

2005 annual report of the Office of the Auditor General of Ontario ^[1]

Chapter 3.04: Ministry of Children and Youth Services, child care activity

Author: Office of the Auditor General of Ontario

Source: Office of the Auditor General of Ontario

Format: government document

Publication Date: 6 Dec 2005

AVAILABILITY

- Chapter 3.04 in pdf ^[2]

- Entire report in pdf ^[3]

Excerpts from the report:

Audit objective and scope:

Our audit objective was to assess whether the Ministry's policies and procedures were adequate to ensure that:

- quality child-care services are provided in compliance with legislative requirements and with the Ministry's goal of fostering early learning and childhood development; and
- transfer payments to CMSMs are reasonable and adequately controlled.

With respect to the second part of our objective, the focus of our audit was on fee- and wage-subsidy expenditures, as they represented almost 80% of total activity costs.

Prior to the commencement of our audit, we identified the audit criteria that would be used to address our audit objective. These were reviewed and agreed to by senior ministry management.

Our audit was performed in accordance with the standards for assurance engagements, encompassing value for money and compliance.

Summary:

If the Ministry is to ensure that licensed child care centres are providing children with adequate early opportunities for learning and for physical and social development, it needs to better define and communicate program expectations to the centres and systematically monitor and assess their implementation. This will be all the more essential if the Ministry is to reap the benefits of the substantial new funding commitments recently announced by the federal government.

Region: Canada ^[4]

Ontario ^[5]

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