Summary Status Table in Response to the Report of the Auditor General of Ontario

Value-for-Money Audit: Reporting on Ontario's Environment (2021)
2021 Annual Report of Environment Audits
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
1. So that decision-makers, industry, stakeholders, and the public are regularly and consistently provided with a comprehensive assessment of the state of Ontario's environment, whether it is getting better or worse, and how effectively it is being managed, we recommend that the Ministry of the Environment, Conservation and Parks work with the Ministry of Northern Development, Mines, Natural Resources and Forestry, Ministry of Agriculture, Food and Rural Affairs, and Environment and Climate Change Canada and other relevant partners to: • prepare and publicly release state of the environment reports every five years, describing the drivers of change, pressures on natural and physical resources, the state of the environment (including air, water, land, climate, biodiversity and ecosystems), how the environment has changed, the impacts of changes, and forecasts for the state of the environment and potential impacts in the future; and • table these reports in the Legislative Assembly.	The Ministry response to the Audit Report stated: The Ministry of the Environment, Conservation and Parks (Ministry) acknowledges the Auditor General's recommendation and agrees that providing the public information about Ontario's environment is important. The Ministry will continue to make environmental reports of interest available to the public, on a local, regional or province-wide scale or specific to media as most appropriate, including the Minister's annual report on drinking water, Great Lakes strategy progress report, Lake Erie Action Plan, Lake Simcoe reports, Air Quality in Ontario report and many others. In addition, the Ministry makes location-specific information available on the Ontario Data Catalogue, e.g., water quality data through the Lake Partner Program. The Ministry will continue to review the existing format, frequency and distribution of its environmental reporting and consider options that would improve how the public access reporting information.	Ongoing. The ministry will continue to make environmental reports of interest available to the public and to make location-specific environmental data available on the Ontario Data Catalogue. Since November 2021, the ministry released for example the following reports: - 2019 Air Quality in Ontario Report (March 4, 2022) - Minister's annual report on drinking water (2021) (December 23, 2021) - 2020-2021 Chief Drinking Water Inspector annual report (December 23, 2021) Since November 2021, the ministry released for example the below datasets/updates to the Ontario Data Catalogue. Dataset Updates: • 2019, 2020 Air Quality Stations • 2019 Annual Air Pollutant Statistics • 2020 Hazardous Waste Public Information • Q2 FY21/22 Permit to Take Water • 2019, 2020 Smog Advisory Statistics • 2019 Toxics Reduction Act – Reporting • Q1 2021 Well Records • FY 20-21 Drinking Water Quality and Enforcement Data New Dataset: • 2010-2019 Landfill Gas

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Value-for-Money Audit: Reporting on Ontario's Environment (2021)
2021 Annual Report of Environment Audits
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
2. So that Ontario's environmental reporting is credible, informed, consistent, and beneficial in improving environmental protection and management policies, programs and initiatives, we recommend that the Ministry of the Environment, Conservation and Parks, in consultation with the Ministry of Northern Development, Mines, Natural Resources and Forestry and the Ministry of Agriculture, Food and Rural Affairs: • establish a scientific advisory panel to provide independent, expert advice on the focus, priority issues and content of state of the environment reports, as well as the research, monitoring and data needed to provide robust, comprehensive and effective reporting; • develop and implement a transparent process for appointing qualified experts to this panel; • define, in consultation with this panel, a set of core environmental indicators, and consistently collect the data needed to regularly report on the status of these indicators and changes over time; • include in state of the environment reports a description – in the context of the report's findings – of what policies, programs and initiatives currently exist, what new policies, programs and initiatives are proposed or planned, and what analysis will be undertaken to identify any other policies, programs and initiatives needed; and • use published state of the environment reports in internal program evaluations.	The Ministry response to the Audit Report stated: The Ministry of the Environment, Conservation and Parks acknowledges this recommendation. The three ministries have and can continue to collaboratively produce credible, informed, consistent and beneficial reporting without the assistance of an advisory panel.	Ongoing. The three ministries will continue to collaboratively produce credible, informed, consistent and beneficial reporting. See examples above under recommendation 1.

As of March 22, 2022

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Value-for-Money Audit: Reporting on Ontario's Environment (2021)
2021 Annual Report of Environment Audits
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
5. To provide the public with regular and comprehensive information on the overall state of Ontario's water quality for decision-making, policy and program development, and holding the government accountable for progress, we recommend that the Ministry of the Environment, Conservation and Parks • review its current water reporting and provide biennial summarized reporting to the public as well, as part of a future regular, comprehensive state-of-the-environment reporting.	The Ministry response to the Audit Report stated: The Ministry of the Environment, Conservation and Parks (Ministry) acknowledges the Auditor General's recommendation and agrees that the public is interested in obtaining information on the state of Ontario's water quality. The Ministry will continue to report on the state of Ontario's water while avoiding duplication by producing regular reports, for example on drinking water, Lake Simcoe, and the Great Lakes; supporting the Canadian government on compiling reports; making data publicly available on the Ontario Data Catalogue; and continually reviewing the ministry's environmental reporting.	Ongoing. The Ministry will continue to report on the state of Ontario's water while avoiding duplication by producing regular reports, for example on drinking water, Lake Simcoe, and the Great Lakes; supporting the Canadian government on compiling reports; making data publicly available on the Ontario Data Catalogue; and continually reviewing the ministry's environmental reporting. The ministry has published for example the following water-related reports since November 2021: - Minister's annual report on drinking water (2021) (December 23, 2021) - 2020-2021 Chief Drinking Water Inspector annual report (December 23, 2021) Since November 2021, the ministry released for example the below water-related dataset updates to the Ontario Data Catalogue. Dataset Updates: • Q2 FY21/22 Permit to Take Water • Q1 2021 Well Records • FY 20-21 Drinking Water Quality and Enforcement Data

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Value-for-Money Audit: Reporting on Ontario's Environment (2021)
2021 Annual Report of Environment Audits
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
8. To promote accountability, transparency and progress on achieving published goals, objectives and targets, we recommend that the Ministry of the Environment, Conservation and Parks develop and implement policies and frameworks that require regular reporting to the public on progress implementing all its environmental strategies, policies and plans.	The Ministry response to the Audit Report stated: As recognized in the Auditor General's report, the Ministry of the Environment, Conservation and Parks (Ministry) reports publicly on progress in implementing several environmental strategies, policies and plans, such as through the Minister's annual reports on drinking water, Great Lakes strategy progress report, Lake Erie Action Plan annual update, Lake Simcoe reports, Air Quality in Ontario reports and many others. The Ministry is also required to report on progress toward implementing the Strategy for a Waste-Free Ontario every five years. The Ministry reports on progress toward implementing Ontario's Food and Organic Waste Policy Statement. The Ministry will consider additional opportunities of reporting to enhance the public's understanding of the Ministry's progress in implementing its environmental strategies, policies and plans.	Ongoing. The Ministry of the Environment, Conservation and Parks (Ministry) will continue to report publicly on progress in implementing several environmental strategies, policies and plans, such as through the Minister's annual reports on drinking water, Great Lakes strategy progress report, Lake Erie Action Plan annual update, Lake Simcoe reports, Air Quality in Ontario reports and many others. The Ministry will consider additional opportunities of reporting to enhance the public's understanding of the Ministry's progress in implementing its environmental strategies, policies and plans. Since November 2021, the ministry released for example the following reports: - 2019 Air Quality in Ontario Report (March 4, 2022) - Minister's annual report on drinking water (2021) (December 23, 2021) - 2020-2021 Chief Drinking Water Inspector annual report (December 23, 2021)

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Value-for-Money Audit: Reporting on Ontario's Environment (2021)
2021 Annual Report of Environment Audits
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
12. So that Ontarians can readily find and access information about all environmental reports, publications, and research, we recommend that the Ministry of the Environment, Conservation and Parks post all its reports related to the environment on the Environmental Registry.	The Ministry response to the Audit Report stated: The Ministry of the Environment, Conservation and Parks (Ministry) thanks the Auditor General for this recommendation and will consider whether it would be appropriate to post additional reports, publications, and research on the Environmental Registry. The Ministry will continue to use various methods to provide environmental-based information to the public, including the Environmental Registry as appropriate.	Ongoing. The Ministry will continue to use various methods to provide environmental-based information to the public, including the Environmental Registry as appropriate.

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Annual Report of Environment Audits

Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 1 - So that independent expertise is used to promptly assess species and improve the status of species at risk in line with the purpose of the Endangered Species Act, 2007, we recommend that the Ministry of the Environment, Conservation and Parks: • ensure that membership on the Committee on the Status of Species at Risk in Ontario is sufficient for quorum to be able to carry out its mandate to assess and classify species for subsequent recovery and protection efforts; and	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks agrees with the recommendation to ensure membership on the Committee on the Status of Species at Risk in Ontario (COSSARO) is sufficient so that quorum is achieved to carry out its mandate." The Committee on the Status of Species at Risk in Ontario has operated with a quorum since 2020.	N/A

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Annual Report of Environment Audits

Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
• develop, publish and follow transparent and accountable procedures so that technical and program staff with species at risk expertise screen and recommend candidates for appointment and re-appointment to the Committee on the Status of Species at Risk in Ontario.	The Ministry Response to the Audit Report stated: "The Endangered Species Act, 2007, sets out the role and member qualifications of COSSARO. The Ministry of the Environment, Conservation and Parks will continue to ensure that the processes outlined by the Public Appointments Secretariat and the Agencies and Appointments Directive are adhered to in appointments and re-appointments to COSSARO. The Ministry does not intend to develop procedures that are unique to the Committee on the Status of Species at Risk in Ontario."	N/A

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 2 - So that the Committee on the Status of Species at Risk in Ontario (COSSARO) has resources needed to effectively fulfill its mandate as required by the ESA, we recommend that the MECP ensure that the COSSARO be provided access to the technical support it needs, and be supplied with the necessary tools and the funds to procure needed status reports to promptly and effectively assess species.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks acknowledges and agrees with the recommendation to provide the COSSARO with technical support and tools to do its work. That is why the Ministry is acquiring specific software for rapid screening to prioritize species in need of assessment, as requested by COSSARO. The Ministry will also continue to support COSSARO in obtaining required information, as it identifies specific needs."	Acquisition of specific software to prioritize species in need of assessment is on track for completion in 2022. The Ministry will continue to support COSSARO in obtaining required information, as it identifies specific needs.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 3- So that species at risk receive protections under the ESA when appropriate, we recommend that the MECP align the assessment and classification criteria used by the Committee on the Status of Species at Risk in Ontario (COSSARO) with that used by the federal and other provincial or territorial assessment committees.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks acknowledges and agrees with the recommendation to align the assessment and classification criteria used by COSSARO, when appropriate. The Ministry is supportive of COSSARO continuing to utilize the existing International Union for Conservation of Nature and the Committee on the Status of Endangered Wildlife in Canada criteria with appropriate modifications taking into consideration the 2019 amendments to the Endangered Species Act, 2007."	N/A

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Value-for-Money Audit: Protecting and Recovering Species at Risk
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 4- To identify goals, objectives and approaches to improve the status of all species at risk, and to be transparent and accountable to the public and timely in meeting legislative responsibilities under the Endangered Species Act, 2007, we recommend that the Ministry of the Environment, Conservation and Parks: • ensure the preparation and public release of recovery strategies for Algonquin wolf, mountain lion, and spoon-leaved moss by December 2022;	The Ministry Response to the Audit Report stated: "As recommended, the Environment Ministry is committed to ensuring the preparation and public release of a recovery strategy for spoon-leaved moss by December 2022." The draft recovery strategy for spoon-leaved moss was posted to the Environmental Registry for public input on December 3, 2021. The Ministry Response to the Audit Report stated: "The Environment Ministry will finalize the recovery strategy, as appropriate, for Algonquin wolf pending the outcome of the reassessment by the Committee on the Status of Species at Risk in Ontario which is occurring in November 2021. A draft recovery strategy for Algonquin wolf was posted on the Environmental Registry for public comment in January 2018. However, since the species was assessed and listed as threatened in 2016, questions have been raised about the abundance and distribution of this species and the history of breeding among canids (members of the dog family) in Ontario." The reassessment of the status of Algonquin Wolf is underway by the Committee on the Status of Species at Risk in Ontario and has not yet been completed. The Ministry Response to the Audit Report stated: "The Environment Ministry will finalize the development of the recovery strategy for mountain lion (cougar), as appropriate pending the outcome of the upcoming reassessment by the Committee on the Status of Species at Risk in Ontario. The January 2020 Committee on the Status of Species at Risk in Ontario report identified mountain lion on the list of species being considered for assessment or reassessment in 2021." The Committee on the Status of Species at Risk in Ontario has not yet reassessed the status of cougar.	Preparation and public release of a recovery strategy for spoon-leaved moss by December 2022. The Ministry will finalize the recovery strategy for Algonquin Wolf, as appropriate, pending the outcome of the reassessment by COSSARO. The Ministry will finalize the development of the recovery strategy for mountain lion, as appropriate pending the outcome of the upcoming reassessment by COSSARO.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
• post the list of outstanding recovery strategies and management plans, and a timetable for their development on the Environmental Registry on a quarterly basis.	The Ministry Response to the Audit Report stated: "The Environment Ministry agrees with the Auditor General's recommendation to share information publicly about the status and timelines for recovery strategies and management plans and will undertake an analysis to determine how best to achieve that objective."	The analysis to determine how best to achieve the objective is on track for completion by November 2023.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 5- To increase transparency and improve clarity about the government's actions to improve the status of all species at risk, and to increase accountability and progress in implementing identified protection and recovery actions, we recommend that the Ministry of the Environment, Conservation and Parks: • develop guidance for the preparation of response statements that will result in the achievement of meaningful outcomes for species at risk;	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks is committed to having a clear and comprehensive consultation process for preparing response statements. Each response statement shall identify a provincial recovery goal for the species as well as key objectives and prioritized actions necessary to support the recovery of (and meaningful outcomes for) the species. This is the Ministry's current focus and new guidance for the preparation of response statements is not being developed at this time."	N/A

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Annual Report of Environment Audits

Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
• complete the development of response statements for American eel and lake sturgeon by December 2022 so that actions to protect and recover species can be implemented;	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks is finalizing the response statement for American eel and developing the response statement for lake sturgeon. These will be completed by December 2023."	The finalization of the response statements for American Eel and Lake Sturgeon are on track for December 2023.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
• post the list of outstanding response statements, and a timetable for their development on the Environmental Registry on a quarterly basis;	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General's recommendation to share information publicly about the status and timelines for response statements and will undertake an analysis to determine how best to achieve that objective."	The analysis to determine how best to achieve the objective is on track for completion by November 2023.

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Annual Report of Environment Audits

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
• include performance measures in response statements based on recovery strategies so that success can be assessed and accountability established for undertaking required actions;	The Ministry Response to the Audit Report stated: The Ministry of the Environment, Conservation and Parks will ensure each response statement includes a provincial recovery goal for each species as well as detailed objectives, performance measures and prioritized actions necessary to support the species' recovery. These will be used to assess and report on progress toward the protection and recovery of each species."	On track for completion by November 2023.

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Annual Report of Environment Audits
Value-for-Money Audit: Protecting and Recovering Species at Risk
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
• include cost and time estimates in response statements so that the needed allocation of resources for actions is clear to decision makers and the public.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks is committed to incorporating considerations of time into response statements through prioritization of the actions identified as necessary to support the protection and recovery of each species, as well as for some species by identifying short- and long-term goals or timelines for achieving the goals or particular actions. Cost estimates are not included in response statements, as statements identify actions necessary to support recovery, but remain flexible for stewards and stakeholders to identify the best approaches for implementing or achieving the actions.	N/A

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 6- To increase accountability on progress made to improve the status of species at risk in Ontario, we recommend that the Ministry of the Environment, Conservation and Parks: • report on the outcomes of actions and impacts on species at risk in reviews of progress, based on the performance measures described in Recommendation 5; • detail in reviews of progress how government-led actions were implemented; • report on progress for species every five years until the species is no longer on the Species at Risk in Ontario List.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks acknowledges this recommendation and recognizes the importance of regular reporting to provide transparency and effectively track progress on species at risk protection and recovery. The Committee on the Status of Species at Risk in Ontario maintains the priority list of species requiring assessment or reassessment, and generally performs species reassessments on an approximate 10-year cycle, which aligns with federal species assessment processes. Through its assessment work, the Committee provides a transparent and science-based evaluation of progress made toward species recovery. The Committee's reports are provided annually to the Minister and are made available to the public within three months of being received. The Ministry of the Environment, Conservation and Parks is exploring the feasibility of enhanced progress tracking and follow up on actions identified in government response statements. "	Exploration of the feasibility of enhanced progress tracking and follow up on actions identified in government response statements is o track for completion by November 2023.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Annual Report of Environment Audits
Value-for-Money Audit: Protecting and Recovering Species at Risk
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 7 - To minimize the harm to species at risk allowed by permit approvals under the Endangered Species Act, 2007, we recommend that the Ministry of the Environment Conservation and Parks (Ministry): • develop and implement guidance for Ministry staff on when to deny approvals based on the needs of a species; • ensure language used in proposed permits on the Environmental Registry clearly identifies expected impacts to species and their habitats.	The Ministry Response to the Audit Report stated: "The Ministry agrees that guidance for Ministry staff in relation to approvals under the Endangered Species Act, 2007 is important. The Ministry's priority is guidance for staff on how to determine whether the Act's requirements have been met. Permit proposals that meet the Act's legal tests are recommended to the Minister for issuance. Permit proposals that do not meet the legal tests are not recommended for approval. As noted in the Ministry's responses to recommendations 10 and 11, the Ministry is committed to continuously improving and refining its guidance for Ministry staff related to permit development under the Endangered Species Act, 2007. The Ministry of the Environment, Conservation and Parks agrees that communication of information through the Environmental Registry should be as clear as possible for the public. That is why when the Ministry prepares to post, each individual posting is evaluated and carefully reviewed to avoid technical and legal jargon and to ensure that it clearly identifies expected impacts to the natural environment. We will ensure that the same standard is applied for all Environmental Registry postings, including those under the Endangered Species Act, 2007."	N/A

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Annual Report of Environment Audits

Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 8- To minimize the harm to species at risk allowed by conditional exemption approvals under the Endangered Species Act, 2007, we recommend that the Ministry of the Environment, Conservation and Parks: • evaluate the effects of conditional exemptions on species at risk and their habitats; • make the results of that evaluation public; and • take corrective action as necessary on the requirements and scope of conditional exemptions.	The Ministry Response to the Audit Report stated: "The Ministry agrees that evaluating the effects of conditional exemptions on species at risk and their habitats is beneficial to the provincial species at risk program. Within budgetary and staffing realities, the Ministry will continue to evaluate the effectiveness of conditional exemptions."	To be determined based on budgetary and staffing realities.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 9- To minimize the harm to species at risk allowed by conditional exemption approvals under the Endangered Species Act, 2007, we recommend that the Ministry of the Environment, Conservation and Parks require that health or safety conditional exemptions justify the need for the exemption and provide details of the activity, including an assessment of how species will be impacted.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks acknowledges and agrees with this recommendation in regard to structures and infrastructure. A condition to the exemption for activities involving structures and infrastructure under the conditional exemption for non-imminent threats to health and safety is that proponents must develop a mitigation plan prior to commencing their activity. This plan must include information about the need for the exemption and an assessment of the activity's likely effects on species at risk identified in their mitigation plan. Further, it is a condition to the exemption that the activity is carried out in accordance with the mitigation plan. Proponents must comply with the conditions of the exemption in order for the exemption to apply. Further, failure to comply with a requirement under a regulation is an offence under the ESA."	N/A

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Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 10 - To improve the status of species at risk affected by overall benefit permit approvals under the Endangered Species Act, 2007, we recommend that the Ministry of the Environment, Conservation and Parks: • evaluate the outcomes to species at risk from issuing overall benefit permits to confirm that required conditions are making species better off; • publicly report on that evaluation;	As stated in the Ministry Response to the Audit Report: "The Ministry agrees that the evaluation of the outcomes to species at risk from issuing overall benefit permits is important and will undertake such work within budgetary and staffing realities."	To be determined based on budgetary and staffing realities.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
• update internal guidance using the best available scientific information to ensure overall benefit permits result in successful outcomes for species at risk and their habitats.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks is committed to using the best available scientific information to ensure overall benefit permits result in successful outcomes for species at risk and their habitats. The Ministry will continue to apply and refine its internal guidance on an ongoing basis in the development of overall benefit permits consistent with the Act."	Implementation of refinements to internal guidance on track for completion by 2023.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 11 - So that all permit approvals under the Endangered Species Act, 2007 achieve the best possible outcomes for species at risk and their habitats, we recommend that the Ministry of the Environment, Conservation and Parks: • develop and implement guidance for staff to process all permits in a consistent manner; and • develop and implement guidance that delegates ministerial authority back to ministry staff to issue permits with the main purpose of assisting in the protection or recovery of the species.	The Ministry Response to the Audit Report stated: "The Ministry agrees that guidance for staff on processing permit applications in a consistent manner is important to ensure consistency and completeness in reviewing applications. The Ministry is committed to continuously improving its internal guidance regarding permit development consistent with the Endangered Species Act, 2007. The Ministry acknowledges the ability to delegate statutory powers and will continue to review delegations as needed to determine if they are appropriate."	Implementation of refinements to internal guidance on track for completion by 2023.

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Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 12 - To minimize the harm to species at risk allowed by social or economic benefit permit approvals under the Endangered Species Act,2007, we recommend that the Ministry of the Environment, Conservation and Parks develop and implement guidance based on the best available science that details when it is appropriate to issue a social or economic benefit permit rather than an overall benefit permit.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks acknowledges and agrees with the Auditor General's recommendation and notes that current work is underway to update guidance to support staff in the review of applications for approvals under the Act."	Implementation of refinements to internal guidance on track for completion by 2023.

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Ministry of the Environment, Conservation and Parks

Auditor’s Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 13 - To minimize the harm to species at risk allowed by approvals under the Endangered Species Act, 2007, we recommend that the Ministry of the Environment, Conservation and Parks: • evaluate the cumulative effects of approvals and other threats over time on species at risk and their habitats and factor this knowledge into the issuance or non- issuance of future approvals; • publicly report on this information; and • take corrective actions as necessary to ensure that approvals contribute to successful outcomes for species at risk and their habitats.	The Ministry Response to the Audit Report stated: “The Ministry of the Environment, Conservation and Parks acknowledges the Auditor General’s recommendation to evaluate the cumulative effects of approvals and other threats over time on species at risk and their habitats, to factor this knowledge into the issuance or non-issuance of future approvals, to publicly report, and take corrective actions as necessary. Overall benefit permits are unique from other types of approvals in that the intended outcome of these permits is meant to improve the relative standing of a species after taking into account the residual adverse effects to the species or its habitat that are authorized by the permit. The Ministry intends to initiate development of policy considerations to support the development of landscape agreements and to consider appropriate approaches to balancing across species the impacts on species at risk with the benefits provided.””	Initiation of the development of policy considerations to support the development of landscape agreements is on track for completion by 2023.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 14 - So that regulated species at risk and their habitats are protected according to prohibitions under the Endangered Species Act, 2007 and in the conditions of approvals, we recommend that the Ministry of the Environment, Conservation and Parks: • develop and implement a comprehensive risk-based and sector-based compliance and enforcement plan, including regular inspections of approval holders to confirm that they are operating as allowed and are fulfilling their commitments regarding species at risk; • ensure the sufficiency of enforcement resources, including training requirements, information management strategies, and the number of assigned officers; • provide information on its website that informs the public that it is responsible for enforcement of the Endangered Species Act, 2007 and how to report possible violations; and • publicly report on the Environment Ministry's enforcement actions as part of its yearly published plans and annual report.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks agrees with the Auditor General's recommendation. The Ministry is currently implementing a comprehensive risk-based compliance and enforcement framework that would include responsive and project-based proactive activities, taking into consideration the Ministry's broad compliance and enforcement mandate and available resources." Ministry investigators continue to undertake a risk-based enforcement approach to address species at risk related incidents reported to the ministry.	The ministry is finalizing a comprehensive risk-based, response-focused compliance and enforcement plan. Training program to prepare officers undertaking compliance to be delivered in cohorts through Q4 2021/22. Additional cohorts to be trained through 2022-23 New officer training to be integrated in onboarding in 2023/24 Develop and implement information management supports through the ministry's compliance/enforcement tracking system (Environmental Compliance Hub of Ontario - ECHO) and enhance outward facing materials on event reporting in Q1 2022-23 Undertake a proactive compliance project in Q3-Q4 of 2022-23. Assess efforts through 2023/24 to assess resource inputs, training, equipment

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 15 - To improve the sufficiency of financial resources available for actions to protect and recover species at risk in Ontario, we recommend that the Ministry of the Environment, Conservation and Parks: • charge fees for approvals to harm species at risk that recover program costs and help discourage harmful activities; • actively engage the public, businesses and the philanthropic sector in cultivating new sources of investment for species recovery actions; and • develop a business case to implement a specialty license plate program to	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General that it is important to ensure sufficient financial resources to protect and recover species and acknowledges the potential sources of revenue that the Auditor General identifies. The Ministry's current priority is to operationalize the Species Conservation Action Agency which may receive donations from members of the public and organizations."	N/A

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Annual Report of Environment Audits

Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 16 -To increase the positive outcomes for species at risk made possible by the Species at Risk Stewardship Program, we recommend that the Ministry of the Environment, Conservation and Parks evaluate and provide the annual funding needed for the Stewardship Program to implement government-supported actions in response statements.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks agrees with the Auditor General that the Species at Risk Stewardship Program is an important means for making progress on government-supported actions in response statements. For the 20 species at risk featured in 2019 and 2020 Review of Progress reports, stewardship projects achieved progress on 76% of all associated response statement actions; for 15 of these species, stewardship projects achieved progress on 100% of high-priority government-supported response statement actions.	N/A

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Value-for-Money Audit: Protecting and Recovering Species at Risk

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 17- To increase the efficiency and effectiveness of Ontario's Species at Risk Stewardship Program, and allow successful applicants to undertake protection and recovery activities in a timely manner, we recommend that the Ministry of the Environment, Conservation and Parks: • follow the delegation of authority already in place by having the Deputy Minister approve use of program funding to enable prompt decision-making for this low-cost program; and • modify the funding cycle to reduce the time required for the approvals process.	The Ministry Response to the Audit Report stated: "The Ministry will continue to apply the delegation of authority already in place by having the Deputy Minister approve use of program funding and modify the funding cycle."	Ongoing commitment to apply the delegation of authority; work is underway toward modifying the funding cycle.

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Value-for-Money Audit: Protecting and Recovering Species at Risk
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 18- To guide decisions that can impact species at risk in Ontario, and to effectively, efficiently and accountably achieve successful outcomes for those species, we recommend that the Ministry of the Environment, Conservation and Parks: • identify priority species, places, and systemic threats as well as how they are to be addressed; • develop a long-term strategy that outlines specific protection and recovery actions, with associated timelines, that the Ministry will undertake for the program as a whole; • implement the strategy; and • publicly report on the progress toward achieving the strategy's objectives as part of an annual report.	The Ministry Response to the Audit Report stated: "The Ministry agrees that the development of a long-term strategy focused on priority species, places and threats would be valuable in guiding decisions that can impact species at risk in Ontario and will undertake such work within budgetary and staffing realities." This work has not yet been initiated.	To be determined based on budgetary and staffing realities.

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Value-for-Money Audit: Protecting and Recovering Species at Risk
Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 19- So that the Province of Ontario conforms with the federal Species at Risk Act, we recommend that the Ministry of the Environment, Conservation and Parks: • assess the risks of non-conformity with the federal Species at Risk Act; • provide information on the risks to the comptroller General for Inclusion in the province's Enterprise Risk Plans; • publicly report on those risks; and • take corrective actions to ensure sufficient habitat protections for species at risk.	The Ministry Response to the Audit Report stated: "The Ministry agrees that it is important to assess the risks of non-conformity of the provincial approach to protecting species at risk and their habitats with the federal Species at Risk Act. The Ministry regularly assesses its approach in regard to the federal approach and takes appropriate action to manage risks, as needed. Canada and Ontario have complementary approaches to protecting species at risk, which are codified under the National Accord for the Protection of Species at Risk. Ontario's approach is designed to meet provincial needs."	N/A

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 20 - To measure the effectiveness of its species at risk program at improving the status of species at risk and their habitats, we recommend that the Ministry of the Environment, Conservation and Parks, adhering to guidance from the Treasury Board Secretariat: • develop a performance measurement framework for the species at risk program that focuses on successful outcomes; • include the performance measurements framework within the long-term strategy described in Recommendation 18; and • publicly report on actual results against there performance measures as part of an annual report.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks agrees with the Auditor General that performance measurement is important. The ministry has a full spectrum of key performance indicators developed to measure the ministry's delivery of its mandate and commits to ensuring that they continue to be applied. The Ministry's priority in regard to performance measurement related to the species at risk programs includes fulfilling the commitment to ensure each response statement includes performance measures and exploring the feasibility of enhanced progress tracking and follow up on actions identified in government."	N/A

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation 21- So that the appointments and work of the Species at Risk Program Advisory Committee are transparent and helpful to the Environment Minister for improving the status of species at risk, we recommend that the Ministry of the Environment, Conservation and Parks: • assess the existing mix, composition and competencies of the Advisory Committee, including Indigenous representation; • develop and implement transparent criteria and procedures for appointments and re-appointments to the Advisory Committee, including to address any identified competency and representation gaps; • make the annual report of the Advisory Committee available to the public.	The Ministry Response to the Audit Report stated: "The Ministry of the Environment, Conservation and Parks is committed to ensuring that the processes outlined by the Public Appointments Secretariat and the Agencies and Appointments Directive are adhered to in appointments and re-appointments to the Advisory Committee. The Ministry does not intend to develop procedures that are unique to the Advisory Committee. The Ministry of the Environment, Conservation and Parks acknowledges this recommendation and notes that the Species at Risk Program Advisory Committee provides confidential advice to the Minister and as a result, it would not be appropriate for the annual report to be made public."	N/A

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Value-for-Money Audit: Non-Hazardous Waste Reduction and Diversion in the Industrial, Commercial and Institutional Sector

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #1 To inform the province's review of its current waste regulations and the development of effective policies and programs to address industrial, commercial and institutional (IC&I) waste, and to reliably track progress toward the province's waste reduction and diversion goals, we recommend that the Ministry of the Environment, Conservation and Parks: • utilize existing data from IC&I establishments and waste management facilities, including waste audits, waste facility reports and data collected by other organizations, to help fill gaps in baseline data about total IC&I waste generated, diverted and disposed, as well as gaps in data about the types of IC&I waste materials and the sources of waste by subsectors and size of establishments; • implement measures to streamline and simplify existing data reporting requirements and provide for electronic reporting of the standardized data from IC&I establishments and waste management facilities about the types, quantities and destinations of IC&I waste they generate or manage;	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General that data is a valuable resource that can be used to inform the development of effective policies and programs. We will use reliable sources of available data to improve Ontario's baseline data on IC&I waste generation, diversion and waste composition, which we will use when considering how to improve our current framework. The Ministry will also consider approaches to streamline how we collect, report and receive data and publicly share information."	The Ministry has posted a Request for Bid to procure a consultant to undertake a study that will enhance our baseline information about IC&I wastes. The study will utilize existing data from IC&I establishments and waste management facilities, including waste audits, waste facility reports and data collected by other organizations The study is anticipated to begin May 2022 and be complete by December 2022. Implementation is dependent on future policy decisions. Over the next year, the Ministry will compile and review waste audits, waste reduction work plans and waste management facility annual reports to better understand how data is currently being reported and consider how reporting requirements could be improved. The Ministry will also build on ongoing jurisdictional research by looking at best practices for data reporting and public communication. The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.
• publicly report summarized IC&I waste data based on the collected information, and to the extent that any published data does not align with Statistics Canada data, include a clear explanation of the factors that contributed to the different results.		

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #2 To increase the accountability of waste collectors taking source-separated materials from industrial, commercial and institutional (IC&I) establishments to appropriate waste management facilities for diversion rather than disposal, we recommend that the Ministry of the Environment, Conservation and Parks: • require waste collectors to maintain documentation, to be provided to IC&I establishments upon request, to verify how collected source-separated materials are being managed; • require waste collectors to report information to the Ministry (or a delegate) to track the quantities, types and destinations of IC&I materials diverted and disposed; • develop and implement a framework to inspect and enforce these requirements.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General that waste collectors play an important service in the waste chain-of-custody. As such, the Ministry is currently looking at the role of waste collectors under the IC&I regulatory framework. The Ministry will look at potential roles and responsibilities for waste collectors that will support improved diversion outcomes in the most efficient and least burdensome way."	Implementation is dependent on future policy decisions. The Ministry will continue to look at jurisdictional best practices for data reporting approaches and regulatory responsibilities for waste service providers. The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #3 To increase transparency about the waste management industry and help industrial, commercial and institutional establishments make more informed business decisions about the management of their waste, we recommend that the Ministry of the Environment, Conservation and Parks (Ministry): • require waste management facilities to report their annual diversion rate, as well as the specific materials they regularly divert, to the Ministry (or a delegate); • provide publicly accessible information, such as an online central database, of waste management facilities' past reported diversion rates and materials diverted.	The Ministry Response to the Audit Report stated: "The Ministry recognizes the importance of increasing transparency about the waste management industry to enable businesses and institutions to make more informed waste management decisions. The Ministry will consider options for increasing transparency about the waste management industry, including looking at appropriate reporting requirements and making information publicly accessible."	Implementation is dependent on future policy decisions. The Ministry will look at existing information and data sources such as available transfer station and processing facility annual reports to improve our understanding of current diversion rates and materials diverted. The Ministry will also build on ongoing jurisdictional research by looking at best practices for data reporting and public communication. The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.
RECOMMENDATION #4 To support efforts by industrial, commercial and institutional (IC&I) establishments to have their source-separated waste diverted by their waste management service providers, we recommend that the Ministry of the Environment, Conservation and Parks develop and distribute resources for IC&I establishments, such as guidance and template terms, that promote waste service agreements that require diversion of materials and reporting back on final disposition.	The Ministry Response to the Audit Report stated: "The Ministry is committed to improving the management of source-separated waste from the IC&I sector to ensure it does not end up in landfill. The Ministry will work with Ontario businesses and institutions to better understand what kind of information and resources are necessary to achieve this outcome, and will provide appropriate information and resources as identified."	Implementation is dependent on future policy decisions. The ministry will look at guidance, templates and overall messaging related to the terms of waste service agreements developed by other jurisdictions to identify effective and appropriate means to communicate with the Ontario IC&I sector and influence a positive impact on waste diversion. The need for additional / more detailed guidance will be assessed in the long-term as the Ministry considers future policy reform.
RECOMMENDATION #5 To overcome the underlying barriers to reducing and diverting waste from the industrial, commercial and institutional (IC&I) sector, including high diversion costs, contamination and lack of stable end markets,	The Ministry Response to the Audit Report stated: "The Ministry recognizes the importance of looking at other jurisdictions to identify effective waste reduction and diversion policies and measures, including landfill bans and levies, as a key component of policy development. The Ministry is currently undertaking this	Over the coming year, the Ministry will identify and compile examples of varying approaches applied by leading jurisdictions (e.g., bans, levies, market supports, voluntary and industry-led programs, targets, extended producer responsibility etc.). Implementation is dependent on future policy decisions.

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
we recommend that the Ministry of the Environment, Conservation and Parks: • look to jurisdictions that have achieved significant reductions in their waste disposal rates to assess their use of policies and programs—including landfill bans, landfill levies and measures to support end markets for IC&I materials—to encourage waste reduction and improve the viability of diversion; • based on this review, implement measures demonstrated to be most effective at reducing and diverting IC&I waste; • promptly develop a concrete plan for an organic waste landfill phase-out with firm dates for implementation.	jurisdictional work and will evaluate different measures to reduce and divert IC&I waste based on the outcome of this review. The Ministry is also considering a proposal to phase out food and organic waste from landfill and will develop a plan informed by the outcome of the consultation and final policy approvals."	The Ministry is currently developing a policy proposal to reduce greenhouse gas emissions through effective landfill gas capture and the diversion of food and organic waste from landfill that will be posted on the Environmental Registry for consultation in March/April 2022.
RECOMMENDATION #6 To encourage waste reduction by the industrial, commercial and institutional (IC&I) sector, we recommend that the Ministry of the Environment, Conservation and Parks: • introduce a target for reducing total	The Ministry Response to the Audit Report stated: "The Ministry agrees that targets can be an effective approach to increasing diversion of waste from landfills. We stand by our *Reducing Litter and Waste in Our Communities: Discussion Paper* commitment to mark our overall diversion rate goals of 30% diversion by 2020, 50% diversion by 2030 and 80% diversion by	Implementation is dependent on future policy decisions. The Ministry will continue to monitor available data sources that track IC&I waste generation and disposal including reports from U.S. states (e.g., Michigan, Ohio, New York) and from Ontario Waste Management Association.

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
amount of IC&I waste disposed annually; • track and publicly report on progress toward the IC&I waste reduction target.	2050. We also agree with the Auditor General that reducing and diverting waste in the IC&I sector is fundamental to meeting Ontario's waste goals, and therefore, targets for the IC&I sector could be important means to meeting the province's overall waste targets. The Ministry has also set targets and taken action through the 2018 *Food and Organic Waste Policy Statement*, which directs municipalities, businesses and institutions to reduce and divert food and organic waste and to meet individual targets by 2023–25. The Ministry commits to report on provincial progress achieved through the *Food and Organic Waste Policy Statement*. The Ministry is considering amendments to the *Food and Organic Waste Policy Statement* that would require municipalities, businesses and institutions to publicly report on their progress towards meeting their targets. We also agree with the Auditor on the importance of data to measure waste diversion. The Ministry is considering and will consult with stakeholders on how to best collect information that will support results-based outcomes and modernized compliance, while cutting red tape and minimizing regulatory burden."	The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.

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Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #7 So that the scope of Ontario's regulatory framework enables meaningful improvement in overall industrial, commercial and institutional (IC&I) waste diversion and disposal rates, and to facilitate identification and inspection of regulated establishments, we recommend that the Ministry of the Environment, Conservation and Parks: • review options for significantly expanding the application of the IC&I waste regulatory framework to additional businesses and institutions, with possible exemptions for small establishments (based on quantity of waste generated, number of employees or other metrics); • based on the outcome of the review, expand the application of the IC&I waste regulatory framework such that a significant majority of IC&I waste is covered.	The Ministry Response to the Audit Report stated: "The Ministry agrees to examine and review frameworks currently in place in other jurisdictions, including the levels and types of thresholds (e.g., waste generation, number of employees), used to determine what establishments are subject to regulatory requirements. We will consult with businesses and stakeholders on any options to expand the number and types of IC&I establishments regulated, while recognizing the strain that a number of businesses are under due to the global pandemic."	Over the next year, the Ministry will conduct jurisdictional research on typical regulated IC&I establishments (e.g., which types of establishments are regulated, is there consideration of establishment size etc.) and the means by which these establishments are captured (e.g., use of threshold – size of establishment, number of employees, total waste generated, total waste disposed, total revenue etc.). Furthermore, the Ministry has posted a Request for Bid to procure a consultant to undertake a study that will enhance our baseline information about IC&I wastes. This study will include the collection and analysis of waste data on specific types of businesses and institutions that will allow the Ministry to identify opportunities for improved waste diversion in the sector. This study is anticipated to begin May 2022 and to be complete by December 2022. Implementation is dependent on future policy decisions.
RECOMMENDATION #8 So that the requirements imposed on industrial, commercial and institutional (IC&I) establishments and multi-residential buildings effectively drive waste reduction and diversion, we recommend that the Ministry of the Environment, Conservation and Parks revise or replace the requirements in the IC&I Source Separation Programs Regulation (Ontario Regulation 103/94) with clear and enforceable outcomes-based requirements for establishments to separately collect and divert recyclables, such as diversion targets, disposal caps or contamination thresholds.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the recommendation to review and update the regulatory framework for IC&I waste. Building on the success of our other diversion programs for electronics, tires, hazardous and special products, and the Blue Box program, we will consider how to improve waste reduction and diversion rates from the IC&I sector, and will seek input from stakeholders and First Nations communities."	Implementation is dependent on future policy decisions. The Ministry will continue to investigate jurisdictional best practices related to outcomes-based requirements for source separation. The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.

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Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #9 So that Ontario's waste regulatory framework applies to a sufficient portion of the waste stream to significantly contribute to Ontario's waste diversion rates, we recommend that the Ministry of the Environment, Conservation and Parks: • expand the list of materials, in the current or revised regulatory framework, that industrial, commercial and institutional (IC&I) establishments must separately collect and divert to include common recyclable materials in the waste stream, including plastics, to cover a larger portion of the IC&I waste stream; • develop and implement a process to update the list to align, as required, with shifts in the waste stream and with residential recycling programs.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General about the need to divert more types of waste materials and to provide improved consistency between the IC&I and residential sectors. The Ministry will look to update the list of materials that must be diverted in the IC&I sector and will consider the Blue Box Regulation for potential material categories. This approach would seek to not only capture more types of materials, such as different plastics, but also provide improved consistency in what materials are diverted in the IC&I and residential sectors."	Implementation is dependent on future policy decisions. The Ministry has posted a Request for Bid to procure a consultant to undertake a study that will enhance our baseline information about IC&I waste, including the types and amounts of waste materials generated, disposed and diverted. This baseline information will allow the Ministry to identify opportunities for improved diversion. This study is anticipated to begin May 2022 and to be complete by December 2022. The Ministry will look into available data sources to understand typical materials required to be source separated by other jurisdictions. The Ministry will assess the implications of expanding the list of mandatory materials to align with Blue Box materials, and consider whether any additional materials (e.g., transport wastes) should be included. The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.

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Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #10 To promote effective recycling programs by industrial, commercial and institutional (IC&I) establishments and multi-residential buildings, we recommend that the Ministry of the Environment, Conservation and Parks: • develop and distribute more detailed guidelines and educational resources for effective recycling programs in IC&I establishments and multi-residential buildings, including best practices to reduce contamination and increase capture of recyclables; • in consultation with stakeholders, implement measures to encourage or require IC&I establishments and multi-residential buildings to collect IC&I materials, such as paper fibres and containers, in multiple streams to reduce contamination.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the recommendation. Ontario has already taken steps to improve diversion in multi-unit residential buildings by making all buildings eligible for producer-run Blue Box services starting in 2026. In addition, we have committed to releasing guidance to help municipalities, businesses and institutions reduce food waste and meet their obligations under the *Food and Organic Waste Policy Statement*. The Ministry will consider the types of support tools, such as guidelines and educational resources, that would be the most useful for IC&I stakeholders and waste service providers to reduce contamination and increase diversion of recyclables from landfills, and will provide the supports needed based on consultation."	Implementation is dependent on future policy decisions. The Ministry will look at guidance and templates developed by other jurisdictions to identify effective and appropriate means to communicate with the Ontario IC&I sector. The need for additional / more detailed guidance will be assessed in the long-term as the Ministry considers future policy reform.

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RECOMMENDATION #11 To promote and more consistently enforce the recycling or reuse of source-separated materials by industrial, commercial and institutional establishments and multi-residential buildings with private collection, we recommend that the Ministry of the Environment, Conservation and Parks: • implement processes for inspectors to consistently obtain all necessary documentation from establishments about the collection and final destination of their source-separated materials; • implement processes for inspectors to verify, based on the documentation, that establishments have hired a waste collector to separately collect and take their source-separated materials to an appropriate facility for reuse or recycling.	The Ministry Response to the Audit Report stated: "The Ministry accepts the Auditor General's recommendation. The Ministry's new information technology (IT) system for tracking compliance has incorporated workflows for inspectors to consistently document required information and will improve access to data to support quality program delivery. The Ministry will review its inspection procedures and training to determine opportunities to improve consistency in obtaining documentation from establishments about the collection and final destination of source separated materials and assessment of "reasonable efforts.""	New inspections protocols/workflows have been implemented in Environmental Compliance Hub Ontario (ECHO) to capture information and documentation consistently. Quality assurance processes are being developed through 2022/23. The Ministry will implement processes to confirm the final destination of source separated wastes and assess reasonable efforts beginning in FY 2023/24

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RECOMMENDATION #12 So that requirements imposed on regulated industrial, commercial and institutional establishments are effective and efficient, and enforced where needed, we recommend that the Ministry of the Environment, Conservation and Parks: • undertake its promised review, in consultation with stakeholders, to assess the efficacy of each of the requirements in the Waste Audit and Work Plan Regulation (Ontario Regulation 102/94) and the Packaging Audits and Packaging Reduction Work Plans Regulation (Ontario Regulation 104/94) at driving waste reduction and diversion or at providing useful data to measure progress by establishments; • based on the review, revise or revoke any requirements that are found to be ineffective or inefficient, and replace with alternative measures to drive waste reduction and diversion and track progress as appropriate; • continue Ministry inspections of any requirements that remain in force.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the recommendation to undertake a review of Ontario Regulation 102/94 – Waste Audit and Work Plans Regulation and Ontario Regulation 104/94 – Packaging Audits and Packaging Reduction Work Plans. Based on the findings of the review, the Ministry will develop a proposed path forward to address identified inefficiencies. The Ministry undertakes risk-based compliance for all regulated activities and will continue to assess activities related to Waste Reduction Audits and Work Plans in the context of broader Ministry responsibilities."	In order to evaluate the effectiveness of O. Regs. 102/94 and 104/94, jurisdictional research will be undertaken on best practices for auditing and waste reduction regulatory approaches. The new Blue Box regulation would incentivize producers to reconsider the type of packaging they produce. Over time, it is anticipated that packaging will become more recyclable and may furthermore extend into some types of IC&I waste materials. In light of these changes, the Ministry would consider repealing O. Reg. 104/94, which has been found to be largely ineffective at the next available opportunity. The Ministry would also consider repealing O. Reg. 102/94 depending on opportunities to create audit/reporting requirements as a part of future policy reform. The Ministry will be undertaking targeted compliance audit activities on Waste Audits and Waste Reduction Work Plans in 2022/23.

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RECOMMENDATION #13 To improve risk-based inspection planning of establishments across all industrial, commercial and institutional (IC&I) subsectors, to maximize the effectiveness of inspections, and to avoid unsuccessful inspection visits to non-regulated establishments, we recommend that the Ministry of the Environment, Conservation and Parks: • establish processes to obtain better information to identify which establishments are regulated, such as through the use of private directories or data sharing agreements with other government agencies; • prioritize inspections of establishments that are likely not complying with the regulations, including establishments within subsectors that have a history of lower compliance rates; • review, in consultation with stakeholders, options to revise the thresholds set out in the IC&I waste regulations so that they are easier to apply and enforce.	The Ministry Response to the Audit Report stated: "The Ministry agrees there are continued opportunities to improve the information used to determine which sites require compliance checks. The Ministry's new information technology (IT) system for compliance supports additional regulatory profile information and enables assessments of regulated facilities. Opportunities for obtaining information from other sources will be explored. The Ministry will continue to utilize and refine its risk-based approach to prioritize compliance activities related to IC&I waste management. We will examine and review frameworks currently in place in other jurisdictions, including the levels and types of thresholds (e.g., waste generation, number of employees), used to determine what establishments are subject to regulatory requirements."	In 2022/23 the Ministry will be prioritizing compliance monitoring activities in sectors flagged by the audit report (manufacturing, industrial, restaurants). In 2022/23, the Ministry will focus on improving the regulatory profile records within ECHO to define regulated facilities The Ministry will seek to build information sharing agreements with other Economic Regulatory Ministries for 2024-25. Review and implementation of revised thresholds set out in IC&I regulations would be dependent on future policy decisions.

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Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #14 So that industrial, commercial and institutional waste (IC&I) establishments and multi-residential buildings proactively comply with the IC&I waste regulations, and remain in compliance with the regulations, we recommend that the Ministry of the Environment, Conservation and Parks: • review its compliance and enforcement approach to determine whether stronger measures, such as administrative fines, are needed to address non-compliance with the IC&I waste regulations; • based on the outcome of the review, implement any changes to its compliance and enforcement policies.	The Ministry Response to the Audit Report stated: "The Ministry appreciates the Auditor General's recommendation. Legislative amendments were made in 2019 to enable the expansion of administrative penalties. The Ministry is already engaging with industry, agricultural sectors, environmental groups, municipalities and other stakeholders on how to implement the new administrative monetary penalties and will review and implement other measures as appropriate."	Implementation is dependent on future policy decisions. The Ministry is currently consulting on the proposed administrative penalty framework that would encompass the existing IC&I regulatory framework. The Ministry is also in the process of updating the Ministry's compliance policy, which will guide the use of the administrative penalty tool.
RECOMMENDATION #15 To promote and enforce the reduction and diversion of food and organic waste by industrial, commercial and institutional waste (IC&I) establishments and multi-residential buildings, in accordance with the *Food and Organic Waste Policy Statement*, we recommend that the Ministry of the Environment, Conservation and Parks: • promptly provide guidance on calculating the baseline from which establishments are to measure progress toward the 2025 targets; • require establishments to measure and track their organic waste to demonstrate progress toward the target; • develop and implement a strategy for education, outreach and enforcement of the policy, and for tracking the effectiveness of enforcement measures.	The Ministry Response to the Audit Report stated: "The Ministry accepts the Auditor General's recommendation and is working on guidance along with an online calculator to help municipalities, businesses and institutions meet their targets under the *Food and Organic Waste Policy Statement*. The guidance will include tools and best practices for municipalities, businesses and institutions to measure and track their progress toward their targets under the Policy Statement. The proposed amendments to the *Food and Organic Waste Policy Statement* that were consulted on in fall 2020 also included reporting requirements for municipalities, businesses and institutions to publicly report on their progress toward their targets. To ensure that the *Food and Organic Waste Policy Statement* is effective at reducing food and organic waste from IC&I establishments, the Ministry will conduct outreach as needed on the guidance and calculator as well as on the amendments to the Policy Statement that require public reporting on the targets."	Implementation is dependent on future policy decisions. Pending policy approval, the Ministry anticipates releasing guidance including an online calculator. Amendments to the Policy Statement were consulted on in Fall 2020 and included direction for tracking and reporting progress towards targets. Pending policy approval, the Ministry anticipates finalizing its amendments. The Ministry intends to develop an internal strategy for education and outreach on the guidance and online.

As of March 28, 2022

Summary Status Table in Response to the Report of the Auditor General of Ontario

Annual Report of Environment Audits

Value-for-Money Audit: Non-Hazardous Waste Reduction and Diversion in the Industrial, Commercial and Institutional Sector

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #16 To collect and analyze industrial, commercial and institutional (IC&I) waste data, we recommend that the Ministry of the Environment, Conservation and Parks: • assess the feasibility of assigning responsibility for collecting, analyzing and reporting on IC&I waste data to the Resource Productivity and Recovery Authority (the Resource Authority), including assessing the Resource Authority's operational capacity to take on additional data collection and analysis responsibilities over the next two years; • based on the review, develop and implement a plan for assigning responsibility to the Resource Authority, or alternatively an appropriate body within the Ministry, for collecting, analyzing and reporting on IC&I waste data.	The Ministry Response to the Audit Report stated: "The Ministry recognizes the potential benefits of a centralized one-window reporting system for the collection of information from those involved in the recycling of materials in the IC&I sector. As a part of its ongoing review of the IC&I waste framework, the Ministry will consult on the most appropriate mechanism for collecting information on materials diverted from landfill, including considering an appropriate role for the Resource Productivity and Recovery Authority. Any initiative to collect information must minimize the burden on businesses."	Implementation is dependent on future policy decisions. The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Annual Report of Environment Audits

Value-for-Money Audit: Non-Hazardous Waste Reduction and Diversion in the Industrial, Commercial and Institutional Sector

Ministry of the Environment, Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
RECOMMENDATION #17 To achieve higher diversion rates for materials generated by the industrial, commercial and institutional waste (IC&I) sector, similar to the rates achieved by the producer-run diversion programs overseen by the Resource Productivity and Recovery Authority, we recommend that the Ministry of the Environment, Conservation and Parks: • undertake an assessment of potential candidate materials, including materials from the IC&I sector, to identify materials that are suited to diversion requirements under the *Resource Recovery and Circular Economy Act, 2016*; • designate additional products and materials from the IC&I sector that have been identified as appropriate.	The Ministry Response to the Audit Report stated: "The Ministry agrees that making producers responsible for the waste derived from their products and packaging is an important part of a comprehensive strategy to reduce waste and increase diversion. The Ministry will continue to work with partners to identify materials, including materials from the IC&I sector, that could be part of future regulations under the *Resource Recovery and Circular Economy Act, 2016*."	Implementation is dependent on future policy decisions. The Ministry will gather available quantitative and qualitative information on potential materials generated by the IC&I sector that are potential candidates for EPR. The Ministry has posted a Request for Bid to procure a consultant to undertake a study that will enhance our baseline information about IC&I wastes, including wastes that might be suited to diversion requirements under the RRCEA. This study is anticipated to begin May 2022 and to be complete by December 2022. The Ministry is preparing to conduct targeted discussions with key stakeholders over the coming months. Discussions will focus on key themes raised in the audit report, such as: data gaps, underlying diversion barriers, need for improved diversion under IC&I regulations, waste service provider transparency and accountability.

Summary Status Table in Response to the
Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #1: To improve public transparency about the quantity, location and impact of spills, we recommend that the MECP improve its recording and timeliness over its publicly reporting of key information on spills while providing data and information in an accessible format that allows the public to easily identify the cause, location, impact, responsible party and status of the spills	The Ministry Response to the Audit Report stated: "The Ministry agrees with the recommendation to improve public reporting on spills. The ministry intends to post spills data to the public Open Data Catalogue in an accessible format on an annual basis. In addition, members of the public may review the status of their pollution reports to the ministry via the public portal at Report Pollution | Ontario.ca (gov.on.ca). Additional data identified by the Auditor General will be considered for posting on the Ontario Open Data Catalogue."	The ministry is on track to provide an Environmental Occurrence and Spills data set for posting on the Open Data Catalogue in FY 2022-23.

Summary Status Table in Response to the
Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #2: To assess the effectiveness of its spills management program at achieving intended objectives, improve public transparency about the quantity and impact of spills, and drive continuous improvement, we recommend that the Ministry of the Environment, Conservation and Parks establish and publicly report performance measures and targets to reduce spills and any short-term and long-term impacts on human health and the environment.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the recommendation and will develop spills performance measures and targets, and determine how to publicly report on them."	The ministry will review and make recommendations on performance measures and targets. Pending approval of the recommendations. the ministry anticipates implementation of performance measures and targets in Fall 2023.

Summary Status Table in Response to the
Report of the Auditor General of Ontario
Hazardous Spills
VFM: 2021 Annual Report of the Auditor General
Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #3 To hold polluters accountable for the Province's costs of responding to spills, and reduce the costs that must be borne by taxpayers, we recommend that the Ministry of the Environment, Conservation and Parks (Ministry): • reassess its threshold for recovering spill response costs, so that all reasonable costs are covered by the spiller; • formally document the Ministry's rationale when cost recovery is not pursued; • track all relevant costs associated with its spill response; • fully and accurately calculate the costs of its spill response; • include all costs incurred in responding to spills when recovering the costs from the spiller; • ensure its costs to respond to spills are reasonable and recoverable; and • recover costs that meet its threshold from the spiller.	The Ministry Response to the Audit Report stated: "The Ministry agrees with this recommendation to hold polluters accountable for the Province's cost of responding to spills, and will review our cost recovery procedures to address this recommendation."	The ministry is beginning its review of documentation on spill occurrences and documentation for the current process associated with the Spills Cost Recovery Standard Operating Procedure in order to assess trends in the documentation and reassess thresholds; consider potential updates to the process; determine potential need for consultation; undertake internal training on any updated process. The ministry anticipates completion of this work by November 2024.

Summary Status Table in Response to the
Report of the Auditor General of Ontario
Hazardous Spills
VFM: 2021 Annual Report of the Auditor General
Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #4 To confirm that spill sites have been effectively restored, we recommend that the Ministry of the Environment, Conservation and Parks develop and implement a risk-based process for independently verifying the sufficient remediation of significant spill sites.	The Ministry Response to the Audit Report stated: "The Ministry agrees that spills causing an adverse effect should be remediated. The Ministry's priority in a spill event is to assess environmental impacts and ensure the responsible parties promptly clean up the spill and restore the natural environment. The Ministry is committed to reviewing its guidance documentation for a consistent approach to independently verifying sufficient spill remediation for significant spill sites."	The ministry will review and update its guidance documentation for a consistent approach to independently verifying sufficient spill remediation for significant spill sites. Updated guidance, which will include a Standard Operating Procedure, will be incorporated into existing Environmental Response and Compliance Foundation Training. The ministry anticipates completion of this work by November 2023.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #5 To better protect human health and the environment from the impacts of delayed remediation, we recommend that the Ministry of the Environment, Conservation, and Parks remediate spills and recover the costs from spillers in situations where the Ministry knows that a spiller is not remediating the area immediately and that additional harm to the environment or human health will result from this delay.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General on the importance of spill remediation and avoiding additional harm to the environment or human health. The Ministry will develop guidance to identify the circumstances where it may remediate spills as a result of a delayed response from the spiller."	The ministry will review and update its guidance to include those risk-based circumstances where the ministry would take responsibility for remediation of a spill site and recover costs through spill cost recovery. Updated guidance will include a Standard Operating Procedure for use by ministry staff. The ministry anticipates completion of this work by November 2023.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #6 To reduce the risk of hazardous spills occurrences and of hazardous spills from all sources not being properly cleaned up or remediated, we recommend that the Ministry of the Environment, Conservation and Parks review and expand its spill prevention and contingency plan requirements to include additional sources of the most frequent and environmentally harmful spills.	The Ministry Response to the Audit Report stated: "The Ministry agrees with this recommendation. The Ministry will review its approach to spill prevention and contingency planning at high-risk facilities, including expanding spill prevention planning requirements."	The ministry will undertake a review that will consider adding new sectors or requirements under O. Reg 224/07 – Spills Prevention and Contingency Plan (SPCP). The work will include identifying new sectors that are high risk and could be candidates. If the ministry's review findings support this requirement, regulatory changes would be required, and timing would be dependent on government policy direction and approvals (by November 2025, tbc).

Summary Status Table in Response to the Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #7 To confirm entities' compliance with the provincial requirement for them to develop effective plans to prevent and respond to spills, we recommend the Ministry of the Environment, Conservation and Parks: • request and receive all spill prevention plans and review them for completeness; • require professional engineers to approve plans for high-risk facilities; and • train Environmental Officers to critically review these plans on a risk basis, including after spills.	The Ministry Response to the Audit Report stated: "The Ministry agrees there are opportunities related to spill prevention planning. The Ministry will review spill prevention plans from high-risk facilities, including consideration of the Auditor General's recommended actions. The findings from the review will inform recommendations to government for proposed changes to spill prevention and planning requirements, as well as Ministry procedures."	The ministry will be undertaking audits of spill prevention plans required by O.Reg. 224/07 in 2022-23. A training program in relation to spills prevention plan inspection and identifying higher risk inspection flags will be developed in 2023-24. The ministry will review the requirements associated with Spill Prevention and Contingency Planning, including facility risks and technical expertise required to approve plans, and anticipates completion of this review by November 2025-26.

Summary Status Table in Response to the
Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #8 So that the Ministry of the Environment, Conservation and Parks (Ministry) has accurate, reliable and historical data to inform policy and enforcement to protect human health and the environment, we recommend that the Ministry: • consistently review and ensure the accuracy of its data; and • migrate validated data into its new information system.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the recommendation to review and ensure the accuracy of data. The Ministry has created a team to consistently review and help ensure the quality and accuracy of data in the new Environmental Compliance Hub of Ontario (ECHO) system. Migration of validated data into the new information system is ongoing." Current validated profile datasets have been migrated successfully into the ministry's compliance IT system, Environmental Compliance Hub Ontario. As new profile information is entered by staff, it is being reviewed for accuracy and completeness	More validated profile datasets will be added to the application as required and on track to be completed by November 2023. Ongoing commitment to review new profile information entered by staff for accuracy and completeness.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #9 To optimize inspection resources used to identify instances of non-compliance with environmental regulations (that are intended to deter and reduce the frequency and environmental impact of spills), we recommend that the Ministry of the Environment, Conservation and Parks: • regularly analyze collected data on key risks and sources of spills to determine the inspection frequency and approach needed to effectively address non-compliance; • reassess assigned inspection resources to ensure that the intent of the Environmental Protection Act is being met; and • undertake inspections with the frequency, resources and approach needed to identify and effectively address non-compliance	The Ministry Response to the Audit Report stated: "The Ministry agrees with this recommendation. The Ministry will review our assessment and use of spills data in our planning and inspection processes, and take corrective action as needed."	The ministry will review the risk-based compliance planning process and will work to incorporate the use of spills data, and to implement this as part of its planning cycle. The ministry is on track to I develop draft guidance for April 2023 and finalize for implementation as part of the FY 2024-2025 planning cycle.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Hazardous Spills
VFM: 2021 Annual Report of the Auditor General
Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #10 To hold polluters accountable and encourage preventing spills that have potential impacts on human health and the environment, we recommend that the Ministry of the Environment, Conservation and Parks expand the application of its environmental penalties to enable it to penalize all spills.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General's recommendation and has begun the process of expanding the administrative monetary penalties regime. The Ministry has begun the process of expanding the administrative monetary penalties regime as part of Bill 132, the Better for People, Smarter for Business Act, 2019. The Ministry engaged with stakeholders in spring 2021 to discuss the proposed path forward for administrative monetary penalties. The Ministry will consider spills when determining potential contraventions that may be subject to an administrative monetary penalty."	The ministry is currently consulting on the proposed administrative penalty framework that would encompass spill contraventions. Regulatory changes are required, and timing is dependent on government policy direction and approvals.

Summary Status Table in Response to the
Report of the Auditor General of Ontario
Hazardous Spills
VFM: 2021 Annual Report of the Auditor General
Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #11 To compel spill prevention and timely spill remediation, we recommend that the Ministry of the Environment, Conservation, and Parks reassess its pending environmental enforcement regime to be consistent with the approach used throughout Canada to impose daily financial penalties at amounts significant enough to encourage spill prevention and deter delayed remediation.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the recommendation to assess its environmental enforcement regime. The Ministry is currently assessing and consulting on administrative monetary penalties and will propose to government financial penalty amounts significant enough to encourage spill prevention and deter delayed remediation."	The ministry is currently consulting on the proposed administrative penalty framework that would encompass spill contraventions. Regulatory changes are required, and timing is dependent on government policy direction and approvals.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #12 To protect the environment through an effective enforcement regime, we recommend that the Ministry of the Environment, Conservation and Parks senior management verify that spill incidents are investigated, appropriately prosecuted and fines are sought for spillers who fail to report in a timely manner and in doing so: • provide clear direction to Environmental Officers on all significant steps to be taken and documented; • review the documented spills response actions on a risk basis to ensure all steps are completed; and • use the reviews to identify prevalent issues that limit the Ministry's ability to effectively penalize and prosecute spillers, and take corrective action as needed.	The Ministry Response to the Audit Report stated: "The Ministry agrees that continuous improvement of program delivery is critical and is working to improve procedures that provide clear direction for compliance and enforcement activities and documentation of actions through the implementation of our new Information Technology System Environmental Compliance Hub of Ontario (ECHO). The Ministry agrees to undertake a review of spills response actions and take corrective actions needed to address issues that are barriers to prosecution."	Operational Procedures will be reviewed and updated as ECHO is implemented. Work is underway to review investigative files that were closed without charges. The ministry will consider the best mechanisms to take corrective actions following review of data, including, updates to procedures, training, procurement of technical equipment/tools, etc.; this work is on track to be completed by November 2023. A continuous improvement plan will be proposed in 2023-24.

Summary Status Table in Response to the Report of the Auditor General of Ontario

Hazardous Spills

VFM: 2021 Annual Report of the Auditor General

Ministry of the Environment Conservation and Parks

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #13 To reduce repeated violations of environmental laws and regulations by the same offenders, we recommend that the Ministry of the Environment, Conservation and Parks (Ministry) revise its repeat offender strategy to ensure chronic repeat violators are: • penalized or prosecuted considering violations on all company operations within Ontario; • publicly identified with consolidated information published on the Ministry's website on prosecutions, penalties, tickets, orders and details of violations; • provided with written communication of the risk of the cancellation of their environmental approvals with repeat offences; and • denied additional environmental approvals regardless of site location or company name.	The Ministry Response to the Audit Report stated: "The Ministry agrees to review its Repeat Non-Compliant Violator Strategy, considering recommendations made by the Auditor General, and propose corrective revisions as needed."	The Ministry is reviewing its Repeat Non-Compliant Violator Strategy (RNV). Training on rolling out an updated RNV Strategy, if approved, will be provided to staff. The ministry is on track to complete its review and training by November 2023.

Summary Status Table in Response to the Report of the Auditor General of Ontario

2021 Auditor General Report – Status Update
Ontario Clean Water Agency

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #1 In order to clarify the role of the Ontario Clean Water Agency, we recommend the Ministry of the Environment, Conservation and Parks assess whether the agency's goals should focus on revenue and income growth or on providing cost effective drinking-water and wastewater services to clients who need these services.	The Ministry Response to the Audit Report stated: "The Ministry agrees that the Ontario Clean Water Agency (OCWA) continue to focus on providing cost-effective drinking-water and wastewater services to clients who need these services. These services are as important to rural, remote and First Nations communities, where it is often not viable for the private sector to operate, as they are to larger municipalities that seek a cost-effective alternative to their water/wastewater service needs. Revenue growth and cost-effective service delivery are not necessarily mutually exclusive. The Ministry is working with OCWA to ensure the long-term sustainability of OCWA services and to enable the agency to support more clients, including First Nations communities, across the province." The ministry has engaged the Ontario Clean Water Agency in discussions to ensure the Agency's Annual Business Plan take account of balancing the needs for revenue growth and provide cost effective water waste / wastewater services where it is need. to support more clients, including First Nations communities, across the province.	The ministry will continue to engage OCWA in these discussions and ensure considerations on balancing the needs for revenue growth and providing cost effective water waste / wastewater services where it is needed to support more clients, including First Nations communities, across the province are included in the OCWA Business Plans. (ongoing)
Recommendation #2 In order to improve the quality of water on First Nations and make it safe for human consumption, we recommend that the Ontario Clean Water Agency work with the Ministry of the Environment, Conservation and Parks	The OCWA Response to the Audit Report stated: "The Ministry and OCWA are committed to working with First Nations to help improve the quality of water on their reserves and are establishing the First Nations Advisory Circle by the end of 2021. Advice and recommendations from the First Nations Advisory Circle will be reviewed by OCWA's Board	Complete assessments of First Nation community water systems for the 26 First Nation communities with boil-water advisories (ongoing) Provide training to First Nation operators once the water facilities' upgrades are completed (ongoing)

Summary Status Table in Response to the Report of the Auditor General of Ontario

2021 Auditor General Report – Status Update
Ontario Clean Water Agency

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
and the federal government through the Ontario First Nations Technical Services Corporation to: • create the First Nations Advisory Circle and implement any resulting recommendations by the advisory circle; • complete assessments of First Nation community water systems for the 26 First Nation communities with boil-water advisories; and • provide training to First Nation operators once the water facilities' upgrades are completed.	of Directors and approved for management's implementation. OCWA provides hands-on, site-specific training to First Nations operators when requested, as part of ongoing services to First Nations, and must receive permission before entering a community. OCWA will continue to work with First Nations and co-ordinate with the Walkerton Clean Water Centre, which is the lead for the provision of classroom training, to ensure all First Nation communities in the province with boil water advisories are aware of the training opportunities available and will receive the supports necessary." Created First Nations Advisory Circle. Recommendations will be ongoing for duration of Circle existence.	
Recommendation #3 In order to provide safe and reliable water services, we recommend that the Ontario Clean Water Agency assess the turnaround times taken to resolve adverse water-quality incidents and take steps to expedite the resolving of such incidents.	The OCWA Response to the Audit Report stated: "The Ontario Clean Water Agency agrees with the Auditor General that resolving adverse water quality incidents is extremely important. OCWA will look into how current turnaround times for adverse water quality incidents can be improved."	Start tracking turnaround times – MOR reports. Categories as per what is being requested now on MOR, reflect from CORM report and determine time trigger (Q2 2022) Data collection set required (Q3 2022) Data Analysis on trends and turnaround times review (Q3 2022) Consult with SPC group on potential resolution improvements (Q4 2022)
Recommendation #4 In order to collect comparable and	The Ministry Response to the Audit Report stated:	The review of the ECA template is taking longer than expected as stakeholders have asked for more time

Summary Status Table in Response to the Report of the Auditor General of Ontario

2021 Auditor General Report – Status Update
Ontario Clean Water Agency

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
reliable data on the quality of wastewater effluent, we recommend that the Ministry of the Environment, Conservation and Parks proactively standardize Environmental Compliance Approvals for all wastewater systems regardless of whether any amendments are made to the wastewater systems by: • including consistent definitions and testing requirements for bypasses and overflows; • requiring test results be included in annual reports to the Ministry of the Environment, Conservation and Parks; and • requiring operators to test key wastewater contaminants.	"The Ministry agrees with the Auditor General's recommendation and has already implemented action to improve how wastewater effluent data is collected, including moving to a standardized template, with consistent definitions and monitoring and reporting requirements, for municipalities to use when amending their current Environmental Compliance Approval. The template is being used by over 100 municipalities. The Ministry is working to update this template for Spring 2022, at which time it will assess expanding its use." The ministry has updated requirements for wastewater effluent data collected and redefined its standardized template to allow for consistent definitions and monitoring and reporting requirements for municipalities to use when amending their current Environmental Compliance Approval.	to complete their review and provide feedback. Finalize the updated template by September 2022. Beginning in 2023, the ministry will begin the transition to the new template across all wastewater systems.
Recommendation #5 In order to detect and/or prevent adverse wastewater events such as overflows, bypasses and contaminant exceedances, we recommend that the Ontario Clean Water Agency: • input all testing schedules into its information system to alert operators of upcoming tests; and • follow-up that owners take timely corrective action to address the	The OCWA Response to the Audit Report stated: "OCWA will look at how routine sampling schedules could be implemented into the Workplace Management System (Maximo), with work orders issued as reminders, and work orders closed as confirmation of the sampling being completed. OCWA agrees that it is important to follow up with system owners. Clients are provided an annual capital recommendation report that prioritizes compliance and facility improvements. If the owner	OCWA will conduct a workshop with Operations/Compliance teams to review current practices and controls around the sampling/testing calendar used within hubs to identify opportunities for improvement. This workshop will also include exploring whether Maximo is the appropriate tool to assist operations/compliance team with testing/sampling scheduling. (December 2022) Develop an operations focus training / workshop on best approaches in developing MM/Capital recommendation with a lens of addressing the cause

Summary Status Table in Response to the Report of the Auditor General of Ontario

2021 Auditor General Report – Status Update
Ontario Clean Water Agency

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
cause of overflows/bypasses and contaminant exceedance.	does not implement the recommended improvement projects, they become a reoccurring request to the owner. OCWA will follow up with owners to encourage that timely corrective actions are taken." Generated a Maximo report on the "compliance", "community complaint", "sampling", types of Work orders that Operations team requested and are set up in Maximo. The goal is to review this report to see current utilization of Maximo with compliance lens. Provided technical information regarding requirements for connectivity to SCADA and continuous monitoring and a high-level SCADA data assessment of current state of plants at OCWA in relation to continuous monitoring Provided MECP team with an introduction to Xylem technology and their work with municipalities on real-time decision support systems	of overflows/bypasses and contaminant exceedance. This includes assessing the potential through operational data flow trending (ADF/MDF) year over year to predict when plants will exceed their rated capacity (December 2022) OCWA continues to work with its clients to make them aware of process, compliance challenges through various operations reporting (ongoing). Support the Ministry of the Environment, Conservation and Parks in developing a real time wastewater monitoring and public reporting program for the province (ongoing).
Recommendation #6 In order to support its municipal clients in addressing the risk of climate change and its impact on critical assets, we recommend that OCWA work with its clients to ensure that asset management plans are in place to address the risks of climate change	The OCWA Response to the Audit Report stated: "OCWA remains committed to working with clients to address the impacts of climate change and the risks posed to critical water and waste-water infrastructure. Climate change risks are currently part of asset management plans provided to clients on a fee-for-service basis. Climate change risks will be included when engaging with clients as part of the capital planning process."	OCWA will continue to conduct workshop/sessions with clients on the asset management plan (AMP) service to both educate and solicit their decision on the fee-for-service (ongoing).

Summary Status Table in Response to the Report of the Auditor General of Ontario

2021 Auditor General Report – Status Update
Ontario Clean Water Agency

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #7 In order to support its municipal clients in meeting the 2030 goal of diverting organics away from landfills and reduce greenhouse gas emissions, we recommend that the Ontario Clean Water Agency work with all of its municipal clients who send their biosolids to landfills to implement the new environmentally friendly initiatives focusing on reduction of greenhouse gases through co-digestion or other related initiatives	The OCWA Response to the Audit Report stated: "OCWA recognizes the importance of diverting biosolids away from landfills in order to reduce greenhouse gas emissions. Therefore, OCWA will increase efforts to engage with and present options to its municipal clients to co-develop resource recovery, biosolids management and cogeneration solutions. However, municipalities are responsible for, and are the ultimate decisionmakers on these issues. OCWA will provide technical support, business/partnership development, and collaborate on funding support for these projects. While co-digestion is not an option that can be utilized by all of OCWA's municipal clients, the agency will discuss options that fit best in each individual community." Two feasibility studies ongoing and two more pending client approval	Analyzing the current bio solids management practices and conducting feasibility study/desktop analysis for 5 municipal client per year (Q4 2022). Support in implementation of the alternative bio solids management solutions for 3 clients leading to landfill diversion of bio solids with the goal of GHG reduction and or diverting their organics (SSO) from landfills (Q4 2022). Support in securing funding application for clients. Tracked by number of applications and funding amount secured (Q4 2022). OCWA client Education and Engagement: develop and deliver up to two Webinar sessions per year with a focus on the themes of bio solids, resource recovery, and waste diversion (Q4 2022). Continue engagement with industry stakeholders by participation in 3 industry wide workshop/webinars to promote the awareness around themes of bio solids, resource recovery, and waste diversion (Q4 2022)
Recommendation #8 In order to inform the public about the details of bypasses, overflows and environmental spills, and to notify recreational water users of the risks of potentially contaminated waters, we recommend the Ministry of the Environment, Conservation and Parks publicly report all relevant details about bypasses, overflows and spills in a timely	The Ministry Response to the Audit Report stated: "The Ministry takes spills very seriously and agrees that providing timely data on spills is very important. The Ministry is looking into posting all relevant details on environmental occurrences and spills, to the public Open Data Catalogue, in an accessible format. In addition, the Ministry is committed to improving transparency and helping to ensure the public is aware of bypasses and overflows. In the 2020 Budget, the Province	The ministry is working to provide an Environmental Occurrence and Spills data set for the next round of posting on the Open Data Catalogue in FY2022-23. The ministry will be providing funding to the top 20 municipalities who have had the largest amount of combined sewer overflow discharges reported through the federal Wastewater Systems Effluent Regulations from 2015-2019. MECP will finalize

Summary Status Table in Response to the Report of the Auditor General of Ontario

2021 Auditor General Report – Status Update
Ontario Clean Water Agency

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
manner, including the start time and end time of the event, the name of the facility where the event occurred, the volume of the bypass, overflow or spill, the complete cause of the event, and the environmental impact caused by the event.	announced $10 million over two years to provide support for wastewater monitoring and public reporting and to improve transparency around sewage overflows and bypasses. This funding program is expected to be launched shortly and will focus on areas where the funding can have the greatest impact. Eligible municipalities would be expected to make a sustained effort to monitor/model all sewage overflows and bypasses and publicly report them in as close as possible to real-time."	funding agreements with municipalities (March 2022)
Recommendation #9 In order to have all adverse results for both drinking-water and wastewater facilities identified and investigated in a timely manner by regional hubs, we recommend that the Ontario Clean Water Agency have: • regional hubs input all maximum concentration limits for testing parameters at both drinking-water and wastewater systems into the Process Data Management system • regional hubs input all Permit to Take Water limits into the Process Data Management system • corporate compliance team monitor the testing results to confirm adverse results are reported to the Ministry by regional hubs, verify that any adverse trends in test results are investigated, and take corrective actions when	The OCWA Response to the Audit Report stated: "OCWA agrees with the recommendation and regional hubs will input all site-specific maximum concentration limits for testing parameters at both drinking-water and wastewater systems into the Process Data Management system. As operational centres around which regional services and capacity are delivered, regional hubs are well placed to input this site-specific information. OCWA also agrees with the recommendation to input Permit to Take Water limits into its system. OCWA will begin implementation, expected to be completed in three years. OCWA agrees that the corporate compliance team should monitor testing and ensure adverse results are reported to the Ministry. System upgrades will be required to monitor these activities at the corporate level. These upgrades are part of the Business Transformation Program, and will enable the monitoring of testing and reporting of adverse test results. Timeline for completion is the	Dependent on software update for WISKI production environment (Q2 2022) Alarm Manager configured and deployed for use (Q4 2022) Alarm Manager fully implemented in all regions (Q3 2023) Input of data points review, validation, thresholds for water; Input of Wastewater parameters from ECA; Input review PTTW for water facilities (Q1 2023) Notifications from Alarm Manager (Q1 2022)

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necessary.	end of 2023. OCWA will verify that any adverse trends in test results are investigated and corrective action is taken."	
Recommendation #10 To protect itself more effectively against the risk of cyberattacks, safeguard client assets and help ensure continuity of services with minimal disruption, we recommend that the Ontario Clean Water Agency test its cybersecurity systems annually or anytime there are changes made to critical systems, specifically by: • penetration testing its IT systems; • implementing a secondary disaster recovery site; • testing its disaster-recovery plan; and • performing a threat risk assessment.	The OCWA Response to the Audit Report stated: "OCWA recognizes the importance of securing its systems from cyberattacks and other IT system risks. OCWA will complete penetration testing by the end of December 2022, and will conduct annual penetration testing thereafter. OCWA is in the process of setting up a new disaster recovery site, to be completed and tested by December 2022. Disaster recovery plan testing will be completed by December 2022. A complete Threat Risk Assessment will be completed by December 2022."	Penetration Testing will be conducted by Q3 2023 once province-wide network upgrade has been completed (Q3 2023) Disaster Recovery site is upgraded and fully operational (Q1 2022) Disaster Recovery Testing (Q3 2022) Threat Risk Assessment will be conducted by Q3 2023 once province-wide network upgrade has been completed (Q3 2023)
Recommendation #11 In order to effectively manage the water and wastewater infrastructure for its clients and recommend timely replacements of related assets, we recommend that the Ontario Clean Water Agency (OCWA): • work with its clients to identify the installation dates of critical assets, so that the useful life of assets can be tracked and managed accordingly;	The OCWA Response to the Audit Report stated: "OCWA agrees that the management of water and wastewater infrastructure is critically important. OCWA will capture the replacement cost and year of installation followed by a performance score for critical assets at OCWA-operated facilities, allowing for assets to be better tracked and managed. Completion is anticipated by mid-2024. OCWA agrees that failure and repair data is useful information for maintenance planning. OCWA will use the information available to enhance	*Work with its clients to identify the installation dates of critical assets, so that the useful life of assets can be tracked and managed accordingly (2025):* • Provide operational hubs the list of critical assets in their facilities without the install date and also provide Maximo Dashboard showing the number of assets • Review this list over a multi month timeline and identify the dates where possible. Based on client hand over or lack of historical client data

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• use failure data and repair data to drive preventative maintenance and asset management plans; • develop key performance indicators for asset management that will allow OCWA to measure the effectiveness of preventative maintenance work orders ; • focus efforts on improving performance at sites with increasing number of corrective and emergency work orders; • track all preventative and corrective work orders against assets; • provide sufficient information to clients in annual recommendations included in capital/major maintenance plans prepared for clients; and • track the progress of these recommended replacements.	maintenance and long-term asset care planning. OCWA agrees with this recommendation and will continue to develop the Workplace Management System (Maximo) dashboards that show planned, reactive, and preventative maintenance information with the goal of reduced emergency failures as a best practice. OCWA will enhance its current practice to have hub management and operations staff review, track and communicate issues to clients, and recommend appropriate interventions. OCWA acknowledges the need to properly track preventative and corrective work orders. As such, OCWA is now tracking Preventive and Corrective work orders in the Workplace Management System (Maximo). OCWA is also in the process of developing Asset Data Standards in an effort to build capacity in data stewardship and move OCWA to industry best practices for the documentation and tracking of data against assets. OCWA will provide clients with the best available information to assess recommendations presented for capital/major maintenance plans. OCWA will work to standardize the tracking of asset maintenance and upgrade recommendations and client implementation of the recommendations."	assumptions also acceptable on general historical install year • Update Maximo with the install year • Prepare an SOP and training on the data needed in Maximo to raise awareness where they can contribute on capital project to support data quality in Maximo *Use failure data and repair data to drive preventative maintenance and asset management plans (2025);* • Asset Investment Planning Tool once at OCWA can support a more automated inclusion of spending patterns on asset classes and used as input into the Asset Management Plan. Current AMP delivered fee for service manually account for the failure data. • Failure data based on operations input are currently found in Maximo and available for review for PM planning. Continue to work with Operations to leverage the dashboards to show the assets with highest repair/failure data entered *Develop key performance indicators for asset management that will allow OCWA to measure the effectiveness of preventative maintenance work orders (2025);* • Continue to develop and evolve the Maximo Start Centres and Dashboard for Operational team usage in decision making and facility level PM

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
		effectiveness assessment. *Focus efforts on improving performance at sites with increasing number of corrective and emergency work orders (Q2 2023);* • Dashboard meetings Quarterly Plan – go over trends to highlight key trends • Engage hubs with information in Maximo with number of corrective and emergency WO • Operations hub plan to evaluate local options to optimize PM program *Track all preventative and corrective work orders against assets (ongoing);* • Maximo is setup for this task and Dashboards will continue to be optimized based on operational needs, specific reports can be sent to operations to review and action in the field *Provide sufficient information to clients in annual recommendations included in capital/major maintenance plans prepared for clients (Q1 2023);* • Provide annual recommendations to all clients from an O&M perspective • Major Maintenance Recommendation Template is provided on SharePoint and available for use. • Maximo can be leverage to track all works under Capital work order OR alternative Operational hub approach in tracking the progress of the

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
		recommended replacements *Track the progress of these recommended replacements (4 years).* • Maximo can be leverage to track all works under Capital work order OR alternative Operational hub approach in tracking the progress of the recommended replacements • Continue holding the monthly management meetings with Regions focusing on the data and process improvements listed in the VFM as well as other key focus areas as they are prioritized. Engagement with identified local Maximo "champions" will also continue to occur where they have been identified (ongoing).
Recommendation #12 In order to maintain and publicly report accurate information about the operators responsible for drinking-water and wastewater systems, we recommend that the Ministry of the Environment, Conservation and Parks annually remind owners to report to the Ministry in a timely manner when there is a change to the operators of their facilities.	The Ministry Response to the Audit Report stated: "The Ministry agrees with the Auditor General's recommendation to remind municipal wastewater system owners to report changes in operators on an annual basis." The ministry inspectors have been reminding systems owners to promptly report changes in operators to the ministry as part of the annual inspection of municipal drinking water system	The Ministry will remind municipal wastewater system owners and operating authorities to promptly report a change in operator to the Ministry. (April/May 2022 (TBC)) The Ministry will remind municipal drinking water system owners and operating authorities to promptly report a change in operator to the Ministry as a part of the 2022/23 inspection.

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Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
Recommendation #13 In order to fully manage compliance with the regulation and guidelines, we recommend that the Ontario Clean Water Agency: • include exceedances, bypasses, Ministry inspection findings, and the findings of internal control inspections (by SAI Global) as part of its risk-based audit selection criteria for its new Integrated Systems Audits and Safety, Process and Compliance Audits; and • centrally track at the corporate level the findings from all internal audits and Ministry inspections and ensure that the regions are taking the necessary corrective actions on a timely basis.	The OCWA Response to the Audit Report stated: "OCWA agrees with the Auditor General's recommendation and will review the selection criteria to ensure that the agency is capturing the on compliance indicators. OCWA agrees that it can improve tracking of internal audits and Ministry inspections. The implementation of the planned Business Transformation Project for Compliance and Health and Safety will improve corporate monitoring and follow-up on corrective actions." Risk based audit criteria completed. Specific language added and better defined to include VFM audit requirements	BTP project on compliance tools upgrade (Q4 2022)
Recommendation #14 In order to effectively measure its performance and publicly report on it, we recommend that the Ontario Clean Water Agency: • identify quantifiable outcome-based measures	The OCWA Response to the Audit Report stated: "OCWA recognizes the importance of outcome based metrics and has been working to include fewer output-based measures and more outcome - based measures over time. OCWA will place a greater emphasis on outcomes when setting targets in the Agency's annual business plan and report back on	Report publicly on OCWA's core mandate of providing safe and reliable water and wastewater treatment services (Q2 2022)

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• set improving targets; and • report publicly on its core mandate of providing safe and reliable water and wastewater treatment services.	them in the subsequent Annual Report. OCWA will work to set continuously improving targets. OCWA agrees it will report more fully on its core mandate, and will include performance measures in the 2022-24 Business Plan and report back in OCWA's 2022 Annual Report." Outcome-based measures have been established for initiatives included in the Agency's 2022-24 Business Plan where possible. The Agency will continue to place a greater emphasis on outcomes when setting performance targets for initiatives included in future business plans. Efforts have been made to include improving targets for performance measures included in the Agency's 2022-24 Business Plan. The Agency will continue to place a greater emphasis on setting continuously improving targets when developing performance measures for initiatives included in future business plans.	
Recommendation #15 In order to charge each client a reasonable and equitable gross margin and to avoid losing money on contracts, we recommend that the Ontario Clean Water Agency: • account for all regional and corporate overhead costs when setting contract	The OCWA Response to the Audit Report stated: "OCWA agrees with the Auditor General's recommendation and will develop a policy to improve consistency of regional and corporate overheads. OCWA agrees asset condition is an important factor in making cost projections. Condition assessments are originally done during facility walkthroughs as part of the competitive bidding process. While this	Finance will provide a corporate overhead rate to all areas so that the rate can be applied to all contracts (propose to update on an annual basis – to be discussed with BDMs and RHMs) (Q2 2022) Finance will organize a meeting with RHMs to discuss how to include/allocate regional overheads in the contract pricing process using a consistent approach, and allocate all regional overheads to clients by year-end using a consistent allocation

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
prices; • accurately assess the condition of the client's assets before making cost projections; • annually re-evaluate contracts that are generating negative margins; • allocate all regional overheads to clients by year-end using a consistent allocation methodology; and • for fixed contracts, either charge a greater margin to account for risk of increasing costs, or add in clauses to account for significant changes in costs .	activity does not allow for thorough assessments initially, condition assessments for contract renewals are based on experience, historical maintenance data and costs at facilities. OCWA will review its current process to see if improvements can be made to better assess the condition of client assets and related costs. OCWA, through annual forecasting and budgeting, is already evaluating contracts. While this evaluation is happening at the regional level, OCWA also consolidates revenues and margins at the corporate level in order to provide an all-agency level review of margins. OCWA will put more emphasis on re-evaluating individual contracts that are generating negative margins. OCWA will work to establish and implement a consistent allocation methodology. OCWA will ensure that future fixed-price contracts include provisions for significant changes in costs."	methodology (Q2 2022). Organize a meeting with related VPs to discuss the strategy, resource requirements and engagement plan, etc. (Q1 2023). Organize meetings with RHMs, BDMs and RHBMs to discuss how to accurately assess the condition of the client's assets before making cost projections; establish a standardized framework for all areas to apply during the process (Q1 2023). Annually evaluate contracts that are generating negative margins, and decide on the strategy to solve the negative margin issues based on client specific situation (Q1 2023). Organize meetings with BDMs, RHMs and legal to review fixed price contracts and decide if need to charge a greater margin to account for risk of increasing costs, or add in clauses in the agreements to account for significant changes in costs (Q1 2023).
Recommendation #16 When the loan to the Ontario Infrastructure and Land Corporation matures in 2023, we recommend that the Ministry of the Environment, Conservation and Parks recover the $120 million from the Ontario Clean Water Agency and work with OCWA on	The Ministry Response to the Audit Report stated: "The Ministry and OCWA will work with Infrastructure Ontario, Ontario Financing Authority and the Ministry of Finance to determine the disposition of the outstanding loan of $120 million." Representatives from the Ministry, OCWA, Ontario Financing Authority and the Ministry of Finance	The ministry will continue to engage in these discussions including the development of an investment policy to that will support a principled, evidence-based and strategic long-term infrastructure planning. (Q2 2023)

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the future use of the funds for OCWA-related purposes.	have had preliminary discussions on options for using the surplus funds consistent with OCWA's longer term strategic growth plan	
Recommendation #17 In order to maximize income from provincial assets and minimize the risk of loss from financing activities, we recommend that the Ontario Clean Water Agency: • develop a cash management plan and timeline for appropriate use of the funds or transfer its investment assets to the Province, so that the funds can be invested centrally by an investment agency such as the Ontario Financing Authority; and • refer municipalities to Infrastructure Ontario if they require financing for drinking water and wastewater projects.	The OCWA Response to the Audit Report stated: "It is imperative that OCWA maintain control of its financial assets to be able to continue to operate as a viable business enterprise. OCWA recognizes the need to minimize risk and maximize income from its financial assets. To that end, OCWA is currently investigating working with Investment Management Corporation of Ontario to manage the Agency's investment assets. OCWA is currently exploring partnership opportunities with Infrastructure Ontario in order to provide one-stop shop/concierge services to the municipality clients to address their financing and operation needs related to water and wastewater capital/infrastructure projects."	Develop a capital plan to ensure the appropriate usage of reserve funds and the $120M IO loan upon its return, and align financial resources with strategic plan (Q2 2023). Work with municipality clients to find solutions for their financing needs related to drinking water and wastewater projects and refer the clients to IO when this option meets the client's needs (ongoing).
Recommendation #18 In order to ensure staff resources are used effectively and efficiently, we recommend that the Ontario Clean Water Agency: • develop and use workload measures to assess the effectiveness and efficiency of staff; and • assess staffing allocations annually based on workload.	The OCWA Response to the Audit Report stated: "OCWA agrees that it is important to assess the effectiveness and efficiency of staff. OCWA also understands that workload allocations also need to consider the class of the facility, the number of assets per facility, required preventative maintenance, requested level of service and type of services defined in the contract between OCWA and the municipality/owner. To do this, OCWA will develop	Meet with HR to identify typical workload measures used within the industry and the Province (Q3 2022). Meet VPs of Ops and BTP lead to look at currently available data and future roadmap of systems. Determine how future systems can support workload measures (Q3 2022). Define scope of positions included and draft future workload measures (Q1 2023).

Auditor's Recommendation	Completed undertaking	Outstanding undertaking (including timeline)
	and populate its facility database and refine its asset registry and work order information in the Workplace Management System (Maximo)."	Create and engage Information Management Office (IMO) include workload measures and associated data requirements within their work plan to develop an implementation plan and deliver (Q2 2023). Further implementation steps to be defined subsequent to engagement with IMO (Q3 2023).
Recommendation #19 In order to ensure that effective drinking-water and wastewater treatment services are provided by operators that hold licences appropriate for the facilities being operated, we recommend that the Ministry of the Environment, Conservation and Parks: • require operators-in-charge to hold a licence or certificate of the same class as, or higher than, the class of the facility they are overseeing; and • clarify the expectations of the overall responsible operator, with respect to frequency and type of contact they should have with the facilities they are responsible for.	The Ministry Response to the Audit Report stated: "The Ministry agrees to review the recommendation to require operators-in-charge to hold a licence or certificate of the same class as, or higher than, the class of the facility they are overseeing, and will assess whether there are additional benefits compared with potential operational impacts to facilities. The Ministry agrees with the recommendation to clarify the expectations of the overall responsible operator, with respect to frequency and type of contact they should have with the facilities they are responsible for. In consultation with stakeholders, the Ministry will review the ministry guidance for necessary changes to clarify the roles, responsibilities and accountabilities of Overall Responsible Operators and Operators-in-Charge."	MECP will review drinking water frameworks from other jurisdictions to assess benefits and potential impacts of requiring Operators -in-Charge to hold a licence or certificate of the same class as, or higher than the class of the facility they are overseeing. (early 2023) Ministry to update guidance on the roles and responsibilities of the Operator-in-Charge and Overall Responsible Operator based on previous consultations with the subcommittee of the Operator Certification Working Group, which includes representation from OCWA. Post updated guidance on the environmental and regulatory registries for broader consultation before finalizing and making available to the regulated community. Target finalizing guidance by end of 2022. This approach for consultation is subject to approval. Timeline: Complete all actions within 2 years
Recommendation #20	The Ministry Response to the Audit Report stated:	N/A

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In order to provide safe and reliable water to clients, we recommend that the Ministry of the Environment, Conservation and Parks require Ontario operators of drinking-water and wastewater systems perform regular CPIC checks on employees that have access to critical assets and IT systems used for facility operations	"The Ministry disagrees with this recommendation as decisions to require CPIC checks for employees should be determined by system owners or operating authorities. Municipalities or system owners are better able to assess risks and determine if CPIC checks are required."	
Recommendation #21 To ensure goods and services are purchased at a competitive price, we recommend that the Ontario Clean Water Agency follow the government procurement directive on the type of competitive process required based on the type of service and amounts procured.	The OCWA Response to the Audit Report stated: "OCWA agrees that the Agency will follow the Ontario Public Service Procurement Directive. OCWA will ensure the Directive is followed for all future procurements." One training session was provided to managers in January 2022.	Train Operations Management and Corporate Managers across the Agency on the requirements of the Ontario Procurement Directive. Training is provided on a routine basis. Sessions provided throughout the year as required (ongoing). Update Operations and Corporate on new Ontario Procurement Directive updates through emails and special procurement news line (ongoing).