

BAO Progress Report

Implementing recommendations of the Auditor General

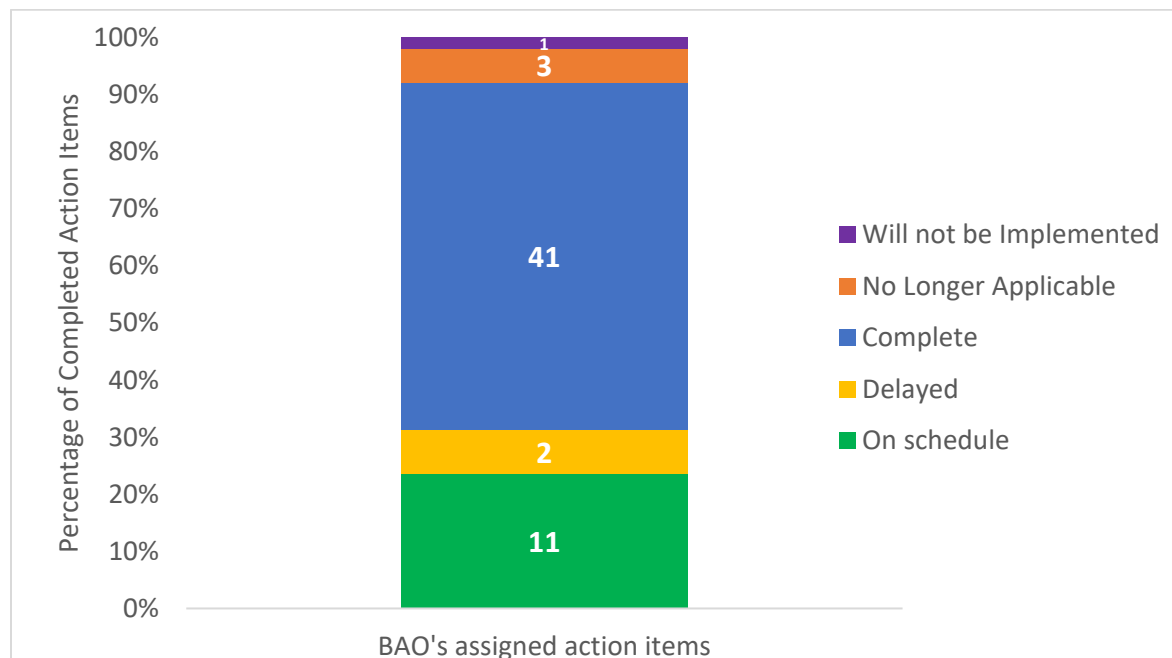
The Bereavement Authority of Ontario (BAO) is focused on fulfilling its mandate to serve and protect the public interest and govern the bereavement sector in the province.

Central to this drive for continual improvement in consumer protection is the audit by the Auditor General of Ontario, who issued 20 recommendations in her December 2020 report on the BAO. These 20 recommendations translated into 56 action items, including 5 action items for other provincial ministries and parties to address. The remaining 51 action items are BAO's responsibility to address and are reported on in the following progress update. This includes 36 action items directed specifically at the BAO, 11 action items directed at the BAO and the Ministry of Public and Business Service Delivery (MPBSD) (formerly the Ministry of Government and Consumer Services or MGCS), and 4 action items directed at the BAO and other ministries and parties. The implementation progress for each of these 51 action items will be reported publicly on a quarterly basis, including the status, steps taken and steps to be completed.

Refer to the [Auditor General's Report](#) and the [Auditor General's 2022 Follow-up Audit Report](#) for more detail on the recommendations.

BAO Implementation Plan on the Auditor General of Ontario's Value for Money Audit Recommendations

As of March 31, 2023, the BAO has 41 completed action items, 5 action items are on schedule for completion, 1 action item that is delayed, 3 action items are no longer applicable, and 1 action item that will not be implemented.



Note: Statuses noted are based on the BAO's self-assessment. Final assessment will be completed by the Auditor General of Ontario.

Recommendation #1:

To protect consumers when making bereavement-related purchases, we recommend that MGCS (now known as MPBSD) work with the BAO to:

Action #	Action Item	Status
1.1	Develop effective strategies to increase the transparency of price information to consumers (such as requiring all licensed operators to provide their price lists online as well as an electronic copy or a link to the BAO's consumer information guide) and determine where it will be necessary as a result to amend legislation and/or regulations.	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>

Activities Completed/Outstanding Related to AG Rec #1Steps Taken

- *MPBSD held consultations with bereavement sector stakeholders on proposals to increase price transparency for consumers*
- *Regulatory changes were made on April 6, 2021 to require, as of July 1, 2021, every bereavement service operator who maintains or makes use of a website to promote the sale or provision of, or enter into contracts for, the sale of licensed supplies or services to:*
 - *Ensure that an electronic version of the operator's price list is available, without charge, in a printable form, in a clearly visible place on the website; and*
 - *Ensure that a link to the consumer information guide prepared by the BAO Registrar is available in a clearly visible place on the website*
- *Reminded the bereavement sector of the regulatory changes to come into force on July 1, 2021*
- *Price comparison chart was posted on the BAO's website and promoted via social media*
- *Developed proposals for legislative and/or regulatory changes to improve price transparency for consumers, and discussed them with MPBSD*
- *MPBSD posted a [consultation paper](#) on the Regulatory Registry on June 25, 2021, which included potential proposals in respect of this item. The consultation closed on August 9, 2021*
- *The Registrar posted a [Directive](#) on July 16, 2021 that states that price list disclosure must be on operators' websites without requiring consumers to take unnecessary actions. The Registrar's notice emphasizes that price lists must be easily accessible and clearly visible on a website and not concealed, or otherwise positioned to force a consumer to "hunt" for it.*

Steps to be Completed

- *Meetings between MPBSD and BAO to discuss potential further legislative and/or regulatory changes, based on the outcome of stakeholder consultations*
- *Other specific actions/deliverables for this recommendation depend on the government's decision about whether to proceed with additional changes*

Recommendation #2:

To protect consumers when making bereavement-related purchases, we recommend that the BAO:

Action #	Action Item	Status
2.1	Standardize the presentation of price lists among all licensed operators and clearly identify whether each of them is required by law and in what circumstances, or if they are optional.	<i>Completed</i> <i>Target completion – Sept. 30, 2021</i>
2.2	Conduct proactive and unannounced inspections of a sample of licensed operators to identify and deter upselling and/or other unethical practices or actions of non-compliance with legislation and regulations.	<i>Completed</i> <i>Target completion – Jan. 31, 2022 (Revised from Dec. 31, 2021)</i>

Activities Completed/Outstanding Related to AG Rec #2

Steps Taken

- *The Funeral Establishment price list template for the sector has been shared with the Funeral and Cemetery Advisory Committees*
- *Sample price list templates for all license classes for the sector have been developed, approved by the Registrar and posted to the BAO website for use by licensees*
- *Secret shopping script was finalized, including finding operator price lists, and secret shoppers have been deployed in the sector to determine compliance since July 2021*
- *Developed an inspection strategy to allow proactive and unannounced inspections of a sample of licensed operators to identify and deter non-compliance with legislation and regulations*
- *Developed a proposal for legislative and/or regulatory changes to mandate price list adoption and use, and discussed with MPBSD*

- MPBSD posted a [consultation paper](#) on the Regulatory Registry on June 25, 2021, which included potential proposals in respect of this item. The consultation closed on August 9, 2021
- [Notice to the Profession](#) was posted on October 5, 2021 where the BAO posted six optional templates of price lists to support operators and enhance transparency for consumers
- BAO conducted proactive and unannounced inspections of high-risk licensed operators
- BAO conducted proactive and unannounced inspections of a sample of licensed operators to identify and deter upselling

Recommendation #3:

So that all cemetery operators that conduct business in Ontario are licensed to do so, and cannot be licensed if they are not operating appropriately, we recommend that the BAO:

Action #	Action Item	Status
3.1	Gather up-to-date contact information of all cemetery operators.	<i>Completed</i> <i>Target completion – Dec. 31, 2023</i>
3.2	Follow up with all cemetery operators who did not renew their licenses in a timely manner and determine the reasons for non-compliance.	<i>Completed</i> <i>Target completion – Dec. 31, 2023</i>
3.3	Require all cemetery operators that are able to be licensed to renew their expired licenses or apply for a new one within a set timeframe.	<i>Completed</i> <i>Target completion – Dec. 31, 2023</i>
3.4	Make arrangements with local municipalities to take over those cemetery operators with expired licenses that cannot be located or are unable to continue managing their cemeteries in perpetuity.	<i>Completed</i> <i>Target completion – Jan. 31, 2023</i> <i>(Revised from Dec. 31, 2022)</i>
3.5	Work with the Ministry of Public and Business Service Delivery (previously Ministry of Government and Consumer Services) to manage the remaining cemeteries that are	<i>Delayed</i>

	considered to be abandoned under the <i>Funeral, Burial and Cremation Services Act, 2002.</i>	<i>Target completion – TBD¹ (Revised from Dec 31, 2022)</i>
Activities Completed/Outstanding Related to AG Rec #3		
<p><u>Steps Taken</u></p> <ul style="list-style-type: none"> • <i>Obtained contact details for cemetery operators and updated the details of cemetery landowners by working with municipal staff, authorities for religious organizations and through online research.</i> • <i>Investigated non-compliant licensee who had not renewed their licence and provided Annual License Renewal forms with the offer of BAO assistance to complete the forms.</i> • <i>Developed proposals for legislative and/or regulatory changes with respect to the cemetery abandonment process and mutual transfer agreements between landowners and municipalities, and discussed with MPBSD</i> • <i>MPBSD posted a consultation paper on the Regulatory Registry on June 25, 2021, which included potential proposals in respect of this item. The consultation closed August 9, 2021.</i> • <i>Met with MPBSD to discuss engaging relevant ministries about the approach to licence and manage known burial grounds/cemeteries that are located on Crown lands and privately owned lands that are not within a municipality; shared relevant records on these sites with MPBSD.</i> • <i>The BAO requested MPBSD's Registrar of Burial Sites under the Funeral, Burial and Cremation Services Act, 2002 to make an application to the Superior Court of Justice to have six cemeteries declared abandoned because the known cemetery operator could not be found or was unable to maintain the cemetery, and/or there was no licensed operator for the cemetery.</i> 		
<p><u>Steps to be Completed</u></p> <ul style="list-style-type: none"> • <i>MPBSD's Registrar of Burial Sites to make an application to the Superior Court of Justice to have 14 cemeteries declared abandoned because the known cemetery operator could not be found or was unable to maintain the cemetery, and/or there was no licensed operator for the cemetery.</i> • <i>The Superior Court of Justice to rule on whether to declare the 14 cemeteries declared "abandoned". If the court decides to declare them abandoned, responsibility for the operation of the cemeteries would transfer to the respective municipalities in which they are located.</i> 		

¹ The timelines for implementing this action item are to be determined (TBD) due to the unpredictable nature of the Superior Court of Justice process/schedule.

Recommendation #4:

To protect consumers' money deposited in care and maintenance funds maintained by cemeteries for upkeep of the cemeteries, we recommend that the BAO:

Action #	Action Item	Status
4.1	Make arrangements with all trustees of cemeteries to obtain access or disclosure of trustee statements directly from them.	<i>Completed</i> <i>Target completion – Jun. 30, 2021</i>
4.2	Perform inspections of cemeteries that did not submit their annual reports and other information on time and order them to comply with the legislation.	<i>Completed</i> <i>Target completion – Jun. 30, 2022</i>

Activities Completed/Outstanding Related to AG Rec #4

Steps Taken

- *Made arrangements with the largest trust companies in Ontario to request that they provide their cemetery care and maintenance trust statements directly to the BAO, on behalf of licensees*
- *To cover the remaining smaller trust companies, BAO contacted all licensees to request that they make arrangements with their trust company so that their cemetery care and maintenance trust statements are sent directly to the BAO from the trust, on behalf of licensees*
- *Expanded inspector watchlists by prioritizing annual inspections of high-risk operators as part of the annual inspection plan. This includes operators who do not submit annual reports and other information on time*
- *BAO has established procedures for communicating with cemeteries that do not submit their annual reports on time which includes performing inspections of late-filing cemeteries and ordering operators to comply with the legislation*

Recommendation #5:

To protect consumer funds held in trust by funeral homes and transfer services, we recommend that the BAO:

Action #	Action Item	Status
5.1	Perform inspections, or impose conditions or other appropriate consequences, if funeral homes or transfer services do not file reports on prepaid	<i>Completed</i>

	funds within 90 days after their fiscal year end or fail to take timely action to correct identified deficiencies.	<i>Target completion – Dec. 31, 2021</i>
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Activities Completed/Outstanding Related to AG Rec #5

Steps Taken

- *Targeted email campaign for late filers*
- *Performed targeted inspections of late filers*
- *The annual inspection plan was expanded to include protocol for inspecting operators who are late to filing reports*

Recommendation #6:

To protect consumers through its inspection efforts, we recommend that the BAO use the analyses from its inspection results to:

Action #	Action Item	Status
6.1	Establish an annual inspection plan that targets high-risk areas for inspection and specifies the percentage of inspections to be reactive and proactive, and how inspections are prioritized based on risk, urgency, and severity of potential non-compliance.	<i>Completed</i> <i>Target completion – Nov. 30, 2021 (Revised from Sep. 30, 2021)</i>

Activities Completed/Outstanding Related to AG Rec #6

Steps Taken

- *Developed an annual inspection plan that targets high-risk areas for inspection based on proactive and reactive inspections*
- *Defined what "reactive" and "proactive" inspections are, as well as the targeted percentage of inspections to be reactive versus proactive*
- *Defined different priority levels based on risk, urgency, and severity of potential non-compliance*
- *Defined the depth and ranges of types of inspections that the BAO performs*

Recommendation #7:

To improve the accuracy and reporting of inspection statistics, we recommend that the BAO:

Action #	Action Item	Status
7.1	Restate and provide the correct number of inspections in its Annual Report for all previous years.	<i>Completed</i> <i>Target completion – June 30, 2022 (Revised from Dec. 31, 2022)</i>
7.2	Conduct periodic verification of inspection counts.	<i>Completed</i> <i>Target completion – Jun. 30, 2022 (Revised from Dec. 31, 2021)</i>
7.3	Track all trigger events for inspections in one place.	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>
7.4	Track, monitor, analyze inspections by types and non-compliance.	<i>Completed</i> <i>Target completion – Jun. 30, 2022 (Revised from Sept. 30, 2021)</i>
7.5	Publicly report on outcomes of inspections.	<i>In Progress (on schedule)</i> <i>Target completion – Dec. 31, 2023 (Revised from Dec. 31, 2024)</i>
Activities Completed/Outstanding Related to AG Rec #7		
<u>Steps Taken</u> <ul style="list-style-type: none"> • Work underway to implement a digital tracking system for inspections • Monthly meetings are being conducted by the BAO compliance teams to discuss potential inspections that arise out of complaints or late filings • Bi-weekly meetings are being conducted by the BAO compliance teams and the Registrar to discuss operators that require additional oversight by the Registrar such as the placing of conditions or issuing cease and desist orders • BAO has formalized the process regarding managerial verification of the number of current inspections for annual reporting purposes • BAO has re-classified inspections into various depth and range categories for the past five fiscal years and updated the past annual reports with a note to include the re-statement of past inspection figures 		

- BAO is manually tracking inspections until the Customer Relationship Management (CRM) software system is live
- Weekly inspection team meetings to continue and inspections are being conducted to follow up on deficiencies that are not corrected within six to nine months, for significantly non-compliant licensees

Steps to be Completed

- BAO is working with its external IT vendor to implement a new Customer Relationship Management (CRM) software system to track inspections and enable a public register to return results on the outcomes of inspections

Recommendation #8

To help protect consumers against financial harm and increase deterrence, we recommend that the BAO:

Action #	Action Item	Status
8.1	Review and shorten its existing one-year internal policy to follow up on significant non-compliance issues.	Completed Target completion – Dec. 31, 2021
8.2	Place appropriate conditions on operators based on the type and severity of their violations if deficiencies are not corrected in accordance with its internal policies.	Completed Target completion – Dec. 31, 2022
8.3	Work with the MGCS (now called MPBSD) to adopt best practices from other jurisdictions to expand enforcement tools, such as the ability to levy an administrative penalty.	In Progress (on schedule) Target completion – Mar 31, 2026 (Revised from Jan 31, 2023)
8.4	Provide the public with more details on licensing and enforcement decisions and actions taken against licensed and non-licensed operators, with the privacy of the families being protected.	Will not be implemented

Activities Completed/Outstanding Related to AG Rec #8

Steps Taken

- *More stringent conditions on non-compliant licensees have been introduced*
- *Standardized the presentation, timing and content of licensing decisions involving suspensions, revocations, refusals, and discipline. As the BAO deals with conduct issues that have sensitivities beyond what a consumer would normally encounter in a regulated sector, the BAO will only release brief, general details regarding allegations to protect the privacy of the consumers involved*
- *Undertook discussions with MPBSD on best practices regarding enforcement tools*
- *MPBSD posted a [consultation paper](#) on the Regulatory Registry on June 25, 2021, which included potential proposals in respect of this item. The consultation closed on August 9, 2021*
- *Establishment of Discipline and Appeal committees (members have been appointed)*
- *Since the inspection plan has been finalized as part of Recommendation #6, BAO has reviewed and shortened its existing one-year internal policy to follow up on significant non-compliance issues by prioritizing follow-up based on operator risk*
- *Training was provided to the Discipline and Appeal committees in January 2022*
- *Discipline Committee active and holding hearings in Summer 2022*
- *To date, there have been no necessary conditions placed on operators who have been inspected because they have taken corrective actions to be compliant. The BAO will continue to monitor and place appropriate conditions on operators if necessary.*

Steps to be Completed

- *Meetings between MPBSD, the BAO and key stakeholders to discuss potential legislative and/or regulatory changes*

Recommendation #9

To assess the sufficiency of caseloads and to improve the quality of work done by inspectors, we recommend that the BAO:

Action #	Action Item	Status
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9.1	Establish a system to track and measure inspector time and workload.	<i>Completed</i> <i>Target completion – Jun 30, 2022 (Revised from Dec. 31, 2021)</i>
9.2	Compare the actual time against budgeted time spent per inspection and identify reasons for significant discrepancies.	<i>Completed</i> <i>Target completion – Sept. 30, 2022</i>
9.3	Regularly review inspectors' caseloads and quality of work to identify areas for improvement in resource allocation and for training purposes.	<i>Completed</i> <i>Target completion – Jun 30, 2022 (Revised from Dec. 31, 2021)</i>
9.4	Require inspectors to complete their files and save all the supporting documents on a timely basis.	<i>Completed</i> <i>Target completion – Jun 30, 2022 (Revised from Dec. 31, 2021)</i>
9.5	Document managerial reviews on each inspection file and make improvements as needed.	<i>Completed</i> <i>Target completion – Jun 30, 2022 (Revised from Dec. 31, 2021)</i>
9.6	Conduct a performance review, at least annually, for each inspector.	<i>Completed</i> <i>Target completion – June 30, 2022 (Revised from Sept. 30, 2021)</i>

Activities Completed/Outstanding Related to AG Rec #9

Steps Taken

- *Time tracking policy and software have been implemented for inspectors*
- *Review of inspectors' caseloads and work quality has been prepared*
- *Expanded performance reviews of inspectors have been conducted and will continue biannually*
- *Managerial reviews on inspection files have been documented with management providing direct feedback to inspectors*

- *Written policies requiring timely documentation of workload have been developed*
- *A procedure was established as part of the annual risk-based inspection plan to review actual versus budgeted time spent per inspection*
- *Quantitative performance review metrics have been established to be used in performance reviews. Performance reviews are conducted twice a year for each inspector*

Recommendation #10:

To better measure the effectiveness of its inspection role and make improvements where and when needed, we recommend that the BAO:

Action #	Action Item	Status
10.1	Measure and monitor additional performance measures, such as the number of inspections by type, and average time spent per inspection, time taken to correct non-compliance issues and percentage of compliance rate as a result of inspections.	<i>Completed</i> <i>Target completion – Dec. 31, 2022</i>

Activities Completed/Outstanding Related to AG Rec #10

Steps Taken

- *Performance measures of other delegated administrative authorities have been reviewed*
- *A list of initial performance measures that can be tracked currently and a “wish list” of performance measures to be tracked in a CRM software system that is being developed*
- *Draft performance measures have been sent to the Ministry of Public and Business Service Delivery for input*
- *Performance measures were approved by the Minister of Public and Business Service Delivery on January 25, 2023.*

Recommendation #11

To better track and monitor all consumer complaints and inquiries so that they are addressed on a timely basis, we recommend that the BAO:

Action #	Action Item	Status
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11.1	Establish a formal policy to define which kind of inquiry should become a complaint, and what kind of complaint should be forwarded for an inspection.	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>
11.2	Upgrade the functionality of its information system so that summary reports on the number and nature of complaints can be produced electronically.	<i>In Progress (on schedule)</i> <i>Target completion – Oct. 31, 2023 (Revised from Dec. 31, 2022)</i>
11.3	Instruct staff to record and update the status of complaints and inquiries consistently, accurately, and in a timely way.	<i>Completed</i> <i>Target completion – Jun. 30, 2021</i>
11.4	Review the actual time taken to process complaints and establish a more reasonable turnaround time target.	<i>Completed</i> <i>Target completion – Sept. 30, 2021</i>

Activities Completed/Outstanding Related to AG Rec #11

Steps Taken

- *IT consultant has been hired to upgrade IT system*
- *Developed training documents and conducted training for the BAO's complaints team. Staff training undertaken to record and update the status of complaints and inquiries consistently, accurately, and in a timely way*
- *Established a turnaround target of 30 business days for processing of complaints*
- *Formal policy established to differentiate inquiries and complaints and define escalation criteria for complaints*

Steps to be Completed

- *BAO is working with its external IT vendor to implement a new Customer Relationship Management (CRM) software system to track all licensee activities and produce summary reports on inspections, complaints, licensee profiles, etc.*

Recommendation #12:

To effectively address any large-scale death event such as a natural disaster or non-natural event, we recommend that the Office of the Chief Coroner, working with the BAO:

Action #	Action Item	Status
12.1	Revisit the Provincial Mass Fatality Plan and incorporate any key information, inputs and lessons learned from the provincial response to the COVID-19 pandemic by the BAO.	Completed Target completion – December 31, 2021
Activities Completed/Outstanding Related to AG Rec #12		
<u>Steps Taken</u> <ul style="list-style-type: none"> The Office of the Chief Coroner consulted with the BAO on the Provincial Mass Fatality Plan (the Plan) in September 2020. The BAO's feedback was incorporated into the Plan at that time 		

Recommendation #13:

To carry out its licensing regulatory role, we recommend that the BAO:

Action #	Action Item	Status
13.1	Require all transfer service providers to be licensed across the province.	Completed Target completion – Jan. 31, 2022 (Revised from Dec. 31, 2021)
Activities Completed/Outstanding Related to AG Rec #13		
<u>Steps Taken</u> <ul style="list-style-type: none"> Hybrid licence class (Restricted Transfer Service) has been developed using the Registrar's conditions of licensure Worked with Humber College to develop an education system for Restricted Transfer Service operators Online trainings for all Restricted Transfer Service licensees started on June 1 BAO connected with 134 organizations offering unlicensed transfer services. Of these, all 22 organizations that conduct transfer services for their members 		

have been licensed after they completed the Restricted Transfer Service course offered by Humber College.

Recommendation #15:

To help protect the environment and comply with the Environment Protection Act, we recommend that the Ministry of Environment, Conservation and Parks (MECP) to:

Action #	Action Item	Status
15.1	Cross-check its lists for Environmental Compliance Approvals with the list of crematoriums maintained by the Bereavement Authority of Ontario to ensure that the lists are complete	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>

Activities Completed/Outstanding Related to AG Rec #15

Steps Taken

- *BAO provided the Ministry of Environment, Conservation and Parks (MECP) with a list of crematoriums*
- *MECP agreed to notify BAO of any problems that arise during investigations*
- *Meeting with MECP has taken place*
- *BAO has developed a policy to provide MECP with crematorium list on an annual basis*

Recommendation #16

To help protect the environment and comply with the Environmental Protection Act, we recommend that the BAO work with the Ministry of Environment, Conservation and Parks (MECP) to:

Action #	Action Item	Status
16.1	Verify that all licensed funeral homes (Class 1) possess a current hazardous waste generator number.	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>
16.2	Verify that all licensed funeral homes (Class 1) with a hazardous waste generator number, but without any declared hazardous waste	<i>Completed</i>

	generation, dispose of hazardous waste properly.	<i>Target completion – Mar. 31, 2023</i>
Activities Completed/Outstanding Related to AG Rec #16		
<u>Steps Taken</u> <ul style="list-style-type: none"> • Consultation with MECP took place • Provided licensees with a how-to guide on Hazardous Waste Information Network (HWIN) usage, sent March 3, 2021 • Surveys sent to the licensed funeral homes to obtain their hazardous waste generator number • Inspection checklist updated for inspectors to verify possession of HWIN generator number • BAO notifies MECP if no hazardous waste manifests are found when inspected. • Proper disposal of waste, indicated by hazardous waste generator numbers was verified for currently licensed funeral homes • Amendment made to the Transfer Service and Funeral Establishments Annual Licensing Renewal Form, to request HWIN waste generator numbers so that registration can be verified 		

Recommendation #17 To protect the public and the environment, we recommend that the MGCS (now known as MPBSD) work with the BAO to:		
Action #	Action Item	Status
17.1	Conduct research on emerging technologies for disposing of human remains.	<i>In Progress (on schedule)</i> <i>Target completion – Mar 31, 2024 (Revised from Jan. 31, 2023)</i>
17.2	Allow for licensing to be delayed until the safety of the new technology is determined and decide on amendments to the legislation and/or regulations where needed.	<i>In progress (on schedule)</i> <i>Target completion – Mar.31, 2026</i>

		(Revised from Jan. 31, 2023)
Activities Completed/Outstanding Related to AG Rec #17		
<u>Steps Taken</u> <ul style="list-style-type: none"> • Jurisdictional scan in respect of action 17.2 has been undertaken by MPBSD • BAO consulted with MPBSD on these recommendations • MPBSD posted a consultation paper on the Regulatory Registry on June 25, 2021, which included potential proposals in respect of action 17.2. The consultation closed on August 9, 2021 • Literature review, updated jurisdictional scan in respect action 17.2 have been undertaken by MPBSD 		
<u>Steps to be Completed</u> <ul style="list-style-type: none"> • MPBSD to engage other relevant ministries/agencies with respect to these recommendations • Meetings between MPBSD, the BAO and key stakeholders to discuss potential legislative and/or regulatory changes 		

Recommendation #18 To implement appropriate provincewide inspection processes and coverage of the bereavement sector, we recommend that the BAO:		
Action #	Action Item	Status
18.1	Consult and collaborate with local public health units and the Ministry of Labour to re-examine the purposes and necessity of various inspections.	Completed Target completion – Dec. 31, 2022
18.2	Estimate the costs of comprehensive inspection covering all key areas if they were mainly carried out by the BAO.	No longer applicable
18.3	Review the licensing fees needed to cover the estimated cost of comprehensive inspection function.	No longer applicable
18.4	Establish a memorandum of understanding with public health units and the Ministry of Labour to specify their new roles and responsibilities over inspection.	Completed

		<i>Target completion – Dec. 31, 2022</i>
Activities Completed/Outstanding Related to AG Rec #18		
<u>Steps Taken</u> <ul style="list-style-type: none"> • <i>BAO held meetings with the Ministry of Health (MOH) and Ministry of Labour, Immigration, Training and Skills Development (MLITSD), and will not proceed with implementing combined inspections. Instead, in lieu of a MOH or Public Health Ontario (PHO)-led inspection checklist, the BAO created a detailed Letter of Attestation that all Funeral Establishment Operators Class 1, and Transfer Service Operators Class 1&2 must complete and submit annually to the BAO at the time of licence renewal</i> • <i>The BAO and MLITSD have signed an Information Sharing Agreement to share information that they collected relating to their compliance and enforcement activities in the bereavement sector</i> 		

Recommendation #19 To improve the oversight of the BAO and increase consumer representation, we recommend that the MGCS (now known as MPBSD) work with the BAO to:		
Action #	Action Item	Status
19.1	Increase public awareness of the BAO.	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>
19.2	Establish additional performance measures and targets to evaluate its effectiveness in achieving its mandate.	<i>Completed</i> <i>Target completion – Dec. 31, 2022 (Revised from Sep. 30, 2022)</i>
19.3	Approve agreed-upon regulation changes in a timely manner.	<i>Completed</i> <i>Target completion – Jan. 31, 2023</i>

		<i>(Revised from Dec. 31, 2022)</i>
19.4	Effectively communicate and consult with each other regularly on key areas.	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>
19.5	Reduce the number of Board members to the appropriate staffing ratio.	<i>No longer applicable</i>
19.6	Elect or appoint Board member(s) who advocate for consumers.	<i>In Progress (on schedule)</i> <i>Target completion – September 30, 2023</i>

Activities Completed/Outstanding Related to AG Rec #19

Steps Taken

- *Regular meetings between MPBSD and the BAO are underway to communicate on key areas*
- *BAO has provided feedback on a number of MPBSD consultations (e.g., on potential changes to the cemetery care and maintenance fund/account framework, in respect of increasing transparency for consumers of bereavement services)*
- *Performance measures of other delegated administrative authorities and other provincial bereavement regulators have been reviewed*
- *Draft performance measures have been sent to the MPBSD for input*
- *Draft performance measures have been approved by the BAO's Board*
- *Regulatory changes were made to the cemetery care and maintenance fund framework, effective on Jan 1, 2022*
- *Regulatory changes were made to licence display and price transparency requirements, effective on July 1, 2022*
- *Social media campaigns and radio advertising used to increase public awareness of the BAO*
- *MPBSD posted a [consultation paper](#) on the Regulatory Registry on June 25, 2021, which included potential proposals in respect of this item (i.e., increasing awareness of the BAO). The consultation closed on August 9, 2021*
- *Board discussions took place about the potential to change board size and composition*
- *As of November 8, 2022, the Board agreed to appoint a consumer representative to the board.*

- *Implementation Plan for inclusion of consumer rep on the Board was drafted and submitted to the Minister on Dec 16, 2022. Minister thanked the BAO and confirmed receipt of the Implementation Plan on February 10, 2023.*
- *Amendments to the BAO by-laws have been drafted to include a consumer representative on the Board and have been submitted to MPBSD for Minister approval.*
- *Performance measures were approved by the Minister of Public and Business Service Delivery on January 25, 2023.*

Steps to be Completed

- *BAO by-law, including changes to include a consumer representation on the Board, awaiting Minister approval.*

Recommendation #20

To improve the Board oversight of the BAO with a mandate to protect consumers, we recommend the Board of Directors:

Action #	Action Item	Status
20.1	Regularly evaluate the effectiveness of the BAO in achieving its mandate by obtaining and reviewing complete, accurate and up-to-date information to make decisions.	<i>Completed</i> <i>Target completion – Dec. 31, 2021</i>
20.2	Re-evaluate the need and cost-effectiveness of establishing the Discipline Committee and the Appeal Committee (D&A).	<i>Completed</i> <i>Target completion – Jun. 30, 2021</i>

Activities Completed/Outstanding Related to AG Rec #20

Steps Taken

- *Board is moving forward with D&A committees*
- *The Terms of Reference for D&A committees were approved in January 2021*
- *[Call for nominations](#) to solicit members was published in February 2021*
- *Obtained Board input on regulatory operating framework in June 2021*
- *Board approved membership of D&A committees*

- *On a quarterly basis, the CEO provides the Board with a Registrar report and CEO report, which include an update from each department and statistics on existing service standard timelines*