[Français](http://www.ontario.ca/fr/lois/loi/90a35)

Auditor General Act

R.S.O. 1990, Chapter A.35

**Consolidation Period:** From March 6, 2024 to the [e-Laws currency date](http://www.e-laws.gov.on.ca/navigation?file=currencyDates&lang=en).

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Definitions

**1** In this Act,

“agency of the Crown” means an association, authority, board, commission, corporation, council, foundation, institution, organization or other body,

(a) whose accounts the Auditor General is appointed to audit by its shareholders or by its board of management, board of directors or other governing body,

(b) whose accounts are audited by the Auditor General under any other Act or whose accounts the Auditor General is appointed by the Lieutenant Governor in Council to audit,

(c) whose accounts are audited by an auditor, other than the Auditor General, appointed by the Lieutenant Governor in Council, or

(d) the audit of the accounts of which the Auditor General is required to direct or review or in respect of which the auditor’s report and the working papers used in the preparation of the auditor’s statement are required to be made available to the Auditor General under any other Act,

but does not include one that the Crown Agency Act states is not affected by that Act or that any other Act states is not a Crown agency within the meaning or for the purposes of the Crown Agency Act; (“organisme de la Couronne”)

“audit” includes a special audit; (“vérification”, “vérifier”)

“Board” means the Board of Internal Economy referred to in section 87 of the Legislative Assembly Act; (“Commission”)

“Crown controlled corporation” means a corporation that is not an agency of the Crown and having 50 per cent or more of its issued and outstanding shares vested in the Crown in right of Ontario or having the appointment of a majority of its board of directors made or approved by the Lieutenant Governor in Council or one or more members of the Executive Council of Ontario; (“société contrôlée par la Couronne”)

“fiscal year” has the same meaning as in the Financial Administration Act; (“exercice”)

“grant recipient” means an association, authority, board, commission, corporation, council, foundation, institution, organization or other body that receives a reviewable grant directly or indirectly; (“bénéficiaire d’une subvention”)

“public money” has the same meaning as in the Financial Administration Act; (“deniers publics”)

“recognized party” has the same meaning as in subsection 62 (5) of the Legislative Assembly Act; (“parti reconnu”)

“reviewable grant” means a grant or other transfer payment from the Consolidated Revenue Fund, from an agency of the Crown or from a Crown controlled corporation; (“subvention susceptible d’examen”)

“special audit” means an examination with respect to the matters described in subclauses 12 (2) (f) (i) to (v). (“vérification spéciale”) R.S.O. 1990, c. A.35, s. 1; 2004, c. 17, s. 2; 2006, c. 33, Sched. B, s. 1; 2009, c. 34, Sched. J, s. 26; 2018, c. 17, Sched. 3, s. 1; 2024, c. 2, Sched. 19, s. 1 (1).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 1, 2](http://www.ontario.ca/laws/statute/S04017" \l "s1) - 30/11/2004

[2006, c. 33, Sched. B, s. 1](http://www.ontario.ca/laws/statute/S06033" \l "schedbs1) - 20/12/2006

[2009, c. 34, Sched. J, s. 26](http://www.ontario.ca/laws/statute/S09034" \l "schedjs26)- 15/12/2009

[2018, c. 17, Sched. 3, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched3s1) - 06/12/2018

[2024, c. 2, Sched. 19, s. 1 (1)](http://www.ontario.ca/laws/statute/S24002" \l "sched19s1s1) - 06/03/2024

References to former names

**1.1**A reference in an Act, regulation, order in council or document to a person or office by the former title of that person or the former name of that office set out in Column 1 of the following Table or by a shortened version of that title or name shall be deemed, unless a contrary intention appears, to be a reference to the new title of that person or the new name of that office set out in Column 2:

|  |  |
| --- | --- |
| Column 1/Colonne 1 | Column 2/Colonne 2 |
| Former titles and names/Anciens titres et anciennes appellations | New titles and names/Nouveaux titres et nouvelles appellations |
| Assistant Provincial Auditor/vérificateur provincial adjoint | Deputy Auditor General/sous-vérificateur général |
| Office of the Provincial Auditor/Bureau du vérificateur provincial | Office of the Auditor General/Bureau du vérificateur général |
| Provincial Auditor/vérificateur provincial | Auditor General/vérificateur général |

2004, c. 17, s. 3.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 3](http://www.ontario.ca/laws/statute/S04017" \l "s3) - 30/11/2004

Auditor General

**2** (1)  There shall be an Auditor General who is an officer of the Assembly. 2018, c. 17, Sched. 3, s. 2.

Appointment

(2)  The Assembly shall, by order, appoint the Auditor General. 2018, c. 17, Sched. 3, s. 2.

Same, conditions

(3)  An order appointing the Auditor General shall be made only after,

(a) unless decided otherwise by unanimous consent of the Assembly, the person to be appointed has been selected by unanimous agreement of a panel composed of one member of the Assembly from each recognized party, chaired by the Speaker who is a non-voting member; and

(b) the chair of the standing Public Accounts Committee of the Assembly has been consulted. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 4](http://www.ontario.ca/laws/statute/S04017" \l "s4) - 30/11/2004; [2004, c. 20, s. 13 (1)](http://www.ontario.ca/laws/statute/S04020" \l "s13s1) - 21/11/2005

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Office of the Auditor General

**3** The Office of the Auditor General consists of the Auditor General, the Deputy Auditor General, the Advertising Commissioner, the Commissioner of the Environment appointed under section 50 of the Environmental Bill of Rights, 1993 and such other employees as the Auditor General may require for the proper conduct of the business of the Office. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 5](http://www.ontario.ca/laws/statute/S04017" \l "s5) - 30/11/2004

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Term of office

**4** (1)  The Auditor General shall hold office for a term of 10 years and may not be reappointed for another term. 2018, c. 17, Sched. 3, s. 2.

Reappointment after resignation

(2)  Despite subsection (1), if an Auditor General resigns before the expiry of his or her term of office, he or she may be reappointed for a second term that expires no later than at the expiry of the original term. 2018, c. 17, Sched. 3, s. 2.

Selection by panel

(3)  Subsection 2 (3) applies with respect to a reappointment under subsection (2) of this section. 2018, c. 17, Sched. 3, s. 2.

Continuation in office

(4)  By order of the Assembly, the Auditor General may continue to hold office after expiry of his or her term of office until a temporary Auditor General is appointed under section 5.3 or until a successor is appointed. 2018, c. 17, Sched. 3, s. 2.

Transition

(5)  The Auditor General in office immediately before the day the Restoring Trust, Transparency and Accountability Act, 2018 receives Royal Assent shall continue to hold office for the remainder of his or her term and may not be reappointed for another term. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 6](http://www.ontario.ca/laws/statute/S04017" \l "s6) - 30/11/2004

[2006, c. 15, s. 1](http://www.ontario.ca/laws/statute/S06015" \l "s1) - 20/06/2006

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Removal or suspension

**5** (1)  The Assembly may, by order passed by a vote of at least two thirds of the members of the Assembly, remove or suspend the Auditor General from office for cause. 2018, c. 17, Sched. 3, s. 2.

Suspension if Assembly not in session

(2)  If the Assembly is not in session, the Board may on unanimous agreement suspend the Auditor General for cause. 2018, c. 17, Sched. 3, s. 2.

Duration of suspension

(3)  A suspension under subsection (1) continues until revoked by order of the Assembly or until the Auditor General is removed from office pursuant to subsection (1). 2018, c. 17, Sched. 3, s. 2.

Same

(4)  Unless the Board revokes the suspension before the next sitting of the Assembly, a suspension under subsection (2) continues until revoked by order of the Assembly or until the Auditor General is removed from office pursuant to subsection (1). 2018, c. 17, Sched. 3, s. 2.

Same

(5)  Despite subsection (4), no suspension imposed under subsection (2) continues past the 20th sessional day of the next sitting of the Assembly. 2018, c. 17, Sched. 3, s. 2.

Report to Assembly

(6)  The Board shall report to the Assembly any action taken under subsections (2) and (4) at the earliest opportunity of the next sitting of the Assembly. 2018, c. 17, Sched. 3, s. 2.

Meaning of “not in session”

(7)  For the purposes of this section and sections 5.3 and 5.5, the Assembly is not in session when it is,

(a) prorogued; or

(b) adjourned for an indefinite period or to a day that is more than seven days after the date on which the Assembly was adjourned. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

1999, c. 5, s. 1 (1) - 28/10/1999; 1999, c. 11, s. 1 - 14/12/1999

[2004, c. 17, s. 7](http://www.ontario.ca/laws/statute/S04017" \l "s7) - 30/11/2004

[2006, c. 35, Sched. C, s. 7 (1)](http://www.ontario.ca/laws/statute/S06035" \l "schedcs7s1) - 20/08/2007

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Salary and benefits

**5.1**(1)  The Board shall determine and review annually the salary and benefits of the Auditor General, which shall be within the highest range of salaries paid to deputy ministers in the public service of Ontario, and the Auditor General is entitled to the privileges of office of a senior deputy minister. 2018, c. 17, Sched. 3, s. 2.

Pension plan

(2)  Subject to subsections (3) and (4), the Auditor General is a member of the Public Service Pension Plan. 2018, c. 17, Sched. 3, s. 2.

Notice re pension plan

(3)  Within 60 days after his or her appointment takes effect, the Auditor General may notify the Speaker in writing that he or she elects not to be a member of the Public Service Pension Plan. 2018, c. 17, Sched. 3, s. 2.

Same

(4)  If the Auditor General gives notice of their election to the Speaker in accordance with subsection (3), the election is irrevocable and is deemed to have taken effect when the appointment took effect. 2018, c. 17, Sched. 3, s. 2.

Expenses

(5)  Subject to the approval of the Board, the Auditor General is entitled to be reimbursed for reasonable expenses that he or she incurs in respect of anything done under this Act. 2018, c. 17, Sched. 3, s. 2.

Transition

(6)  The salary and benefits of the Auditor General in office immediately before the day the Restoring Trust, Transparency and Accountability Act, 2018 receives Royal Assent continue to be determined in accordance with section 5, clause 22 (1) (a) and subsection 22 (1.1) of this Act, as they read immediately before that day, for the remainder of the Auditor General’s term of office. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Designation by the Auditor General

**5.2**(1)  The Auditor General shall designate an individual from among the employees of the Office of the Auditor General who shall have the powers and duties of the Auditor General if the Auditor General is absent or unable to fulfil the duties of his or her office or if the office becomes vacant. 2018, c. 17, Sched. 3, s. 2.

Designation in writing

(2)  A designation under subsection (1) shall be in writing to the Speaker. 2018, c. 17, Sched. 3, s. 2.

Powers and duties

(3)  The individual designated under subsection (1) shall have the powers and duties of the Auditor General unless a temporary Auditor General is appointed under section 5.3. 2018, c. 17, Sched. 3, s. 2.

Salary

(4)  The Board may increase the salary of an individual who assumes the powers and duties of the Auditor General under subsection (1) in such circumstances as the Board considers appropriate. 2018, c. 17, Sched. 3, s. 2.

Removal or suspension

(5)  Section 5 applies in respect of an individual who assumes the powers and duties of the Auditor General under subsection (1). 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Temporary Auditor General

**5.3**(1)  If the Auditor General is unable to fulfil the duties of his or her office or the office becomes vacant, the Assembly may, by order, appoint a temporary Auditor General. 2018, c. 17, Sched. 3, s. 2.

Same, conditions

(2)  An order shall be made under subsection (1) only if,

(a) the Auditor General,

(i) has not made a designation under subsection 5.2 (1), or

(ii) has made a designation under subsection 5.2 (1), but,

(A) the Auditor General has been removed or suspended under section 5, or

(B) the person designated is unable or unwilling to act or has been removed or suspended under section 5;

(b) unless decided otherwise by unanimous consent of the Assembly, the person to be appointed has been selected by unanimous agreement of a panel composed of one member of the Assembly from each recognized party, chaired by the Speaker who is a non-voting member; and

(c) the chair of the standing Public Accounts Committee of the Assembly has been consulted. 2018, c. 17, Sched. 3, s. 2.

Appointment if Assembly not in session

(3)  If, while the Assembly is not in session, the Auditor General is unable to fulfil the duties of his or her office or the office becomes vacant, the Board may appoint a temporary Auditor General. 2018, c. 17, Sched. 3, s. 2.

Same

(4)  Clauses (2) (a) and (c) apply with respect to an appointment under subsection (3). 2018, c. 17, Sched. 3, s. 2.

Powers, salary and benefits

(5)  A temporary Auditor General shall have the powers and duties of the Auditor General and shall be paid a salary and benefits determined by the Board and, subject to the approval of the Board, be reimbursed for reasonable expenses that he or she incurs in respect of anything done under this Act. 2018, c. 17, Sched. 3, s. 2.

Duration of office

(6)  A temporary Auditor General shall hold office until,

(a) the Auditor General is able to fulfil the duties of the office, where the appointment resulted from the Auditor General being unable to do so;

(b) where the appointment resulted from a suspension of the Auditor General, the suspension is revoked by order of the Assembly, by the Board under subsection 5 (4) or by operation of subsection 5 (5);

(c) the Assembly appoints a different temporary Auditor General under subsection (1); or

(d) the Assembly appoints an Auditor General under section 2. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Subsequent appointment not prohibited

**5.4**A person who serves as a temporary Auditor General under section 5.3 is not prohibited from appointment as Auditor General under section 2 and, in the case of such an appointment, the previous time in office does not count toward the term of office set out in subsection 4 (1). 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Restrictions re other work, etc.

**5.5**(1)  The Auditor General shall not be a member of the Assembly and shall not, without prior approval by the Assembly, or by the Board when the Assembly is not in session, hold any other office or employment. 2018, c. 17, Sched. 3, s. 2.

Exception

(2)  Despite subsection (1), the Auditor General may hold more than one office to which he or she has been appointed by the Assembly or the Board. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Oath of office

**5.6**(1)  Before beginning the duties of his or her office, the Auditor General shall take an oath or affirmation that he or she will faithfully and impartially exercise the functions of the office. 2018, c. 17, Sched. 3, s. 2.

Same

(2)  The Speaker or the Clerk of the Assembly shall administer the oath or affirmation. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Nature of office

**5.7**(1)  The Auditor General holds office for a fixed term. 2018, c. 17, Sched. 3, s. 2.

Notice not required

(2)  No notice to the Auditor General is required before the expiry of the Auditor General’s term of office. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Protection from liability

**5.8**(1)  No cause of action arises, no proceeding may be brought and no remedy is available or damages, costs or compensation payable in connection with any amendment made by Schedule 3 to the *Restoring Trust, Transparency and Accountability Act, 2018* to this Act or anything done or not done in accordance with those amendments. 2018, c. 17, Sched. 3, s. 2.

Same

(2)  Subsection (1) applies whether the cause of action on which a proceeding is based arose before or after the day that subsection comes into force. 2018, c. 17, Sched. 3, s. 2.

Proceedings set aside

(3)  Any proceeding referred to in subsection (1) commenced before the day that subsection comes into force is deemed to have been dismissed, without costs, on that day. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Appointment of Deputy Auditor General

**6** The Auditor General may appoint a person to act as Deputy Auditor General. 2018, c. 17, Sched. 3, s. 2.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 8](http://www.ontario.ca/laws/statute/S04017" \l "s8) - 30/11/2004

[2018, c. 17, Sched. 3, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched3s2) - 06/12/2018

Duties of Deputy Auditor General

**7** The Deputy Auditor General, under the direction of the Auditor General, shall assist in the exercise of the powers and the performance of the duties of the Auditor General and, in the absence or inability to act of the Auditor General, shall act in the place of the Auditor General. R.S.O. 1990, c. A.35, s. 7; 2004, c. 17, s. 9.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 9](http://www.ontario.ca/laws/statute/S04017" \l "s11) - 30/11/2004

Qualifications

**8** The persons appointed as Auditor General and Deputy Auditor General shall be persons who are licensed under the Public Accounting Act, 2004. R.S.O. 1990, c. A.35, s. 8; 2004, c. 8, s. 46; 2004, c. 17, s. 10.

**Section Amendments with date in force (d/m/y)**

[2004, c. 8, s. 46, Table](http://www.ontario.ca/laws/statute/S04008" \l "s46) - 1/11/2005; [2004, c. 17, s. 10](http://www.ontario.ca/laws/statute/S04017" \l "s10) - 30/11/2004

Appointment of Advertising Commissioner

**8.1**(1)  Subject to the approval of the Board, the Auditor General may appoint a person to act as Advertising Commissioner. 2004, c. 20, s. 13 (2).

Duties

(2)  The Advertising Commissioner may exercise such powers and shall perform such duties as the Auditor General may delegate to him or her under subsection 24 (2). 2004, c. 20, s. 13 (2).

**Section Amendments with date in force (d/m/y)**

[2004, c. 20, s. 13 (2)](http://www.ontario.ca/laws/statute/S04020" \l "s13s2) - 21/11/2005

Audit of Consolidated Revenue Fund

**9** (1)  The Auditor General shall audit, on behalf of the Assembly and in such manner as the Auditor General considers necessary, the accounts and records of the receipt and disbursement of public money forming part of the Consolidated Revenue Fund whether held in trust or otherwise. R.S.O. 1990, c. A.35, s. 9 (1); 2004, c. 17, s. 11.

Audit of agencies of the Crown

(2)  Where the accounts and financial transactions of an agency of the Crown are not audited by another auditor, the Auditor General shall perform the audit, and, despite any other Act, where the accounts and financial transactions of an agency of the Crown are audited by another auditor, the audit shall be performed under the direction of the Auditor General and such other auditor shall report to the Auditor General. R.S.O. 1990, c. A.35, s. 9 (2); 2004, c. 17, s. 11.

Audit of Crown controlled corporations

(3)  Where the accounts of a Crown controlled corporation are audited other than by the Auditor General, the person or persons performing the audit,

(a) shall deliver to the Auditor General forthwith after completion of the audit a copy of their report of their findings and their recommendations to the management and a copy of the audited financial statements of the corporation;

(b) shall make available forthwith to the Auditor General, when so requested by the Auditor General, all working papers, reports, schedules and other documents in respect of the audit or in respect of any other audit of the corporation specified in the request;

(c) shall provide forthwith to the Auditor General, when so requested by the Auditor General, a full explanation of work performed, tests and examinations made and the results obtained, and any other information within the knowledge of such person or persons in respect of the corporation. R.S.O. 1990, c. A.35, s. 9 (3); 2004, c. 17, s. 11.

Additional examination and investigation

(4)  Where the Auditor General is of the opinion that any information, explanation or document that is provided, made available or delivered to him or her by the auditor or auditors referred to in subsection (2) or (3) is insufficient, the Auditor General may conduct or cause to be conducted such additional examination and investigation of the records and operations of the agency or corporation as the Auditor General considers necessary. R.S.O. 1990, c. A.35, s. 9 (4); 2004, c. 17, s. 11.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 11](http://www.ontario.ca/laws/statute/S04017" \l "s11) - 30/11/2004

Special audits

Grant recipients

**9.1**(1)  On or after April 1, 2005, the Auditor General may conduct a special audit of a grant recipient with respect to a reviewable grant received by the grant recipient directly or indirectly on or after the date on which the Audit Statute Law Amendment Act, 2004 receives Royal Assent. 2004, c. 17, s. 12.

Exception

(2)  Subsection (1) does not apply with respect to a grant recipient that is a municipality. 2004, c. 17, s. 12.

Crown controlled corporations, etc.

(3)  The Auditor General may conduct a special audit of a Crown controlled corporation or a subsidiary of a Crown controlled corporation. 2004, c. 17, s. 12.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 12](http://www.ontario.ca/laws/statute/S04017" \l "s12) - 30/11/2004

Examination of accounting records

**9.2**(1)  The Auditor General may examine accounting records relating to a reviewable grant received directly or indirectly by a municipality. 2004, c. 17, s. 12.

Same

(2)  The Auditor General may require a municipality to prepare and submit a financial statement setting out the details of its disposition of the reviewable grant. 2004, c. 17, s. 12.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 12](http://www.ontario.ca/laws/statute/S04017" \l "s12) - 30/11/2004

Duty to furnish information

**10** (1)  Every ministry of the public service, every agency of the Crown, every Crown controlled corporation and every grant recipient shall give the Auditor General the information regarding its powers, duties, activities, organization, financial transactions and methods of business that the Auditor General believes to be necessary to perform his or her duties under this Act. 2004, c. 17, s. 13.

Access to records

(2)  The Auditor General is entitled to have free access to all books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property belonging to or used by a ministry, agency of the Crown, Crown controlled corporation or grant recipient, as the case may be, that the Auditor General believes to be necessary to perform his or her duties under this Act. 2004, c. 17, s. 13.

No waiver of privilege

(3)  A disclosure to the Auditor General under subsection (1) or (2) does not constitute a waiver of solicitor-client privilege, litigation privilege or settlement privilege. 2004, c. 17, s. 13.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 13](http://www.ontario.ca/laws/statute/S04017" \l "s12) - 30/11/2004

Power to examine on oath

**11** (1)  The Auditor General may examine any person on oath on any matter pertinent to an audit or examination under this Act. 2004, c. 17, s. 13.

Application of Public Inquiries Act, 2009

(2)  Section 33 of the Public Inquiries Act, 2009 applies to the examination by the Auditor General. 2009, c. 33, Sched. 6, s. 42.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 13](http://www.ontario.ca/laws/statute/S04017" \l "s13) - 30/11/2004

[2009, c. 33, Sched. 6, s. 42](http://www.ontario.ca/laws/statute/S09033" \l "sched6s42) - 1/06/2011

Stationing a member in a ministry, etc.

**11.1**(1)  For the purpose of exercising powers or performing duties under this Act, the Auditor General may station one or more members of the Office of the Auditor General in any ministry of the public service, agency of the Crown, Crown controlled corporation or grant recipient. 2004, c. 17, s. 13.

Accommodation

(2)  The ministry, agency, corporation or grant recipient, as the case may be, shall provide the accommodation required for the purposes mentioned in subsection (1). 2004, c. 17, s. 13.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 13](http://www.ontario.ca/laws/statute/S04017" \l "s13) - 30/11/2004

Prohibition re obstruction

**11.2**(1)  No person shall obstruct the Auditor General or any member of the Office of the Auditor General in the performance of a special audit under section 9.1 or an examination under section 9.2 and no person shall conceal or destroy any books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property that the Auditor General considers to be relevant to the subject-matter of the special audit or examination. 2004, c. 17, s. 13.

Offence

(2)  Every person who knowingly contravenes subsection (1) and every director or officer of a corporation who knowingly concurs in such a contravention is guilty of an offence and on conviction is liable to a fine of not more than $2,000 or imprisonment for a term of not more than one year, or both. 2004, c. 17, s. 13.

Penalty, corporation

(3)  If a corporation is convicted of an offence under subsection (2), the maximum penalty that may be imposed on the corporation is $25,000. 2004, c. 17, s. 13.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 13](http://www.ontario.ca/laws/statute/S04017" \l "s13) - 30/11/2004

Annual report

**12** (1)  The Auditor General shall report annually to the Speaker of the Assembly after each fiscal year is closed and the Public Accounts are laid before the Assembly, but not later than the 31st day of December in each year unless the Public Accounts are not laid before the Assembly by that day, and may make a special report to the Speaker at any time on any matter that in the opinion of the Auditor General should not be deferred until the annual report, and the Speaker shall lay each such report before the Assembly forthwith if it is in session or, if not, not later than the tenth day of the next session. R.S.O. 1990, c. A.35, s. 12 (1); 2004, c. 17, s. 14 (1).

Contents of report

(2)  In the annual report in respect of each fiscal year, the Auditor General shall report on,

(a) the work of the Office of the Auditor General and on whether, in carrying on the work of the Office, the Auditor General received all the information and explanations required;

(b) the examination of accounts of receipts and disbursements of public money;

(c) the examination of the consolidated financial statements of Ontario as reported in the Public Accounts;

(d) all special warrants issued to authorize payments, stating the date of each special warrant, the amount authorized and the amount expended;

(e) all orders of the Treasury Board made to authorize payments in excess of appropriations, stating the date of each order, the amount authorized and the amount expended;

(f) such matters as, in the opinion of the Auditor General, should be brought to the attention of the Assembly including, without limiting the generality of the foregoing, any matter relating to the audit or examination of the Crown, agencies of the Crown, Crown controlled corporations or grant recipients or any cases where the Auditor General has observed that,

(i) accounts were not properly kept or public money was not fully accounted for,

(ii) essential records were not maintained or the rules and procedures applied were not sufficient to safeguard and control public property or to effectively check the assessment, collection and proper allocation of revenue or to ensure that expenditures were made only as authorized,

(iii) money was expended other than for the purposes for which it was appropriated,

(iv) money was expended without due regard to economy and efficiency, or

(v) where procedures could be used to measure and report on the effectiveness of programs, the procedures were not established or, in the opinion of the Auditor General, the established procedures were not satisfactory;

(g) expenditures for advertisements, printed matter and messages that are reviewable under the Government Advertising Act, 2004. R.S.O. 1990, c. A.35, s. 12 (2); 2004, c. 17, s. 14 (2-7); 2004, c. 20, s. 13 (3); 2006, c. 33, Sched. B, s. 2.

Opinion on statements

(3)  In the annual report in respect of each fiscal year, the Auditor General shall express his or her opinion as to whether the consolidated financial statements of Ontario, as reported in the Public Accounts, present fairly information in accordance with appropriate generally accepted accounting principles and the Auditor General shall set out any reservations he or she may have. 2004, c. 17, s. 14 (8).

Report re government advertising

(4)  In the annual report, the Auditor General may report on expenditures for government advertising generally. 2004, c. 20, s. 13 (4).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 14](http://www.ontario.ca/laws/statute/S04017" \l "s14s2) - 30/11/2004; [2004, c. 20, s. 13 (3), 4](http://www.ontario.ca/laws/statute/S04020" \l "s13s3) - 21/11/2005

[2006, c. 33, Sched. B, s. 2](http://www.ontario.ca/laws/statute/S06033" \l "schedbs2) - 20/12/2006

Restrictions re: Hydro One Inc.

**13** (1)  Hydro One Inc. and its subsidiaries are deemed not to be agencies of the Crown or Crown controlled corporations for the purposes of this Act on and after the date on which the Building Ontario Up Act (Budget Measures), 2015 received Royal Assent. 2015, c. 20, Sched. 3, s. 1.

Continuing duty

(2)  Despite subsection (1), Hydro One Inc. shall give the Auditor General such information and access to such documents or records as is necessary and relevant to enable the Auditor General to prepare his or her report, for inclusion in the Public Accounts, on the consolidated financial statements of Ontario. 2015, c. 20, Sched. 3, s. 1.

Same

(3)  The auditors of Hydro One Inc. shall comply with the requirements set out in clauses 9 (3) (a), (b) and (c) for the purpose of enabling the Auditor General to prepare his or her report, for inclusion in the Public Accounts, on the consolidated financial statements of Ontario. 2015, c. 20, Sched. 3, s. 1.

Same

(4)  However, Hydro One Inc. and its auditors are not required by subsections (2) and (3) to give the Auditor General any information or access to records or documents that relate to a period for which Hydro One Inc. has not yet disclosed to the public its audited or unaudited financial statements. 2015, c. 20, Sched. 3, s. 1.

Repeal

(5)  Subsections (1) to (4) and this subsection are repealed on a day to be named by proclamation of the Lieutenant Governor. 2015, c. 20, Sched. 3, s. 1.

(6), (7)  Repealed: R.S.O. 1990, c. A.35, s. 13 (7).

**Section Amendments with date in force (d/m/y)**

R.S.O. 1990, c. A.35, s. 13 (7) - see [2015, c. 20, Sched. 3, s. 1](http://www.ontario.ca/laws/statute/S15020" \l "sched3s1) - 04/06/2016

[2004, c. 17, s. 15](http://www.ontario.ca/laws/statute/S04017" \l "s15) - 30/11/2004

[2015, c. 20, Sched. 3, s. 1](http://www.ontario.ca/laws/statute/S15020" \l "sched3s1) - 04/06/2015

**14** Repealed: 2004, c. 17, s. 15.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 15](http://www.ontario.ca/laws/statute/S04017" \l "s15) - 30/11/2004

Proviso

**15** Nothing in this Act shall be construed to require the Auditor General,

(a) to report on any matter that, in the opinion of the Auditor General, is immaterial or insignificant; or

(b) to audit or direct the audit of or report on the accounts of a body not referred to in this Act in the absence of such a requirement in any other Act in respect of the body. R.S.O. 1990, c. A.35, s. 15; 2004, c. 17, s. 16.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 16](http://www.ontario.ca/laws/statute/S04017" \l "s15) - 30/11/2004

Attendance at standing Public Accounts Committee of the Assembly

**16** At the request of the standing Public Accounts Committee of the Assembly, the Auditor General and any member of the Office of the Auditor General designated by the Auditor General shall attend at the meetings of the committee in order,

(a) to assist the committee in planning the agenda for review by the committee of the Public Accounts and the annual report of the Auditor General; and

(b) to assist the committee during its review of the Public Accounts and the annual report of the Auditor General,

and the Auditor General shall examine into and report on any matter referred to him or her in respect of the Public Accounts by a resolution of the committee. R.S.O. 1990, c. A.35, s. 16; 2004, c. 17, s. 17.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 17](http://www.ontario.ca/laws/statute/S04017" \l "s15) - 30/11/2004

Special assignments

**17** The Auditor General shall perform such special assignments as may be required by the Assembly, the standing Public Accounts Committee of the Assembly, by resolution of the committee, or by a minister of the Crown in right of Ontario but such special assignments shall not take precedence over the other duties of the Auditor General under this Act and the Auditor General may decline an assignment by a minister of the Crown that, in the opinion of the Auditor General, might conflict with the other duties of the Auditor General. R.S.O. 1990, c. A.35, s. 17; 2004, c. 17, s. 18.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 18](http://www.ontario.ca/laws/statute/S04017" \l "s15) - 30/11/2004

Power to advise

**18** The Auditor General may advise appropriate persons employed in the public service of Ontario as to any matter that comes or that may come to the attention of the Auditor General in the course of exercising the powers or performing the duties of Auditor General. R.S.O. 1990, c. A.35, s. 18; 2004, c. 17, s. 18.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 18](http://www.ontario.ca/laws/statute/S04017" \l "s15) - 30/11/2004

Audit working papers

**19** Audit working papers of the Office of the Auditor General shall not be laid before the Assembly or any committee of the Assembly. R.S.O. 1990, c. A.35, s. 19; 2004, c. 17, s. 19.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 19](http://www.ontario.ca/laws/statute/S04017" \l "s15) - 30/11/2004

Employees

**20** (1)  Subject to the approval of the Board and to sections 22, 25 and 26, the Auditor General may employ such persons as the Auditor General considers necessary for the efficient operation of the Office of the Auditor General and may determine the salary of the Deputy Auditor General and the salaries or wages and the terms and conditions of employment of the employees of the Office of the Auditor General. 2006, c. 35, Sched. C, s. 7 (2).

Same

(2)  Salaries or wages determined for the employees of the Office of the Auditor General under subsection (1) shall be comparable to the salaries or wages determined under Part III of the Public Service of Ontario Act, 2006for public servants employed under that Part to work in a ministry, other than in a minister’s office, who are in similar positions. 2006, c. 35, Sched. C, s. 7 (2).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 20](http://www.ontario.ca/laws/statute/S04017" \l "s20) - 30/11/2004

[2006, c. 35, Sched. C, s. 7 (2)](http://www.ontario.ca/laws/statute/S06035" \l "schedcs7s2) - 20/08/2007

Oath of office and secrecy and oath of allegiance

**21** (1)  Every employee of the Office of the Auditor General, before performing any duty as an employee of the Auditor General, shall take and subscribe before the Auditor General or a person designated in writing by the Auditor General,

(a) the following oath of office and secrecy, in English or in French:

I, .........................................., do swear (orsolemnly affirm) that I will faithfully discharge my duties as an employee of the Auditor General and will observe and comply with the laws of Canada and Ontario and, except as I may be legally required, I will not disclose or give to any person any information or document that comes to my knowledge or possession by reason of my being an employee of the Office of the Auditor General.

So help me God. (Omit this line in an affirmation)

(b) the following oath of allegiance, in English or in French:

I, .........................................................., do swear (or solemnly affirm) that I will be faithful and bear true allegiance to His Majesty King Charles the Third (or the reigning sovereign for the time being), his heirs and successors according to law.

So help me God. (Omit this line in an affirmation)

R.S.O. 1990, c. A.35, s. 21 (1); 2004, c. 17, s. 21 (1); 2024, c. 2, Sched. 19, s. 1 (2).

Idem

(2)  The Auditor General may require any person or class of persons appointed to assist the Auditor General for a limited period of time or in respect of a particular matter to take and subscribe either or both of the oaths set out in subsection (1). R.S.O. 1990, c. A.35, s. 21 (2); 2004, c. 17, s. 21 (2).

Record of oaths

(3)  A copy of each oath administered to an employee of the Office of the Auditor General under subsection (1) shall be kept in the file of the employee in the Office of the Auditor General. R.S.O. 1990, c. A.35, s. 21 (3); 2004, c. 17, s. 21 (3).

Cause for dismissal

(4)  The failure of an employee of the Office of the Auditor General to take and subscribe or to adhere to either of the oaths required by subsection (1) may be considered as cause for dismissal. R.S.O. 1990, c. A.35, s. 21 (4); 2004, c. 17, s. 21 (3).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 21](http://www.ontario.ca/laws/statute/S04017" \l "s21s1) - 30/11/2004

[2024, c. 2, Sched. 19, s. 1 (2)](http://www.ontario.ca/laws/statute/S24002" \l "sched19s1s2) - 06/03/2024

Benefits

**22** (1)  The benefits determined under Part III of the Public Service of Ontario Act, 2006for public servants employed under that Part to work in a ministry, other than in a minister’s office, who are not within a bargaining unit apply to,

(a) the Auditor General;

(b) the Deputy Auditor General; and

(c) the full-time permanent and probationary employees of the Office of the Auditor General. 2006, c. 35, Sched. C, s. 7 (3).

Same

(1.1)  For the purposes of clause (1) (a), if a benefit applicable to the Auditor General is contingent on the exercise of a discretionary power or the performance of a discretionary function, the power may be exercised or the function may be performed by the Board or any person authorized by order of the Board. 2006, c. 35, Sched. C, s. 7 (3).

Same

(1.2)  For the purposes of clauses (1) (b) and (c), if a benefit applicable to the Deputy Auditor General or to an employee of the Office of the Auditor General is contingent on the exercise of a discretionary power or the performance of a discretionary function, the power may be exercised or the function may be performed by the Auditor General or any person authorized in writing by the Auditor General. 2006, c. 35, Sched. C, s. 7 (3).

Pension plan

(2)  The Deputy Auditor General is a member of the Public Service Pension Plan. 2006, c. 15, s. 2.

(3)-(5)  Repealed: 2018, c. 17, Sched. 3, s. 3.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 22](http://www.ontario.ca/laws/statute/S04017" \l "s22s1) - 30/11/2004

[2006, c. 15, s. 2](http://www.ontario.ca/laws/statute/S06015" \l "s2) - 20/02/2006; [2006, c. 35, Sched. C, s. 7 (3)](http://www.ontario.ca/laws/statute/S06035" \l "schedcs7s3) - 20/08/2007

[2018, c. 17, Sched. 3, s. 3](http://www.ontario.ca/laws/statute/S18017" \l "sched3s3) - 06/12/2018

Expert assistance

**23** Subject to the approval of the Board, the Auditor General from time to time may appoint one or more persons having technical or special knowledge of any kind to assist the Auditor General for a limited period of time or in respect of a particular matter and the money required for the purposes of this section shall be charged to and paid out of the Consolidated Revenue Fund. R.S.O. 1990, c. A.35, s. 23; 2004, c. 17, s. 23.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 23](http://www.ontario.ca/laws/statute/S04017" \l "s22s1) - 30/11/2004

Delegation of authority

**24** (1)  The Auditor General may delegate in writing to a person employed in the Office of the Auditor General the Auditor General’s authority to exercise any power or perform any duty other than his or her duty to report to the Assembly. 2004, c. 17, s. 24.

Same

(2)  The Auditor General may delegate in writing to the Advertising Commissioner or to a person employed in the Office of the Auditor General any of the Auditor General’s powers and duties under the Government Advertising Act, 2004 and may impose conditions and restrictions with respect to the delegation. 2004, c. 20, s. 13 (5).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 24](http://www.ontario.ca/laws/statute/S04017" \l "s22s1) - 30/11/2004; [2004, c. 20, s. 13 (5)](http://www.ontario.ca/laws/statute/S04020" \l "s13s5) - 21/11/2005

Political activities of employees of the Office of the Auditor General

**25** (1)  An employee of the Office of the Auditor General shall not,

(a) be a candidate in a provincial or federal election or in an election for any municipal office including a local board of a municipality within the meaning of the Municipal Affairs Act;

(b) solicit funds for a provincial, federal or municipal party or candidate; or

(c) associate his or her position in the Office of the Auditor General with any political activity. R.S.O. 1990, c. A.35, s. 25 (1); 2004, c. 17, s. 25.

Cause for dismissal

(2)  Contravention of any of the provisions of subsection (1) may be considered as cause for dismissal. R.S.O. 1990, c. A.35, s. 25 (2).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 25](http://www.ontario.ca/laws/statute/S04017" \l "s25) - 30/11/2004

Conduct of business and employee discipline, etc.

**26** (1)  The Auditor General may make orders and rules for the conduct of the internal business of the Office of the Auditor General. 2006, c. 35, Sched. C, s. 7 (4).

Same

(2)  The Auditor General may, in accordance with subsection (3),

(a) impose disciplinary measures, including suspension or dismissal, for cause on an employee of the Office of the Auditor General; or

(b) dismiss an employee of the Office of the Auditor General from employment other than for cause. 2006, c. 35, Sched. C, s. 7 (4).

Same

(3)  Sections 34 to 36 and 38 and 39 of the Public Service of Ontario Act, 2006 apply, with necessary modifications, to the discipline or dismissal under subsection (2) of an employee by the Auditor General and, for the purpose,

(a) a reference to a public servant appointed by the Public Service Commission, including the reference in section 38 of that Act to such a public servant who is employed in a class of position that is prescribed, shall be read as a reference to an employee of the Office of the Auditor General;

(b) a reference to the Public Service Commission shall be read as a reference to the Auditor General. 2006, c. 35, Sched. C, s. 7 (4).

Same

(4)  An employee who is disciplined under clause (2) (a) may file a grievance with respect to the Auditor General’s decision with the Public Service Grievance Board continued under the Public Service of Ontario Act, 2006. 2006, c. 35, Sched. C, s. 7 (4).

Same

(5)  The provisions of Part II of the Public Service of Ontario Act, 2006 and the regulations under that Part that apply in relation to grievances authorized by those regulations apply, with necessary modifications, to a grievance authorized by subsection (4). 2006, c. 35, Sched. C, s. 7 (4).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 26](http://www.ontario.ca/laws/statute/S04017" \l "s26) - 30/11/2004

[2006, c. 35, Sched. C, s. 7 (4)](http://www.ontario.ca/laws/statute/S06035" \l "schedcs7s4) - 20/08/2007

Proceedings privileged

**27** (1)  No proceedings lie against the Auditor General, the Deputy Auditor General, the Advertising Commissioner, the Commissioner of the Environment appointed under section 50 of the Environmental Bill of Rights, 1993, any employee of the Office of the Auditor General or any person appointed to assist the Auditor General for a limited period of time or in respect of a particular matter, for anything he or she may do or report or say in the course of the exercise or the intended exercise of functions under this or any other Act, unless it is shown that he or she acted in bad faith. R.S.O. 1990, c. A.35, s. 27 (1); 2004, c. 17, s. 27 (1); 2004, c. 20, s. 13 (6); 2018, c. 17, Sched. 3, s. 4.

(2)  Repealed: 2004, c. 17, s. 27 (2).

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 27](http://www.ontario.ca/laws/statute/S04017" \l "s27s1) - 30/11/2004; [2004, c. 20, s. 13 (6)](http://www.ontario.ca/laws/statute/S04020" \l "s13s6) - 21/11/2005

[2018, c. 17, Sched. 3, s. 4](http://www.ontario.ca/laws/statute/S18017" \l "sched3s4) - 06/12/2018

Duty of confidentiality

**27.1**(1)  The Auditor General, the Deputy Auditor General, the Advertising Commissioner, the Commissioner of the Environment appointed under section 50 of the Environmental Bill of Rights, 1993, each employee of the Office of the Auditor General and any person appointed to assist the Auditor General for a limited period of time or in respect of a particular matter shall preserve secrecy with respect to all matters that come to his or her knowledge in the course of his or her employment or duties under this Act. 2004, c. 17, s. 28; 2004, c. 20, s. 13 (7); 2018, c. 17, Sched. 3, s. 5.

Same

(2)  Subject to subsection (3), the persons required to preserve secrecy under subsection (1) shall not communicate to another person any matter described in subsection (1) except as may be required in connection with the administration of this Act or any proceedings under this Act or under the Criminal Code (Canada). 2004, c. 17, s. 28.

Same

(3)  A person required to preserve secrecy under subsection (1) shall not disclose any information or document disclosed to the Auditor General under section 10 that is subject to solicitor-client privilege, litigation privilege or settlement privilege unless the person has the consent of each holder of the privilege. 2004, c. 17, s. 28.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 28](http://www.ontario.ca/laws/statute/S04017" \l "s28) - 30/11/2004; [2004, c. 20, s. 13 (7)](http://www.ontario.ca/laws/statute/S04020" \l "s13s7) - 21/11/2005

[2018, c. 17, Sched. 3, s. 5](http://www.ontario.ca/laws/statute/S18017" \l "sched3s5) - 06/12/2018

Confidentiality of personal information

**27.2**(1)  No person shall collect, use or retain personal information on behalf of the Auditor General unless the personal information is reasonably necessary for the proper administration of this Act or for a proceeding under it. 2004, c. 17, s. 28.

Same

(2)  No person shall collect, use or retain personal information on behalf of the Auditor General if other information will serve the purpose for which the personal information would otherwise be collected, used or retained. 2004, c. 17, s. 28.

Retention of information

(3)  If the Auditor General retains personal information relating to the medical, psychiatric or physiological history of the individual or information relating to the individual’s health care or well-being, the Auditor General shall,

(a) remove all references in the information to the name of the individual and to other identifying information;

(b) retain the information by using a system of identifiers, other than the name of the individual and the other identifying information mentioned in clause (a); and

(c) ensure that the information is not,

(i) easily identifiable by a person who is not authorized to have access to it,

(ii) used or disclosed for purposes not directly related to the Auditor General’s duties under this Act,

(iii) published, disclosed or distributed in any manner that would allow the information to be used to identify the individual or to infer the individual’s identity, or

(iv) combined, linked or matched to any other information that could identify the individual, except if the Auditor General finds it necessary to do so to fulfil his or her duties under this Act. 2004, c. 17, s. 28.

Definition

(4)  In this section,

“personal information” has the same meaning as in the Freedom of Information and Protection of Privacy Act. 2004, c. 17, s. 28.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 28](http://www.ontario.ca/laws/statute/S04017" \l "s28) - 30/11/2004

Examination of accounts of Office of the Auditor General

**28** A person or persons, not employed by the Crown or the Office of the Assembly, licensed under the Public Accounting Act, 2004 and appointed by the Board, shall examine the accounts relating to the disbursements of public money on behalf of the Office of the Auditor General and shall report thereon to the Board and the chair of the Board shall cause the report to be laid before the Assembly if it is in session or, if not, at the next session. R.S.O. 1990, c. A.35, s. 28; 2004, c. 8, s. 46; 2004, c. 17, s. 29.

**Section Amendments with date in force (d/m/y)**

[2004, c. 8, s. 46, Table](http://www.ontario.ca/laws/statute/S04008" \l "s46) - 1/11/2005; [2004, c. 17, s. 29](http://www.ontario.ca/laws/statute/S04017" \l "s29) - 30/11/2004

Estimates

**29** (1)  The Auditor General shall present annually to the Board estimates of the sums of money that will be required for the purposes of this Act. R.S.O. 1990, c. A.35, s. 29 (1); 2004, c. 17, s. 30.

Review by Board

(2)  The Board shall review and may alter as it considers proper the estimates presented by the Auditor General, and the chair of the Board shall cause the estimates as altered by the Board to be laid before the Assembly and the Assembly shall refer the estimates laid before it to a committee of the Assembly for review. R.S.O. 1990, c. A.35, s. 29 (2); 2004, c. 17, s. 30.

Notice

(3)  Notice of meetings of the Board to review or alter the estimates presented by the Auditor General shall be given to the chair and the vice-chair of the standing Public Accounts Committee of the Assembly and the chair and the vice-chair may attend at the review of the estimates by the Board. R.S.O. 1990, c. A.35, s. 29 (3); 2004, c. 17, s. 30.

Money

(4)  The money required for the purposes of this Act, other than under subsection 5.1 (1) and section 23, shall be paid out of the money appropriated therefor by the Legislature. R.S.O. 1990, c. A.35, s. 29 (4); 2018, c. 17, Sched. 3, s. 6.

**Section Amendments with date in force (d/m/y)**

[2004, c. 17, s. 30](http://www.ontario.ca/laws/statute/S04017" \l "s30) - 30/11/2004

[2018, c. 17, Sched. 3, s. 6](http://www.ontario.ca/laws/statute/S18017" \l "sched3s6) - 06/12/2018

Transitional regulations

**30** (1)  The Lieutenant Governor in Council may make regulations providing for transitional matters arising from the enactment of Schedule 3 to the Restoring Trust, Transparency and Accountability Act, 2018. 2018, c. 17, Sched. 3, s. 7.

Conflict

(2)  If there is a conflict between a regulation made under subsection (1) and a provision of this or any other Act or a provision of another regulation made under any other Act, the regulation made under subsection (1) prevails. 2018, c. 17, Sched. 3, s. 7.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 3, s. 7](http://www.ontario.ca/laws/statute/S18017" \l "sched3s7) - 06/12/2018

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