five recommended action items related to requiring ministries to update their annual reports, prior to publishing, for missing or incomplete information, and publishing both parts of ministries' Estimates Briefing Books (documents given to Members of Provincial Parliament to support their review of the government's expenditures).

There are eight recommended actions related to the Secretariat's review of ministry program evaluations that are no longer applicable. Beginning in 2024/25, ministries are no longer required to submit their completed program evaluations to the Secretariat for review. The Secretariat, however, still encourages ministries to complete performance evaluations as a best practice.

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 June 2025. We obtained written representation from the Treasury Board Secretariat that effective November 25, 2025, it has provided us with a complete update of the status of the recommendations we made in the original review two years ago.

1. Limited Oversight and Requirements for Ministries' Annual Reports

In our original review, we found that the Secretariat did not review ministry annual reports for quality, completeness, or to ensure they were consistent with the Secretariat's guidance. We found that most ministries did not comply with the Secretariat's instructions to include key performance indicators in the published annual reports. We also identified several areas in ministries' annual reports that did not comply with either the Secretariat's guidance or good practices in performance reporting (examples discussed in **Recommendation 2**). Staff within the ministries told us that they found the Secretariat's instructions to be limited or vague, and that they would benefit from additional guidance from the Secretariat.

Recommendation 1: Action Items 1, 2 and 3

To improve consistency in annual reports across all ministries, we recommend the Treasury Board Secretariat (Secretariat):

- review all ministry annual reports each year before publication to assess if they include either the key components recommended in the Secretariat's guidance or a description of which components were not included and why;
- require ministries to update annual reports for missing or incomplete information before publication;
- provide annual feedback to ministries where their annual reports fall short of guidance.

Status:  **Will not be implemented.**

Details

In our follow-up, the Secretariat informed us that it would not implement these recommended actions because it has no authority to do so under legislation or Standing Orders. According to the Secretariat, reviewing the annual reports without the authority to direct ministries to alter those reports would serve no purpose. In addition, the Secretariat believes that providing feedback to ministries could be interpreted as direction to alter the annual reports, and therefore, the Secretariat assuming responsibility for their contents. According to the Secretariat, ministries alone are accountable to the Legislature and the public for the content of their annual reports.

The Office of the Auditor General of Ontario continues to support the implementation of Action Items 1 and 3 of this recommendation. As noted in our 2023 report, the Secretariat plays a central role in the Ontario government in providing leadership and advice to ministries to support evidence-based decision-making and transparent public reporting. Reviewing and providing feedback to ministries on their annual reports is not only consistent with, but an important part of, this role. While the Secretariat has no authority under legislation to impose requirements on ministries, it is not precluded from providing advice to ministries with a view to improving their annual reports.

2. Ministries' Annual Reports Missing Information Important for Understanding Performance

In our original review, we found that 20 of the 24 ministries whose annual reports we reviewed did not compare actual to planned results beyond comparisons to prior year financial expenditures. The annual reports often contained only a narrative description of activities undertaken and how much money was spent.

In addition, only three ministries highlighted performance shortfalls in their annual reports. We also found that only four ministries described the risks that had or could have had an impact on performance. Lastly, we noted that ministries did not sufficiently compare their performance with other jurisdictions or industry benchmarks, which could have helped readers draw conclusions about how Ontario compared to other jurisdictions.

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

To improve the quality of ministries' annual reports, we recommend the Treasury Board Secretariat update guidance on annual reports to require ministries to:

- clearly explain performance shortfalls and significant variations in performance;
- identify lessons learned or next steps to address performance shortfalls and significant variations in performance;
- identify risks that had or could have an impact on performance, and steps taken or planned to mitigate such risks;
- compare their performance results with other jurisdictions or industry benchmarks.

Status:  Fully implemented.

Details

In our follow-up, we found that the Secretariat updated its guidance and templates for ministries' 2024/25 annual reports, instructing ministries to include information about actual results compared to the expected program outcomes. The Secretariat instructed ministries to identify ministry- and program-level performance measures to demonstrate how programs contributed to achieving the ministry's strategic priorities.

The annual report template also required ministries to include information that would explain progress toward identified targets and any performance shortfalls and significant variations. The Secretariat also instructed ministries to include lessons learned, risks and next steps to address shortfalls or variations in performance. Where applicable, ministries were directed to include a comparison of outcomes achieved against the results of other jurisdictions or industry benchmarks.

Recommendation 3: Action Item 1

To improve the quality of ministry annual reports, we recommend the Treasury Board Secretariat deliver training, at least annually, to preparers of ministry annual reports to outline expectations and good practices in performance reporting.

Status:  **Fully implemented.**

Details

In our follow-up, we found that the Secretariat delivered two training sessions in April 2024 to outline expectations and good practices in performance reporting for the 2024/25 reporting cycle, including key changes from previous reporting cycles. The Secretariat also delivered one virtual training session in May 2025 for the 2025/26 reporting cycle. Over 100 staff from 20 ministries attended each of the training sessions in 2024 and 2025. The Secretariat plans to offer similar training every year prior to releasing the guidance and templates.

3. Information on Ministry Performance Difficult for Public to Find

In our original review, we found that ministries published their plan for the upcoming year and their annual report for the prior year as one document, even though they serve distinct functions. The plan and annual report comprise Part I of each ministry's Estimates Briefing Books. Part II, which contains detailed financial information and descriptions of programs and results achieved, has not been made publicly available. Ministry's Estimates Briefing Books are documents provided to Members of Provincial Parliament to support their review of the government's expenditures.

We also found that, unlike broader public sector entities, key governance and operational information, such as strategic plans, action plans, estimates and financial information from public accounts, were not published with ministry annual reports.

Recommendation 4: Action Items 1 and 3

To make it easier for the public and members of provincial parliament (MPPs) to access information on ministry performance, and therefore enhance accountability, we recommend the Treasury Board Secretariat take steps necessary to:

- require that published plans and annual reports be reported separately;
- publish each ministry's complete Estimates Briefing Books (Part I and Part II) on a government of Ontario website and link it to the estimates and public accounts;

Status:  **Will not be implemented.**

Details

In our follow-up, the Secretariat indicated that it will not implement these recommended actions. The Secretariat believes that separately reporting ministry plans and annual reports is contrary to enhancing accountability, and so it will continue publishing these documents together on the **ontario.ca** website. In addition, the Secretariat also told us that publishing Part II of the ministries' Estimates Briefing Books cannot be justified because it may only marginally benefit very few technical experts, but not the general public.

The Office of the Auditor General of Ontario continues to believe that publishing detailed financial information and the results of each ministry's programs in Part II of the Estimates Briefing Books would contribute to increased transparency in public sector reporting. We therefore continue to support the implementation of Action Item 3 of this recommendation.

Recommendation 4: Action Item 2

- require ministries to publicly post their annual reports along with other key governance material (such as strategic plans, key action plans, public accounts and estimates), as is already required for provincial agencies and broader public sector entities.

Status:  **Fully implemented.**

Details

In our follow-up, we found that all ministries' 2024/25 strategic plans, key action plans, public accounts and estimates were publicly available on **ontario.ca**. The Secretariat indicated that governance materials will continue to be published with ministries' annual reports every year, and that ministries alone are accountable to the Legislature and the public for the content of their annual reports.

4. Key Performance Indicators Not Always Focused on Strategic and Operational Improvements

In our original review, we found that ministries were not required to have their own performance measurement frameworks or link their KPIs to their goals, priorities and mandates. Consequently, we found that performance measurement frameworks were used inconsistently across ministries, were often specific to a program or subject matter, or were not linked with ministry KPIs.

Of the sample of 2022/23 ministry KPIs that we reviewed, about 61% measured outputs instead of the outcomes of programs and services. We also found that internal KPIs for 2019/20 to 2022/23 did not always provide a complete picture of ministry performance or reflect important aspects of the ministry's mandates. Our findings were consistent with those of the Secretariat, who identified that ministries' KPIs did not capture all strategic priorities.

Lastly, we noted that just over half (55%) of the 49 KPIs we reviewed were included in ministries' requests for funding and approvals, despite 88% of these KPIs being relevant to the requests being made. This was inconsistent with the Secretariat's instructions to ministries to link any relevant KPIs to their requests for approval of program changes or for additional funding.

Recommendation 5: Action Items 1, 2, 3, 4 and 5

To provide more useful ministry key performance indicators (KPIs) that measure the key outcomes of implemented programs and inform decision-making, we recommend the Treasury Board Secretariat work with ministries to:

- develop a ministry-wide performance measurement framework;
- integrate ministry KPIs with supporting program-level performance measures into their ministry-wide performance measurement frameworks;
- identify KPIs that are outcome-based, measure the direct impacts of government actions, and measure the effectiveness or efficiency of its programs;
- identify KPIs that focus on strategic and operational improvements and reflect the ministry's mandate, central activities and key risks;
- report on their KPI performance in business case submissions and requests for funding, where applicable.

Status:  **In the process of being implemented by March 2028.**

Details

In our follow-up, we found that in June 2024, the Secretariat assessed the ministries' readiness to implement ministry-level performance measurement frameworks. The Secretariat found that ministries were at different levels of preparedness, with only a few having established such frameworks at the ministry level. Some ministries identified various challenges in developing and implementing such frameworks, including resource and capacity limitations, the time investment necessary to develop frameworks, the availability and quality of data, and the number of program areas that would need to be involved.

Given the findings of this assessment, the Secretariat has decided to take a phased approach to working with ministries in developing and implementing performance measurement frameworks. At the time of our follow-up, the Secretariat was conducting additional jurisdictional research to inform its next steps.

The Secretariat was also continuing to advise ministries on refining their KPIs with a focus on outcome-based measures. For the 2025/26 Strategic Planning Process (the government's annual business planning process), the Secretariat asked ministries to identify intended outcomes of proposed decisions, how these align with ministry-level KPIs, and the measures that will be used to track progress toward the intended outcomes. The Secretariat's review of ministry submissions found improvements in the KPIs, with only one-third (32%) of KPIs needing major refinements.

Lastly, ministries are now required to provide information about relevant KPIs in their business case submissions, including baselines, targets and current trend values for each. To enable ministries to monitor these KPIs against projected outcomes, ministries have been instructed to develop a data collection plan, evaluation framework and continuous improvement plan to support performance monitoring.

The Secretariat aims to complete its jurisdictional research and help ministries establish their own performance measurement frameworks by March 2028.

5. Ministries Do Not Provide Decision-Makers with Complete or Consistent Key Performance Indicators

In our original review, we found that only 34% of the KPIs reported by all ministries each year from 2019/20 to 2022/23 were reported consistently. We also noted that the KPIs regularly lacked critical information, such as baselines and targets, which made it difficult to objectively demonstrate change or performance. Where targets were set, the rationale for the target was not documented in 37% of the KPIs we reviewed.

In addition, we noted that 9% to 22% of all KPIs each year from 2019/20 to 2022/23 had targets that were the same as or less—and therefore, less ambitious—than the baselines. Ministries also did not explain how each KPI was calculated or identify the source of data in almost three-quarters (71%) of the 49 KPIs we reviewed.

In our original review, we found that in many cases, the Secretariat did not leave a comment when information was missing from ministries' KPI submissions. We also found that, while the Secretariat reviewed all the KPIs submitted by ministries on its information system, it did not ensure the information system contained complete and up-to-date information.

Recommendation 6: Action Items 1, 2 and 3

To provide decision-makers with complete and consistent information on KPIs, we recommend the Treasury Board Secretariat work with ministries to:

- update and maintain complete KPIs, including baselines, targets, target rationales, details on methodology and current results;
- update KPI targets to be more ambitious than the associated baselines, where appropriate, and if that is not possible, reassess the usefulness of the indicator;
- maintain consistent KPIs year to year and only make changes when necessary, such as to reflect significant changes to government priorities or the creation of new programs.

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

Details

The action items in this recommendation are directly related to the establishment of the ministry-wide performance measurement frameworks with outcome-based KPIs discussed in **Recommendation 5**. Therefore, this recommendation will be implemented in conjunction with the action items recommended in **Recommendation 5** by March 2028.

Recommendation 7: Action Item 1

To improve the completeness and accuracy of KPI information, we recommend the Treasury Board Secretariat:

- consistently review KPI information provided by ministries and correct data in its information system for any errors;

Status:  **In the process of being implemented by March 2028.**

Details

As in **Recommendations 5** and **6**, this action item will be implemented when ministry-level performance measurement frameworks, along with the updated KPIs, are established, which is expected by March 2028.

In the meantime, for the 2023/24 and 2024/25 reporting cycles, Secretariat staff worked with ministry staff to identify and correct errors in the existing KPI data in the Secretariat's information system, the Ontario Resource & Budget Information Tracking (ORBIT), and deactivate those KPIs that were not reported on. In addition, for the 2025/26 reporting cycle, the Secretariat implemented changes to ORBIT to further improve data entry consistency and reduce errors, including warning messages and drop-down fields.

Recommendation 7: Action Item 2

- assess the feasibility of integrating this information system with other systems used to track program performance measures in the Ontario Public Service, and integrate where feasible.

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

Details

In our follow-up, the Secretariat told us that it will continue the work it began in 2023/24 to clean up existing KPI data and improve data entry consistency in ORBIT (see **Recommendation 7, Action Item 1**). In addition, it is also exploring options for integration between systems and data exchanges that could potentially be leveraged for data related to performance measurement. The Secretariat aims to complete this work by March 2027.

6. Newly Started Secretariat Training on Performance Measurement Should Continue, and Be Expanded

In our original review, we found that the Secretariat held individual training sessions with each ministry in 2022 to provide feedback on their KPIs, including, for example, whether they reflected the ministry's priorities and their relevance to decision-making. We noted that the Secretariat could expand this training to provide guidance on how to develop plans for monitoring and reporting performance, including the type of data that needs to be collected, data sources, and the frequency of data collection and reporting.

Recommendation 8: Action Items 1, 2 and 3

To strengthen ministries' expertise in performance measurement, we recommend the Treasury Board Secretariat provide enhanced KPI-related training, guidance and support to ministry staff that focuses on:

- identifying and reporting on measures that directly reflect ministry mandates and intended outcomes of key ministry actions;
- the importance of timely data collection and using reliable sources;
- clearly identifying the usefulness of each KPI to ministry- and government-wide decision-making.

Status:  **Fully implemented.**

Details

In our follow-up, we found that the Secretariat held webinars for ministry staff in May 2024 that focused on developing ministry-level KPIs and addressed key aspects like aligning performance measures with ministry goals, ensuring reliable data collection and leveraging data for informed decision-making. Almost 1,000 policy, program delivery, financial management and administrative staff attended the webinars. In 2025, the Secretariat also held training sessions with ministries focused on assessing and improving KPIs and integrating performance measurement into recommendations for decision-makers. The Secretariat told us that it intends to continue offering similar training every year.

The webinars are in addition to the other work completed by the Secretariat, such as reviewing, providing feedback and recommending enhancements to ministries on their existing KPIs (see **Recommendation 5**).

7. Rationale for Some Program Evaluations Unclear, Raising Concerns about Usefulness

In our original review, we found that the rationale or justification for selecting a particular program to evaluate was not always communicated to the staff performing the evaluation. This was the case for program evaluations (or “program reviews”) that were directed by Treasury Board/Management Board of Cabinet (TB/MBC), as well as those identified by the ministries themselves. Of the 30 program evaluations we reviewed, 18 (or 60%) did not include a description of the methodology and data sources used.

We also found that the Secretariat’s templates and instructions for program evaluations did not provide guidance on what constituted a “program,” nor did they require ministries to explain how the evaluation aligned with ministry deliverables and government priorities. The Secretariat’s instructions also did not require ministries to describe actions they planned to take to address the findings or the timeline to implement such actions. Ministry staff told us they would benefit from more detailed guidance in these areas.

Recommendation 9: Action Items 1, 2, 3, 4, 5, 6 and 7

To strengthen the quality of program evaluation reports and their usefulness in decision-making, we recommend the Treasury Board Secretariat update its reporting template for program evaluations to include:

- a description of how the selected program falls within the definition of “program” as prescribed in the Secretariat’s program evaluation instructions;
- an explanation of the reasons for the program’s selection for evaluation, such as a description of the selection metrics used or the demonstrated need for selecting the program for evaluation;
- an explanation of how the program evaluation aligns with core ministry deliverables and the strategic priorities of the ministry or government;
- a description of the program evaluators’ connection to the program being evaluated, if any;
- a justification for the chosen methodology and data sources used;
- specific actions the ministry will take as a result of the program evaluation findings;
- a detailed implementation plan and timeline for completing those actions.

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

Details

In our follow-up, we found that in 2024/25, the Secretariat stopped requiring ministries to submit their program evaluations for review. Instead, the Secretariat will focus on building capacity in ministries, developing resources and training, and piloting Sector Performance Overviews to examine possible impacts of program funding decisions on sector results and outcomes.

The Secretariat told us that it still encourages ministries to conduct program evaluations on their own, even though they are no longer required to report the results to the Secretariat. The Secretariat told us that ministries are expected to use the results of their program evaluations to support their submissions to the TB/MBC.

To support and guide ministries in conducting effective program evaluations, the Secretariat is developing resources to implement the recommended actions, specifically regarding evaluation methodologies and definitions. To date, the Secretariat has updated the template used by ministry staff to complete their program evaluation. Specifically, the updated template requires ministry staff to include the information listed in the bullets in this recommendation.

The Secretariat aims to finalize the remaining guidance materials and make them available to ministries by March 2026.

The Secretariat told us that its focus on Sector Performance Overviews, rather than on program evaluations, reflects the strategic, enterprise role that TB/MBC plays. We note that, while these high-level overviews are intended to help identify areas where a sector is exceeding expectations, as well as opportunities for further progress, they do not replace the value of detailed evaluations that assess a program's efficiency and effectiveness at meeting its intended objectives and identifying specific areas for program improvement.

8. Program Evaluations Completed to Date Have Not Always Been Consistent with Good Practices

In our original review, we found that the same ministry staff who were involved in the design and delivery of the program also conducted the program evaluation in 70% of program evaluations we reviewed. We did not see attempts to ensure objectivity in those cases. In addition, 80% of the program evaluations did not contain clear and measurable objectives and outcomes against which the evaluation could be assessed.

We also found that only 33% of the program evaluations we reviewed included qualitative and quantitative evidence to support the findings and recommendations. Only one of the 30 program evaluations we reviewed included a description of the data or methodology limitations and their actual or potential impacts on key findings and recommendations.

Recommendation 10: Action Items 1, 2, 3 and 4

To strengthen the independence and objectivity of program evaluations, we recommend the Treasury Board Secretariat, in conjunction with ministries:

- develop guidance on when to have staff, other than program staff who are involved in delivering or developing a program, conduct the program evaluation;
- establish competency guidelines for those conducting program evaluations;
- report the results of their program evaluations using a standardized reporting template (or templates) for guidance and consistency;
- promote fulsome program evaluation reports, which include: a mix of data sources, such as external data sources, to corroborate existing internal information; clear documentation of the methodology and data sources used; and identification of limitations and discussion of the impact of these limitations on the credibility and reliability of the corresponding findings and report recommendations.

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

Details

In our follow-up, we found that the resources that the Secretariat is developing to support ministry staff in conducting program evaluations (see **Recommendation 9**) will include the information and elements listed in this recommendation. The Secretariat aims to finalize the guidance materials and make them available to ministries by March 2026.

9. Secretariat Provides Little Oversight of Program Evaluations

In our original review, we found that the Secretariat did not have standardized evaluation criteria for assessing the completeness of ministries' program evaluations. The Secretariat also informed us that it did not assess program evaluations for overall quality. We identified weaknesses in the methodology and findings of the 30 program evaluations we reviewed, and the Secretariat provided feedback in only one case.

Recommendation 11: Action Items 1, 2, 3 and 4

To promote the constant improvement of program evaluation, we recommend the Treasury Board Secretariat:

- develop standardized evaluation criteria for Secretariat staff assessing the completeness of program evaluations;
- critically review ministry program evaluation plans and reports to assess for quality and completeness according to the evaluation criteria;
- meet with evaluators during program evaluations to ensure the evaluations are being conducted in accordance with Secretariat guidance;
- provide feedback to ministries on the program evaluation reports regarding the quality of the evaluation, including areas for future improvement.

Status: **No longer applicable.**

Details

This recommendation is no longer applicable because, as of 2024/25, ministries are no longer required to submit their program evaluations to the Secretariat. As such, although ministries can, and are encouraged by the Secretariat to, complete program evaluations, Secretariat staff will no longer be receiving, reviewing and providing feedback on ministries' program evaluations (see **Recommendation 9**).

10. Program Evaluations Not Always Being Used to Improve Programs

In our original review, we found that 34% of the program evaluations completed from 2019/20 to 2021/22 led to a business case requiring TB/MBC approval. Another 36% indicated that internal changes would be pursued but did not include information about the changes or a timeline for their implementation.

In the remaining 30% of program evaluations, ministry staff did not explain what further analysis was necessary, did not provide details to support their recommendation to maintain the status quo, or were silent regarding next steps. We found examples where ministries recommended maintaining the status quo despite program evaluations identifying inefficiencies and recommending several changes to the program.

Recommendation 12: **Action Item 1**

To improve the transparency and usefulness of the program evaluation process, we recommend the Treasury Board Secretariat require ministries to:

- publish completed program evaluations on the ministry or government of Ontario website;

Status: **No longer applicable.**

Details

This recommended action is no longer applicable because, as of 2024/25, ministries are no longer required to submit their completed program evaluations to the Secretariat (see **Recommendation 9**). Despite this change, the Secretariat told us that ministries were instructed to include a summary of the results of any program reviews completed in the fiscal year in their 2023/24 annual reports, which were published online in April 2025. According to the Secretariat, ministries have been encouraged to publish completed program evaluation results on their websites, but it will be up to each ministry to decide whether they do so.

Recommendation 12: Action Item 2

- where a business case is submitted to Treasury Board/Management Board of Cabinet, clearly communicate—both in the reporting template and in the business case—how the findings of the program evaluation support the request made in the business case.

Status:  **Fully implemented.**

Details

In our follow-up, we found that the Secretariat's business case guidelines and template require ministries to explain the rationale for the recommended course of action by including, among other items, a summary of results from recent program evaluations.

11. Secretariat Guidance on Program Evaluations Missing Important Information and Not Used Consistently

As discussed for **Recommendation 9**, our original review found that the Secretariat's templates and instructions for program evaluations did not define what constituted a "program." These materials also did not provide guidance or require ministries to describe, for example, how the evaluation aligned with core ministry deliverables and the strategic priorities of the ministry or government; the relevant training of those conducting the evaluation; the suitability of the methodology used; and how the limitations in the evaluation's design and methodology affected the findings and recommendations.

As discussed in **Recommendation 11**, we also identified several weaknesses in the methodology and findings of the program evaluations we reviewed. Except in one instance, we found that the Secretariat did not provide feedback to the ministries regarding areas for improvement in the program evaluations.

Staff in ministries informed us that they would benefit from more detailed guidance and training on determining the proper scope, methodology and data sources for program evaluations.

Recommendation 13: Action Items 1, 2, 3, 4, 5, 6, 7, and 8

To enhance the capacity of staff performing program evaluations, we recommend the Treasury Board Secretariat provide training, guidance and support to ministries focused on best practices for planning, conducting, analyzing and reporting on program evaluations, including:

- defining what constitutes a “program” for the purposes of evaluation;
- aligning the purpose and objectives of an evaluation to program and decision-making needs;
- ensuring those leading and conducting the evaluation have necessary training and expertise;
- selecting an appropriate scope and robust methodology to meet the evaluation’s purpose and objectives;
- collecting and assessing the quality of data;
- identifying data and methodology limitations and their potential impacts on the evaluation’s findings;
- ensuring a mix of objective data types and sources;
- developing and implementing options for addressing the evaluation’s findings.

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

Details

In our follow-up, we found that the guidance materials that the Secretariat is developing to support ministry staff in conducting program evaluations (see **Recommendation 9**) will include direction about the items listed in this recommendation. The Secretariat told us that it will develop resources and training for ministries on program evaluation definitions, methodologies and evaluation concepts. The Secretariat intends for these resources to provide ministry teams with the knowledge and skills geared toward conducting robust evaluations and supporting program and service improvements. The Secretariat aims to finalize the guidance materials by March 2026.

12. Program Evaluations Are Not Selected Systematically or Conducted on a Regular Basis

In our original review, we found that the Secretariat did not have a plan or formal criteria for prioritizing government-directed program evaluations. In addition, there was no process to ensure all programs, or even major programs, are systematically assessed.

We also found that, since 2020, the Secretariat had provided ministries with a tool to help prioritize programs for evaluation. However, ministries were not required to use the tool and the Secretariat did not track the extent to which ministries used the tool.

Recommendation 14: Action Items 1 and 2

To improve how and when programs are selected for evaluation, we recommend the Treasury Board Secretariat:

- develop selection criteria for identifying and prioritizing programs for evaluation;
- require ministries and its own analysts to follow the criteria when selecting programs for evaluation or indicate why the selection criteria were not followed.

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

Details

In our follow-up, we found that the Secretariat has developed a draft prioritization tool that provides early guidance to ministries on how to identify and prioritize programs for evaluation based on factors such as sustainability pressures, need for service delivery improvements, alignment with government priorities and ongoing relevance of the program.

In addition, the Secretariat indicated that the guidance materials being developed to support ministry staff in conducting program evaluations (see **Recommendation 9**) will also include direction for prioritizing programs for evaluation. The Secretariat aims to finalize the guidance materials by March 2026.

Recommendation 15: Action Items 1 and 2

To provide a mechanism for regular, ongoing program evaluation, we recommend the Treasury Board Secretariat:

- develop, through consultation with ministries, a multi-year program evaluation plan to evaluate all major programs, with consideration given to program allocation coverage, and update the plan on an annual basis;
- introduce guidance that ministries complete program evaluations in accordance with the multi-year evaluation plan unless there are exceptional circumstances, which should be communicated to Treasury Board/Management Board of Cabinet.

Status: **No longer applicable.**

Details

In our follow-up, we found that in 2024/25, the Secretariat stopped requiring ministries to annually identify to the Secretariat the programs to evaluate, and to submit their completed program evaluations for review (see **Recommendation 9**). As a result, the Secretariat will not be consulting with ministries to develop multi-year program evaluation plans or introducing guidance that ministries complete program evaluations in accordance with such plans.

Still, the Secretariat told us that it supports the core objective of promoting effective program evaluation across government. To this end, the Secretariat is developing tools and training resources to help ministries design and implement evaluations of their key programs. Ministries will be encouraged to use these resources to create their own multi-year program evaluation plans and apply the results to improve program design and delivery.

13. Roles and Responsibilities Are Unclear

In our original review, we noted that it was unclear who was responsible for performance measurement and program evaluation in the Ontario Public Service (OPS). We found that there were often several branches and units involved in compiling annual reports and completing program evaluations.

We also noted that the performance measurement function varied greatly across ministries. Some ministries had dedicated groups responsible for performance measurement across the organization or for specific programs, while other ministries did not.

Recommendation 16: Action Items 1 and 2

To have a consistent approach to performance measurement, program evaluation and performance reporting across the Ontario Public Service (OPS), we recommend the Treasury Board Secretariat work with Treasury Board/Management Board of Cabinet to develop or update existing directives on performance measurement, program evaluation and performance reporting that:

- clearly outline the roles and responsibilities in the OPS related to performance measurement, program evaluation, and annual reporting;
- require ministries to develop a performance measurement framework and identify key performance indicators to measure progress against ministry goals and objectives;

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

Details

In our follow-up, we found that the Secretariat has taken steps to update the processes and guidance related to ministries' performance measurement, program evaluations and annual reporting.

The Secretariat has updated its guidance materials and templates for annual reporting and business case submissions, and delivered related training to ministry staff, to clarify roles, responsibilities and expectations for annual reporting (see **Recommendation 2**).

The Secretariat has also been working with ministries toward developing performance measurement frameworks, including reviewing and recommending improvements to their existing KPIs. The Secretariat is developing guidance documents to outline roles, responsibilities and expectations (see **Recommendation 5**).

Lastly, responsibility for identifying and completing program evaluations now rests solely with the ministries. The Secretariat is providing support to ministries by developing guidance materials to help ministry staff complete robust program evaluations (see **Recommendation 9**).

Once the Secretariat has implemented these supporting recommendations, including helping ministries establish their own performance measurement frameworks by March 2028, the Secretariat intends to then work with TB/MBC to develop and update existing directives to clarify roles and responsibilities and put related requirements in place by March 2029.

Recommendation 16: Action Item 3

- require ministries to publish an annual report on ministry performance that includes reporting on actual results against plans, key risks, performance shortfalls (where applicable) and KPIs (with baselines, current results, and targets);

Status: **Fully implemented.**

Details

In our follow-up, we found that ministries' annual reports are published on the **ontario.ca** website, and include information on actual results against plans, key risks, any performance shortfalls and KPIs.

Recommendation 16: Action Item 4

- require ministries to systematically identify and evaluate programs.

Status: **No longer applicable.**

Details

In our follow-up, we found that in 2024/25, the Secretariat stopped requiring ministries to annually identify programs to evaluate, and to submit their completed program evaluations for Secretariat review (see **Recommendation 9**). The Secretariat told us that it will continue to support and guide ministries in conducting effective program evaluations as a best practice, but it will not be working with TB/MBC on directives to require ministries to systematically identify and evaluate their programs.

14. Secretariat Does Not Share Guidance Publicly

In our original review, we found that the Secretariat did not publicly post instructions or guidance regarding program evaluations or performance measurement and reporting. We noted that the Secretariat could take a leadership role to ensure that public sector employees have access to such information and improve transparency with the public.

Recommendation 17: **Action Items 1 and 2**

To clarify its expectations for performance measurement, program evaluation and performance reporting to ministries and share best practices, we recommend the Treasury Board Secretariat:

- publish its guidance and instructions for key performance indicators, program evaluations and published plans and annual reports;
- assemble and disseminate best practices for key performance indicators, program evaluations, and published plans and annual reports to preparers, including information on elements such as using logic models, program evaluation methodology, and performance reporting.

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

Details

In our follow-up, we found that the Secretariat has developed resources related to best practices for evidence-based decision-making, performance measurement, including KPIs, and evaluation. These resources are published on the Secretariat's intranet and are available to staff across the OPS. These best practices are also integrated into the guidance materials and templates for the Strategic Planning Process and the annual Estimates Briefing Book reporting.

The Secretariat will develop additional resources and training on topics such as program evaluation methodologies, definitions and evaluation concepts (see **Recommendation 9**). The Secretariat aims to finalize these resources, and publish them on the Secretariat's intranet, by March 2026.

// 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				3	
Recommendation 2	4	4				
Recommendation 3	1	1				
Recommendation 4	3	1			2	
Recommendation 5	5		5			
Recommendation 6	3		3			
Recommendation 7	2		2			
Recommendation 8	3	3				
Recommendation 9	7		7			
Recommendation 10	4		4			
Recommendation 11	4					4
Recommendation 12	2	1				1
Recommendation 13	8		8			
Recommendation 14	2		2			
Recommendation 15	2					2
Recommendation 16	4	1	2			1
Recommendation 17	2		2			
Total	59	11	35	0	5	8
%	100	19	59	0	8	14