

Legislative  
Assembly  
of Ontario



Assemblée  
législative  
de l'Ontario

# STANDING COMMITTEE ON PUBLIC ACCOUNTS

## **VALUE-FOR-MONEY AUDIT: COVID-19 ECONOMIC RESPONSE AND SUPPORTS FOR BUSINESSES**

(2021 ANNUAL REPORT OF THE OFFICE OF THE AUDITOR GENERAL OF  
ONTARIO)

1<sup>st</sup> Session, 43<sup>rd</sup> Parliament  
1 Charles III

ISBN 978-1-4868-6696-0 (Print)  
ISBN 978-1-4868-6698-4 [English] (PDF)  
ISBN 978-1-4868-6700-4 [French] (PDF)  
ISBN 978-1-4868-6697-7 [English] (HTML)  
ISBN 978-1-4868-6699-1 [French] (HTML)

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The Honourable Ted Arnott, MPP  
Speaker of the Legislative Assembly

Sir,

Your Standing Committee on Public Accounts has the honour to present its Report and commends it to the House.

A handwritten signature in black ink that reads "Tom Rakocevic".

Tom Rakocevic, MPP  
Chair of the Committee

Queen's Park  
February 2023



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1<sup>st</sup> Session, 43<sup>rd</sup> Parliament

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## **INTRODUCTION**

On March 23, 2022, the Standing Committee on Public Accounts held public hearings on the audit of COVID-19 Economic Response and Supports for Businesses (*2021 Annual Report of the Auditor General of Ontario*).

The Committee endorses the Auditor's findings and recommendations, and presents its own findings, views, and recommendations in this report. The Committee requests that the Ministry of Finance; the Ministry of Economic Development, Job Creation and Trade; the Ministry of Energy; the Ministry of Public and Business Service Delivery (formerly the Ministry of Government and Consumer Services); and the Treasury Board Secretariat provide the Clerk of the Committee with written responses to the recommendations within 120 calendar days of the tabling of this report with the Speaker of the Legislative Assembly, unless specified otherwise.

## **ACKNOWLEDGEMENTS**

The Committee extends its appreciation to officials from the Ministry of Finance; Ministry of Economic Development, Job Creation and Trade; Ministry of Energy; the Ministry of Public and Business Service Delivery; and the Treasury Board Secretariat. The Committee also acknowledges the assistance provided during the hearings and report writing deliberations by the Office of the Auditor General, the Clerk of the Committee, and staff in Legislative Research.

## **OVERVIEW**

The COVID-19 pandemic had a significant impact on Ontario's economic landscape, impacting businesses, the labour market, and the province's fiscal position.

Businesses experienced a decline in revenues and changes in operations brought on by public health restrictions. The impact of the pandemic and the associated restrictions varied across the different sectors of Ontario's economy. Almost 90% of businesses in the accommodation and food services sector saw a decline in revenues in 2020 compared to 2019. Over 70% of businesses in the transportation sector and the arts, entertainment and recreation sector saw revenues decline over the same time horizon. Other sectors experienced a lesser impact on revenue for various reasons (e.g., sector declared as essential, sector-specific price changes, seasonality).

In order to comply with public health restrictions, many businesses required an adjustment to their operations, with online sales becoming an important means of revenue generation. Statistics Canada reports that e-commerce (online) sales almost doubled between February 2020 and January 2021 for retail trade across Canada. The Ontario labour market was also impacted, with the unemployment rate reaching 13.5% in May 2020. The economic impact was also evident in Ontario's fiscal standing, with deficits of \$20.5 billion and \$33.1 billion projected for the 2020-21 and 2021-22 fiscal years, respectively.

The Province started announcing funding for COVID-19 related initiatives in March 2020, with programs targeting individuals, businesses, and various public sectors. The Auditor noted that the majority of the supports targeted for businesses were programs delivered in the 2020-21 fiscal year, and that continued to be delivered in the 2021-22 fiscal year.

As of August 31, 2021, the Province approved \$4.528 billion in funding for the five programs that were the focus of the audit. The Property Tax and Energy Cost Rebates program was designed and delivered by the Ministry of Finance (MOF) and the Ministry of Energy (MOE). The Ontario Small Business Support Grant was designed by the MOF and delivered by the Ministry of Economic Development, Job Creation and Trade (MEDJCT). The 2020 Digital Main Street – Digital Transformation Grant was designed by the MEDJCT and delivered by the Ontario Business Improvement Area Association, a third party. The other programs and initiatives were designed and delivered by the MEDJCT. The Ministry of Public and Business Service Delivery (MPBSD) managed the online application portal for all programs except for the 2020 Digital Main Street – Digital Transformation Grant.

### **Ontario Small Business Support Grant**

The objective of the grant was to provide financial relief to small businesses (100 employees or less at the enterprise level) whose revenues declined by 20% or more in April 2020 compared with April 2019 as a result of provincial public health restrictions. The relief package consisted of two payments of \$10,000 - \$20,000, each depending on the amount of revenue decline reported. Over 200,000 businesses applied for the program, and almost \$3 billion had been paid to recipients. Due to the program's scale and speed of delivery, the Province hired an external consulting firm to assist with reviewing applications. The program, including the eligibility criteria, was designed by the MOF. The review of applications and payment approval was administered by the MEDJCT.

### **Property Tax and Energy Cost Rebates**

The purpose of the rebates was to reimburse businesses for their property tax and energy bills for the periods of time they were required to reduce operations or close due to public health restrictions. The rebates applied to 100% of reported property tax and energy bills. The program ended on July 30, 2021, at which time over \$340 million had been paid to around 31,000 businesses. The MOF designed the program, reviewed applications and approved payments for the property tax rebates. The MOE reviewed applications and approved payments for the energy cost rebates.

### **Ontario Together Fund**

The objective of the program was to provide funding to businesses to manufacture personal protective equipment (PPE) and other goods and equipment; and provide technical solutions to increase domestic capacity to support the province's COVID-19 emergency response and help prepare for future pandemics. The program funded up to 75% of eligible project costs, with a maximum of \$2.5 million for businesses, and a maximum of \$500,000 for municipalities. Eligible projects included investment in equipment and workspace retooling for the production of ventilators, masks and sanitization products. As of

July 31, 2021, the MEDJCT had awarded contracts worth a total of \$55.3 million to 54 businesses. The program was designed and delivered by the MEDJCT and will end on October 1, 2022 (at the time of the audit the program was supposed to end on March 31, 2022).

### **PPE Rebates (Main Street Relief Grant)**

The program was designed to provide funding of up to \$1,000 to small businesses for required PPE as a result of COVID-19. Eligible equipment could include masks, gloves, sanitizer, thermometers, plexiglass dividers and signage.

The program concluded on March 31, 2021. Almost 14,000 applications (or 80%) were approved, with applicants receiving a total of \$11.6 million in funding. The MEDJCT designed and delivered the program.

### **2020 Digital Main Street – Digital Transformation Grant**

The grant is part of a larger program funded through a partnership between the MEDJCT and the Federal Economic Development Agency for Southern Ontario (FedDev), and provides up to \$2,500 to eligible businesses to adopt or improve digital tools and technologies. As of June 30, 2021, \$2.74 million had been paid to businesses. The grant is delivered by the Ontario Business Improvement Area Association, a third-party partner.

## **AUDIT OBJECTIVE AND SCOPE**

The objective of the audit was to “assess whether the Province of Ontario used effective and efficient internal controls, systems and procedures to make informed and co-ordinated decisions for the

- design and delivery of cost-effective programs to achieve outcomes to support Ontario’s economy during the COVID-19 pandemic;
- design and delivery of cost-effective programs intended to achieve outcomes to help Ontario’s economy recover after the COVID-19 pandemic;
- management of COVID-19 expenditures related to economic support and recovery so that supports are provided to eligible recipients only and in a timely manner; and
- monitoring and reporting, internally and publicly, of spending against public commitments, approved amounts, distributed amounts, and the effectiveness of economic support and recovery programs.”

The audit focused on the design and delivery of the five programs outlined above, as well as the province’s monitoring and results of the COVID-19 initiatives.

## **MAIN FINDINGS OF AUDIT**

The Auditor found that, “on the whole, the ministries did not design effective and efficient systems and procedures to deliver cost-effective programs to only eligible recipients to support Ontario’s economy during the COVID-19 pandemic.”

In particular, the Auditor noted that:

- the Province had not established any short-term or long-term objectives for the economic support programs for businesses;
- ministries did not establish outcome-based measures for evaluating program success;
- eligibility controls for some programs were missing, poorly designed, or not applied, resulting in payments made to suspicious or ineligible applicants; and
- where individual ministries tracked program spending, this information was not properly tracked and consolidated as COVID-19 economic support spending.

As for the hiring of the consulting firm that assisted with reviewing applications for the Ontario Small Business Support Grant, the Auditor reported that the contract and payments to the firm followed the appropriate protocols for procuring such services.

## **ISSUES RAISED IN THE AUDIT AND BEFORE THE COMMITTEE**

A number of significant issues were raised in the audit and during the Committee’s hearings. The Committee considers the following to be of particular importance.

### **Ontario Small Business Support Grant**

The Auditor reported:

- some affected small businesses were ineligible for supports due to eligibility criteria design;
- grant amounts were not proportionate to lost revenue, with almost half of grant recipients receiving an amount in excess of their reported revenue loss;
- over \$200 million paid to ineligible recipients, with the debt written off as uncollectible;
- a lack of program controls to identify potentially ineligible recipients; and
- that businesses lacked clarity on the program’s purpose and application requirements.

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The Committee was interested in several aspects of the grant's development and delivery, including the determination of the eligibility criteria, recovery of payments made to ineligible applicants, and the timeliness of application processing.

Committee members asked how the eligibility criteria for the grant was determined and the extent of business consultation on the criteria prior to its approval. The Ministry of Finance (MOF) explained that the decision-making body responsible for determining the eligibility criteria for this program, as with all government programs, is the Treasury Board Secretariat (TBS), chaired by the President of the Treasury Board. The TBS is a committee of ministers that makes decisions and presents recommendations to cabinet, which, in turn, ratifies the recommendations. The Jobs and Recovery Committee, chaired by the Minister of Finance, was an advisory body during the grant's program design process.

Advice from the Jobs and Recovery Committee was conveyed to cabinet through the Minister, who is also a member of the TBS. As for business consultations, the MOF said that the grant, alongside the other programs included in the audit, was designed very quickly during a pandemic. The grant was one part of a portfolio of programs available to businesses (including numerous federal programs) and was designed as a grant rather than a loan following feedback from businesses. The MEDJCT added that eligibility criteria is determined based on the circumstances present at the time of design, and may change in future grants as the situation changes.

The recovery of payments made to ineligible applicants was also discussed, with Committee members asking why there have been no efforts to recover the \$210 million granted to 14,500 ineligible businesses. The MEDJCT said that it is confident that most applicants were acting in good faith. Further, the Ministry stressed that, under the unusual circumstances created by the pandemic, the government decided that pursuing the recovery of payment made to ineligible businesses would not be a good use of government resources, as well as create another financial hardship for the businesses to deal with. The MOF added that the effort to recover these payments is ongoing. However, since December 2021, the government has prioritized the launch of the new Ontario Business Costs Rebate Program over recoveries.

In July 2022, the Ontario Cabinet signed order-in-council 1075/2022, writing off almost \$657 million in debt owed to the Province in the 2021-22 fiscal year, including \$211 million from the Ministry of Economic Development, Job Creation and Growth.

The Committee noted that some businesses had yet to receive the payment several weeks after being approved for the grant. The MEDJCT said that once a grant application was reviewed and approved, it took around 20 days for the payment to go through. However, the Ministry had no control over the transaction on the businesses' side – sometimes there were issues related to banking, or misalignment with Canada Revenue Agency (CRA) information, which resulted in the funds not getting into the businesses' accounts.

When asked about the lack of an official appeal process for wrongfully rejected applications, the MEDJCT said that the program is currently closed, with no new information being received. However, the Ministry offered to address the few specific cases of rejected applications mentioned by the Committee.

Another topic of discussion was the salience of the grant in ethnic communities, and whether the grant was equitably distributed. The MEDJCT reassured the Committee that information on ethnicity was not collected during the application process, and that the Ministry reached out to ethnic communities through marketing campaigns.

As for lessons learned from the delivery of the Ontario Small Business Support Grant (OSBSG), the MPBSD told the Committee that anomalies in the applications (e.g., applications submitted from overseas, identical banking information for multiple businesses) were addressed promptly. The audit found that the Ministry changed the controls in the application portal over 20 times in less than five months. The Ministry said that the changes helped flag businesses that could be ineligible for the grant, as well as inconsistencies around banking information and other eligibility concerns.

The Committee asked for more information on the involvement of third-party vendors who were hired to assist with the application process. The MPBSD said that they worked with third-party vendors to expand and support contact centres, and that staff was brought in to answer calls, rather than determine applicants' eligibility.

The MEDJCT was asked about the evaluation of the grant program, and whether a larger analysis of the effect of the lockdowns on bankruptcies was being done. The Committee heard that the goal of the program was to make sure that eligible businesses received their grants as quickly as possible, while limiting fraud. The MEDJCT added that program evaluation was ongoing, and that some lessons learned from the first grant that was paid (Personal Protective Equipment rebates) were applied to subsequent grants, including the OSBSG.

### **Committee Recommendations**

The Standing Committee on Public Accounts recommends that:

- 1. The Ministry of Economic Development, Job Creation and Trade, in collaboration with the Ministry of Finance, and the Ministry of Public and Business Service Delivery, review lessons learned from the delivery of the Ontario Small Business Support Grant and provide this information to the Ontario Jobs and Recovery Committee to inform the design and delivery of future economic support programs for businesses.**
- 2. The Ministry of Economic Development, Job Creation and Trade, in collaboration with the Ministry of Finance and the Ministry of Public and Business Service Delivery, conduct a thorough evaluation of the Ontario Small Business Support Grant's efficacy, including the analysis of the number of business closures and insolvencies leading up to, during, and after the delivery of the grant, as well as the reasons behind the awarding of funds to ineligible recipients and**

the denial of funds to eligible recipients, and furthermore that said reasons be made public while not disclosing the identities of individual businesses.

3. **The Ministry of Finance and the Ministry of Economic Development, Job Creation and Trade include the following elements in future business support programs:**
  - a) **introduce an open and transparent appeal mechanism;**
  - b) **adapt the funding amounts to better reflect individual businesses' needs;**
  - c) **engage in more outreach to the business community before finalizing the program's eligibility criteria; and**
  - d) **consider the unique needs of owners/sole proprietors of separate and distinct businesses/locations and investigate the possibility of their separate consideration in future programs.**
4. **The Ministry of Public and Business Service Delivery ensure that third-party vendor personnel that are hired to assist with program delivery are accountable, professional, and appropriately trained to perform their duties.**

## **Property Tax and Energy Cost Rebates**

The Auditor reported:

- only 38% of the approved funding for the rebates was paid out, mainly due to an overestimation of application volumes by the Ministry of Finance; and
- over \$16 million was paid to over 3,000 ineligible applicants due to insufficient screening controls, including a system error resulting in incorrect payments totalling over \$500,000 to some Property Tax Rebate recipients, with only 5.3% of funds recovered.

The Committee was interested in the reason behind the low uptake of the grant, and whether any improvements were made to the program to increase uptake. The Ministry of Energy (MOE) said that the audit covered two fiscal years, and that more payments were made after the audit was conducted. Initially, the MOE assumed a 70% uptake and budgeted accordingly. In the second year the MOE adjusted the funding to reflect the low uptake. The Ministry of Finance added that businesses who applied for the Canada Emergency Rent Subsidy, a federal program, were not eligible for the provincial Property Tax Rebate.

When asked about the recovery of funds paid to ineligible applicants, the MOF said that it keeps working to recover overpayments or ineligible payments, but the priority has been the delivery of new programs.

### **Committee Recommendations**

The Standing Committee on Public Accounts recommends that:

- 5. The Ministry of Finance and the Ministry of Energy continue to recover funds paid to ineligible recipients under the Property Tax and Energy Cost Rebates Program.**
- 6. The Ministry of Finance conduct an analysis of the low uptake of the Property Tax and Energy Cost Rebates, including the impact of federal business relief programs.**

### **Ontario Together Fund**

The Auditor reported:

- insufficient monitoring of projects by the Ministry of Economic Development, Job Creation and Trade, with required interim reports completed for only 15 of the 25 funded projects in a sample reviewed by the audit team;
- inadequate validation of information reported by funding recipients in interim reports;
- over \$1 million paid to a business that went bankrupt;
- project delays in 15 of the 54 funded projects, mainly due to logistical challenges; and
- two undeclared cases of perceived conflict of interest.

Committee members asked about the perceived lack of transparency in the grant application process, and which mechanisms are currently in place to make sure the Province gets value for its investment. The MEDJCT said that it conducts a detailed risk assessment that includes financial and technical due diligence. Funding agreements, in turn, are structured to protect government funding, with consequences for uncompleted projects. Going forward, the agreements will include a holdback of funds clause (typically 40%), as well as clawback and default provisions.

### **Committee Recommendations**

The Standing Committee on Public Accounts recommends that:

- 7. The Ministry of Economic Development, Job Creation and Trade validate information reported by funding recipients in interim reports to ensure that the information is complete and accurate.**
- 8. The Ministry of Economic Development, Job Creation and Trade**
  - a) review and improve the Ontario Together Fund assessment criteria to require additional financial information or**

**guarantees from applicants that are assessed as high financial risk; and**

**b) monitor and mitigate changes to each project's overall risks during its lifecycle.**

**9. The Ministry of Economic Development, Job Creation and Trade prevent further delays in Ontario Together Fund projects by using provisions in contracts, including clawback measures, to recover funds from recipients that are unlikely to complete projects.**

## **Personal Protective Equipment Rebates**

The Auditor reported:

- no rationale was provided for the \$1,000 maximum grant amount for the personal protective equipment rebates; and
- a low application uptake, with only \$11.6 million of the budgeted \$65 million spent by the end of the program.

The Committee was mainly interested in the rationale behind the \$1000 grant amount, and how the amount was decided. The MEDJCT said that the grant was designed to provide main street businesses in eligible sectors with financial support to cover the cost of personal protective equipment (PPE). The grant was provided at the early stages of the pandemic, and later the Ontario Small Business Support Grant evolved out of this program.

### **Committee Recommendation**

The Standing Committee on Public Accounts recommends that:

**10. The Ministry of Economic Development, Job Creation and Trade review the rebate amount determination process that occurred during the Personal Protective Equipment Rebates program design, and apply lessons learned to similar programs in the future.**

## **Oversight and Expenditure Tracking**

The Auditor reported:

- a lack of COVID-19 related expenditure tracking and monitoring by the Treasury Board Secretariat, specifically the amounts authorized for spending, as well as the actual amounts spent;
- an inability to assess program success due to ineffective performance measures; and
- insufficient public information about program results.

Committee members were interested in the role that the Treasury Board Secretariat plays in developing and delivering grants. The TBS explained that its role is mainly to receive submissions from the ministries, and work with the ministries to refine the submissions in terms of alignment with government priorities, program deliverables and fiscal impacts. In most cases, the TBS would work with the ministry to develop performance measures. However, the fluidity and urgency of the situation during the pandemic made it difficult for the TBS to provide advice with respect to performance measures. The performance measures framework is currently being updated, following a recommendation by the Auditor.

The Committee further heard that, in terms of oversight, the role of the TBS is to focus on the funding and priority-setting. Monitoring is done by the ministries, as they are the ones who develop the programs and parameters. As for the tracking of the funds spent, the TBS said that the government is using four different publications to report updates on COVID spending: the budget, the economic outlook, the public accounts, and the quarterly financial reports from the ministries.

The Committee asked the Ministry of Finance how many businesses received any type of support. The MOF said that over 110,000 businesses received the OSBSG; 31,000 businesses received the Property Tax and Energy Cost rebates; while 20,000 businesses benefited from the Digital Main Street program.

### **Committee Recommendations**

The Standing Committee on Public Accounts recommends that:

**11. The Treasury Board Secretariat facilitate proper oversight of the Province's COVID-19 spending by compiling COVID-19 program expenditure data from provincial ministries and report amounts spent against amounts authorized.**

**12. The Treasury Board Secretariat**

- a) require ministries responsible for the economic support and recovery initiatives for Ontario's businesses to develop clear, measurable short and long-term objectives for the initiatives;**
- b) establish outcome-based performance measures based on the objectives; and**
- c) publicly report on the results.**

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## **CONSOLIDATED LIST OF COMMITTEE RECOMMENDATIONS**

The Standing Committee on Public Accounts recommends that:

- 1. The Ministry of Economic Development, Job Creation and Trade, in collaboration with the Ministry of Finance, and the Ministry of Public and Business Service Delivery, review lessons learned from the delivery of the Ontario Small Business Support Grant and provide this information to the Ontario Jobs and Recovery Committee to inform the design and delivery of future economic support programs for businesses.**
- 2. The Ministry of Economic Development, Job Creation and Trade, in collaboration with the Ministry of Finance and the Ministry of Public and Business Service Delivery, conduct a thorough evaluation of the Ontario Small Business Support Grant's efficacy, including the analysis of the number of business closures and insolvencies leading up to, during, and after the delivery of the grant, as well as the reasons behind the awarding of funds to ineligible recipients and the denial of funds to eligible recipients, and furthermore that said reasons be made public while not disclosing the identities of individual businesses.**
- 3. The Ministry of Finance and the Ministry of Economic Development, Job Creation and Trade include the following elements in future business support programs:**
  - a) introduce an open and transparent appeal mechanism;**
  - b) adapt the funding amounts to better reflect individual businesses' needs;**
  - c) engage in more outreach to the business community before finalizing the program's eligibility criteria; and**
  - d) consider the unique needs of owners/sole proprietors of separate and distinct businesses/locations and investigate the possibility of their separate consideration in future programs.**
- 4. The Ministry of Public and Business Service Delivery ensure that third-party vendor personnel that are hired to assist with program delivery are accountable, professional, and appropriately trained to perform their duties.**
- 5. The Ministry of Finance and the Ministry of Energy continue to recover funds paid to ineligible recipients under the Property Tax and Energy Cost Rebates Program.**
- 6. The Ministry of Finance conduct an analysis of the low uptake of the Property Tax and Energy Cost Rebates, including the impact of federal business relief programs.**

- 7. The Ministry of Economic Development, Job Creation and Trade validate information reported by funding recipients in interim reports to ensure that the information is complete and accurate.**
- 8. The Ministry of Economic Development, Job Creation and Trade**
  - a) review and improve the Ontario Together Fund assessment criteria to require additional financial information or guarantees from applicants that are assessed as high financial risk; and**
  - b) monitor and mitigate changes to each project's overall risks during its lifecycle.**
- 9. The Ministry of Economic Development, Job Creation and Trade prevent further delays in Ontario Together Fund projects by using provisions in contracts, including clawback measures, to recover funds from recipients that are unlikely to complete projects.**
- 10. The Ministry of Economic Development, Job Creation and Trade review the rebate amount determination process that occurred during the Personal Protective Equipment Rebates program design, and apply lessons learned to similar programs in the future.**
- 11. The Treasury Board Secretariat facilitate proper oversight of the Province's COVID-19 spending by compiling COVID-19 program expenditure data from provincial ministries and report amounts spent against amounts authorized.**
- 12. The Treasury Board Secretariat**
  - a) require ministries responsible for the economic support and recovery initiatives for Ontario's businesses to develop clear, measurable short and long-term objectives for the initiatives;**
  - b) establish outcome-based performance measures based on the objectives; and**
  - c) publicly report on the results.**