

TORONTO SENIORS HOUSING CORPORATION

Board of Directors Meeting Package

Date: April 27, 2023

Time: 8:30 A.M. – 12:00 P.M.

Location: WebEx

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Toronto Seniors Housing Corporation

Item #3

Toronto Seniors Housing Corporation

BOARD OF DIRECTORS MEETING

Date: April 27, 2023

Time: 8:30 - 11:30am

Location: Webex & Livestream

Agenda

	Time	Description	Action	Supporting Documents	Presenter
1.	8:30 2min	Chair's Remarks	Information	N/A	Fareed Amin
2.	8:32 2min	Land and African Ancestral Acknowledgements	N/A	N/A	Chair
3.	8:33 1min	Approval of Public Meeting Agenda	Approval	Agenda	Chair
4.	8:34 1min	Chair's Poll re: Conflict of Interest	Declaration	N/A	Chair
5.	8:35 1min	Approval of Public Session Board Minutes February 23, 2023 and April 3, 2023	Approval	Public Meeting Minutes of February 23, 2023 and April 3, 2023	Chair
6.	8:36 1min	Approval of Closed Session Board Minutes February 23, 2023 and April 3, 2023	Approval	Closed Meeting Minutes of February 23, 2023 and April 3, 2023	Chair
7.	8:37 5min	Matters arising – Action Items	Information	Action Items List	Chair
8.	8:42 5min	CEO's Report	Information	Verbal Report	Tom Hunter
9.	8:47 30min	Audit & Finance and Risk Committee Report	Information	Verbal Report	Lawrence D'Souza
		<ul style="list-style-type: none"> • 2022 Audit – 		Report	

Toronto Seniors Housing Corporation

Time		Description	Action	Supporting Documents	Presenter
		KPMG (a)	Approval		Vince Truong/ Kevin Travers, KPMG
		<ul style="list-style-type: none"> 2023 Auditor (b) 	Approval	Report	Vince Truong
10.	9:17 35min	Quality and Tenant Engagement Committee Report	Information	Verbal Report	Linda Jackson
		<ul style="list-style-type: none"> Operational Dashboard (a) 	Information	Operational Performance Dashboard	Brad Priggen
		<ul style="list-style-type: none"> OCHE Update (b) 	Information	Report	Melanie Martin
		<ul style="list-style-type: none"> Communications Update (c) 	Information	Report	Grant Coffey
11.	9:52 20min	Interim Strategic Directions and Key Performance Indicators	Approval	Report	Grant Coffey/ Mary Tate
12.	10:12 15min	Corporate Governance and Human Resources Committee Report	Information	Verbal Report	Councillor Crisanti
		<ul style="list-style-type: none"> 2022 Annual Report (a) 	Approval	Report	Grant Coffey

Toronto Seniors Housing Corporation

	Time	Description	Action	Supporting Documents	Presenter
13.	10:27 15min	TSHC Annual General Meeting and 2022 Audited Consolidated Financial Statements	Approval	Report	Tom Hunter
14.	10:42 1min	Motion to move into Closed Session	Approval	N/A	Chair
15.	10:43 1min	Approval of Closed Session Agenda	Approval	N/A	Chair
16.	10:44 20min	<i>Confidential report dealing with matters that are not required to be disclosed under the Municipal Freedom of Information and Protection of Privacy Act, including but not limited to personal matters about identifiable individuals, a proposed or pending transaction with a third party, and recommendations of proposed policy or processes.</i>	Information	Report	Tom Hunter
			Approval	Report	Vince Truong
17.	11:04 20min		Approval	Report to be provided	Chair
18.	11:24 1min	Motion to move into public session	Approval	N/A	Chair
19.	11:25 1min	Motion to Approve Closed Session Decisions	Approval	N/A	Chair
20.	11:26 1min	Motion to Approve Adjournment of the Board Meeting	Approval	N/A	Chair

Item #5

Public Session Board Minutes

February 23, 2023

Board of Directors

Toronto Senior Housing Corporation

The Board of Directors (“Board”) of the Toronto Senior Housing Corporation (“TSHC”) held its public meeting on February 23rd, 2023, at 8:30 a.m. (EDT) via video conference. The meeting was live streamed on YouTube and subsequently posted to the City's website for TSHC.

Directors in Attendance:

Fareed Amin – *Chair and Director*
Lawrence D’Souza – *Vice Chair and Director*
Councillor Vincent Crisanti - *Director*
Linda Jackson – *Director*
Carrie MacNeil – *Director*
Warren Law – *Director*
Brenda Parris – *Director*
Jim Meeks – *Director*
Paul Raftis, *Deputy City Manager, Ex-Officio*

TSHC representatives present:

Tom Hunter, *Chief Executive Officer*
Mathew Kinch, *Senior Digital Communications Advisor*
Grant Coffey, *Interim Director Strategy & Communications*
Dave Slater, *Interim Lead-People and Culture*
Vince Truong, *Interim Financial Lead*
Brad Priggen, *Interim Director, Operations*
Tina Ferreira, *Interim Executive Assistant to the CEO*
Wendy Dobson, *Senior Manager, Communications and Stakeholder Relations*
Michelle Davis, *Manager Seniors Housing in the North-West Region*

City of Toronto:

Joseph Burley, *Management Consultant, Seniors Services*
Jennifer Dockery-GM, *Senior Services and Long-Term Care*
Andrea Austen, *Director, Strategic Policy and Programs*
Amanda Da Costa, *Executive Assistant to Councillor Crisanti*
John Wilson, *Manager, Senior Services*
Jessica Lee, *Toronto Urban Fellow Research Associate, Seniors Services*

Board Secretary present:

Monique Hutchins, *Managing Director – DSA Corporate Services Inc.*
Maria Paz Aliaga –*DSA Corporate Services Inc.*

CONSTITUTION AND NOTICE OF MEETING

Mr. Amin served as Chair of the Meeting and Ms. Hutchins served as recording secretary.

A majority of the Directors being present with notice of the Meeting being given, the Chair declared the Meeting to have been properly called and constituted for the transaction of business.

ITEM 1: CHAIR’S REMARKS

The Chair welcomed everyone to the Board meeting and stated that the meeting was being recorded and live streamed on YouTube. He welcomed and congratulated Paul Raftis on his appointment as Deputy City Manager at the City of Toronto and thanked him and his team for their support.

He noted that there is a full agenda to discuss and thanked everyone who assisted in its preparation. Finally, he stated that two deputation requests were received in relation to agenda Item 10(c) and the deputants will join via phone.

ITEM 2: LAND AND AFRICAN ANCESTRAL ACKNOWLEDGEMENTS

The Chair provided an Acknowledgement of the Land that are on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosunee and the Wendat peoples and is now home to many diverse First Nations, Inuit and Métis peoples and that Toronto is covered by Treaty 13 signed with the Mississaugas of the Credit and the Williams City signed with multiple Mississaugas and Chippewa bands.

The Chair also provided an African Ancestral Acknowledgement stating that most of the citizens have come to Canada as settlers, immigrants, newcomers in this generation or generations past. He acknowledges those who came here forcibly, particularly as a result of the Trans-Atlantic Slave trade. Therefore, we honour and pay tribute to the ancestors of African Origin and Descent.

ITEM 3: BLACK HISTORY MONTH – STAFF REFLECTION

The Chair invited Michelle Davis, TSHC Manager of Seniors Housing in the Northwest Region of Toronto, to provide a reflection on Black History Month highlighting her work experience with both TCHC and TSHC.

Ms. Davis shared her perspectives and thoughts on Black History Month, noting the opportunity to celebrate the achievements of black Canadians and to reflect on the struggles and obstacles that black people had faced and continue facing.

Ms. Davis remarked on the wide range of racial and ethnic identities among black Canadians and the importance to the contributions of black people of African and Caribbean descent, black immigrants, and refugees from all over the world.

Ms. Davis also stated that anti-black racism still exists and it contributes to some of the worst outcomes of black communities across the country, therefore it is important to build stronger, safer, and healthy neighborhoods.

Ms. Davis highlighted the importance of acknowledging the complexity of what it means to be black and what blackness looks like worldwide, as well of understanding the actual opportunities that have been afforded that their predecessors did not have simply due to the color of their skin.

Ms. Davis ended by indicating how comforting it was to work at TSHC, as a company that continues learning and implement Equity, Diversity and Inclusivity training and anti-black racism awareness strategies to introduce institutional change.

Ms. Parris provided a personal reflection informing how black people helped settled Canada, and their important role on the establishment of a fair immigration system. She noted the importance of reflecting on the origins and real history of Canada, which is often ignored, not understood or even willfully blinded. She ended by thanking Ms. Davis and the organization for bringing forth these initiatives.

ITEM 4: APPROVAL OF PUBLIC MEETING AGENDA

The Chair tabled the agenda for the meeting.

Motion carried **UPON MOTION**, duly made by Ms. MacNeil and seconded by Councillor Crisanti and unanimously approved, **IT WAS RESOLVED THAT** the public meeting agenda as presented to the Board is hereby approved.

ITEM 5: CHAIR'S POLL RE: CONFLICT OF INTEREST

The Chair requested that members of the Board declare whether they were in conflict of interest, together with the nature of the interest, with any public agenda item. No conflicts were declared.

ITEM 6: APPROVAL OF PUBLIC MEETING MINUTES OF NOVEMBER 29, 2022 AND DECEMBER 12, 2022

The Chair tabled the minutes of the public meetings held on November 29, 2022 and December 12, 2022 and asked that they be taken as read.

Motion carried **UPON MOTION**, duly made by Ms. Jackson and seconded by Mr. Meeks and unanimously approved, **IT WAS RESOLVED THAT** the Public Minutes of November 29, 2022 and December 12, 2022 in the form presented to the Board are approved.

**ITEM 7: APPROVAL OF CLOSED MEETING MINUTES OF NOVEMBER 29, 2022
AND DECEMBER 12, 2022**

The Chair tabled the minutes of the Closed session meetings held on November 29, 2022 and December 12, 2022 and asked that they be taken as read.

Motion carried **UPON MOTION**, duly made by Ms. Jackson and seconded by Ms. MacNeil and unanimously approved, **IT WAS RESOLVED THAT** the Closed Session Meeting Minutes of November 29, 2022 and December 12, 2022 in the form presented to the Board are approved.

ITEM 8: MATTERS ARISING: ACTION ITEMS

The Chair reviewed the matters arising action items list and noted that there were no updates.

ITEM 9: CEO'S REPORT

At the invitation of the Chair, Mr. Hunter provided a verbal report on the team's work. He highlighted work conducted on the Interim Strategic Direction and Key Performance Indicators which will be presented to the QTE Committee and Board and indicated they had received excellent feedback from staff and partners. He reminded the Board of the upcoming governance session to review the work plan for 2023.

Mr. Hunter noted their work to put together more extensive reported information on their Partnerships and providing the board with more quantitative information on these matters. He also indicated that they were still working on the Annual Report and noted it would be presented to the City of Toronto and Board in March and April, respectively. He indicated that the listening tours continue, and he expects to have the schedule completed by the end of April, however he will continue to visit buildings on a weekly basis thereafter.

Mr. Hunter indicated they were finalizing their reporting to the city manager services as part of their agreement and continue to work with consultants on the tenant engagement system, noting their work with STAC was focused on the indicators of expected achievements.

Mr. Hunter finalized by informing the Board of the work done on information technology and security, as part of TCHC plans to improve security for both corporations.

Ms. Parris asked about the timing and scheduling of finalizing the contractual agreements with TCHC. Mr. Hunter indicated that he will provide an update on this matter during the in-camera session.

ITEM 10: QUALITY AND TENANT ENGAGEMENT COMMITTEE REPORT

At the invitation of the Chair, Ms. Jackson provided a summary of the Quality and Tenant Engagement Committee's last meeting, noting there was an update on the listing tour, presentation of the latest operational dashboard, three quality improvement projects, tenant's engagement model, integration model and the work plan.

ITEM 10a: OPERATIONAL PERFORMANCE DASHBOARD

At the invitation of the Chair, Mr. Priggen presented the report (BD: 2023-01) regarding the operational performance dashboard which provided an overview of

the key performance indicators for staff operations. He reviewed the results on arrears maintenance service levels, administrative service requests and vacancy numbers. He noted vacancy numbers continued to decrease.

Mr. Priggen reviewed in detail the breakdown of the arrears noting it remained flat and highlighted the importance of moving tenants into the arrears collection process. He indicated that TSHC is renegotiating the targets with the City of Toronto and noted they were pleased with the progress made. He indicated there was a steep increase in the number of maintenance work orders received and that for the first time since COVID began the workers were able to inspect all their units and complete their annual unit inspections. He was pleased that the staff had exceeded their work order completion rate.

Mr. Priggen noted that although pest control data fluctuates, there was good work through the pest control quality improvement project. He indicated that there is currently a backlog in administrative work. He ended by reviewing the breakdown on the community safety incidents and the responses to TSHC communities provided by TCHC. He then answered questions.

Ms. Parris requested that a step-by-step process on how arrears were managed be provided. Mr. Priggen indicated a detailed list of arrears collection and the collection process will be provided at the next Quality and Tenant Engagement Committee meeting.

Ms. Parris also inquired about the pest control staff positions that help tenants move their furniture items during inspections and treatment. Mr. Priggen indicated the TSHC has not recruited for the positions yet however TSHC are outsourcing the duties currently until the positions are filled. Ms. Parris also asked Mr. Priggen to include a chart on community safety in the next report.

Councillor Crisanti inquired about the increase in the arrears. Mr. Priggen explained that the arrears were cyclic during the year and indicated TSHC had collected the rent plus outstanding amounts of past rental payments.

ITEM 10b: QUALITY IMPROVEMENT PROJECTS

Mr. Coffey provided an update on report (BD: 2023-02) regarding the status of the Quality Improvement Projects on pest management, safety and security, and staff and tenant relations. He indicated that all the three projects had been launched five meeting took place where they focused on team structure with a joint working team between staff and tenants. He indicated they will continue their work and discussion and were excited about the progress made to date.

DEPUTANT: The following verbal deputation was received with respect to Item #10c.

The Chair welcomed Ms. Clohessy, the deputant, and indicated that she had five minutes to address the Board, after which time the Board may ask questions.

Ms. Clohessy referred to ISM evaluation report and indicated that they were assured that after the Board's acceptance of the report, STAC would be directly involved in working with TSHC management to determine which recommendations should be prioritized and how to implement them, which didn't happened. She noted the importance of the Board in being aware of this situation and remarked that STAC looked forward to working with the management team.

The Chair thanked the deputant for her comments.

DEPUTANT: The following verbal deputation was received with respect to Item #10c.

The Chair welcomed Mr. Bill Lohman, the deputant, and indicated that he had five minutes to address the Board, after which time the Board may ask questions.

Mr. Lohman referred to the creation of STAC noting its purpose to help design and deliver the integrated service model, influence, and help on the decision making for providing senior land, which didn't happen. He noted this issue was about the accountability framework and there is no accountability to tenants nor transparency. He also noted that tenants should not be the ones adjusting and taking action to try to collaborate with staff.

Mr. Lohman noted the clear conflict between the Integrated Service Model and the expectations in the tenant engagement system. He remarked the accountability framework and the shareholders direction that supports it need to be refined and aligned to respectfully include a senior's lens and address the lack of accountability to tenants which is absent in the original framework.

The Chair thanked the deputant for his comments.

Ms. Hunter responded that management and staff have been working on involving tenants and STAC in their work through meetings, review of reports, action plans, among others, and will continue to address the recommendations. He also noted management are looking to prepare a grid that will show how their actions are meeting the recommendations of the ISM evaluation, the Health Commons Report and the STAC report.

Mr. Coffey indicated that there was no tenant engagement model defined yet and that it will be a process undertaken to engage tenants regarding those considerations. He noted they would be reporting back on this work and take into consideration the recommendations made.

ITEM 10c : ISM EVALUATION

At the invitation of the Chair, Ms. Austen tabled to the meeting the final 2021 Integrated Service Model Evaluation Report which include 12 concrete actionable recommendations and over 50 practical ideas to improve the Integrated Service Model in the short, medium and long term. She acknowledged the collaboration of STAC and the Tenant Directors during the evaluation process.

Ms. Austen remarked their work to support TSHC to lead and advance those recommendations the organization's ongoing and meaningful engagement with tenants and TSHC effort to redevelop its tenant engagement model.

Ms. Austen indicated the evaluation presents opportunities for transformative change across the organization in staffing, policy, health services, social support, tenant engagement and data management. She remarked their confidence that the organization will successfully lead the implementation of the ISM in true collaboration with tenants, staff, the City of Toronto, and community partners.

Ms. Jackson noted her concern about the execution of the recommendations, as well as Ms. Parris inquired about the importance of collaboration and accountability for the effective implementations. Mr. Hunter responded that an action plan is in development as there is more than 5 years of work therefore will align what the team can execute with its timing and priorities over the next 18 months.

ITEM 11: APPOINTMENT AS MEMBER AND CHAIR OF THE CORPORATE GOVERNANCE AND HUMAN RESOURCES COMMITTEE

Motion carried **UPON MOTION**, duly made by Ms. Jackson and seconded by Mr. Meeks and approved by the majority of the directors, **IT WAS RESOLVED THAT** Councillor Crisanti is hereby appointed as member and Chair of the Corporate Governance and Human Resources Committee.

Ms. Parris abstained from the motion.

**ITEM 12: CORPORATE GOVERNANCE & HUMAN RESOURCES COMMITTEE
REPORT**

The Chair, provided a summary of the Corporate Governance and Human Resources Committee meeting held on January 17 2023, noting that the key items discussed included the People & Culture plans to conduct an Employee Engagement and Equity, Diversity and Inclusion (“EDI”) survey in the third quarter of 2023 for TSHC staff to determine employee satisfaction and gather demographic data to inform EDI initiatives moving forward; a staff report included on the Meeting’s Board package; the review of an annual CGHRC work plan, which outlines a plan for future agenda items at each upcoming Committee meeting; and, additional items which were discussed In-Camera with the Board.

**ITEM 12a: EMPLOYEE ENGAGEMENT AND EQUITY, DIVERSITY AND INCLUSION
SURVEY**

At the invitation of the Chair, Mr. Slater provided an update and report (BD: 2023-03) on the Employee Engagement and Equity, Diversity and Inclusion Survey for 2023, noting that one of their priorities had been to focus on the development of an organizational culture that will enable TSHC to fulfill its mandate by engaging, empowering, and supporting their staff. He indicated some of their current initiatives include Town Halls, staff listening tours, learning and development plans, training staff, communications, introduction of policies such as the right to disconnect from work and hybrid work model, intensive recruiting planning to ensure that key vacancies are filled with candidates’ representative of their communities, and constructive relationships with their labor partners.

Mr. Slater also discussed the future initiatives which will include orientation onboarding programs, talent management and succession planning strategies, formal and informal employee recognition programs, health and wellness focus and workforce equity, diversity, and inclusion strategies to eliminate discrimination.

Mr. Slater noted that an inaugural survey will help to assess progress and establish an important baseline for future planning. This survey will provide the baseline data they require and identify priorities for the staff to work on.

Mr. Slater reviewed the launch plan noting surveys will deploy concurrently in the third quarter of 2023 so that responses can help frame the action plans for 2024. He noted the next step was to prepare a request for proposal to select a vendor to help with the initiative.

Ms. Parris asked about the necessity of hiring a vendor and if there was not someone within the organization. Mr. Slater indicated that an external third-party and expert vendor with a sophisticated database that will help to structure the survey questions and populate the responses, was indispensable for conducting an objective and independent survey.

ITEM 13: AUDIT & FINANCE RISK COMMITTEE REPORT

At the invitation of the Chair, Mr. D'Souza provided a summary of the Audit & Finance Risk Committee meeting, noting that the key items discussed included the review of the Committee's proposed work plan for 2023, the Consolidated Budget of the Corporation along with TCHC budget that were submitted to the City of Toronto, the revised Accounts Payable policy and Delegation of Authority policy, as well as the preliminary Financial results of the year ended December 31, 2022.

ITEM 13a: TCHC/TSHC CONSOLIDATED BUDGET

At the invitation of the Chair, Mr. Truong provided an overview of report (BD: 2023-04) regarding the Consolidated 2023 Operating Budget, noting the City of Toronto advised them to present a consolidated budget with TCHC. He indicated the consolidated budget and budget notes submitted to the City of Toronto, were attached to the meeting package.

Mr. Truong reviewed the main highlights of the budget and noted that overall, it is a balanced budget with a shortfall with risks and challenges that both organizations

are facing in 2023. He informed that the City Council passed the budget on February 15, 2023.

Mr. Parris inquired whether a combined budget would continue to be submitted to the City of Toronto which Mr. Truong responded that due to the transition, they had a combined consolidated budget, but the goal is to have a separate TSHC budget for 2024 budget.

Mr. Parris also requested to receive a list of outstanding capital projects and repairs which Mr. Hunter responded that one will be provided to the board with an updated state of the repairs and initiatives executed for the 2023 capital budget.

Councillor Crisanti inquired about the allocation split amounts in the budget and how it was determined between TCHC and TSHC. Mr. Truong responded that he would further discuss this matter at the Closed Session.

ITEM 13b: 2023 COVID-19 COSTS

At the invitation of the Chair, Mr. Truong, provided an update on report (BD: 2023-05) regarding the 2023 Covid-19 costs. He reported that there was a \$3 million shortfall in 2022. He indicated TSHC collected funding from provincial and federal governments to support the shortfall and reported monthly and quarterly the Covid 19 costs.

As requested by Ms. Parris, Mr. Truong provided further details on what the COVID-19 costs consisted of which included cleaning, supplies, personnel, protective wear and more.

ITEM 13c: 2022 PRELIMINARY FINANCIAL RESULTS

At the invitation of the Chair, Mr. Truong provided a review of report (BD: 2023-06) regarding the Preliminary Financial Results through December 31, 2022 presented at the AFRC meeting, noting the committee is currently finalizing the results as the

audit has not completed. He indicated that TSHC will have a surplus on the interest income, some of which will be returned to TCHC due to extra funds not being used in the current year. He noted there were some items still being finalized as the component on how to deal with TCHC surplus, the account reconciliation, remaining year entries and post-retirement liabilities.

ITEM 13d: FINANCIAL UPDATE

At the invitation of the Chair, Mr. Truong provided a review of report (BD: 2023-07) regarding a financial update and reviewed the main items of the report including the HST status which is being reviewed by City consultants, the letter of guarantee submitted to the City of Toronto regarding the line of credit, vacation and lieu time receivable from TCHC, the financial model, and the fourth quarter reconciliation.

ITEM 13e: REVIEW OF POLICIES

The Chair indicated the Accounts Payable policy and Delegation of Authority policy were reviewed at the Finance and Audit Committee Meeting and noted the report (BD: 2023-08) was included on the package.

Motion carried **UPON MOTION**, duly made by Mr. D'Souza and seconded by Mr. Raftis and unanimously approved, **IT WAS RESOLVED THAT** the Board of Directors:

- Approve the Accounts Payable Policy; and
- Approve the revised Delegation of Authority Policy

ITEMS 14-19: CLOSED SESSION

Motion carried **UPON MOTION**, duly made by Ms. Parris and seconded by Ms. MacNeil and unanimously approved, **IT WAS RESOLVED THAT** the Board close part of the meeting to the public to give consideration to a report containing matters about an identifiable individual.

ITEM 20: MOTION TO APPROVE CLOSED SESSION DECISIONS

Management/Non-Union Compensation

Motion carried **UPON MOTION**, duly made by Ms. MacNeil and seconded by Mr. Meeks and unanimously approved, **IT WAS RESOLVED THAT** the Board of Directors approve and authorize the Chief Executive Officer to:

1. Implement a 1.75% cost of living adjustment, for eligible TSHC management and non-union staff, effective January 1, 2023, that is aligned with the cost of-living increase adjustment negotiated for TSHC's unionized staff through collective bargaining. This increase will be applied to the existing salary ranges.
2. Implement amended management and non-union salary ranges as noted in attachment 1 of report (BD: 2023-09), and corresponding salary adjustments for impacted employees, effective January 1, 2023, in order to:
 - improve the competitiveness of TSHC's salary ranges and move towards closer alignment with salary ranges currently in place for Public Service staff at the City of Toronto;
 - ensure that all management and non-union staff are compensated according to the amended salary range, and
 - maintain alignment with approved TCHC changes.
3. Reinstigate the existing performance management program for management and non-union employees, to provide pay adjustments ranging between 0% - 4.5% for eligible employees, effective January 1, 2023, in order to:
 - provide a structured framework for employees to progress through established salary ranges, based on

defined objectives that are aligned to our corporate mandate and strategic directions, and

- align with the program currently in place at the City of Toronto and TCHC, and

4. Amend the current group benefits plan for management and non-union staff to more closely align with those that are currently provided to THSC's unionized employees under existing collective agreements, effective January 1, 2023.

ITEM 21: ADJOURNMENT

*Motion
carried*

UPON MOTION, duly made by Councillor Crisanti and seconded by Ms. Parris and unanimously approved, **IT WAS RESOLVED THAT** the public meeting terminate at 11:32 a.m. (EDT).

Fareed Amin, Chair

Monique Hutchins, Secretary

Item #5

Public Session Board Minutes

April 3, 2023

Board of Directors

Toronto Senior Housing Corporation

The Board of Directors (“Board”) of the Toronto Senior Housing Corporation (“TSHC”) held its public meeting on April 3, 2023, at 4:00 p.m. (EDT) via video conference. The meeting was live streamed on YouTube and subsequently posted to the City's website for TSHC.

Directors in Attendance:

Fareed Amin – *Chair and Director*
Lawrence D’Souza – *Vice Chair and Director*
Councillor Vincent Crisanti – *Director*
Councillor James Pasternak – *Director*
Linda Jackson – *Director*
Carrie MacNeil – *Director*
Warren Law – *Director*
Brenda Parris – *Director*
Jim Meeks – *Director*
Paul Raftis, *Deputy City Manager, Ex-Officio*

TSHC representatives present:

Tom Hunter, *Chief Executive Officer*
Matthew Kinch, *Senior Digital Communications Advisor*
Grant Coffey, *Interim Director, Strategy and Communications*
Dave Slater, *Interim Lead, People and Culture*
Vince Truong, *Interim Financial Lead*
Brad Priggen, *Interim Director, Operations*
Tina Ferreira, *Executive Assistant to the CEO*
Arlene Howells, *Strategic Advisor, Office of the CEO*
Mary Tate, *Interim Project Management Lead*
Roman Zydownyk, *Interim IT Lead*
Christine Yan, *Business Planner*
Wendy Dobson, *Senior Manager, Communications and External Affairs*

City of Toronto representatives present:

Andrea Austen, *Director, Strategic Policy and Programs*

Jennifer Dockery, *General Manager, Seniors Services and Long-Term Care*

Board Secretary present:

Monique Hutchins, *Managing Director – DSA Corporate Services Inc.*

Maria Paz Aliaga – *DSA Corporate Services Inc.*

CONSTITUTION AND NOTICE OF MEETING

Mr. Amin served as Chair of the Meeting and Ms. Hutchins served as recording secretary.

All of the Directors being present with notice of the Meeting being given, the Chair declared the Meeting to have been properly called and constituted for the transaction of business.

ITEM 1: CHAIR'S REMARKS

The Chair welcomed everyone to the Board meeting and stated that the meeting was being recorded and live streamed on YouTube.

ITEM 2: LAND AND AFRICAN ANCESTRAL ACKNOWLEDGEMENTS

The Chair provided an Acknowledgement of the Land that are on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples and is now home to many diverse First Nations, Inuit and Métis peoples and that Toronto is covered by Treaty 13 signed with the Mississaugas of the Credit and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

The Chair also provided an African Ancestral Acknowledgement stating that most of the citizens have come to Canada as settlers, immigrants, newcomers in this generation or generations past. He acknowledges those who came here forcibly, particularly as a result of the Trans-Atlantic Slave trade. Therefore, we honour and pay tribute to the ancestors of African Origin and Descent.

ITEM 3: APPROVAL OF PUBLIC MEETING AGENDA

The Chair tabled the agenda for the meeting.

Motion carried **UPON MOTION**, duly made by Ms. MacNeil and seconded by Mr. Law and unanimously approved, **IT WAS RESOLVED THAT** the public meeting agenda as presented to the Board is hereby approved.

ITEM 4: CHAIR'S POLL RE: CONFLICT OF INTEREST

The Chair requested that members of the Board declare whether they were in conflict of interest, together with the nature of the interest, with any public agenda item. No conflicts were declared.

ITEM 5: INTERIM STRATEGIC DIRECTIONS AND KEY PERFORMANCE INDICATOR

At the invitation of the Chair, Mr. Hunter provided comments on the Interim Strategic Directions and Key Performance Indicators (KPIs) components.

At the invitation of the Chair, Ms. Jackson provided a verbal update. She noted that the Quality Tenant and Engagement (QTE) Committee had met on March 9 and she reviewed the items discussed at that meeting, including the importance of collaboration, need for collegiality across the organization, the importance of recognizing the ongoing link with TCHC and the need for accountability and collaboration moving forward, and focus on the roadmap and KPIs.

Ms. Jackson reviewed other items discussed at the meeting such as viewing seniors through a senior lens as that is what makes them unique, partnerships, the balancing for tenants with complex needs, the consensus surrounding language, the revision of the vision, the definition of community and housing community and the agreement of other changes as stated in the document circulated to the Board members.

At the invitation of the Chair, Mr. Coffey presented the KPIs. He indicated that four components were in the report. The consultation feedback was discussed at the

QTE Committee and was included as part of the package for Board consideration for information purposes and the changes reflected from the feedback are included on an updated version of the Interim Strategic Directions document attached to the package. He noted the two documents went to the QTE Committee and were discussed at the meeting.

Mr. Coffey presented a draft of the expected outcomes linked to Strategic Initiatives and Actions and Proposed Metrics. He indicated that overall there were 6 objectives, 25 strategic initiatives, 66 actions, 70 metrics and 56 different outcomes.

Mr. Amin suggested that under pest management, it would be useful to benchmark against something more tangible other than the increase or decrease in treatment requests. Ms. Parris commented on the number of metrics and asked how many were existing and how much extra work may be required to create new measures. Ms. Yan replied that 80 or 85% were existing metrics.

Mr. Coffey continued to review the list of strategic objectives by reviewing the initiatives, actions, proposed metrics and expected outcomes. He reviewed and discussed with the Board the objectives such as building maintenance, tenant engagement and inclusion, accessibility, innovation and leading practices, as well as the enablers.

Mr. Fareed reiterated that the Board had requested training to enhance their skills, which could be a potential metric under good governance practices. Ms. Parris suggested that the Board receive the EDI training at the same time as the staff.

At the invitation of the Chair, Ms. Tate presented and reviewed the Interim Strategic Directions Roadmap draft (BD:2023-11) which had been previously circulated to the Board. She noted the effort made to align the Interim Strategic Directions and KPIs to the roadmap and noted this roadmap consisted of the actions for the next 12 to 18 months. She discussed the roadmap assumptions.

Ms. Parris asked about how the Board would be able to track the progress of the roadmap. Ms. Tate responded that the projects are time-limited hence a chart can

be prepared for each project when they are completed which will be reported back to the Board. Councillor Pasternak inquired about the building and corporate naming policies. Mr. Hunter noted TSHC does not currently have one, however, they have TCHC's naming policies and will decide if TSHC should continue with their practice.

Ms. Tate noted they had taken what is in the Interim Strategic Directions and built out what what will be completed. She then provided a summary of the main objectives, initiatives and actions as well as the ongoing work for each item. The members of the Board continued discussing the main directions of the roadmap and its implications.

ITEMS 6: CLOSED SESSION

Motion carried **UPON MOTION**, duly made by Ms. Parris and seconded by Ms. Jackson and unanimously approved, **IT WAS RESOLVED THAT** the Board close part of the meeting to the public to give consideration to a report containing matters about an identifiable individual.

ITEM 10: ADJOURNMENT

Motion carried **UPON MOTION**, duly made by Ms. Parris and seconded by Mr. Raftis and unanimously approved, **IT WAS RESOLVED THAT** the public meeting terminated at 6:08 a.m. (EST).

Fareed Amin, Chair

Monique Hutchins, Secretary

Item #7

Toronto Seniors Housing Corporation

Action Items List

	MEETING ARISING FROM	DESCRIPTION	RESP.	STATUS
1.	April 28, 2022	Inclusion of data regarding race, culture, sex, language in QTE KQPIs and in the ISM project reporting indicators	Tom Hunter	In progress – to be considered in development of KPIs
2.	November 29, 2022	List of capital requirements and repair for each building	Tom Hunter	Completed
3.	November 29, 2022	Add Board members to the tenant newsletters	Grant Coffey	Completed
4.	November 29, 2022	Itemized consultant list and fees	Vince Truong	Completed
5.	February 23, 2023	Process chart regarding the treatment of arrears (how they are being processed)	Brad Priggen	Completed
6.	February 23, 2023	List of capital improvements	Brad Priggen	In progress
7.	February 23, 2023	Breakdown of safety expenses resulting in the \$9 million budgeted item	Vince Truong	In progress
8.	February 23, 2023	Selection process and procedures regarding the nomination process of new members and chairs of committees and to the Board – bring to CGHRC	Grant Coffey	In progress

Toronto Seniors Housing Corporation

Board of Directors Meeting

Topic: 2022 Audited Financial Statements

Item #: 9A

Date: April 27, 2023

Report: BD: April 27, 2023, #9a

To: Board of Directors

From: Vince Truong, Interim Finance Lead

Date: April 27, 2023

Purpose: For Approval

Recommendation:

It is recommended that the Board of Directors adopt the following resolution:

Be it resolved that the Board of Directors approve the 2022 Audited Financial Statements.

Reason for Recommendation:

Audit Findings Report & Management Representation Letter (draft) - Attachment 1

Audit Findings Report from KPMG outlines the audit plan, audit materiality and audit results for the year ended December 31, 2022.

Based upon the audit, KPMG is issuing a clean audit opinion. There were no audit adjustments noted.

Management is prepared to sign the Management Representation Letter dated for April 27, 2023, the date the audited financial statements are being

presented for approval to the Board of Directors. Attached is the draft of the letter.

2022 Audited Financial Statements (draft) – Attachment 2

The draft 2022 Audited Financial Statements are attached.

Statement of Financial Position

The statement of financial position shows:

Assets equal \$12,119,560, of which \$5,978,630 is in cash, and total due from TCHC of \$5,391,514. The remaining items consist of prepaid expense and accounts receivable on interest and HST.

Current Liabilities amount to \$8,038,962 and are comprised of \$3,157,304 in accounts payable and accrued liabilities mainly in payroll and benefits, \$1,670,360 due to TCHC on the 2022 surplus per the Transition Agreement and other payables, \$92,467 due to the City of Toronto for staff secondment, and \$3,118,831 in deferred grant revenue from the City of Toronto.

Deferred grant revenue represents the 2022 unspent funds from the City of Toronto that has been carried forward into 2023.

Employee benefits liability of \$3,917,100 represents the actuarial calculation for post retirement benefits, and supplementary employee retirement plan (SERP) transferred to TSHC in 2022 for the 256 TCHC Seniors Housing Unit staff. The receivable is recorded in the Due from TCHC in the long-term receivable of the asset ledger of \$4,180,700.

Net assets- unrestricted represents income earned in 2022 and 2021 on cash balances.

Statement of Operations

TSHC recognized revenue and incurred expenses from City of Toronto funding of \$4,859,003 for the year.

Revenue recognized from TCHC on the monthly advance from the Transition Agreement was \$20,214,275.

Interest income on bank balances amounted to \$162,452 and represents **TSHC's excess of revenue over expenses.**

Expenses include Salaries and Benefits for TSHC staff of \$16,036,046, Services expense of \$2,523,806 mainly for legal and professional consulting, and Supplies and Other Operating of \$6,513,426 mainly expense relating to service delivery agreement shared costs with TCHC Information Technology and other back office support.

Notes to Financial Statements

The Notes to Financial Statements include the standard required disclosures, including related party transactions with TCHC and the City of Toronto, employee benefits for the transferred staff from TCHC, and a note related to the impact of COVID-19.

Name: Vince Truong

Title: Interim Finance Lead

List of Attachments

Attachment 1(a) – Audit Findings Report

Attachment 1(b) –2022 Audit Findings Report and Management Representation Letter (Draft)

Attachment 2 – 2022 Audited Financial Statements (Draft)

Item #9

Attachment 1(a)

Audit Findings Report



Toronto Seniors Housing Corporation

**Audit Findings Report
for the period ended December 31, 2022**

KPMG LLP

March 15, 2023

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Lead Audit Engagement Partner

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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.



Audit highlights



Status of the audit



Materiality



Audit risks and results



Significant unusual transactions



Misstatements



Audit quality



Appendices

The purpose of this report is to assist you, as a member of the Audit, Finance and Risk Committee, in your review of the results of our audit of the financial statements as at and for the period ended December 31, 2022. This report is intended solely for the information and use of Management, the Audit, Finance and Risk Committee, and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights

We present below highlights of our findings report of the audit of the financial statements as at, and for the period ended December 31, 2022 for Toronto Seniors Housing Corporation ("TSHC", or the "Corporation").

Status of the audit

We have completed the audit of the financial statements ("financial statements"), with the exception of subsequent events review and obtaining management's signed representation letters. See slide 5 for more details.



Audit risks and results – going concern assessment

No matters to report.

Audit risks and results – other significant findings

Other significant findings are discussed on slide 8 -10.



Uncorrected and corrected audit misstatements

No matters to report.



Significant changes from prior year

There is a newly effective auditing standard –CAS 315 CAS 315 (Revised) *Identifying and Assessing the Risks of Material Misstatement*. Refer to appendix E for further information on the new standard.



Accounting policies and practices

Significant accounting policies and practices are disclosed in note 1 to the financial statements.

- There were no changes to any significant accounting policies;
- No application of new accounting pronouncements in the current year

Consistent with prior year, note 1 describes the basis of accounting utilized in preparing the financial statements. The methodology is consistent with prior year.

Significant unusual transactions

Significant unusual transactions have been identified and are discussed on slide 11.



Audit risks and results – significant risks

Significant risks and findings are discussed on slide 7.



Other financial reporting matters

No matters to report.



Status of the audit

As of March 15, 2023, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Receipt of an outstanding legal confirmation
- Receipt of our responses related to employee future benefits
- Completing our discussions with the Audit, Finance and Risk Committee, scheduled for March 22, 2023,
- Obtaining evidence of the approval of the financial statements statements,
- Subsequent events review, and
- Receipt of the signed management representation letter (to be signed upon financial statement approval to coincide with the audit report date)

We will update the Committee on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is provided in Appendix: *Draft Auditor's Report*, will be dated upon the completion of any remaining procedures.

KPMG Clara for Clients (KCfc)



Real-time collaboration and transparency

We leveraged **KCfc** to facilitate real-time collaboration with your team and provide visual insights into the status of the audit!

[Learn more](#)



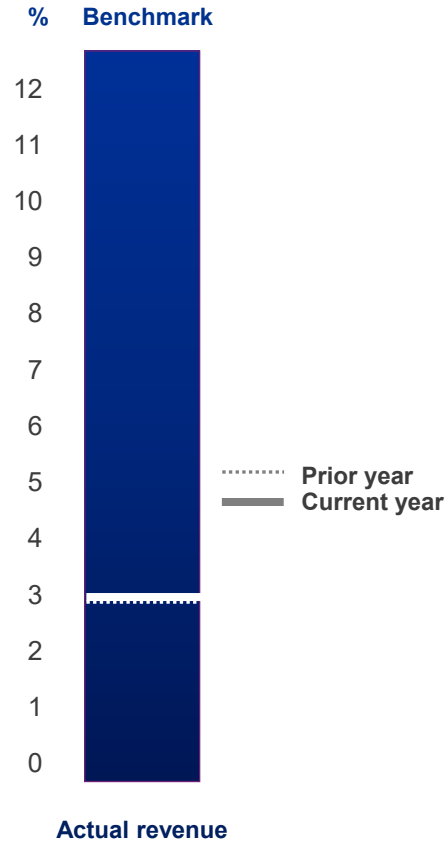
Materiality



Materiality
\$750K
(2021 - \$19K)

Revenue
\$25,230,000

Audit Misstatement Posting Threshold (AMPT)
\$37,000



Benchmark is based on actual revenue for the fiscal 2022 year end.





Risks and results

We highlight our significant findings in respect of areas of audit focus, as well as any additional risks identified.



Fraud risk from management override of controls and revenue recognition

Significant risk	Estimate?	Key audit matter?
This is a presumed fraud risk under the auditing standards for all audit engagements. We have not identified any specific additional risks of management override relating to this audit.	No	No
This is a presumed fraud risk under the auditing standards for all audit engagements. We have rebutted this fraud risk, as revenue recognition does not involve elements of significant judgement.	No	No

Our response

Management override of controls:

- As the risk is not rebuttable, our audit methodology incorporates the required procedures in the professional standards to address this risk.
- These procedures include testing of journal entries and other adjustments, performing a retrospective review of significant estimates and evaluating the business rationale of significant unusual transactions.
- Each year we incorporate an element of unpredictability in our audit approach to further address fraud risk from management override. No issues were noted.

Revenue recognition:

- Our audit methodology incorporates substantive procedures to test revenue recognition. See slide 8.
- No matters to report.



Other findings and results



Revenues, Deferred Revenue and Accounts receivable

Other significant finding

Estimate?

Key audit matter?

TSHC officially began its operations as a seniors-focused housing provider in Toronto in June 2022. Subsequent to its operationalization, it assumed the responsibility for 83-seniors designated buildings owned by Toronto Community Housing Corporation (TCHC).

No

No

We noted that there is a transition agreement between TSHC and TCHC that clarifies the ownership of the buildings. TCHC continues to own the buildings and is responsible for capital repairs. In turn, an amount of \$3M which is subject of HST has been determined as the monthly income due to TSHC representing rent collection net of operating costs projected by TCHC to be attributable to the premises. The determined amount per the agreement is subject to a quarterly reconciliation process with respect to rent and operating costs based on actual results.

In Article X, section 10.3d of the transition agreement, it was agreed that TCHC and TSHC will engage in a reconciliation process with respect to rent and operating costs based upon actual results against estimate to ensure accuracy of funds received for any adjustment to be applied to the next month's payment. We obtained and reviewed June to September reconciliation performed which indicated an amount of \$14.5M of net rent due to TSHC whereas actual net rent received amounted to \$12.4M. We did not note that the deficit was applied to the next month's payment.

Also, in Article X, section 10.2b of the transition agreement, it was agreed that TSHC will pay back to TCHC any surplus of funds reported by TSHC following the final reconciliation for December 2022. We note that December 2022 reconciliation are yet to be performed and hence no surplus has been remitted to TCHC during the year. Management would be encouraged that this exercise is duly performed on a timely basis as specified by the agreement to ensure an accurate amount of revenue is reflected in its records.

A total amount of \$20.2M however has been recognized as revenue received from TCHC in the fiscal year with a payable balance of \$1.6M to TCHC based on operational unspent funds. We did not identify any clause that required TSHC to pay back any unspent funds related to net rent back to TCHC. Management is encouraged to work with TCHC to define and clarify any such expectations.

During the year, TSHC also received \$7.6M as corporate transitional funding from the City of Toronto. At year end \$4.8M of this had been spent with remaining \$3M deferred on the balance sheet.

No other findings to note.

Our response

- Review of adherence to revenue recognition policy, revenue restriction, deferral and presentation considerations
- Vouched funding received to supporting documentation including Councils' approval of funds, cash receipts verifying existence and accuracy
- Reviewed all significant agreements related to funding
- Reviewed quarterly TCHC/TSHC rent reconciliation
- Tested HST reasonableness





Other findings and results



Employee Future Benefits and related party transactions

Other significant finding

Estimate?

Key audit matter?

As part of the transition agreement, 256 employees at TCHC transferred to TSHC along with the transfer and adoption of their post-retirement liability obligations.

Yes

No

Following the transfer of staff from to TSHC, TSHC has retained the services of the external actuarial consultant (the "Actuary") to undertake a valuation of TCHC's supplementary employee retirement plan ("SERP") for the fiscal year ending December 31, 2022.

A valuation update was performed to determine the liability as reported in TSHC's 2022 financial statements. The employee benefit liabilities as at December 31, 2022 are outlined in Note 6 to the financial statements. A discount rate of 4.4% was used for the determination of the liability.

TSHC also engaged the external actuarial consultant for the non-pension post-retirement and post-employment benefit plans ("Plan"). The accrued benefit liability for fiscal 2022 is based on the most recent annual actuarial valuation that was completed in February 2023.

As result of the transfer of staff from TCHC to TSHC, vacation, lieu time, and post-retirement benefits were transferred from TCHC's book to TSHC as a short-term receivable and long term receivable, \$1.2M and \$ 4.2M respectively.

Our response

- We obtained written confirmation from the actuary, and we evaluated the competence, capabilities, and objectivity of the actuaries, as required by professional standards when using their work as audit evidence.
- Reliance is placed on the actuarial valuations and extrapolations performed by the actuary, which incorporate management's best estimates over certain economic and demographic assumptions, such as inflation, discount rate, benefit cost trends, and retirement age. There is a requirement that an actuarial valuation be performed every 3 years. The most recent actuarial valuation of the Plan was performed as at December 31, 2022 in their reviewed report dated February 2023.
- For the SERP, the most recent actuarial valuation was performed as at December 31, 2020. This valuation was used to extrapolate results to May 31, 2022 at the time that TCHC transferred a number of employees to TSHC. The accounting information contained in the report arises from the May 31, 2022 extrapolation and was the first actuarial valuation report prepared for TSHC. We have obtained and reviewed the extrapolation accounting report as of December 31, 2022 and audited the data, method and assumptions applied in the valuations and performed trend analysis on the liability.
- We evaluated the discount rate in comparison with rates issued by the Canadian Institute of Actuaries ("CIA") and KPMG LLP.
- We also assessed the disclosures in the financial statements against the requirements of the public sector accounting standards.





Other matters



Cash

Findings

We performed the following procedures:

- Direct confirmations with third parties for bank account balances.
- Review of bank reconciliations and vouching significant reconciling items to support documents.
- Review of financial statement disclosure for cash equivalents

No exceptions identified.



Accounts payable, expenditures, and staff expenses

Significant findings

We performed the following procedures:

- Vouched selected expenditures to source documentation on a sample basis.
- Vouched staff cost expenses to supporting documentation on a sample basis.
- Performed a search for unrecorded liabilities.

No exceptions identified.





Significant unusual transactions

Description of significant unusual transaction

A transition agreement was signed between TCHC and TSHC on June 1, 2022 to transfer the responsibility of operating TCHC's 83 seniors-designated buildings to TSHC. TCHC continues to own the buildings and is responsible for capital repairs after the transfer. TSHC is still entitled to subsidies from the City of Toronto and rent is received by TCHC on TSHC's behalf. Its rent revenue is calculated by rent collected less TSHC's share of operating costs related to management of the buildings. There is a service delivery agreement that allocates shared costs in accordance with the number of units owned by TSHC for IT and back office administration costs.

The employees of TCHC Seniors Housing Unit were transferred to TSHC as part of the Transition Agreement. Along with the transfer of staff, the post-retirement liability obligations were transferred to TSHC from TCHC and TSHC also adopted the benefit plans from TCHC.

Audit Approach

- We reviewed the transition and service delivery agreements to understand the terms of the transition and ensure adherence.
- Review quarterly reconciliation reports performed between TCHC and TSHC.
- Test accuracy of financial details carved out for the respective entities as a result of the reconciliations performed.
- Obtained actuary reports related to TSHC specific transferred employees to test employee benefit for TSHC.
- See "Audit risks and Results" section for our observations.



Uncorrected and corrected audit misstatements

None noted.



Audit quality: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

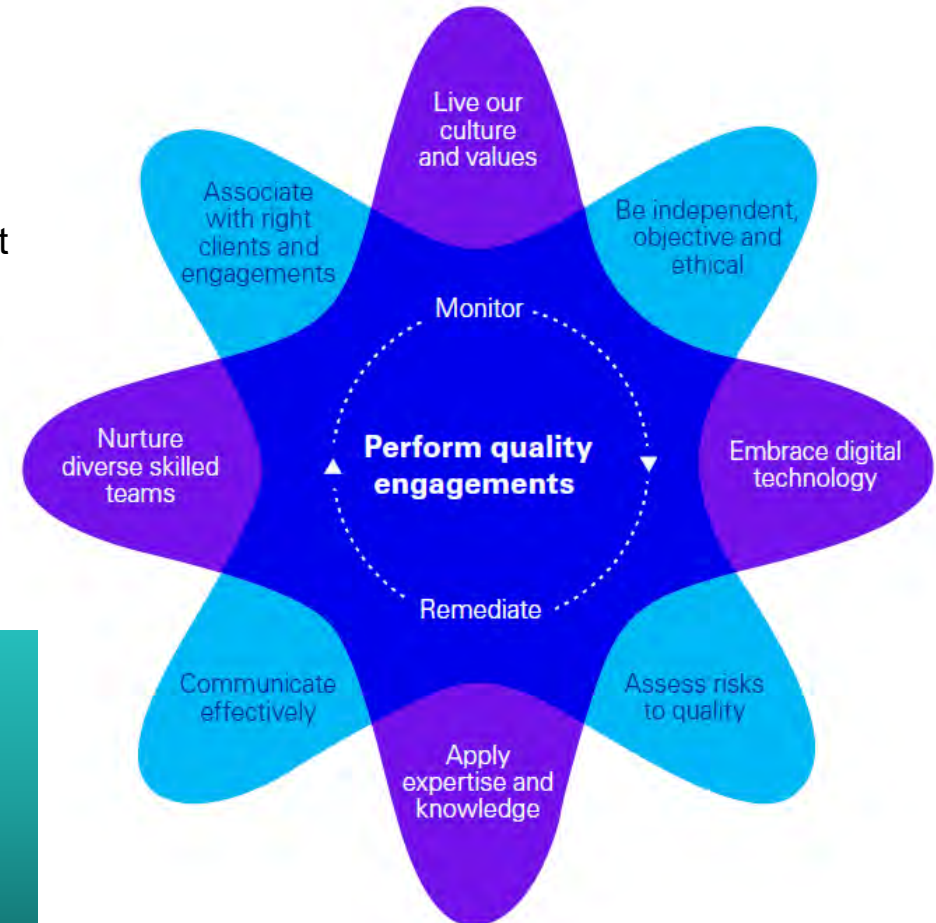
Perform quality engagement sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

[!\[\]\(b792654f2cef9719eabeb6c5be00811e_img.jpg\) KPMG 2022 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.





Appendices



Draft auditor's report



Other required communications



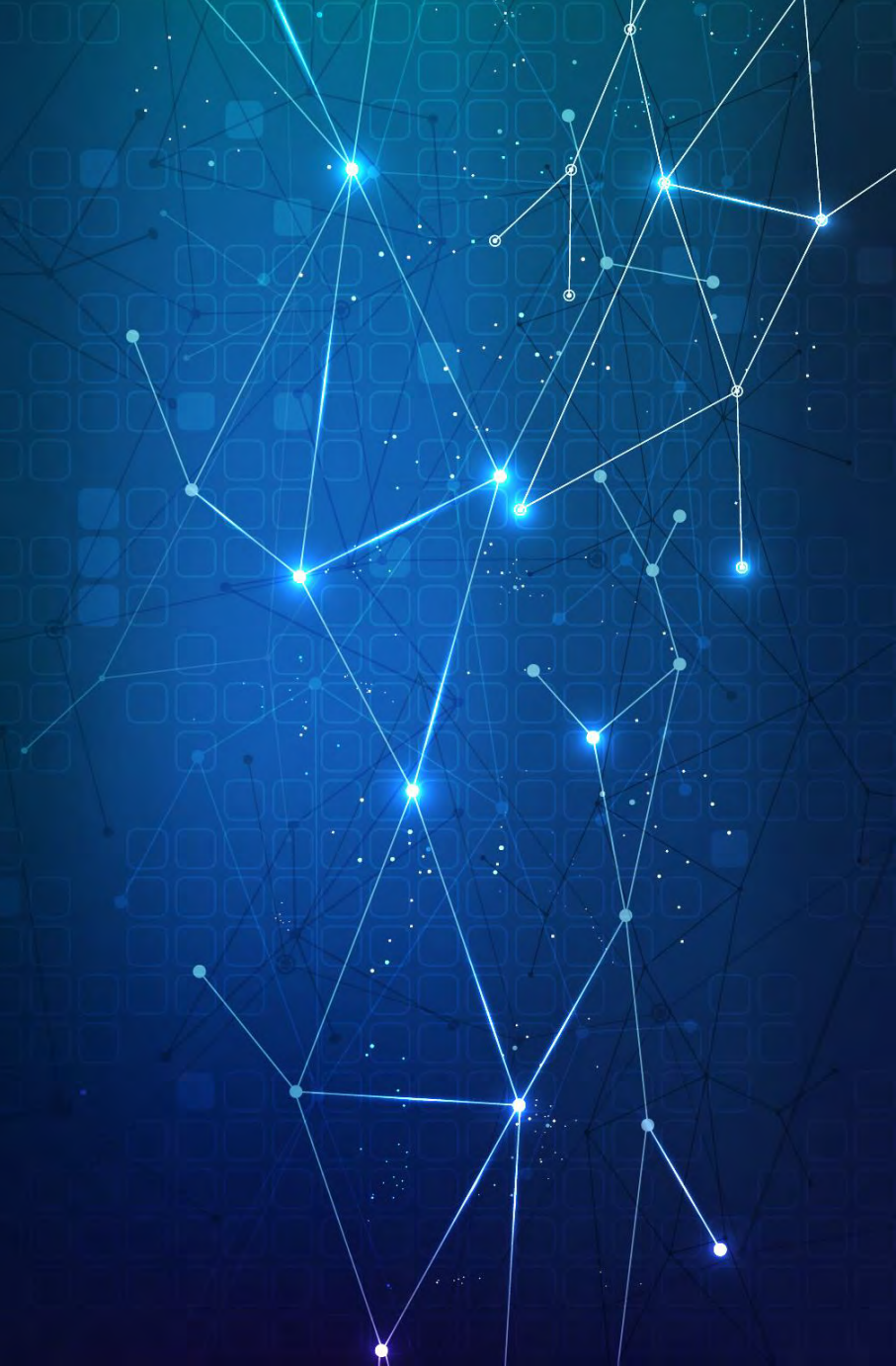
Management representation letters



Newly effective auditing standards



Audit and assurance insights





Appendix A: Draft auditor's report

Refer to a copy of the draft auditor's report that is attached to the draft financial statements



Appendix B: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit, Finance and Risk Committee, through management.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- The 2022 Annual Inspection Results will be available in March 2023



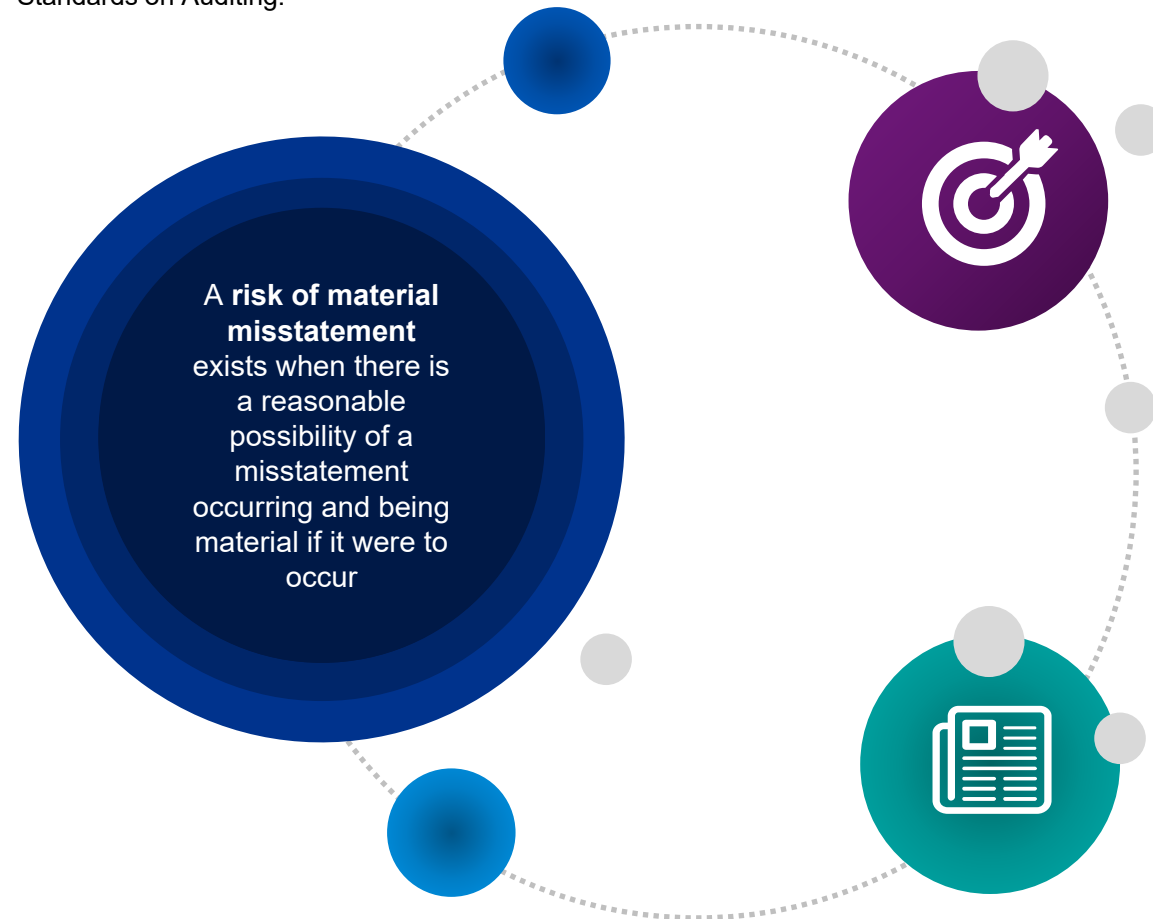
Appendix C: Management representation letters

Copies of the management representation letter has been provided to management.



Appendix D: Newly effective auditing standards

CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement has been revised, reorganized and modernized in response to challenges and issues with the previous standard. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology. Conforming and consequential amendments have been made to other International Standards on Auditing.



Affects both preparers of financial statements and auditors

Applies to audits of financial statements for periods beginning on or after 15 December 2021

See here for more information from CPA Canada



We design and perform risk assessment procedures to obtain an understanding of the:

- entity and its environment;
- applicable financial reporting framework; and
- entity's system of internal control.

The audit evidence obtained from this understanding provides a basis for:

- identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- the design of audit procedures that are responsive to the assessed risks of material misstatement.



Appendix D: Newly effective auditing standards

Key change

Overall, a more robust risk identification and assessment process, including:

- New requirement to take into account how, and the degree to which, 'inherent risk factors' affect the susceptibility of relevant assertions to misstatement
- New concept of significant classes of transactions, account balances and disclosures and relevant assertions to help us to identify and assess the risks of material misstatement
- New requirement to separately assess inherent risk and control risk for each risk of material misstatement
- Revised definition of significant risk for those risks which are close to the upper end of the spectrum of inherent risk

Impact on the audit team

When assessing inherent risk for identified risks of material misstatement, we consider the degree to which inherent risk factors (such as complexity, subjectivity, uncertainty, change, susceptibility to management bias) affect the susceptibility of assertions to misstatement.

We use the concept of the spectrum of inherent risk to assist us in making a judgement, based on the likelihood and magnitude of a possible misstatement, on a range from higher to lower, when assessing risks of material misstatement

The changes may affect our assessments of the risks of material misstatement and the design of our planned audit procedures to respond to identified risks of material misstatement.

If we do not plan to test the operating effectiveness of controls, the risk of material misstatement is the same as the assessment of inherent risk.

Impact on management

If the effect of this consideration is that our assessment of the risks of material misstatement is higher, then our audit approach may increase the number of controls tested and/or the extent of that testing, and/or our substantive procedures will be designed to be responsive to the higher risk.

We may perform different audit procedures and request different information compared to previous audits, as part of a more focused response to the effects identified inherent risk factors have on the assessed risks of material misstatement.



Appendix D: Newly effective auditing standards

Key change

Overall, a more robust risk identification and assessment process, including evaluating whether the audit evidence obtained from risk assessment procedures provides an appropriate basis to identify and assess the risks of material misstatement

Overall, a more robust risk identification and assessment process, including performing a 'stand back' at the end of the risk assessment process

Impact on the audit team

When making this evaluation, we consider all audit evidence obtained, whether corroborative or contradictory to management assertions. If we conclude the audit evidence obtained does not provide an appropriate basis, then we perform additional risk assessment procedures until audit evidence has been obtained to provide such a basis.

We evaluate whether our determination that certain material classes of transactions, account balances or disclosures have no identified risks of material misstatement remains appropriate.

Impact on management

In certain circumstances, we may perform additional risk assessment procedures, which may include further inquires of management, analytical procedures, inspection and/or observation.

In certain circumstances, this evaluation may result in the identification of additional risks of material misstatement, which will require us to perform additional audit work to respond to these risks.



Appendix D: Newly effective auditing standards

Key change

Modernized to recognize the evolving environment, including in relation to IT

Enhanced requirements relating to exercising professional skepticism

Impact on the audit team

New requirement to understand the extent to which the business model integrates the use of IT.

When obtaining an understanding of the IT environment, including IT applications and supporting IT infrastructure, it has been clarified that we also understand the IT processes and personnel involved in those processes relevant to the audit.

Based on the identified controls we plan to evaluate, we are required to identify the:

- IT applications and other aspects of the IT environment relevant to those controls
- related risks arising from the use of IT and the entity's general IT controls that address them.

Examples of risks that may arise from the use of IT include unauthorized access or program changes, inappropriate data changes, risks from the use of external or internal service providers for certain aspects of the entity's IT environment or cybersecurity risks.

New requirement to design and perform risk assessment procedures in a manner that is not biased toward obtaining audit evidence that may be corroborative or toward excluding audit evidence that may be contradictory. Strengthened documentation requirements to demonstrate the exercise of professional scepticism.

Impact on management

We will expand our risk assessment procedures and are likely to engage more extensively with your IT and other relevant personnel when obtaining an understanding of the entity's use of IT, the IT environment and potential risks arising from IT. This might require increased involvement of IT audit professionals.

Changes in the entity's use of IT and/or the IT environment may require increased audit effort to understand those changes and affect our assessment of the risks of material misstatement and audit response.

Risks arising from the use of IT and our evaluation of general IT controls may affect our control risk assessments, and decisions about whether we test the operating effectiveness of controls for the purpose of placing reliance on them or obtain more audit evidence from substantive procedures. They may also affect our strategy for testing information that is produced by, or involves, the entity's IT applications.

We may make changes to the nature, timing and extent of our risk assessment procedures, such as our inquires of management, the activities we observe or the accounting records we inspect.



Appendix D: Newly effective auditing standards

Key change

Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of a control

Impact on the audit team

We will evaluate the design and implementation of controls that address risks of material misstatement at the assertion level as follows:

- Controls that address a significant risk.
- Controls over journal entries, including non-standard journal entries.
- Other controls we consider appropriate to evaluate to enable us to identify and assess risks of material misstatement and design our audit procedures

Impact on management

We may identify new or different controls that we plan to evaluate the design and implementation of, and possibly test the operating effectiveness to determine if we can place reliance on them.

We may also identify risks arising from IT relating to the controls we plan to evaluate, which may result in the identification of general IT controls that we also need to evaluate and possibly test whether they are operating effectively. This may require increased involvement of IT audit specialists.



Appendix D: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

[KPMG Audit & Assurance Insights](#)

Curated research and insights for Audit Committees and boards.

[Board Leadership Centre](#)

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[Accelerate 2022](#)

The key issues driving the Audit Committee agenda in 2022



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Item #9

Attachment 1(b)

Management Representative Letter

Toronto Seniors Housing Corporation

KPMG LLP
Vaughan Metropolitan Centre
100 New Park Place, Suite 1400
Vaughan, ON L4K 0J3
Canada

April 27, 2023

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of Toronto Seniors Housing Corporation (“the Entity”) as at and for the period ended December 31, 2022.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated November 9, 2022, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
 - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or

error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition,

measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

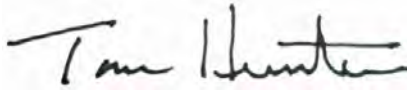
Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

Non-SEC registrants or non-reporting issuers:

- 11) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 12) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,



Tom Hunter, Chief Executive Officer



Vince Truong, Interim Finance Lead

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Attachment II – Summary of Audit Misstatements Schedules

We did not identify any misstatements for the period.

Item #9

Attachment 2

Audited Financial Statements

Year-ended December 31, 2022

DRAFT #4
March 16, 2023

Financial Statements of

**TORONTO SENIORS HOUSING
CORPORATION**

And Independent Auditor's Report thereon

Year ended December 31, 2022

INDEPENDENT AUDITOR'S REPORT

To the Shareholder of Toronto Seniors Housing Corporation

Opinion

We have audited the financial statements of Toronto Seniors Housing Corporation (the Entity), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

TORONTO SENIORS HOUSING CORPORATION

DRAFT Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Assets		
Current assets:		
Cash	\$ 5,978,630	\$ 479,362
Accounts receivable	127,539	37,158
Due from TCHC (note 2)	1,210,814	–
Prepaid expenses	621,877	–
	<u>7,938,860</u>	<u>516,520</u>
Due from TCHC (note 2)	4,180,700	–
	<u>\$ 12,119,560</u>	<u>\$ 516,520</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 3)	\$ 3,157,304	\$ 172,640
Due to TCHC (note 2)	1,670,360	–
Due to the City of Toronto (note 2)	92,467	–
Deferred grant revenue (note 4)	3,118,831	342,834
	<u>8,038,962</u>	<u>515,474</u>
Employee benefits (note 5)	3,917,100	–
Net assets:		
Unrestricted	163,498	1,046
	<u>\$ 12,119,560</u>	<u>\$ 516,520</u>

See accompanying notes to financial statements.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Statement of Operations

Year ended December 31, 2022, with comparative information
for the period from June 23, 2021 (date of formation) to December 31, 2021

	2022	2021
Revenue:		
City of Toronto grant (note 4)	\$ 4,859,003	\$ 642,166
Revenue from TCHC (note 2)	20,214,275	–
Interest	162,452	1,046
	<u>25,235,730</u>	<u>643,212</u>
Expenses:		
Salaries and benefits (note 2)	16,036,046	298,491
Services	2,523,806	317,538
Supplies and other operating (note 2)	6,513,426	26,137
	<u>25,073,278</u>	<u>642,166</u>
Excess of revenue over expenses	<u>\$ 162,452</u>	<u>\$ 1,046</u>

See accompanying notes to financial statements.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Statement of Cash Flows

Year ended December 31, 2022, with comparative information
for the period from June 23, 2021 (date of formation) to December 31, 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 162,452	\$ 1,046
Change in non-cash operating working items:		
Accounts receivable	(90,380)	(37,158)
Due from TCHC (note 2)	(5,391,514)	–
Due to TCHC	1,670,360	–
Due to the City of Toronto	92,467	–
Prepaid expenses	(621,877)	–
Accounts payable and accrued liabilities	2,984,664	172,640
Deferred grant revenue	2,775,996	342,834
Employee benefits (note 5)	3,917,100	–
Increase in cash	5,499,268	479,362
Cash, beginning of period	479,362	–
Cash, end of period	\$ 5,978,630	\$ 479,362

See accompanying notes to financial statements.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements

Year ended December 31, 2022

Toronto Seniors Housing Corporation ("TSHC") was incorporated under the provisions of the Ontario Business Corporations Act on June 23, 2021 with the City of Toronto (the "City") as its sole shareholder. In establishing TSHC, the City approved a Shareholder Direction that set guiding principles, high-level objectives and expected accountability to the City. The Shareholder Direction establishes TSHC as operating at arm's length from the City, under the direction of an independent Board of Directors.

Effective June 1, 2022, TSHC operates as an affordable rental and social housing for low and moderate-income senior households.

TSHC and Toronto Community Housing Corporation ("TCHC") entered into a transition agreement on June 1, 2022 to operate the 83 buildings owned by TCHC. In return, TCHC advances to TSHC the net monthly cash collected on these properties for market rent and rent geared to income ("RGI") less utilities, property taxes, mortgages, security patrols, and facilities management. TCHC continues to own the buildings and be responsible for major capital. TSHC intends to lease the buildings from TCHC and be responsible for minor capital and maintenance and will be focused on tenant facing issues, including health and social supports.

TSHC and TCHC entered into a service delivery agreement for IT Support, and other back office administration as of June 1, 2022.

TSHC is a municipally-owned corporation as it is owned by the City and, as such, is exempt from income taxes under paragraph 149(1)(d.5) of the Income Tax Act (Canada).

Under the Residential Tenancies Act, 2006, rental units located in a not-for-profit housing project, which are developed under a prescribed federal or provincial program, are exempt from residential rent controls.

1. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian public sector accounting standards ("PSAS"), including accounting standards that apply to government not-for-profit organizations. The significant accounting policies are summarized below:

(a) Revenue recognition:

TSHC follows the deferral method of accounting for contributions for PSAS. Grants and funding designated for TSHC's mandate are recognized as revenue in the year in which the related expenses are incurred.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

Interest income is recorded when earned.

(b) Expenses:

In the statement of operations, TSHC presents its expenses by function. Expenses are recognized in the year incurred and recorded in the function to which they are directly related.

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition and are subsequently measured at cost or amortized cost, unless management has elected to carry the instruments at fair value.

(d) Employee related costs:

TSHC has adopted the following policies with respect to employee benefit plans:

- TSHC's contributions to a multi-employer, defined benefit pension plan and other post-employment benefit plans are expensed as contributions come due;
- the costs of terminating benefits and compensated absences that do not vest or accumulate are recognized when an event that obligates TSHC occurs; costs include projected future income payments, health-care continuation costs and fees paid to independent administrators of these plans, calculated on a present value basis;
- the costs of other employee benefits are actuarially determined using the projected benefits method pro-rated on service and management's best estimate of retirement ages of employees, salary escalation, expected health-care costs and plan investment performance. Actuarial gains and losses are amortized over the expected average remaining service lives;
- employee future benefit liabilities are discounted using the average expected borrowing rate of TSHC over the year during which benefits are expected to be earned;

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

- past service costs from plan amendments are expensed as incurred; and
- the costs of workplace safety and insurance obligations are actuarially determined and expensed. Actuarial gains and losses are recognized as incurred.

(e) Use of estimates:

These financial statements have been prepared by management in accordance with Canadian PSAS and accordingly, require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting year. Actual results could differ from these estimates. The significant estimates in the financial statements include the collectability of receivables, deferred contributions, and the amount of certain accrued liabilities in the year they become known.

2. Related party transactions:

(a) Account balances with TCHC:

(i) Employee future benefits:

On June 1, 2022, 256 staff from TCHC seniors housing unit were transferred to TSHC inauguration and start of operation per the transition agreement. As result of the transfer of staff from TCHC to TSHC, vacation, lieu time, and post-retirement benefits were transferred from TCHC's book to TSHC. The vacation and lieu time of \$1,210,814 (2021 - nil) was included in the short-term receivable, whereas the post-retirement benefits of \$4,180,700 (2021 - nil) was classified as a long-term receivable from TCHC due to the legacy employees that was part of TCHC and the City of Toronto, and the arrangement made on the benefits payment as instalment from the City.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

2. Related party transactions:

(ii) Transition and service delivery agreements:

On June 1, 2022, TSHC entered into a transition agreement with TCHC to service the 83 properties. Revenue received from these properties less costs related to the running of these properties were provided to TSHC as a monthly net revenue advance totaling \$21,658,000 (2021 - nil), which \$20,214,275 (2021 - nil) was recognized as revenue during the year resulting in an unspent balance of \$1,631,409 (2021 - nil) payable to TCHC. Included in due to TCHC balance is a payable of \$38,951 (2021 -nil) as a result of other various transactions with TCHC through the normal course of business. As part of the agreement, staff in the Seniors Housing Unit were transferred over to TSHC, and costs related to payroll were absorbed by TSHC.

As part of this agreement, TSHC pays for information technology services and back office administration on June 1, 2022. The monthly operating costs are included in the supplies and other operating expense line of \$5,453,000 (2021 - nil) plus non-recoverable tax.

3. Account balances with the City of Toronto:

Payable to City of Toronto is \$92,467 (2021 - nil) representing cost of seconded staff to TSHC.

3. Accounts payable and accrued liabilities:

	2022	2021
Payroll and benefits payables	\$ 2,570,118	\$ 73,360
Other payables	587,186	99,280
Balance, end of year	\$ 3,157,304	\$ 172,640

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

4. Deferred grant revenue:

TSHC received funding from the City, as follows:

	2022	2021
Balance, beginning of year	\$ 342,834	\$ –
Grant received	7,635,000	985,000
Recognized as revenue	(4,859,003)	(642,166)
Balance, end of year	\$ 3,118,831	\$ 342,834

5. Employee benefits:

On June 1, 2022 the employees of TCHC Seniors Housing Unit were transferred to TSHC as part of the transition agreement. Along with the transfer of staff, the post-retirement liability obligations were transferred to TSHC from TCHC. TSHC also adopted a number of benefit plans from TCHC, including OMERS Pension Plan, and other health benefit plans.

The following are TSHC employee benefit plans:

(a) Non-pension post-retirement and post-employment benefit plans (other benefits):

The following benefit plan liabilities as at December 31, 2022 are based on the most recent actuarial valuation that has been completed as of December 31, 2022:

(i) Post-retirement medical, dental and life insurance benefits:

TSHC provides health, dental and life insurance benefits to certain employees. The same health, dental and life insurance benefits are provided to some retirees until age 65 and reduced benefits are provided thereafter.

The former Toronto Housing Corporation ("THC") participated in a payroll benefits plan reserve fund established by the City to provide for future post-retirement benefits and disability benefits to all city employees and retirees. The reserve fund is currently with TCHC and recorded as a long-term receivable with the City. This was not transferred to TSHC as of June 1, 2022.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

(ii) Accumulating sick leave benefits:

The accrued benefit obligation is based on the most recent actuarial valuation that was completed as at December 31, 2018. Under the sick leave benefit plan, unused sick leave can accumulate and bargaining unit employees may become entitled to a cash payment when they leave TSHC's employment. The liability for the accumulated sick leave represents both vested and unvested amounts that could be paid to bargaining unit employees on termination. The amount is currently accrued with TCHC, and was not transferred to TSHC as of June 1, 2022.

This past service liability was set up as a result of the former THC participation in a reserve fund established by the City. TCHC recorded a receivable from the City equal to the liability of the former THC. The amount is currently accrued with TCHC, and was not transferred to TSHC as of June 1, 2022.

(b) Supplementary employee retirement plan ("SERP"):

The following benefit plan liabilities as at December 31, 2022 are based on the most recent actuarial valuation that has been completed as at December 31, 2022:

In 2006, TCHC established the SERP for current eligible employees whose pension benefits were frozen in the Public Service Pension Plan or the Ontario Public Service Employees' Union Pension Plan as at January 1, 2001. A current eligible employee is one who was an active employee on February 15, 2006 (the date this benefit was approved by the Board of Directors) and had transferred employment on January 1, 2001 from the Metropolitan Toronto Housing Authority to TCHC and became a member of the Ontario Municipal Employees' Retirement Fund ("OMERS"). This plan provides a supplementary benefit so that the total pension benefit on retirement would have been the same as that received had the employee been able to transfer his or her pension to OMERS.

(c) OMERS:

Employees are members of OMERS, a multi-employer pension plan. The plan is a defined benefit plan and specifies the amount of the retirement benefits to be received by the employees based on length of service and the highest five years' average earnings. Employees and employers contribute jointly to the plan.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

In 2022, the OMERS funded ratio stands at 95% and the primary plan ended 2022 with a funding deficit of \$6.7 billion. Because OMERS is a multi-employer plan, any pension plan surplus or deficit is the joint responsibility of all Ontario municipalities and their employees. TSHC does not recognize any share of the OMERS pension surplus or deficit.

Depending on the individual's normal retirement age and pensionable earnings, 2022 contribution rates were 9% to 14.6% (2021 - nil).

In 2022, total employee contributions were \$996,873 (2021 - nil) and total employer contributions amounted to \$996,873 (2021 - nil).

Employee benefits liabilities of TSHC:

	2022	2021
Post-retirement benefits (a)(i)	\$ 1,435,000	\$ -
Sick leave benefits (a)(ii)	1,395,000	-
Other benefits	2,830,000	-
SERP (b)	1,087,100	-
	\$ 3,917,100	\$ -

Additional information about TSHC's SERP and other benefit plans as at December 31 is as follows:

	SERP		Other benefits		Total	
	2022	2021	2022	2021	2022	2021
Accrued benefit obligation	\$ 1,032,700	\$ -	\$ 3,638,000	\$ -	\$ 4,670,700	\$ -
Unamortized actuarial gain (loss)	54,400	-	(808,000)	-	(753,600)	-
Accrued benefit liability	\$ 1,087,100	\$ -	\$ 2,830,000	\$ -	\$ 3,917,100	\$ -

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

Continuity of TSHC accrued benefit liabilities:

	SERP		Other benefits		Total	
	2022	2021	2022	2021	2022	2021
Balance, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer as of June 1, 2022	1,060,700	-	3,120,000	-	4,180,700	-
Current service cost	7,400	-	145,000	-	152,400	-
Interest cost	24,900	-	68,000	-	92,900	-
Benefits paid	(5,900)	-	(187,000)	-	(192,900)	-
Actuarial loss (gain)	-	-	492,000	-	492,000	-
Unamortized actuarial gain (loss)	-	-	(808,000)	-	(808,000)	-
Balance, end of year	\$ 1,087,100	\$ -	\$ 2,830,000	\$ -	\$ 3,917,100	\$ -

TSHC's employee benefits expense:

	SERP		Other benefits		Total	
	2022	2021	2022	2021	2022	2021
Current service cost	\$ 7,400	\$ -	\$ 145,000	\$ -	\$ 152,400	\$ -
Interest cost	24,900	-	68,000	-	92,900	-
Amortization of actuarial loss (gain)	-	-	(316,000)	-	(316,000)	-
Balance, end of year	\$ 32,300	\$ -	\$ (103,000)	\$ -	\$ (70,700)	\$ -

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

Actuarial assumptions:

The significant actuarial assumptions adopted in measuring TSHC's accrued benefit obligations and the benefit costs for the SERP and other employment and post-employment benefits are as follows:

	SERP		Other benefits	
	2022	2021	2022	2021
Discount rates for benefit obligations:				
Post-retirement and sick leave	–	–	4.10%	–
Post-employment Pension	–	–	3.90%	–
	4.40%	–		–
Discount rates for benefit costs:				
Post-retirement and sick leave	–	–	4.00%	–
Post-employment Pension	–	–	1.90%	–
	4.01%	–		–
Rate of compensation increase	2.50%	–	2.50%	–
Inflation rate	2.00%	–	2.00%	–
Healthcare inflation - select	–	–	5.39%	–
Healthcare inflation - ultimate	–	–	4.00%	–

For measurement purposes, a 5.39% annual rate of increase in the per capita cost of covered health-care benefits was assumed. The rate is assumed to decrease gradually to 4.00% by 2040 and remain at that level thereafter.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

6. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. TSHC is exposed to this risk relating to its cash and accounts receivable. TSHC holds its cash accounts with a federally regulated chartered bank who are insured by the Canadian Deposit Insurance Corporation.

TSHC assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. At year end, there were no amounts allowed for in accounts receivable.

(b) Liquidity risk:

Liquidity risk is the risk that TSHC will not be able to meet all cash outflow obligations as they come due. TSHC mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and keeping accounts payable current throughout the year.

7. Impact of COVID-19 pandemic:

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has an effect on TSHC's operation in 2022, of which \$703,461 (2021 - nil) was incurred for staff wages and overtime due to extra cleaning as outlined by public health.

8. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

**Toronto Seniors Housing Corporation
Board of Directors Meeting**

Topic: External Auditor Recommendation to the City of Toronto

Item #: 9B

Date: April 27, 2023

Report: BD: April 27, 2023, 9b#

To: Board of Directors

From: Vince Truong, Interim Finance Lead

Date: April 27, 2023

Purpose: For Approval

Recommendation:

It is recommended that the Board of Directors adopt the following resolution:

Be it resolved hat the Board of Directors recommends that the City of Toronto appoint KPMG to be Toronto Seniors Housing Corporation's external auditor for the year ending December 31, 2023, with remuneration to be set by the Board of Directors.

Reason for Recommendation:

KPMG serves as the external auditor for the City of Toronto (City) and many of its Agencies, Boards and Commissions and was selected as the City's external auditor following a call for proposals by the City's Auditor General.

The City's agreement with KPMG is for 5 years, commencing with the 2020 fiscal year end, and ending in 2024 fiscal year end.

City approved KPMG to be TSHC's auditor for fiscal 2021 and 2022, and the Board of Directors approved KPMG as its external auditor at the April 28, 2022, Board meeting.

Management is recommending that the Board of Directors continue to work with KPMG and has confirmed with them that TSHC will continue to benefit **from the hourly billing rates established in the City's agreement.**

Fiscal 2023 will be different in scope and complexity from 2022 and 2021. While it is difficult to have a final fee estimate for 2023, KPMG estimates a \$30,000 + HST fee. KPMG will provide a final 2023 fee estimate as part of its external audit plan presentation – likely in the late fall 2023. The audit will take place in early 2024.

Name: Vince Truong

Title: Interim Finance Lead

Toronto Seniors Housing Corporation

Board of Directors Meeting

Topic: Operational Dashboard

Item #10 A

Date: April 27, 2023

Report: BD: April 27, 2023, #10a

To: Board of Directors

From: Brad Priggen, Director Operations (I)

Date: April 20, 2023

Purpose: FOR INFORMATION

Recommendation:

It is recommended that the Board receive this report for information.

REASON FOR RECOMMENDATION:

This report contains the TSHC Operational Performance Dashboard including Key Performance Indicators for items including Vacancies, Arrears, Maintenance Requests, Pest Management, Community Safety and Security Incidents and Administrative Service requests. At the previous Committee meeting there was feedback to enhance the dashboard with further summary indicators (progress to targets for example) and we are also reviewing developing the dashboard into a broader balanced scorecard view representing additional services and functions in TSHC. This will be brought forward to a future Committee meeting. Please see Attachment 1 for the Operational Performance Dashboard for January 2023.

Brad Priggen Director Operations

(I)List of Attachments: Operational Performance Dashboard

Item #10a

Attachment 1

Operational Performance Dashboard

Toronto Seniors Housing Corporation

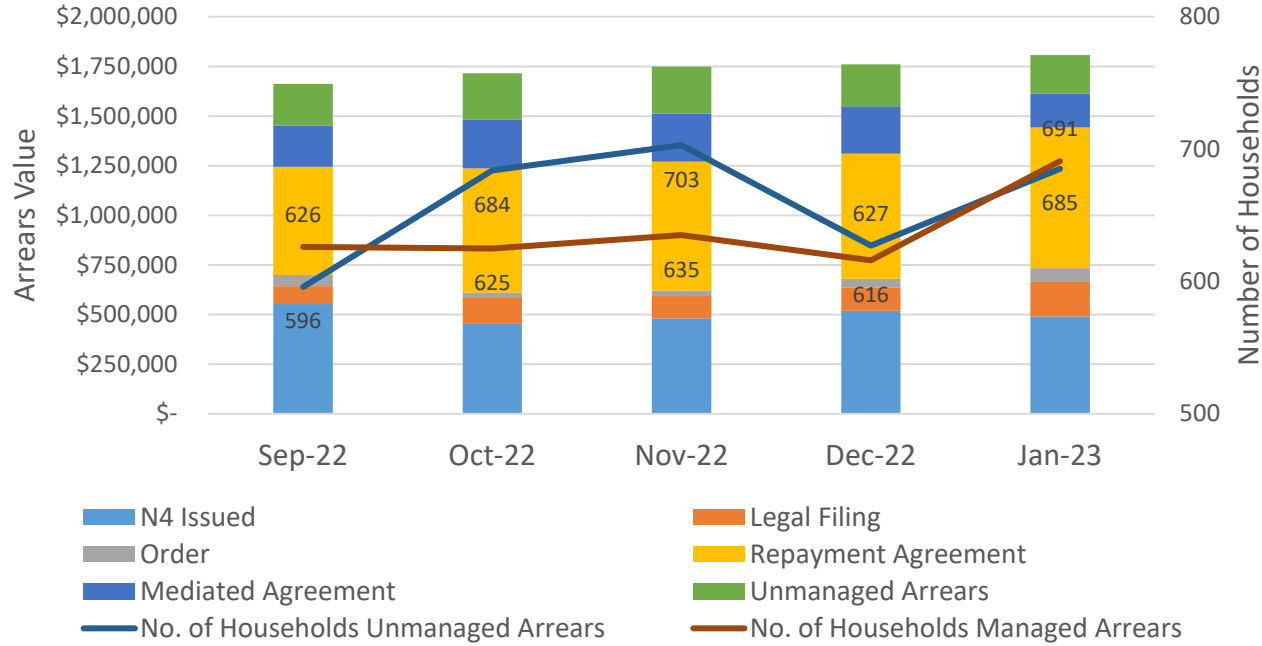
Operational Performance Dashboard – January 2023

Quality and Tenant Engagement Committee Meeting

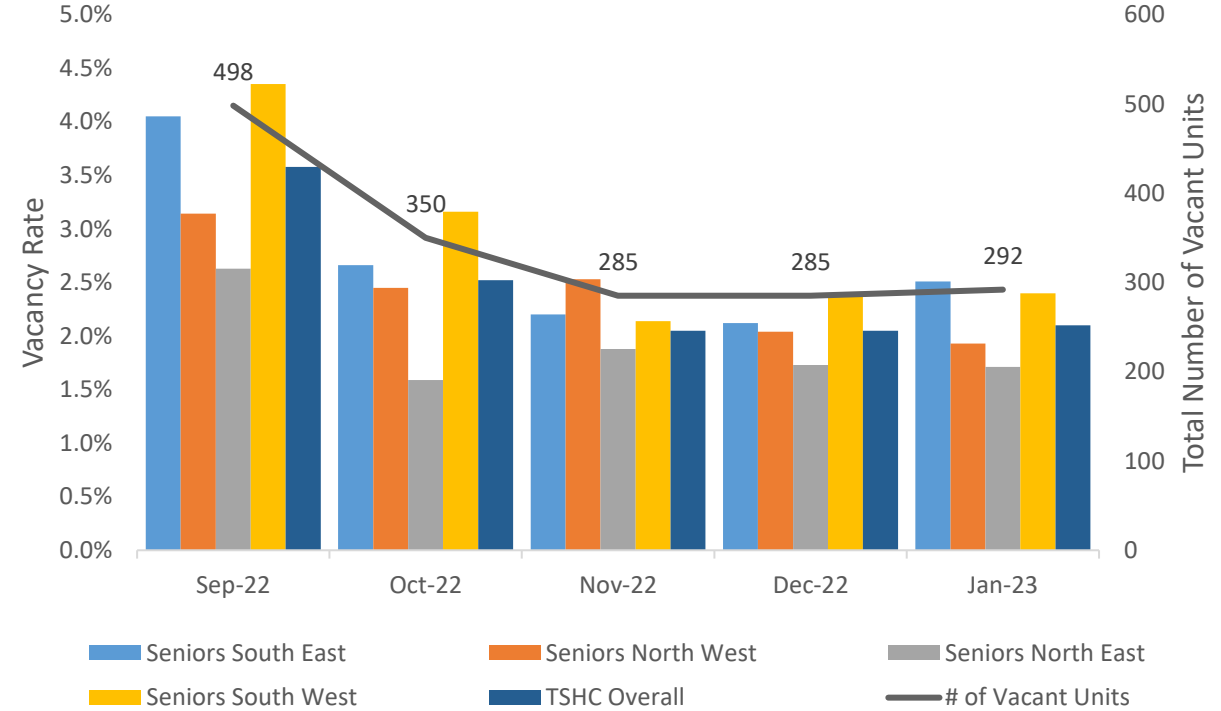


Summary – January 2023

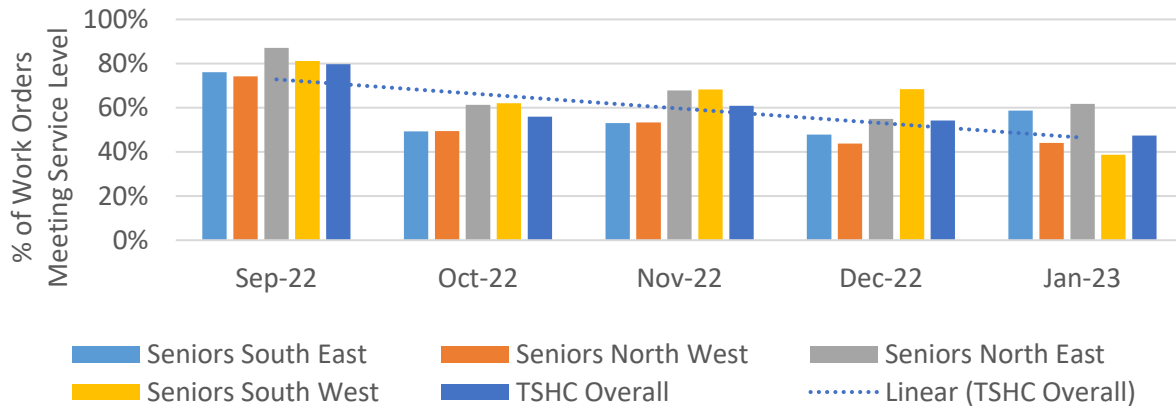
Arrears Collection Process (ACP) Stage Arrears and Tenants



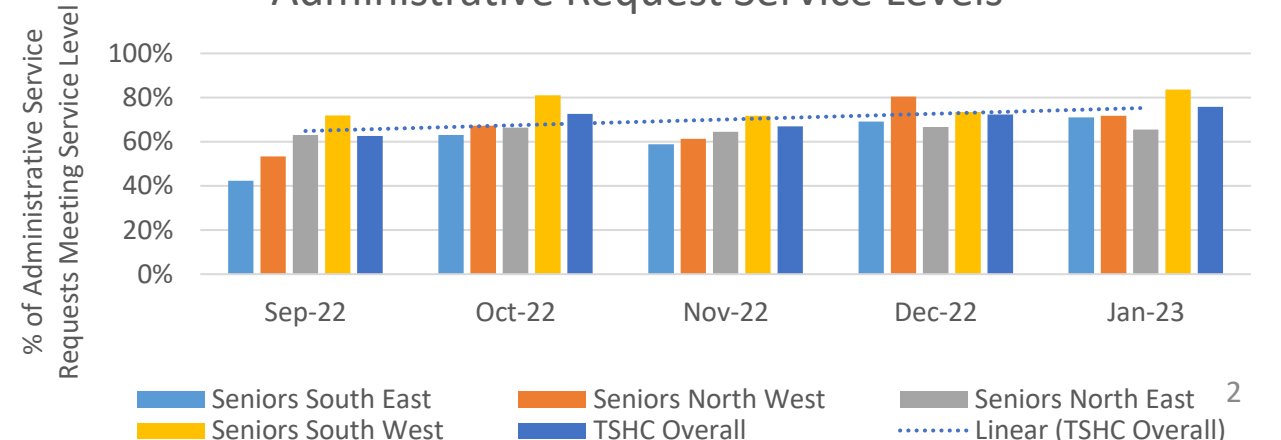
Vacancy Rate & Number of Vacant Units



Work Order Service Levels



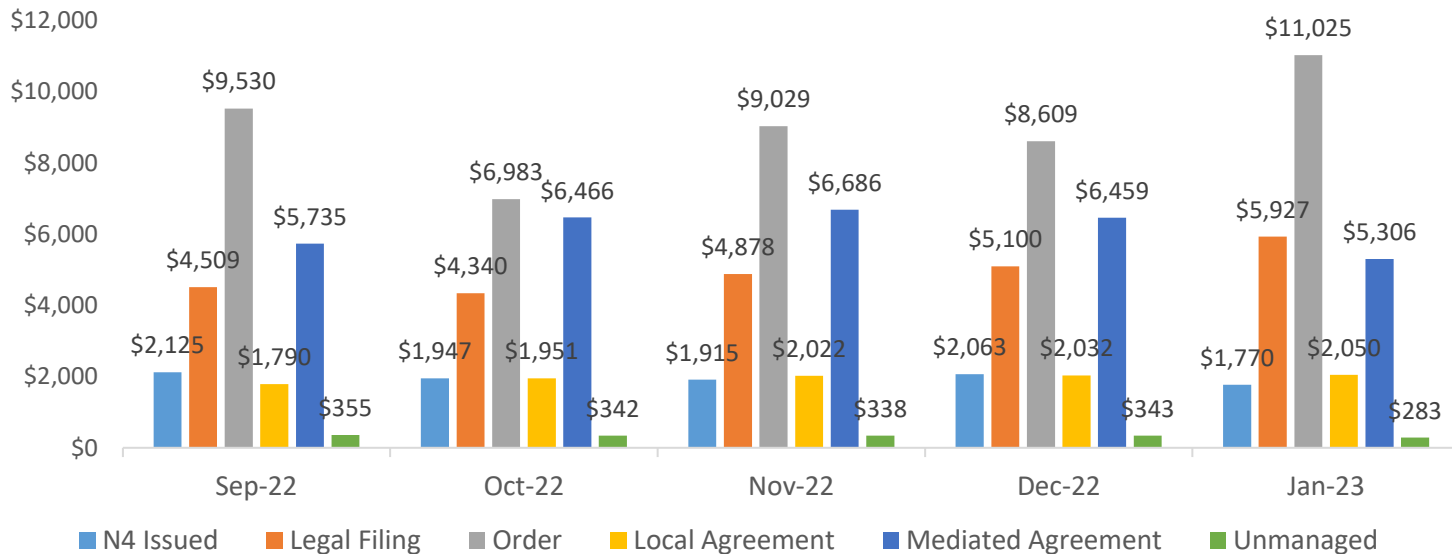
Administrative Request Service Levels



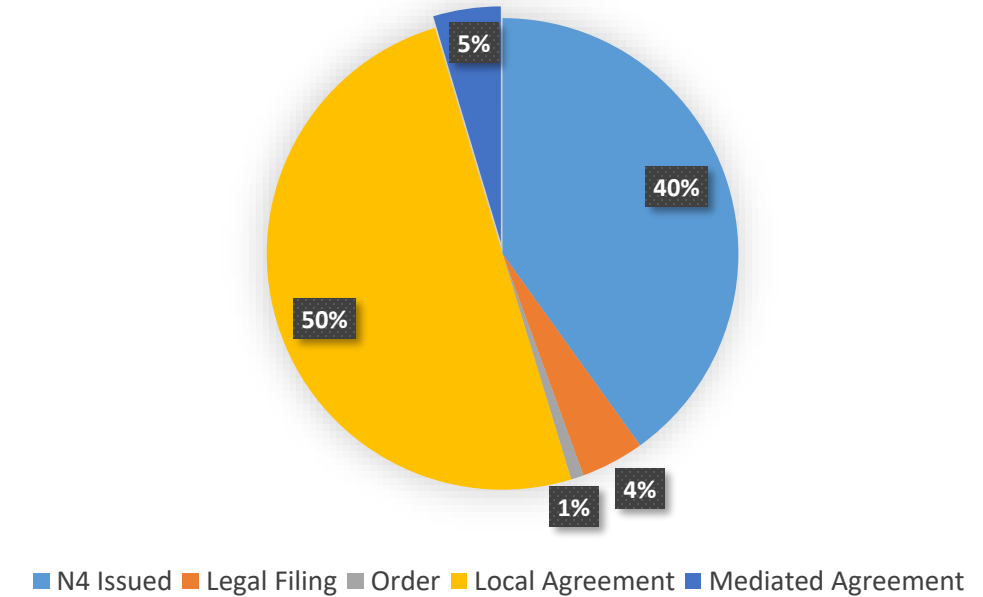
Arrears

- In January 2023, the rent/parking arrears grew to \$1,807,198.71, an increase of \$46,846.67 from December. This is a seasonal occurrence that effects housing providers in the month following the holidays.
- The *Legal Filings* and *Order* stages saw the biggest increases; \$23,103.00 (53.67%) and \$60,528.13 (51.6%) respectively ensuring that files are progressing through the arrears collection process.
- The average balance of a unmanaged arrears file dropped from \$343 to \$283 also the N4 stage saw a decrease of \$293 to an average of \$1770. Both of these are indicators that tenants are receiving early intervention by staff when they fall into arrears which is key to returning to good standing.

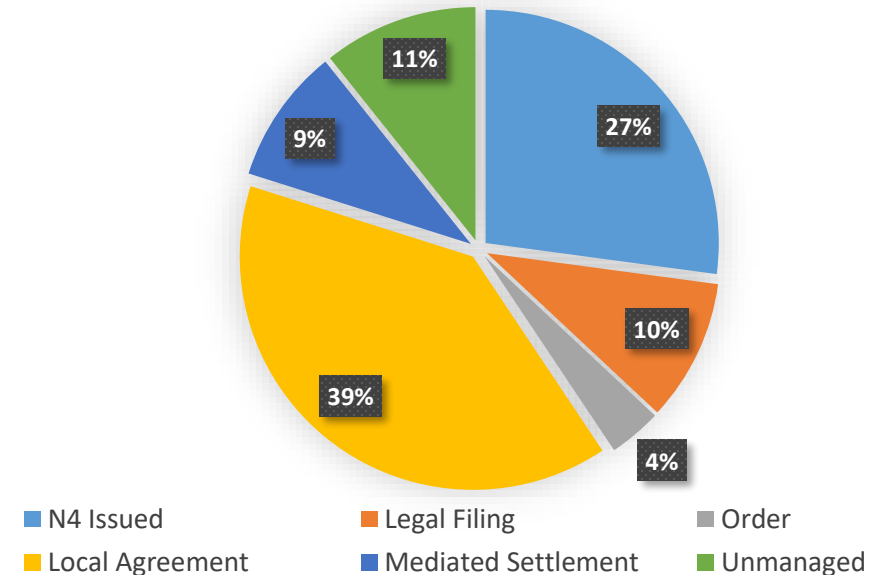
Average Arrears per Stage



of Tenants at each stage of ACP

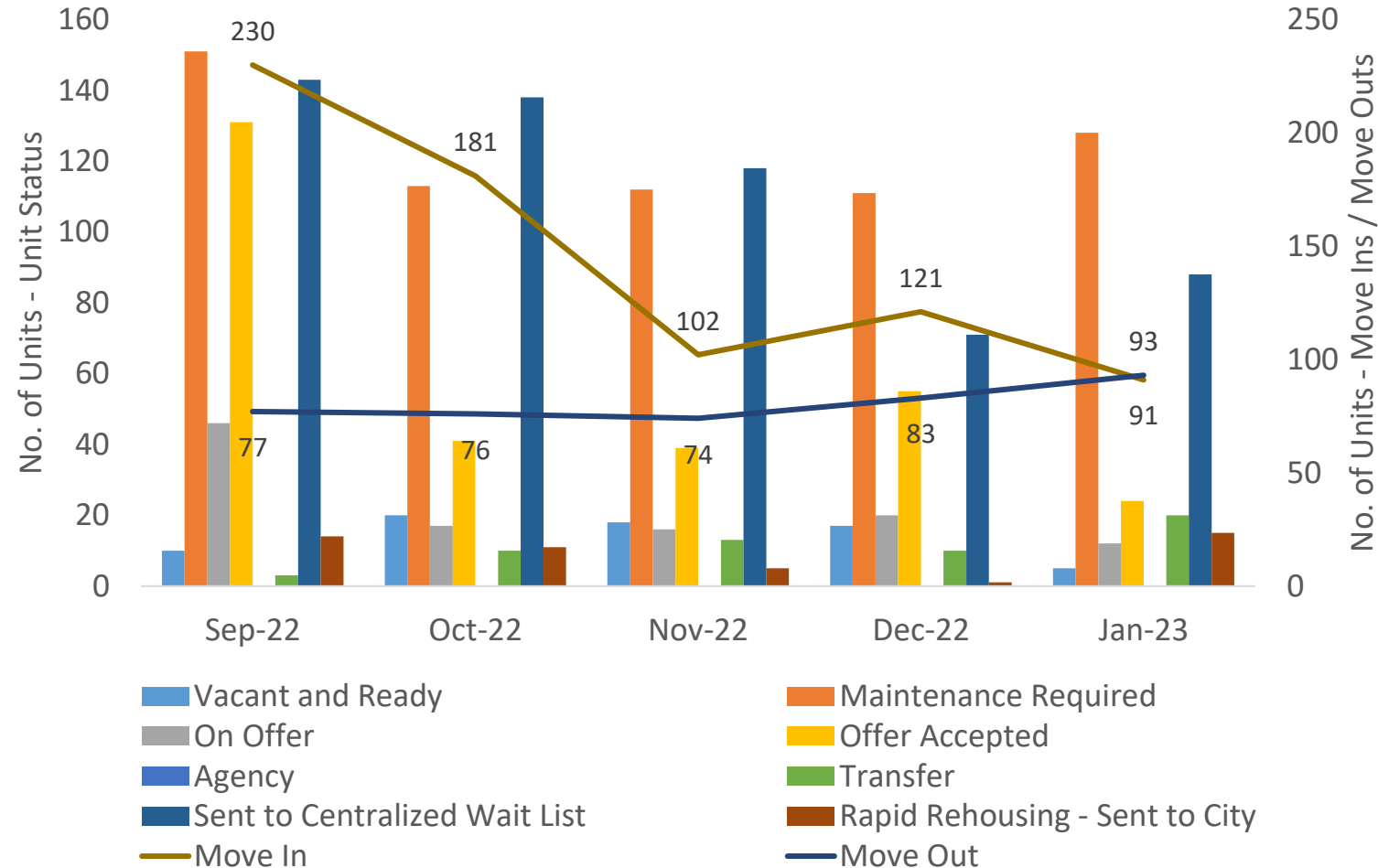


Arrears Percentages



Vacancy Rate

- In January 2023, the 'Vacant and Ready' category saw the largest decrease (*fell by 70.6%*)
- The following categories also saw a decreases this month;
 - 'Offer Accepted': -56.4% (*31 units*)
 - 'On Offer': -40.0% (*8 units*)
- The 'Rapid Rehousing – Sent to City' category saw a significant increase in January, the number of units went from 1 (*December 2022*) to 15
- There were twice as many 'Transfer' units in January compared to December (*from 10 to 20 units*)
- In January, we saw a slight drop in move ins (-24.8% / *30 units*) and an small increase in move outs (12.0% / *10 units*)



Vacancy Rate	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Actual %	5.18	4.99	4.62	4.23	3.58	2.52	2.31	2.05	2.06
Projected %	-	4.99	4.69	4.39	4.09	3.79	3.09	2.79	2.39

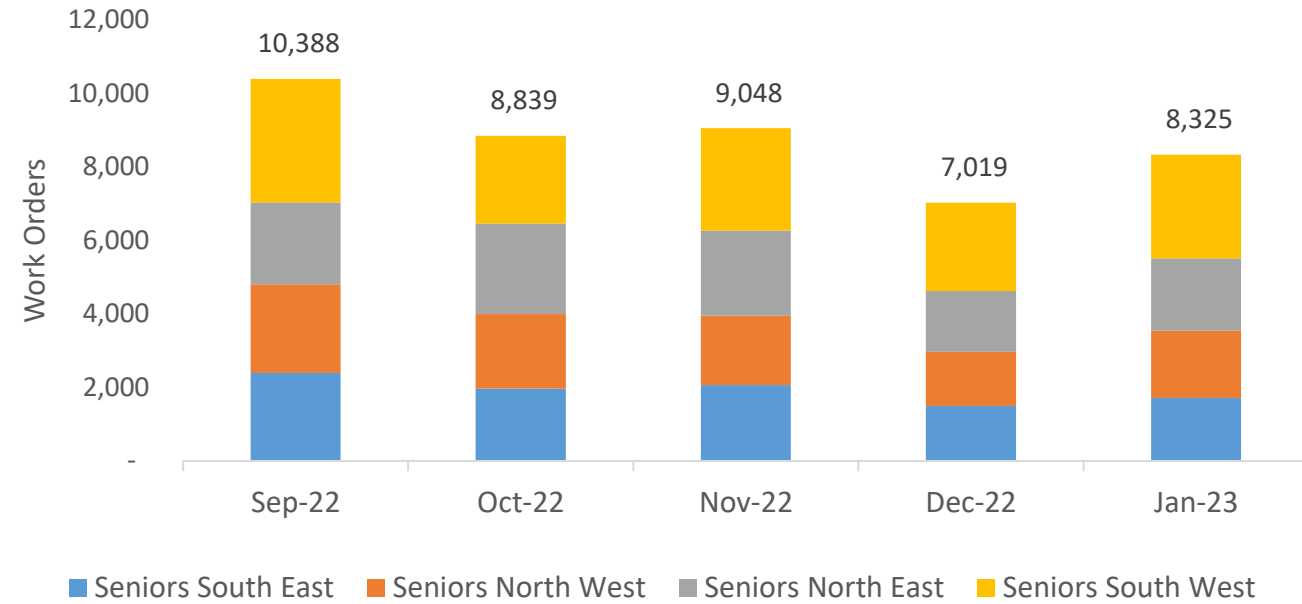
Maintenance Work Order

- In January 2023, staff and vendors processed 10,818 work order requests from tenants with 47.4% resolved within 5 business days
- TSHC Staff completed 64.1% (7,015) internal work orders
- In January, the majority of these work orders were related to pest control and plumbing; making up more than 40% of all work orders in January

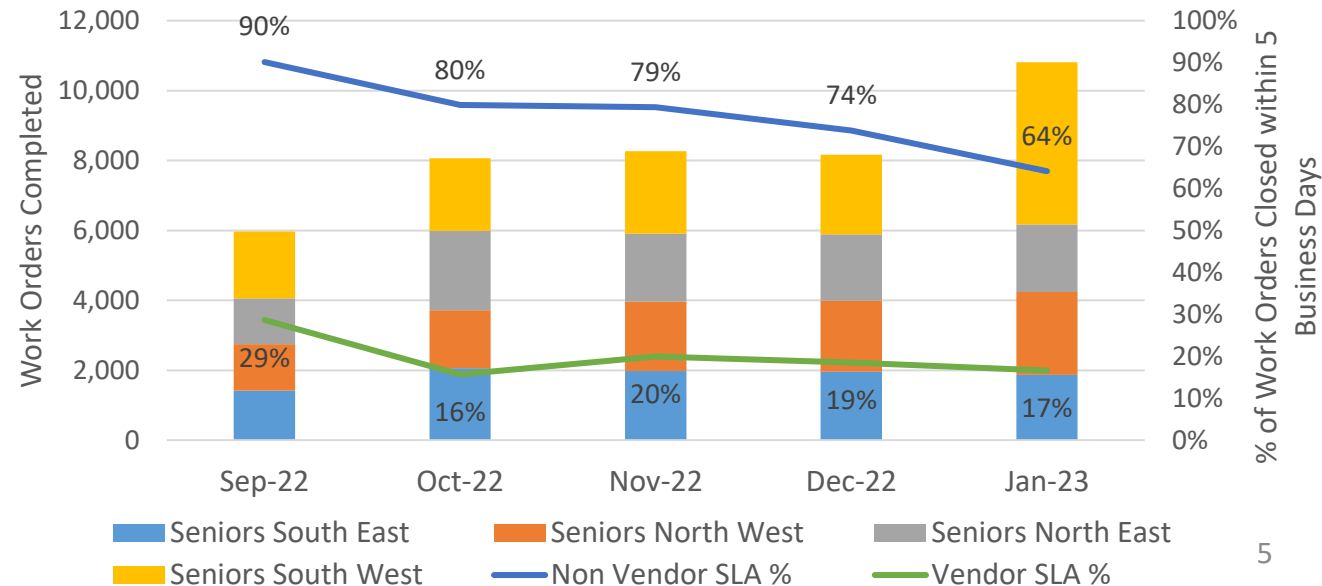
➤ Top 5 Work Order Categories Completed in January 2023

Work Order Request Category	%
Pest Control	29.6%
Plumbing	11.6%
Alarm Monitoring	8.0%
Janitorial	6.4%
Doors	6.3%

Number of Work Orders Started



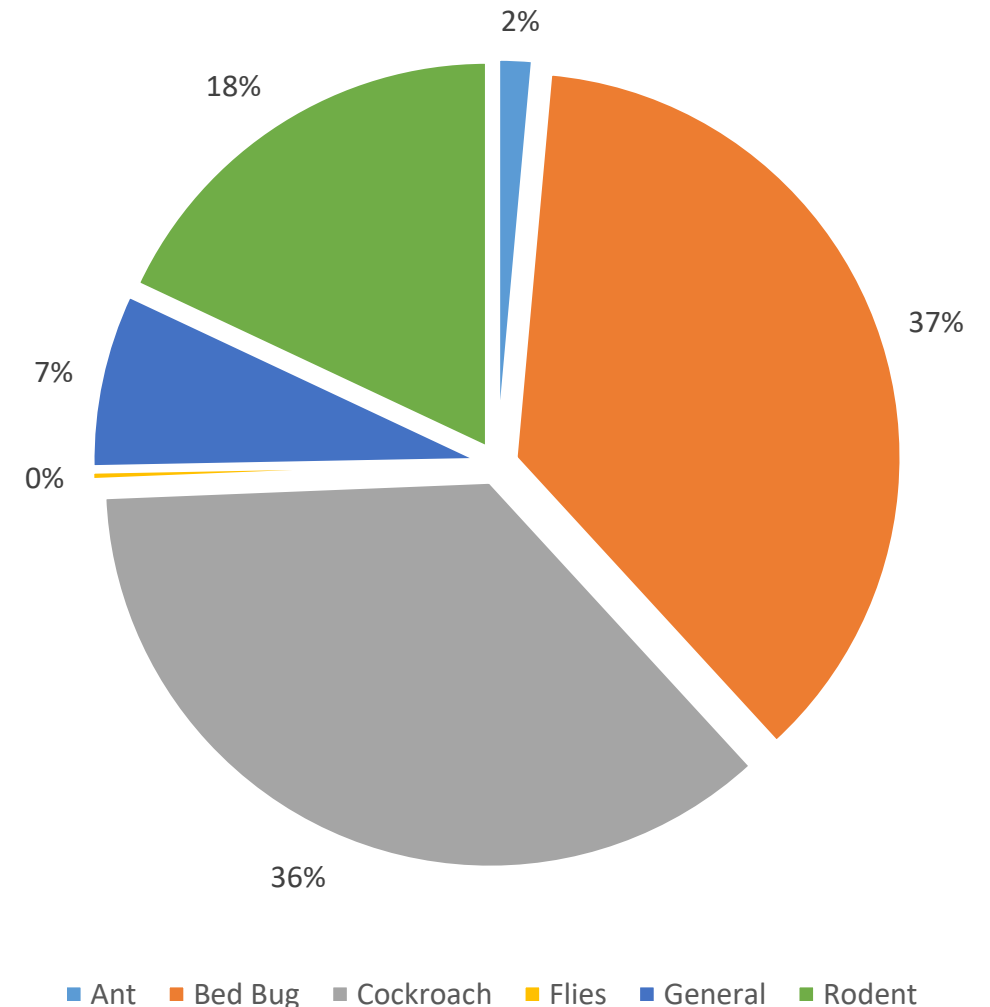
Work Order Performance



Pest Control

- For the month of January staff processed 3,198 requests for pest control service
- Of the treatments requested
 - 304 units received a single treatment
 - 59 units received two treatment's
 - 33 units received three or more treatment's
- Staff and Tenants continue to work together on the Pest Control Quality Improvement project identifying various areas to strengthen the services received by TSHC and Tenants.
- Staff have piloted various approaches in order to reduce pest infestations. Staff training and empowering front line staff to manage to the pest contractor, revisiting documentation, reviewing and using data to drive the allocation of resources, increased legal presence have all shown results to varying degrees
- TSHC staff are in the process of launching a full building cleanout for pest control at a building within the South East. An integrated approach to resolving building wide pest issues as opposed to a case by case (unit by unit) approach. Staff are currently working on the communications strategy prior to engaging with tenants. The full building meeting will commence with a building meeting and conclude with a focus group to identify successes as well as areas to strengthen for future clean outs.

Pest Control - Treatment Type

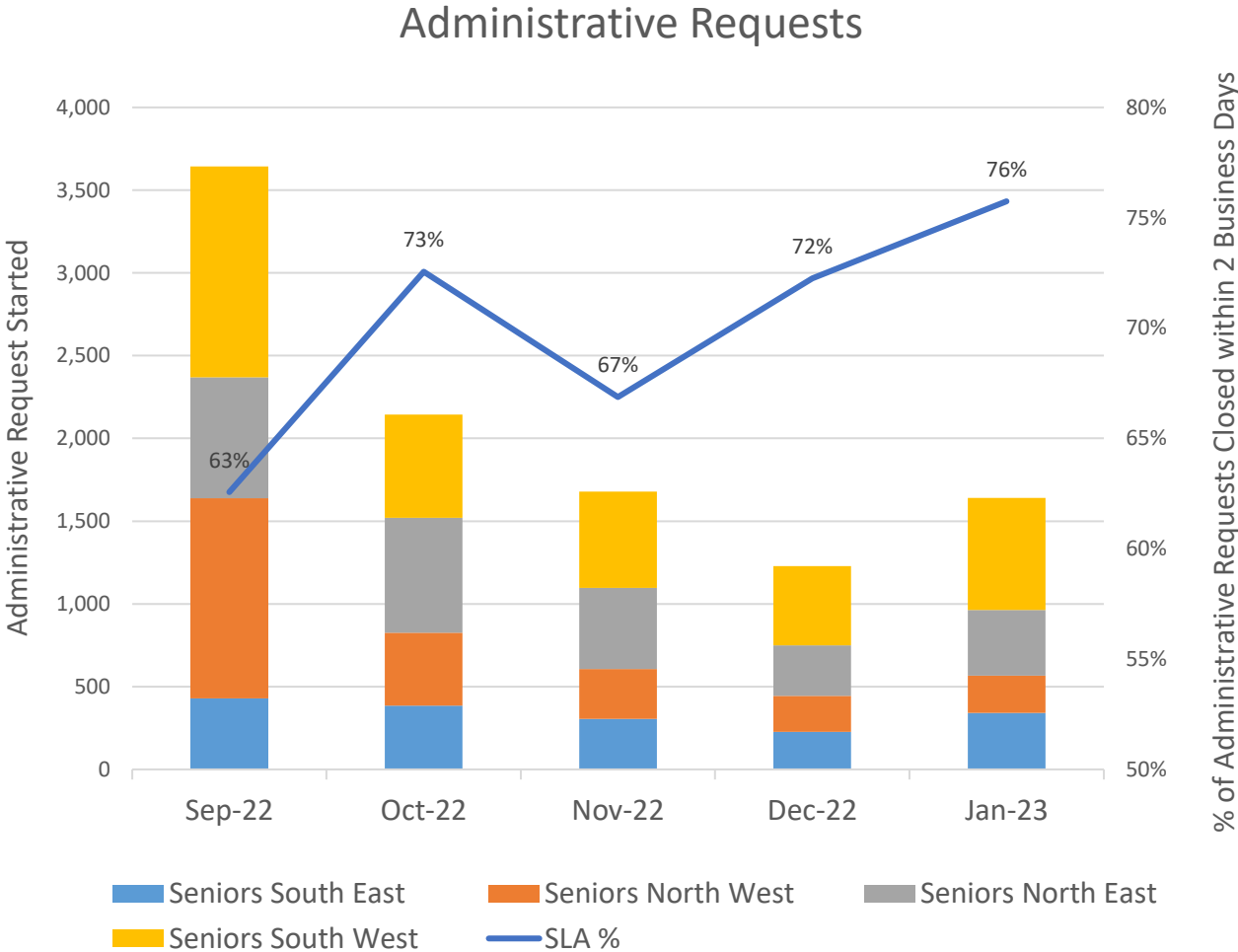


Administrative Requests

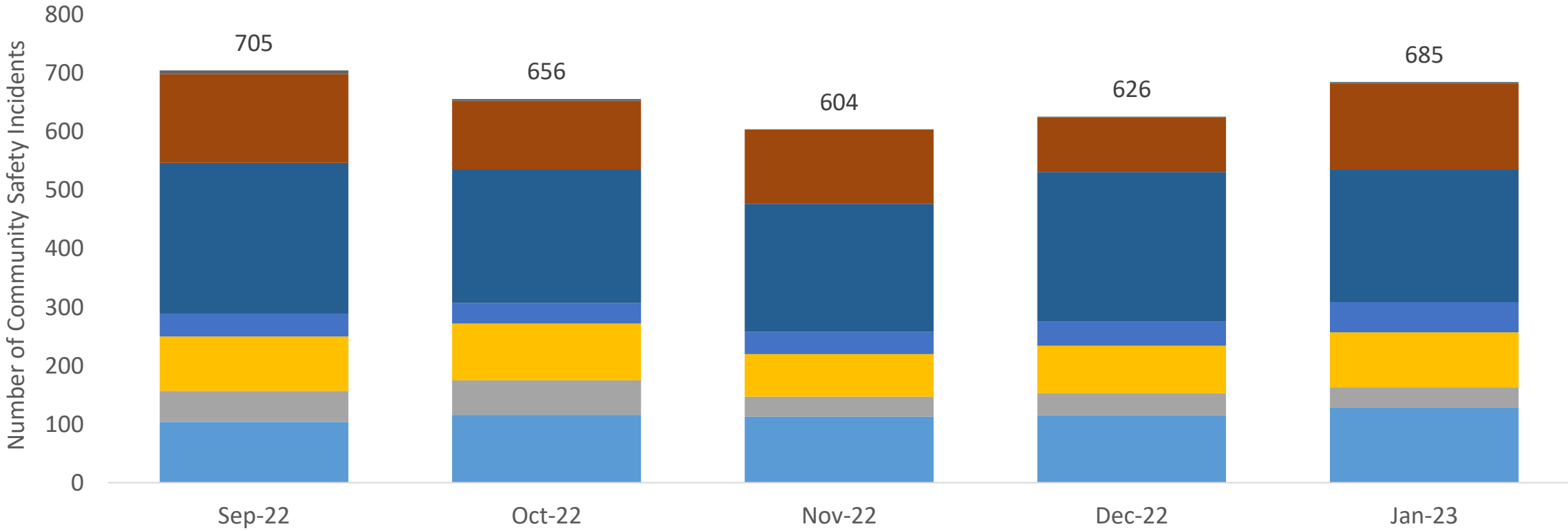
- Staff processed 1,640 service requests from tenants
- The majority of these requests were in relation to the supporting tenants with documentation and tenants requesting information.

Top 5 Service Categories Completed in January 2023

Service Request Category	%
Documentation Support	23.2%
Caller Requesting Info	11.7%
Document Request – Income Tax Letter	7.6%
Tenant Requesting Referral	4.8%
Unit Condition	4.1%



Community Safety Incidents



- Anti Social Behaviours
- Arson
- CSU Officer Initiated Arrests/Charges
- Disputes
- Incidents Affecting Quality of Life
- Meetings
- Other Calls for Service
- Self Initiated Patrols
- Serious Violent Incidents

Glossary of Terms

Acronym	Definition	Acronym	Definition
ACP/Arrears Collection Process	The process by which staff collect outstanding payments from tenants	On Offer	Units that have been offered to applicants including Rent café and Rapid Rehouse
Unmanaged Arrears	Arrears that are outside of the arrears collection process	Offer Accepted	Units that have been accepted by applicants and are in the process of signing a lease or have been leased for a future date
N4 issued	Arrears for which staff have issue an N4	Good Standing	An account that is up to date with payments (including any arrears payments)
Order	Arrears for which staff have received an order from the Landlord Tenant Board	Community Safety	Calls responded to the TSHC Community safety unit
Mediated Agreement	Arrears for which the Landlord Tenant Board has imposed a repayment agreement upon TSHC and the tenant	EasyTrac	The software system that TSHC use to log all Maintenance and administrative requests
Legal Filing	Arrears which TSHC has filed for enforcement at the Landlord Tenant Board		
Repayment Agreement	Arrears for which staff or OCHE have negotiated a repayment of the outstanding balance		
Vacancy rate	The percentage of units that are vacant		
Maintenance Level	Work orders that are completed by staff or vendors. The service level for work orders is two business days		
Administrative Service level	Administrative requests that have been received by staff there is a service level of two business days for these requests to be completed		
Vacant Ready	Units that are ready for new tenants to occupy		

Toronto Seniors Housing Corporation

Board of Directors Meeting

Topic: OCHE Update – October 2 to December 31, 2022

Item #10 B

Date: April 27, 2023

Report: BD: April 27, 2023. #10b

To: Board of Directors

From: Melanie Martin

Date: April 27, 2023

Purpose:

To provide the Toronto Seniors Housing Corporation (“TSHC”) Board of Directors with the Office of the Commissioner of Housing Equity’s (“OCHE”) Update for the period of October 2 to December 31, 2022.

Recommendation:

It is recommended that the Quality Tenant Engagement Committee review and receive this Report for information and forward it to the Board for information.

Reason for Recommendation:

This Report highlights the OCHE’s case management, audit, and policy work through the period of October 2 to December 31, 2022, and focuses on the work metrics as outlined in the TCHC Board-approved 2022 OCHE Work Plan.

This report is the second OCHE Report to be reviewed by the TSHC Board of Directors. Data for this period has been compared to the first part of 2022 (January 1 to May 30, 2022) and to the last half of 2021 (July 1 to December 31, 2021) as well as the last reporting period which covered June 1 to October 1, 2022. The OCHE will report quarterly going forward and the next report will cover the first Quarter of 2023.

Melanie Martin

Interim Commissioner of Housing Equity

List of Attachments:

None

Introduction:

This report contains a summary of the referrals received and the audit findings which were obtained through the audit of individual files. It also discusses the theme-based audit categories the OCHE uses to classify process errors. For reference, please find the theme based audit categories described in Appendix 1.

1.1 REFERRALS BY REGION

The following chart shows the number of referrals to the OCHE. In 2022, the OCHE received 110 referrals. These numbers represent all Stage 1 referrals.

Region	July 1 – Dec 31, 2021	Jan 1 - May 30, 2022	June 1 – Oct 1, 2022	Oct 2 – Dec 31, 2022
OU O (NW)	52	22	5	7
OU N (SE)	38	8	13	4
OU Q (SW)	16	11	11	6
OU P (NE)	5	9	4	10
Seniors Housing Unit total	111	50	33	27

1.2 ARREARS AT THE TIME OF REFERRAL

The OCHE captures data related to the amount of arrears at the time of referral and the number of months the tenant has been in arrears of rent prior to the OCHE referral. The Arrears Collection Process was designed with an aim to identify tenants who are in arrears early, to attempt to resolve those arrears within the first and second month, and if unsuccessful, to refer the file to the OCHE before the arrears grow significantly. The OCHE referral represents one last attempt to resolve the arrears with the tenant or, if the OCHE is unable to resolve the arrears, to make the recommendation that an *Application to evict a tenant for non-payment of rent*

Toronto Seniors Housing Corporation

and to collect rent the tenant owes (“L1 Application”) be made at the Landlord and Tenant Board.

The following chart presents the arrears at the time of referral to the OCHE and demonstrates the variance between the new and the old ACP.

	July 1 – Dec 31, 2021	Jan 1 -May 30, 2022	June 1– October 1 2022	Oct 2 – Dec 31, 2022
Average Arrears at Time of First N4	\$1,519.00	\$1,339	\$1,508.00* *Old ACP: \$1,834 *New ACP:\$1,247	\$3,624.45* *Old ACP: \$6,868.44 ¹ *New ACP: \$1,378.62
Average Arrears at Time of Referral	\$2,642.06	\$2,154	\$3,580.00* *Old ACP: \$5506 * New ACP:\$2039	\$6,795.43* *Old ACP: \$12,369.80 ² *New ACP: \$2,507.46
Average Month Of Referral to OCHE After Arrears Started Accumulating	12 Months	12 Months	21 Months* *Old ACP: 41 *New ACP: 7	16 Months* *Old ACP 27 months *New ACP 7 months

******* Arrears which began to accumulate prior to June 28, 2021 fell under the old ACP for auditing purposes. Arrears which began to accumulate after this date fell

¹ It should be noted that 1 filed received under the Old ACP had arrears totaling \$20,345.00 at the time of the first N4 and came to the OCHE with a total of \$23,397.00 arrears owing.

² Three files under the Old ACP had arrears totaling more than \$20,000.00 in arrears.

under the new ACP for auditing purposes. 16 months represents the average of all files referred to OCHE during this time period (October 2, to December 31, 2022). Under the Old ACP, the average month of arrears at the time of referral to OCHE was 27 months. Under the New ACP, the average month of arrears at the time of referral to OCHE was 7 months.

There were 10 files that fell under the old ACP and 13 files that fell under the new ACP.

2.0 RECOMMENDATIONS AS REPORTED THROUGH CASE-SPECIFIC AUDIT REPORTS

While working with individual tenants to avoid eviction and identify underlying issues, the OCHE conducts an audit to ensure compliance with the Arrears Collection Process, Eviction Prevention Policy and applicable legislation. At the conclusion of this work, the OCHE issues a report containing tenant-specific and procedural recommendations.

The following chart shows the number of reports issued and the number of recommendations made. These recommendations have been categorized into theme-based audit categories which were used to present the findings.

	July 1 – Dec 31 2021	Jan 1 - May 30, 2022	June 1 – October 1, 2022	Oct 2 – Dec 31, 2022
Number of recommendation reports	31	62	28	23
Number of Recommendations	75	137	61	56

2.1. Administrative Delays and Inefficient Use of Resources

The chart below outlines the OCHE’s recommendations related to administrative delays and inefficient use of resources:

Commissioner’s Recommendations regarding Administrative Delays and Inefficient Use of Resources	July 1 – Dec 31, 2021	Jan 1 – May 30, 2022	June 1 – October 1, 2022	October 2 – December 31, 2022
Serve the Notice to Terminate the Tenancy in accordance with Arrears Collection Process timelines	29% (9/31)	72% (45/62)	71% (20/28)	65% (15/23)
Make direct contact with the tenant in the first month of arrears	45% (9/31)	48% (30/62)	28% (8/28)	30% (7/23)
Send the Notice to Terminate the Tenancy once /do not send multiple Notices to Terminate the Tenancy	16% (5/31)	13% (8/62)	21% (6/28)	26% (6/23)
After finding an error in the Notice to Terminate the Tenancy, issue a new one within the Arrears Collection Process timelines				16% (4/23)

In reviewing the findings under this category the most significant is related to the service of the N4. The ACP requires the N4 to be served in the first month of arrears and to be accompanied by a letter of explanation to the tenant that includes an invitation to discuss the missed rent payment with staff.

2.2 Non-Compliance with Policies and Procedures

The chart below outlines the Commissioner’s recommendations related to non-compliance with policies and procedures:

Commissioner’s Recommendations related to Non-Compliance with Policies and Procedures Recommendations	Total Number of Reports recommendations were made
Pursuant to the Arrears Collection Process, ensure Local Repayment Agreements are in written format	4% (1 ³ /23)
Pursuant to the Residential Tenancies Act, 2006, serve the Notice to Terminate the Tenancy to the tenant	4% (1/23)
Pursuant to the Housing Services Act, 2011, issue a reminder letter before the Loss of Subsidy takes effect according to the prescribed timelines	8% (2/23)
Pursuant to the Housing Services Act, 2011, make direct contact before and after issuing the Notice of Decision regarding Loss of Subsidy	8% (2/23)

As the above chart indicates of the 23 files reviewed by the OCHE there were not significant findings in this category. In two instances, the Reminder Letter was not sent to tenants before the loss of subsidy took effect, and there was no documented attempt to reach the household to remind them of their pending loss of subsidy. These are important steps as they could potentially avoid a loss of subsidy which has an impact on the overall arrears.

³ The arrears began to accumulate in 2019- at which time TSHC did not have carriage of the file.

2.3 Unreliable Internal Information

This category includes issues related to documentation—missing information, notes recorded late, no indication of follow through for staff or the tenant included in the notes. Of the files the OCHE received, there were no findings in this category.

2.4 Quality of Services

This category covers the need for assisting tenants to stabilize their tenancies through additional supports. These may include: engaging external stakeholders such as caseworkers, family members, interpreters, income tax clinics, as well as internal supports such as Senior Services Coordinators.

Commissioner’s Recommendations Regarding Quality of Service	July 1 – Dec 31 2021	Jan-May 2022	June to October 2022	Oct 2 – Dec 23 2022
Reach out to tenants’ caseworkers or families should they get into arrears of rent	32% (10/31)	27% (17/62)	25% (7/28)	25% (6/23)

In 6/23 instances, the ERO identified a support person that the TSHC may contact should issues arise with the tenancy in the future.

3.0 Breached OCHE Brokered Local Repayment Agreements

When the ERO works with a tenant to negotiate a Local Repayment Agreement to address the arrears of rent, they first discuss financial literacy with the tenant and complete a budgeting tool with the aim to ensure the life of the agreement is prolonged. Despite our best effort, some tenants will still breach their agreements.

When a tenant breaches an OCHE brokered Repayment Agreement, it is expected that staff will reach out the tenant after the first missed payment, and then re-refer the file to the OCHE.

When the OCHE receives a Breach File, the Early Resolution Officers are tasked with determining whether exceptional circumstances existed warranting a new Repayment Agreement. If there are no exceptional circumstances, the OCHE will report back to TSHC that they may proceed to file an L1 Application at the LTB.

The following chart describes the breach referrals received.

Breach Files	July 1 – Dec 31 2021	Jan 1- May 30, 2022	June 1 to October 1, 2022	October 2 to December 31, 2022
Total Breach Referrals	8	12	2	8
No Exceptional Circumstances	3	10	1	7 ⁴
Breach Reports issued	5	2	1	1
Average month of referral to OCHE after breach	10.3 months	2.08 months	2.63 months	11.4 months
Average month of actual breach (first, second, third etc.)	4.46 months	19 months	3 months	1.18 months

From our small sample size of 8 files, the average length of time the files were referred to the OCHE was 11.4 months; however, the breach itself occurred in the first or second month of the agreement. This gap is not ideal as it could lead to arrears accumulating further.

⁴ Of the 7 breaches that were sent back to TSHC, 2 were due to the ERO unable to reach the tenant through door knocks and phone calls, 1 had fully paid off their arrears and had a credit with TSHC, 1 had their rent increase by \$50.00 and were unaware of this change for their repayment, and 2 had breached a second time.

During this period of time, the OCHE conducted a tenant survey of all tenants who breached their OCHE brokered agreement. The purpose of this survey was to determine what may have prevented the breach. We will continue to collect this data throughout 2023. As of this date, there is not enough data to report on.

4.0 OCHE CASE MANAGEMENT HIGHLIGHTS

The OCHE captures data related to the EROs’ success rate. The engagement rate is determined based on the number of tenants who elected to work with the ERO. The chart below demonstrates the number of tenants willing to work with the EROs and the number of those tenants who were able to avoid a referral to the LTB as a result of that work.

	July 1 – Dec 31 2021	Jan 1- May 30, 2022	June 1 - Oct 1, 2022	Oct 2 – Dec 31, 2022
Engagement Rate	87%(27/31)	87% (54/62)	86% (24/28)	96% (22/23)
Avoided the need for eviction	93%(25/27)	87% (47/54)	88% (21/24)	90% (20/23)

4.1 ARREARS MANAGED

In the current period, the OCHE recovered \$114,385.00 mainly by managing arrears through Repayment Agreements. In this period, one payment \$3,902.00 was received from a tenant directly.

	July 1 – Dec 31, 2021	Jan 1, – May 30, 2022	June 1– Oct 1, 2022	Oct 2 – Dec 23, 2022
Ontario Works/Ontario Disability Support Program’s Housing Stabilization Fund	\$1,427.00	\$0.00	\$159.00	\$556.00
OCHE Brokered Repayment Agreements	\$43,488.00	\$88,163.68	\$81,143.00	\$109,927.00
Direct Payments received from Tenant/Tenants’ Family				\$3,902.00

Conclusion:

This report provided an analysis of the referrals received from TSHC between October 2, 2022 and December 31, 2022 and included a discussion related to the case management of files. Our next report will cover the first Quarter of 2023. The OCHE will continue to use the same theme-based audit categories when reporting to the Board.

Next Steps:

The OCHE is working with TSHC management to create and implement a monthly auditing tool that will identify issues by Region. In this way, TSHC will have up to date statistics and can address them quickly and directly. This Auditing Tool, yet to

be named, will help Regions better implement the Commissioner's recommendations in real time.

IMPLICATIONS AND RISKS:

The OCHE provides the Board with oversight of TSHC's operations related to evictions due to arrears of rent and ensures that tenants avoid eviction where possible. The OCHE reports regularly on its activities and TSHC's performance in the areas within OCHE's jurisdiction. This regular reporting by the OCHE ensures the Board is aware of the OCHE's activities taken on its behalf and that they continue to align with the goals of the Board and TSHC.

SIGNATURE:

"Melanie Martin"

Melanie Martin
Interim Commissioner of Housing Equity

STAFF CONTACT:

Melanie Martin, Interim Commissioner of Housing Equity
437.997.3687
melanie.martin@oche.ca

Appendix 1

Theme based audit categories are summarized in the chart below.

THEME-BASED SYSTEMIC AUDIT RECOMMENDATIONS	
1. ADMINISTRATIVE DELAYS AND INEFFICIENT USE OF RESOURCES	Administrative delays and inefficient use of resources create unnecessary costs to the organization, in particular: added time in which arrears are allowed to accumulate, reduced customer service levels, and inhibited workflows.
2. NON-COMPLIANCE WITH POLICIES AND PROCEDURES	Failure to comply with internal policies and procedures, specifically those related to the Eviction Prevention Policy, Arrears Collection Process, Loss of Subsidy Process and applicable legislation (<i>Residential Tenancies Act, 2006, Housing Services Act, 2011</i>) presents a liability to the organization and inequitable service to tenants.
3. UNRELIABLE INTERNAL INFORMATION	TSHC has guidelines for recording information using internal databases, such as HMS, EasyTrac, and HoMES. Not following these guidelines can lead to inaccurate and unreliable information, interrupted workflows, and reduced trust in TSHC staff.
4. QUALITY OF SERVICE	Quality of service is vital for relationship building with tenants, fostering positive living environments, and ultimately keeping tenants housed.

Toronto Seniors Housing Corporation

Board of Directors Meeting

Topic: Communications Update

Item #10 C

Date: April 27, 2023

Report: BD: April 27, 2023, #10c

To: Board of Directors

From: Grant Coffey, Director, Strategy and Communications (I)

Date: April 20, 2023

Purpose: For Information

Recommendation:

It is recommended that the Board of Directors receive this report for information.

Reason for Recommendation:

The materials contained in the following update were provided to the Quality and Tenant Engagement Committee on March 9, 2023, as an overview of work accomplished in the past three months to support communications and engagement and a preview into upcoming activities.

Communications Activities:

We have developed a strategic communications plan for the year to maximize proactive planning as well as balancing priorities and impact with workloads and budgets. The plan was developed with the leadership team. We also completed RFQs for translation and interpretation services to optimize the process for this high priority area.

Tenants

Toronto Seniors Housing Corporation

A community letter and accompanying video message from Toronto Seniors Housing CEO, Tom Hunter, provides corporate updates to tenants. Four letters have been published to date with the most recent one released in February. The next letter is planned for May. The letters and videos are available on our [website](#) and are now printed and put in document holders by the mailroom area in TSHC buildings. There is also a poster with information on how to view all editions online and to access the video. Translation is available directly on the website version or upon request.

The second edition of Seniors Speak since launching the new corporation was published in February 2023. This issue includes stories about tenant food markets, a loving couple who shares their love of music, R-PATH and STAC updates, tax information for tenants, and local discounts for seniors. The next issue is planned for May.

Posters and template documents continue to be updated with senior-friendly language and translation into 13 languages where feasible. Posters are also available on the website in a format that allows for translation directly on the website and is suitable for accessibility and translation tools.

A new bulletin board procedure has been implemented that ensures consistency in postings between buildings. Posters are put up in English and the secondary language of each building. All posters are available in the top 13 languages and posters and other documents now include a numbered code that tenants can use to request translations. There is also a general poster in 13 languages letting tenants know how to request documents in another language or format.

Work continues with a vendor to ensure all documents on our website meet or exceed Accessibility for Ontarians with Disabilities Act (AODA) standards and to ensure staff are adequately trained to continue this work effectively moving forward.

The R-PATH tenant guide to accessibility requests along with several supporting tools has now been distributed to Seniors Services Coordinators in all buildings to provide to tenants who are inquiring about accessibility modifications. It has also been translated into 13 languages.

Staff

An all-staff virtual Town Hall was held in December celebrating the corporation's six month anniversary and included staff appreciation and length-of-service acknowledgements. The next staff Town Hall is planned for the end of March.

Staff bulletins are published bi-weekly. Topics include important updates and resources, staff profiles, as well as staff accolades and successful programs and activities with tenants and partners. The most recent issue was published February 21. Issues are also emailed to all staff and published on the TSHC intranet page and are also shared with Board members.

A video from Tom Hunter, CEO, to all staff is released after each Board meeting to provide staff with a summary of the meeting and decisions.

Listening Tours

As of February 28, the Tenant Listening Tour has been held at 63 buildings with approximately 1,935 tenants attending. Interpretation services continue to be a priority at these events, with 55 interpreters provided to date. All TSHC buildings are expected to be completed by approximately April 2023. Tenant feedback continues to reflect the Quality Improvement Project priority topics of pest management, safety and security, and staff and tenant relations.

The CEO has also started Staff Listening tours; four events were held before the end of 2022, one per region, with four additional staff events planned for early 2023.

Engagement

A vendor is being on-boarded to work with tenants and staff to develop a new tenant engagement model. The work is expected to be completed in summer 2023 and recommendations will be brought to QTEC and Board for approval. A plan to implement the model will be developed through the process.

Moving Forward

Communications is expected to be a substantial topic of interest in the Staff and Tenant Relations Quality Improvement Project and ideas from this working group

and from other sources, such as the Listening Tour, will continue to inform improvements.

Grant Coffey

Director, Strategy and Communications (I)

List of Attachments:

None

Toronto Seniors Housing Corporation

Board of Directors Meeting

Topic: Interim Strategic Directions and Key Performance Indicators

Item #11

DATE: April 11, 2023

Report: BD: April 27, 2023, #11

To: Board of Directors

From: Mary Tate
Advisor, Interim Strategic Directions and Quality Improvement

Date: April 27, 2023

Purpose:

The purpose of this report is to provide the Board of Directors with the following documents for approval:

- Toronto Seniors Housing Corporation Interim Strategic Directions
- Toronto Seniors Housing Corporation Expected Outcomes linked to Strategic Initiatives and Actions and Proposed Metrics
- Toronto Seniors Housing Corporation Interim Strategic Directions Roadmap

The requested approval is for content only. Final design and AODA compliant documents will be provided to the Board at the June 2023 meeting.

Recommendation:

It is recommended that the Board approve the content of:

- Toronto Seniors Housing Corporation Interim Strategic Directions
- Toronto Seniors Housing Corporation Expected Outcomes linked to Strategic Initiatives and Actions and Proposed Metrics
- Toronto Seniors Housing Corporation Interim Strategic Directions Roadmap

It is recommended that staff be requested to:

- Return to the June 2023 Board meeting with the final format of these reports for posting on the TSHC website and a communications plan for the Interim Strategic Directions

Reason for Recommendation:

Background:

In September 2022, The TSHC Board decided to develop Interim Strategic Directions and actions for 12 – 18 months rather than embarking on a full strategic planning process because:

- Limited capacity to undertake a full strategic planning process with extensive engagement currently.
- Permanent leadership team is not yet in place; delay in undertaking full strategic planning allows for involvement of the full leadership team.
- A strategic plan in 12-18 months would benefit from the experience 12-18 months of operation.
- Several reports and documents and results of TSHC tenant consultation to date can inform interim the strategic directions.

The process to date for developing the Interim Strategic Directions for the April 27, 2023, TSHC Board of Directors discussions included:

September 2022

The TSHC Board decided to **develop interim strategic directions and actions for 12 – 18 months** rather than embarking on a full strategic planning process

October – November 2022

- Reviewed > 25 documents and materials as they related to the TSHC
- Developed draft Interim Strategic Directions (ISD)

December 2022

- Conducted TSHC Board workshop
- Revised Draft Interim Strategic Directions for consultation

January – February 2023

- Conducted 9 workshops which engaged ~ 150 participants in discussion of the draft ISD including STAC, the TSHC Extended Leadership Team, TSHC Operations staff, TSHC Corporate staff, City of Toronto, Health & Social Services Partners and TCHC
- Summarized consultation results and recommended changes to the ISD
- Developed draft outcomes measures for the strategic objectives and initiatives

March 2023

- TSHC Quality and Tenant Engagement Committee reviewed consultation results and recommendations
- Prepared draft ISD Roadmap

April 2023

- Special TSHC Board meeting reviewed outcome measures and draft ISD Roadmap

Next Steps

Following approval of the content of the ISD and the related expected outcomes and roadmap (with any revisions requested by the Board), the next step will be to prepare the material for publication on the TSHC website. This will include both a web version and a PDF version.

Communications will also prepare a communications plan to introduce the Interim Strategic Directions to our stakeholders, including tenants, staff, partners and the Shareholder.

The final version for publication along with the communications plan will be brought forward for approval at the June 2023 Board meeting.

Description and Purpose of Attached Documents

Attachment 1: Interim Strategic Directions

This document is the recommended Interim Strategic Directions for TSHC. It includes:

- Introduction
- Overview
- Vision, Mandate, Commitment and Values
- TSHC Strategic Objectives and Enablers
- Implementation and Measuring Results

Attachment 2: Expected Outcomes linked to Strategic Initiatives and Actions and Proposed Metrics

This attachment provides detail on KPIs and expected outcomes for each objective (including actions) and enabler in the Interim Strategic Directions.

Attachment 3: Interim Strategic Directions Roadmap

This attachment provides the planned activities for each action in the Interim Strategic Directions. It also shows director level accountability for the objectives and enablers.

SIGNATURE:

Mary Tate

Advisor, Interim Strategic Directions and Quality Improvement

Toronto Seniors Housing Corporation

Appendix 1:

History	Tenants First, Formation of TSHC, Transition Agreement, Services Delivery Agreement
Foundation Documents	Shareholder Directions, Integrated Service Model
TSHC Tenant Consultations	Tenant Survey, 100 Day Priorities, Listening Tour, STAC Minutes
TSHC Staff (SHU) Consultations	SHU Employee Engagement Action Planning Staff Prioritization
Recent Reports related to TSCH	Seniors Health and Wellness Initiative, Principles and Methods for a Tenant Engagement Framework, TSHC Board & Committee Reports
TSHC Activities to Date	Tenant engagement initiated; health and wellness restarted; implementing 100-day priorities & operational improvements;
External Information	Recent research reports and Review of comparator organizations
Analysis	SWOT Analysis (strengths, weakness, opportunities, threats)

Attachments:

Attachment 1: Interim Strategic Directions

Attachment 2: Expected Outcomes linked to Strategic Initiatives and Actions and Proposed Metrics

Attachment 3: Interim Strategic Directions Roadmap

Item #11

Attachment 1

Interim Strategic Directions

Toronto Seniors Housing Corporation Interim Strategic Directions

For Board Review
April 27, 2023



Toronto Seniors Housing Corporation

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Interim Strategic Directions		
Overview	<ul style="list-style-type: none"> A. Strategic Framework “at a Glance” B. Overarching Themes 	
Vision, Mandate, Commitments and Values	<ul style="list-style-type: none"> A. Vision B. Mandate C. Commitments D. Values 	
TSHC Strategic Objectives	<ul style="list-style-type: none"> A. Objectives Overview <p>Strategic Objective 1: To provide safe, clean and well-maintained buildings and to support stable tenancies</p> <p>Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice</p> <p>Strategic Objective 3: To facilitate access to services and programs that tenants need and want</p> <p>Strategic Objective 4: To develop and promote innovation and leading practices which contribute to seniors’ well-being</p>	
Organizational Enablers	<p>Building an Effective Organization to Achieve the Objectives</p> <p>Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate</p> <p>Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers and supports staff</p>	
Implementation and Measuring Results	<ul style="list-style-type: none"> A. Roadmap approach B. Expected outcomes approach 	

Introduction



A Message from the Chair

On behalf of the Board of Directors, it is my pleasure to introduce Toronto Seniors Housing Corporation's (TSHC) Interim Strategic Directions.

Under the Board's direction, Toronto Seniors Housing undertook a shorter-term strategic direction setting process in fall 2022. This process was designed to support TSHC in setting the foundation for a mission, vision, strategic objectives, strategic initiatives and actions for an 18-month time horizon.

In early 2023, equipped with our draft initial strategic directions, TSHC launched a series of consultations with staff, tenants, key stakeholders and partners to finalize and implement the Interim Strategic Directions and establish a better foundation to undertake a full strategic planning process. We consulted the Senior Tenants Advisory Committee (STAC), TSHC's extended leadership team, operations staff across all regions and corporate staff, the City of Toronto, health and social services partners and Toronto Community Housing. In total, nine workshops were conducted, and more than 150 participants were invited to share comments, ideas and issues that translated into meaningful adjustments to the Interim Strategic Directions.

Based on consultation input, three main themes emerged. First, objectives need to be integrated with one another to promote well-being. Second, we must recognize that TSHC is part of a larger system. Collaboration and partnerships are critical to our success and ability to achieve common goals. Third, our values of respect, inclusion, accountability and innovation must be shared and applied consistently among staff, tenants and service providers.

We are grateful to those who took time to help shape our Interim Strategic Directions. We will continue to work together to build upon our workplace culture, the trust of our tenants and collaboration with our partners.

Sincerely,

Fareed Amin
Chair, Toronto Seniors Housing Corporation Board of Directors



A Message from the CEO

When I joined Toronto Seniors Housing Corporation in May 2022, I made a commitment to visit with tenants and staff in all our 83 buildings within one year. The intent was to create a safe space for tenants and frontline staff to share feedback on their experience and issues and identify opportunities to improve services for senior tenants. These tours also provided me with a deeper understanding of what is happening on the ground and where we need to do more to support tenants.

With support from staff, and over 60 interpreters, I have now had the opportunity to engage with more than 2,250 tenants and about 150 frontline staff members. These discussions have been integral to developing our interim strategic directions.

The feedback shared will continue to help guide us as we work to achieve the ambitious actions we have set related to being an excellent landlord, tenant engagement, partnerships and innovation. In addition, we have developed an 18-month implementation roadmap to prioritize the work and specific actions that could be reasonably achieved in this time frame. Many of the actions are already in progress as part of regular operations, while others are time limited and will need to be balanced with the organization's capacity.

With a focus on the unique needs of seniors, we are committed to being a leader in the delivery of quality, affordable housing for seniors. We look forward to continuing to work together to create safe, diverse and vibrant communities where tenants have a sense of inclusion and well-being.

Sincerely,

Tom Hunter
CEO, Toronto Seniors Housing Corporation



Interim Strategic Directions Process

September 2022

- The TSHC Board decided to **develop interim strategic directions and actions for 12 – 18 months** rather than embarking on a full strategic planning process

October – November 2022

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- Summarized consultation results and recommended changes to the ISD
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March 2023

- TSHC Quality and Tenant Engagement Committee reviewed consultation results and recommendations
- Prepared draft ISD Roadmap

April 2023

- Special TSHC Board meeting reviewed outcome measures and draft ISD Roadmap
- TSHC Board reviewed and approved content of Interim Strategic Directions, Interim Strategic Directions Expected Outcomes and Interim Strategic Directions Roadmap

June 2023

4/17/2023

- TSHC Board approved final Interims Strategic Directions

TSHC Interim Strategic Directions



Overview



Interim Strategic Framework "at a Glance"

VISION

Safe, diverse and vibrant communities where tenants have a sense of inclusion and well-being

MANDATE

To enable TSHC tenants to age in place in comfort and dignity with access to programs and services and with a voice in their community

COMMITMENT

With a focus on the unique needs of seniors, we are committed to being a leader in the delivery of quality, affordable housing for seniors. Our commitment includes engaging and collaborating with our tenants, our staff and our partners towards providing excellent service for the well-being of our tenants

VALUES

Respect

Inclusion

Accountability

Innovation

INTEGRATED OBJECTIVES TO SUPPORT TENANT WELL-BEING



To provide safe, clean and well-maintained buildings and to support stable tenancies



To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice



To facilitate access to services and programs that tenants need and want



To develop and promote innovation and leading practices which contribute to seniors' well-being

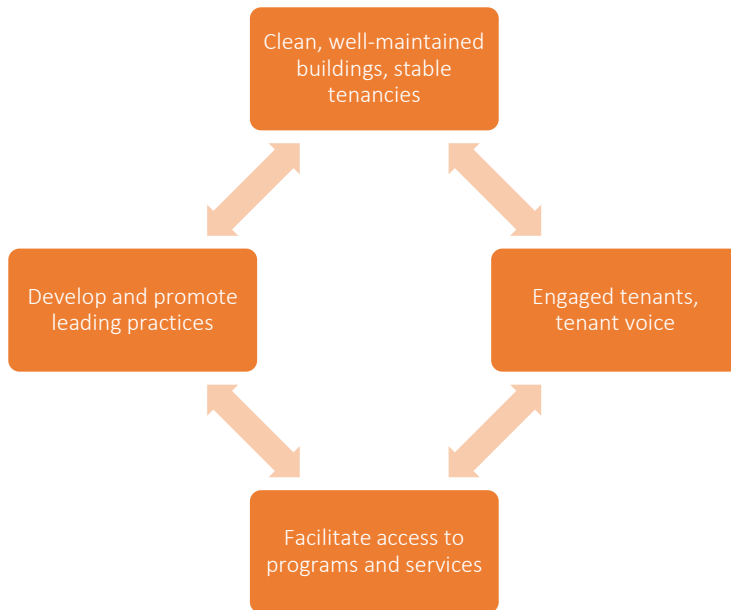
ORGANIZATIONAL ENABLERS

To strive for organizational excellence for effective and efficient delivery of our mandate

To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff

Overarching Themes

Integrated Strategic Objectives



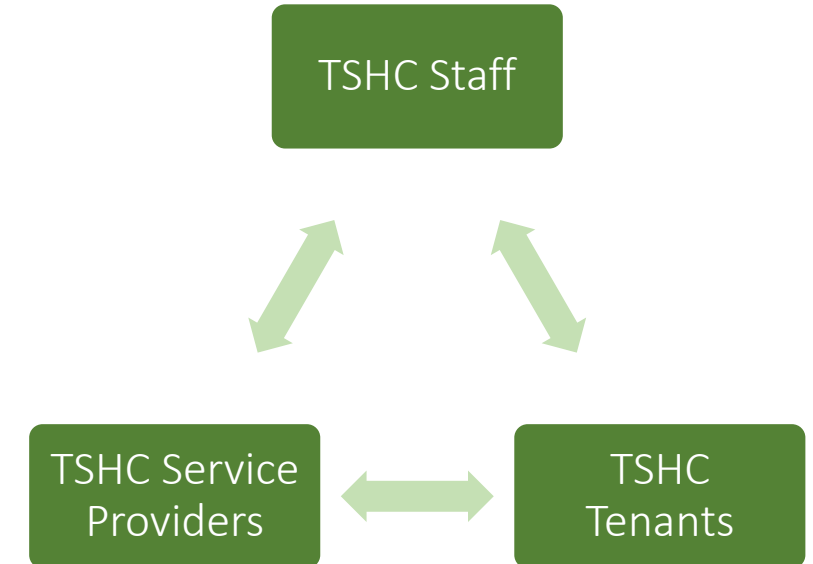
These objectives, taken together, promote well-being. TSHC needs to operate in an integrated manner, without silos. Integration a fundamental aspect of the Integrated Service Model

Interdependence with our Partners



TSHC is part of a larger system. Collaboration and partnerships are critical to success and achieving common goals.

Shared Values



Values need to apply to how everyone treats each other-- staff to tenants, tenants to tenants, providers to tenants and staff

Vision, Mandate, Commitments and Values



Vision and Mandate

TSHC VISION:

Safe, diverse and vibrant communities where tenants have a sense of inclusion and wellbeing

TSHC MANDATE:

To enable TSHC tenants to age in place in comfort and dignity with access to programs and services and with a voice in their community

“Health and wellness is a “kaleidoscope”, something “huge”, multifaceted, encompassing connection, medical care when needed, occasional support with day-to-day activities, a sense of agency and purpose, harmonious relationships with neighbours and staff.”

– Seniors Health and Wellness Initiative Report

Our Commitment and Shared Values:

Our Commitment

With a focus on the unique needs of seniors, we are committed to being a leader in the delivery of quality, affordable housing for seniors. Our commitment includes engaging and collaborating with our tenants, our staff and our partners towards providing excellent service for the well-being of our tenants

Our Value	In the TSHC community of staff, tenants and partners, this means that:
Respect	Our culture is built on respect, trust and open and honest communication among tenants, staff and service providers . We respect each tenant's independence and privacy . We will assist tenants to find the services and supports they prefer .
Inclusion	Quality of life for seniors is enhanced by living in vibrant and diverse communities . We strive for inclusion and equity .
Accountability	We are accountable to our tenants, our shareholder (the City of Toronto) and the public. We are committed to transparency . We are clear on our goals. We set targets and report our results . We demonstrate integrity and responsible stewardship of our resources.
Innovation	We are creative, innovative, adaptive and flexible to meet the needs of our current and future tenants. We are a catalyst for positive change , energizing communities and partners to join us to achieve our mandate.

TSHC Strategic Objectives



4/17/2023



Objectives Overview

**Our integrated objectives , taken together, contribute to tenant well-being
The Integrated Service Model is the foundation on which the City created TSHC**

Objective 1: To provide safe, clean and well-maintained buildings and units and to support stable tenancies

The living environment (both the building and their individual unit) is of utmost importance to our tenants. This objective addresses how we will provide our tenants clean, safe and well-maintained buildings and support our tenants to maintain their tenancies.

Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

This objective addresses how we will build strong relationships with our tenants that are based on trust, collaboration and openness. We will support tenants to enhance engagement in their communities. We believe that tenants should be given an opportunity to have a voice in their communities.

Objective 3: To facilitate access to services and programs that tenants need and want

Seniors have a range of needs which may change over time. This objective addresses how we will support aging in place through facilitating tenants' access to the programs, services and supports they prefer. It reflects the interdependence of TSHC with its community partners. To achieve this objective, collaboration with our partners in the community is essential.

Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being

The challenges facing seniors are significant. We must be a catalyst for positive change, energizing communities and partners to join us to achieve our mandate. This objective addresses how we will build a culture of innovation that is creative, flexible, adaptive and future oriented.



Strategic Objective 1: To provide safe, clean, and well-maintained buildings and to support stable tenancies

I've experienced dangerous situations on [my] floor to do with drug use, selling drugs, injecting drugs...I would not feel comfortable being in the lobby alone waiting for the bus if members of the community were coming in...I don't feel protected at all." (Seniors Health and Wellness Initiative Report)

HOW WE WILL ACHIEVE THIS:

Strategic Initiative	Actions
1. Promote safety and security in our housing communities	<ul style="list-style-type: none"> a. Focus on improved safety and security through the quality improvement project (QIP) b. Develop partnerships with safety and security organizations in the broader community b. Conduct regular safety audits and implement findings
2. Provide clean and well-maintained buildings and units	<ul style="list-style-type: none"> a. Conduct annual unit inspections b. Improve effectiveness of pest management through the quality improvement program (QIP) c. Support tenant accessibility needs in the built space d. Provide timely response to maintenance requests e. Provide high standards of cleanliness in building follow up on findings f. Prepare vacant units for re-occupancy g. Work with TCHC to set priorities for capital investments and communicate with tenants about these plans
3. Work with tenants to support stable tenancies	<ul style="list-style-type: none"> a. Support tenants to understand and be accountable for the key aspects of their lease, their rights and responsibilities as a tenant b. Assist tenants to meet requirements for ongoing RGI eligibility c. Improve condition of housing relating to complex tenancies d. Work with tenants to prevent evictions for arrears or other reasons



Strategic Objective 1: To provide safe, clean, and well-maintained buildings and to support stable tenancies

HOW WE WILL MEASURE RESULTS

Strategic Initiative 1: Promote safety and security in our building communities

- TBD: Draft metrics and outcome measures to come from QIP, e.g., percentage decrease in safety incidents
- Increased tenant satisfaction based on Senior Tenant Experience Survey
- Percent of prioritized recommendations from safety audits adopted

Strategic Initiative 2: Provide clean and well-maintained buildings and units

- Completion of the annual unit inspections
- Percentage decrease in number of pest treatment requests
- Percentage of approved accessibility projects completed in buildings
- Percentage increase of work orders completed by staff within the service level; Percentage of vendor completed work orders within the service level
- Percentage of buildings which meet TSHC cleaning standard
- Percentage of units that met turnover standard
- Percentage of approved capital plan initiatives completed and communicated to tenants



Strategic Objective 1: To provide safe, clean, and well-maintained buildings and to support stable tenancies

HOW WE WILL MEASURE RESULTS

Strategic Initiative 3: Work with tenants support stable tenancies

- Percentage increase in number of tenants who have a better understanding and their role in key aspects of lease, rights and responsibilities (measured through Senior Tenant Experience Survey)
- Percentage decrease in tenants who lose RGI eligibility due to incomplete information
- Percentage decrease in number of units with moderate or excessive clutter (hoarding)
- Percentage decrease of number of evictions resulting from arrears and/or cause



Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

HOW WE WILL ACHIEVE THIS:

“I can say one simple thing. You value people by sitting down and listening to them.” (Seniors Health and Wellness Initiative Report)

Strategic Initiative	Actions
1. Engage tenants in their communities and create opportunities for tenant voices	a. Review policies that support tenant-led initiatives (e.g., TAF and Use of Space) b. Streamline administrative processes including funding c. Build capacity for tenants to develop and lead programming in their communities d. Work with tenants in the development of a new tenant engagement model e. Enable input through a variety of mechanisms, e.g., building and regional meetings, focus groups, and specific and periodic tenant satisfaction surveys
2. Promote an environment of respect, trust and inclusiveness	a. Undertake a project on staff and tenant relations b. Develop and implement an Equity, Diversity and Inclusion Framework (EDI) including our anti-black racism plan and anti-ageism initiatives c. Develop a communications plan that supports two-way communication among staff and tenants, including accessibility of information on the ISM for tenants d. Enhance accessibility by striving to provide translation and interpreter services, and support for tenants with visual, hearing or other limitations to enable participation of tenants in engagement opportunities
3. Communicate effectively with our tenants and other stakeholders	a. Develop communications strategy, including multiple channels and tools, translation, AODA compliance and consistent messaging



Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

HOW WE WILL MEASURE RESULTS:

Strategic Initiative 1: Engage tenants in their communities and create opportunities for tenant voices

- Approved updated tenant facing policies
- Decrease in time for tenants to receive funding to support their initiatives
- Percentage increase in number of programs and initiatives, led by tenants ; Percentage increase in the perception of tenant engagement within their communities
- Approved tenant engagement model with tenant input
- Percentage increase in satisfaction rate re: tenant engagement measured through Senior Tenant Experience Survey



Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

HOW WE WILL MEASURE RESULTS:

Strategic Initiative 2: Promote an environment of respect, trust and inclusiveness

- Increased tenant satisfaction based on Senior Tenant Experience Survey, re: focus on environment of respect, trust and inclusiveness
- Percentage of commitments included in the EDI framework which have been implemented; increased number of staff trained on seniors services, EDI, anti-black racism, anti-ageism, etc.
- Percentage of tenants who were able to receive and access the information and were pleased with the two-way communication tactics (through survey)
- Percentage increase in number of tenants engaged because of the increase of translation, interpreter, visual, hearing and other supports provided



Strategic Objective 2:To enhance tenant engagement and inclusion in their communities and provide opportunities for tenant to have a voice

HOW WE WILL MEASURE RESULTS:3

Strategic Initiative 2: Communicate effectively with our tenants and other stakeholders

- Increased effectiveness of communication tactics as measured through employee engagement survey and Tenant Experience Survey



Strategic Objective 3: Facilitate access to services and programs that tenants need and want

“For me it was very interesting ...people living here independently, getting a little bit of help and getting what they need... for those that don’t require that type of service, I think it would be helpful for them to know where to go.” (Seniors Health and Wellness Initiative Report)

HOW WE WILL ACHIEVE THIS:

Strategic Initiative	Actions
1. Facilitate access to priority health and community support services	a. Maintain and create new partnerships to provide access to senior tenants with the support and services they need and want
2. Support provider - led programs and initiatives	a. Partner with City, provincial and federally funded programs and other community initiatives to enable community partners (in consultation with tenants) to establish programs that support community development and tenant wellbeing.



Strategic Objective 3: Facilitate access to services and programs that tenants need and want

HOW WE WILL MEASURE RESULTS:

Strategic Initiative 1: Facilitate access to priority health and community support services

- Percentage increase in the perception of access to services and supports measured through the Senior Tenant Experience Survey
- Percentage increase in programs and services offered through each partnership which meet the needs of senior tenants. Assessment of the relevance of the partnership re: the TSHC mandate and vision

Strategic Initiative 2: Support provider - led programs and initiatives

- Percentage increase in community partnerships which support community development and tenant wellbeing.



Strategic Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being

HOW WE WILL ACHIEVE THIS:

Strategic Initiative		Actions
1. Partner and cultivate relationships to research and test emerging trends and new practices	a. Collaborate on innovation with tenants, experts and researchers in seniors social housing b. Evaluate and share learning from TSHC's innovative practices	
2. Design and begin implementation of an evaluation of TSHC	a. Seek funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions	



Strategic Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being

HOW WE WILL MEASURE RESULTS

Strategic Initiative 1: Partner and cultivate relationships to research and test emerging trends and new practices

- a. Increased number of innovations undertaken/ implemented as a result of successful research, partnerships and external relationships
- b. Increased number of innovative practices shared by TSHC

Strategic Initiative 2: Design and begin implementation of an evaluation of TSHC

- a. Funding successfully secured; project developed in partnership with program evaluation funders

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate (1)

HOW WE WILL ACHIEVE THIS:

Strategic Initiative	Actions
1. Implement elements of good governance practices	a. Enhance governance practices in the areas of: Governance foundations, principles and structures, Board responsibilities and oversight, Governance processes, and Board effectiveness
2. Meet the requirements of the Shareholder Direction and the City as housing manager	a. Establish clarity on responsibilities and reporting expectations with the City as housing manager b. Ensure regular and annual reporting obligations are met
3. Collaborate with TCHC	a. Develop positive relationship and manage agreements
4. Manage our financial resources responsibly	a. Engage in annual budget process with TCHC and the City b. Implement sound financial management and accountability
5. Identify and mitigate risk	a. Develop a TSHC risk and mitigation plan b. Ensure effective business continuity and emergency response

Enabler 1: To strive for organizational excellence to ensure effective and efficient delivery of our mandate (2)

HOW WE WILL ACHIEVE THIS:

Strategic Initiative	Actions
6. Be informed by data and driven by performance commitments	<ul style="list-style-type: none"> a. Improve access to quality data and apply data analytics b. Develop performance metrics and targets for reporting at all levels
7. Improve service quality in areas important to our tenants	<ul style="list-style-type: none"> a. Implement priority quality improvement projects
8. Develop clear, plain language policies	<ul style="list-style-type: none"> a. Review priority policies to reflect TSHC values and principles
9. Use technology effectively	<ul style="list-style-type: none"> a. Make best use of technology available including functionality and data in the HOMES systems

Enabler 1: To strive for organizational excellence to ensure effective and efficient delivery of our mandate (1)

HOW WE WILL MEASURE RESULTS

Strategic Initiative 1: Implement elements of good governance

- Degree of effectiveness and performance of the Board as assessed re: roles, competencies, board meeting productivity, communication and Board recruitment

Strategic Initiative 2: Meet requirements of Shareholder Direction and the City as housing manager

- High degree of shareholder satisfaction of TSHC evaluation and annual reporting of achievements and results against strategic goals and timelines, and efficiency and effectiveness of business functions and processes

Strategic Initiative 3: Collaborate with TCHC

- New TSHC/TCHC agreements in place; TSHC and TCHC satisfaction with the TCHC partnership,

Strategic Initiative 4: Manage our financial resources responsibly

- Budget is approved/balanced
- Financial resources are managed according to best financial management practices; external auditor is satisfied with results

Strategic Initiative 5: Identify and mitigate risks

- Initial risk identification and mitigation plans approved by the board; Annual report to the Board on risk management and mitigation
- Successful business continuity and emergency response

Enabler 1: To strive for organizational excellence to ensure effective and efficient delivery of our mandate (2)

HOW WE WILL MEASURE RESULTS

Strategic Initiative 6: Be informed by data and driven by performance commitments

- Strategic directions reviewed and revised based on data to continue to meet and adapt to the needs of the tenants

Strategic Initiative 7: Improve service quality in areas important to our tenants

- Percentage increase of tenant satisfaction of service quality and delivery by TSHC

Strategic Initiative 8: Develop clear, plain language policies

- Increased understanding by tenants and TSHC staff of TSHC policies as measured through surveys

Strategic Initiative 9: Use technology effectively

- Increased extraction and analysis of data from HOMES

Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff (1)

HOW WE WILL ACHIEVE THIS:

Strategic Initiative	Actions
1. Develop and implement a talent strategy	<ul style="list-style-type: none">a. Identify, attract, recruit, and retain top talentb. Review of total compensation strategy to maintain a competitive edgec. Provide opportunities for growth and development to support staff in reaching their desired career goals
2. Embrace equity, diversity and inclusion	<ul style="list-style-type: none">a. Review and refine all people and culture policies and programs to eliminate barriers and create an inclusive workplaceb. Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion
3. Create a positive work culture with innovative and engaged employees	<ul style="list-style-type: none">a. Develop and implement approaches for employee engagement at the local, regional and corporate levelb. Build and maintain productive and respectful relationships with labour partners to ensure a positive work environment for staff

Enabler 2: To be an employer of choice by fostering a culture of entrepreneurship and innovation that engages, empowers, and supports staff (2)

HOW WE WILL ACHIEVE THIS:

Strategic Initiative	Actions:
4. Foster continuous learning and improvement	a. Support managers to provide ongoing feedback, guidance, and recognition to staff to help them develop in their roles b. Develop, implement, and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors focused services.
5. Innovation to respond to a changing workplace	a. Review health, safety and wellness policies and programs to create a heightened “safety first and wellness” culture b. Develop and implement programs and initiatives to support employee health and well-being

Enabler 2: to be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff (1)

HOW WE WILL MEASURE RESULTS

Strategic Initiative 1: Develop and implement a talent strategy

- Talent strategy and implementation timelines developed with measurable outcomes over time
- Maintaining a vacancy rate of 3%
- Increased employee retention and reduced turnover rates

Strategic Initiative 2: Embrace equity, diversity and inclusion

- Increased diversity of TSHC staff
- Increased awareness of diversity and belonging of staff measured through the Employee Engagement and EDI Survey

Enabler 2: to be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff (2)

HOW WE WILL MEASURE RESULTS

Strategic Initiative 3: Create a positive culture with innovative and engaged employees

- Measurable increase in employee satisfaction that innovation is supported as measured through Employee Engagement Survey

Strategic Initiative 4: Foster continuous learning and improvement

- Quality of training and direct application to job measured through Employee Engagement Survey
- Percentage of TSHC staff who have been trained on serving seniors, accessibility, anti-black racism, and promoting equity, diversity and inclusion

Strategic Initiative 5: Innovation to respond to a changing workplace

- Increased satisfaction with support for staff well-being, health and safety as measured through the Employee Engagement Survey

Implementation and Measuring Results



Implementation Roadmap Approach

The attached Interim Strategic Directions Roadmap is based on the following assumptions:

Roadmap is focused on activities to support the mandate and moving towards the vision

- All TSHC staff should be able to see their work in the roadmap and how it contributes to the mandate and vision
- This includes both ongoing activities and time limited/projects

Roadmap reflects the 12 – 18-month timeframe of the Interim Strategic Directions

- The actions in the roadmap will be undertaken in 12 – 18 months which is the timeframe for the Interim Strategic Directions
- Some actions may begin but not be completed within the timeframe
- Ongoing activities may continue beyond the 12 – 18-month timeframe

Roadmap should be achievable

- The roadmap should be achievable with the available resources of TSHC
- All proposed actions in the draft ISD have been reviewed based on the 12 – 18-month timeframe and available resources

Ongoing and time limited (project) work

- Ongoing work includes the work that is done on a continuous basis
- It includes much of the day-to-day operations work (e.g., ongoing cleaning work contributes to "clean buildings" in the mandate)
- While ongoing work may not have an end date, it may have time-based improvement targets (e.g., reduce vacancy rate to XX by YY)
- Ongoing work also includes ongoing communications support, ongoing financial processing, etc.
- Time limited work generally has an end date for completion
- The roadmap shows the anticipated completion date
- Completion dates are staggered to make the workload realistic
- Some time-limited work will begin within the timeframe of the ISD, but not be completed. Completion is shown as Q3 2024+

Roadmap vs. Operational Planning

- The roadmap is a high-level view of the work of the organization over the next 12 to 18 months
- It is expected that more detailed workplans will be developed within the organization to support achieving the goals of the roadmap
- The roadmap is currently a draft—to be refined prior to April 27 board meeting and periodically over the 12 – 18 month timeframe

Accountability

- The accountable director is shown for each objective and enabler The director is responsible for assigning work within his/her team
- The director is also responsible to involve others in the organizations as needed to ensure that work is not siloed

Measuring Results

For each initiative and action, the attached Toronto Seniors Housing Corporation Interim Strategic Directions Expected Outcomes include:

- Proposed metrics
- Expected outcomes

Reporting on the implementation of the ISD Roadmap will be based have two components

- Have the milestones been met (planned vs. completed work)
- Metrics and expected outcomes (including results vs. targets)

Appendices



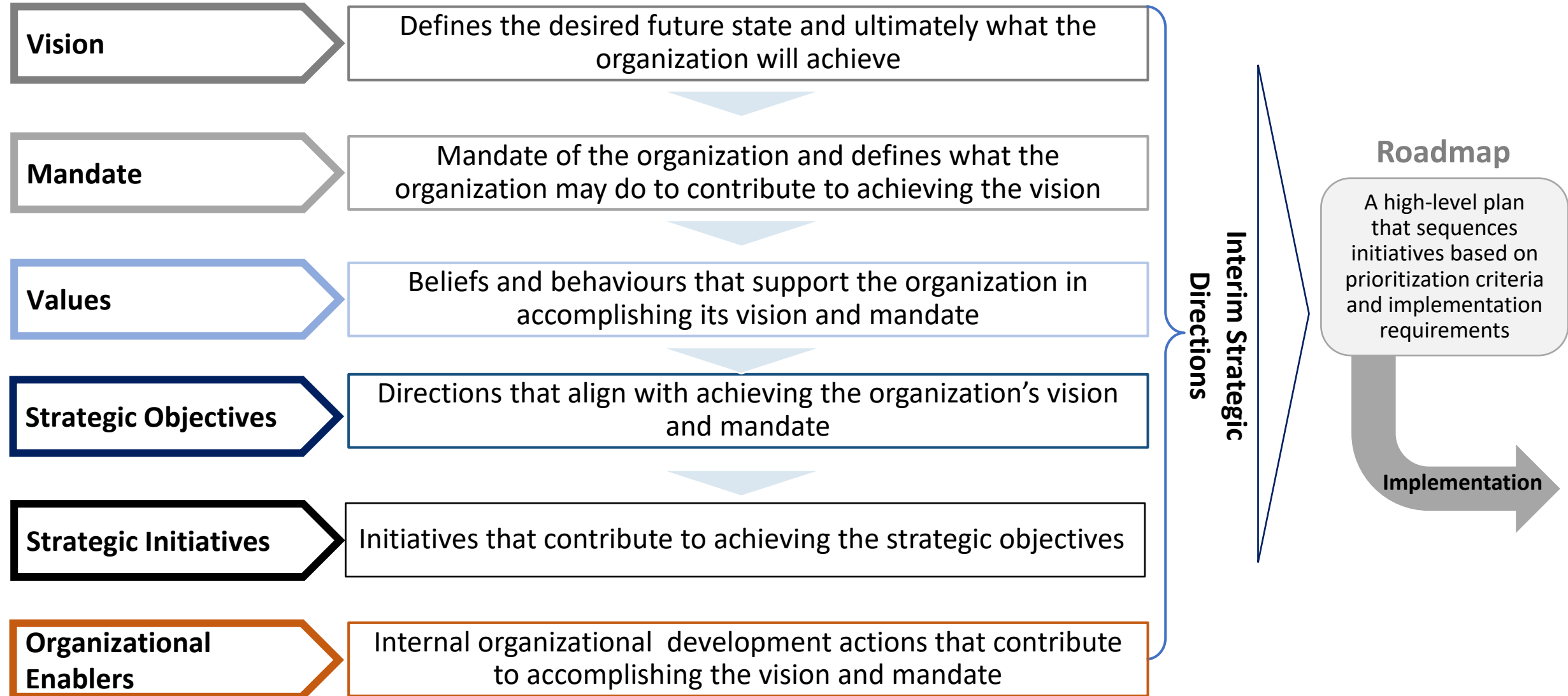
4/17/2023



Appendix A:

Interim Strategic Directions:

Elements of Interim Strategic



Appendix B. Interim Strategic Directions: Building on Work To Date

History	Tenants First, Formation of TSHC, Transition Agreement, Services Delivery Agreement
Foundation Documents	Shareholder Directions, Integrated Service Model
TSHC Tenant Consultations	Tenant Survey, 100 Day Priorities, Listening Tour, STAC Minutes
TSHC Staff (SHU) Consultations	SHU Employee Engagement Action Planning Staff Prioritization
Recent Reports related to TSCH	Seniors Health and Wellness Initiative, Principles and Methods for a Tenant Engagement Framework, TSHC Board & Committee Reports
TSHC Activities to Date	Tenant engagement initiated; health and wellness restarted; implementing 100-day priorities & operational improvements;
External Information	Recent research reports and Review of comparator organizations
Analysis	SWOT Analysis (strengths, weakness, opportunities, threats)

Item #11

Attachment 2

**Expected Outcomes linked to Strategic Initiatives and
Actions and Proposed Metrics**

Toronto Seniors Housing Corporation

Interim Strategic Directions

Expected Outcomes linked to Strategic
Initiatives and Actions and Proposed Metrics
For Board Review April 27, 2023





Strategic Objective 1: To provide safe, clean and well-maintained buildings and to support stable tenancies

Strategic Initiative 1: Promote safety and security in our housing communities

Action	Proposed Metrics	Expected Outcomes
a. Implement recommendations of Safety and Security Quality Improvement Project(QIP)	<ul style="list-style-type: none">• # of Safety Incidents (broken down by category)• Tenant Satisfaction % – Safety and Security• Percentage of commitments, developed through the QIP, which have been implemented to improve safety and security	<p>Draft metrics and KPIs to come from QIP, e.g., percentage decrease in safety incidents (pick which type of incidents to monitor)</p> <p>Increased tenant satisfaction re: safety and security based on Senior Tenant Experience Survey</p>
b. Develop partnerships with safety and security organizations in the broader community	<ul style="list-style-type: none">• # of Safety Audits completed, prioritized, and actioned	Percent of prioritized recommendations from safety audits adopted
c. Conduct regular safety audits and implement findings		



Strategic Objective 1: To provide safe, clean and well-maintained buildings and to support stable tenancies

Strategic Initiative 2: Provide clean and well-maintained buildings and units

Action	Proposed Metrics	Expected Outcomes
a. Conduct Annual Unit Inspections	<ul style="list-style-type: none">• NA	Completion of Annual Unit Inspections
b. Improve effectiveness of pest (bedbugs, rodents, roach) management through a quality improvement project	<ul style="list-style-type: none">• # of Pest Treatment Requests (broken down by pest type)• Tenant Satisfaction % – Cleanliness and Maintenance	Percentage decrease in the number of pest treatment requests
c. Support tenant accessibility needs in the built space	<ul style="list-style-type: none">• # of Accessibility Projects Completed	Percentage of approved accessibility projects completed in buildings
d. Provide timely response to maintenance requests	<ul style="list-style-type: none">• % of Staff Work Orders Completed within the Service Standard• % of Vendor Work Orders Completed within the Service Standard	Percentage increase of work orders completed within the Service Standard Improved quality of work orders (<i>future development</i>)
e. Provide high standards of cleanliness in building and follow up on findings	<ul style="list-style-type: none">• # of Clean Building Inspections Completed• Average Clean Score	Percentage of buildings with a cleaning score above 96% (TBC)
f. Prepare vacant units for re-occupancy	<ul style="list-style-type: none">• % of Units that met Turnover Standard (60-day turnover)	Percentage increase of units that met turnover standard
g. Work with TCHC to set priorities for capital investments and communicate with tenants about these plans	<ul style="list-style-type: none">• Approved annual capital plan• Changes in approved capital plan communicated to tenants	Percentage of approved capital plan initiatives completed and communicated to tenants (<i>Under Development</i>)



Strategic Objective 1: To provide safe, clean and well-maintained buildings and to support stable tenancies

Strategic Initiative 3: Work with tenants to support stable tenancies

Action	Proposed Metrics	Expected Outcomes
a. Support tenants to understand and be accountable for the key aspects of their lease, their rights and responsibilities as a tenant	<ul style="list-style-type: none">• Senior Tenant Experience Survey – understanding of rights and responsibilities	Percentage increase in number of tenants who have a better understanding and their role in key aspects of lease, rights and responsibilities (measured through Senior Tenant Experience Survey)
b. Assist tenants to meet requirements for ongoing RGI eligibility	<ul style="list-style-type: none">• # of Loss of Eligibility due to Incomplete Information (<i>Under Development</i>)• # of Outstanding Rent Reviews	Percentage decrease in tenants who lose RGI eligibility due to incomplete information
c. Improve condition of housing relating to complex tenancies	<ul style="list-style-type: none">• # of units with moderate or excessive clutter (hoarding) in annual unit inspection	Percentage decrease in number of units with moderate or excessive clutter (hoarding)
d. Work with tenants to prevent evictions for arrears and/or other reasons	<ul style="list-style-type: none">• # of Tenants in Arrears (broken down by # of tenants in <u>managed</u> arrears and # of tenants in <u>unmanaged</u> arrears)• # of Evictions Enforced due to Arrears• # of Evictions Enforced for Cause	Percentage decrease of number of evictions resulting from arrears and/or cause



Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for all tenants to have a voice

Strategic Initiative 1: Engage tenants in their communities and create opportunities for tenant voices

Action	Proposed Metrics	Expected Outcomes
a. Review policies that support tenant-led initiatives (e.g. Tenant Action Fund and Use of Space)	<ul style="list-style-type: none">• # of Tenant-led Programs	Approved updated tenant-facing policies
b. Streamline administrative processes including funding	<ul style="list-style-type: none">• Total Value of Tenant Action Funds Distributed• Time for tenants to receive funding (<i>Under Development</i>)	Decrease in the time for tenants to receive funding to support their initiatives
c. Build capacity for tenants to develop and lead programming in their communities	<ul style="list-style-type: none">• # of Programs/Activities per Building	Percentage increase in the number of programs and initiatives led by tenants Percentage increase in the perception of tenant engagement within their communities via the Senior Tenant Experience Survey



Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for all tenants to have a voice

Strategic Initiative 1: Engage tenants in their communities and create opportunities for tenant voices

Action	Proposed Metrics	Expected Outcomes
d. Work with tenants in the development of a new tenant engagement model	<ul style="list-style-type: none"> • <i>Metrics to be informed by and identified upon the development of a new tenant engagement model</i> 	New tenant engagement model with tenant input approved and implemented
e. Enable input through a variety of mechanisms, e.g., building and regional meetings, focus groups, and specific and periodic tenant satisfaction surveys	<ul style="list-style-type: none"> • # of Events/Consultations/Town Halls/Listening Tours/Focus Groups Held • # of Regional Tenant Leadership Meetings • # of tenants engaged 	Percentage increase in satisfaction rate re: tenant engagement and the type of mechanisms used as measured through Senior Tenant Experience Survey



Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for all tenants to have a voice

Strategic Initiative 2: Promote an environment of respect, trust and inclusiveness

Action	Proposed Metrics	Expected Outcomes
a. Undertake a project on staff and tenant relations	<ul style="list-style-type: none"> Number of commitments, developed through the QIP, which have been implemented to improve staff and tenant relationships 	Increased tenant satisfaction based on Senior Tenant Experience Survey, focus on environment of respect, trust and inclusiveness
b. Develop and implement an Equity, Diversity and Inclusion Framework (EDI) including our anti-black racism plan and anti-ageism initiatives	<ul style="list-style-type: none"> # of Training Opportunities Provided to Staff on Senior Services, EDI, Anti-Black Racism, Anti-Ageism, Accessibility etc. and Participation Rate 	<p>Percentage of commitments included in the EDI framework which have been implemented</p> <p>Increased number of staff trained on Senior Services, EDI, Anti-Black Racism, Anti-Ageism etc</p>
c. Develop a communications plan that supports two-way communication among staff and tenants, including accessibility of information on the ISM for tenants	<ul style="list-style-type: none"> # of Issues of Seniors Speak and # of issues with tenant input # of Issues of Community Letter Tenant Satisfaction % - Communication 	Percentage of tenants who were able to receive and access the information and were pleased with the two-way communication tactics (through Senior Tenant Experience Survey)
d. Enhance accessibility by striving to provide translation and interpreter services, and support for tenants with visual, hearing or other limitations to enable participation of tenants in engagement opportunities	<ul style="list-style-type: none"> # of tenants using translation and interpreter services (<i>Under Development</i>) # of tenants using/needing visual or hearing services (<i>Under Development</i>) 	Percentage increase in number of tenants engaged because of the increase of translation, interpreter, visual, hearing and other supports provided



Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for all tenants to have a voice

Strategic Initiative 3: Communicate effectively with our tenants and other stakeholders

Action	Proposed Metrics	Expected Outcomes
a. Develop communications strategy, including multiple channels and tools, translation, AODA compliance and consistent messaging	<ul style="list-style-type: none">• # of publications translated into # of languages• Online engagement: website traffic data, social media click rates, open rates, followers, impressions etc. (<i>Under Development</i>)• Feedback from tenants and staff re: communications via surveys	<ul style="list-style-type: none">• Increased effectiveness of communication tactics as measured through employee engagement survey and Tenant Experience Survey



Strategic Objective 3: Facilitate access to services and programs that tenants need and want

Strategic Initiative 1: Facilitate access to priority health and community support services

Action	Proposed Metrics	Expected Outcomes
a. Maintain and create new partnerships to provide senior tenants access to the support and services they need and want	<ul style="list-style-type: none">Results of evaluation of service providers and other partnerships (<i>Under Development</i>), which include how well the service providers worked with staff and tenants	Percentage increase in programs and services offered through each partnership which meet the needs of senior tenants Positive results from assessment of partnerships



Strategic Objective 3: Facilitate access to services and programs that tenants need and want

Strategic Initiative 2: Support provider-led programs and initiatives

Action	Proposed Metrics	Expected Outcomes
a. Partner with City, provincial and federally funded programs and other community initiatives to enable community partners (in consultation with tenants) to establish programs that support community development and tenant wellbeing.	<ul style="list-style-type: none">• # of Service Provider-led Programs• # of tenants participating in Service Provider-led Programs (<i>under development</i>)	Percentage increase in community partnerships which support community development and tenant wellbeing.



Strategic Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being

Strategic Initiative 1: Partner and cultivate relationships to research and test emerging trends and new practices

Actions	Proposed Metrics	Expected Outcomes
a. Collaborate on innovation with tenants, with experts and researchers in seniors social housing	<ul style="list-style-type: none">• # of innovations undertaken/implemented	Increased number of innovations undertaken/implemented as a result of successful research, partnerships and external relationships
b. Evaluate and share learning from TSHC's innovative practices	<ul style="list-style-type: none">• # of innovative practices shared by TSHC	Increased number of innovative practices shared by TSHC



Strategic Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being

Strategic Initiative 2: Design and begin implementation of an evaluation of TSHC

Actions	Proposed Metrics	Expected Outcomes
a. Seek funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions	NA	Funding successfully secured; project developed in partnership with program evaluation funders

ENABLER 1: TO STRIVE FOR ORGANIZATIONAL EXCELLENCE FOR EFFECTIVE AND EFFICIENT DELIVERY OF OUR MANDATE

Strategic Initiative	Actions	Proposed Metrics	Expected Outcomes
1. Implement elements of good governance practices	a. Enhance governance practices in the areas of: Governance foundations, principles and structures, Board responsibilities and oversight, Governance processes, and Board effectiveness	<ul style="list-style-type: none"> • # of Board and Committee Meetings • # of training programs/modules Board members received • Board Self-evaluation Results 	<ul style="list-style-type: none"> • Degree of effectiveness and performance of the Board via self-evaluation re: Governance foundations, principles, and structure; Board responsibilities and oversight; Board processes; and Board effectiveness
2. Meet the requirements of our Shareholder Direction and the City as Housing Manager	a. Establish clarity on responsibilities and reporting expectations with the City as Housing Manager b. Ensure regular and annual reporting obligations are met	<ul style="list-style-type: none"> • Annual Report and Letter to the Shareholder • % of Units that Are Vacant (Vacancy Rate) • % of Units that Are Occupied (Occupancy Rate) • Total amount of arrears (TBC) 	<ul style="list-style-type: none"> • High degree of shareholder satisfaction of TSHC evaluation and annual reporting of achievements and results against strategic goals and timelines, and efficiency and effectiveness of business functions and processes
3. Collaborate with TCHC	a. Develop positive relationship and manage agreements	NA	<ul style="list-style-type: none"> • New agreements in place • TCHC and TSHC satisfaction with the partnership

ENABLER 1: TO STRIVE FOR ORGANIZATIONAL EXCELLENCE FOR EFFECTIVE AND EFFICIENT DELIVERY OF OUR MANDATE (cont'd)

Strategic Initiative	Actions	Proposed Metrics	Expected Outcomes
4. Manage our financial resources responsibly	<ul style="list-style-type: none"> a. Engage in annual budget process b. Implement sound financial management and accountability 	<ul style="list-style-type: none"> • Financial Results (Actual vs. Forecast) • Total revenue—forecast and actual • Total expenditures forecast and actual • Cash balance vs. projected 	<ul style="list-style-type: none"> • Budget is approved/balanced, • Financial resources are managed according to best financial management practices; external auditor is satisfied with results
5. Identify and mitigate risk	<ul style="list-style-type: none"> a. Develop a TSHC risk and mitigation plan b. Ensure effective business continuity and emergency response 	NA	<ul style="list-style-type: none"> • Initial risk identification and mitigation plans approved by the Board; annual report to the Board on risk management and mitigation • Successful business continuity and emergency response
6. Be informed by data and driven by performance commitments	<ul style="list-style-type: none"> a. Improve access to quality data and apply data analytics b. Develop performance metrics and targets for reporting at all levels 	<ul style="list-style-type: none"> • Establishment of performance metrics and dashboards at all levels 	<ul style="list-style-type: none"> • Strategic directions reviewed and revised based on data to continue to meet and adapt to the needs of the tenants

ENABLER 1: TO STRIVE FOR ORGANIZATIONAL EXCELLENCE FOR EFFECTIVE AND EFFICIENT DELIVERY OF OUR MANDATE (cont'd)

Strategic Initiative	Actions	Proposed Metrics	Expected Outcomes
7. Improve service quality in areas important to our tenants	a. Implement priority quality improvement projects	<ul style="list-style-type: none"> • # of Quality Improvement Projects Completed • # of Recommendations 	<ul style="list-style-type: none"> • Percentage increase of tenant satisfaction of service quality and delivery by TSHC
8. Develop clear, plain language policies	a. Review priority policies to reflect TSHC values and principles	<ul style="list-style-type: none"> • # of Internal Policies Created/Reviewed 	<ul style="list-style-type: none"> • Increased understanding by tenants and TSHC staff of TSHC policies as measured through surveys.
9. Use technology effectively	a. Make best use of technology available including functionality and data in HoMES system	<ul style="list-style-type: none"> • % of staff received HoMES training 	<ul style="list-style-type: none"> • Increased extraction and analysis of data from HoMES

ENABLER 2: TO BE AN EMPLOYER OF CHOICE BY FOSTERING A CULTURE OF INNOVATION THAT ENGAGES, EMPOWERS, AND SUPPORTS STAFF

Strategic Initiative	Actions	Proposed Metrics	Expected Outcomes
1. Develop and implement a talent strategy	<ul style="list-style-type: none"> a. Identify, attract, recruit, and retain top talent b. Review of total compensation strategy to maintain a competitive edge c. Provide opportunities for growth and development to support staff in reaching their desired career goals 	<ul style="list-style-type: none"> • Vacancy rate • Turnover rate 	<p>Talent strategy and implementation timelines developed with measurable outcomes over time</p> <p>Maintaining a vacancy rate of 3%</p> <p>Increased employee retention and reduced turnover rates</p>
2. Embrace equity, diversity and inclusion (EDI)	<ul style="list-style-type: none"> a. Review and refine all people and culture policies and programs to eliminate barriers and create an inclusive workplace b. Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion 	<ul style="list-style-type: none"> • Staff Diversity gathered through the EDI Survey, metrics to be determined (<i>under development</i>) • Diversity within people leaders (<i>under development</i>) • Diversity within leadership roles (<i>under development</i>) 	<p>Increased diversity of TSHC staff</p> <p>Increased awareness of diversity and belonging of staff measured through the Employee Engagement and EDI Survey</p>
3. Create a positive work culture with innovative and engaged employees	<ul style="list-style-type: none"> a. Develop and implement approaches for employee engagement at the local, regional, and corporate level b. Build and maintain productive and respectful relationships with labour partners to ensure a positive work environment for staff 	<ul style="list-style-type: none"> • Results of Employee Engagement Survey 	<p>Measurable increase in employee satisfaction that innovation is supported, as measured through Employee Engagement Survey</p>

ENABLER 2: TO BE AN EMPLOYER OF CHOICE BY FOSTERING A CULTURE OF INNOVATION THAT ENGAGES, EMPOWERS, AND SUPPORTS STAFF (cont'd)

Strategic Initiative	Actions	Proposed Metrics	Expected Outcomes
4. Foster continuous learning and improvement	<ul style="list-style-type: none"> a. Support managers to provide ongoing feedback, guidance, and recognition to staff to help them develop in their roles b. Develop, implement, and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors focused services 	<ul style="list-style-type: none"> • # of training opportunities offered • Participation rate of training 	<p>Quality of training and direct application to job measured through Employee Engagement Survey</p> <p>Percentage of TSHC staff who have been trained on serving seniors, accessibility, anti-black racism, anti-ageism and promoting equity, diversity and inclusion</p>
5. Innovation to respond to a changing workplace	<ul style="list-style-type: none"> a. Review health, safety and wellness policies and programs to create a heightened “safety first and wellness” culture b. Develop and implement programs and initiatives to support employee health and well-being 	<ul style="list-style-type: none"> • Results of Employee Engagement Survey 	<p>Increased satisfaction with support for staff well-being, health and safety as measured through the Employee Engagement Survey</p>

Item #11

Attachment 3

Interim Strategic Directions Roadmap

Toronto Seniors Housing Corporation
Interim Strategic Directions Roadmap
For Board Review
April 27, 2023

Roadmap Assumptions

Roadmap is focused on activities to support the mandate and moving towards the vision

- All TSHC staff should be able to see their work in the roadmap and how it contributes to the mandate and vision

Roadmap reflects the 12 – 18-month timeframe of the Interim Strategic Directions

- The actions in the roadmap will be undertaken in 12 – 18 months which is the timeframe for the Interim Strategic Directions
- Ongoing activities and some actions may begin but not be completed within the timeframe

Roadmap should be achievable

- The roadmap should be achievable with the available resources of TSHC
- All proposed actions in the draft ISD have been reviewed based on the 12 – 18-month timeframe and available resources

Ongoing and time limited (project) work

- Ongoing work includes the work that is done on a continuous basis
 - It includes much of the day-to-day operations work (e.g., ongoing cleaning work contributes to "clean buildings" in the mandate
 - While ongoing work may not have an end date, it may have time-based improvement targets
 - Ongoing work also includes ongoing communications support, ongoing financial processing, etc.
- Time limited work generally has an end date for completion
 - The roadmap shows the anticipated completion date
 - Completion dates are staggered to make the workload realistic
 - Some time-limited work will begin within the timeframe of the ISD, but not be completed. Completion is shown as Q3 2024+

Roadmap vs. Operational Planning

- The roadmap is a high-level view of the work of the organization over the next 12 to 18 months
- It is expected that more detailed work plans will be developed within the organization to support achieving the goals of the roadmap
- The roadmap is currently a draft—to be refined prior to April 27 board meeting and periodically over the 12 – 18 month timeframe

Accountability

- The accountable director is shown for each objective and enabler
- The director is responsible for assigning work within his/her team
- The director is also responsible to involve others in the organizations as needed to ensure that work is not siloed

Strategic Objective 1: To provide safe, clean, and well-maintained buildings and to support stable tenancies

Accountability: Director, Operations

Strategic Initiative	Actions
1. Promote safety and security in our housing communities	<ul style="list-style-type: none"> A. Implement recommendations of safety and security QIP B. Develop partnerships with safety and security organizations C. Conduct regular safety audits and implement results
2. Provide clean and well-maintained buildings and units	<ul style="list-style-type: none"> A. Annual Unit Inspections B. Improve effectiveness of pest management through the QIP C. Support tenant accessibility needs in built space D. Provide timely response to maintenance requests E. Provide high standards of cleanliness in building and follow up on findings F. Prepare vacant units for re-occupancy G. Work with TCHC to set priorities for capital investments and communicate with tenants about these plans
3. Work with tenants to support stable tenancies	<ul style="list-style-type: none"> A. Support tenants to understand and be accountable for the key aspects of their lease, their rights and responsibilities as a tenant B. Assist tenants to meet requirements for ongoing RGI eligibility C. Improve conditions of housing relating to complex tenancies D. Work with tenants to prevent evictions for arrears or other reasons

Objective 1: To provide safe, clean and well-maintained buildings and units and to support stable tenancies	
Initiative 1: Promote safety and security in our housing communities	
Action A: Implement recommendations of Safety and Security QIP	
Ongoing <ul style="list-style-type: none"> • Collect and analyze data on security incidents provided by TCHC • Ensure legislative requirements -Fire and Life Safety schedule are complied with • Implementation of ongoing QIP recommendations (TBD) e.g., building meetings include safety and security component 	
Time limited/Projects <ul style="list-style-type: none"> • Complete Safety and Security QIP • Develop implementation plan, including TCHC responsibilities • Time limited QIP recommendations (TBD) (e.g., access to camera footage) 	Expected Completion Q3-2023 Q4 2023
Action B: Develop partnerships with safety and security organizations	
Ongoing <ul style="list-style-type: none"> • Oversight of CSU provision of service to TSHC • Community Safety Advisor continues to connect with Toronto Fire and Toronto Police Services 	
Time limited/Projects <ul style="list-style-type: none"> • Memorandum of understanding with Toronto Police Services for information sharing 	Expected Completion Q4-2023
Action C: Conduct regular safety audits and implement results	
Ongoing <ul style="list-style-type: none"> • TSHC to address safety audit findings within 30 days • Plan for TCHC implementation of recommendations beyond TSHC scope 	
Time limited/Projects <ul style="list-style-type: none"> • Work with TCHC to develop schedule for building safety audits 	Expected Completion Q4 2023

Objective 1: To provide safe, clean and well-maintained buildings and units and to support stable tenancies	
Initiative 2: Provide clean and well- maintained buildings and units	
Action A: Conduct Annual Unit Inspections	
Ongoing <ul style="list-style-type: none"> • Implement findings from unit inspections • Referrals for vulnerable tenants 	
Time limited/Projects <ul style="list-style-type: none"> • Annual Unit Inspections 	Expected Completion Q4 2023/Q4 2024
Action B: Improve effectiveness of pest management through the QIP	
Ongoing <ul style="list-style-type: none"> • Analytics <ul style="list-style-type: none"> ○ Ongoing data collection and analysis • Prevention <ul style="list-style-type: none"> ○ Staff training on pest management ○ Caulking and sealing at move-in and ongoing ○ Include inspection for pests in annual unit inspection ○ Reduce refusal of entry ○ Ongoing treatment and inspection of common areas ○ Complex tenancies/support for neighbouring tenants? • Treatment <ul style="list-style-type: none"> ○ Block treatments when appropriate ○ Enhanced monitoring and review of vendor performance • Tenant Support and Participation <ul style="list-style-type: none"> ○ Include pest specific information in enhanced tenant lease/orientation program ○ Support for tenants to prepare for pest treatments ○ Encourage tenants to report pest issues quickly ○ Encourage tenants to provide feedback on vendor performance ○ Continue to refer tenants to cleaning support as needed • High Risk Buildings <ul style="list-style-type: none"> ○ Implement findings of pilot project 	

Objective 1: To provide safe, clean and well-maintained buildings and units and to support stable tenancies	
Initiative 2: Provide clean and well- maintained buildings and units	
Action B: Improve effectiveness of pest management through the QIP	
Time limited/Projects <ul style="list-style-type: none"> • Integrated Pest Management Database and Analytics Tool • Identify automation opportunities for data collection and analysis • Expand annual unit inspections to include inspection for pest • Complete and evaluate full building pilot • Develop business case for in-house pest management capability 	Expected Completion Q2 2023 Q3 2023 TBD TBD TBD
Action C: Support tenant accessibility needs in built space	
Ongoing <ul style="list-style-type: none"> • Ongoing data collection and analysis • Work with R-Path to effectively deliver recommendations • Assist tenants through the process with the application 	
Time limited/Projects <ul style="list-style-type: none"> • Hire an intake specialist (accessibility) 	Expected Completion Q2-2023
Action D: Provide timely response to maintenance requests	
Ongoing <ul style="list-style-type: none"> • Ongoing data collection and analysis • Continue to meet the standard response to maintenance requests. • To provide TCHC with regular reports for vendors that are under delivering 	
Time limited/Projects <ul style="list-style-type: none"> • Determine response time for urgent vs regular requests 	Expected Completion Q3-2023
Action E: Provide high standards of cleanliness in building and follow-up on findings	
Ongoing <ul style="list-style-type: none"> • Regular building cleaning according to the schedule • Use HoMES clean building inspection quarterly and follow up on findings. • Quarterly reporting for all actions 	
Time limited/Projects	Expected Completion

Objective 1: To provide safe, clean and well-maintained buildings and units and to support stable tenancies	
Initiative 2: Provide clean and well- maintained buildings and units	
Action F: Prepare vacant units for re-occupancy	
Ongoing <ul style="list-style-type: none"> • Continue to meet 60-day turnaround target timeframe as established with the City • Provide quarterly reports to QTE 	
Time limited/Projects	Expected Completion
Action G: Work with TCHC to set priorities for capital investments and communicate with tenants about these plans	
Ongoing <ul style="list-style-type: none"> • Provide quarterly reports to QTE • Capital plan will be part of building presentations to tenants 	
Time limited/Projects	Expected Completion Q3 2023 and Q3 2024
• Establish annual capital plan with TCHC	

Objective 1: To provide safe, clean and well-maintained buildings and units and to support stable tenancies	
Initiative 3: Work with tenants to support stable tenancies	
Action A: Support tenants to understand and be accountable for the key aspects of their lease, their rights and responsibilities as a tenant	
Ongoing <ul style="list-style-type: none"> Collaborate with staff to review and make recommendations to streamline the leasing process 	
Time limited/Projects <ul style="list-style-type: none"> New leasing package and orientation for tenants 	Expected Completion Q1-2024
Action B: Assist tenants to meet requirements for ongoing RGI eligibility	
Ongoing <ul style="list-style-type: none"> Ongoing education for tenants on RGI requirements 	
Time limited/Project <ul style="list-style-type: none"> Enhanced RGI training for staff (TBD) to be added to the TSHC training plan 	Expected Completion TBD
Action C: Improve conditions of housing relating to complex tenancies	
Ongoing <ul style="list-style-type: none"> Support the complex tenants and the community Manage a complex tenancy team to support complex tenants Develop tracking sheet for touch points for complex tenancies Referral from regional teams and SSHA 	
Time limited/Projects	Expected Completion
Action D: Work with tenants to prevent eviction for arrears and/or other reasons	
Ongoing <ul style="list-style-type: none"> Work with tenants to resolve arrears Referral to OCHE for unresolved arrears 	
Time limited/Projects <ul style="list-style-type: none"> Partner with OCHE to analyze data related to unresolved arrears and reduce underlying factors that lead to legal action 	Expected Completion Q3-2023

Strategic Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

Accountability: Director, Engagement, Partnerships and Communications

Strategic Initiative	Actions
1. Engage tenants in their communities and create opportunities for tenant voices	<ul style="list-style-type: none"> A. Review policies on supporting tenant-led initiatives (e.g., Tenant Action Fund and Use of Space) B. Streamline administrative processes including, and funding C. Build capacity for tenants to develop and lead programming in their communities D. Work with tenants in the development of a new tenant engagement model E. Enable input through a variety of mechanisms e.g. building and regional meetings, focus groups, and specific and periodic tenant satisfaction surveys
2. Promote an environment of respect, trust and inclusiveness	<ul style="list-style-type: none"> A. Undertake a project on staff and tenant relations B. Develop and implement an Equity, Diversity and Inclusion Framework (EDI) including our anti-black racism plan and anti-ageism initiatives C. Develop a communications plan that supports two-way communication among staff and tenants, including accessibility of information on the ISM for tenants D. Enhance accessibility by striving to provide translation and interpreter services, and support for tenants with visual, hearing or other limitations to enable participation of tenants in engagement opportunities
3. Communicate effectively with our tenants and other stakeholders	<ul style="list-style-type: none"> A. Develop communications strategy including multiple channels and tools, translation, AODA compliance and consistent messaging

Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

Initiative 1: Engage tenants in their communities and create opportunities for tenant voices

Action A: Review policies that support tenant-led initiatives (e.g., Tenant Action Fund (TAF) and Use of Space)

Ongoing

Time limited/Projects

- TAF, use of space and tenant engagement policy development
- Set priorities for additional tenant-facing policy reviews
- Review and approve priority policies

Expected Completion

Q4 2023

Q4 2023

TBD

Action B: Streamline administrative processes including funding

Ongoing

- Review TAF funding requests and distribute funds
- Review and approve use of space applications

Time limited/Projects

- Streamline TAF funding and distribution process.
- Streamline interim process and align with new policy

Expected Completion

Q3 2023

Action C: Build capacity for tenants to develop and lead programming in their communities

Ongoing

- Support tenant initiatives on an ad hoc basis

Time limited/Projects

Expected Completion

Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

Initiative 1: Engage tenants in their communities and create opportunities for tenant voices

Action D: Work with tenants in the development of a new tenant engagement model

Ongoing

- Implement new tenant engagement model when approved

Time limited/Projects

- Complete project to design new tenant engagement model

Expected Completion

Q1 2024

Action E: Enable input through a variety of mechanisms, e.g., building, and regional meetings, focus groups, and specific and periodic tenant satisfaction surveys

Ongoing

- Conduct annual building meeting (one building per year)
- Hold focus groups, workshops, etc. With tenants on an ad hoc basis
- Organize quarterly regional tenant leadership meetings

Time limited/Projects

- Develop approach for annual building meetings

Expected Completion

Q4 2023

Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

Initiative 2: Promote an environment of respect, trust and inclusiveness

Action A: Undertake a project on staff and tenant relations

Ongoing

- Implement ongoing QIP initiative outcomes: tenant and staff relations

Time limited/Projects

- Implement time limited QIP initiatives

Expected Completion

TBD

Action B: Develop and implement an Equity, Diversity and Inclusion Framework (EDI) including our anti-black racism plan and anti-ageism initiatives

Ongoing

- Implement framework when completed.
- Communications – newsletter content stories

Time limited/Projects

- Develop framework in collaboration with tenants.

Expected Completion

Q4-2024

Action C: Develop a communications plan that supports two-way communication among staff and tenants, including accessibility of information on the ISM for tenants

Ongoing

- Regular community meetings with the building teams, agencies, and tenant leaders

Time limited/Projects

- Pilot roundtables- one building per region

Expected Completion

Q4 2023

Action D: Enhance accessibility by striving to provide translation and interpreter services, and support for tenants with visual, hearing or other limitations to enable participation of tenants in engagement opportunities

Ongoing

- Provide translation and interpreter services
- Support tenants with visual or hearing limitations

Time limited/Projects

- In collaboration with other divisions develop standard guidelines to support language and accessibility supports

Expected Completion

Q4 2023

Objective 2: To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice

Initiative 3: Communicate effectively with our tenants and other stakeholders

Action A: Develop communications strategy, including multiple channels and tools, translation, AODA compliance and consistent messaging

Ongoing

- Publish Seniors Speak/Community Letter/Video
- Publish Staff Bulletin
- Staff Town Halls
- Communications support for other activities e.g., departmental and corporate announcements; Tenant engagement model implementation
- Communications/Videos to support other activities
- Social media management
- Future CEO tenant engagement activities
- Posters/documents creation, updating and translation
- Internet and Intranet creation, maintenance and design

Time limited/Projects

- Communications support for other activities e.g.
 - Staff on-boarding package
 - Staff survey (timeline TBD) and Tenant survey
 - Tenant engagement model development
 - MS Office and SharePoint roll-out support
 - Annual United Way campaign
- Listening Tours
- Annual Report
- New Intranet
- Branding

Expected Completion

Q2 2023
 Q2 2023/ Q2 2024
 Q4 2024+
 Q4 2024+

Strategic Objective 3: Facilitate access to services and programs that tenants need and want

Accountability: Director, Engagement, Partnerships and Communications

Strategic Initiative	Actions
1. Facilitate access to priority health and community support services	A. Maintain and create new partnerships to provide senior tenants access to the support and services they need and want
2. Support provider-led programs and initiatives	A. Partner with City, provincial and other community initiatives to enable community partners (in consultation with tenants) to establish programs that support community development and tenant wellbeing

Objective 3: Facilitate access to services and programs that tenants need and want

Initiative 1: Facilitate access to priority health and community support services

Action A: Maintain and create new partnerships to provide senior tenants access to support and services they need and want

Ongoing

- Identify tenants who require assistance in their homes
- Support health and social support program through referrals to agencies for individual tenant needs
- Create new partnerships where there are gaps in service/supports

Time limited/Projects

- Evaluate services with respect to meeting the senior tenants needs

Expected Completion

Q4-2023

Initiative 2: Support provider-led programs and initiatives

Action A: Partner with City, provincial and federally funded programs and other community initiatives to enable community partners (in consultation with tenants) to establish programs that support community development and tenant wellbeing

Ongoing

- Maintain current partnerships that provide programs in our housing communities
- Create new partnerships to provides that provide programs in our housing communities

Time limited/Projects

- Use data sources, tenant and staff feedback to evaluate current program providers – fulfillment of funding mandate and use of space policy based

Expected Completion

Q4-2023

Strategic Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being

Accountability: Director, Strategy and Business Management

Strategic Initiative	Actions
1. Partner and cultivate relationships to research and test emerging trends and new practices	A. Collaborate on innovation with tenants, experts and researchers in seniors social housing B. Evaluate and share learning from TSHC's innovative practices
2. Design and begin implementation of an evaluation of TSHC	A. Seek funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions

Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being	
Initiative 1: Partner and cultivate relationships to research and test emerging trends and new practices	
Action A: Collaborate on innovation with tenants, experts and researchers in seniors social housing	
<p>Ongoing</p> <ul style="list-style-type: none"> • Seek input of tenants, partners and other external stakeholders to inform innovation • Industry outreach (social housing, healthcare, seniors) and networking • Develop relationships, extending beyond TSHC, which may be valuable to acquiring and implementing innovations of other organizations to better meet the TSHC mandate 	
<p>Time limited/Projects</p> <ul style="list-style-type: none"> • Identify opportunities and priorities/research and collaboration opportunities • Target research partnership 1 • Target research partnership 2 	<p>Expected Completion</p> <p>Q3 2023</p> <p>Q1 2024</p> <p>Q4 2024</p>
Action B: Evaluate and share learning from TSHC's innovative practices	
<p>Ongoing</p> <ul style="list-style-type: none"> • Share learnings from the ISM • Build evaluation framework into new initiatives 	
<p>Time limited/Projects</p> <ul style="list-style-type: none"> • Evaluate learnings from the QIPs 	<p>Expected Completion</p> <p>Q3 2023</p>

Objective 4: To develop and promote innovation and leading practices which contribute to seniors' well-being

Initiative 2: Design and begin implementation of an evaluation of TSHC

Action A: Seek funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions

Ongoing

Time limited/Projects

- Identify funding opportunities
- Identify evaluation partners
- Preliminary evaluation design

Expected Completion

Q4 2023
Q1 2024
Q4 2024

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate

Accountability: Director, Strategy and Business Management

Strategic Initiative	Actions
1. Implement elements of good governance practices	A. Enhance governance practices in the areas of: Governance foundations, principles and structures, Board responsibilities and oversight, Governance processes, and Board effectiveness
2. Meet the requirements of the Shareholder Direction and the City as housing manager	A. Establish clarity on responsibilities and reporting expectations with the City as housing manager B. Ensure regular and annual reporting obligations are met
3. Collaborate with TCHC	A. Develop positive relationship and manage agreements
4. Manage our financial resources responsibly	A. Engage in annual budget process with TCHC and the City B. Implement sound financial management and accountability
5. Identify and mitigate risk	A. Develop a TSHC risk and mitigation plan B. Ensure effective business continuity and emergency response
6. Be informed by data and driven by performance commitments	A. Improve access to quality data and apply data analytics B. Develop performance metrics and targets for reporting at all levels
7. Improve service quality in areas important to our tenants	A. Implement priority quality improvement projects
8. Develop clear, plain language policies	A. Review priority policies to reflect TSHC values and principles
9. Use technology effectively	A. Make best use of technology available including functionality and data in HoMES system

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate

Initiative 1: Implement elements of good governance practices

Action A: Enhance governance practices in the areas of: Governance foundations, principles and structures, Board responsibilities and oversight, Governance processes, and Board effectiveness

Ongoing

- Governance and internal Board support
- Oversight
 - Tenant facing policies
 - CEO performance
 - Risk management/business continuity
 - Implementation of Interim Strategic Directions and Quality Improvement
 - Review of operational information/KPIs
 - Partnership agreements
- Post meeting questionnaires on meeting effectiveness
- Director development and training

Time limited/Projects

- Provide Board members with access to foundation documents
- Participate in Strategic Financial Sustainability Plan
- Skills matrix for Board members
- New member orientation
- Full risk assessment
- Full strategic planning process
- Assess agenda and materials and review committee processes
- Select governance best practices standard and governance review

Expected Completion

- Q1 2023
- Q3 2023
- Q1 2024
- Q4 2023
- Q3 2024
- Q3 2024+
- Q3 2024
- Q3 2024 +

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate	
Initiative 2: Meet the requirements of the Shareholder Direction and the City as housing manager	
Action A: Establish clarity on responsibilities and reporting expectations with the City as housing manager	
Ongoing	
Time limited/Projects	Expected Completion
<ul style="list-style-type: none"> • Discussion on agreement and reporting requirements with the City 	Q4 2023
Action B: Ensure regular and annual reporting obligations are met	
Ongoing	
<ul style="list-style-type: none"> • Service Manager Reporting • ISM Accountability Framework Reporting 	
Time limited/Projects	Expected Completion
<ul style="list-style-type: none"> • Annual Report and Annual General Meeting Requirements 	Q2 2023/Q2 2024

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate

Initiative 3: Collaborate with TCHC

Action A: Develop positive relationship and manage agreements

Ongoing

- Support joint steering committee
- Service management planning
- Regular touchpoint with TCHC/TSHC Service Providers

Time limited/Projects

- Update to existing legal relationship
- Clarify future legal relationship

Expected Completion

Q4 2023

Q4 2024⁺

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate

Initiative 4: Manage our financial resources responsibly

Action A: Engage in annual budget process with TCHC and the City

Ongoing

Time limited/Projects

- Budget planning
- Present draft budget to the Board
- Budget finalizing

Expected Completion

Q3 2023

Q4 2023

Q1 2024

Action B: Implement sound financial management and accountability

Ongoing

- Review actuals against budget
- On-going procurement and vendor management
- On-going relationship with TCHC and reconciliation
- Prepare monthly financial information for management team
- Prepare monthly financial information for Board meeting

Time limited/Projects

- Participate in short-term strategic financial sustainability approach

Expected Completion

Q3 2023

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate	
Initiative 5: Identify and mitigate risk	
Action A: Develop a TSHC risk and mitigation plan	
Ongoing	
Time limited/Projects	Expected Completion
<ul style="list-style-type: none"> • Develop a high-level risk management scope and assessment • Conduct a comprehensive risk assessment and implement mitigation plan 	Q3 2023 Q2 2024
Action B: Ensure effective business continuity and emergency response	
Ongoing	
<ul style="list-style-type: none"> • Participate in business continuity exercises • Incident/emergency response 	
Time limited/Projects	Expected Completion
<ul style="list-style-type: none"> • Develop business continuity plan 	Q4 2023

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate	
Initiative 6: Be informed by data and driven by performance commitments	
Action A: Improve access to quality data and apply data analytics	
Ongoing	
<ul style="list-style-type: none"> Improve skills, resources, and tools (capability) 	
Time limited/Projects	Expected Completion
<ul style="list-style-type: none"> Develop data analytics plan including new data management 	Q2 2024
Action B: Develop performance metrics and targets for reporting at all levels	
Ongoing	
Time limited/Projects	Expected Completion
<ul style="list-style-type: none"> Define performance metrics Develop a dashboard Tenant experience survey 	Q2 2023 Q3 2023 Q1 2024

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate

Initiative 7: Improve service quality in areas important to our tenants

Action A: Implement priority quality improvement projects

Ongoing

- Complete 3 initial QIPs
- On-going monitoring of QIP activities

Time limited/Projects

- Establish a process for monitoring and implementing existing QIPs
- Conduct lessons learned on existing QIP
- Review and adapt QIP approach
- Identify future QIPS

Expected Completion

Q2 2023

Q2 2023

Q3 2024

Q4 2024+

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate

Initiative 8: Develop clear, plain language policies

Action A: Review priority policies to reflect TSHC values and principles

Ongoing

- Policy improvement initiative
- Develop policy implementation guidance materials

Time limited/Projects

- Develop corporate policy framework and plan/priorities
- Implement policy improvement initiatives for Use of Space and Tenant Action Fund
- Post-transition Policy clean up

Expected Completion

Q4 2023

Q4 2023

Q4 2023

Enabler 1: To strive for organizational excellence for effective and efficient delivery of our mandate

Initiative 9: Use technology effectively

Action A: Make best use of technology available including functionality and data in HoMES system

Ongoing

- Participating in IT Operational Steering Committee
- Continue Improving data analytics and reporting

Time limited/Projects

- Internet contract renewal
- Current SharePoint Clean up/management
- Email consolidation and Office 365 deployment (Timeline TBC)
- Identify opportunities for mobile computing
- Identification of TSHC HoMES requirement
- Participant in intranet solution refresh RFP

Expected Completion

Q2 2023
Q3 2023
Q3 2023
Q4 2023
Q4 2023
Q4 2024⁺

Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff

Accountability: Director, People and Culture

Strategic Initiative	Actions
1. Develop and implement a talent strategy	<ul style="list-style-type: none"> A. Identify, attract, recruit, and retain top talent B. Review of total compensation strategy to maintain a competitive edge C. Provide opportunities for growth and development to support staff in reaching their desired career goals
2. Embrace equity, diversity and inclusion	<ul style="list-style-type: none"> A. Review and refine all people and culture policies and programs to eliminate barriers and create an inclusive workplace B. Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion
3. Create a positive culture with innovative and engaged employees	<ul style="list-style-type: none"> 4. Develop and implement approaches for employee engagement at the local, regional, and corporate level 5. Build and maintain productive and respectful relationships with labour partners to ensure a positive work environment for staff
4. Foster continuous learning and improvement	<ul style="list-style-type: none"> A. Support managers to provide ongoing feedback, guidance, and recognition to staff to help them develop in their roles B. Develop, implement, and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors focused services
5. Innovation to respond to a changing workplace	<ul style="list-style-type: none"> A. Review health, safety and wellness policies and programs to create a heightened “safety first and wellness” culture B. Develop and implement programs and initiatives to support employee health and well-being

Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff

Initiative 1: Develop and implement a talent strategy

Action A: Identify attract, recruit, and retain top talent

Ongoing

- On-going recruitment
- Monitoring implementation to ensure the recruitment and retention of top talent

Time limited/Projects

- Review of current recruitment program and processes
- Review of employment offer letters
- Review of JD's to ensure they include the key knowledge and skills required
- Review of Job assessments to ensure there are no systemic barriers in the process and are reflective of the desired skills required

Expected Completion

Q3 2024

Q3 2024

Q3 2024

Q3 2024

Action B: Review of total compensation strategy to maintain a competitive edge

Ongoing

- Periodic review of total compensation strategy

Time limited/Projects

- Review and make necessary adjustments to the salary bands to ensure competitiveness
- Review and update of policies in relation to vacations, leaves and hours of work (e.g., hybrid work model)
- Review of management/exempt benefits programs

Expected Completion

Q2 2023

Q3 2023

Q2 2024

Action C: Provide opportunities for growth and development to support staff in reaching their desired career goals

Ongoing

- Promotion of the Tuition Reimbursement Program

Time limited/Projects

- Development of a front-line training program to assist in the advancement of the skills required to move to a different position
- Development of a succession planning program, inclusive of all levels of the organization

Expected Completion

Q3 2024

Q3 2024

Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff

Initiative 2: Embrace equity, diversity and inclusion

Action A: Review and refine all people and culture policies and programs to eliminate barriers and create an inclusive workplace

Ongoing

Time limited/Projects

- Creation of an EDI framework & strategy
- Ensure policies are written in plain language and are AODA compliant
- Review and update policies to be inclusive and remove any systemic barriers

Expected Completion

Q2 2024

Q4 2024⁺

Q4 2024⁺

Action B: Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion

Ongoing

Time limited/Projects

- Develop training program to support the implementation of the EDI overall strategy, including CABR Anti-Black Racism training

Expected Completion

Q3 2024

Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff

Initiative 3: Create a positive work culture with innovative and engaged employees

Action A: Develop and implement approaches for employee engagement at the local, regional, and corporate level

Ongoing

- Develop and implement approaches which test innovative ideas through collaborative teamwork

Time limited/Projects

- Employee engagement and EDI survey
- Action plans following the results of the survey

Expected Completion

Q1 2024

Q2 2024

Action B: Build and maintain productive and respectful relationships with labour partners to ensure a positive work environment for staff

Ongoing

- Regular labour management meetings to proactively respond to issues as they arise including grievances and harassment complaints

Time limited/Projects

Expected Completion

Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff

Initiative 4: Foster continuous learning and improvement

Action A: Support managers to provide ongoing feedback, guidance, and recognition to staff to help them develop in their roles

Ongoing

- Support ongoing learning and coaching on performance management

Time limited/Projects

- Provide training and learning on employee and labour relations

Expected Completion

Q4 2023

Action B: Develop, implement and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors focused services

Ongoing

- On-boarding of new staff

Time limited/Projects

- Create an onboarding program specific to TSHC for all new hires
- Support the creation of job specific orientation programs
- Assist in the development of job specific skill enhancement training programs

Expected Completion

Q3 2023

Q3 2024

Q3 2024

Enabler 2: To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff

Initiative 5: Innovation to respond to changing workplace

Action A: Review health, safety and wellness policies and programs to create a heightened “safety first and wellness” culture

Ongoing

- Provide support for JHSC members

Time limited/Projects

- Review and update of Health and Safety policies

Expected Completion

Q4 2024+

Action B: Develop and implement programs and initiatives to support employee health and well-being

Ongoing

- Continued promotion of the Employee and Family Assistance Plan
- Continuing to promote a culture that is inclusive and where staff feel they belong

Time limited/Projects

- Psychological safety and mental wellness program
- Review of respectful workplace policies

Expected Completion

Q4 2024+

Q4 2024+

Toronto Seniors Housing Corporation

Board of Directors Meeting

Topic: 2022 Annual Report

Item #12 A

Date: April 27, 2023

Report: BD: April 27, 2023, #12a

To: Board of Directors

From: Grant Coffey, Interim Director, Strategy and Communications

Date: April 20, 2023

Purpose: For Approval

Recommendation:

It is recommended that the Board of Directors approve the 2022 Toronto Seniors Housing Corporation Annual Report attached to this report.

Reason for Recommendation:

In compliance with our Shareholder Direction, Toronto Seniors Housing is required to file its annual report by April 30, 2023. Attachment 1 of this report includes the 2022 Annual Report, the draft content of which was brought forward to March 15, 2023 Corporate Governance and Human Resources Committee. The Annual Report also includes a copy of the 2022 Audited Financial Statements.

The Annual Report is broken down into seven main sections:

1. Transition Achievements
2. Operations
3. Community Voices
4. Community Impact
5. People and Culture

6. Governance and Management
7. Financial Statements

The Annual Report provides information about Toronto Seniors Housing's performance and summarizes progress made on key initiatives that the organization undertook in transition in 2022 and since June 1, 2022 to achieving its priorities. The Annual Report also provides information for different stakeholders including tenants, staff, partners and the City of Toronto.

Grant Coffey

Interim Director, Strategy & Communications

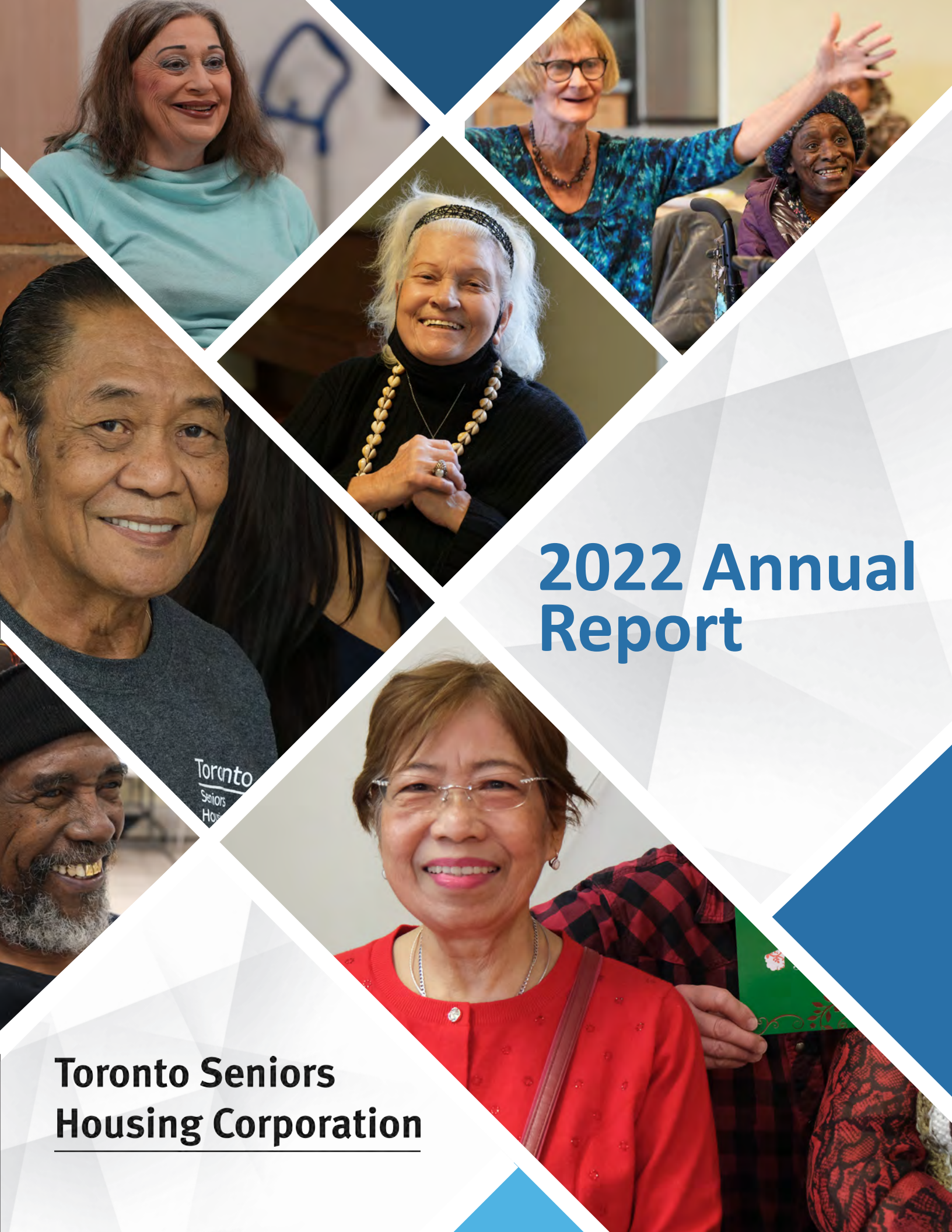
List of Attachments:

Attachment 1 – 2022 TSHC Annual Report

Item #12a

Attachment 1

TSHC 2022 Annual Report



2022 Annual Report

Toronto Seniors Housing Corporation

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“I am happy and proud to serve the seniors community. It feels like helping or serving the community that used to serve us. In a way, it is a way of giving back.”

– *Jean-Marielle Javier, Seniors Services Coordinator*

A Message from the Board Chair and CEO



Fareed Amin
Board Chair



Tom Hunter
Chief Executive Officer

Our dedicated staff, tenants, and Board members worked together to transition from Toronto Community Housing to Toronto Seniors Housing in 2022, and make important decisions thoughtfully to establish a seniors-focused organization for our approximately 15,000 tenants.

The health and safety of our staff and tenants continued to be our top priority as COVID-19 restrictions lifted and we resumed programming in our buildings. During this time, we were fortunate to collaborate with many of our community partners across the city to expand our reach to tenants in all four of our regions.

We saw the launch of the final phase of the Integrated Service Model, which brought the remaining buildings into the model and completed the hiring of the Seniors Services Coordinators and Tenant Services Administrators. The model provides the necessary support

and onsite housing services to senior tenants in a manner that is more reflective of their needs.

We are fortunate to have our tenants guide us in making decisions that directly impact their tenancy and well-being as they age in place with dignity and comfort. Many changes have come to fruition thanks to tenants' advocacy and input, including the Environmental Health Unit and Quality Improvement Projects.

We are pleased to have established our own accountability relationship with the City of Toronto as Service Manager for social housing in Toronto. Together, we have developed a reporting structure that has already seen success in areas such as decreased vacancy rates.


Although we 'put down roots' and had substantial accomplishments in 2022, there is much more work to do. What we do has never been more important as adequate, affordable, and accessible housing continues to elude so many seniors throughout the city. As we move ahead with finalizing our Interim Strategic Directions, the goals of the City of Toronto's Tenants First plan will remain an important foundation for our work. We will continue to build upon our workplace culture, the trust of our tenants, and collaboration with our partners.

To our tenants, staff, Board members, partners, and community: thank you for your continued commitment. Thank you also for the trust that you've placed in us to advance the right to housing for vulnerable seniors in the city. We are keenly aware and grateful for your ongoing guidance and support. We couldn't do this without you.

Sincerely,



Fareed Amin
Board Chair

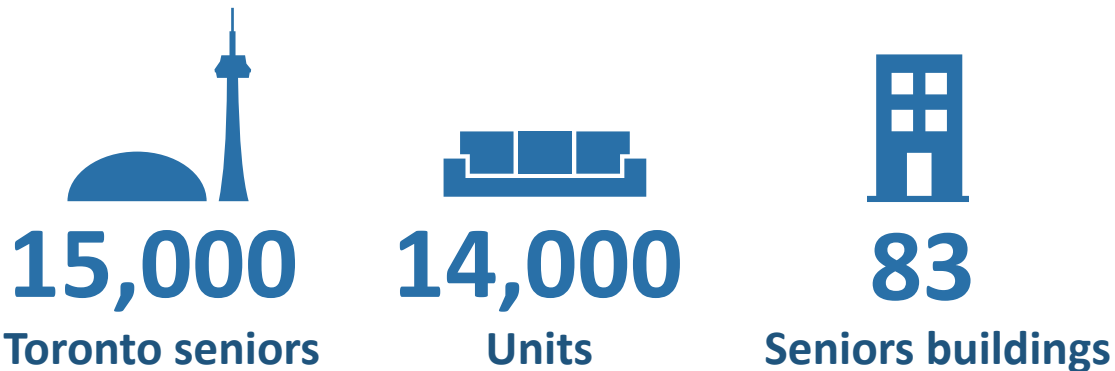


Tom Hunter
Chief Executive Officer

Transition Achievements

Minimizing Disruption

In 2021, an experienced transition team at Toronto Seniors Housing Corporation (TSHC) set out to put in place the infrastructure needed to begin operating a corporation that would serve approximately 15,000 Toronto seniors living in approximately 14,000 units in 83 seniors buildings across the city. That work continued in 2022 to ensure a successful transition to the new corporation on June 1. This included Toronto Community Housing's Seniors Housing Unit, which previously managed the 83 seniors buildings, transferring to become the Toronto Seniors Housing Operations team. The transition goal was to minimize disruption to tenants and staff while adhering to the City of Toronto's Tenants First plan.



The transition priorities from 2021-2022 included:

- Preparing frontline staff and tenants for the transfer to Toronto Seniors Housing Corporation on June 1, 2022
- Finalizing staff transfer agreements for those transitioning from Toronto Community Housing

- Initiating recruitment activities for all approved positions
- Reviewing processes, policies, and programs and providing recommendations to the Board
- Establishing interim operational processes for financial management and information technology
- Provisioning of vendors to assist with business goals (e.g., onboarding, off-boarding, website development)

A larger part of the transition involved reaching agreement on and signing two major agreements with Toronto Community Housing Corporation. The Transition Agreement set out the overall relationship between the two organizations following the transition to Toronto Seniors Housing. Secondly, the Services Agreement set out the shared services that Toronto Community Housing would provide to us to support Operations following June 1. Tenant consultations also supported planning activities and informed the first 100 days priorities for Toronto Seniors Housing, while longer-term priorities were being developed.

Official Launch

“The launch of the new Toronto Seniors Housing Corporation is an exciting step for the City. It will ensure that these senior tenants have better access to the housing, health, and community supports they need.”

– ***Councillor Paula Fletcher, Toronto-Danforth***

Toronto Seniors Housing launched on June 1, marking the official start of its operations as a seniors-focused social housing provider in Toronto. A tremendous amount of work preceded this milestone. Following direction from the Toronto Seniors Housing Board, tenants’ input was included in our transition plan to promote the common interests of tenants.

Launch events were held in each of our four regions to celebrate new beginnings and foster a revitalized sense of community after two difficult years of restrictions and isolation. Over 600 people attended launch events including the Mayor, councillors, other dignitaries, tenants, staff, and community leaders. The Canadian Union of Public employees (CUPE) Local 79 and Toronto Civic Employees Union (TCEU) Local 416 – CUPE representatives were also in attendance, with TCEU Local 416 – CUPE representatives organizing barbecues for tenants and staff during the events.

Putting Down Roots

The launch of Toronto Seniors Housing was grounded in the campaign theme ***Putting Down Roots***. This theme signaled that Toronto Seniors Housing was here to plant roots, grow and stay in the communities we serve. The theme was widely embraced by all stakeholders and reinforced through the development of clothing, posters and other materials. Approximately 15,000 tenants and 300 employees received a Toronto Seniors Housing Putting Down Roots welcome package. As part of our official launch events, held from June 7 to 10, we also coordinated planting a tree at each of our four regional offices. We committed to planting a commemorative tree at each building we manage. The trees symbolize a new direction for a seniors-focused social housing provider in Toronto. The ‘roots’ are a reminder that seniors unite us all at the base of our communities, and represent our aspiration to grow deeper roots with senior tenants and others in our communities. By December 2022, 77% of the trees were planted, with the rest scheduled to be planted in spring 2023.

15,000 tenants and 300 employees received a Putting Down Roots welcome package.



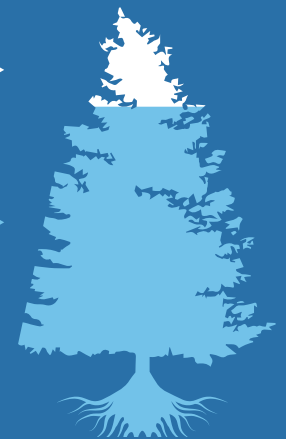
PUTTING DOWN
ROOTS



By December 2022,
77% of the trees were
planted, with the rest
scheduled to be planted
in spring 2023.

23% ▶

77% ▶



“It was important to have that feeling of continuity while we transitioned to the new corporation – and afterwards – to assure our staff and tenants that we were operating business as usual without any major disruptions.”

– *Brad Priggen, Interim Director, Operations*





Operations

COVID-19 Pandemic

The COVID-19 pandemic continued in 2022. Our employees stepped up in numerous ways. They worked tirelessly to ensure our buildings were safe and tenants got the support they needed while isolated at home. Despite having to navigate provincial lockdowns and adjust work schedules, our teams were highly effective. Staff met the demands of our day-to-day business activities, which continued seamlessly and without disruption.

Appropriate safety measures were put in place and regularly communicated to staff and tenants. There was focused education on the latest Toronto Public Health guidelines around social distancing, wearing a mask, and handwashing hygiene. Enhanced cleaning protocols continued throughout the year in all of our buildings. We continuously aligned our work with evolving public health guidelines. Staff also worked with community organizations to identify and fill gaps to ensure continued support of vulnerable tenants, including providing over 150 onsite COVID-19 vaccination clinics.

Integrated Service Model

The Integrated Service Model is a key deliverable of the City's Tenants First plan to improve housing and services for senior tenants.

In 2018, City Council directed Toronto Community Housing, the City of Toronto and provincial health partners to collaborate on the development of a model to integrate health and housing services for senior tenants.

Toronto Community Housing's Seniors Housing Unit created and implemented the Integrated Service Model (ISM) for the tenants living in 83 Toronto Community Housing seniors-designated buildings.

Implementation of the ISM:

Phase 1

Launched in December 2020 in 18 buildings in the South East Region.

Phase 2

Launched in September 2021 in 26 buildings in the North West Region and eight buildings in the South East Region.

Phase 3

Launched in March-April 2022 in the remaining 31 buildings in the South West and North East Regions.

The implementation of the ISM across all 83 seniors buildings before the transition to Toronto Seniors Housing marked a major milestone.

The model improves the staff-to-tenant ratios across buildings, providing tenants with faster access to onsite staff who can help connect them to local health and community support services. All staff received up-to-date training on seniors-specific topics and tenants provided additional guidance on future staff training to address the issues important to seniors. Work continued to revise, develop and implement seniors-specific policies and procedures to better respond to the unique challenges faced by seniors.



Following the transition to Toronto Seniors Housing, the ISM laid the groundwork for how we will support our senior tenants. We continued to gather feedback from senior tenants and monitor performance to improve the model's effectiveness. For instance, the former Seniors Housing Unit at Toronto Community Housing developed a report on the implementation of the model, the 2021 Integrated Service Model Program Report, which was published and presented to the Board of Directors in early 2022.

Additionally, as part of the City of Toronto's ongoing oversight of the ISM, Health Commons Solutions Lab was funded by the City to lead a project to engage senior tenants living in Toronto Seniors Housing buildings about the services and supports these tenants need to promote health, wellness and aging in place. The City also conducted an evaluation of the implementation of the ISM that was brought to the Toronto Seniors Housing Board in February 2023. The recommendations from these reports will help inform our approach to programming, services and supports as well as our Interim Strategic Directions and Key Performance Indicators.

Complex Tenancies Team

Toronto Seniors Housing established a Complex Tenancies Team to assist senior tenants experiencing complex challenges as a result of multiple factors, including age, health and poverty, that may adversely affect their tenancies. These include health challenges such as declining health, mobility, and mental health and addiction issues, as well as housing issues such as unit cleanliness, hoarding, pest infestations and arrears.

The Complex Tenancies Team offers integrated support services. They coordinate with other Toronto Seniors Housing departments and community partners to assist tenants experiencing acute challenges to maintain their tenancies. The team provides extended support to these most vulnerable tenants. In 2022, the Complex Tenancies Team

supported 135 tenants, connected 46 tenants to community supports and services and brought 17 tenant files to the City of Toronto’s [Specialized Program for Inter-Divisional Enhanced Responsiveness to Vulnerability \(SPIDER\)](#).

HoMES

The continued implementation of HoMES was a significant undertaking in 2022. HoMES is a software solution to help improve how we manage our properties and business and puts tenants first. HoMES has fundamentally improved the way we serve our tenants. With HoMES, employees can quickly and easily access the information they need to do their jobs and better serve tenants. The new system allows for real-time reporting, data-driven decisions, and better management of work orders, legal documents, and tenant requests. Actions, commitments, decisions and timelines in HoMES are available for staff to make informed decisions in real-time and work more collaboratively with colleagues across our regions.

In 2022, Toronto Seniors Housing began delivering services using HoMES Maintenance and Tenant Support. Employees with tenant-facing roles received training on the new system and how to use it to improve how they work. For superintendents, the new ways of working expanded their authority and allowed them to use their mobile phones for some maintenance management functions.



“I love having Seniors Services Coordinators in the buildings. That was the best idea I’ve seen since I’ve been living in housing. It really helps tenants.”

– **Gary Brigden, Tenant**

“It’s important to me to live in a home that feels like a home and not an institution. I’m totally blind and thanks to Toronto Seniors Housing, I’ve been able to live independently with dignity and comfort in my ‘little cocoon’ for a decade. I’m grateful for my safe haven – my happy home.”

– *Jasmine Schuchardt, Tenant*



Environmental Health Unit (EHU)

Toronto Seniors Housing established an Environmental Health Unit (EHU) in 2022, created as tenants expressed their desire to have increased protection against pests. An audit was also conducted to assess pest control service delivery in four of our buildings across the city to develop an effective solution. The team's main focus has been assisting tenants through the pest treatment process.

In late 2022, we conducted a pest management pilot in the South West Region. The building chosen had 148 units with 20% of units needing pest management treatments over the summer months. At the close of the pilot, only 2.7% of units required treatments. In 2023, we will pilot other full-building approaches to pest management across all regions – this is one way we are advancing recommendations put forth in the City's ISM Evaluation Report. The EHU will continue to monitor and evaluate current pest management practices to ensure they are working appropriately and supporting tenants in unit preparation before and after treatment. The launch of the Quality Improvement Projects focuses on addressing tenant priority areas, including pest management.

Rapid Rehousing Initiative

In 2020, the City of Toronto and Toronto Community Housing launched the [Rapid Rehousing Initiative](#) to identify vacancies to be made available immediately to people experiencing homelessness in Toronto. In 2022, the initiative connected 79 seniors experiencing homelessness to units in our buildings. The Complex Tenancies Team is available to work with tenants and their follow-up supports to help them transition from homelessness to independent living.

Vacancies

In 2022, the City of Toronto introduced a new system called Rent Café to modernize the Centralized Waiting List for Rent-Geared-to-Income housing. It allowed the City of Toronto to implement a choice-based housing offer process. The goal is to fill vacant units faster and allow potential tenants to make a more informed choice. Through Rent Café, and collaboration with the City of Toronto, we were able to fill vacant units faster and subsequently reduce vacancy rates. Our focused and measured approach reduced vacancy rates in our buildings to 2.43% by year-end from 5.18% in May 2022, with the goal of getting to 2% by spring 2023.

5.18%

May 2022

2.43%

At year-end

2%

Goal for Spring 2023



“Tenants didn’t really notice any change when Toronto Seniors Housing took over as quality services continued uninterrupted. More services and programs are now being introduced by dedicated staff and care partners. We are pleased that these improvements make it easier, healthier and more comfortable for tenants to live here”

– *Anonymous Tenant*



“I appreciate having the Seniors Services Coordinator in the buildings. I feel empowered to live independently in my building, and contribute. I’m working with tenants to create a committee to bring more fun programming to our building, as well as get exercise equipment back in the rec room for tenants to use.”

– Anne James, Tenant

Eviction Prevention

In recognition of its value to Toronto Seniors Housing and its tenants, we continued to work with the Office of the Commissioner of Housing Equity (OCHE) to prevent evictions and support positive outcomes for all tenants.

During the COVID-19 pandemic, the Toronto Community Housing Board of Directors approved a pause on all evictions due to arrears of rent. As COVID-19 restrictions eased, this direction was lifted by the Toronto Seniors Housing Board of Directors in June 2022.

Staff worked with the OCHE to develop the Eviction Prevention Policy. If a tenant is unable to resolve rent arrears through working with our staff, then Toronto Seniors Housing refers them to the OCHE prior to filing an application for eviction with the Ontario Landlord and Tenant Board. This affords an additional review of each situation and provides an additional level of support for tenants. From its inception, the OCHE has avoided eviction for 85% of the seniors they've engaged with. In 2022, a total of five evictions were enforced due to rent arrears.

Soft landing support is offered to all tenants who have been served an eviction order. Our Seniors Services Coordinators work with tenants in their buildings to offer resources and connect them with community supports to ease their transition out of Toronto Seniors Housing.

Capital Plan Update

Toronto Community Housing Corporation (TCHC) owns the buildings operated by Toronto Seniors Housing. TCHC's Facilities Management Team continued their work with Toronto Seniors Housing to improve and enhance living conditions for thousands of tenants in our 83 seniors buildings.

Despite the ongoing impacts of the COVID-19 pandemic on construction and supply chains, we continued our work to improve and enhance living conditions for tenants in buildings across Toronto. In partnership with Toronto Community Housing, we delivered a total of 849 capital jobs worth \$26.5 million dollars, which included hundreds of planned projects and individual work orders. Ongoing capital improvements will be integral to maintaining our buildings as sustainable homes in good repair where tenants can age in place for years to come.

Impact in numbers

Toronto Seniors Housing saw continued delivery of significant results across all capital and maintenance projects in 2022. Here are a few highlights of the results we achieved:

42,000 work orders

82% of work orders completed within two business days

\$2.95 million of accessibility upgrades

\$4.32 million of renovations to occupied tenant units

\$2.89 million of heat, ventilation and air conditioning upgrades

\$1.79 million enhancements to improve tenant safety

\$1.33 million improvements to building elevators

“I value the time I spend with our senior tenants. When I see the tenants at my buildings playing billiards or table tennis, laughing and thriving, I am reminded of the importance of the work that we do as a group.”

– Parvez Uddin, Tenant Engagement and Services Supervisor

“My team stepped up in numerous ways to support our tenants in the South West region with the transition. They answered tenant inquiries, highlighted the positive changes and benefits of the ISM, and reassured tenants that they were there to support them every step of the way. This is just a small sample of the great work that they continue to do to put tenants first in the delivery of exceptional service.”

**– *Lesley Hamilton,
Regional Operations Manager,
South West Region***



Safety and Security

Toronto Community Housing's Community Safety Unit (CSU) is responsible for delivering third-party security services to Toronto Seniors Housing buildings. They provide 24/7 assistance to staff and tenants, 365 days a year.

The CSU staff work directly in the communities to:

- conduct patrols, site visits, and periodic safety audits of Toronto Seniors Housing properties, making safety recommendations where necessary
- respond to calls at Toronto Community Housing and Toronto Seniors Housing properties
- help resolve complaints and disputes
- assist victims and apprehending offenders
- build relationships within the communities
- partner with other law enforcement, fire, and social service agencies

In 2022, at Toronto Seniors Housing buildings, the CSU:

- ▶ helped to resolve **599 disputes** between neighbours
- ▶ conducted **341 welfare checks**
- ▶ answered **510 calls** for disturbance or loitering
- ▶ assisted **223 residents** with information requests
- ▶ reported **312 incidents** of parking bylaw violations

Toronto Seniors Housing is collaborating with staff and tenants through the Quality Improvement Projects to deliver a seniors-focused security service to our buildings in the future.

“Since the start of Toronto Seniors Housing, there have been many positive changes. The voices of our seniors are heard and action is being taken such as multilingual flyers, and clearing our walkways this winter so tenants could get around safely. Pest management control has also improved significantly. I am grateful for these changes.”

– *Nauroze Malik, Tenant*





Tenant Support Centre

To respond to tenants' requests and provide a seniors-focused approach to customer service, a seniors-dedicated help line was set up on June 1, 2022. The Tenant Support Centre, which operates out of the Toronto Community Housing call centre, provides seniors with 24/7 support, 365 days a year. Tenants can call the Tenant Support Centre at 416-945-0800 or email support@torontoseniorshousing.ca to request translated documents or interpretation services, submit maintenance requests, and seek supports for their tenancy.

Since rolling out the seniors-focused call centre, we saw the average wait times reduce significantly, with 90% of calls being answered within the first six minutes. As well, staff at the call centre were able to resolve tenant inquiries in under five minutes on average.

32,018 total calls received from tenants

4,574 calls received from tenants monthly on average

1,048 total emails received from tenants

Our Tenant Support Centre phone number is also Text Telephone (TTY)-compatible to help tenants who are deaf, hard of hearing, or speech-impaired to use the telephone. In addition, we acknowledge the cultural diversity of our tenants and offer tenant support in many languages.



24/7 support, 365 days a year

Tenant Support Centre:

416-945-0800 or email

support@torontoseniorshousing.ca



Community Voices

Senior Tenants Advisory Committee

The Senior Tenants Advisory Committee (STAC) is an advisory body to Toronto Seniors Housing. Tenants who live in Toronto Seniors Housing buildings across the city were recruited to participate in STAC. The STAC membership supports tenant voices being heard.

In late 2021, the City of Toronto took on the leadership role of STAC with ongoing support from the Seniors Housing Unit, which would ultimately become Toronto Seniors Housing. A recruitment to increase the membership was completed in early 2022, adding five new members, bringing the membership up to 18 tenants. Additionally, a TSHC Board member (Chair of the Quality and Tenant Engagement Committee) and a Board Tenant Director joined the meetings in 2022. We also worked together with the City of Toronto and STAC members to update the Terms of Reference and broaden the scope of the committee beyond its advisory role on the Integrated Service Model. We established a transitional co-chairing model between the City of Toronto and Toronto Seniors Housing leadership, and actively engaged with STAC members in the setting of meeting agendas.

Eight STAC meetings were held in 2022, which included updates and information on the corporation and discussions on numerous topics, including tenant engagement, language barriers, and interim and long-term changes to the Tenant Action Funds and Use of Space policies. Five additional consultations were held with STAC members on policies, staff roles and the ISM Annual Report. Members also received accessibility training with Cathy Birch, Chair of the Responsible Personal Accessibility in Toronto Housing (R-PATH) Committee.

Many STAC members continued to be active contributors in other consultations and working groups, including participating in focus groups on the Health Commons Report on Seniors' Health and Wellness, the City of Toronto's ISM Evaluation Report, the transition to Toronto Seniors Housing, as members of the Quality Improvement Projects working groups, and as tenant leaders in their buildings.

R-PATH

The Responsible Personal Accessibility in Toronto Housing (R-PATH) Committee has supported Toronto Seniors Housing Corporation (TSHC) and tenants in the following ways:

- R-PATH advocated at the City of Toronto Executive Committee prior to the approval of TSHC for all aspects of accessibility in common spaces and units to continue to be delivered by Toronto Community Housing Corporation (TCHC) with TCHC Accessibility Build Standards.
- R-PATH also advocated at the City of Toronto for TSHC to be required to have a tenant advisory committee. Both were City Council approved and are now a part of the foundation of TSHC.
- R-PATH participated in the launch (opening) events for all regions to make sure tenants understand that unit modifications are still available for tenants with medical needs.



- R-PATH Founder and Chair, Cathy Birch delivered required training in accessibility under the Accessibility for Ontarians Disability Act (2005) (AODA) for all staff and volunteers.
- R-PATH monitors all accessibility projects and participates in community engagement for all common space projects.
- R-PATH supports tenants upon request for unit modifications.
- R-PATH authored a booklet and package called Accessibility Is for You. These materials provide detailed information to tenants on the process and timelines for a unit modification. The booklet describes step-by-step what tenants can expect during a unit modification process. The package also contained a Tip Sheet for tenants with Independent Living Services.
- R-PATH advocates yearly for Capital Budgets in Accessibility and TSHC common space and unit modification projects.
- R-PATH's Founder and Chair, Cathy Birch, was awarded the David C. Onley Award for Leadership in Accessibility from the Province of Ontario.

“We are so proud to have launched the Seniors Digital Literacy Community Librarian service with Toronto Seniors Housing in 2022. Toronto Seniors Housing’s ongoing support for the service and willingness to share their knowledge and insight into how to best serve seniors has continued to make the project a success in its second year.

– *Alex Carruthers, Manager, Innovation, Learning and Service Planning, Toronto Public Library*

OCHE

Led by the Interim Commissioner of Housing Equity, Melanie Martin, the Office of the Commissioner of Housing Equity (OCHE) team works in partnership with Toronto Seniors Housing to promote housing stability through the appropriate and timely management of arrears. The OCHE works to ensure that protections exist for senior tenants (age 59 and older) of Toronto Seniors Housing and all Toronto Community Housing tenants who have lost their subsidy or face possible eviction for not paying rent. While working with individual tenants to avoid eviction and identify underlying issues, the OCHE conducts an audit to ensure compliance with Toronto Seniors Housing's Eviction Prevention Policy and applicable legislation.



Since June 2022, the OCHE received 60 referrals from Toronto Seniors Housing, and brokered \$191,070 in repayment arrangements with tenants.

The OCHE is working with Toronto Seniors Housing management to create and implement a monthly auditing tool that will identify issues by region. In this way, we will have up-to-date statistics and can address them quickly and directly. This auditing tool will help all four regions better implement the Commissioner's recommendations in real time.

The OCHE office is independent of Toronto Seniors Housing and Toronto Community Housing. The Commissioner reports to Toronto Seniors Housing's Board of Directors. The OCHE is guided by the principles of integrity, impartiality and independence. Read more on the OCHE website.

<https://oche.ca> 

“Through our mutual collaboration, and with Toronto Seniors Housing opening its doors to healthcare services, we have been able to work closely together to enhance our vision of integrating healthcare supports and services within seniors’ buildings. Tenants are being connected to our services, engaged in our multi-faceted approach to healthcare, and receptive to the support they’re receiving through the Integrated Service Model. I value our relationship with Toronto Seniors Housing and the collaborative approach we’ve taken to engage with tenants and make sure their voices are heard.”

**– *Einat Danieli, Clinical Manager,
Baycrest Hospital***



Listening Tour

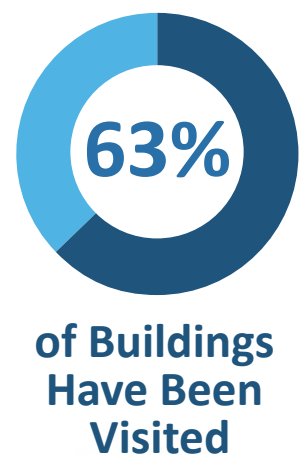
In an effort to deepen his understanding of the seniors buildings across the city, Tom Hunter embarked on a Listening Tour in June to visit with staff and tenants in all of our 83 buildings.

The intent of the CEO Listening Tour was to create a safe space for tenants and frontline staff to meet with Tom Hunter, share feedback on their experience and issues, and identify opportunities to improve services for senior tenants. Tom visited 52 buildings in 2022, and will continue touring into 2023. These tour events provided a deeper understanding of what is happening on the ground and where we need to do more to support tenants. Over 30 interpreters have been engaged so far to support tenant participation at these events. Plans have already begun to address some of the important issues raised at the Listening Tour events, including the launch of the Quality Improvement Projects. These events have also been an opportunity to bring staff and over 1,500 tenants together following the COVID-19 pandemic to mingle and connect with one another.

Over
1,500
Tenant
Attendees

52
Buildings
Visits

91
Employees
Attended Four
Staff-Only
Sessions



Quality Improvement Projects

The Quality Improvement Projects address important issues that have been raised by tenants in numerous consultations, including on our first 100 days priorities and at the CEO Listening Tour. Quality Improvement Projects launched in late 2022 on three tenant-identified priority areas: pest management, safety and security, and staff and tenant relations. There are 29 tenant members and 33 staff members in these working groups. The projects are expected to wrap up in the spring of 2023. The work to make the changes suggested by the project teams will be ongoing. We look forward to this tenant and staff collaboration to improve Toronto Seniors Housing.

Policies Review

A review of tenant-facing priority policies began in the fall of 2022. Health Commons Solutions Lab assisted in the design and implementation of the policy review process and two external facilitators led consultations with tenants, which will continue into early 2023. The resulting recommended changes to the first two policies, Use of Space and Tenant Action Funds, will go to the Board in 2023. Tools and lessons learned from this review process will support and inform future policy consultations.





Community Impact

“Whether it is providing health and social supports, community recreational programs or direct service to our senior tenants, community partners are incredibly valuable. They help us to help seniors age in place and live fulfilling lives in their communities.”

– *Jaipreet Kohli, Manager, Access and Support*

Programming in Our Spaces

As a public health measure to combat the spread of COVID-19 and help keep tenants safe, we closed non-residential spaces in buildings across our portfolio in 2020 except for essential programs. We continued to use community and recreational spaces to provide essential services like food security programs, digital literacy and COVID-19 vaccination clinics.

As Ontario lifted COVID-19 restrictions in spring 2022, we reopened our common rooms and welcomed back tenant-led groups and agencies to resume community programming. We also made necessary updates to the Use of Space process. The application process was improved to make it easier for seniors and agencies to apply for spaces. We received and approved applications for 16 tenant-led initiatives. These included fresh food markets, movie and karaoke nights, group fitness classes, and cultural programs. A total of 92 agency-led programs were also initiated in 2022, including 12 food security and nutrition programs, 35 health and wellness programs, 25 social recreation programs, 16 personal development and learning programs, and four faith-based programs.

In June, we partnered with the Toronto Public Library to boost seniors’ digital literacy skills. Community librarians provided regularly-scheduled

onsite training and digital literacy programs to seniors in the community rooms of several of our buildings to help increase digital literacy, while reducing loneliness, increasing independence and social connectedness. This service was one of the recommendations outlined in the Toronto Seniors Strategy 2.0, which commits to ensuring all seniors have equitable access to City of Toronto services and programs.

We look forward to expanding tenant and agency-led programming across our buildings in 2023. We want to foster a greater sense of community, and provide increased opportunities for recreational, social, health and wellness, and personal development programming.

Regional Health and Wellness Support

We continued to support COVID-19 and influenza vaccination efforts across Toronto. We partnered with Toronto Public Health, Michael Garron Hospital, East Toronto Health Partners, North Toronto Health Partners, Baycrest, VHA Home HealthCare, and the Scarborough Centre for Healthy Communities to administer fourth and fifth dose COVID-19 and influenza vaccinations to senior tenants and staff through onsite clinics. Toronto Seniors Housing supported a total of 156 onsite COVID-19 vaccination clinics in 2022, with the first round of clinics occurring in the spring and the second round in the fall offering fourth and fifth doses in all seniors buildings. Providing access to onsite vaccinations was a key deliverable to make COVID-19 and influenza vaccines accessible to Toronto Seniors Housing employees and tenants.

Throughout 2022, our regional health and wellness support transitioned from vaccination and influenza clinics to provide additional seniors-specific services across our four regions.

Staff and tenants worked with community agencies to offer tenants onsite health, social and recreational support. This involved participating in the establishment of health and social support programming, including the North Toronto Health Partners' Neighbourhood Care Team Initiative

in the North East region, the Connected Communities Program in the North West region, and the Community Paramedicine Program across the city.

As part of the health system partnerships within the Integrated Service Model, our work with Provincial Care Coordinators has shifted to integrate their role through regional service collaborations that include a variety of regional health and community support partners.

Tenant Action Funds

As we establish roots at Toronto Seniors Housing, we are mindful that the needs of our tenants will grow with us.

Tenants expressed a strong desire to restart social programs and activities to revive a sense of community following the COVID-19 pandemic, which saw many feeling isolated.

We listened and relaunched a simplified Tenant Action Funds process in July to fund tenant-led initiatives. Tenant Action Funds are available to all Toronto Seniors Housing tenants and tenant groups to fund projects and initiatives that directly respond to tenant-identified priorities. A maximum of \$1,000 can be allocated to a single project or initiative. Tenants can submit funding requests for multiple projects each year.


Since the initiative relaunched, 65 Tenant Action Fund applications have been approved totaling approximately \$56,000. This includes 27 equipment requests and 38 tenant events, such as BBQs and holiday celebrations. The success of this initiative would not have been possible without the commitment of our tenants. They led these requests and events to enhance the vibrancy of their communities. Our staff supported tenants with applications and events. We thank our tenants for bringing forward applications and for engaging in improvements within their communities and activities with their neighbours.

Thank You to Our Partners


To the community organizations that have partnered with us throughout the year, we would like to extend our gratitude for your contributions to our communities. Our work to date would not be possible without the support, dedication, and efforts of the community agencies we partner with. Each organization provides us with a unique opportunity to gain a better understanding of the challenges affecting seniors, and how we can better help senior tenants age in place. We are grateful for your ongoing support. Thank you for all that you do every day in contributing positively to the overall health and well-being of seniors in our communities!



ABI Possibilities Inc
Baycrest Hospital
Bernard Betel Centre
Better Living Health and Community Services
Black Creek Community Health Centre
Canadian Mental Health Association
Canadian Red Cross
Carefirst Seniors and Community Services Association
City of Toronto
Community Centre 55
Community Health Centres
Community Living Toronto
Community Paramedicine Program, Toronto Paramedic Services
Cota
Daily Bread Food Bank
Dixon Hall Neighbourhood Services
East Toronto Health Partners
Eastview Neighbourhood Community Centre
ESS Support Services
Flemingdon Health Centre
Flemingdon Park Ministry
FoodShare Toronto
Fort York Food Bank
Health Access Expansion - St. James Town



Health Commons Solutions Lab
Home and Community Care Support Services
Homemakers and Nurses Services Program (HMNS)
Jewish Russian Community Centre of Ontario
LOFT Community Services
LA Centre (formerly Loyola Arrupe Centre for Seniors)
Lumacare
MABELLEarts
Margaret's Housing and Community Support Services
Michael Garron Hospital
Mint Nutrition Clinic
Neighbourhood Information Post
New Horizons Band of Toronto
North Toronto Ontario Health Team
North York General Hospital
North York Seniors Centre
North York Toronto Health Partners
Northwood Neighbourhood Services
One Health Partners
Ontario Health Teams
PACE Independent Living
Premier Medical Health Centre
Primary and Community Care Response Teams
Progress Place
Reconnect Community Health Services
Reena
Sai Dham Food Bank
Saint Elizabeth Health Care
Scarborough Centre for Healthy Communities
Scarborough Food Security Initiative
Scott Mission
Second Harvest
Seniors Services and Long-Term Care
Sherbourne Health
Society of St. Vincent de Paul
Soso World Ministries



South Riverdale Community Health Centre
South Scarborough Chinese Alliance Church
SPRINT Senior Care
Sri Sathya Sai Baba Centre of Scarborough
St. Paul's L'Amoreaux Centre, Senior Persons Living Connected
Storefront Humber Inc.
Sunnybrook Health Sciences Centre
Sunshine Centres for Seniors
Supportive Housing in Peel Program
Supportive Housing Program, Seniors Services, City of Toronto
The Laughing Clinic
The Neighbourhood Group
TNO - The Neighbourhood Organization
Toronto District School Board (TDSB)
Toronto Intergenerational Partnerships in Community (TIGP)
Toronto Public Health
Toronto Public Library
TransCare Community Support Services
Unison Health and Community Services
Unity Health Toronto
University Health Network (UHN) - OpenLab
VIBE Arts
Vibrant Healthcare Alliance
Warden Woods Community Centre
West Neighbourhood House
WoodGreen Community Services
Working Skills Centre
Yee Hong Centre for Geriatric Care
VHA Home HealthCare

“We all work towards the same goal of living independently, surrounded by a safe and supportive community, with a great quality of life and outlook towards the future. We’re here to support tenants so that they feel seen, and heard, and know that they matter – every day.”

– ***Melissa Consunji, Seniors Services Coordinator***

People and Culture

“Our people truly are the heart of Toronto Seniors Housing. We are focused on inclusion, service, and continuous improvement. We are committed to creating a safe, welcoming work environment that allows every employee to bring their best, authentic self to work every day.”

– *Dave Slater, Interim Lead, People and Culture*

Re-imagining Work

The pandemic has given us all a deep, common understanding of what it means to experience a challenge and its impact on our physical, emotional and mental health. As we move toward a post-pandemic world, we are staying mindful to create workplaces that are more compassionate, supportive and safe.

Toronto Seniors Housing Corporation is committed to creating a modern and flexible workplace for employees, while ensuring operational and tenant needs are met. A hybrid work model aligns with the City of Toronto’s ModernTO plan, improves talent attraction and retention, and offers enhanced job satisfaction.

In September, we launched our Hybrid Work Policy, which outlines Toronto Seniors Housing’s principles of hybrid work to ensure eligible employees effectively and safely perform their work duties. Under the policy, employees alternate between their Toronto Seniors Housing work location and a remote work location, while consistently providing excellent service to tenants.

“Toronto Seniors Housing has lived ‘Tenants First’. The tenant’s voice has been platformed by TSHC and reflected out to the health care system. Senior tenants expect more from their health care system. Toronto Seniors Housing and health care have created, and taken up, opportunities to get involved with one another. Together, health care and housing can now work with tenants to do more.”

**— *Jagger Smith, Director,
Ambulatory Clinical Services,
Baycrest Hospital***



Recruitment

The People and Culture Team assisted departments with recruiting, hiring, and onboarding the right people for Toronto Seniors Housing. We offered competitive compensation and benefits to recruit and retain top talent across our organization. We periodically reviewed our compensation program to ensure alignment with Toronto Community Housing and the City of Toronto. This is a vital component of our talent retention and attraction strategy.

25 new hires in 2022

301 positions came over to Toronto Seniors Housing from Toronto Community Housing

A main focus for People and Culture heading into 2023 will be to accelerate recruitment activities to fill priority frontline and corporate positions, including hiring permanent departmental leads.



Employee and Labour Relations

Collaborative relationships with union partners are critical to our continued success. During and following the transition to Toronto Seniors Housing, we established communication channels and forums with Labour Union partners which have yielded positive results. There were no impacts to employees who moved over from Toronto Community Housing and we carried their collective agreements over with TCEU Local 416 – CUPE and CUPE Local 79. People and Culture consulted with leaders and employees to support planning, transition, issues intake and grievances. Regular meetings with union leadership and staff representatives were initiated in fall 2022 to discuss issues and concerns, share information and maintain open communications to proactively address employee matters.

Learning and Development

Toronto Seniors Housing is committed to education and professional development. While employees possess sufficient knowledge, experience and expertise at the time of their onboarding to serve in their respective roles, we recognize the importance of investing in our people to help them realize their full potential.

Due to the COVID-19 pandemic, the virtual approach continued to be embraced and valued as a viable method for accessible essential training and best practice in career development for our employees.

In September, the People and Culture and Operations teams met to identify learning goals for the final quarter of 2022 and for 2023, resulting in a focus on essential and priority learning areas for staff and leaders.

Type of training	Number of participants
Non-violent Crisis Intervention	50
Accessibility for Ontarians with Disability Act (AODA), led by R-PATH	118
AODA Documents Compliance Training	10
Overview of City of Toronto's Leading & Learning with Pride: A Toolkit on Supporting 2SLGBTQI+ Seniors	52
Confronting Anti-Black Racism (CABR) Pilot Training	15

Training was initiated in all of the above areas. It was also identified that a review of some essential learning for all staff was needed. Subsequently, planning was undertaken to update employees on our Code of Conduct Policy, Dress Code Policy, and Confronting Anti-Black Racism Strategy. Through the City's ISM Evaluation Report, priority topics for future training were identified in consultation with tenants, including respectful communication skills, prevention of bullying, harassment, and elder abuse, anti-ageism, and conflict management.



Confronting Anti-Black Racism

In 2021, the Centre for Advancing the Interests of Black People (“The Centre”) was created as one of the main deliverables of the Confronting Anti-Black Racism (CABR) Strategy to confront anti-Black racism at Toronto Community Housing. The strategy aims to identify systemic barriers, provide recommendations to address anti-Black racism issues embedded in policies, programs, and service delivery and help create a diverse, inclusive and equitable environment for tenants and staff.

We adopted the strategy upon transitioning to Toronto Seniors Housing, with the goal of adapting it to address the needs of our staff and tenants. Anti-Black racism training was initiated in 2022 with plans to roll out the training program to all staff in 2023. A pilot group consisting of corporate staff, frontline employees, and leaders was formed to review the Centre’s training. This group reviewed the content to ensure that it met the needs of seniors and is in a tone that is representative of the culture we aspire to embody at Toronto Seniors Housing. The results of that in-person training, which took place in October, will form part of the overall Equity, Diversity and Inclusion learning and development that will help shape the culture at Toronto Seniors Housing.

Psychological Health and Well-being

A psychologically healthy work environment supports employee engagement, worker health and well-being, recruitment and retention, and productivity. In partnership with Toronto Community Housing, we established a relationship with *LifeWorks*. They offer all employees and their families a confidential, comprehensive Employee and Family Assistance Program (EFAP) to help navigate complex life challenges. Our People and Culture team also worked with Ontario Blue Cross to ensure employees have access to comprehensive and competitive benefits coverage.



Communications

While a transition-related brand was launched in late 2021, an interim corporate identity was required until a full branding and identity program could be developed. On June 1, using its interim brand, Toronto Seniors Housing launched its social media presence on LinkedIn, Facebook and Twitter. The new corporate website was also launched to share stories, videos, news and information to tenants and the public. To further support the brand identity, photos of vibrant, engaged tenants started us towards using authentic images in our work. Further, the new corporate website supported online translation of information in the top 13 languages spoken by tenants. Use of the interim brand is expected to continue until a comprehensive brand design process can be undertaken with staff, tenants and other stakeholders.

On the recommendation of tenants, the newsletter, Seniors Speak, was reimagined for the fall 2022 issue to focus more on tenant stories and their communities. A new community letter from the CEO, Tom Hunter, launched in the fall of 2022 to provide tenants with corporate updates. These letters are accompanied by a video message from Tom Hunter.

As many tenants have limited access to technology, communication by other means, such as bulletin boards, is critical in keeping tenants informed. Three new bulletin boards were installed in each building and a new bulletin board posting process was developed to ensure consistency.

Toronto Seniors Housing continues to improve its collection and use of language information to better support tenants. Most posters were proactively translated into 13 languages and will be regularly posted in the top secondary language in each building. Interpreters were provided proactively at many Listening Tour events based on current tenant data, with over 20 interpreters hired for events at 52 buildings in 2022.

Work is also underway to ensure the full and often enhanced accessibility of our communications, including posters and website content. The R-PATH Committee also developed an Accessibility Is for You package for tenants on accessibility modifications and Toronto Seniors Housing planned the translation and distribution of this resource.

Staff were also kept informed about organizational updates through regular staff bulletins. We distributed 26 issues in 2022, which included a redesign after the June 1 corporate launch. To further keep staff informed, a Toronto Seniors Housing intranet was developed to centralize staff resources. Six town halls provided forums for staff to stay informed throughout the transition and interact with the new and interim corporate staff. Eight CEO video messages to staff were created, including updates for staff after each Board meeting.



“Living in a Toronto Seniors Housing building gives my life purpose and our building an opportunity to create community and friendships. People are coming out of their units and engaging with their neighbours more, and excited to see what is happening in and around the community. I love working with our building staff; they work hard to keep the building clean and safe for tenants.

– **Wanda Pearce, Tenant**

“The new Toronto Seniors Housing Corporation delivers on City Council’s commitment to establish a dedicated seniors housing entity in Toronto. Housing options and supports must evolve to meet the needs of our aging population. Toronto Seniors Housing Corporation is helping seniors to age comfortably and safely at home by providing tenants with access to onsite staff and strengthening their connection to community services and supports through the Integrated Service Model.”



**– Jennifer Dockery, General Manager,
Seniors Services and Long-Term Care, City of Toronto**



Governance and Management

Toronto Community Housing Corporation

We continue our close relationship with Toronto Community Housing to deliver services to tenants while maintaining a strong accountability relationship with the City of Toronto. Following a seamless transition plan to transfer responsibility for operating Toronto Community Housing's 83 seniors-designated buildings to Toronto Seniors Housing, we still share some services with Toronto Community Housing in order to minimize the impacts of the transition on staff and tenants. Toronto Community Housing maintains ownership of our buildings. As such, we continue to work closely with them on capital repairs and improvements to provide buildings in a state of good repair for tenants to age in place with comfort and dignity.

City of Toronto

Toronto Seniors Housing is incorporated under the Ontario Business Corporations Act, with the City of Toronto as its sole shareholder. A Council-approved Shareholder Direction sets out Toronto Seniors Housing's operating principles and mandate, the relationship between Toronto Seniors Housing and the City, and other governance matters.

The Housing Secretariat at the City of Toronto is the Service Manager for social housing in Toronto, which includes Toronto Seniors Housing. The Seniors Services and Long-Term Care Division at the City is responsible for overseeing the implementation and evaluation of the Integrated Service Model through the [Accountability Framework for the Integrated Service Model \(PDF\)](#).

Board of Directors

Our Board consists of nine members appointed by City Council, including the Mayor or Council member designate appointed by the Mayor, one Council member from the Planning and Housing Committee or the Board of Health, and seven public members, two of whom are senior tenants. On August 2, City Council appointed Fareed Amin as Toronto Seniors Housing's Chair of the Board of Directors.

Quality and Tenant Engagement Committee

The Quality and Tenant Engagement Committee oversees the Corporation's strategic plan and operational performance including areas of building operations, tenant engagement, tenant safety, confronting anti-Black racism, stakeholder relations and partnerships. It establishes an operational performance framework including key performance indicators with annual targets, and monitors progress against these through quarterly performance reports.

Corporate Governance and Human Resources Committee

The Corporate Governance and Human Resources Committee oversees corporate governance, monitors Board composition, and recommends to the Board the desired skills and experience for potential new Directors. The Committee also oversees new Director orientation and ongoing Director professional development, evaluates the effectiveness of the Board, Board Chair, and Committees and oversees the Code of Conduct and Conflict of Interest policies. Together with the Board Chair, this committee develops the CEO's annual goals and oversees the CEO's performance, compensation and succession planning and associated human resources practices including collective bargaining.

Audit, Finance and Risk Committee

The Audit, Finance and Risk Committee oversees the reliability and integrity of the accounting principles, practices, processes and procedures used

by the Corporation in its financial reporting. It monitors the effectiveness of the corporation's internal controls and enterprise-wide risk management framework. The Committee reviews the Corporation's financial performance and oversees the work of the Corporation's independent auditor. It reviews the integrity of the Corporation's audited annual financial statements with the independent auditor and recommends them to the Board for approval. It also ensures sufficient insurance coverage and monitors Corporation's compliance with funding agreements and relevant legislation and regulations.



“I have seen numerous improvements since we moved to Toronto Seniors Housing. There is ample communication between staff and tenants, a better understanding of what’s going on at the building level, more cleaning and maintenance work is being done in response to tenants’ requests for a more safe and clean environment, and increased onsite support.”

– *Larry Cheung, Tenant*

Meet Our Board

As of December 31, 2022, our Board consists of:



Fareed Amin
Board Chair



Councillor
Vincent Crisanti



Lawrence D'Souza
Vice-Chair



Linda Jackson
Member



Warren Law
Member



Carrie MacNeil
Tenant Director



Jim Meeks
Tenant Director



Brenda Parris
Member



Councillor
James Pasternak



Paul Johnson
City Manager

Councillor Vincent Crisanti and Councillor James Pasternak joined the Toronto Seniors Housing's Board of Directors in November, following the municipal election and subsequent City Council member appointments made by the Deputy Mayor to committees and boards.

We would also like to take this time to extend our deepest gratitude to Councillor Paula Fletcher and Councillor Paul Ainslie for their service on the Toronto Seniors Housing Board. They have been integral to the important advances that we have made to realizing the vision of the City of Toronto's Tenants First plan, particularly in the areas of tenant engagement and putting tenant voices first.

Leadership Team

The Toronto Seniors Housing's Leadership Team is responsible for the strategic leadership of the company and its subsidiaries. As of December 31, 2022, our team includes:

Tom Hunter
Chief Executive Officer

Dave Slater
Interim People and Culture Lead

Grant Coffey
Interim Director,
Strategy and Communications

Roman Zydownyk
Interim IT Lead

Brad Priggen
Interim Director, Operations

Vince Truong
Interim Finance Lead

Interim Strategic Direction

Under the Board’s direction, Toronto Seniors Housing undertook a shorter-term strategic direction setting process in 2022. This process was designed to help set the foundation for goals, objectives, values, and performance indicators for the next 12 to 18 months. The development of a longer-term strategic plan is a future goal.

Our work heading into 2023 will involve more consultation with staff, tenants, and key stakeholders and partners to finalize and implement the Interim Strategic Directions and establish a better foundation to undertake a full strategic planning process.



“What I value the most being part of the Toronto Seniors Housing team is that I feel at home here. Everyone in the organization treats everyone else – whether they’re staff or tenants – like family. ”

**– *Michael Calma,
Superintendent***





Financial Statements

The following financial information is derived from the audited financial statements, a copy of which can be obtained on our website at torontoseniorshousing.ca.

INDEPENDENT AUDITOR'S REPORT

To the Shareholder of Toronto Seniors Housing Corporation

Opinion

We have audited the financial statements of Toronto Seniors Housing Corporation (the Entity), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

TORONTO SENIORS HOUSING CORPORATION

DRAFT Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Assets		
Current assets:		
Cash	\$ 5,978,630	\$ 479,362
Accounts receivable	127,539	37,158
Due from TCHC (note 2)	1,210,814	–
Prepaid expenses	621,877	–
	<u>7,938,860</u>	<u>516,520</u>
Due from TCHC (note 2)	4,180,700	–
	<u>\$ 12,119,560</u>	<u>\$ 516,520</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 3)	\$ 3,157,304	\$ 172,640
Due to TCHC (note 2)	1,670,360	–
Due to the City of Toronto (note 2)	92,467	–
Deferred grant revenue (note 4)	3,118,831	342,834
	<u>8,038,962</u>	<u>515,474</u>
Employee benefits (note 5)	3,917,100	–
Net assets:		
Unrestricted	163,498	1,046
	<u>\$ 12,119,560</u>	<u>\$ 516,520</u>

See accompanying notes to financial statements.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Statement of Operations

Year ended December 31, 2022, with comparative information
for the period from June 23, 2021 (date of formation) to December 31, 2021

	2022	2021
Revenue:		
City of Toronto grant (note 4)	\$ 4,859,003	\$ 642,166
Revenue from TCHC (note 2)	20,214,275	–
Interest	162,452	1,046
	<u>25,235,730</u>	<u>643,212</u>
Expenses:		
Salaries and benefits (note 2)	16,036,046	298,491
Services	2,523,806	317,538
Supplies and other operating (note 2)	6,513,426	26,137
	<u>25,073,278</u>	<u>642,166</u>
Excess of revenue over expenses	<u>\$ 162,452</u>	<u>\$ 1,046</u>

See accompanying notes to financial statements.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Statement of Cash Flows

Year ended December 31, 2022, with comparative information
for the period from June 23, 2021 (date of formation) to December 31, 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 162,452	\$ 1,046
Change in non-cash operating working items:		
Accounts receivable	(90,380)	(37,158)
Due from TCHC (note 2)	(5,391,514)	–
Due to TCHC	1,670,360	–
Due to the City of Toronto	92,467	–
Prepaid expenses	(621,877)	–
Accounts payable and accrued liabilities	2,984,664	172,640
Deferred grant revenue	2,775,996	342,834
Employee benefits (note 5)	3,917,100	–
Increase in cash	5,499,268	479,362
Cash, beginning of period	479,362	–
Cash, end of period	\$ 5,978,630	\$ 479,362

See accompanying notes to financial statements.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements

Year ended December 31, 2022

Toronto Seniors Housing Corporation ("TSHC") was incorporated under the provisions of the Ontario Business Corporations Act on June 23, 2021 with the City of Toronto (the "City") as its sole shareholder. In establishing TSHC, the City approved a Shareholder Direction that set guiding principles, high-level objectives and expected accountability to the City. The Shareholder Direction establishes TSHC as operating at arm's length from the City, under the direction of an independent Board of Directors.

Effective June 1, 2022, TSHC operates as an affordable rental and social housing for low and moderate-income senior households.

TSHC and Toronto Community Housing Corporation ("TCHC") entered into a transition agreement on June 1, 2022 to operate the 83 buildings owned by TCHC. In return, TCHC advances to TSHC the net monthly cash collected on these properties for market rent and rent geared to income ("RGI") less utilities, property taxes, mortgages, security patrols, and facilities management. TCHC continues to own the buildings and be responsible for major capital. TSHC intends to lease the buildings from TCHC and be responsible for minor capital and maintenance and will be focused on tenant facing issues, including health and social supports.

TSHC and TCHC entered into a service delivery agreement for IT Support, and other back office administration as of June 1, 2022.

TSHC is a municipally-owned corporation as it is owned by the City and, as such, is exempt from income taxes under paragraph 149(1)(d.5) of the Income Tax Act (Canada).

Under the Residential Tenancies Act, 2006, rental units located in a not-for-profit housing project, which are developed under a prescribed federal or provincial program, are exempt from residential rent controls.

1. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian public sector accounting standards ("PSAS"), including accounting standards that apply to government not-for-profit organizations. The significant accounting policies are summarized below:

(a) Revenue recognition:

TSHC follows the deferral method of accounting for contributions for PSAS. Grants and funding designated for TSHC's mandate are recognized as revenue in the year in which the related expenses are incurred.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

Interest income is recorded when earned.

(b) Expenses:

In the statement of operations, TSHC presents its expenses by function. Expenses are recognized in the year incurred and recorded in the function to which they are directly related.

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition and are subsequently measured at cost or amortized cost, unless management has elected to carry the instruments at fair value.

(d) Employee related costs:

TSHC has adopted the following policies with respect to employee benefit plans:

- TSHC's contributions to a multi-employer, defined benefit pension plan and other post-employment benefit plans are expensed as contributions come due;
- the costs of terminating benefits and compensated absences that do not vest or accumulate are recognized when an event that obligates TSHC occurs; costs include projected future income payments, health-care continuation costs and fees paid to independent administrators of these plans, calculated on a present value basis;
- the costs of other employee benefits are actuarially determined using the projected benefits method pro-rated on service and management's best estimate of retirement ages of employees, salary escalation, expected health-care costs and plan investment performance. Actuarial gains and losses are amortized over the expected average remaining service lives;
- employee future benefit liabilities are discounted using the average expected borrowing rate of TSHC over the year during which benefits are expected to be earned;

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

- past service costs from plan amendments are expensed as incurred; and
- the costs of workplace safety and insurance obligations are actuarially determined and expensed. Actuarial gains and losses are recognized as incurred.

(e) Use of estimates:

These financial statements have been prepared by management in accordance with Canadian PSAS and accordingly, require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting year. Actual results could differ from these estimates. The significant estimates in the financial statements include the collectability of receivables, deferred contributions, and the amount of certain accrued liabilities in the year they become known.

2. Related party transactions:

(a) Account balances with TCHC:

(i) Employee future benefits:

On June 1, 2022, 256 staff from TCHC seniors housing unit were transferred to TSHC inauguration and start of operation per the transition agreement. As result of the transfer of staff from TCHC to TSHC, vacation, lieu time, and post-retirement benefits were transferred from TCHC's book to TSHC. The vacation and lieu time of \$1,210,814 (2021 - nil) was included in the short-term receivable, whereas the post-retirement benefits of \$4,180,700 (2021 - nil) was classified as a long-term receivable from TCHC due to the legacy employees that was part of TCHC and the City of Toronto, and the arrangement made on the benefits payment as instalment from the City.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

2. Related party transactions:

(ii) Transition and service delivery agreements:

On June 1, 2022, TSHC entered into a transition agreement with TCHC to service the 83 properties. Revenue received from these properties less costs related to the running of these properties were provided to TSHC as a monthly net revenue advance totaling \$21,658,000 (2021 - nil), which \$21,214,275 (2021 - nil) was recognized as revenue during the year resulting in an unspent balance of \$1,631,409 (2021 - nil) payable to TCHC. Included in due to TCHC balance is a payable of \$38,951 (2021 -nil) as a result of other various transactions with TCHC through the normal course of business. As part of the agreement, staff in the Seniors Housing Unit were transferred over to TSHC, and costs related to payroll were absorbed by TSHC.

As part of this agreement, TSHC pays for information technology services and back office administration on June 1, 2022. The monthly operating costs are included in the supplies and other operating expense line of \$5,453,000 (2021 - nil) plus non-recoverable tax.

(b) Account balances with the City of Toronto:

Payable to City of Toronto is \$92,467 (2021 - nil) representing cost of seconded staff to TSHC.

3. Accounts payable and accrued liabilities:

	2022	2021
Payroll and benefits payables	\$ 2,570,118	\$ 73,360
Other payables	587,186	99,280
Balance, end of year	\$ 3,157,304	\$ 172,640

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

4. Deferred grant revenue:

TSHC received funding from the City, as follows:

	2022	2021
Balance, beginning of year	\$ 342,834	\$ –
Grant received	7,635,000	985,000
Recognized as revenue	(4,859,003)	(642,166)
Balance, end of year	\$ 3,118,831	\$ 342,834

5. Employee benefits:

On June 1, 2022 the employees of TCHC Seniors Housing Unit were transferred to TSHC as part of the transition agreement. Along with the transfer of staff, the post-retirement liability obligations were transferred to TSHC from TCHC. TSHC also adopted a number of benefit plans from TCHC, including OMERS Pension Plan, and other health benefit plans.

The following are TSHC employee benefit plans:

(a) Non-pension post-retirement and post-employment benefit plans (other benefits):

The following benefit plan liabilities as at December 31, 2022 are based on the most recent actuarial valuation that has been completed as of December 31, 2022:

(i) Post-retirement medical, dental and life insurance benefits:

TSHC provides health, dental and life insurance benefits to certain employees. The same health, dental and life insurance benefits are provided to some retirees until age 65 and reduced benefits are provided thereafter.

The former Toronto Housing Corporation ("THC") participated in a payroll benefits plan reserve fund established by the City to provide for future post-retirement benefits and disability benefits to all city employees and retirees. The reserve fund is currently with TCHC and recorded as a long-term receivable with the City. This was not transferred to TSHC as of June 1, 2022.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

(ii) Accumulating sick leave benefits:

The accrued benefit obligation is based on the most recent actuarial valuation that was completed as at December 31, 2018. Under the sick leave benefit plan, unused sick leave can accumulate and bargaining unit employees may become entitled to a cash payment when they leave TSHC's employment. The liability for the accumulated sick leave represents both vested and unvested amounts that could be paid to bargaining unit employees on termination. The amount is currently accrued with TCHC, and was not transferred to TSHC as of June 1, 2022.

This past service liability was set up as a result of the former THC participation in a reserve fund established by the City. TCHC recorded a receivable from the City equal to the liability of the former THC. The amount is currently accrued with TCHC, and was not transferred to TSHC as of June 1, 2022.

(b) Supplementary employee retirement plan ("SERP"):

The following benefit plan liabilities as at December 31, 2022 are based on the most recent actuarial valuation that has been completed as at December 31, 2022:

In 2006, TCHC established the SERP for current eligible employees whose pension benefits were frozen in the Public Service Pension Plan or the Ontario Public Service Employees' Union Pension Plan as at January 1, 2001. A current eligible employee is one who was an active employee on February 15, 2006 (the date this benefit was approved by the Board of Directors) and had transferred employment on January 1, 2001 from the Metropolitan Toronto Housing Authority to TCHC and became a member of the Ontario Municipal Employees' Retirement Fund ("OMERS"). This plan provides a supplementary benefit so that the total pension benefit on retirement would have been the same as that received had the employee been able to transfer his or her pension to OMERS.

(c) OMERS:

Employees are members of OMERS, a multi-employer pension plan. The plan is a defined benefit plan and specifies the amount of the retirement benefits to be received by the employees based on length of service and the highest five years' average earnings. Employees and employers contribute jointly to the plan.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

In 2022, the OMERS funded ratio stands at 95% and the primary plan ended 2022 with a funding deficit of \$6.7 billion. Because OMERS is a multi-employer plan, any pension plan surplus or deficit is the joint responsibility of all Ontario municipalities and their employees. TSHC does not recognize any share of the OMERS pension surplus or deficit.

Depending on the individual's normal retirement age and pensionable earnings, 2022 contribution rates were 9% to 14.6% (2021 - nil).

In 2022, total employee contributions were \$996,873 (2021 - nil) and total employer contributions amounted to \$996,873 (2021 - nil).

Employee benefits liabilities of TSHC:

	2022	2021
Post-retirement benefits (a)(i)	\$ 1,435,000	\$ -
Sick leave benefits (a)(ii)	1,395,000	-
Other benefits	2,830,000	-
SERP (b)	1,087,100	-
	\$ 3,917,100	\$ -

Additional information about TSHC's SERP and other benefit plans as at December 31 is as follows:

	SERP		Other benefits		Total	
	2022	2021	2022	2021	2022	2021
Accrued benefit obligation	\$ 1,032,700	\$ -	\$ 3,638,000	\$ -	\$ 4,670,700	\$ -
Unamortized actuarial gain (loss)	54,400	-	(808,000)	-	(753,600)	-
Accrued benefit liability	\$ 1,087,100	\$ -	\$ 2,830,000	\$ -	\$ 3,917,100	\$ -

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

Continuity of TSHC accrued benefit liabilities:

	SERP		Other benefits		Total	
	2022	2021	2022	2021	2022	2021
Balance, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer as of June 1, 2022	1,060,700	-	3,120,000	-	4,180,700	-
Current service cost	7,400	-	145,000	-	152,400	-
Interest cost	24,900	-	68,000	-	92,900	-
Benefits paid	(5,900)	-	(187,000)	-	(192,900)	-
Actuarial loss (gain)	-	-	492,000	-	492,000	-
Unamortized actuarial gain (loss)	-	-	(808,000)	-	(808,000)	-
Balance, end of year	\$ 1,087,100	\$ -	\$ 2,830,000	\$ -	\$ 3,917,100	\$ -

TSHC's employee benefits expense:

	SERP		Other benefits		Total	
	2022	2021	2022	2021	2022	2021
Current service cost	\$ 7,400	\$ -	\$ 145,000	\$ -	\$ 152,400	\$ -
Interest cost	24,900	-	68,000	-	92,900	-
Amortization of actuarial loss (gain)	-	-	(316,000)	-	(316,000)	-
Balance, end of year	\$ 32,300	\$ -	\$ (103,000)	\$ -	\$ (70,700)	\$ -

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Employee benefits (continued):

Actuarial assumptions:

The significant actuarial assumptions adopted in measuring TSHC's accrued benefit obligations and the benefit costs for the SERP and other employment and post-employment benefits are as follows:

	SERP		Other benefits	
	2022	2021	2022	2021
Discount rates for benefit obligations:				
Post-retirement and sick leave	—	—	4.10%	—
Post-employment Pension	—	—	3.90%	—
	4.40%	—		—
Discount rates for benefit costs:				
Post-retirement and sick leave	—	—	4.00%	—
Post-employment Pension	—	—	1.90%	—
	4.01%	—		—
Rate of compensation increase	2.50%	—	2.50%	—
Inflation rate	2.00%	—	2.00%	—
Healthcare inflation - select	—	—	5.39%	—
Healthcare inflation - ultimate	—	—	4.00%	—

For measurement purposes, a 5.39% annual rate of increase in the per capita cost of covered health-care benefits was assumed. The rate is assumed to decrease gradually to 4.00% by 2040 and remain at that level thereafter.

TORONTO SENIORS HOUSING CORPORATION

DRAFT Notes to Financial Statements (continued)

Year ended December 31, 2022

6. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. TSHC is exposed to this risk relating to its cash and accounts receivable. TSHC holds its cash accounts with a federally regulated chartered bank who are insured by the Canadian Deposit Insurance Corporation.

TSHC assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. At year end, there were no amounts allowed for in accounts receivable.

(b) Liquidity risk:

Liquidity risk is the risk that TSHC will not be able to meet all cash outflow obligations as they come due. TSHC mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and keeping accounts payable current throughout the year.

7. Impact of COVID-19 pandemic:

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has an effect on TSHC's operation in 2022, of which \$703,461 (2021 - nil) was incurred for staff wages and overtime due to extra cleaning as outlined by public health.

8. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.



Toronto Seniors Housing Corporation

Please drop us an email at
info@torontoseniorshousing.ca
or call us at 416-945-0800

Toronto Seniors Housing Corporation

Toronto Seniors Housing Corporation Board of Directors Meeting

Topic: TSHC Annual General Meeting and 2022 Audited Financial Statements

Item #13

Date: April 27, 2023

Report: BD: Date and item #13

To: Board of Directors

From: Tom Hunter, Chief Executive Officer

Date: April 20, 2023

Purpose: For approval to meet requirements under the Business Corporations Act (Ontario) and the Shareholder Direction from the City of Toronto.

Recommendation:

The Chief Executive Officer recommends that:

1. The Board recommends that City Council treat the portion of the City Council meeting at which these recommendations are considered as the Annual General Meeting of the Shareholder for Toronto Seniors Housing Corporation and:
 - a. receive the Board-approved "Toronto Seniors Housing Corporation 2022 Annual Report" (BD-April 27-Item 12(a));
 - b. receive the Board-approved "Toronto Seniors Housing Corporation 2022 Audited Financial Statements" (BD-April 27-Item #9(a));
 - c. appoint KPMG LLP as the Auditor of Toronto Seniors Housing Corporation for fiscal year 2023, and authorizing the Board of Directors of Toronto Seniors Housing Corporation to set the fee of the Auditor; as recommended by the Board (BD-April 27-Item #9(b));

Toronto Seniors Housing Corporation

- d. receive the Toronto Seniors Housing Corporation's 2022 executive compensation disclosure forming Attachment 1 to this Report;
2. The Board recommends that City Council forward a copy of the Board-approved "Toronto Seniors Housing Corporation 2022 Audited Financial Statements" to City Council's Audit Committee for information.
3. The Board recommends that City Council receive the Financial Impact section regarding known and anticipated financial outlooks and impacts (current and future years) for Toronto Seniors Housing Corporation, forming Attachment 2 to this Report.
4. The Board authorizes the Corporate Secretary, on behalf of the Board, to submit the Board's recommendations and materials identified in Recommendations 1-3, once approved by the Board at its meeting of April 27, 2023, to the City Clerk for consideration by Executive Committee and City Council.

Reason for Recommendation:

Issue Background

Subsection 154(1) of the Business Corporations Act, Ontario (OBCA) requires that the Shareholder receive the Toronto Seniors Housing Corporation's (TSHC) audited consolidated financial statements and the Auditor's Report at the annual meeting of the Shareholder.

Section 149(2) of the OBCA requires that the TSHC Shareholder at each annual meeting appoint one or more auditors to hold office until the close of the next annual meeting, and allows the Shareholder to authorize the Auditor's fee for the service.

This report recommends the Board recommend actions of City Council necessary to comply with the requirements of the Business Corporations Act (Ontario) (OBCA) for holding the Annual General Meeting (AGM) of the Shareholder of TSHC and the Shareholder Direction to TSHC, and has content consistent with staff reports to City Council. The report recommends that the Board recommends to Council (as Shareholder) that it treat part of its meeting as the TSHC AGM,

Toronto Seniors Housing Corporation

receive TSHC's 2022 materials including its Annual Report, Audited Financial Statements, executive compensation disclosure for 2022 and a financial impact section, and appoints TSHC's auditor for 2023.

This year's AGM process is different from the process for past AGMs, in that the Board is making AGM-related recommendations to Council. Previously, the City Manager and Chief Financial Officer & Treasurer have transmitted any required Board-information, and provided a financial impact section, to Executive Committee for Council consideration. This year's change in process will better reflect the direct relationship between Boards of City corporations and City Council. Corporation staff have been supported by City staff in the drafting of the CEO's recommendations to ensure legislative requirements are met and the recommendations and information are in a form that Committee and Council will consider.

Section 10.3 of the City's Shareholder Direction to TSHC, issued in 2021, requires that TSHC prepare an annual report and disclose the annual compensation of its senior executives for Council consideration. City staff reports to City Council include a financial impact section. This report provides information on individual compensation of executive officers to be disclosed to the Shareholder in Attachment 1, and a financial impact section in Attachment 2.

Decision History

At its meeting of April 27, 2023, the TSHC Board will have before it TSHC's Annual Report and Audited Financial Statements for approval. In addition, the Board will consider its recommendation for the TSHC external auditor for 2023.

On July 19, 2022, that portion of the City Council meeting where EX34.26 Toronto Seniors Housing Corporation - Annual General Meeting and 2021 Audited Financial Statements was approved by Council, was considered the inaugural Annual General Meeting of the Shareholder for Toronto Seniors Housing Corporation. <https://secure.toronto.ca/council/agenda-item.do?item=2022.EX34.26>

Toronto Seniors Housing Corporation

On May 5, 2021, City Council directed the creation of TSHC and approval of a Shareholder Direction for the corporation.

<https://secure.toronto.ca/council/agenda-item.do?item=2021.EX23.4>

On July 11, 2012, City Council approved a requirement that Shareholder Directions for all wholly-owned City corporations be amended to require public disclosure to the extent permitted by law of individual executive compensation as part of the annual reporting to the Shareholder and where required obtain consent from executives. <https://secure.toronto.ca/council/agenda-item.do?item=2012.EX21.19>

Signature:

Tom Hunter
Chief Executive Officer

List of Attachments:

Attachment 1: Toronto Seniors Housing Corporation 2022 Executive Compensation Disclosure

Attachment 2: Financial Impact Section for Toronto Seniors Housing Corporation

Item #13

Attachment 1

TSHC Executive Compensation Disclosure

Toronto Seniors Housing Corporation

Attachment 1: Toronto Seniors Housing Corporation 2022 Executive Compensation Disclosure

The Toronto Seniors Housing Corporation Board approved the executive compensation salary ranges contained in May 2022.

In keeping with shareholder direction, TSHC will report annually on senior executive compensation. The following table outlines senior executive compensation, as permitted by law, in 2022. In 2022, there were four executive positions, the Chief Executive Officer, Interim Transitional Lead, Interim Director of Operations, and the Interim Finance Lead. These positions were in place for part of 2022, and the amounts represent part-year compensation.

Position	Name	Annual Base Salary	Other Compensation	Total Compensation	Annual Benefits*	Expenses	Comments
Chief Executive Officer	Hunter T	\$152,010	Nil	\$152,010	\$25,179	Nil	Partial Year
Interim Transitional Lead	Sherar M	\$168,677	Nil	\$168,677	Nil	Nil	Partial Year
Interim Director of Operations	Priggen B	\$77,210	Nil	\$77,210	\$13,373	Nil	Partial Year
Interim Finance Lead	Truong V	\$81,930	Nil	\$81,930	\$10,380	Nil	Partial Year

*Includes employer contributions to pension plan, group health benefits, and taxable benefits.

Item #13

Attachment 2

Financial Impact Section for TSHC

Toronto Seniors Housing Corporation

Attachment 2: Financial Impact Section for Toronto Seniors Housing Corporation

As requested by City staff, the following cover report highlights key financials for Executive Committee and City Council consideration.

1. Summary of operations for the 2022 fiscal year. Toronto Seniors Housing Corporation (TSHC) began operation on June 1, 2022 with the transfer from Toronto Community Housing Corp. (TCHC) of 256 staff, along with 83 seniors' buildings to TSHC as part of the transition agreement. TCHC continues to support TSHC for back-end services such as IT and other administration through a service delivery agreement. TSHC incurred \$703,461 in COVID-19 related costs in 2022 mainly for labour for the 7 months of operation (June 1 – Dec. 31) in additional cleaning as outlined by public health.

TSHC received transitional funding of \$7,635,000 from the City in 2022, of which \$4,859,003 was used, mainly for professional services and interim staff, legal services, approved corporate staff and headcount, corporate related costs and the launch on June 1.

2. Financial highlights. The Statement of Financial Position is comprised of Cash on hand, Accounts Receivable from TCHC for the transfer of staff for vacation, lieu time and post-retirement obligations, and Prepaid Expenses for insurance. Liabilities included Accounts Payable and accrued liabilities, due to TCHC and the City, and Employee Benefits for post-retirement obligations as part of the staff transfer from TCHC. Deferred Grant Revenue (\$3,118,831) represents the unspent grant funds provided by the City in 2022.

The Statement of Operations reflects the grant funding expensed in 2022 in support of the start up and launch of the corporate operations. Revenue received from TCHC represents the revenue of the 83 seniors' buildings operated by TSHC as of June 1 per the transition agreement.

Salaries and expenses included operations and corporate staff costs, Services are mainly for professional and legal services, and Supplies and

Toronto Seniors Housing Corporation

Other Operating Expenses are mainly for fees paid to TCHC in support of IT and back-end administration through the service delivery agreement with TCHC.

3. Any known or anticipated impacts to the City's Budget or financial position.

There are no known or anticipated impacts to the City's Budget or financial position.

4. Any concerns with assets. There are no concerns with asset balances.

5. Any liability concerns. There are no concerns with the liability balances.

6. Results of 2022 audit. The auditor provided a "clean" audit opinion with no significant findings or recommendations.

7. The future outlook. Toronto Seniors Housing Corporation continues to work with TCHC on refining the operations, budgets and funding, and supporting the seniors' 83 buildings, along with updating the agreements, policies, and processes to contribute positively to the delivery of services to seniors.

TSHC has received the HST Determined Municipality approved status in late Q1 2023, and will work with the City to obtain a Letter of Guarantee to ensure a smooth operation in 2023.