FW: AG News Releases re: TBS-related Chapters

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Sent: December 6, 2017 12:26 PM
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Subject: AG News Releases re: TBS-related Chapters

AG's news releases related to TBS-led chapters of the AG's Annual Report –

- Government's Financial Statements Becoming Increasingly Unreliable
  - Summary: 2.00 Public Accounts of the Province

- Chapter 4
  - Summary: 4.00 Toward Better Accountability

- Government Spending on Advertising at 10-Year High

Government's Financial Statements Becoming Increasingly Unreliable

(TORONTO) The government's continued use of non-standard accounting could throw off the accuracy of the Province's bottom line by up to $4.5 billion next year, Auditor General Bonnie Lysyk warned after the release of her 2017 Annual Report in the Legislative Assembly today.

"There is a very real risk that the balanced books expected to be reported by the government using these accounting methods next year will conceal the true annual deficit and net debt," Lysyk said today. "This will seriously distort the true state of the Province's finances."

The latest Annual Report outlines the detail behind Lysyk's decision to issue a "qualified" opinion on the consolidated financial statements of the Province of Ontario for 2016/17 relating to to the impact of its accounting methods on the annual deficit and net debt. Her remarks today concerned what we might see in 2017/18. See the figure on page 2 for net-debt projections.

A "qualified" opinion means the statements contain one or more material misstatements or omissions resulting from the misapplication of Canadian Public Sector Accounting Standards (PSAS). Lysyk identified two issues with the government's decision to move away from Canadian PSAS:

- The government claimed as assets on its own books for 2016/17 more than $12 billion from two pension funds it co-sponsors with teachers and civil servants, even though the government has no legal or contractual authority to use that money. The move allowed the government to report the 2017 deficit was just $991 million, although Lysyk said that under PSAS, the deficit would be closer to $2.435 billion.
- The government decided not to report the cost of its 25% electricity rate discount on Ontario's consolidated financial statements, which will keep the Province's annual deficit and net debt artificially lower than they should be starting in the 2017/18 fiscal year.

Lysyk also said today her Office will exercise its legal authority to audit the December 31, 2017, financial statements of the Independent Electricity System Operator (IESO). Lysyk said an independent audit by her Office is in the public interest because of the IESO's role in the government's complex new accounting/ financing design to keep the cost of the 25% electricity discount off the Province's financial statements.
Lysyk also cautioned in the Annual Report of another potential issue on the horizon in the new year: the timing of the government's pre-election report on Ontario's finances. Under law, the Auditor General is to promptly review the pre-election report to determine whether it is reasonable and release a statement describing the results of this review. However, the work can only take place when the government passes a regulation confirming that it will release a pre-election report by a committed deadline.

The process went smoothly in the 2007 and 2011 elections, which were both held in October. The government issued its pre-election report after the spring budget, the Auditor General needed 10 weeks to review it and issue a report, and Ontarians had three months to digest both documents before the October election. "It is in the public's interest for the government to give us a pre-election report to examine as soon as possible, with sufficient time to do our work," Lysyk added.

Lysyk said her Office stands ready to work with the government to examine the pre-election report.

Chapter 4: Toward Better Accountability—Quality of Annual Reporting 2017 Value-for-Money Audit

Why It Matters
- Reporting through an annual report is one of the key methods that provincial and many broader-public-sector entities discharge accountability to the Legislature and the public.

Why We Did This Audit
- To ensure that provincial entities publicly report the extent to which they achieved their intended goals and objectives and at what cost.
- Thorough, clear and accurate disclosure of operational and financial information is essential to the accountability of

provincial entities and is a mandated requirement for provincial
and many broader-public-sector (BPS) entities.

What We Found

• Of the 30 provincial entities sampled, 28 had annual reports with 19 clearly identifying performance measures in their report in accordance with the Public Sector Accounting Board's (PSAB) Statement of Recommended Practice (SORP). Only 15 (54%) of the 28 annual reports disclosed performance targets, and 12 (80%) of these 15 included a discussion of their reported results or outcomes in relation to their previously set performance targets. We also noted that the Province of Ontario's 2015/16 annual report lacked performance measures and targets.
• We noted that there is a need for more outcome-based reporting in annual reports. Outcomes are the consequences of the outputs; in other words, they report on the consequences of actions taken, such as the benefits of a service or program.
• An analysis of financial performance was not contained in 13 (46%) of the 28 provincial entities' annual reports we reviewed.
• Only five (18%) of the 28 provincial entities' annual reports we reviewed linked financial and non-financial information. These five entities are Agricorp, Algonquin Forestry Authority, Ontario Energy Board, Toronto Central Local Health Integration Network, and Ontario Power Generation.
• Twenty-one (75%) of the 28 provincial entities' annual reports we reviewed were missing a discussion of or were limited in their discussion of risks.
• Of the 30 provincial entities sampled, 29 are required to follow either the Management Board of Cabinet's Agencies and Accountability Directive (for provincial agencies) or the Broader Public Sector Business Documents Directive (for broader-public-sector organizations).
We noted that some public-sector entities, like Ontario Power Generation, fall outside the scope of both of these Directives and therefore lack authoritative direction regarding information to be included in their annual report.
• With respect to compliance with the above noted Directives, 16 (55%) of the 29 provincial entities' annual reporting met all the selected Directive criteria.

Conclusions

• Overall, the entities' annual reports we reviewed were understandable and written in plain language.
• Annual reporting by provincial entities lacked outcome-based performance measures and targets; identification of significant risks that impacted performance and results, and the plans to mitigate the risks; and reporting on the costs of results achieved.
• As well, for BPS organizations specifically, their annual reporting did not have an analysis of financial reporting, including discussion of variances between actual financial results against estimates. In addition, the reader had to look in multiple reports in order to locate applicable performance information rather than having this information available in one report or one webpage.

Government Spending on Advertising at 10-Year High: Auditor General

(TORONTO) The government spent over $58 million on advertising in 2016/17—and 30% of that was for ads that appeared intended to make the government look good, Auditor General Bonnie Lysyk said

in her
2017 Annual Report, tabled in the Legislative Assembly today.

“That $58 million is the highest spending by the government on advertising since the 2006/07 fiscal year,”
Lysyk said after her Report was tabled. “And it included millions on ads that we would not have cleared under
the old Government Advertising Act.”

The Government Advertising Act, 2004, which took effect in late 2005, mandated the Auditor General to
review most government advertising before it could run to ensure that no public funds were spent on ads to
give the government a partisan advantage. Only those ads which passed the review could be aired, printed or
displayed on billboards.

However, the Act was amended in 2015 to eliminate the Auditor General’s authority to determine what constitutes
a partisan message. Instead, the government legislated a narrow definition of “partisan” that guaranteed
that almost all proposed ads could easily pass the review.

In her Report, Lysyk noted several examples of ads that would not have passed her review prior to last year,
but which her Office was required to find in compliance with the amended Act, including:
• A $330,000 radio campaign to promote the 2017 budget that referred to four Ontario communities—all
in opposition-held ridings. As the campaign came barely a year before the provincial election scheduled
for June 2018, these ads could leave the impression that these communities were specifically targeted for
government-friendly advertising.

• The Ministry of Energy spent just over $1 million in 2016/17, and planned in the first half of 2017/18 to
spend another $2.9 million, on campaigns to promote its 25% electricity discount. The Auditor General
was required to approve all the items as compliant despite concerns including the fact that $1 million in
radio ads went to market a couple of months before enabling legislation for the rate cut was even passed in
the Legislature.
• The Ministry of Education submitted a $1.9-million television advertising campaign about the creation of
more licensed child-care spaces over the next five years. The ads say: “Over the next five years, we’ll help
double the amount of licensed child care for kids, aged 0 to 4.” These ads could be perceived as a
political commitment in light of the forthcoming June 2018 election.

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Cc: @TBS-L-Issues and Media; Ovenden, Erin (TBS); Jackson, Sarah (TBS); Hosick, Sarah (TBS)
Subject: RE: Breaking News: " Ontario AG's annual report digs into energy, sick days, ad costs" (Canadian Press)

Early coverage of the AG's report – Toronto Star, Canadian Press, CBC:

Auditor general takes aim at Liberals over spending and waste

Auditor general Bonnie Lysyk takes aim at Premier Kathleen Wynne's Liberals for lax oversight of electricity companies, which has cost consumers $300 million in higher bills.

By **ROB FERGUSON** Queen's Park Bureau
ROBERT BENZIE Queen's Park Bureau Chief
Wed., Dec. 6, 2017

Ontario's fiscal watchdog does not believe the province's books are balanced, complains the government spends too much on "partisan" advertising, warns sick days for school board employees are soaring, and finds hydro ratepayers are getting zapped.

In her annual report to the Legislature, the last before the June 7 provincial election, auditor general Bonnie Lysyk takes aim at Premier Kathleen Wynne's Liberals for lax oversight of electricity companies, which has cost consumers $300 million in higher bills.

That includes power plants billing for coveralls and parkas along with "staff car washes, carpet cleaning, road repairs, landscaping and raccoon traps, which have nothing to do with running power equipment on standby."

Among those cited was the Goreway gas plant in Brampton that was recently fined $10 million for billing ineligible expenses.

Lysyk highlights a litany of problems, including Ontario paying more than other jurisdictions for generic prescription drugs while failing to cover the full cost of some cancer medications.

She noted there is a critical need for social housing; 185,000 households, representing 481,00 people, are on the waiting list, and just 170,805 households are now served.

"A theme that was central to almost all of our audits this year was the need for government to plan better — and sometimes to just have a plan in the first place," Lysyk told reporters Wednesday at Queen's Park.

"Good planning supports timely and informed decision-making and oversight, and can help avoid many of the issues we identified this year," she said.

Over two volumes and 1,319 pages, Lysyk outlines her concerns about spending on 812 vacant government buildings, 600 of them unoccupied for an average of eight years, which costs $19 million a year for operations and maintenance.

While many are up for sale, the province "needs to dispose of real estate within its portfolio on a timelier basis," she said.

The auditor found the average number of sick days taken by employees at four Ontario boards of education audited — the Toronto Catholic District School Board, Hamilton-Wentworth District School Board, Halton Catholic District School Board, and Hastings and Prince Edward District School Board

— jumped from 8.4 days in 2011-12 to 13 days in 2015-16. That includes teachers and support staff, such as custodians.

Lysyk slammed school boards for being “ineffective” in dealing with the rise in absences, citing concerns from provincial associations representing school trustees that sick leave plans are too generous.

Under changes made five years ago in central bargaining with the province, education workers are allowed up to 131 days off with pay from a 194-day school year with the first 11 days off at full salary and 120 days at 90 per cent.

An end to the practice of banking sick days to be cashed out at retirement appears to be prompting them to take more leave.

At the four boards audited, nearly 25 per cent of special-needs students wait longer than a year to get psychological assessments and some had been on the waiting list for more than two years. In the Toronto Catholic board, half of the $46.5 million earmarked for at-risk students was used to cover shortfalls on teachers’ salaries and special education.

Even though a government-appointed expert panel of accountants concluded she is wrong about excluding the publicly owned assets of two joint-sponsored pension plans on the government’s bottom line, Lysyk continues to claim she is in the right on the actuarial dispute.

“We believe it does not currently have a pension asset worth $11.5 billion,” she wrote under an introduction to her report entitled “Reflections,” which also criticizes the Liberals’ 25-per-cent rebate on hydro bills.

“We continue to disagree with the government’s proposed accounting for its 2017 electricity rate reduction that will keep billions of dollars in real costs of its policy decision from impacting the province’s deficit and net debt figures,” said Lysyk, who estimated a deficit of $2.4 billion last year, not the $991-million shortfall, the government claims .

“The government uses these incorrect accounting treatments to claim it has balanced the province’s books, but, in reality, legislators, the financial community and all Ontarians, will be misled as to the true condition of the province’s finances.”

Notwithstanding her assertions, the Progressive Conservatives, who lead in public opinion polls, are using the Liberal government’s numbers for their fiscal forecasts should PC Leader Patrick Brown topple Wynne next spring. **That suggests the accounting kerfuffle will likely continue past the election.**

Another recurring complaint from the auditor is the fact the Liberals amended the Government Advertising Act in 2015 limiting her office’s authority to veto commercials they deemed to be “partisan.”

She noted that, in 2016-17, at $58 million, government advertising was at a 10-year high, with 30 per cent spent on ads that “appeared intended” to make Wynne’s administration look good. But overall ad spending is far lower than it was in 2006-07.

The spending included a $330,000-radio ad blitz to promote Finance Minister Charles Sousa’s spring budget. The campaign referred to Owen Sound, Parry Sound, Petawawa, and Wawa, all of which are in ridings not represented by Liberal MPPs. No other communities were mentioned in the province-wide radio spots. But the names appear to have been chosen for rhyming reasons, not political considerations.

“As they came barely a year before the provincial election scheduled for June 2018, these ads could give the impression that these communities were specifically targeted for government-friendly advertising,” the report said.

On electricity, Lysyk castigated the province’s Independent Electricity System Operator for paying owners of natural gas-fired power plants about $30 million more than necessary for being on standby to produce electricity.

She also found nine power-generation companies, using natural gas and coal, billed the province as much as $260 million between 2006 and 2015 in “ineligible costs,” of which only $168 million has been recovered.

One company charged $175,000 for parkas and coveralls during that time.

The IESO has “limited resources” in its oversight division and lacks legislated investigative powers “to do more and timelier work,” Lysyk said.

This year’s report also found homeowners are becoming increasingly frustrated in efforts to challenge their property-tax assessments.

A backlog in appeals had 16,600 households waiting for decisions as of last March, with more than 1,800 appeals outstanding for more than four years.

The Ontario Municipal Board, which adjudicates disputes about land-use issues by homeowners, developers and municipalities, takes heat from Lysyk for taking up to a year to issue decisions on about one-fifth of cases. However, 80 per cent of decisions are issued within 60 days.

New legislation will pass within days to transform the OMB into the Local Planning Appeal Tribunal to make it more transparent and accessible.

Improper expenses, teacher sick days probed in auditor general's report

Allison Jones, The Canadian Press
Published Wednesday, December 6, 2017 11:56AM EST

Ontario electricity ratepayers are paying millions for power generators' ineligible expenses -- including scuba gear and raccoon traps -- and are footing the bill for large industrial companies' savings, the province's auditor general reported Wednesday.

Auditor general Bonnie Lysyk said in her annual report that the Independent Electricity System Operator hasn't implemented repeated recommendations from the Ontario Energy Board, including one that could save ratepayers $30 million a year.

Lysyk also wrote that teachers and other school board employees are taking more sick days -- almost 12 days each per year up from nine days five years ago -- that more families are waiting for social housing than are actually living in social housing, and that Ontario is paying tens of millions to send cancer patients to the U.S. for stem cell treatments that don't exist in the province.

In the energy file, a frequent target of Lysyk's, her report looked at a program that pays power generators for fuel, maintenance and operating costs when the IESO puts them on standby to supply energy.

Nine generators claimed up to $260 million in ineligible costs between 2006 and 2015, Lysyk said, and about two-thirds of that has been paid back. One natural gas plant in Brampton, Ont., "gamed" the system for about $100 million, the OEB has reported.

Generators claimed thousands of dollars a year for staff car washes, carpet cleaning, road repairs, landscaping, scuba gear and raccoon traps, "which have nothing to do with running power equipment on standby," Lysyk wrote. One generator claimed about $175,000 for coveralls and parkas over two years, she said.

The program was originally started in 2003, when Ontario's grid had supply issues, though now the province has surplus power.

The OEB found in 2014 that the standby program was relied on less than one per cent of the time to meet domestic demand, and has recommended repeatedly that it be scaled back to stop reimbursing generators for certain operating and maintenance costs. Doing so would save ratepayers $30 million a year, the OEB says.

The IESO is working on a redesign of the electricity market, but Lysyk noted that some members of a working group advising the system operator on that work for companies that have claimed ineligible costs. One member resigned his post on Friday.

Lysyk also found that as electricity charges for large industrial ratepayers decrease under a program that gives them savings when they reduce consumption during peak demand, that results in higher costs for residential and small business ratepayers.

The Industrial Conservation Initiative reduced charges for the large ratepayers by $245 million in the first 10 months of its operation in 2011, and that same amount was directly added to residential and small business electricity bills, Lysyk wrote.

Since then, electricity charges for residents and small businesses have nearly doubled, while they have decreased for large industrial ratepayers, the auditor found.

Those charges come in the form of the global adjustment, a charge consumers pay for above-market rates guaranteed to power producers in long-term contracts. In 2016, the global adjustment accounted for 85 per cent of residential consumers' electricity charges, Lysyk said.

The energy ministry says lowered peak demand ultimately reduces system costs.

Lysyk also announced through her report that her office would be auditing the IESO's books. That comes amid one of two accounting disputes the auditor has been engaged in with the Liberal government.

She recently accused the government of purposely obscuring the true financial impact of its 25 per cent cut to hydro bills by keeping billions in debt used to finance that plan off the province's books. Lysyk said she will audit the IESO because of its role in the hydro plan's complex accounting scheme.

Lysyk has previously clashed with the government over how public pension plan surpluses are accounted for, suggesting that the government's method makes its bottom line look better and hides a deficit. The government disputes that and tapped an independent panel to look at the issue. It sided with the government.

The auditor has also frequently complained of the government's changes to advertising rules, which she says forces her office to rubber stamp government ads they feel are partisan.

In the 2016-17 fiscal year, the government spent a record $58 million on advertising -- 30 per cent of which Lysyk would not have approved under the old rules, she said.

Some of that advertising, such as promoting the 2017 budget and ads about the creation of daycare spaces, could be seen as political given their timing just ahead of the 2018 election, Lysyk said.

Ontario auditor general report today will be last before 2018 election

Cancer treatment, drug benefits, emergency management among 14 topics probed by auditor Bonnie Lysyk

By Mike Crawley, CBC News **Posted: Dec 06, 2017 5:00 AM ET** Last Updated: Dec 06, 2017 5:00 AM ET

Government waste and mismanagement will be exposed once again Wednesday, as Ontario's auditor general issues her yearly probe into provincial spending.

This will be Auditor General Bonnie Lysyk's final annual report on Premier Kathleen Wynne's government before the provincial election in June.

It could provide the opposition parties with fodder to use against the Liberals during the campaign, as previous auditor reports have done with such spending scandals as eHealth Ontario, the Ornge air ambulance service and the cancelled gas plants.

This year the auditor will examine how the government delivers a wide range of services, including cancer treatment and laboratory testing in the health sector, as well as immigrant settlement services and social housing.

The auditor will dig further into the $200 million that power generation companies overbilled the province, a story **first revealed** Tuesday by CBC News. The report will focus on the Independent Electricity System Operator's oversight of the wholesale electricity market.

The Health Ministry is the biggest spender of Ontario tax dollars, and it gets the most attention from the auditor's investigation team this year.

Some of the key topics investigated by the auditor to be reported on today:

- **Cancer treatment** : The auditor will examine whether cancer treatment services are being provided in a timely and equitable manner.
- **Public drug programs** : The auditor investigates the $5.9 billion spent annually on drug coverage for seniors and low-income households.
- **Emergency management** : The auditor assesses whether the province's emergency management operations are effective and efficient.
- **School boards** : The auditor will report on how the Education Ministry oversees the $23 billion in annual funding that school boards spend, and whether the school boards are careful about their spending.
- **Settlement and immigrant services** : The auditor examines whether newcomers get effective services from settlement agencies funded by the province.

Other probes will include looking at the efficiency of the Ontario Municipal Board, the effectiveness of support to farmers and the government's management of its real estate portfolio.

The auditor also will issue her annual report on government advertising. Last year, she criticized the government for **ramping up spending on publicly-funded advertising** and for spending taxpayer money on ads that she called "self-congratulatory."

"We have an auditor who's very thorough; she does a very good job. She will pay attention to those things that are important to the people of this province," said NDP House Leader Gilles Bisson.

"I have every confidence the auditor is going to have a report, as usual, that is cutting, that gets to the bottom and makes sure that we get a good bang for our dollar."

The government gets the auditor's report in advance, so it knows what's coming. Treasury Board President Liz Sandals declined to comment ahead of its release.

"It's her report," Sandals told CBC News. "So out of respect to the auditor ... she goes first."

Sandals has been locked in a dispute with the auditor that has an impact on whether the government is actually balancing the budget or running a deficit. It's about whether certain provincially-administered pension funds should count on the positive side of the government's balance sheet.

"I expect you're going to see the Treasury Board president again attack the credibility and legitimacy of the auditor general," said PC critic Lisa MacLeod. "I think that would be an ugly mess and unfortunate."

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Cc: @TBS-L-Issues and Media; Ovenden, Erin (TBS); Jackson, Sarah (TBS); Hosick, Sarah (TBS)
Subject: Breaking News: " Ontario AG's annual report digs into energy, sick days, ad costs" (Canadian Press)

Ontario AG's annual report digs into energy, sick days, ad costs (Ont-Auditor-Highlights)
TORONTO _ Ontario's auditor general released her annual report on Wednesday, shining a spotlight on energy, health care and school boards among other areas. Here are the highlights:

_ Nine coal and gas generators claimed as much as $260 million in ineligible expenses for items including thousands of dollars each year for raccoon traps, scuba gear, carpet cleaning and staff car washes.

_ **The Independent Electricity System Operator has not implemented some recommendations made by the Ontario Energy Board which could have saved ratepayers millions over the past 15 years.**

_ The report found long wait times for key biopsies to diagnose cancer, with only 46 per cent performed within the Ministry of Health's 14-day target.

_ The government is spending millions to send cancer patients to the United States for stem cell transplants because of limited capacity to perform the procedure in Ontario. A stem cell transplant costs $660,000 to perform in the United States, compared to the $128,000 average cost in Ontario.

_A provincial target to provide radiation therapy in 48 per cent of cancer cases has not been met, with 39 per cent of patients actually receiving the treatment in 2015-2016.

_ There are more households on wait lists for social housing than actual people living in social housing in Ontario. The report found there are 185,000 households on the provincial wait list and 167,000 households who on average receive social housing annually.

_ Sick days are up by 29 per cent over a five-year-period at 50 of Ontario's public school boards _from nine days to 11.6 days per average employee _ causing financial and resource allocation pressures.

_ The increased cost of sick leave paid as a percentage of school board payroll rose from 4.2 per cent in 2011-2012 to 5.3 per cent in 2015-2016. The change came after the last collective bargaining agreement stopped allowing teachers to bank their sick days.

_The province is not prepared for a large-scale emergency, the auditor found, and has not updated its **>emergency preparedness<** plan or provincial nuclear response plan since 2008 and 2009 respectively.

_ Staffing and budget cuts at the province's Emergency Management Office have limited its ability to respond to a prolonged event, with the report estimating it could not adequately respond to a disaster longer than two-weeks with current staffing levels.

_ Government advertising spending was $58 million in 2016-2017, a 10-year high, with what the auditor describes as 30 per cent of the ads appearing intended to help make the government look good.

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