

Summary of Follow-Up Reports on **2023 Annual Report** **Performance Audits and** **Special Reports**

It is our practice to make specific recommendations in our performance audit reports and ask auditees to provide a written response to each recommendation, which are included in our reports. The auditees are responsible for implementing the recommendations made by our Office. Two years after we publish the report, we follow up on the status of their actions taken. Our role is to independently express a conclusion on the progress that the auditee has made in implementing the actions contained in each recommendation.

In each of the follow-up reports published this year, we assess and report on the implementation status of actions taken to address our recommendations since they were included in our **2023 Annual Report** and two **Special Reports** released in 2023.

We conduct our follow-up work and report on the results in accordance with the Canadian Standard on Assurance Engagements 3001—*Direct Engagements*. Our Office complies with the Canadian Standards on Quality Management and, as a result, maintains a comprehensive system of quality management that includes documented policies and procedures with respect to compliance with rules of professional conduct, professional standards, and applicable legal and regulatory requirements. We comply with the independence and other ethical requirements of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our follow-up work consists primarily of inquiries and discussions with auditees, an analysis of their status reports, and a review of selected supporting documentation. The procedures performed in this work vary in nature and timing from a reasonable assurance engagement, such as an audit, and do not extend as far. As this work is not an audit, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively. The actions taken or planned may be more fully examined and reported on in future audits. Status reports will factor into our decisions on whether future audits should be conducted in these same areas.

As noted in **Figure 1**, progress has been made toward implementing 69.6% of our recommended actions, compared to 62.8% reported in our **2024 Annual Report**. This includes 29.7% that have been fully implemented, compared to 40% in our 2024 Annual Report.

Figure 1: Overall Status of Implementation of Recommended Actions from Our 2023 Annual Report and Special Reports

Prepared by the Office of the Auditor General of Ontario

Reports	# of Recommendations	# of Recommended Actions	Fully Implemented	In the Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
							
The Public Accounts of the Province of Ontario	4	7	1	4	2	0	0
Driver Training and Examination	18	44	12	20	11	0	1
Emergency Departments	14	23	6	16	1	0	0
Hospitals in Northern Ontario: Delivery of Timely and Patient-Centred Care ¹	20	48	9.5	26.5	4.5	6.5	1
Long-Term Care Homes: Delivery of Resident-Centred Care	12	29	7	17	2	3	0
Management of Aggregate Resources	18	31	4	9	10	8	0
Metropolitan Toronto Convention Centre and Ottawa Convention Centre	10	28	8	4	14	0	2
Public Health Ontario	10	24	8	11	4	1	0
Science Centres	16	42	10	22	7	0	3
Security and Operations of IT Systems ¹	11	30	12	12.75	4.25	0	1
Tourism Support Programs	17	39	12	6	9	7	5
Travel Industry Council of Ontario	16	32	18	1	13	0	0
York University Operations and Capital	13	29	13	13	1	1	1
Total	179	406	120.5	162.2	82.8	26.5	14.0
%	-	100	29.7	40.0	20.4	6.5	3.4

Reports	# of Recommendations	# of Recommended Actions	Fully Implemented	In the Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
							
Special Report on Changes to the Greenbelt	15	22	21	0	1	0	0
What Gets Measured Gets Managed: Ministries' Performance Measurement, Program Evaluation and Annual Reporting	17	59	11	35	0	5	8
Total	32	81	32.0	35.0	1.0	5.0	8.0
%	-	100	39.5	43.2	1.2	6.2	9.9

1. Some audits contain multiple auditees for each recommended action, so implementation may be expressed as a fraction.

The auditees that have made the most progress toward fully implementing our recommended actions from 2023 include the Travel Industry Council of Ontario and the Ministry of Public and Business Service Delivery and Procurement on our audit of the Travel Industry Council of Ontario; York University on our audit of York University Operations and Capital; and the Ministry of Public and Business Service Delivery and Procurement on our audit of Security and Operations of IT Systems.

Little or no progress has been made on 20.4% of our recommended actions, compared to 24.3% in our **2024 Annual Report**. For example, the Ministry of Tourism, Culture and Gaming, the Metropolitan Toronto Convention Centre (MTCC) and the Ottawa Convention Centre (OCC) have made little or no progress on implementing 14 (or 50%) of recommended actions in our audit of the Metropolitan Toronto Convention Centre and Ottawa Convention Centre. The Ministry of Natural Resources made little or no progress on implementing 10 (or 32%) of recommended actions in our audit of Management of Aggregate Resources. The Ministry of Transportation has made little or no progress on implementing 11 (or 25%) of recommended actions in our audit of Driver Training and Examination. The Ministry of Tourism, Culture and Gaming has also made little or no progress on implementing 9 (or 23%) of recommended actions in our audit of Tourism Support Programs.

Notable recommendations from these reports with little or no progress include cases where we recommended that:

- » The Ministry of Tourism, Culture and Gaming consult with MTCC and OCC as to the primary objective of both centres, align event bidding and booking strategies and executive performance pay structures with the convention centres' full mandate, and require MTCC and OCC to establish annual economic impact targets;

- » The Ministry of Tourism, Culture and Gaming work with the Ontario Financing Authority and OCC to determine any changes needed to OCC's annual payment to the Province, including whether funding could be prioritized for capital repairs;
- » MTCC work with the Ministry of Tourism, Culture and Gaming, the City of Toronto and law enforcement agencies to develop and implement a plan to address the rise in security incidents;
- » The Ministry of Natural Resources develop and implement processes to ensure that aggregate inspection records are filled out consistently, completely and properly so that the Ministry has accurate and reliable inspection records to inform compliance activities and program improvements;
- » The Ministry of Natural Resources address non-compliance under the Aggregate Resources Act by adopting additional enforcement tools, and charge interest for overdue annual fees and royalties;
- » The Ministry of Transportation expand the criteria for requiring drivers to complete remediation and retraining to encourage road safety and provide early remedial measures for drivers with a history of repeat driving offences and suspensions;
- » The Ministry of Transportation collect an upfront contingency deposit for performance penalties based on historical records to better motivate the service provider to improve service rather than incur penalties;
- » The Ministry of Tourism, Culture and Gaming assess how early-stage tourism projects and businesses can be more effectively supported, and determine whether changes are needed to funding program eligibility criteria; and
- » The Ministry of Tourism, Culture and Gaming analyze programs and destination development strategies that have been adopted in other jurisdictions and use this analysis to incorporate best practices into the Ministry's guidance, funding agreements and business plan requirements for regional tourism organizations in Ontario.

Additionally, 6.5% (or 26.5) of our recommended actions will not be implemented. This is a decrease from last year (10%) and 2023 (8.8%). Of the total recommended actions, 3.5% (or 14) are no longer applicable.

This year we also assessed the implementation status of recommendations contained in two of our Special Reports published in 2023: ***Special Report on Changes to the Greenbelt*** (August 2023) and ***What Gets Measured Gets Managed: Ministries' Performance Measurement, Program Evaluation and Annual Reporting*** (June 2023).

Progress has been made toward implementing 67 (82.7%) of recommended actions in these special reports, including 32 (39.5%) that have been fully implemented. Little or no progress was made on 1 (1.2%) of our recommended actions.

Eight (or 9.9%) of the recommended action items are no longer applicable and five (6.2%) will not be implemented.