

Toronto Seniors Housing Corporation

Board of Directors Meeting Agenda

Date: Wednesday, February 26, 2025

Time: 3:00 pm to 5:30 pm

Location: WebEx and Livestream

Item	Time	Description	Action	Type of Item	Presenter
1.	3:00 pm 2min	Chair's Remarks	Information	N/A	Chair
2.	3:02 pm 2min	Land and African Ancestral Acknowledgements	N/A	N/A	Chair
3.	3:04 pm 1min	Approval of Public Meeting Agenda	Approval	Agenda	Chair
4.	3:05 pm 1min	Chair's Poll re: Conflict of Interest	Declaration	N/A	Chair
5.	3:06 pm 1min	Approval of Public Session Board Minutes December 16, 2024	Approval	Minutes	Chair
6.	3:07 pm 1min	Approval of Closed Session Board Minutes December 16, 2024	Approval	Minutes	Chair
7.	3:08 pm 2min	Action Items List	Information	Action Items List	Chair
8.	3:10 pm 5 min	CEO's Report	Information	Verbal Report	Tom Hunter
9.	3:15 pm 10 min	OCHE Bi-Annual July – Dec 31, 2024	Information	Report	Melanie Martin

Item	Time	Description	Action	Type of Item	Presenter
10.	3:25pm 2 min	<i>Quality and Tenant Engagement Committee Report</i>	Information	Verbal Report	Linda Jackson
	3:27 pm 6 min	<ul style="list-style-type: none"> Strategic Directions, 2025 Roadmap 	Approval	Report	Grant Coffey
	3:33 pm 5 min	<ul style="list-style-type: none"> Strategic Directions Q4 2024 Progress Report 	Information	Report	Grant Coffey
11.	3:38 pm 2 min	<i>Corporate Governance and Human Resources Committee Report</i>	Information	Verbal Report	Councillor Crisanti
12.	3:40 pm 2min	<i>Audit, Finance and Risk Committee Report</i>	Information	Verbal Report	Lawrence D'Souza
12a	3:42 pm 10 min	<ul style="list-style-type: none"> Whistle Blower Protection Policy and Fraud Prevention Policy 	Approval	Report	Carol Francis/ Vince Truong
12b	3:52 pm 10 min	<ul style="list-style-type: none"> Procurement Change Order 	Approval	Report	Vince Truong
12c	4:02 pm 5 min	<ul style="list-style-type: none"> 2022 Operating Surplus Settlement 	Approval	Report	Vince Truong
12d	4:07 pm 5 min	<ul style="list-style-type: none"> 2024 Preliminary Financial Result 	Information	Report	Vince Truong
12e	4:12 pm 3 min	<ul style="list-style-type: none"> 2025 TSHC Budget 	Information	Report	Vince Truong

Item	Time	Description	Action	Type of Item	Presenter
13.	4:15pm 1min	Motion to move into Closed Session	Approval	N/A	Chair
14.	4:16 pm 1 min	<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>	Approval	N/A	Chair
15.	4:17 pm 20 min		Information	Report	Ali Shahidi / Linda Barratt
16.	4:37 pm 20 min		Information	Verbal	Tom Hunter
17.	4:57 pm 15 min		Approval	Verbal	Grant Coffey
18.	5:12 pm 1 min		Approval	N/A	Chair
19.	5:13 pm 2 min	Motion to Approve Closed Session Decisions	Approval	N/A	Chair
20.	5:15 pm	Motion to Approve Adjournment of the Board Meeting	Approval	N/A	Chair

Toronto Seniors Housing Corporation

Board of Director's Meeting Public Minutes

The TSHC Board held its Board of Director's meeting on Monday, December 16, 2024 at 3:00 pm via WebEx video conference. **Part of the meeting was livestreamed and can be viewed: [Part 1](#) and [Part 2](#)**

Members in attendance:

Fareed Amin, Chair
Lawrence D'Souza
Warren Law
Brenda Parris
Jim Meeks
Linda Jackson
Councillor Crisanti

Regrets:

Councillor Morley

Guests:

Marko Petrovski

TSHC staff:

Tom Hunter, *Chief Executive Officer*
Grant Coffey, *Director, Strategy and Business Management*
Carol Francis, *Director, People & Culture*
Arlene Howells, *Director, Engagement, Partnership and Communications (I)*
Brad Priggen, *Director, Operations*
Lori Aselstine, *Strategic Labour Relations Advisor*
Dave Slater, *Strategic Consultant*
Vince Truong, *Interim Finance Lead*
Ayushman Banerjee, *Business Consultant*
Karyn Bawden, *EA and Board Secretary*
Fatima Mahmood and Emma Francis

Item 1: Chair's remarks

The Chair welcomed participating Board members, staff, and the virtual audience and thanked them for joining.

The Chair noted on the agenda we will be discussing and bringing forward for approval our TSHC Board and Committee meeting schedule for 2025. He also spoke to the two vacant positions on the TSHC Board of Directors; being a Tenant Director position, and the City Manager Designate position. He noted the Tenant Director position is still open with the City of Toronto who is working to fill the position in the Spring of 2025.

The Chair noted there were no deputations and welcomed Marko Petroski, City of Toronto Financial Planning.

The Chair noted that 2024 was a very busy year and expressed his gratitude to his colleagues and thanked staff for their support as well. He noted the work with policies and programs throughout the year and the Tenant Engagement, which he expressed was noteworthy, because we want to ensure our Tenants live in dignity and are satisfied with their living space.

The Chair thanked Board and Staff again for their work and support and also thanked the online attendees. With that, the Chair proceeded to the next Agenda Item.

Item 2: Land and African ancestral acknowledgements

The Chair began with Land and African Ancestral acknowledgements.

Item 3: Approval of Public meeting Agenda

The Chair asked if there were any amendments to the public meeting Agenda. Being none, the Chair asked for a motion to approve the Board Public Agenda of December 16, 2024, as presented.

Moved: Linda Jackson

Seconded: Warren Law

With All in favour, it was resolved that the Board Public Agenda of December 16, 2024, was approved as presented **Carried**

Item 4: Chair's poll re: Conflict of Interest

The Chair asked the members of the Board whether they were in conflict of interest with any agenda item. With no conflicts of interest being declared, the Chair continued to next Action Item.

Item 5: Approval of Board Public minutes of October 17, 2024 and October 24, 2024

The Chair asked if there were any edits or changes to the public meeting Minutes of October 17, 2024. Being none, the Chair asked for a motion to approve the public meeting Minutes of October 17, 2024 as presented.

Moved: Warren Law

Seconded: Jim Meeks

With All in favour, it was resolved that the public session Minutes of October 17, 2024 were approved as presented **Carried**

The Chair then asked if there were any edits or changes to the public session Minutes of October 24, 2024. Being none, the Chair asked for a motion to approve the public meeting Minutes of October 24, 2024 as presented.

Moved: Warren Law

Seconded: Linda Jackson

With All in favour, it was resolved that the Board public session Minutes of October 24, 2024, were approved as presented **Carried**

Item 6: Approval of Board Closed session minutes of October 17, 2024 and October 24, 2024

The Chair asked if there were any edits or changes to the Board closed session Minutes of October 17, 2024. Being none, the Chair asked for a motion to approve the Board closed session Minutes of October 17, 2024 as presented.

Moved: Jim Meeks

Seconded: Lawrence D'Souza

With All in favour, it was resolved that the Board closed session Minutes of October 17, 2024 were approved as presented **Carried**

The Chair then asked if there were any edits or changes to the Board closed session Minutes of October 24, 2024. Being none, the Chair asked for a motion to approve the Board closed session Minutes of October 24, 2024 as presented.

Moved: Brenda Parris

Seconded: Warren Law

With All in favour, it was resolved that the Board closed session Minutes of October 24, 2024 were approved as presented **Carried**

Item 7: Action item review

The Board reviewed the action item list and the status of the items. With no further action items discussed, and the Board satisfied, the Chair proceeded to next Agenda Item.

Item 8: CEO Update

At the Chair's invitation, Tom Hunter gave his CEO Update, highlighting:

- 2024 was a very important year for TSHC as we were able to focus on several key items, including the implementation of Community Connect+, the increase in agency and tenant-led programming (now at 222 up 23% from 2023),
- launched the Community Activities Funds, approved in late 2023, and saw about 187 tenant events (BBQs, holiday celebrations) delivered with the leadership and support of 172 tenant volunteers across 89% of buildings.
- realized continued operational improvements in Housing Occupancy, Rent Collection and Arrears, Unit Turn-Over, exceeding industry averages when

we compared with LHC performance.

- completed the Annual Unit Process and supported the City Rapid Rehousing initiative to assist those moving from homelessness to housing, along with our Complex Tenancy Teams to support vulnerable tenancies.
 - this was highlighted in the Service Model report on the ISM we took to the City Economic and Community Development Committee, demonstrating progress for TCHC and opportunities for where the City has and can also continue to support TSHC
- completed our Tenant Experience Survey with promising results and areas of focus for improvements, and our Employee Engagement survey, setting a baseline for TSHC.
- working on our Inclusion, Diversity, Equity and Accessibility (IDEA) strategy and this is a priority going forward that the Board will see in more detail in 2025.
- reviewed and improved our benefits program for management staff in 2024,
- made good progress on our Enterprise Risk Management Framework, a key area to address for the Board as we continue to mature as an organization.
- Remaining key challenges:
 - a degree of ongoing financial instability and a need for continued investment to achieve more long-term financial stability for TSHC.
 - increased need for supports and community programming for our tenants, and a lack of capacity and flexibility to address this need. This is something we are working very hard to address, also something of focus in our budget but goes much beyond in partnerships.
 - face challenges in corporate capacity as well, which we will look to manage workplans and prioritize and optimize use of our limited resources.
 - continue to see safety as a challenge in our communities, and we will focus efforts on building improvement opportunities, working with the CSU and partners and within our communities with tenants.
- 2025 is the 3rd year that TSHC has been operational, and we've continued to be focused on our Strategic Directions and Roadmap, including our 4

Objectives and 2 Enablers,

- early 2025 TSHC will be doing a “Pulse” survey of staff as a follow-on to the earlier and more comprehensive Employee Engagement Survey. This will allow us to get an update on how staff feel on key issues and priorities identified from the earlier survey.
- working with the City on having continued City Manager or designate (Deputy City Manager) representation on our Board.

Mr. Hunter also wished the Board, tenants and staff a safe and happy holiday season, and noted we all have a chance to celebrate and spend time with family and friends and look forward to 2025 and the new year!

Before opening the floor for questions or comments, the Chair recognized the attendance of Brenda Parris and Councillor Crisanti. The Chair thanked Mr. Hunter and opened for comments or questions. Ms. Parris asked about the Pulse Survey and Mr. Hunter clarified that it was for TSHC Staff and would be conducted in January 2025. Ms. Parris also asked if the term Integrated Service Model was used frequently or not. Mr. Hunter noted that although the term was a request through the Council motion, we are using it less and less as we have evolved, and the work has broadened around that.

With no further comments or questions, the Chair moved on to the next Agenda item.

Item 9: 2025 TSHC Board and Committee Schedule

Through the Chair, Grant Coffey walked through the 2025 TSHC Board and Committee Schedule. Once finished, the Chair asked for feedback, and Councillor Crisanti noted that he will be coming back to the TSHC Board and asked for flexibility in changing if conflicts occurred. With that, the Chair asked for a motion that the Board approve the 2025 TSHC Board and Committee Schedule as presented.

Moved: Councillor Crisanti

Seconded: Linda Jackson

With All in favour, it was resolved that the Board approved the 2025 TSHC Board and Committee Schedule as presented..... **Carried**

The Chair thanked Mr. Coffey and proceeded to the next agenda item.

Item 10: TSHC City Manager Board Representation

The Chair walked through the TSHC City Manager Board Representation and asked the Board approve to forward to the Executive Committee and City Council the request in respect of the composition of the Toronto Seniors Housing Corporation (TSHC) Board, being:

The Board of Directors of Toronto Seniors Housing Corporation requests that City Council provide shareholder direction to the Board to permit the City Manager or designate to remain sitting on the Board in an ex-officio non-voting capacity, until December 31, 2026.

Moved: Warren Law

Seconded: Linda Jackson

With All in favour, it was resolved that the Board approved to forward to the Executive Committee and City Council the request in respect of the composition of the Toronto Seniors Housing Corporation (TSHC) Board, as noted **Carried**

Item 11: Corporate Governance and Human Resources Committee Report

Through the Chair, Councillor Crisanti gave a verbal update on the Corporate Governance and Human Resources Committee (CGHRC), noting that at the November 21st meeting the committee spoke on the Governance Work Plan, which highlighted:

- Progress that was made in the year on several items, including updated board governance policies, among other items
- discussion on items to be addressed in 2025 including Board development and training and a review of the Terms of Reference for each of the Board Committees
- TSHC will be scheduling a Board Governance workshop

He also noted that the Committee discussed some matters In Camera that are before the Board today In Camera.

He reflected on the work of the Committee in 2024, stating several key items came forward, including:

- Employee Engagement and Equity Diversity and Inclusion Survey Results and People and Culture updates
- 2023 Annual Report
- TSHC Policy Management Framework and TSHC Policy Plan
- several Governance policies and People and Culture policies as well as the Tenant Human Rights Policy, all of which proceeded to the Board and were approved.

The Councillor thanked the members of the Committee and Board for their engagement in the CGHRC and the staff for their support of the work

The Chair thanked Councillor Crisanti and went to next Agenda Item.

Item 12: Quality and Tenant Engagement Committee Report

Through the Chair, Linda Jackson gave a verbal update on the Quality and Tenant Engagement Committee (QTEC), noting at the last QTEC meeting on November 18th there was a lighter agenda with two main items discussed:

- Operational Dashboard
- Strategic Directions Q3 2024 Progress Report.

Ms. Jackson noted both of those items continued to show good progress and the Strategic Directions were on the Board's agenda today.

Upon reflecting on the items at QTEC in 2024, Ms. Jackson noted several key matters that came forward, including:

- The 2023-2025 TSHC Strategic Directions, originally "Interim" and then adopted with an updated Roadmap through next year, along with quarterly updates on progress throughout 2024.
- Updates on the 3 Quality Improvement Projects, including the 1-year comprehensive update.
- Two reports from the OCHE, keeping the Committee and Board informed on important work and support for our tenants.
- Updates on Engagement and Partnerships work, including updates on Community Connect+ and the Community Activities Funds.
- The first TSHC Tenant Experience Survey Results, to guide where TSHC is doing well and where we can continue to focus efforts for tenants.
- The City attended to present on both the CSU Review/ConveneTO project as well as the Toronto Community Crisis service.
- Had regular Operational Dashboard updates at each meeting along with a Local Housing Corporation Benchmark report, noting TSHC performance in context of other larger social housing corporations in Ontario and how well we are doing.
- The Use of Community Space Policy, a priority tenant facing policy, which was ultimately approved at Board.
- The TSHC Service Model report, which was brought forward to the City's Economic and Community Development Committee. The report provided a comprehensive overview of the important work and results that TSHC is realizing and continues to focus on, together with the City and partners, another example of the work TSHC does to improve the quality of life for our tenants.

Ms. Jackson noted that although the last QTEC meeting had a lighter agenda, the Committee has been engaged on several significant items for TSHC in 2024.

Ms. Jackson then thanked the members of the Committee and the Board for their engagement in the QTEC and these important items. She then thanked staff for their support of this work, noting she looks forward to the work upcoming in 2025

The Chair thanked Ms. Jackson and asked Grant Coffey to speak to the Strategic Directions Q3 2024 Progress Report.

Through the Chair, Mr. Coffey went through the SD Q3 2024 Progress Report. The Chair thanked Mr. Coffey and noted that staff has kept the Board up-to-date on the KPI's of which the Board appreciate. With no other questions or comments, the Chair proceeded to the next agenda item.

Item 13: Audit, Finance and Risk Committee Report

Through the Chair, Lawrence D'Souza gave a verbal update on the Audit, Finance and Risk Committee (AFRC), noting items discussed at the November 28, 2024 meeting, being:

- 2025 Budget Update
- Q3 & October 2024 Financial Results
- 2024 Audit Engagement and Timeline
- Enterprise Risk Management Update

Mr. D'Souza noted that some of those items are on Board agenda today, including a key item being the 2025 Budget.

While reflecting on items covered at the AFRC in 2024, Mr. D'Souza noted several key matters that came forward, including:

- Several reports on Financial Results, Financial matters and Procurement items.
- The Enterprise Risk Management Policy, as part of the Enterprise Risk Management Framework.
- The 2023 Audited Financial Statements
- Financial Policies.
- Several updates on the 2025 Budget

He thanked the members of the Committee and Board for their engagement in the AFRC and the important items supported. He also thanked staff for their support of the work and noted looking forward to the work upcoming in 2025.

The Chair thanked Mr. D’Souza and the work done at the AFRC and then asked Vince Truong to go through the Q3 & October 2024 Financial Results.

Through the Chair, Mr. Truong discussed the Q3 & October 2024 Financial Results. Once finished, the Chair opened up for questions to Mr. Truong. Brenda Parris asked for clarification on what Reconciliation means, i.e. does it mean monthly reconciliation. Mr. Truong noted there’s a quarterly reconciliation with TCHC for the shared services and shared costs between the two organizations. Ms. Parris asked with regard to the surplus, whether that was for revenue or rent. Mr. Truong advised that the surplus is a combination of both.

The Chair thanked Mr. Truong and with no further questions or comments, the Chair carried on to the next Agenda Item being, Motion to move into Closed Session.

Item 14: Approval to Move into Closed Session

The Chair asked for a motion to approve the Board meeting move into Closed Session, under the TSHC By-law 1-2021 Section 4.19, Subsection 1D, 1J and 1L

Moved: Linda Jackson

Seconded: Warren Law

With all in favour, it was resolved that the Board public meeting be terminated, and move into a Closed Session **Carried**

The meeting went to Closed Session.

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Upon return to the Public Realm, the Chair welcomed back our virtual audience and proceeded to the next Agenda Item.

Item 20: Motion to Approve Closed Session Items

The Chair asked for a motion for the Board of Directors to approve the Collective Bargaining Mandate as presented

Moved: Councillor Crisanti

Seconded: Jim Meeks

With all in favour, it was resolved that the Board approved the Collective Bargaining Mandate as presented **Carried**

The Chair then proceeded to the next Agenda Item.

Item 21: 2025 Budget

Before the Chair addressed this item, Councillor Crisanti noted that he had to depart the meeting and wished everyone a wonderful holiday season. The Chair thanked Councillor Crisanti and then moved to 2025 Budget.

Through the Chair, Vince Truong went through the 2025 Budget. With no questions, the chair asked for a motion for the Board of Directors to adopt the following resolutions:

1. Approve the 2025 TSHC Operating Budget as outlined in the report and attachments.
2. Authorize the appropriate staff to take the necessary actions to give effect to the above recommendation.

Moved: Brenda Parris

Seconded: Warren Law

With all in favour, it was resolved that the Board adopted the resolutions as presented **Carried**

Before moving to next Agenda Item, the Chair thanked the Board and Staff for all the work done in 2024 and thanked the online attendees for their support and our tenants for their input. He wished everyone a happy holiday season and the best to all in 2025.

Linda Jackson thanked the Chair, Fareed Amin, for all his work and commitment to the TSHC Board and wished everyone a safe and happy holiday season. The remaining Board thanked each other for their work and commitment.

With that, the Chair proceeded to the final agenda item, Adjournment

Item 22: Adjournment

The Chair thanked the Board members, staff and all online attendees, then asked for a motion to adjourn the meeting.

Moved: Linda Jackson

Seconded: Jim Meeks

With all in favour, it was resolved that the TSHC Board meeting of December 16, 2024, terminate **Carried**

The Chair wished everyone

Fareed Amin, Chair
TSHC Board of Directors

Toronto Seniors Housing Corporation

Toronto Seniors Housing Corporation

Board of Directors Action Items List

Open Action Items				
	Meeting Date	Description	Resp.	Status
1.	AFRC January 31, 2024	Staff to consult with TCHC on Environmental Renewal and Plan.	Grant Coffey	In progress (brought to QTEC from Audit, Finance and Risk Committee)
2.	AFRC January 31, 2024	Bring forward an overview of revitalization plans in the 2024 budget including net new potential housing for seniors.	Grant Coffey	In progress (brought to QTEC from Audit, Finance and Risk Committee (AFRC))
3.	December 16, 2024	Provide the TSHC-TCHC Legal Agreements Overview deck to Board	Grant Coffey	Complete
4.	October 24, 2024	Provide report of Rapid Re-housing bi-annually to Board and QTE Committee	Tom Hunter/ Brad Priggen	Complete
Completed Action Items				
1.	October 24, 2024	Circulate to Board the presentation to Economic and Community Development Committee of October 23, 2024	Tom Hunter	Complete

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2.	July 18, 2024	Cybersecurity Training Update	Carol Francis	Complete
3.	April 25, 2024	Issue ID Cards for ALL Board	Grant Coffey	Complete
4.	February 22, 2024	Ensure Operational Dashboard is visually easier to track	Brad Priggen	Complete
5.	February 22, 2024	Provide 2023 Town Hall Dates/Agenda to Board	Brad Priggen	Complete
6.	January 4, 2024	Determine if Budget discussions can be held in Public session	Grant Coffey	Complete

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: February 26, 2025

Topic: OCHE Update – July 1 to December 31, 2024

Item Number: 09

To: Board of Directors

From: Interim Commissioner of Housing Equity

Date of Report: February 10, 2025

Purpose:

To provide the TSHC Board of Directors with the Office of the Commissioner of Housing Equity's ("OCHE") update for the period of July 1 to December 31, 2024.

Recommendation:

It is recommended that the TSHC Board of Directors review and receive this Report for information.

Reason for Recommendation:

This Report highlights the OCHE's case management, audit, and policy work through the period of July 1 to December 31, 2024, and focuses on the work metrics as outlined in the TCHC Board-approved 2024 OCHE Work Plan.

Data for the reporting period has been compared to the data reported on in 2023 and the first half of 2024.

Introduction:

This Report contains a summary of the referrals received from TSHC and the resolutions of the cases closed in this period.

In this period, the OCHE continued to collect direct payments through the community partnership with the Toronto Rent Bank and supported tenants to resolve losses of Rent Geared to Income (“RGI”) subsidy through the WoodGreen Taxlink Service pilot. An update on these two partnerships is provided in section 6.0 of this report.

In this report, you will also find the results of the OCHE case management and Arrears Collection Process (“ACP”) audit findings.

1.0 Referrals by Region

The following chart shows the number of referrals to the OCHE. These numbers represent all referrals.

Region	January 1 to June 30, 2023	July 1 to December 31, 2023	January 1 to June 30, 2024	July 1 to December 31, 2024
OU O (NW)	9	20	53	30
OU N (SE)	42	35	58	37
OU Q (SW)	31	34	28	33
OU P (NE)	31	18	31	25
Seniors Housing Unit Total	113	107	170	125

1.2 Referrals Sent Back to TSHC

In early 2024, the OCHE began screening TSHC files for ACP compliance prior to assigning files to an Early Resolution Officer (“ERO”). In this period, 34 files¹ were returned to TSHC, and the majority of these files were returned for reasons other than ACP compliance. This is a positive result as it demonstrates that TSHC is addressing arrears with tenants without the need for an OCHE intervention.

Files were returned to TSHC for the following reasons:

Reasons for sending files back to TSHC	34 files
Arrears were paid in full, Tenant provided ‘move out notice’ to TSHC, Tenant passed away, Abandoned unit.	47% (16)
Tenant currently engaged with Tenant Service Administrator (“TSA”)/Senior Services Coordinator (“SSC”) to resolve arrears; Local Repayment Agreement (“LRA”) with TSHC in good standing, Sent in Error, TSHC requested file back.	41% (14)
Non-Compliance with the ACP: Local Repayment Agreement not offered; or Insufficient contact with the Tenant/third party prior to the OCHE referral	9% (3)
Non-Compliance with the Arrears Collection Process (“ACP”): Did not process RGI Review prior to OCHE referral	3% (1)

Of the 34 files which were sent back for any reason, only 12% (4/34) were re-referred to the OCHE for intervention. This indicates that the Sent Back process is working well to both build SSC capacity and to use the OCHE as an office of last resort.

¹ Sent back – 5 of the 34 were received in a previous reporting period.

1.1 Arrears at the Time of Referral

From July 1 to December 31, 2024 the OCHE assigned 98 cases to EROs to address the arrears. These represented a total of \$235,285.89 in arrears owing. Of these, there was only one case where the arrears exceeded \$10,000.00 and, in this case, it was because the Tenant's RGI subsidy was revoked. It is important to note that 61% (60/98) of the referrals to the OCHE were files where the arrears were under \$2,000.00. This demonstrates that arrears are being addressed by TSHC before they accumulate to an unmanageable level.

Arrears owing at time of referral	Total of arrears	Number of Households
\$20k and over	\$21,696.20	1
\$10k – \$19.9k	-	-
\$5k – \$9.9k	\$46,030.87	7 ²
\$2k – \$4.9k	\$100,300.50	30
\$186.00 – \$1.9k	\$67,258.32	60

2.0 Arrears Collection Process Compliance

While working with individual tenants to avoid eviction and identify underlying issues, the OCHE conducts an audit to ensure compliance with the ACP, Eviction Prevention Policy and applicable legislation. At the conclusion of this work, the Commissioner issues a report containing recommendations to TSHC and the Tenant.

² 4 cases included retroactive charges; 2 cases were at a Loss of Subsidy at referral; 1 case with maintenance charges.

From July to December 31, 2024, the OCHE issued a total of 92 reports with a total of 8 unique recommendations. It should be noted that in 20% (18/92) of cases, the ACP was followed perfectly.

Of the 8 of unique recommendations made to TSHC, only 4 were significant. These are described in the chart below:

ACP Findings	January 1 to June 30, 2023	July 1 to December 31, 2023	January 1 to June 30, 2024	July 1 to December 31, 2024
Documentation Standards not met: N4 Cover letter not sent or incomplete, Legal Card not updated as per ACP	6% (5/81)	12% (9/78)	79% (79/101)	74% (68/92)
Serve the Notice to Terminate the Tenancy in accordance with Arrears Collection Process timelines	58% (47/81)	36% (28/78)	41% (41/101)	34% (31/92)
Make direct contact with the tenant in the first month of arrears exceeding one month's rent plus \$1.00 or \$700.00 in arrears.	57% (46/81)	38% (30/78)	38% (38/101)	34% (31/92)
Send the Notice to Terminate the Tenancy once /do not send multiple Notices to Terminate the Tenancy	12% (10/81)	12% (9/78)	16% (16/101)	10% (9/92)

In the previous reporting period, it was noted that there was an increase in the findings related to Documentation Standards. This trend was identified through the monthly Audit Reports the OCHE has been providing to TSHC management. This was explained by TSHC as a misunderstanding in the regions about the use of the N4 Cover Letter. This impacted the results for this period as well and it is expected that this result will improve in the next reporting period.

3.0 OCHE Case Management Highlights

The OCHE captures data related to the EROs' engagement rate. The engagement rate is determined based on the number of tenants who elect 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 Landlord Tenant Board ("LTB") because of that work.

	January 1 to Jun 30, 2023	July 1 to December 31, 2023	January 1 to June 30, 2024	July 1 to December 31, 2024
Engagement Rate	99% (80/81)	99% (77/78)	98% (98/101)	100% (92/92)
Avoided the need for eviction	88% (71/81)	94% (73/78)	83% (84/101)	96% (88/92)

4.0 Arrears Managed by the OCHE

In this reporting period, the OCHE issued 92 reports, which accounted for \$325,900.68 in arrears.

(a) Total arrears directly paid to TSHC totaled \$196,035.20

- Direct payments totaled \$156,288.20 from the following sources:
 - \$15,381.10 directly from tenants/tenants' families (11 cases)
 - \$4,815.00 Housing Stabilization Fund (HSF) (4 cases)
 - \$133,380.10 Toronto Rent Bank Pilot (60 cases)
 - \$2,712.00 directly from TCHC credits (1 case)
- Resolving Losses of Subsidy: \$29,190.00 (8 cases)
- Completing Annual or an 'In Year' Reviews: \$10,557.00 (2 cases)

(b) Arrears managed through Local Repayment Agreements

- \$121,828.48 (27 cases³) in arrears were managed through Local Repayment Agreements and will be paid back to TSHC over time (see section 4.1) and have not yet been collected in full.

(c) Arrears approved to be forwarded to the Landlord and Tenant Board

- \$8,037.00 (4 cases) in arrears were not resolved by the OCHE and it was instead recommended that TSHC file an L1 Application at the LTB, where the Tenant would have an opportunity to enter into a Mediated Agreement.

4.1 Arrears Managed Through Local Repayment Agreements

In this period, the OCHE brokered a total of 27 LRAs representing \$121,828.48 of arrears. In considering tenants' income and expenses when brokering LRAs, the

³ In the last reporting period, the OCHE brokered 61 LRAs. The reduction in the total number of LRAs brokered is due to the recent partnership with the Toronto Rent Bank.

monthly repayment amounts averaged \$97.00. The new partnership with the Toronto Rent Bank (see section 6.0) has had a positive impact on the LRAs brokered in the period. In many cases, the need for an LRA was avoided, and in some cases the length of the LRA was decreased due to the lump sum payments made by the Toronto Rent Bank. Of the 60 cases where funds were received from the Toronto Rent Bank in this reporting period, only 15 required an LRA to address the balance still owing.

The OCHE organized the size of the arrears at the time of brokering LRAs into categories based on the size of the balance owing.

Below is a summary of the LRAs brokered by OCHE based on these categories:

Arrears owing	Total of arrears	Number of Cases	Average repayment amount	Average length of LRA (months)
\$20k and over	-	-	-	-
\$10k – \$19.9k	\$37,347.00	3	\$99.00	108
\$5k – \$9.9k	\$40,647.00	6	\$91.00	47
\$2k – \$4.9k	\$38,890.48	11	\$110.00	27
\$186.00 – \$1.9k	\$4,944.00	7	\$78.00	10
TOTAL:	\$121,828.48	27	\$97.00	36

5.0 Breached OCHE Brokered Local Repayment Agreements

When the OCHE receives a Breach File, the EROs are tasked with determining whether exceptional circumstances existed warranting a new LRA. If there are no

exceptional circumstances, the OCHE reports back to TSHC and recommends that they proceed to file an L1 Application at the LTB.

The following chart describes the Breach referrals received:

Breach Files	January 1 to June 30, 2023	July 1 to December 31, 2023	January 1 to June 30, 2024	July 1 to December 31, 2024
Total Breach Referrals	38	36	56	51
No Exceptional Circumstances	22	20	21	9 ⁴
Breach Reports issued	14	14	15	30

It is important that when Tenants breach their OCHE brokered agreements, they are notified by TSHC staff in the first instance, and if they cannot catch up, are re-referred to the OCHE by the following month.

6.0 Community Partnerships

Toronto Rent Bank – Year-end Update

The Toronto Rent Bank (“TRB”) has had a positive impact on arrears at TSHC. Beginning on November 1, 2024, Tenants became eligible to receive up to \$5,000.00 toward their arrears balance. Prior to this, they were only eligible for 4 months rent or \$5,000.00 depending on which was less. At the same time, the income verification documents required to access the TRB were changed, and a

⁴ An additional 13 breach files were returned to TSHC for the following reasons: Caught up with LRA (6), No Contact with tenant prior to OCHE referral (4); Tenant moved out of unit (2), OCHE previously recommended L1 (1).

Notice of Assessment is sufficient to prove income eligibility for the program in most cases. Given that many seniors receive income from pensions, and that an NOA is required to complete the yearly Annual Household Income and Assets Review, in many cases the NOA is already on file, making the application easier for the Tenant.

In this period, the average length of OCHE brokered LRAs was 26 months for households who accessed TRB funds and still required an LRA. Without the lump sum payments from the TRB, the average length of LRA would have been 83 months. Additionally, as the chart below indicates, of the 69 people who accessed the TRB this period, only 18 required an LRA.

Total files referred to Rent Bank	Total \$ of arrears recovered	Number of Households paid in full	\$ of arrears paid in full	Number of files which required LRA	Average length of LRA
69	\$158,122.00	51	\$100,090.00	18	26 months

WoodGreen Community Services, Tax Link Service – Year-end Update

In 2024, the OCHE assisted tenants to file their taxes, or to access their Notices of Assessment (“NOA”)s in 29 cases. This easy access to tax filing and NOAs is particularly useful given the NOA is an income verification document for accessing the TRB, in addition to reversing or preventing losses of subsidies at TSHC.

Currently, the OCHE is working with WoodGreen, TCHC and TSHC to expand access to the program to the Community Service Coordinators (“CSCs”) at TCHC and the Senior Services Coordinators (“SSC’s”) at TSHC.

It is projected that when CSCs and SSCs get access to this service, it will enable them to serve approximately 1,000 tenants in Year 1, with the potential to scale to 1,200 in subsequent years.

With SSCs able to access this resource, even fewer tenants will get into arrears due to losses of subsidy, and this may reduce the number of files that require the OCHE to assist in document collection.

Total households referred to Tax Link in 2024	# of Households avoided eviction	\$ value of rent recouped after processing rent reviews
29	90% (26/29)	\$44,996.00

7.0 Year End Highlights:

Sent Back Process: In 2024, the OCHE was referred 298 cases from TSHC and sent back 30% (89/298), leaving 209 to be reviewed. Of the 89 files sent back to TSHC, 26% (23/89) were re-referred to OCHE for intervention, meaning TSHC was able to manage the other 74% (66/89) without the need for the OCHE.

Eviction Prevention: In 2024, the OCHE issued 193 reports to TSHC managing arrears of \$658,310.37 and avoiding an L1 application in 90% (172/193) of these cases.

Resolving Losses of RGI subsidy: In 2024, the OCHE was referred 40 files with an LOS or pending LOS from TSHC and resolved the LOS in 98% (39/40) of these cases.

Budgeting Exercises completed: In 2024, the OCHE brokered 89 LRAs for TSHC and the ERO completed a budgeting and financial literacy exercise in 85% (76/89) of these cases.

Conclusion:

This report provided an analysis of the referrals received from TSHC between July 1 and December 30, 2024. The results demonstrate that TSHC is exceling in working with tenants to resolve arrears of rent, and in 2025, we expect even greater results.

In presenting our findings, we hope that the Board will find this information useful and that it will continue to ensure streamlined service from OCHE to TSHC staff and tenants.

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 activities the OCHE has undertaken on behalf of TSHC and that these activities 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

Toronto Seniors Housing Corporation
Quality and Tenant Engagement Committee (QTEC)
Meeting

Meeting Date: February 26, 2025

Topic: Strategic Directions

Item Number: 10a

Report Name: Strategic Directions – Roadmap Update

To: Board of Directors

From: Director, Strategy and Business Management

Date of Report: February 12, 2025

Purpose: For Approval

Recommendation:

It is recommended that the Board of Directors approve the updated 2023-2025 Strategic Directions Roadmap, as outlined in Attachment 1 of this report.

Reason for Recommendation:

The Board of Directors approved the Interim Strategic Directions (ISD), expected outcomes linked to strategic initiatives, proposed metrics, and the Interim Strategic Directions Roadmap on April 27, 2023. In January 2024, the Leadership Team proposed a transition from the 18-month Interim Strategic Directions Roadmap (2023-2024) to a more comprehensive 2023-2025 Strategic Directions Roadmap. This

transition reflected the organization's long-term commitment to the outlined projects and reflects TSHC's ability to execute and sustain initiatives while achieving its organizational goals. The updated roadmap was submitted to QTEC and the Board and approved in February 2024.

On a quarterly basis, TSHC has been reporting on the status of the Strategic Directions. Between October and December 2024, TSHC's leadership team also held discussions to review progress in more detail and future considerations for the Strategic Directions Roadmap. During these discussions, they reassessed both time-limited and ongoing activities and their associated timelines. This process was conducted holistically and collaboratively, considering resource capacity and building on the progress and experience gained in 2023 and 2024.

There are a total of 153 time-limited activities in the updated Roadmap. Compared to last year's Roadmap, twenty-five (25) new time-limited activities were incorporated to support emerging priorities, while the timelines of forty-six (46) time-limited activities were revised upon re-evaluation. Seven (7) time-limited activities were removed following a feasibility assessment, and ten (10) time-limited activities were moved to "on-going". These Roadmap updates are included in Attachment 1, with a track-changes version in Attachment 2.

Through 2024, TSHC has completed 90 time-limited activities on the Roadmap, which accounts for 59% overall including the amendments included with this report. Table 1 offers an overview of the progress made on the 2023-2025 Strategic Directions, detailing all time-limited activities completed from 2023 to the present.

Table 1: Progress towards the 2023-2025 Strategic Directions

Objective/Enabler	Progress Towards Completion	
Objective 1: An Excellent Landlord	18 of 23 time-limited activities completed	78%
Objective 2: Tenant Engagement	20 of 25 time-limited activities completed	80%
Objective 3: Partnerships	2 of 4 time-limited activities completed	50%
Objective 4: Innovation	7 of 13 time-limited activities completed	54%
Enabler 1: Organizational Excellence	31 of 63 time-limited activities completed	49%
Enabler 2: Employer of Choice	12 of 25 time-limited activities completed	48%

Going forward, the intent is for TSHC departments to integrate the Roadmap actions into annual work plans. TSHC will continue to bring forward quarterly progress reports to both the Quality and Tenant Engagement Committee and the Board. Additionally, TSHC will be planning the process to develop the next set of Strategic Directions for later in 2025.

Grant Coffey

Director, Strategy and Business Management

List of Attachments:

1. TSHC 2023-2025 Strategic Directions Roadmap
2. TSHC 2023-2025 Strategic Directions Roadmap (with track changes)

Toronto Seniors Housing Corporation
2023-2025 Strategic Plan Roadmap
Updated Q1 2025

Strategic Objective 1: An Excellent Landlord

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 buildings and communities	A. Implement recommendations of safety and security Quality Improvement Project B. Develop partnerships with safety and security organizations in the broader community C. Conduct regular safety audits and carry out recommendations
2. Provide clean and well-maintained buildings and units	A. Conduct annual unit inspections B. Improve effectiveness of pest management by carrying out recommendations from the Quality improvement project C. Support tenant accessibility needs in the buildings and units D. Provide timely response to maintenance requests E. Provide high standards of cleanliness in and around the buildings F. Prepare empty units for new tenants 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	A. Support tenants to understand their rights and responsibilities in their lease B. Help tenants to meet the requirements for ongoing rent-geared-to-income (RGI) eligibility C. Reduce incidents of cluttering or hoarding D. Work with tenants to prevent evictions for arrears or other reasons

Objective 1: An excellent landlord To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 1: Promote safety and security in our buildings and communities	
Action A: Implement recommendations of Safety and Security Quality Improvement Project (QIP)	
Ongoing	
Time-limited/Projects <ul style="list-style-type: none"> Complete Safety and Security QIP Assess feasibility of doing a pilot project in highest call buildings 	Expected Completion Q3 2023 (completed) Q3 2025– TCHC dependency
Action B: Develop partnerships with safety and security organizations in the broader community	
Ongoing <ul style="list-style-type: none"> Oversite of CSU provision of service to TSHC Community Safety Advisor continues to connect with Toronto Fire and Toronto Police Services Streamline process for tenants to report security/safety incidents – TCHC 	
Time-limited/Projects <ul style="list-style-type: none"> Develop a business case to support additional level of CSA to provide service to all 83 buildings Investigate increased staff presence, proactive patrols and third party security in high risk buildings 	Expected Completion Q4 2023 – TCHC (completed Q3 2023) Q4 2024 – TCHC dependency
Action C: Conduct regular safety audits and carry-out recommendations	
Ongoing <ul style="list-style-type: none"> Work with CSU to complete safety audits every three years with tenant participation TCHC - TBD TSHC to acknowledge safety audit findings within 30 days Work with TCHC to develop a plan for TCHC implementation of recommendations beyond TSHC scope - TCHC CSU 	
Time-limited/Projects <ul style="list-style-type: none"> Work with TCHC to develop a schedule for building safety audits 	Expected Completion Q4 2023 (completed)

Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings 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, including pests and balcony clutter	Expected Completion Q4 2023 (completed)/Q4 2024 (completed)/Q4 2025
Action B: Improve effectiveness of pest management by carrying out recommendations from the Quality Improvement Project	
Ongoing <p>Implement Pest Management QIP recommendations in the areas of:</p> <ul style="list-style-type: none">• Analytics• Prevention• Treatment• Tenant Support and Participation• High Risk Buildings	
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 the full building pilot• Develop a business case for in-house pest management	Expected Completion Q2 2023 (completed) Q3 2023 (completed) Q4 2023 (completed) Q4 2023 (completed) Multi-year (2026+)

Objective 1: An excellent landlord To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 2: Provide clean and well-maintained buildings and units	
Action C: Support tenant accessibility needs in buildings and units	
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 of the application 	
Time-limited/Projects <ul style="list-style-type: none"> • Hire an intake specialist (accessibility) 	Expected Completion Q2 2023 (completed)
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 • Building Maintenance Service Standard QIP 	Expected Completion Q3 2023 (completed) Q4 2025

Objective 1: An excellent landlord To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 2: Provide clean and well-maintained buildings and units	
Action E: Provide high standards of cleanliness in and around buildings	
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
Action F: Prepare empty units for new tenants	
Ongoing <ul style="list-style-type: none"> Continue to meet 60-day turnaround target timeframe as established with the City Provide quarterly reports to QTEC 	
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 QTEC Capital plan will be part of building presentations to tenants 	
Time-limited/Projects	Expected Completion
<ul style="list-style-type: none"> Establish an annual capital plan with TCHC 	Q3 2023 (completed)/Q3 2024 (completed)/Q3 2025

Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 3: Work with tenants to support stable tenancies	
Action A: Support tenants to understand their rights and responsibilities in their lease	
Ongoing <ul style="list-style-type: none">Collaborate with staff to review and make recommendations to streamline the leasing processTrain frontline staff to respond to typical questions (e.g. via Resource Centre, Welcome Package, etc.)	
Time-limited/Projects <ul style="list-style-type: none">New leasing package and orientation for tenantsImprove safe channels for tenants to express concerns about interactions with staff via the updated Tenant Complaint Process.	Expected Completion Q4 2024 (completed) Q2 2024 (completed)
Action B: Help tenants to meet the requirements for ongoing rent-geared-to-income (RGI) eligibility	
Ongoing <ul style="list-style-type: none">Ongoing education for tenants on RGI requirements	
Time-limited/Projects <ul style="list-style-type: none">Enhanced RGI training for staff to be added to the TSHC training plan	Expected Completion Q2 2024 (completed)
Action C: Reduce incidents of cluttering or hoarding	
Ongoing <ul style="list-style-type: none">Support the complex tenants and the communityManage a complex tenancy team to support complex tenantsDevelop a tracking sheet for touch points for complex tenanciesReferral from regional teams and SSHA	
Time-limited/Projects	Expected Completion

Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 3: Work with tenants to support stable tenancies	
Action D: Work with tenants to prevent evictions for arrears 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 Q2 2024 (completed)

Strategic Objective 2: Tenant Engagement

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	A. Review policies that support tenant-led programs and projects (e.g., Tenant Action Fund and Use of Space) B. Streamline administrative processes including funding C. Build ability 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 methods e.g., building and regional meetings, focus groups, and tenant satisfaction surveys
2. Promote an environment of respect, trust and inclusiveness	A. Carry out recommendations of the staff and tenant relations quality improvement project B. Develop a communications plan that supports two-way communication between staff and tenants, including access to information on the Integrated Service Model for tenants C. Improve accessibility by working to provide translation and interpretation services, and support for tenants with visual, hearing or other limitations to enable participation of tenants
3. Communicate effectively with our tenants and other stakeholders	A. Develop communications strategy including multiple channels and tools, translation, accessibility legislation (Accessibility for Ontarians with Disabilities Act) compliance and consistent messaging

Objective 2: Tenant Engagement	
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	
Ongoing	
Time-limited/Projects <ul style="list-style-type: none"> Review and update the Tenant Funds Distribution Policy to support tenant engagement Review and update Use of Space policies Review and update the Use of Space for Agencies Policy 	Expected Completion Q4 2023 (completed) Q3 2024 (completed) Q1 2026
Action B: Streamline administrative processes, including funding	
Ongoing <ul style="list-style-type: none"> Review tenant activities funding requests. Review and approve the Use of Community Space applications 	
Time-limited/Projects <ul style="list-style-type: none"> Streamline tenant activities funding and distribution process Implement the new Community Activities Fund policy and the process. 	Expected Completion Q1 2024 (completed) Q2 2024 (completed)
Action C: Build ability for tenants to develop and lead programming in their communities	
Ongoing <ul style="list-style-type: none"> Support tenant initiatives on an ad hoc basis 	
Time-limited/Projects <ul style="list-style-type: none"> Introduce Volunteer Development Program 	Expected Completion Q3 2025

Objective 2: Tenant Engagement	
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 <ul style="list-style-type: none"> Implement a new tenant engagement model when approved 	
Time-limited/Projects <ul style="list-style-type: none"> Complete the project to design a new tenant engagement model 	Expected Completion Q4 2023 (completed)
Action E: Enable input through a variety of methods e.g., building and regional meetings, focus groups, and tenant satisfaction surveys	
Ongoing <ul style="list-style-type: none"> Coordinate annual building meeting process (one building per year) Hold focus groups, workshops, etc., with tenants on an ad hoc basis. Host three regional tenant volunteer meetings (continuous feedback for continuous improvement) Coordination of Senior Tenants Advisory Committee (STAC) meetings Identify Community Connect+ tenant volunteers at the building level 	
Time-limited/Projects <ul style="list-style-type: none"> Develop an approach for annual building meetings Develop an implementation table and plan with tenants Identify Community Connect + Regional level tenant volunteers 	Expected Completion Q4 2023 (completed) Q1 2024 (completed) Q1 2024 (completed)

Objective 2: Tenant Engagement	
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: Implement recommendations of the staff and tenant relations quality improvement project	
<p>Ongoing</p> <p><u>Relationship Building</u></p> <ul style="list-style-type: none">• Conduct outreach to encourage tenants to participate in building activities and “meet and greets.”• Ensure timely posting and communication of staff absences and backup• Stay connected with tenants by allocating staff time to tenant activities, checking after service provided if needs have been met• Encourage a “human touch” by acknowledging good news, nodding, following up on earlier conversations, etc.• Minimize turn-over of building site staff within the provisions of the collective agreement <p><u>Interaction</u></p> <ul style="list-style-type: none">• Communicate process for requests to be fulfilled, including who will be involved and how long it might take <p><u>Information and communication</u></p> <ul style="list-style-type: none">• Ongoing communication with tenants of building events• Provide reliable and prompt notification for tenants who cannot access information electronically or in the lobby, including the use of alternate forms of communication to text, such as videos and YouTube	
<p>Time-limited/Projects</p> <ul style="list-style-type: none">• Introduce email subscription service to tenants• Introduce tenant bulletin boards• Introduce City Led Wi-Fi pilot project in 19 selected common rooms across sites	<p>Expected Completion</p> <p>Q4 2024 (completed)</p> <p>Q4 2024 (completed)</p> <p>Q4 2025</p>

Objective 2: Tenant Engagement 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 B: Develop a communications plan that supports two-way communication between staff and tenants, including access to information on the Integrated Service Model for tenants	
Ongoing <ul style="list-style-type: none"> Regular community meetings with the building teams, agencies, and tenant volunteers 	
Time-limited/Projects <ul style="list-style-type: none"> Pilot tenant roundtables i.e., one building per region 	Expected Completion Q4 2024 (completed)
Action C: Improve accessibility by working to provide translation and interpretation services, and support for tenants with visual, hearing or other limitations to enable participation of tenants	
Ongoing <ul style="list-style-type: none"> Provide translation and interpreter services Support tenants with visual or hearing limitations 	
Time-limited/Projects <ul style="list-style-type: none"> In collaboration with other departments to develop standard guidelines to support language and accessibility supports 	Expected Completion Q1 2024 (completed)

Objective 2: Tenant Engagement	
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, accessibility legislation (Accessibility for Ontarians with Disabilities Act) compliance and consistent messaging	
<p>Ongoing</p> <ul style="list-style-type: none"> • Publish Seniors Speak/Community Letter/Video • Publish Staff Bulletin • Staff Town Halls • Supporting all internal and external communications, including staff, tenants, and media relations and major deliverables such as the annual report. • 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 • Email subscription for tenants • CEO Tour • Support to current branding standards 	
<p>Time-limited/Projects</p> <ul style="list-style-type: none"> • Listening Tours • Annual Report • Staff onboarding package • Staff survey and Tenant survey • MS Office and SharePoint roll out support • Annual United Way campaign • Intranet upgrade 	<p>Expected Completion</p> <p>Q2 2023 (completed)</p> <p>Q2 2023 (completed)/Q2 2024 (completed)/Q2 2025</p> <p>Q1 2024 (completed)</p> <p>Q1 2024 (tenants) (completed)</p> <p>Q3 2023 (completed)</p> <p>Q4 2023/Q3 2024 (completed)</p> <p>Q2 2025 (TCHC dependent)</p>

Strategic Objective 3: Partnerships

To 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 help senior tenants to access the support services they need and want
2. Support service provider-led programs and initiatives	A. Partner with City, provincial, federal and community funded programs to allow community partners (in consultation with tenants) to establish programs that support community development and tenant wellbeing

Objective 3: Partnerships	
To 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 help senior tenants to access the support services they need and want	
<p>Ongoing</p> <ul style="list-style-type: none">• 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• Evaluate services with respect to meeting the senior tenants’ needs• Introduce and maintain building profiles through avenues such as tenant town halls to increase awareness of community programs and services available to tenants• Participate and support the City's divisions to enhance their position on providing services to TSHC tenants	
<p>Time-limited/Projects</p> <ul style="list-style-type: none">• Develop new partnership agreements that includes reporting metrics• Develop and implement a tenant participation satisfaction survey• Develop building profiles for staff, community partners, and tenants to better understand available programming.	<p>Expected Completion</p> <p>Q3 2024 (completed)</p> <p>Q1 2025</p> <p>Q4 2024 (completed)</p>

Objective 3: Partnerships	
To facilitate access to services and programs that tenants need and want	
Initiative 2: Support service provider-led programs and initiatives	
Action A: Partner with City, provincial, federal and community-funded programs to allow community partners (in consultation with tenants) to establish programs that support community development and tenant well-being	
Ongoing <ul style="list-style-type: none"> • Maintain current partnerships that provide programs in our housing communities • Create new partnerships that provide programs in our housing communities • Continue Toronto Public Library Community Librarian Program to encourage e-literacy for seniors • Use data sources, tenant and staff feedback to evaluate current program providers – fulfillment of funding mandate and Use of Community Space policy 	
Time-limited/Projects <ul style="list-style-type: none"> • Select and introduce three health and wellness pilot sites (through the Partnership table) 	Expected Completion Q4 2025

Strategic Objective 4: Innovation

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 build 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 implementing an evaluation of TSHC	A. Look for funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions

Objective 4: Innovation	
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 from 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 • Partner with Toronto Metropolitan University to develop student partnership on the annual building meeting process • Partner with Humber College to develop an Alternative Dispute Resolution program for skill development for staff and mediation with tenants (two students per semester) • Establish research partnership 1 with U of T Capstone Study (until April, 2025) • Establish research partnership 2 with Women's Age Lab • Establish research partnership 3 with Sheridan College project on anti-bullying among seniors (until October 2025) • Establish research partnership 4 • Establish research partnership 5 	<p>Expected Completion</p> <p>Q3 2024 (completed)</p> <p>Q4 2023 (completed)</p> <p>Q4 2023 (completed)</p> <p>Q4 2024 (completed Q3 2024)</p> <p>Q4 2024 (completed)</p> <p>Q2 2025 (completed Q4 2024)</p> <p>Q4 2025</p> <p>Q4 2025</p>

Objective 4: Innovation	
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 B: Evaluate and share learning from TSHC’s innovative practices	
Ongoing	
<ul style="list-style-type: none">• Share learnings from the ISM• Build evaluation framework into new initiatives	
Time-limited/Projects	Expected Completion
<ul style="list-style-type: none">• Evaluate learnings from the QIPs	Q3 2023 (completed)
Initiative 2: Design and begin implementing an evaluation of TSHC	
Action A: Look for funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions	
<ul style="list-style-type: none">• Scope program evaluation	Q1 2026
<ul style="list-style-type: none">• Identify funding opportunities	Q4 2026
<ul style="list-style-type: none">• Identify evaluation partners	Q2 2027
<ul style="list-style-type: none">• Preliminary evaluation design	Q4 2027

Enabler 1: Organization excellence

To strive for organizational excellence to ensure 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 requirements are met
3. Collaborate with TCHC	A. Develop relationship management agreements to support a positive working relationship
4. Manage our financial resources responsibly	A. Work with TCHC and the City in annual budget process B. Implement sound financial management and accountability
5. Identify and reduce risks	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 uses of processes and data in HoMES system

Enabler 1: Organizational excellence To strive for organizational excellence to ensure 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 <ul style="list-style-type: none"> • Governance and internal Board support • Oversight <ul style="list-style-type: none"> ○ 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 <ul style="list-style-type: none"> • Provide Board members with access to foundation documents • Participate in the Strategic Financial Sustainability Plan • Develop and implement Board Committee Membership and Chairs Process • Hire a Board Secretary to manage Board processes and activities • New member orientation • Assess agenda and materials and review committee processes • Select governance best practices standard and governance review • Skills matrix for Board members • Full strategic planning process • Review the Committee’s Terms of Reference (TOR) 		Expected Completion <ul style="list-style-type: none"> Q1 2023 (completed) Q3 2023 (completed) Q4 2023 (completed) Q1 2024 (completed) Q4 2023 (completed) Q2 2025 Q3 2025 Q2 2025 Q4 2025 Q4 2025

<ul style="list-style-type: none"> Renewed TSHC strategy 	Q4 2025
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Enabler 1: Organizational excellence To strive for organizational excellence to ensure 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 <ul style="list-style-type: none"> Discussion on agreement and reporting requirements with the City 	Expected Completion Q3 2024 (completed)
Action B: Ensure regular and annual reporting requirements are met	
Ongoing <ul style="list-style-type: none"> Service Manager Reporting ISM Accountability Framework Reporting 	
Time-limited/Projects <ul style="list-style-type: none"> Annual Report and Annual General Meeting Requirements 	Expected Completion Q2 2023 (completed)/Q2 2024 (completed)/Q2 2025

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 3: Collaborate with TCHC	
Action A: Develop relationship management agreements to support a positive working relationship	
Ongoing <ul style="list-style-type: none">• Support joint steering committee• Service management planning• Regular touchpoints with TCHC/TSHC Service Providers	
Time-limited/Projects <ul style="list-style-type: none">• Complete a report card for existing agreements with TCHC• Update to existing legal relationship• Clarify future legal relationship• Update to financial arrangement with TCHC	Expected Completion Q4 2023 (completed) Q4 2025 Q2 2025 Q2 2025

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 4: Manage our financial resources responsibly	
Action A: Work with TSHC and the City in annual budget process	
Ongoing	
Time-limited/Projects <ul style="list-style-type: none">Budget planning – 2024Present draft budget to the Board – 2024Budget finalizing – 2024Budget planning – 2025Present draft budget to the Board – 2025Budget finalizing – 2025Budget planning – 2026Present draft budget to the Board – 2026Budget finalizing – 2026	Expected Completion Q3 2023 (completed) Q4 2023 (completed) Q1 2024 (completed) Q3 2024 (completed) Q4 2024 (completed) Q1 2025 Q3 2025 Q4 2025 Q1 2026
Action B: Implement sound financial management and accountability	
Ongoing <ul style="list-style-type: none">Review actuals against budgetOn-going procurement and vendor managementOn-going relationship with TCHC and reconciliationPrepare monthly financial information for the management teamPrepare monthly financial information for Board meeting	
Time-limited/Projects <ul style="list-style-type: none">Participate in a short-term strategic financial sustainability approach	Expected Completion Q3 2023 (completed)

Enabler 1: Organizational excellence To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 5: Identify and reduce risk	
Action A: Develop a TSHC risk and mitigation plan	
Ongoing	
Time-limited/Projects <ul style="list-style-type: none"> Develop a high-level risk management scope and assessment Conduct a comprehensive risk assessment and implement mitigation plan Review Emergency Response Plan 	Expected Completion Q1 2025 Q2 2025 Q3 2025
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 <ul style="list-style-type: none"> Develop a business continuity plan Support the development of a Crisis Management Plan for Cybersecurity with TCHC 	Expected Completion Q4 2025 TBD

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure 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 <ul style="list-style-type: none">Develop a data analytics plan, including new data managementReview KPIs	Expected Completion Q4 2025 Q3 2025
Action B: Develop performance metrics and targets for reporting at all levels	
Time-limited/Projects <ul style="list-style-type: none">Define performance metricsDevelop a dashboardConduct Senior Tenant Experience Survey	Expected Completion Q2 2023 (completed) Q3 2023 (completed) Q2 2024 (completed)

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure 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 (QIPs)	
Ongoing <ul style="list-style-type: none">• Complete three initial QIPs• On-going monitoring of QIP activities	
Time-limited/Projects <ul style="list-style-type: none">• Establish a process for monitoring and implementing existing QIPs• Conduct lessons learned on existing QIP• Review and adapt QIP approach• Identify future QIPs (Maintenance)	Expected Completion <ul style="list-style-type: none">Q2 2023 (completed)Q2 2023 (completed)Q3 2024 (completed)Q1 2025 (completed Q4 2024)

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure 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 <ul style="list-style-type: none">• Policy improvement initiative• Develop policy implementation guidance materials• Engage departments in an annual policy planning process	
Time-limited/Projects <ul style="list-style-type: none">• Develop a corporate Policy Management Framework and plan/priorities• Review and update the Human Rights Policy• Establish a TSHC Policy Inventory to keep track of all policies• Develop an annual Policy Development/Review Plan/Schedule• Develop an Access to Information Process• Develop a TSHC Accessibility Plan• Review and update the tenant Human Rights Complaint Procedure• Review and update the Fraud Prevention Policy• Post-transition Policy clean-up• Review and update the Translation and Interpretation Policy• Develop the Tenant Transfer Policy• Review and update the Accessibility Policy• Review and update the Accessible Customer Service Policy	Expected Completion <ul style="list-style-type: none">Q1 2024 (completed)Q3 2024 (completed)Q2 2024 (completed)Q2 2024 (completed)Q1 2024 (completed)Q4 2023 (completed)Q1 2025Q1 2025Q2 2025Q2 2025Q4 2025Q4 2025Q1 2026

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 9: Use technology effectively	
Action A: Make best uses of processes and data in HoMES system	
Ongoing <ul style="list-style-type: none">• Participating in IT Operational Steering Committee• Continue Improving data analytics and reporting• Identify opportunities for mobile computing• Identification of TSHC HoMES requirements	
Time-limited/Projects <ul style="list-style-type: none">• Internet contract renewal• Email consolidation and Microsoft 365 deployment• Explore opportunities for paperless tenant document management• Participate in intranet solution refresh• Current SharePoint clean-up/management• Identify TSHC technology opportunities• Participate in End-User Device Refresh	Expected Completion <ul style="list-style-type: none">Q2 2023 (completed)Q1 2024 (completed)Q2 2024 (completed)Q2 2025Q2 2025Q2 2025TBD (TCHC dependent)

Enabler 2: Employer of choice

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	A. Identify, attract, recruit, and keep top talent B. Review total compensation strategy to keep 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 (EDI)	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 engaged employees	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
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: Employer of choice	
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 <ul style="list-style-type: none">On-going recruitmentMonitoring implementation to ensure the recruitment and retention of top talent	
Time-limited/Projects <ul style="list-style-type: none">Review of current recruitment program and processesReview of employment offer lettersReview of JD’s to ensure they include the key knowledge and skills requiredReview of Job assessments to ensure there are no systemic barriers in the process and are reflective of the desired skills required	Expected Completion <ul style="list-style-type: none">Q3 2024 (completed)Q2 2025Q3 2025Q4 2025
Action B: Review of total compensation strategy to maintain a competitive edge	
Ongoing <ul style="list-style-type: none">Periodic review of total compensation strategyDevelopment of a front-line training program to assist in the advancement of the skills required to move to a different position	
Time-limited/Projects <ul style="list-style-type: none">Review and make necessary adjustments to the salary bands to ensure competitivenessApproval of prioritized updated People and Culture PoliciesImplementation of City Council direction regarding executive compensationReview of management/exempt benefits programs	Expected Completion <ul style="list-style-type: none">Q2 2023 (completed)Q4 2024 (completed)Q1 2024 (completed)Q2 2024 (completed)

Enabler 2: Employer of choice 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 C: Provide opportunities for growth and development to support staff in reaching their desired career goals	
Ongoing <ul style="list-style-type: none"> Promotion of the Tuition Reimbursement Program 	
Time-limited/Projects <ul style="list-style-type: none"> Development of a succession planning program, inclusive of all levels of the organization Launch and implement a succession planning program 	Expected Completion Q4 2024 (completed) Q2 2025
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 <ul style="list-style-type: none"> Review and update policies to be inclusive and remove any systemic barriers 	
Time-limited/Projects <ul style="list-style-type: none"> Ensure policies are Accessibility for Ontarians with Disabilities Act (AODA) compliant 	Expected Completion Q4 2025
Action B: Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion	
On-going <ul style="list-style-type: none"> Deliver on-going diversity training 	
Time-limited/Projects <ul style="list-style-type: none"> Launch Accessibility for Ontarians with Disabilities Act (AODA) training for staff Deliver Confronting Anti Black Racism (CABR) training Develop (Q1 2025) and implement (Q4 2025) the Inclusion, Diversity, Equity and Accessibility (IDEA) overall strategy 	Expected Completion Q3 2024 (completed) Q4 2024 (completed) Q4 2025

Enabler 2: Employer of choice	
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 engaged employees	
Action A: Develop and implement approaches for employee engagement at the local, regional, and corporate level	
Ongoing <ul style="list-style-type: none">Develop and implement approaches which test innovative ideas through collaborative teamwork	
Time-limited/Projects <ul style="list-style-type: none">Employee engagement and EDI surveyAction plans following the results of the survey	Expected Completion Q1 2024 (completed) Q2 2024 (completed)
Action B: Build and maintain productive and respectful relationships with labour partners to ensure a positive work environment for staff	
Ongoing <ul style="list-style-type: none">Monthly labour management meetings to proactively respond to issues as they arise including grievances and harassment complaints	
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 <ul style="list-style-type: none">Support ongoing learning and coaching on performance managementAssist in the development of job-specific skill enhancement training programs	
Time-limited/Projects <ul style="list-style-type: none">Provide training and learning on employee and labour relations	Expected Completion Q4 2023 (completed)

Enabler 2: Employer of choice	
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 B: Develop, implement and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors-focused services	
Ongoing <ul style="list-style-type: none"> On-boarding of new staff 	
Time-limited/Projects <ul style="list-style-type: none"> Create an onboarding program specific to TSHC for all new hires Support the creation of job-specific orientation programs Train staff with translation technology/app Develop a Key People and Culture Policy Review Plan Roll-out Leadership Training 	Expected Completion Q1 2025 Q3 2025 TBD Q1 2024 (completed) Q1 2025
Initiative 5: Innovation to respond to a changing workplace	
Action A: Review health, safety and wellness policies and programs to create a heightened “safety first” and “wellness” culture	
Ongoing <ul style="list-style-type: none"> Provide support for JHSC members 	
Time-limited/Projects <ul style="list-style-type: none"> Review and update of Health and Safety policies 	Expected Completion Q2 2025
Action B: Develop and implement programs and initiatives to support employee health and well-being	
Ongoing <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Psychological safety and mental wellness program Review of respectful workplace policies 	Expected Completion Q2 2025 Q2 2025

Toronto Seniors Housing Corporation
2023-2025 Strategic Plan Roadmap
Updated Q1 2025

Strategic Objective 1: An Excellent Landlord
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 buildings and communities	A. Implement recommendations of safety and security Quality Improvement Project B. Develop partnerships with safety and security organizations in the broader community C. Conduct regular safety audits and carry out recommendations
2. Provide clean and well-maintained buildings and units	A. Conduct annual unit inspections B. Improve effectiveness of pest management by carrying out recommendations from the Quality improvement project C. Support tenant accessibility needs in the buildings and units D. Provide timely response to maintenance requests E. Provide high standards of cleanliness in and around the buildings F. Prepare empty units for new tenants 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	A. Support tenants to understand their rights and responsibilities in their lease B. Help tenants to meet the requirements for ongoing rent-geared-to-income (RGI) eligibility C. Reduce incidents of cluttering or hoarding D. Work with tenants to prevent evictions for arrears or other reasons

Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 1: Promote safety and security in our buildings and communities	
Action A: Implement recommendations of Safety and Security Quality Improvement Project (QIP)	
Time-limited/Projects <ul style="list-style-type: none">• Complete Safety and Security QIP• Investigate what doing a pilot project in buildings with the highest calls for service would require <u>Assess feasibility of doing a pilot project in highest call buildings</u>• Investigate all tenants gaining access to the lobby camera – TCHC	Expected Completion Q3 2023 (completed) Q4 2024 – 2025 Q3 2025– TCHC dependency Q4 2024 – TCHC dependency
Action B: Develop partnerships with safety and security organizations in the broader community	
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• <u>Streamline process for tenants to report security/safety incidents – TCHC</u>	
Time-limited/Projects <ul style="list-style-type: none">• Develop a business case to support additional level of CSA to provide service to all 83 buildings• Investigate increased staff presence, proactive patrols and third-party security in high-risk buildings	Expected Completion Q4 2023 – TCHC (completed Q3 2023) Q1 2024 Q4 2024 -TCHC <u>dependency</u>
Action C: Conduct regular safety audits and carry-out recommendations	
Ongoing <ul style="list-style-type: none">• Work with CSU to complete safety audits every three years with tenant participation TCHC - TBD• TSHC to acknowledge safety audit findings within 30 days• Work with TCHC to develop a plan for TCHC implementation of recommendations beyond TSHC scope - TCHC CSU	
Time-limited/Projects <ul style="list-style-type: none">• Work with TCHC to develop a schedule for building safety audits	Expected Completion Q4 2023 (completed)

Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings 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, including pests and balcony clutter	Expected Completion Q4 2023 (completed)/Q4 2024(completed)/Q4 2025
Action B: Improve effectiveness of pest management by carrying out recommendations from the Quality Improvement Project	
Ongoing <p>Implement Pest Management QIP recommendations in the areas of:</p> <ul style="list-style-type: none">• Analytics• Prevention• Treatment• Tenant Support and Participation• High Risk Buildings	

Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 2: Provide clean and well-maintained buildings and units	
Action B: Improve effectiveness of pest management by carrying out recommendations from the Quality Improvement Project	
Time-limited/Projects <ul style="list-style-type: none">Integrated Pest Management Database and Analytics ToolIdentify automation opportunities for data collection and analysisExpand annual unit inspections to include inspection for pestComplete and evaluate the full building pilotDevelop a business case for in-house pest management	Expected Completion Q2 2023 (completed) Q3 2023 (completed) Q4 2023 (completed) Q4 2023 (completed) Multi-year (2025+) <u>(2026+)</u>
Action C: Support tenant accessibility needs in buildings and units	
Ongoing <ul style="list-style-type: none">Ongoing data collection and analysisWork with R-Path to effectively deliver recommendationsAssist tenants through the process of the application	
Time-limited/Projects <ul style="list-style-type: none">Hire an intake specialist (accessibility)	Expected Completion Q2 2023 (completed)
Action D: Provide timely response to maintenance requests	
Ongoing <ul style="list-style-type: none">Ongoing data collection and analysisContinue 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<u>Building Maintenance Service Standard QIP</u>	Expected Completion Q3 2023 (completed) <u>Q4 2025</u>

Action E: Provide high standards of cleanliness in and around buildings	
Ongoing <ul style="list-style-type: none">Regular building cleaning according to the scheduleUse HoMES clean building inspection quarterly and follow up on findings.Quarterly reporting for all actions	
Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 2: Provide clean and well- maintained buildings and units	
Action F: Prepare empty units for new tenants	
Ongoing <ul style="list-style-type: none">Continue to meet 60-day turnaround target timeframe as established with the CityProvide quarterly reports to QTEC	
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 QTECCapital plan will be part of building presentations to tenants	
Time-limited/Projects <ul style="list-style-type: none">Establish an annual capital plan with TCHC	Expected Completion Q3 2023 (completed)/Q3 2024 (completed)/ Q3 2025

Objective 1: An excellent landlord	
To provide safe, clean and well-maintained buildings and to support stable tenancies	
Initiative 3: Work with tenants to support stable tenancies	
Action A: Support tenants to understand their rights and responsibilities in their lease	
Ongoing <ul style="list-style-type: none">Collaborate with staff to review and make recommendations to streamline the leasing processTrain frontline staff to respond to typical questions (e.g. via Resource Centre, Welcome Package, etc.)	
Time-limited/Projects <ul style="list-style-type: none">New leasing package and orientation for tenantsImprove safe channels for tenants to express concerns about interactions with staff via the updated Tenant Complaint Process. <div>Consider the feasibility of an appointment system</div>	Expected Completion <div>Q3 2024 Q4 2024 (completed)</div> <div>Q2 2024 (completed)</div> <div>Q2 2025</div>
Action B: Help tenants to meet the requirements for ongoing rent-geared-to-income (RGI) eligibility	
Ongoing <ul style="list-style-type: none">Ongoing education for tenants on RGI requirements	
Time-limited/Projects <ul style="list-style-type: none">Enhanced RGI training for staff to be added to the TSHC training plan	Expected Completion <div>Q2 2024 (completed)</div>
Action C: Reduce incidents of cluttering or hoarding	
Ongoing <ul style="list-style-type: none">Support the complex tenants and the communityManage a complex tenancy team to support complex tenantsDevelop a tracking sheet for touch points for complex tenanciesReferral from regional teams and SSHA	

Action D: Work with tenants to prevent evictions for arrears 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 Q1 2024 Q2 2024 (completed)

Strategic Objective 2: Tenant Engagement

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	A. Review policies that support tenant-led programs and projects (e.g., Tenant Action Fund and Use of Space) B. Streamline administrative processes including funding C. Build ability 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 methods e.g., building and regional meetings, focus groups, and tenant satisfaction surveys
2. Promote an environment of respect, trust and inclusiveness	A. Carry out recommendations of the staff and tenant relations quality improvement project B. Develop a communications plan that supports two-way communication between staff and tenants, including access to information on the Integrated Service Model for tenants C. Improve accessibility by working to provide translation and interpretation services, and support for tenants with visual, hearing or other limitations to enable participation of tenants
3. Communicate effectively with our tenants and other stakeholders	A. Develop communications strategy including multiple channels and tools, translation, accessibility legislation (Accessibility for Ontarians with Disabilities Act) compliance and consistent messaging

Objective 2: Tenant Engagement	
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	
<div>Time-limited/Projects</div> <ul style="list-style-type: none">Review and update the Tenant Funds Distribution Policy to support tenant engagementReview and update Use of Space policies<u>Review and update the Use of Space for Agencies Policy</u>Set priorities for additional tenant-facing policy reviews for the new Tenant Engagement Approach	<div>Expected Completion</div> <div>Q4 2023 (completed)</div> <div>Q3 2024 (completed)</div> <div><u>Q1 2026</u></div> <div>Q3 2024</div>
Action B: Streamline administrative processes, including funding	
<div>Ongoing</div> <ul style="list-style-type: none">Review tenant activities funding requests. Review and approve the Use of space <u>Use of Community Space</u> applications	
<div>Time-limited/Projects</div> <ul style="list-style-type: none">Streamline tenant activities funding and distribution processImplement the new Community Activities Fund policy and the process.	<div>Expected Completion</div> <div>Q1 2024 (completed)</div> <div>Q2 2024 (completed)</div>
Action C: Build ability for tenants to develop and lead programming in their communities	
<div>Ongoing</div> <ul style="list-style-type: none">Support tenant initiatives on an ad hoc basis	
<div>Time-limited/Projects</div> <ul style="list-style-type: none"><u>Introduce Volunteer Development Program</u>	<div>Expected Completion</div> <div><u>Q3 2025</u></div>

Objective 2: Tenant Engagement	
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 <ul style="list-style-type: none"> Implement a new tenant engagement model when approved 	
Time-limited/Projects <ul style="list-style-type: none"> Complete the project to design a new tenant engagement model 	Expected Completion Q4 2023 (completed)
Action E: Enable input through a variety of methods e.g., building and regional meetings, focus groups, and tenant satisfaction surveys	
Ongoing <ul style="list-style-type: none"> Coordinate annual building meeting process (one building per year) Hold focus groups, workshops, etc., with tenants on an ad hoc basis. Host three regional tenant volunteer meetings <u>(continuous feedback for continuous improvement)</u> Coordination of Senior Tenants Advisory Committee (STAC) meetings <u>Identify Community Connect+ tenant volunteers at the building level</u> 	
Time-limited/Projects <ul style="list-style-type: none"> Develop an approach for annual building meetings Develop an implementation table and plan with tenants Identify Community Connect + Regional level tenant volunteers 	Expected Completion Q4 2023 (completed) Q1 2024 (completed) Q1 2024 (completed)

Objective 2: Tenant Engagement	
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: Implement recommendations of the staff and tenant relations quality improvement project	
<p>Ongoing</p> <p><u>Relationship Building</u></p> <ul style="list-style-type: none">• Conduct outreach to encourage tenants to participate in building activities and “meet and greets.”• Ensure timely posting and communication of staff absences and backup• Stay connected with tenants by allocating staff time to tenant activities, checking after service provided if needs have been met• Encourage a “human touch” by acknowledging good news, nodding, following up on earlier conversations, etc.• <u>Minimize turn-over of building site staff within the provisions of the collective agreement</u> <p><u>Interaction</u></p> <ul style="list-style-type: none">• Communicate process for requests to be fulfilled, including who will be involved and how long it might take <p><u>Information and communication</u></p> <ul style="list-style-type: none">• Ongoing communication with tenants of building events• Provide reliable and prompt notification for tenants who cannot access information electronically or in the lobby, including the use of alternate forms of communication to text, such as videos and YouTube	
<p>Time-limited/Projects</p> <p><u>Information</u></p> <ul style="list-style-type: none">• Introduce email subscription service to tenants• Introduce tenant bulletin boards• Introduce City Led Wi-Fi pilot project in eight elected <u>19 selected</u> common rooms across sites• Evolve channels of communications such as mobile app and electronic bulletin boards	<p>Expected Completion</p> <p>Q4 2024</p> <p><u>Q4 2024 (completed)</u></p> <p><u>Q4 2024 Q4 2025</u></p> <p><u>Q4 2025</u></p>

Action B: Develop a communications plan that supports two-way communication between staff and tenants, including access to information on the Integrated Service Model for tenants	
Ongoing <ul style="list-style-type: none">Regular community meetings with the building teams, agencies, and tenant volunteers	
Time-limited/Projects <ul style="list-style-type: none">Pilot tenant roundtables i.e., one building per region	Expected Completion Q4 2024 (completed)
Action C: Improve accessibility by working to provide translation and interpretation services, and support for tenants with visual, hearing or other limitations to enable participation of tenants	
Ongoing <ul style="list-style-type: none">Provide translation and interpreter servicesSupport tenants with visual or hearing limitations	
Time-limited/Projects <ul style="list-style-type: none">In collaboration with other departments to develop standard guidelines to support language and accessibility supportsIn collaboration with TCHC, explore new technology to assist with real time interpretation services/ Train staff with translation technology/app	Expected Completion Q1 2024 (completed) Q2 2024

Objective 2: Tenant Engagement		
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, accessibility legislation (Accessibility for Ontarians with Disabilities Act) compliance and consistent messaging		
<p>Ongoing</p> <ul style="list-style-type: none"> • Publish Seniors Speak/Community Letter/Video • Publish Staff Bulletin • Staff Town Halls • <u>Supporting all internal and external communications, including staff, tenants, and media relations and major deliverables such as the annual report.</u> • 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 • Email subscription for tenants • <u>CEO Tour</u> • <u>Support to current branding standards</u> 		
<p>Time-limited/Projects</p> <ul style="list-style-type: none"> • Listening Tours • Annual Report • Staff onboarding package • Staff survey and Tenant survey • MS Office and SharePoint roll-out support • Annual United Way campaign 		<p>Expected Completion</p> <p>Q2 2023 (completed)</p> <p>Q2 2023 (completed)/Q2 2024 (completed) <u>/Q2 2025</u></p> <p>Q1 2024 (completed)</p> <p>Q1 2024 (tenants) <u>(completed)</u></p> <p>Q3 2023 (completed)</p> <p>Q4 2023/Q3 2024 <u>(completed)</u></p>

<ul style="list-style-type: none"> • CEO Tour • New Intranet<u>Intranet upgrade</u> • Branding 	<div>Q4 2024</div> <div><u>Q4 2024+</u> Q1 2025 <u>Q2 2025 (TCHC dependent)</u></div> <div>Q4 2024+</div>
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Strategic Objective 3: Partnerships

To 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 help senior tenants to access the support services they need and want

2. Support service provider-led programs and initiatives	A. Partner with City, provincial, federal and community funded programs to allow community partners (in consultation with tenants) to establish programs that support community development and tenant wellbeing
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Objective 3: Partnerships		
To 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 help senior tenants to access the support services they need and want		
Ongoing <ul style="list-style-type: none">Identify tenants who require assistance in their homesSupport health and social support program through referrals to agencies for individual tenant needsCreate new partnerships where there are gaps in service/supportsEvaluate services with respect to meeting the senior tenants’ needsIntroduce <u>and maintain</u> building profiles through avenues such as tenant town halls to increase awareness of community programs and services available to tenants<u>Maintain building profiles</u><u>Participate and support the City's divisions to enhance their position on providing services to TSHC tenants</u>		
Time-limited/Projects <ul style="list-style-type: none">Partner with Toronto Metropolitan University to develop student partnership on the annual building meeting processDevelop new partnership agreements that includes reporting metrics<u>Develop and implement a tenant participation satisfaction survey</u><u>Develop building profiles for staff, community partners, and tenants to better understand available programming.</u>		Expected Completion Q4 2023 Q3 2024 (completed) Q2 2024 Q1 2025 Q4 2024 (completed)

Initiative 2: Support service provider-led programs and initiatives	
Action A: Partner with City, provincial, federal and community-funded programs to allow community partners (in consultation with tenants) to establish programs that support community development and tenant well-being	
Ongoing <ul style="list-style-type: none">• Maintain current partnerships that provide programs in our housing communities• Create new partnerships to provides that provide programs in our housing communities• <u>Continue Toronto Public Library Community Librarian Program to encourage e-literacy for seniors</u>• <u>Use data sources, tenant and staff feedback to evaluate current program providers – fulfillment of funding mandate and Use of Community Space policy</u>	
Time-limited/Projects <ul style="list-style-type: none">• <u>Select and introduce three health and wellness pilot sites (through the Partnership table)</u>• Use data sources, tenant and staff feedback to evaluate current program providers – fulfillment of funding mandate and use of space<u>Use of Community Space policy</u>• Continue Toronto Public Library Community Librarian Program to encourage e-literacy for seniors	Expected Completion <u>Q4 2025</u> Q4 2024 <u>Q2 2025</u> Q4 2024

Strategic Objective 4: Innovation

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 build 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 implementing an evaluation of TSHC	A. Look for funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions

Objective 4: Innovation	
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	
Ongoing <ul style="list-style-type: none">• Seek input from 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	
Time-limited/Projects <ul style="list-style-type: none">• Identify opportunities and priorities/research and collaboration opportunities• Partner with Toronto Metropolitan University to develop student partnership on the annual building meeting process• Partner with Humber College to develop an Alternative Dispute Resolution program for skill development for staff and mediation with tenants (two students per semester)• Establish research partnership 1 with U of T Capstone Study (until April, 2025)• <u>Establish research partnership 2 with Women's Age Lab</u> Target Research Partnership 2• <u>Establish research partnership 3 with Sheridan College project on anti bullying among seniors (until October 2025)</u>• <u>Establish research partnership 4</u>• <u>Establish research partnership 5</u>	Expected Completion Q2 2024 Q3 2024 (completed) Q4 2023 (completed) Q4 2023 (completed) Q4 2024 (completed Q3 2024) Q4 2024 (completed) Q2 2025 (completed Q4 2024) <u>Q4 2025</u> <u>Q4 2025</u>
Action B: Evaluate and share learning from TSHC’s innovative practices	
Ongoing <ul style="list-style-type: none">• Share learnings from the ISM• Build evaluation framework into new initiatives	
Time-limited/Projects	Expected Completion

<ul style="list-style-type: none"> • Evaluate learnings from the QIPs 	Q3 2023 (completed)
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Objective 4: Innovation	
To develop and promote innovation and leading practices which contribute to seniors’ well-being	
Initiative 2: Design and begin implementing an evaluation of TSHC	
Action A: Look for funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions	
Time-limited/Projects <ul style="list-style-type: none"> • <u>Scope program evaluation</u> • Identify funding opportunities • Identify evaluation partners • Preliminary evaluation design 	Expected Completion <p><u>Q1 2026</u></p> <p>Q4 2024 <u>Q4 2026</u></p> <p>Q2 2025 <u>Q2 2027</u></p> <p>Q4 2025 <u>Q4 2027</u></p>

Enabler 1: Organization excellence

To strive for organizational excellence to ensure 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 requirements are met
3. Collaborate with TCHC	A. Develop relationship management agreements to support a positive working relationship
4. Manage our financial resources responsibly	A. Work with TCHC and the City in annual budget process B. Implement sound financial management and accountability
5. Identify and reduce risks	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 uses of processes and data in HoMES system

Enabler 1: Organizational excellence To strive for organizational excellence to ensure 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 <ul style="list-style-type: none"> • Governance and internal Board support • Oversight <ul style="list-style-type: none"> ○ 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 <ul style="list-style-type: none"> • Provide Board members with access to foundation documents • Participate in the Strategic Financial Sustainability Plan • Develop and implement Board Committee Membership and Chairs Process • Hire a Board Secretary to manage Board processes and activities • New member orientation • <u>Assess agenda and materials and review committee processes</u> • <u>Select governance best practices standard and governance review</u> • Skills matrix for Board members • <u>Full strategic planning process</u> • <u>Review the Committee’s Terms of Reference (TOR)</u> 		Expected Completion Q1 2023 (completed) Q3 2023 (completed) Q4 2023 (completed) Q1 2024 (completed) Q4 2023 (completed) Q3 2024 <u>Q2 2025</u> Q2 2025 <u>Q3 2025</u> Q2 2024 <u>Q2 2025</u> <u>Q4 2025</u> <u>Q4 2025</u>

<ul style="list-style-type: none"> Renewed TSHC strategy 	Q4 2025
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Enabler 1: Organizational excellence To strive for organizational excellence to ensure 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	
Time-limited/Projects <ul style="list-style-type: none"> Discussion on agreement and reporting requirements with the City 	Expected Completion Q1 2024 Q3 2024 (completed)
Action B: Ensure regular and annual reporting requirements are met	
Ongoing <ul style="list-style-type: none"> Service Manager Reporting ISM Accountability Framework Reporting 	
Time-limited/Projects <ul style="list-style-type: none"> Annual Report and Annual General Meeting Requirements 	Expected Completion Q2 2023 (completed) / Q2 2024 (completed) /Q2 2025

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 3: Collaborate with TCHC	
Action A: Develop relationship management agreements to support a positive working relationship	
Ongoing <ul style="list-style-type: none">• Support joint steering committee• Service management planning• Regular touchpoints with TCHC/TSHC Service Providers	
Time-limited/Projects <ul style="list-style-type: none">• Complete a report card for existing agreements with TCHC• Update to existing legal relationship• Clarify future legal relationship• <u>Update to financial arrangement with TCHC</u>	Expected Completion Q4 2023 (completed) <u>Q4 2024 Q4 2025</u> Q4 2024+ <u>Q2 2025</u> <u>Q2 2025</u>

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 4: Manage our financial resources responsibly	
Action A: Work with TSHC and the City in annual budget process	
Time-limited/Projects <ul style="list-style-type: none">Budget planning – 2024Present draft budget to the Board – 2024Budget finalizing – 2024Budget planning – 2025Present draft budget to the Board – 2025Budget finalizing – 2025Budget planning – 2026Present draft budget to the Board – 2026Budget finalizing – 2026	Expected Completion Q3 2023 (completed) Q4 2023 (completed) Q1 2024 (completed) Q3 2024 (completed) Q4 2024 (completed) Q1 2025 Q3 2025 Q4 2025 Q1 2026
Action B: Implement sound financial management and accountability	
Ongoing <ul style="list-style-type: none">Review actuals against budgetOn-going procurement and vendor managementOn-going relationship with TCHC and reconciliationPrepare monthly financial information for the management teamPrepare monthly financial information for Board meeting	
Time-limited/Projects <ul style="list-style-type: none">Participate in a short term strategic financial sustainability approach	Expected Completion Q3 2023 (completed)

Enabler 1: Organizational excellence To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 5: Identify and reduce risk	
Action A: Develop a TSHC risk and mitigation plan	
Time-limited/Projects <ul style="list-style-type: none"> Develop a high-level risk management scope and assessment Conduct a comprehensive risk assessment and implement mitigation plan Review Emergency Response Plan 	Expected Completion Q3 2024 <u>Q1 2025</u> Q2 2025 Q2 2024 <u>Q3 2025</u>
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 <ul style="list-style-type: none"> Develop a business continuity plan <u>Support the development of a Crisis Management Plan for Cybersecurity with TCHC</u> 	Expected Completion Q4 2025 <u>TBD</u>

Enabler 1: Organizational excellence To strive for organizational excellence to ensure 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 <ul style="list-style-type: none"> Develop a data analytics plan, including new data management <u>Review KPIs</u> 	Expected Completion Q2 2025 <u>Q4 2025</u> <u>Q3 2025</u>

Action B: Develop performance metrics and targets for reporting at all levels	
Time-limited/Projects <ul style="list-style-type: none">• Define performance metrics• Develop a dashboard• Conduct Senior Tenant Experience Survey	Expected Completion Q2 2023 (completed) Q3 2023 (completed) Q1 2024 Q2 2024 (completed)

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure 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 (QIPs)	
Ongoing <ul style="list-style-type: none">• Complete three initial QIPs• On-going monitoring of QIP activities	
Time-limited/Projects <ul style="list-style-type: none">• Establish a process for monitoring and implementing existing QIPs• Conduct lessons learned on existing QIP• Review and adapt QIP approach• Identify future QIPs (Maintenance)	Expected Completion <ul style="list-style-type: none">Q2 2023 (completed)Q2 2023 (completed)Q3 2024 (completed)Q1 2025 (completed Q4 2024)

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure 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 <ul style="list-style-type: none">• Policy improvement initiative• Develop policy implementation guidance materials• Engage departments in an annual policy planning process	
Time-limited/Projects <ul style="list-style-type: none">• Develop a corporate Policy Management Framework and plan/priorities• Review and update the Human Rights Policy• Establish a TSHC Policy Inventory to keep track of all policies• Develop an annual Policy Development/Review Plan/Schedule• Develop an Access to Information Process• Develop a TSHC Accessibility Plan• Review and update the tenant Human Rights Complaint Procedure• <u>Review and update the Fraud Prevention Policy</u>• Post-transition Policy clean-up• <u>Review and update the Translation and Interpretation Policy</u>• <u>Develop the Tenant Transfer Policy</u>• <u>Review and update the Accessibility Policy</u>• <u>Review and update the Accessible Customer Service Policy</u>	Expected Completion <ul style="list-style-type: none">Q1 2024 (completed)Q3 2024 (completed)Q2 2024 (completed)Q2 2024 (completed)Q1 2024 (completed)Q4 2023 (completed)<u>Q3 2024-Q1 2025</u><u>Q1 2025</u><u>Q2 2024- Q2 2025</u><u>Q2 2025</u><u>Q4 2025</u><u>Q4 2025</u><u>Q1 2026</u>

Enabler 1: Organizational excellence	
To strive for organizational excellence to ensure effective and efficient delivery of our mandate	
Initiative 9: Use technology effectively	
Action A: Make best uses of processes and data in HoMES system	
Ongoing <ul style="list-style-type: none">Participating in IT Operational Steering CommitteeContinue Improving data analytics and reporting<u>Identify opportunities for mobile computing</u><u>Identification of TSHC HoMES requirements</u>	
Time-limited/Projects <ul style="list-style-type: none">Internet contract renewalEmail consolidation and Microsoft 365 deploymentExplore opportunities for paperless tenant document managementIdentify opportunities for mobile computing (Ongoing)Identification of TSHC HoMES requirements (ongoing)Participate in intranet solution refreshCurrent SharePoint clean-up/management<u>Identify TSHC technology opportunities</u><u>Participate in End-User Device Refresh</u>	Expected Completion Q2 2023 (completed) Q1 2024 (completed) Q2 2024 (completed) Q4 2024 TBD Q4 2024+ Q2 2025 Q2 2025 <u>Q2 2025</u> <u>TBD (TCHC dependent)</u>

Enabler 2: Employer of choice

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	A. Identify, attract, recruit, and keep top talent B. Review total compensation strategy to keep 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 (EDI)	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 engaged employees	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
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: Employer of choice	
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 <ul style="list-style-type: none">On-going recruitmentMonitoring implementation to ensure the recruitment and retention of top talent	
Time-limited/Projects <ul style="list-style-type: none">Review of current recruitment program and processesReview of employment offer lettersReview of JD’s to ensure they include the key knowledge and skills requiredReview 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 (completed) Q4 2024 <u>Q2 2025</u> Q3 2024 <u>Q3 2025</u> Q2 2025 <u>Q4 2025</u>
Action B: Review of total compensation strategy to maintain a competitive edge	
Ongoing <ul style="list-style-type: none">Periodic review of total compensation strategy<u>Development of a front-line training program to assist in the advancement of the skills required to move to a different position</u>	
Time-limited/Projects <ul style="list-style-type: none">Review and make necessary adjustments to the salary bands to ensure competitivenessApproval of prioritized updated People and Culture PoliciesImplementation of City Council direction regarding executive compensationReview of management/exempt benefits programs	Expected Completion Q2 2023 (completed) Q1 2024 <u>Q4 2024</u> (completed) Q2 2024 (completed) Q4 2024 <u>Q2 2024</u> (completed)
Action C: Provide opportunities for growth and development to support staff in reaching their desired career goals	
Ongoing <ul style="list-style-type: none">Promotion of the Tuition Reimbursement Program	
Time-limited/Projects	Expected Completion

<ul style="list-style-type: none"> Development of a succession planning program, inclusive of all levels of the organization Launch and implement a succession planning program 	Q3 2024 Q4 2024 (completed) Q3 2024 Q2 2025
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Enabler 2: Employer of choice	
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 <ul style="list-style-type: none"> <u>Review and update policies to be inclusive and remove any systemic barriers</u> 	
Time-limited/Projects <ul style="list-style-type: none"> Creation of an EDI framework & strategy Ensure policies are <u>Accessibility for Ontarians with Disabilities Act (AODA)</u> compliant Review and update policies to be inclusive and remove any systemic barriers 	Expected Completion Q1 2025 Q4 2024 <u>Q4 2025</u> Q4 2024
Action B: Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion	
On-going Deliver CABR <ul style="list-style-type: none"> <u>Deliver on-going diversity training</u> 	
Time-limited/Projects <ul style="list-style-type: none"> Launch Accessibility for Ontarians with Disabilities Act (AODA) training for staff Deliver Confronting Anti-Black Racism (CABR) training Develop <u>(Q1 2025)</u> and implement <u>(Q4 2025)</u> the <u>Inclusion, Diversity, Equity and Accessibility (IDEA) EDI</u> overall strategy 	Expected Completion Q3 2024 (completed) Q3 2024 Q4 2024 (completed) <u>Q4 2025</u>

Enabler 2: Employer of choice	
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 engaged employees	
Action A: Develop and implement approaches for employee engagement at the local, regional, and corporate level	
Ongoing <ul style="list-style-type: none">• Develop and implement approaches which test innovative ideas through collaborative teamwork	
Time-limited/Projects <ul style="list-style-type: none">• Employee engagement and EDI survey• Action plans following the results of the survey	Expected Completion Q1 2024 (completed) Q2 2024 (completed)
Action B: Build and maintain productive and respectful relationships with labour partners to ensure a positive work environment for staff	
Ongoing <ul style="list-style-type: none">• Monthly labour management meetings to proactively respond to issues as they arise including grievances and harassment complaints	

Enabler 2: Employer of choice	
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 <ul style="list-style-type: none"> Support ongoing learning and coaching on performance management <u>Assist in the development of job-specific skill enhancement training programs</u> 	
Time-limited/Projects <ul style="list-style-type: none"> Provide training and learning on employee and labour relations 	Expected Completion Q4 2023 (completed)
Action B: Develop, implement and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors-focused services	
Ongoing <ul style="list-style-type: none"> On-boarding of new staff 	
Time-limited/Projects <ul style="list-style-type: none"> Create an onboarding program specific to TSHC for all new hires Support the creation of job-specific orientation programs <u>Train staff with translation technology/app</u> Develop a Key People and Culture Policy Review Plan <u>Roll-out Leadership Training</u> 	Expected Completion Q2 2024 <u>Q1 2025</u> Q3 2024 <u>Q3 2025</u> <u>TBD</u> Q1 2024 (completed) <u>Q1 2025</u>

Enabler 2: Employer of choice	
To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	
Initiative 5: Innovation to respond to a changing workplace	
Action A: Review health, safety and wellness policies and programs to create a heightened “safety first” and “wellness” culture	
Ongoing	
<ul style="list-style-type: none">Provide support for JHSC members	
Time-limited/Projects	Expected Completion
<ul style="list-style-type: none">Review and update of Health and Safety policies	Q4 2024 + <u>Q2 2025</u>
Action B: Develop and implement programs and initiatives to support employee health and well-being	
Ongoing	
<ul style="list-style-type: none">Continued promotion of the Employee and Family Assistance PlanContinuing to promote a culture that is inclusive and where staff feel they belong	
Time-limited/Projects	Expected Completion
<ul style="list-style-type: none">Psychological safety and mental wellness program	Q4 2024 + <u>Q2 2025</u>
<ul style="list-style-type: none">Review of respectful workplace policies	Q4 2024 + <u>Q2 2025</u>

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: February 26, 2025

Item Number: 10b

Report Name: Strategic Directions Progress Report – Q4 2024

To: Board of Directors

From: Grant Coffey, Director, Strategy and Business Management

Date of Report: February 10, 2025

Purpose: For Information

Recommendation:

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

This report was included for information to the Quality and Tenant Engagement Committee (QTEC) at its February 10, 2025 meeting.

Reason for Recommendation:

At the Board of Directors meeting on February 22, 2024 the Board approved the updated 2023-2025 Strategic Directions (SD) Roadmap, shifting from the 18-month Interim Strategic Directions Roadmap (2023-2024) to a 2023-2025 Strategic Directions Roadmap. The Strategic Directions Roadmap outlines the key initiatives and milestones that will guide our progress until the end of 2025. This report provides highlights on the progress made on implementing the Strategic Directions in Q4 2024.

Key Performance Indicators Dashboard

As indicated in the Q4 2024 KPI Dashboard, the fourth quarter showed encouraging results across operational KPIs. For more comprehensive details, please refer to Attachment 1.

- **Arrears Management:** TSHC achieved a rent collection rate of 100 percent in Q4.
- **Pest Management:** The Operations and Environmental Health Unit teams continue to work actively with tenants to address pest issues, resulting in 745 units being declared pest free in the fourth quarter.
- **Vacancy Management:** The average unit turnover days in Q4 further improved to 61, down from 65 days in Q3 2024. Note: in Q3 2024, the number of days for average unit turnover was incorrectly reported as 44 days.

Tenant Engagement

- 21 Community Activities Fund (CAF) applications were approved in Q4 bringing the total number of CAF applications approved in 2024 to 252.
- \$117,524 in CAF funds have been distributed in Q4 to fund tenant activities bringing the year-to-date funding to \$240,055. Note: data for funding distributed through CAF in Q4 is being reconciled.
- Staff supported 136 one time social events in collaboration with tenants.
- Planning began in Q4 for 2025 Annual Building Planning Meetings.
- Began recruitment to increase STAC membership from eight to 24; extended application deadline from January 31 to February 28.

Programs and Partnerships

- A total of 238 recurring programs led by tenants and service providers are currently being offered, reflecting a seven percent increase as compared with those offered in Q3, 2024.
- TSHC has established two partnerships in Q4 2024:
 - Partnership with Women's College established as part of “Reimagining Naturally Occurring Retirement Communities (NORCs) for 21st Century Cities” study project which runs until March 31, 2029. One area of the study focuses on developing a NORC Implementation Toolkit to be used for national implementation, highlighting core functions, adaptable forms, and potential enablers of success.
 - Partnership established with Sheridan College: Anti-Bullying Research, and workshops, to study prevalence and nature of bullying behaviours between older adults in Ontario, with an aim to develop a toolkit for wider use.

Employer of Choice

- In terms of staff engagement, on October 1 TSHC held it’s second annual all-staff appreciation event with over 200 staff in attendance, and on December 4 TSHC hosted it’s first Long-Service Awards. Over 100 staff were recognized, with years of recognition ranging from five to 40 years of service.
- Staff were consulted in preparation for the updated intranet.
- Training was offered on Email Tips and Tricks, with over 110 staff participating.

Organizational Excellence

- TSHC's financial standing stays robust as of September 30, 2024. TSHC is working with TCHC to finalize the year end Statement of Operations.

Strategic Directions Roadmap

The SD Roadmap translates the Strategic Directions into a plan for delivery. The Q4 2024 Roadmap Tracker demonstrates progress across various strategic initiatives. In the last quarter of 2024, 34 projects/activities were planned, with nine completed on time, one activity was completed in Q3, two activities were added and completed. Two activities that were targeted for completion in 2025 were completed early (Q4 2024), and one activity that was previously time-limited and adjusted as ongoing was moved back to time-limited in Q4 as completed. 17 of the 34 activities that were targeted for Q4 2024 completion are currently in progress, one not started, five moved to ongoing/ continuous work, and one activity has been removed from the Strategic Directions. Project teams are committed to completing activities according to the updated timelines.

Attachment 2 provides highlights of the completed projects and outlines the details of those with revised timelines, and those removed and reported as ongoing.

Review and Planning Sessions for Strategic Directions

A review session was held with the Extended Leadership Team, at the end of October, to look at the progress of the Strategic Directions initiatives. An additional planning session was held with the Leadership Team on December 2, 2024 to inform future planning considerations

and updates for 2025. An update from this session was included in the report for the February 10, 2025 QTEC and is also included in the report to the Board of Directors on February 26, 2025.

Grant Coffey

Director, Strategy and Business Management

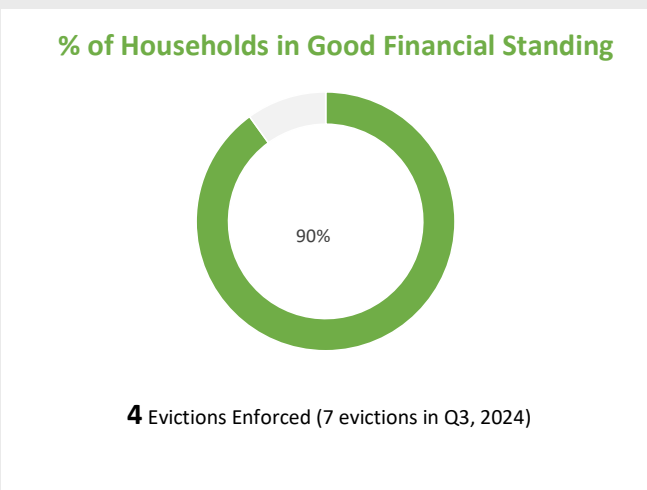
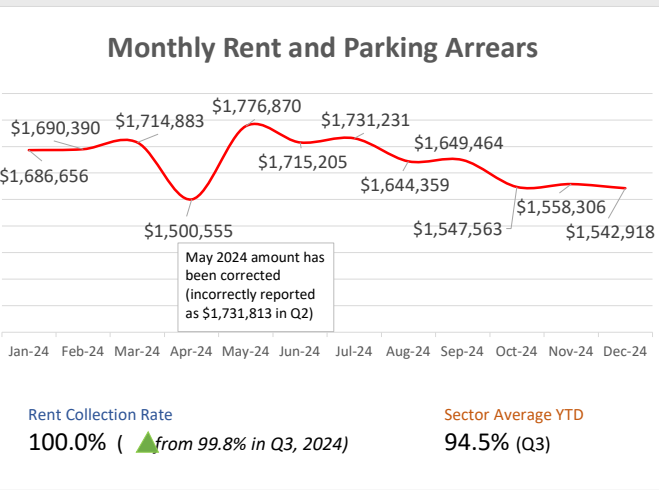
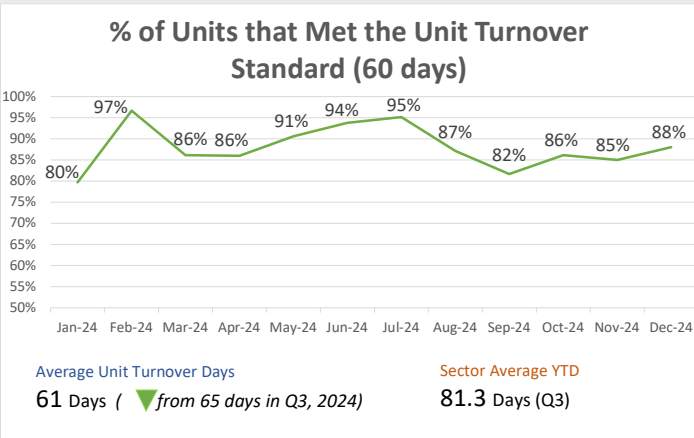
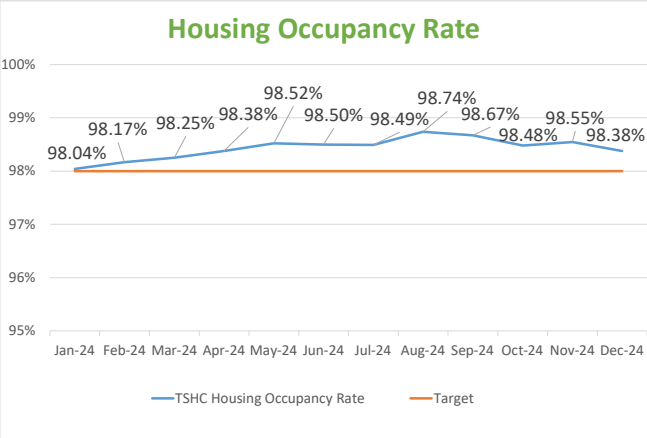
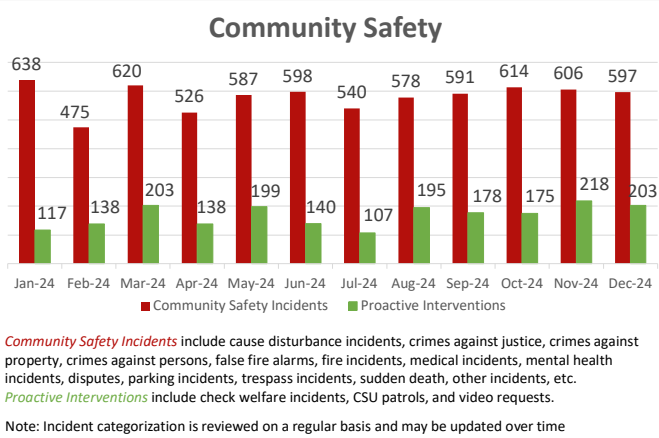
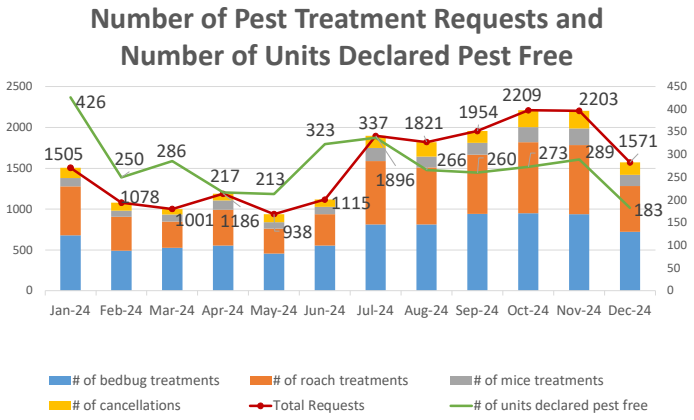
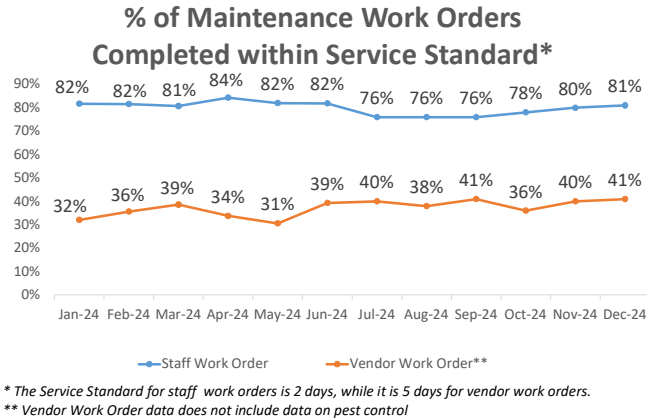
List of Attachments:

1. Attachment 1 – SD Key Performance Indicator Dashboard – Q4 2024
2. Attachment 2 – SD Roadmap Update – Q4 2024

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

Highlights:

- **Work Orders:** the percentage of work orders completed within Service Standards, for staff the compliance rate was 81% and for vendors the rate was 41% in December.
- **Pest Management:** In Q4, a total of 745 units were declared pest free. Staff have assisted 21 tenants in preparation for treatment and coordinated the preparation of 35 units with Toronto Public Health.
- **The housing occupancy rate** at the end of December stood at 98.38%, reaching the target of 98%. The average unit turnover days in Q4 was at 61 days, decreasing from 65 days in Q3 (previously reported incorrectly as 44 days in Q3).
- **Arrears:** TSHC achieved 100% rent collection rate in Q4. The arrears level has remained stable during Q4, with 90% of households maintaining good financial standing. A majority of households in arrears fell within the \$1 - \$2,000 range.



Households in Arrears

Rent and Parking Balance Range	No. of Tenant Accounts with Arrears
\$1-\$2,000	1139
\$2,001-\$4,000	90
\$4,001-\$6,000	31
\$6,001-\$8,000	34
\$8,001-\$10,000	14
\$10,001 and above	26
Grand Total	1334

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

Highlights:

- Presented at Ontario Non-Profit Housing Association (ONPHA) on housing and healthcare intersections and partnerships

Consultations

- Tenant and R-PATH consultations on potential website improvements
- Held 12 tenant consultations on the Translation and Interpretation Policy reaching about 200 tenants using nine interpreters and three meetings with staff
- Seven tenants attended consultations on the Garden Guidelines

Community Activities Fund Distribution

\$ Community Activities Fund Distributed in this quarter:

Q4: \$117,524*

\$ Tenant Action Fund Distributed in the same quarter last year:

**\$83,651 reported in Q4 2023, Full Year (2023):
\$134,686**

Number of Community Activities Fund Applications Approved:

21 in Q4 (year to date up to Q4: 252)

*data for Q4 is being reconciled

Communications with Tenants:

1 issue of Seniors Speak and **1** Community Letter with Video

17 posters translated into top 8 languages and distributed

Tenant Engagement Activities

7 CEO Tours
4 Regional Tenant Meetings
2 Senior Tenants Advisory Committee Meeting
2 Community Connect+ Implementation Table Meetings
359 tenants participated
(including tenants attending CEO Tours)

**Online Engagement
Website Users:**

11,621
Social Media Audience:
2,077
Social Media Audience Growth:
26

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

Highlights:

- 100 tenants attended Regional Tenant Volunteer Meetings input sought on Translation and Interpretation policy
- Initiated recruitment program to increase Senior Tenants Advisory Committee (STAC) representation in 2025 from 8 to 24
- 19 of 53 agency agreements signed as of mid-December 2024

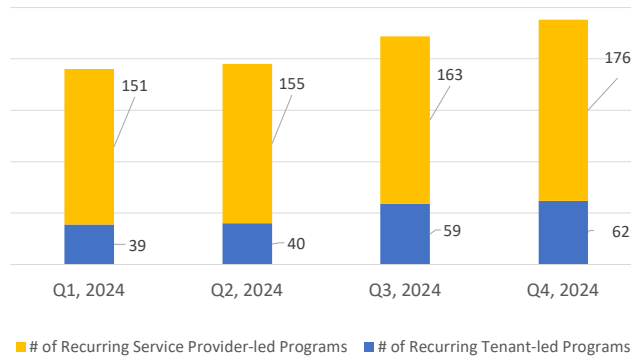
Community Connect+:

- Two Implementation Table meetings informing tenant volunteer roles and responsibilities and tenant circles; metrics reported

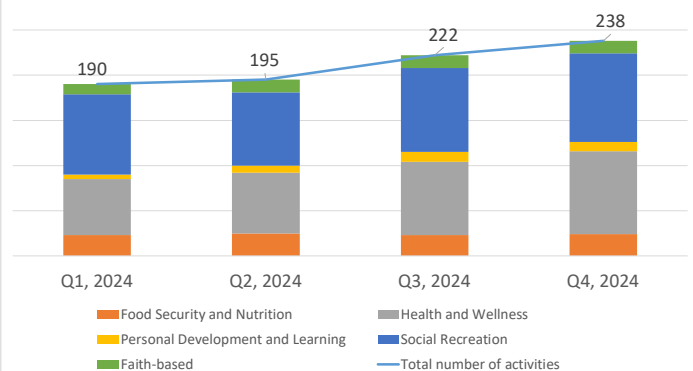
Community Activities Fund (CAF):

- Staff supported 136 one time social events in collaboration with tenants
- Continued efforts to fulfill equipment requests for tenants
- Began planning for 2025 Annual Building Planning Meetings

Recurring Programs



Building Activities

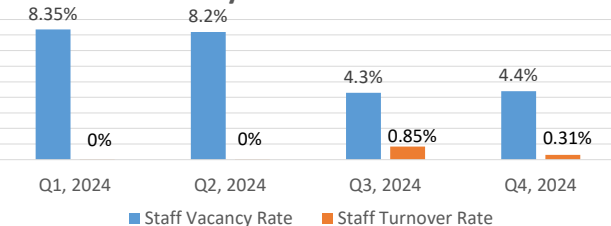


Strategic Objective 4: To promote innovation

3 innovations implemented (1 from Q3 2024 reported in Q4)

Enabler: Employer of Choice

Staff Vacancy Rate and Turnover Rate



Enabler: Employer of Choice

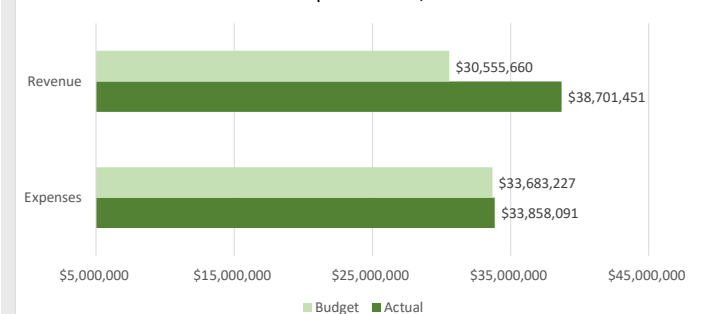
Highlights:

- Three issues of the Staff Bulletin were published. A few of the articles included the regular Staff Profile, a link to December's staff Town Hall, and an update on the United Way campaign.
- On October 1 TSHC held its second annual all-staff appreciation event with over 200 staff in attendance.
- On December 4 TSHC hosted its first Long-Service Awards. Over 100 staff were recognized for their years of service, hard work and dedication to the mission of TSHC. Years of recognition ranged from five years, all the way up to 40 years of service!
- Staff consultations held in preparation for updated intranet.
- Training was offered on Email Tips and Tricks for those staff who wished to attend. There were four sessions held with over 110 participants.

Enabler: Organizational Excellence

Statement of Operations

As of September 30, 2024



Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
An excellent landlord To provide safe, clean and well-maintained buildings and units and to support stable tenancies	Director, Operations	Promote safety and security in our buildings and communities	Implement recommendations of safety and security Quality Improvement Project	Assess feasibility of doing a pilot project in highest call buildings	Q4 2024 – TCHC dependency Q3 2025	Q3 2025	Revised Timeline	Throughout Q4 have been meeting with CSU and had discussions around third party security. Consideration of a pilot for increased third party security patrols is being scoped in Q1 2025.
An excellent landlord To provide safe, clean and well-maintained buildings and units and to support stable tenancies	Director, Operations	Promote safety and security in our buildings and communities	Develop partnerships with safety and security organizations in the broader community	Investigate increased staff presence, proactive patrols and third-party security in high-risk buildings	Q4 2024	Q4 2024	Completed	Review of third party security allocation completed in Q4 2024 led to a reallocation of third party security based on demonstrated need. Third party security allocation will continue to be reviewed as part of ongoing work. Consideration of a pilot for increased third party security patrols is being scoped in Q1 2025.
An excellent landlord To provide safe, clean and well-maintained buildings and units and to support stable tenancies	Director, Operations	Work with tenants to support stable tenancies	Support tenants to understand their rights and responsibilities in their lease	New leasing package and orientation for tenants	Q4 2024	Q4 2024	Completed	<p>TSHC has developed a new Welcome Package for tenants that will be provided as a hard copy for each new household to keep. This guide is also available on TSHC’s website.</p> <p>The Welcome Package has been simplified to make the material easier to reference and to inform tenants of the services TSHC provides and the roles of staff. It has also been revised to be more building specific.</p> <p>Some additional information on safety and security will be shared with new tenants, such as: how to get an extra copy of their key (by talking with their Superintendent), and tenants will be encouraged to self-identify that they have oxygen tank(s) during orientation.</p>

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
An excellent landlord To provide safe, clean and well-maintained buildings and units and to support stable tenancies	Director, Operations	Provide clean and well-maintained buildings and units	Conduct annual unit inspections	Annual Unit Inspections, including pests and balcony clutter	Q4 2024	Q4 2024	Completed	The 2024 Annual Unit Inspections have been completed. 80 units were identified with high amounts (levels 7, 8, 9) of clutter on balconies. Staff will follow up with tenants to remove balcony clutter.
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Engage tenants in their communities and create opportunities for tenant voices	Build ability for tenants to develop and lead programming in their communities	Introduce Volunteer Development Program	Q4 2024 Q3 2025	Q3 2025	Revised Timeline	Project scoping for this activity was dependent on establishing partnership with University of Toronto (which was established in Q3 2024), revised timeline for this program is Q3 2025. The program name has been updated to better reflect the intent of the initiative. The activity has also been realigned to the Roadmap action: Build ability for tenants to develop and lead programming in their communities.
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Promote an environment of respect, trust and inclusiveness	Implement recommendations of the staff and tenant relations quality improvement project	Introduce email subscription service to tenants	Q4 2024	Q4 2024	Completed	Email subscription service has been acquired. Current email subscriptions being transferred and consent forms being sent to Tenant Volunteers in Q1 2025 to expand the subscription list. Efforts to expand tenant subscribers will be ongoing moving forward.
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Promote an environment of respect, trust and inclusiveness	Implement recommendations of the staff and tenant relations quality improvement project	Introduce City Led Wi-Fi Pilot Project in 19 selected common rooms across sites	Q4 2024 Q4 2025	Q4 2025	Revised Timeline	ConnectTO has confirmed that 19 sites will be implemented by the end of 2025. Other site implementation will be dependent on very limited funding. Through the Economic and Community Development Committee (ECDC) Motion, TSHC may have an opportunity to advocate for more funding to support wi-fi implementation across all sites beyond 2025.

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Promote an environment of respect, trust and inclusiveness	Implement recommendations of the staff and tenant relations quality improvement project	Introduce tenant bulletin boards	Q4 2024	Q4 2024	Completed	Completed with tenant volunteer input as provided across all sites.
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Promote an environment of respect, trust and inclusiveness	Develop a communications plan that supports two-way communication between staff and tenants, including access to information on the Integrated Service Model for tenants	Pilot tenant roundtables i.e. one building per region	Q4 2024	Q4 2024	Completed	In 2024, the goal was to implement at least four tenant roundtables or circles. By year end 58 were established.
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Communicate effectively with our tenants and other stakeholders	Develop communications strategy, including multiple channels and tools, translation, accessibility legislation (Accessibility for Ontarians with Disabilities Act) compliance and consistent messaging	Intranet upgrade	Q4 2024 Q2 2025 (TCHC dependent)	Q2 2025 (TCHC dependent)	Revised Timeline	Initial planning meetings have been held with each department and regular meetings are now underway with the successful vendor, TSHC, and TCHC. Initial content development underway. Communications team is working to secure an Intranet writer to support fuller content development.
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Communicate effectively with our tenants and other stakeholders	Develop communications strategy, including multiple channels and tools, translation, accessibility legislation (Accessibility for Ontarians with Disabilities Act) compliance and consistent messaging	Branding	Q4 2024 Removed	Removed	Removed	Activity "supports to current brand" included as an ongoing activity under Objective 2, Initiative 3.

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
Tenant engagement To enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice	Director, Engagement, Partnerships and Communications	Communicate effectively with our tenants and other stakeholders	Develop communications strategy, including multiple channels and tools, translation, accessibility legislation (Accessibility for Ontarians with Disabilities Act) compliance and consistent messaging	CEO Tour	Q4 2024 ongoing	ongoing	Moved to ongoing	Moved to ongoing as CEO Tours continue to be scheduled/ongoing.
Partnership To facilitate access to services and programs that tenants need and want	Director, Engagement, Partnerships and Communications	Facilitate access to priority health and community support services	Maintain and create new partnerships to help senior tenants access the support and services they need and want	Develop building profiles for staff, community partners, and tenants to better understand available programming	Q4 2024	Q4 2024	Completed	Added SD Activity: building profiles developed in October 2024 and was shared with the City as part of the report back in October on TSHC's Service Delivery Model. It has also been shared with staff to use as a reference tool. Profiles will be used in new tenant welcome packages. Profiles will be updated in January and June of each year.
Partnership To facilitate access to services and programs that tenants need and want	Director, Engagement, Partnerships and Communications	Support service provider-led programs and initiatives	Partner with City, provincial, federal and community funded programs to allow community partners (in consultation with tenants) to establish programs that support community development and tenant well-being	Use data sources, tenant and staff feedback to evaluate current program providers – fulfillment of funding mandate and Use of Community Space policy	Q4 2024 ongoing	ongoing	Moved to ongoing	As of December 2024, 19 of 53 new partnership agreements have been signed. Work is underway to get all agreements and insurances in place early in 2025. Currently 38 agencies have provided proof insurance. Program evaluations will begin in Q1 2025 and will be ongoing.
Partnership To facilitate access to services and programs that tenants need and want	Director, Engagement, Partnerships and Communications	Support service provider-led programs and initiatives	Partner with City, provincial, federal and community funded programs to allow community partners (in consultation with tenants) to establish programs that support community development and tenant well-being	Continue Toronto Public Library Community Librarian Program to encourage e-literacy for seniors	Q4 2024 ongoing	ongoing	Moved to ongoing	Moved to ongoing as TSHC continues to work with Toronto Public Library to offer this program.

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
Innovation To develop and promote innovation and leading practices which contribute to seniors' well-being	Director, Strategy and Business Management	Partner and cultivate relationships to research and test emerging trends and new practices	Collaborate on innovation with tenants, experts and researchers in seniors social housing	Establish research partnership 1 with U of T Capstone Study (till April, 2025)	Q4 2024 Q3 2024	Q3 2024	Completed	Partnership established with University of Toronto (Capstone project) to support Tenant Volunteer Development program in Q3 2024.
Innovation To develop and promote innovation and leading practices which contribute to seniors' well-being	Director, Strategy and Business Management	Partner and cultivate relationships to research and test emerging trends and new practices	Collaborate on innovation with tenants, experts and researchers in seniors social housing	Establish research partnership two with Women's Age Lab (until March 2029)	Q2 2025 Q4 2024	Q4 2024	Completed	Partnership with Women's College established as part of "Reimagining Naturally Occurring Retirement Communities (NORCs) for 21st Century Cities" study project.
Innovation To develop and promote innovation and leading practices which contribute to seniors' well-being	Director, Strategy and Business Management	Partner and cultivate relationships to research and test emerging trends and new practices	Collaborate on innovation with tenants, experts and researchers in seniors social housing	Establish research partnership 3 with Sheridan College project on anti-bullying among seniors (until October 2025)	Q4 2024	Q4 2024	Completed	Added SD Activity: Partnership established with Sheridan College in Q4 2024. Project will be complete by Q4 2025.
Innovation To develop and promote innovation and leading practices which contribute to seniors' well-being	Director, Strategy and Business Management	Design and begin implementing an evaluation of TSHC	Look for funding and partners for program evaluation of TSHC to evaluate the impact of ISM and other TSHC actions	Identify funding opportunities	Q4 2024 Q4 2026	Q4 2026	Revised Timeline	Timeline shifted to a later period to allow more time before evaluation, post conclusion of initial Strategic Directions and the 2025/2026 Tenant Experience Survey.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Implement elements of good governance practices	Enhance governance practices in the areas of: governance foundations, principles and structures; board responsibilities and oversight; governance processes; and board effectiveness	Skills matrix for Board members	Q4 2024 Q2 2025	Q2 2025	Revised Timeline	Board Director and Education Policy updated/approved in October 2024 to be implemented in 2025 including a board skills assessment.

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Implement elements of good governance practices	Enhance governance practices in the areas of: governance foundations, principles and structures; board responsibilities and oversight; governance processes; and board effectiveness	Assess agenda and materials and review committee processes	Q4 2024 Q2 2025	Q2 2025	Revised Timeline	Revised governance/board policies approved in October 2024. Several Board/Committee process improvements implemented, further improvements to be reviewed in Q1-Q2 2025.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Collaborate with TCHC	Develop relationship management agreements to support a positive working relationship	Update to existing legal relationship	Q4 2024 Q4 2025	Q4 2025	Revised Timeline	Completed priority actions from Report Card Assessment of existing agreements, implemented extension of Transition Agreement timeline, initiated development of Business Terms for future legal agreement consideration, engagement with key stakeholders in next steps. Revised timing to Q4 2025.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Collaborate with TCHC	Develop relationship management agreements to support a positive working relationship	Clarify future legal relationship	Q4 2024 Q2 2025	Q2 2025	Revised Timeline	Initiated development of Business Terms for future legal agreement consideration, engagement key stakeholders in next steps. Revised timing to Q2 2025.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Manage our financial resources responsibly	Work with TCHC and City on annual budget process	Present draft budget to the Board – 2025	Q4 2024	Q4 2024	Completed	2025 TSHC Budget prepared and approved at Board in December 2024. Budget will now be considered at City Budget Committee in January 2025 and City Council in February 2025.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Identify and reduce risk	Develop a TSHC risk and mitigation plan	Develop a high-level risk management scope and assessment	Q4 2024 Q1 2025	Q1 2025	Revised Timeline	Enterprise Risk Management Policy approved October 2024. Enterprise Risk Management Framework, including Risk Register and Dashboard drafted, to come forward Q1 2025.

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Improve service quality in areas important to our tenants	Implement priority quality improvement projects	Identify future QIPs (Maintenance)	Q1 2025 Q4 2024	Q4 2024	Completed	Future Quality Improvement Project on Maintenance Service Standards identified for 2025.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Develop clear, plain language policies	Review priority policies to reflect TSHC values and principles	Review and update the tenant Human Rights Complaint Procedure	Q4 2024 Q1 2025	Q1 2025	Revised Timeline	Updated Tenant Human Rights Policy approved October 2024, procedures drafted and in review with both internal and external stakeholders. Revised timeline to allow sufficient time for engagement and review.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Use technology effectively	Make best use of processes and data in HoMES system	Identify opportunities for mobile computing	Q4 2024 ongoing	ongoing	Moved to ongoing	Item to be included in IT planning with TCHC along with other initiatives on a go-forward basis.
Organizational excellence To strive for organizational excellence for effective and efficient delivery of our mandate	Director, Strategy and Business Management	Use technology effectively	Make best use of processes and data in HoMES system	Participate in intranet solution refresh	Q4 2024+ Q2 2025	Q2 2025	Revised Timeline	TSHC working in collaboration with TCHC in intranet replacement project in progress in Q4 2024, to be completed in 2025.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Develop and implement a talent strategy	Identify, attract, recruit, and keep top talent	Review of employment offer letters	Q4 2024 Q2 2025	Q2 2025	Revised Timeline	Continue to review and work with legal to update letter templates. Revised timeline is Q2 2025.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Develop and implement a talent strategy	Review total compensation strategy to keep a competitive edge	Approval of prioritized updated People and Culture Policies	Q4 2024	Q4 2024	Completed	Compensation bands and executive compensation plan have been updated, as well as Health and dental benefits plan. Employee and Family Assistance Provider (EFAP) and perkopolis launched. Vacation policy updated, for people leaders, to four weeks vacation time upon hire.

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Develop and implement a talent strategy	Provide opportunities for growth and development to support staff in reaching their desired career goals	Development of a succession planning program, inclusive of all levels of the organization	Q4 2024	Q4 2024	Completed	Succession planning template to be distributed to Extended Leadership Team.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Embrace equity, diversity and inclusion	Review and refine all People and Culture policies and programs to eliminate barriers and create an inclusive workplace	Ensure policies are Accessibility for Ontarians with Disabilities Act (AODA) compliant	Q4 2024 Q4 2025	Q4 2025	Revised Timeline	Due to resourcing timeline revised to Q4 2025, tool to be developed.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Embrace equity, diversity and inclusion	Review and refine all People and Culture policies and programs to eliminate barriers and create an inclusive workplace	Review and update policies to be inclusive and remove any systemic barriers	Q4 2024 ongoing	ongoing	Moved to ongoing	As policies are reviewed, they will be reviewed inline with Inclusion, Diversity, Equity and Accessibility (IDEA) lens and kit.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Embrace equity, diversity and inclusion	Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion	Deliver Confronting Anti-Black Racism (CABR) training	ongoing Q4 2024	Q4 2024	Completed	Confronting Anti-Black Racism (CABR) training has been completed. Diversity training will be delivered as an ongoing activity.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Embrace equity, diversity and inclusion	Support the development of education and awareness for leaders and staff to foster a culture of equity, diversity, and inclusion	Develop (Q1 2025) and implement (Q4 2025) the IDEA (Inclusion, Diversity, Equity and Accessibility) strategy	Q4 2024 Q4 2025	Q4 2025	Revised Timeline	Inclusion, Diversity, Equity and Accessibility (IDEA) strategy to be reviewed and approved by leadership team, Corporate Governance and Human Resources Committee, and Board of Directors in Q1. The strategy framework will be completed by Q4 2025.

Attachment 2 - SD Roadmap Update Q4 2024

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Innovation to respond to a changing workplace	Review health, safety and wellness policies and programs to create a heightened “safety first” and “wellness” culture	Review and update of Health and Safety policies	Q4 2024+ Q2 2025	Q2 2025	Revised Timeline	Health and Safety policies have been reviewed and work is underway to update the policies. Revised timeline is Q2 2025.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Innovation to respond to a changing workplace	Develop and implement programs and initiatives to support employee health and well-being	Psychological safety and mental wellness program	Q4 2024+ Q2 2025	Q2 2025	Revised Timeline	Work is currently underway on the program. Revised timeline is Q2 2025.
Employer of choice To be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff	Director, People and Culture	Innovation to respond to a changing workplace	Develop and implement programs and initiatives to support employee health and well-being	Review of respectful workplace policies	Q4 2024+ Q2 2025	Q2 2025	Revised Timeline	Policies are currently under review. Revised timeline is Q2 2025.

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: February 26, 2025

Item Number: 12a

Report Name: Whistleblower Protection Policy and Fraud Prevention Policy

To: Board of Directors

From: Carol Francis, Director, People and Culture, and Vince Truong, Finance Lead (I)

Date of Report: February 5, 2025

Purpose: For approval

Recommendation:

It is recommended that the Board of Directors (the Board) adopt the following resolutions:

- Approve the Whistleblower Protection Policy, as set out in Attachment 3 to this report.
- Approve the Fraud Prevention Policy, as set out in Attachment 5 to this report.

Reason for Recommendation:

This report, the Whistleblower Protection Policy, and the Fraud Prevention Policy, were previously considered at the January 30, 2025 Audit, Finance, and Risk Committee (AFRC) meeting. At that meeting, the Committee requested an amendment to expand reporting

requirements to inform both the AFRC Chair and AFRC members of allegations of fraud, which has been reflected in all the attachments of this report for consideration.

As a good practice and to manage risk, it is important for organizations to have a policy to guide fraud prevention which TSHC has not formally put in place. Through an internal policy review, it was also identified that TSHC did not formally adopt Toronto Community Housing Corporation's (TCHC's) Fraud Prevention Policy and as per the Transition Agreement between TCHC and TSHC, TSHC is to comply with TCHC's Fraud Prevention Policy until replaced with an equivalent policy developed by TSHC. Subsequently, the development of equivalent policy for TSHC was recommended and scoping was targeted for Q3 2024.

Following the Corporate Governance and Human Resources Committee (CGHRC) on June 12, 2024, where TSHC's Whistleblower Protection Policy was an item for approval, it was identified that the Fraud Prevention Policy should be aligned with TSHC's Whistleblower Protection Policy and both be referred together to the Audit, Finance and Risk Committee.

Through consultations with the AFRC Chair post the CGHRC meeting in June 2024, supported by further policy considerations from the AFRC Chair in October 2024 and follow-up in December 2024 and January 2025, TSHC has revised/prepared both policies. The TSHC Leadership Team has also reviewed the policies including intake streams, roles and responsibilities, and discussed training plan and timeline in Q4 2024.

Below are the key components of the Whistleblower Protection Policy and Fraud Prevention Policy for Board approval. Please see Attachment 1 for a more detailed summary of the revisions for both policies as well.

Whistleblower Protection Policy

The Whistleblower Protection Policy provides guidelines for reporting wrongdoing and to provide reasonable protection from reprisal for those persons who, in good faith and with reasonable belief, report wrongdoing in accordance with this policy, it applies to all TSHC employees and to members of the Board of Directors. Tenants are also able to report wrongdoing and are provided reasonable protection from reprisal. This policy was initially adapted from TCHC and approved by TSHC Board of Directors on April 28, 2022.

This Policy was presented to the CGHRC on June 12, 2024, for endorsement to recommend to the Board of Directors for approval. At the request of the AFRC Chair, it was agreed that the policy would be reviewed in conjunction with the Fraud Prevention Policy and presented to AFRC at a later date.

As a result of this review, the policy has been updated and overall revisions include:

- Conversion to standard TSHC policy format.
- Title change from “Whistleblower Policy” to “Whistleblower Protection Policy.”
- Addition of an ethics reporting solution that is currently in place for TSHC and TCHC.
- Addition of TSHC commitment and shared values sections.
- Minor revisions to clarify roles and responsibilities of employees and managers.
- Review of policy considerations from the AFRC Chair, and oversight responsibility (additional clarity of AFRC oversight added post January 30, 2025 AFRC meeting).
- Assignment of next review cycle (three years) to be in alignment with the Fraud Prevention Policy.

Please see Attachment 2 for a track-changes version and Attachment 3 for a clean version of the Whistleblower Protection Policy.

Fraud Prevention Policy

In July 2024, TSHC initiated review of TCHC's Fraud Prevention Policy and conducted an environmental scan of policies and By-laws from the City of Toronto, Toronto Transit Commission, City of Hamilton, and Ottawa Housing and related guidelines to develop a policy for reporting and investigating fraud claims.

The proposed Fraud Prevention Policy reinforces TSHC's commitment to protecting its revenue, property, information, reputation and other assets from attempts, by those working for, or on behalf of TSHC, to improperly gain either financial or other benefits to the detriment of TSHC or its interested parties. The Policy also provides an updated process for intake of reports of suspected fraud, in alignment with the Whistleblower Protection Policy.

The proposed new Fraud Prevention Policy for TSHC includes:

- General changes to format and structuring using TSHC's Policy Management Framework and policy template.
- Updates to leverage TSHC's organizational structure and capacity.
 - TSHC uses an independent service provider to handle complaints through an ethics hotline, and complaints about TSHC staff, contractors, vendors, board members, and tenants are forwarded to TSHC.
 - The intake process for fraud reporting at TSHC has been aligned with TSHC's intake process for wrongdoing claims through the Whistleblower Protection Policy.

- Added section for Roles and Responsibilities (including AFRC's oversight responsibility) and captures additional detail regarding the intake of reports of suspected fraud.
- Added detail for where reports of suspected fraud should be reported based on person(s) implicated.
- Review of policy considerations from the AFRC Chair, and oversight responsibility.
- Addition of reporting requirements to the Chair and members of AFRC.
- Additional definitions included.

Please see Attachment 4 for a track-changes version and Attachment 5 for a clean version of the Fraud Prevention Policy.

The Procedure for the Fraud Prevention Policy is currently being developed for staff and Board members so that they will know who to make reports to and understand their rights and responsibilities with regards to reporting fraud, whistleblowing and reprisal protection. Once complete, the Procedure will provide guidelines for how complaints of suspected incidents of fraud will be triaged and investigated when staff, Finance Lead, CEO, or Board member(s) are involved. The details of the procedure, such as timelines, internal documentation and reporting processes are to be finalized in Q2 2025.

Staff training and communications for the policy and procedure will be developed with a target roll out by Q4 2025. A Frequently Asked Questions document for the reporting hotline is also being developed and will be posted to TSHC's website in Q1 along with other general information on how to report allegations of fraud currently available.

Carol Francis, Director, People and Culture

Vince Truong, Finance Lead (I)

List of Attachments:

1. Presentation – Summary of Policy Revisions
2. Whistleblower Protection Policy (track-changes)
3. Whistleblower Protection Policy (clean version)
4. Fraud Prevention Policy (track-changes)
5. Fraud Prevention Policy (clean version)



Toronto Seniors Housing Corporation

Whistleblower Protection Policy and Fraud Prevention Policy

Attachment 1: Presentation - Summary of Policy Revisions

February 26, 2025

1. Whistleblower Protection Policy (1/4)

Key Recommended Revisions (based on internal review process)

- Conversion to standard TSHC policy format
- Title change from “Whistleblower Policy” to “Whistleblower Protection Policy”
- Addition of an ethics reporting solution that is currently in place for TSHC and TCHC
- Addition of TSHC commitment and shared values sections
- Minor revisions to clarify roles and responsibilities of employees and managers
- Review policy considerations from the AFRC Chair, and oversight responsibility (next slide)
- Assignment of next review cycle (three years). Note: if it’s required a policy revision process can be identified at any time (outside of the review cycle), in compliance with TSHC’s Policy Management Framework

1. Whistleblower Protection Policy (2/4)

Feedback from AFRC Chair	TSHC Response
Address Board/Audit Committee's oversight responsibilities	<ul style="list-style-type: none"> Includes information for board members on who they report wrongdoing to The Finance Lead will prepare quarterly reports (when there have been allegations of fraud) to inform AFRC
Specify clear and transparent process for investigating the allegations against the CEO, Board Chair, Board Members with signing authority and other Board Members	<ul style="list-style-type: none"> Allegations of workplace violence, bullying, harassment, discrimination, Code of Conduct, Conflict of Interest, etc. will be addressed in accordance with existing procedures and /or collective agreements
Consider utilizing the existing resources and mechanisms at the City and its other related organizations	<ul style="list-style-type: none"> TSHC uses an independent service provider to handle fraud and waste complaints through an ethic hotline that provides a secure, anonymous and confidential way to report unethical behaviour to TSHC Reports through the hotline go through TCHC per the Services Delivery Agreement. TCHC forwards complaints about TSHC tenants, staff, board members, and vendors to TSHC

1. Whistleblower Protection Policy (3/4)

Feedback from AFRC Chair	TSHC Response
Minor edits for consistency were recommended	<ul style="list-style-type: none">• Minor edits were completed as recommended
Recommended that Board of Directors (instead of only the Board Chair) be made aware when the Chief Executive Officer is implicated in a complaint	<ul style="list-style-type: none">• Updated to include: “The Board Chair will inform the Board of Directors unless there are extenuating circumstances or where the integrity of the investigation might be compromised during the investigation process.”
Links to related documents included	<ul style="list-style-type: none">• Link to be added to the Policy for the Frequently Asked Questions document, as well as being posted on TSHC’s website• Link to be added to the Policy (posted internally for staff) for the Media and Issues Protocol

Proposed Policy Revisions

1. Whistleblower Protection Policy (4/4)

Feedback from AFRC on Jan. 30	TSHC Response
Include amending language to expand reporting requirements to inform AFRC members	Amended content to expand reporting requirements: “The Chair and members of the Audit, Finance and Risk Management Committee (AFRC), as well as the Finance Team, shall be informed of any allegation of fraud involving an employee or member of the Board of Directors of the Toronto Seniors Housing Corporation in order to satisfy audit requirements”.

2. Fraud Prevention Policy (1/4)

Key Recommended Revisions (based on internal review process)

- TSHC's draft policy contains content from TCHC's Fraud Prevention Policy, additional content has been aligned to TSHC's Whistleblower Protection Policy (pending approval), and informed by environmental scan of policies and By-laws from, City of Toronto, Toronto Transit Commission, City of Hamilton, and Ottawa Housing and related guidelines to develop a policy for reporting and investigating fraud claims.
- General changes to format and structuring using Policy Management Framework and policy template
- Updated to leverage TSHC's organizational structure and capacity. (The intake process for fraud reporting at TSHC has been aligned with TSHC's intake process for wrongdoing claims through TSHC's Whistleblower Protection Policy)
- Added section for Roles and Responsibilities and captures additional detail regarding intake of reports of suspected fraud e.g. where reports of suspected fraud should be reported based on person(s) implicated
- Review policy considerations from the AFRC Chair, and oversight responsibility (next slide)
- Addition of reporting requirements
- Additional definitions included
- Review cycle aligned to TSHC's Whistleblower Protection Policy's review cycle (every three years). Note: if it's required a policy revision process can be identified at any time (outside of the review cycle), in compliance with TSHC's Policy Management Framework

2. Fraud Prevention Policy (2/4)

Feedback from AFRC Chair	TSHC Response
Address Board/Audit Committee's oversight responsibilities	<ul style="list-style-type: none"> Includes information for board members on who they report fraud to The Finance Lead will prepare quarterly reports (when there have been allegations of fraud) to inform AFRC
Specify clear and transparent process for investigating the allegations against the CEO, Board Chair, Board Members with signing authority and other Board Members	<ul style="list-style-type: none"> Procedure document is being developed and will include specific process for investigating allegations against the CEO, and will leverage procedures from the Board of Directors Code of Ethics and Conduct for allegations against Board Members
Consider utilizing the existing resources and mechanisms at the City and its other related organizations	<ul style="list-style-type: none"> TSHC uses an independent service provider to handle complaints through an ethic hotline that provides a secure, anonymous and confidential way to report unethical behaviour to TSHC Reports through the hotline go through TCHC per the Services Delivery Agreement. TCHC forwards complaints about TSHC tenants, staff, board members, and vendors to TSHC

2. Fraud Prevention Policy (3/4)

Feedback from AFRC Chair	TSHC Response
Minor edits for consistency were recommended	<ul style="list-style-type: none"> Updated
Recommended review cycle for procedure be updated more frequently than the Policy	<ul style="list-style-type: none"> There is intention for the procedure to be reviewed after the first year, and then determine the frequency for review
Simplify language in the Policy: “This includes neither facilitating nor ignoring current and past employee and tenant fraud.”	<ul style="list-style-type: none"> Updated: “This includes neither facilitating or ignoring current and/or past incidents of suspected fraud when identified.”
Recommended that Board of Directors (instead of only the Board Chair) be made aware when the Chief Executive Officer is implicated in a complaint	<ul style="list-style-type: none"> Updated to include: “The Board Chair will inform the Board of Directors unless there are extenuating circumstances or where the integrity of the investigation might be compromised during the investigation process.”
Links to related documents included	<ul style="list-style-type: none"> Link to be added to the Policy for the Frequently Asked Questions document Link to be added to the Policy (posted internally for staff) for the Media and Issues Protocol

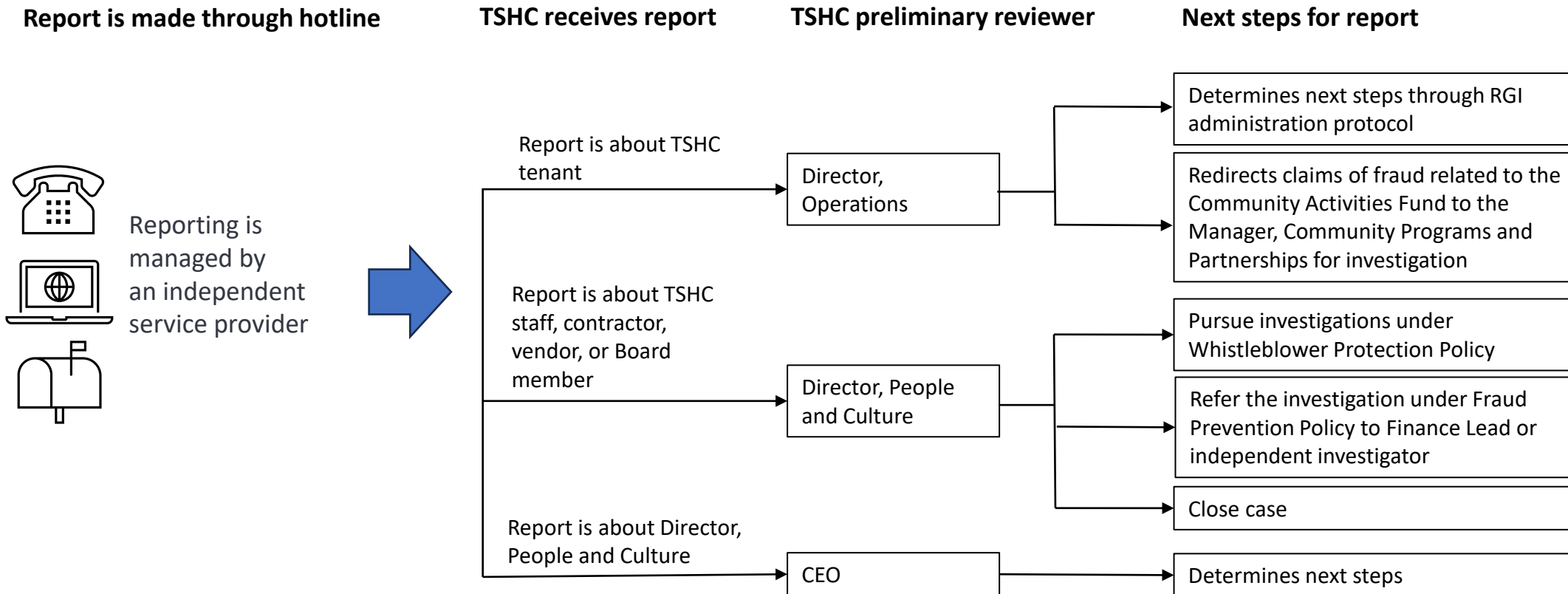
2. Fraud Prevention Policy (4/4)

Feedback from AFRC on Jan. 30	TSHC Response
<p>Include amending language to expand reporting requirements to inform AFRC members</p>	<p>Amended content to expand reporting requirements: “If there are any allegations of fraud involving a TSHC employee or member of the Board of Directors, covered by this Policy, the Finance Lead shall prepare a quarterly report to inform the Chair and members of the Audit, Finance and Risk Committee”.</p> <p>Additionally, as part of their responsibilities the Chief Executive Officer and Finance Lead are responsible for: “Informing the Chair and members of the Audit, Finance and Risk Committee of any allegation of fraud involving an employee, contractor, member of the Board of Directors, or tenant of TSHC.”</p>

Procedure for Fraud Prevention Policy

- Currently in development
- Staff and Board members will be able to refer to the procedure to understand:
 - their rights and responsibilities with regards to reporting fraud, whistleblowing and reprisal protection
 - who they can report suspected fraud to
 - how complaints of suspected incidents of fraud will be triaged and investigated when staff, Finance Lead, CEO, or Board member(s) are involved
- The details of the procedure, such as timelines, internal documentation and reporting processes are to be finalized in Q2 2025
- A Frequently Asked Questions document for the reporting hotline is also being developed and will be posted to TSHC's website in Q1 along with general information on how to report allegations of fraud currently available

Intake of claims through hotline



Intake contact at TSHC depends on who is implicated in the complaint:

- Tenant
- Staff
- Contractor
- Vendor
- Board member

Key highlights of WPP and FPP

	Whistleblower Protection Policy (pending approval)	Fraud Prevention Policy (pending approval)
Policy Objective	<ul style="list-style-type: none"> Provides guidelines for reporting wrongdoing, and reasonable protection from reprisal for those persons who report wrongdoing Fraud can be reported under the Whistleblower Protection Policy, but may be investigated or addressed in accordance with TSHC's Fraud Prevention Policy 	<ul style="list-style-type: none"> Sets out responsibilities for reporting suspected fraud and provides high level guidelines for the conduct of investigations
Reporting	<ul style="list-style-type: none"> TSHC employees who are aware that wrongdoing or fraud has occurred may report through the ethics hotline, or through their manager, or department director 	
Investigations	<ul style="list-style-type: none"> Investigations to be carried out in accordance with established corporate policies and procedures 	<ul style="list-style-type: none"> Includes guidelines
Independent Investigator	<ul style="list-style-type: none"> Investigations may be conducted by an external investigator if necessary and at the discretion of TSHC Although not explicitly state in the Fraud Prevention Policy this information is included in the draft Procedure 	
Reprisal/ Whistleblower Protection	<ul style="list-style-type: none"> Directs employees who believe they are the subject of a reprisal to notify the Director, People and Culture 	<ul style="list-style-type: none"> Directs employees who believe they are the subject of a reprisal to notify the Director, People and Culture The Policy does not include further detail on investigating reprisals, instead the Policy refers the reader to TSHC's Whistleblower Protection Policy for more information
Policy Review Schedule	<ul style="list-style-type: none"> Policy review every three years, or earlier if necessary Annual attestation to confirm that all staff have read and agree to abide by the policy 	

~~TORONTO SENIORS HOUSING CORPORATION~~ **Toronto Seniors Housing Corporation (TSHC)**

Whistleblower Protection Policy

Policy Sponsor: Director, People and Culture

Approver: Board of Directors

Initial Approval Date: April 28, 2022

Date of Last Revision, if applicable: XXXX XX, XXXX

Effective Date: February 26, 2025 (pending approval)

Policy Statement

Toronto Seniors Housing Corporation (TSHC) is committed to enhancing public confidence in what we do. In performing their duties and responsibilities, employees are expected to promote shared values and observe the highest possible standards of professionalism and service.

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 Shared Values

Toronto Seniors Housing Corporation policies, procedures, and directives, including the Employee Code of Conduct, are based on our shared values. These values inform our decision-making and guide our behaviour in all activities related to our work.

Respect – Our culture is built on respect, trust and open and honest communication among tenants, staff, and service providers. We respect each

TSHC Whistleblower Protection Policy [updated ~~January 22~~ February 5, 2025]

tenant's independence and privacy. We will assist tenants to find the services 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.

Toronto Seniors Housing Corporation is also committed to promoting integrity, ethics, accountability, and transparency in everything we do. TSHC recognizes. We recognize it is in the best interests of the Corporation public interest to ensure that all disclosures are investigated, and to protect from reprisal to the fullest extent possible, those employees who in good faith report wrongdoing.

Toronto Seniors Housing Corporation will not tolerate wrongdoing or reprisals against employees who report wrongdoing, and all employees have a duty to report suspected wrongdoing. Disclosures of wrongdoing will be investigated in accordance with these provisions in order to maintain and enhance public confidence by encouraging in the reporting delivery of wrongdoing taking place within TSHC to designated individuals at the organization Toronto Seniors Housing Corporation services and use of Toronto Seniors Housing Corporation resources.

Policy Objective(s)

The purpose of this ~~policy~~Policy is to provide guidelines for reporting wrongdoing and to provide reasonable protection from reprisal for those persons who, in good faith and with reasonable belief, report wrongdoing in accordance with this ~~policy~~Policy.

TSHC Whistleblower Protection Policy [updated ~~January 22~~February 5, 2025]

Scope

This ~~policy~~Policy applies to all employees of ~~TSHC~~Toronto Seniors Housing Corporation, whether they work on a full-time or ~~part-time~~temporary basis. This ~~policy~~Policy also applies to members of the Board of Directors of ~~TSHC~~Toronto Seniors Housing Corporation as set out in this ~~policy~~Policy. This ~~policy~~Policy provides reasonable protection from reprisal for all employees and Directors of ~~TSHC~~Toronto Seniors Housing Corporation, who in good faith report wrongdoing under this ~~policy~~Policy.

Tenants of ~~TSHC~~Toronto Seniors Housing Corporation and members of the public are also encouraged to report wrongdoing and are provided reasonable protection from reprisal in accordance with this ~~policy~~Policy.

Out of Scope

This ~~policy~~Policy covers matters that are in the public interest and for which there are no existing processes ~~or mechanisms~~ for reporting and investigation. For example, ~~it is not intended to address matters through existing procedures where~~ corporate policy and/or ~~the~~collective ~~agreement~~agreements (if applicable) are generally available to address individual complaints by employees of workplace discrimination or harassment. These complaints will not be seen as wrongdoing under this ~~policy~~Policy in the ordinary course. The exception is fraud which employees can report under this ~~policy~~Policy, but which may be investigated or addressed in accordance with the Fraud Prevention Policy.

Values

~~All TSHC policies, including this policy, are based on THSC's core values of respect, accountability, community collaboration, integrity and accessibility for persons with disabilities.~~

~~TSHC expects employees to use proper judgment and act in a way that reflects these core values and corporate policy. Employees should also support the high-~~

TSHC Whistleblower Protection Policy [updated ~~January 22~~February 5, 2025]

~~standards expected of a corporation established to deliver seniors' social housing in the City of Toronto. TSHC is also committed to maintaining an environment where people can raise concerns about improper behavior without fear of reprisal. The effectiveness of these commitments and TSHC's policies, procedures, and directives are dependent on persons being able to report suspected cases of wrongdoing without fear of reprisal for doing so.~~

Definitions

Director: Any individual member of the ~~TSHC~~[Toronto Seniors Housing Corporation](#) Board of Directors.

~~**Wrongdoing:** Refers collectively to any serious act (or failure to act) that is covered by this policy and which:~~

- ~~• Constitutes fraud or waste as defined under this policy.~~
- ~~• Is a violation of TSHC policies, procedures, or~~
- ~~• directives.~~
- ~~• Risks the health or safety of residents, employees, or visitors to THSC sites.~~
- ~~• Is unlawful under any municipal, provincial or federal laws.~~
- ~~• Knowingly directs or counsels another person to engage in such acts.~~
- ~~• Is designed or intended to conceal conduct prohibited under this policy.~~

Fraud: ~~Any~~[A](#) dishonest act that results in actual loss or risk of loss, deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Fraud includes any misuse, or attempt to misuse:

- one's position in the company; and/or,
- ~~a THSC~~[Toronto Seniors Housing Corporation](#) asset for personal gain or purposes unrelated to company business.

Fraud includes corruption, which is defined as the offering, giving, or soliciting, or accepting of an inducement or reward that may improperly influence the action of a person or entity.

[TSHC Whistleblower Protection Policy \[updated January 22February 5, 2025\]](#)

For more information, including examples of Fraud or Corruption, please see the Fraud Prevention Policy.

Reprisal: Actions taken against another person as a direct result or in retaliation for making a report under this ~~policy~~[Policy](#), being suspected of making a report under this ~~policy~~[Policy](#), or participating in an investigation under this ~~policy~~[Policy](#). ~~Reprisal includes Policy. Examples harassment, discrimination, intimidation, dismissal, suspension, demotion, discipline, termination, suspension, coercion, discipline, imposition of another~~ reprisal include but are not limited to:

- coercion
- demotion
- discipline
- discrimination
- dismissal
- harassment
- intimidation
- penalty
- suspension
- termination, or, in

In the case of an employee, reprisal could include any other action which adversely affects their working conditions. ~~Reprisal includes, or~~ a threat to take any such actions and knowingly directing or counselling of another person to engage in reprisal.

Waste: Any other gross mismanagement, theft, falsification, misappropriation, or misuse of ~~TSHC~~[Toronto Seniors Housing Corporation](#) facilities, resources, and/or assets, either deliberate or by negligence, which is not covered under the Fraud Prevention Policy.

Whistleblower: An employee, ~~Director~~[member of the Board of Directors](#), or tenant who, in good faith and with reasonable belief that wrongdoing has occurred, makes a report under this ~~policy~~[Policy](#).

[TSHC Whistleblower Protection Policy \[updated January 22February 5, 2025\]](#)

Policy Details

Reporting Wrongdoing

~~Any employee who suspects or has knowledge of any occurrence of Fraud, shall immediately notify his/her manager or the General Counsel and Corporate Secretary, or report to the ethics hotline. An employee who suspects or has knowledge of any other type of wrongdoing will immediately notify his/her manager or report to the ethics hotline. A tenant who suspects or has knowledge of wrongdoing shall notify the General Counsel and Corporate Secretary. If the occurrence involves the General Counsel and Corporate Secretary, the employee or tenant shall notify the Chief Executive Officer.~~

~~Any Director~~Wrongdoing: Refers collectively to any serious act (or failure to act) that is covered by this Policy and which:

- constitutes fraud or waste of Toronto Seniors Housing Corporation resources or assets as defined under this Policy
- is a violation of Toronto Seniors Housing Corporation policies, procedures, or directives
- risks the health or safety of tenants, employees, or visitors to Toronto Seniors Housing Corporation sites
- is unlawful under any municipal, provincial or federal laws
- knowingly directs or counsels another person to engage in such acts
- is designed or intended to conceal conduct prohibited under this Policy

Roles and Responsibilities

The Chief Executive Officer is responsible to:

- Lead and advance a culture rooted in the highest ethical standards for Toronto Seniors Housing Corporation employees.
- Ensure Toronto Seniors Housing Corporation employees understand their ethical rights and responsibilities, including their responsibilities under this

TSHC Whistleblower Protection Policy [updated January 22February 5, 2025]

Policy.

- Investigate or refer responsibility to Toronto Seniors Housing Corporation staff to investigate alleged wrongdoing and ensure these investigations are appropriately conducted.
- Ensure that Toronto Senior Housing Corporation employees who, in good faith, report wrongdoing are protected from reprisal in accordance with this Policy.
- Investigate and resolve allegations of employee misconduct that do not constitute wrongdoing as defined in this Policy.
- Implement corrective actions to strengthen management oversight and make improvements to internal control systems and procedures based on findings.

Managers/ Department Directors are responsible to:

- Promote ethical conduct and support ethical decision-making in their areas of responsibility.
- Undertake investigations of alleged wrongdoing seriously and appropriately.
- Investigate and resolve allegations of employee misconduct that do not constitute wrongdoing as defined in this Policy.
- Ensure that TSHC employees under their supervision, who in good faith, report wrongdoing are protected from reprisals in accordance with this Policy.
- Establish and maintain a system of internal controls to detect and prevent wrongdoing.
- Be familiar with the types of wrongdoing that could occur within their area of responsibility and be proactive in taking steps to guard against such activities.

Policy Content

Toronto Seniors Housing Corporation strives to be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff.

We take pride in conducting ourselves with personal integrity, ethics, honesty, and diligence in performing our duties and ensuring we are protecting the public trust and confidence in Toronto Seniors Housing Corporation.

TSHC Whistleblower Protection Policy [updated ~~January 22~~ February 5, 2025]

Toronto Seniors Housing Corporation expects employees to use proper judgment and act in a way that reflects our values and corporate policy. Employees should also support the high standards expected of a corporation established to deliver seniors' social housing in the City of Toronto. Toronto Seniors Housing Corporation is also committed to maintaining an environment where people can raise concerns about improper behavior without fear of reprisal. The effectiveness of these commitments and Toronto Seniors Housing Corporation's policies, procedures, and directives are dependent on persons being able to report suspected cases of wrongdoing without fear of reprisal for doing so.

Disclosure of Wrongdoing

Toronto Seniors Housing staff, tenants and the general public can report suspected fraud or waste matters involving TSHC tenants or staff through our ethics hotline. This hotline is operated by an independent service provider. To make sure reports remain anonymous and confidential, reports through a live agent will not be recorded or traced.

The hotline (ethics reporting/whistleblowing solution) provides a secure, anonymous and confidential way to raise concerns or report unethical behaviour to Toronto Seniors Housing Corporation. There are three ways to submit a report: online, by phone, or by mail. All reports will be sent securely to a TSHC reviewer for further action. Reports involving employees or members of the Board of Directors will be received by the Director, People and Culture.

For complete instructions, please see the Frequently Asked Questions document.

Toronto Seniors Housing Corporation employees who are aware that wrongdoing has occurred may also immediately notify their manager, or Departmental Director. Employees who report wrongdoing in good faith will be protected from reprisal. If the occurrence involves the Departmental Director, the employee shall notify the Chief Executive Officer. If the occurrence involves the Chief Executive Officer, the employee shall notify the Director, People and Culture, who shall confer with the Board Chair.

TSHC Whistleblower Protection Policy [updated ~~January 22~~ February 5, 2025]

Allegations of wrongdoing received by Toronto Senior Housing Corporation managers must be immediately reported to their Department Director or the Chief Executive Officer if the Department Director is implicated in the allegation.

Any Toronto Seniors Housing Corporation employee who knowingly makes a false complaint in bad faith or who knowingly makes a false or misleading statement that is intended to mislead an investigation of a complaint, may be subject to disciplinary action up to and including dismissal.

Any member of the Board of Directors who suspects or has knowledge of any occurrence of Fraud or any other type of wrongdoing shall immediately notify the Board Chair ~~who will consult with the General Counsel and Corporate Secretary on the appropriate actions to take.~~ If the occurrence involves the Board Chair, the Board Director shall report the occurrence to the Vice-Chair of GHRC ~~who will consult with the General Counsel and Corporate Secretary on the appropriate actions to take~~ the Board.

Implementation

An employee who believes they are the subject of a Reprisal ~~will~~should notify the ~~Vice-President~~Director of ~~Human Resources~~People and Culture immediately. Where a manager or supervisor is informed of, or becomes aware of, a reprisal, the manager or supervisor ~~will~~should notify the Director of ~~Human Resources~~People and Culture immediately. If the complaint involves the Director of ~~Human Resources~~People and Culture or a ~~Director~~member of the ~~organization~~Board of Directors, the reprisal ~~should~~shall be reported to the Chief Executive Officer. If the Reprisal involves the Chief Executive Officer, the employee, manager or supervisor will notify the Director of People and Culture, who shall confer with the Board Chair.

Any allegation of ~~a~~ reprisal will be reviewed and may be the subject of a formal investigation. ~~TSHC~~Toronto Seniors Housing Corporation will determine who will lead the investigation, and the ~~divisions~~/persons to be consulted, based on the subject matter at issue.

TSHC Whistleblower Protection Policy [updated ~~January 22~~February 5, 2025]

Investigations may be conducted by an external investigator if necessary and at the discretion of ~~TSHC~~[Toronto Seniors Housing Corporation](#).

The Director of ~~Human Resources~~[People and Culture](#) will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. For complaints involving the ~~Vice-President~~[Director](#) of ~~Human Resources~~[People and Culture](#), the ~~President~~ Chief Executive Officer will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. For complaints involving a ~~Director~~[member of the Board of Directors](#), the Chief Executive Officer in consultation with the Board Chair (or Vice-Chair if the complaint is against the Chair) will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. [For complaints involving the Chief Executive Officer, the Board Chair, in consultation with the Director of People and Culture, will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. The Board Chair will inform the Board of Directors unless there are extenuating circumstances or where the integrity of the investigation might be compromised during the investigation process.](#)

Once the ~~TSHC~~[Toronto Seniors Housing Corporation](#) has provided an assurance of confidentiality to a whistleblower, the individual's identity cannot be revealed without the individual's consent.

~~With respect to TSHC's~~[Toronto Seniors Housing Corporation's](#) commitment to provide reasonable protection for whistleblowers, ~~this~~ will include:

- ~~Making~~[Taking all reasonable efforts to protect the identity of all individuals involved in an investigation, including the identity of an individual alleging wrongdoing and the identity of an individual alleged to have committed wrongdoing, to the fullest extent possible. All information collected under this Policy or through subsequent investigations shall be held in confidence, except where disclosure may be necessary to further the investigation, or as required by law.](#)
- [Taking](#) all reasonable efforts to protect the identities of whistleblowers by not sharing a whistleblower's identity, or information that could reasonably be

[TSHC Whistleblower Protection Policy \[updated ~~January 22~~February 5, 2025\]](#)

expected to reveal the whistleblower's identity, with others, including a law enforcement agency without the whistleblower's explicit consent.

- Respecting the decision of the whistleblower as to how much personal information will be provided; ~~and,~~
- Adhering to Canada's Criminal Code which means ~~TSHC~~[Toronto Seniors Housing Corporation](#) cannot dismiss, suspend, demote, discipline, harass, or otherwise disadvantage whistleblowers, or deny ~~you~~[them](#) a benefit of employment when the information provided was given in good faith and that ~~was~~ reasonably believed to be true and accurate.

Compliance and Monitoring

~~TSHC~~[Toronto Seniors Housing Corporation](#) will not tolerate wrongdoing or reprisals against anyone who reports wrongdoing, and all employees have a duty to report suspected wrongdoing. No employee or ~~Director~~[member of the Board of Directors](#) will take any action in reprisal against a Whistleblower for making, or being suspected of making, a report of wrongdoing under this ~~policy~~[Policy](#). No employee or ~~Director~~[member of the Board of Directors](#) will take any action in reprisal against any person who participates in an investigation under this ~~policy~~[Policy](#).

An employee who is found to have engaged in reprisal prohibited by this ~~policy~~[Policy](#) shall be the subject of discipline, up to and including dismissal for cause.

Reprisal by a ~~Director~~[member of the Board of Directors](#) shall be treated in the same manner as a violation of the Code of [Ethics and Conduct for the Board of Directors](#). Conduct prohibited by this ~~policy~~[Policy](#), which is contrary to legislation, including that of a criminal nature, may be addressed or reported accordingly.

An employee who knowingly makes a false or misleading report under this ~~policy~~[Policy](#), or who knowingly makes a false or misleading statement in an investigation under this ~~policy~~[Policy](#), may be the subject of discipline, up to and including dismissal for cause.

[TSHC Whistleblower Protection Policy \[updated ~~January 22~~February 5, 2025\]](#)

Employees and other persons are expected to co-operate fully in an investigation under this ~~policy. Employees who are contacted~~Policy.

Employees who improperly breach confidentiality will be subject to legal action or disciplinary action up to and including dismissal as determined by the Chief Executive Officer.

Employees who are contacted by the media regarding an investigation under this Policy must refer all inquiries to the Communications team. For further information, please see the Media and Issues Protocol.

~~Governing and Applicable~~The Chair and members of the Audit, Finance and Risk Management Committee (AFRC), as well as and the Finance Team, shall be informed of any allegation of fraud involving an employee or member of the Board of Directors of the Toronto Seniors Housing Corporation in order to satisfy audit requirements.

Related Legislation, Regulations, and TSHC Policies:

- Ontario *Employment Standards Act*
- *Ontario Human Rights Code*
- *Occupational Health and Safety Act*
- *Criminal Code* of Canada

Related Policies and Procedures

- TSHC Employee Code of Conduct
- TSHC Employee Conflict of Interest Policy
- ~~Code of Conduct~~
- TSHC Fraud Prevention Policy
- TSHC Board of Directors Code of Ethics and Conduct
- TSHC Board of Directors Reimbursement Policy
- TSHC Finance Policies

Commencement and Review

TSHC Whistleblower Protection Policy [updated January 22February 5, 2025]

Amendments (Revision History):

Initial policy approved by Board of Directors on April 28, 2022

Policy reviewed on January 16³⁰, 2025, with the following revisions, and approved by the Board of Directors on XXXX XX, XXXX:

- conversion to standard TSHC policy format
- title change from “Whistleblower Policy” to “Whistleblower Protection Policy”
- addition of the ethics reporting/whistleblowing solution that is currently in place for Toronto Community Housing Corporation and TSHC
- addition of TSHC commitment and shared values sections
- minor revisions to clarify roles and responsibilities of employees and managers
- expanded reporting requirements to inform members of AFRC
- assignment of next review cycle (three years)

Next Scheduled Review Date: 2028

This Policy will be reviewed once every three years.

Policy Contact

Director, People and Culture

Appendices

- Frequently Asked Questions (under review)
- TSHC Media and Issues Protocol

Toronto Seniors Housing Corporation (TSHC) Whistleblower Protection Policy

Policy Sponsor: Director, People and Culture

Approver: Board of Directors

Initial Approval Date: April 28, 2022

Date of Last Revision, if applicable: XXXX XX, XXXX

Effective Date: February 26, 2025 (pending approval)

Policy Statement

Toronto Seniors Housing Corporation (TSHC) is committed to enhancing public confidence in what we do. In performing their duties and responsibilities, employees are expected to promote shared values and observe the highest possible standards of professionalism and service.

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 Shared Values

Toronto Seniors Housing Corporation policies, procedures, and directives, including the Employee Code of Conduct, are based on our shared values. These values inform our decision-making and guide our behaviour in all activities related to our work.

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

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.

Toronto Seniors Housing Corporation is also committed to promoting integrity, ethics, accountability, and transparency. We recognize it is in the public interest to ensure that all disclosures are investigated, and to protect from reprisal to the fullest extent possible, those employees who in good faith report wrongdoing.

Toronto Seniors Housing Corporation will not tolerate wrongdoing or reprisals against employees who report wrongdoing, and all employees have a duty to report suspected wrongdoing. Disclosures of wrongdoing will be investigated in accordance with these provisions in order to maintain public confidence in the delivery of Toronto Seniors Housing Corporation services and use of Toronto Seniors Housing Corporation resources.

Policy Objective(s)

The purpose of this Policy is to provide guidelines for reporting wrongdoing and to provide reasonable protection from reprisal for those persons who, in good faith and with reasonable belief, report wrongdoing in accordance with this Policy.

Scope

This Policy applies to all employees of Toronto Seniors Housing Corporation,
TSHC Whistleblower Protection Policy [updated February 5, 2025]

whether they work on a full-time or temporary basis. This Policy also applies to members of the Board of Directors of Toronto Seniors Housing Corporation as set out in this Policy. This Policy provides reasonable protection from reprisal for all employees and Directors of Toronto Seniors Housing Corporation, who in good faith report wrongdoing under this Policy.

Tenants of Toronto Seniors Housing Corporation and members of the public are also encouraged to report wrongdoing and are provided reasonable protection from reprisal in accordance with this Policy.

Out of Scope

This Policy covers matters that are in the public interest and for which there are no existing processes or mechanisms for reporting and investigation. For example, it is not intended to address matters through existing procedures where corporate policy and/or collective agreements (if applicable) are generally available to address individual complaints by employees of workplace discrimination or harassment. These complaints will not be seen as wrongdoing under this Policy in the ordinary course. The exception is fraud which employees can report under this Policy, but which may be investigated or addressed in accordance with the Fraud Prevention Policy.

Definitions

Director: Any individual member of the Toronto Seniors Housing Corporation Board of Directors.

Fraud: A dishonest act that results in actual loss or risk of loss, deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Fraud includes any misuse, or attempt to misuse:

- one's position in the company; and/or,
- Toronto Seniors Housing Corporation asset for personal gain or purposes unrelated to company business.

Fraud includes corruption, which is defined as the offering, giving, or soliciting, or accepting of an inducement or reward that may improperly influence the action of a person or entity. For more information, including examples of Fraud or Corruption, please see the Fraud Prevention Policy.

Reprisal: Actions taken against another person as a direct result or in retaliation for making a report under this Policy, being suspected of making a report under this Policy, or participating in an investigation under this Policy. Examples of reprisal include but are not limited to:

- coercion
- demotion
- discipline
- discrimination
- dismissal
- harassment
- intimidation
- penalty
- suspension
- termination

In the case of an employee, reprisal could include any other action which adversely affects their working conditions, or a threat to take any such actions and knowingly directing or counselling of another person to engage in reprisal.

Waste: Any other gross mismanagement, theft, falsification, misappropriation, or misuse of Toronto Seniors Housing Corporation facilities, resources, and/or assets, either deliberate or by negligence, which is not covered under the Fraud Prevention Policy.

Whistleblower: An employee, member of the Board of Directors, or tenant who, in good faith and with reasonable belief that wrongdoing has occurred, makes a report under this Policy.

Wrongdoing: Refers collectively to any serious act (or failure to act) that is covered by this Policy and which:

- constitutes fraud or waste of Toronto Seniors Housing Corporation resources or assets as defined under this Policy
- is a violation of Toronto Seniors Housing Corporation policies, procedures, or directives
- risks the health or safety of tenants, employees, or visitors to Toronto Seniors Housing Corporation sites
- is unlawful under any municipal, provincial or federal laws
- knowingly directs or counsels another person to engage in such acts
- is designed or intended to conceal conduct prohibited under this Policy

Roles and Responsibilities

The Chief Executive Officer is responsible to:

- Lead and advance a culture rooted in the highest ethical standards for Toronto Seniors Housing Corporation employees.
- Ensure Toronto Seniors Housing Corporation employees understand their ethical rights and responsibilities, including their responsibilities under this Policy.
- Investigate or refer responsibility to Toronto Seniors Housing Corporation staff to investigate alleged wrongdoing and ensure these investigations are appropriately conducted.
- Ensure that Toronto Senior Housing Corporation employees who, in good faith, report wrongdoing are protected from reprisal in accordance with this Policy.
- Investigate and resolve allegations of employee misconduct that do not constitute wrongdoing as defined in this Policy.
- Implement corrective actions to strengthen management oversight and make improvements to internal control systems and procedures based on findings.

Managers/ Department Directors are responsible to:

- Promote ethical conduct and support ethical decision-making in their areas of responsibility.
- Undertake investigations of alleged wrongdoing seriously and appropriately.
- Investigate and resolve allegations of employee misconduct that do not constitute wrongdoing as defined in this Policy.
- Ensure that TSHC employees under their supervision, who in good faith, report wrongdoing are protected from reprisals in accordance with this Policy.
- Establish and maintain a system of internal controls to detect and prevent wrongdoing.
- Be familiar with the types of wrongdoing that could occur within their area of responsibility and be proactive in taking steps to guard against such activities.

Policy Content

Toronto Seniors Housing Corporation strives to be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff.

We take pride in conducting ourselves with personal integrity, ethics, honesty, and diligence in performing our duties and ensuring we are protecting the public trust and confidence in Toronto Seniors Housing Corporation.

Toronto Seniors Housing Corporation expects employees to use proper judgment and act in a way that reflects our values and corporate policy. Employees should also support the high standards expected of a corporation established to deliver seniors' social housing in the City of Toronto. Toronto Seniors Housing Corporation is also committed to maintaining an environment where people can raise concerns about improper behavior without fear of reprisal. The effectiveness of these commitments and Toronto Seniors Housing Corporation's policies, procedures, and directives are dependent on persons being able to report suspected cases of wrongdoing without fear of reprisal for doing so.

Disclosure of Wrongdoing

Toronto Seniors Housing staff, tenants and the general public can report

suspected fraud or waste matters involving TSHC tenants or staff through our ethics hotline. This hotline is operated by an independent service provider. To make sure reports remain anonymous and confidential, reports through a live agent will not be recorded or traced.

The hotline (ethics reporting/whistleblowing solution) provides a secure, anonymous and confidential way to raise concerns or report unethical behaviour to Toronto Seniors Housing Corporation. There are three ways to submit a report: online, by phone, or by mail. All reports will be sent securely to a TSHC reviewer for further action. Reports involving employees or members of the Board of Directors will be received by the Director, People and Culture.

For complete instructions, please see the Frequently Asked Questions document.

Toronto Seniors Housing Corporation employees who are aware that wrongdoing has occurred may also immediately notify their manager, or Departmental Director. Employees who report wrongdoing in good faith will be protected from reprisal. If the occurrence involves the Departmental Director, the employee shall notify the Chief Executive Officer. If the occurrence involves the Chief Executive Officer, the employee shall notify the Director, People and Culture, who shall confer with the Board Chair.

Allegations of wrongdoing received by Toronto Senior Housing Corporation managers must be immediately reported to their Department Director or the Chief Executive Officer if the Department Director is implicated in the allegation.

Any Toronto Seniors Housing Corporation employee who knowingly makes a false complaint in bad faith or who knowingly makes a false or misleading statement that is intended to mislead an investigation of a complaint, may be subject to disciplinary action up to and including dismissal.

Any member of the Board of Directors who suspects or has knowledge of any occurrence of Fraud or any other type of wrongdoing shall immediately notify the Board Chair. If the occurrence involves the Board Chair, the Board Director shall report the occurrence to the Vice-Chair of the Board.

Implementation

An employee who believes they are the subject of a Reprisal should notify the Director of People and Culture immediately. Where a manager or supervisor is informed of, or becomes aware of, a reprisal, the manager or supervisor should notify the Director of People and Culture immediately. If the complaint involves the Director of People and Culture or a member of the Board of Directors, the reprisal shall be reported to the Chief Executive Officer. If the Reprisal involves the Chief Executive Officer, the employee, manager or supervisor will notify the Director of People and Culture, who shall confer with the Board Chair.

Any allegation of reprisal will be reviewed and may be the subject of a formal investigation. Toronto Seniors Housing Corporation will determine who will lead the investigation, and the persons to be consulted, based on the subject matter at issue.

Investigations may be conducted by an external investigator if necessary and at the discretion of Toronto Seniors Housing Corporation.

The Director of People and Culture will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. For complaints involving the Director of People and Culture, the Chief Executive Officer will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. For complaints involving a member of the Board of Directors, the Chief Executive Officer in consultation with the Board Chair (or Vice-Chair if the complaint is against the Chair) will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. For complaints involving the Chief Executive Officer, the Board Chair, in consultation with the Director of People and Culture, will determine what, if any steps are appropriate to stop, reverse, or remedy a reprisal. The Board Chair will inform the Board of Directors unless there are extenuating circumstances or where the integrity of the investigation might be compromised during the investigation process.

Once the Toronto Seniors Housing Corporation has provided an assurance of

confidentiality to a whistleblower, the individual's identity cannot be revealed without the individual's consent.

Toronto Seniors Housing Corporation's commitment to provide reasonable protection for whistleblowers will include:

- Taking all reasonable efforts to protect the identity of all individuals involved in an investigation, including the identity of an individual alleging wrongdoing and the identity of an individual alleged to have committed wrongdoing, to the fullest extent possible. All information collected under this Policy or through subsequent investigations shall be held in confidence, except where disclosure may be necessary to further the investigation, or as required by law.
- Taking all reasonable efforts to protect the identities of whistleblowers by not sharing a whistleblower's identity, or information that could reasonably be expected to reveal the whistleblower's identity, with others, including a law enforcement agency without the whistleblower's explicit consent.
- Respecting the decision of the whistleblower as to how much personal information will be provided.
- Adhering to Canada's Criminal Code which means Toronto Seniors Housing Corporation cannot dismiss, suspend, demote, discipline, harass, or otherwise disadvantage whistleblowers, or deny them a benefit of employment when the information provided was given in good faith and that was reasonably believed to be true and accurate.

Compliance and Monitoring

Toronto Seniors Housing Corporation will not tolerate wrongdoing or reprisals against anyone who reports wrongdoing, and all employees have a duty to report suspected wrongdoing. No employee or member of the Board of Directors will take any action in reprisal against a Whistleblower for making, or being suspected of making, a report of wrongdoing under this Policy. No employee or member of the Board of Directors will take any action in reprisal against any person who participates in an investigation under this Policy.

An employee who is found to have engaged in reprisal prohibited by this Policy shall be the subject of discipline, up to and including dismissal for cause.

Reprisal by a member of the Board of Directors shall be treated in the same manner as a violation of the Code of Ethics and Conduct for the Board of Directors. Conduct prohibited by this Policy, which is contrary to legislation, including that of a criminal nature, may be addressed or reported accordingly.

An employee who knowingly makes a false or misleading report under this Policy, or who knowingly makes a false or misleading statement in an investigation under this Policy, may be the subject of discipline, up to and including dismissal for cause.

Employees and other persons are expected to co-operate fully in an investigation under this Policy.

Employees who improperly breach confidentiality will be subject to legal action or disciplinary action up to and including dismissal as determined by the Chief Executive Officer.

Employees who are contacted by the media regarding an investigation under this Policy must refer all inquiries to the Communications team. For further information, please see the Media and Issues Protocol.

The Chair and members of the Audit, Finance and Risk Management Committee (AFRC), as well as the Finance Team, shall be informed of any allegation of fraud involving an employee or member of the Board of Directors of the Toronto Seniors Housing Corporation in order to satisfy audit requirements.

Related Legislation, Regulations, and TSHC Policies:

- *Ontario Employment Standards Act*
- *Ontario Human Rights Code*
- *Occupational Health and Safety Act*
- *Criminal Code of Canada*

- TSHC Employee Code of Conduct
- TSHC Employee Conflict of Interest Policy
- TSHC Fraud Prevention Policy
- TSHC Board of Directors Code of Ethics and Conduct
- TSHC Board of Directors Reimbursement Policy
- TSHC Finance Policies

Amendments (Revision History):

Initial policy approved by Board of Directors on April 28, 2022

Policy reviewed on January 30, 2025, with the following revisions, and approved by the Board of Directors on XXXX XX, XXXX:

- conversion to standard TSHC policy format
- title change from “Whistleblower Policy” to “Whistleblower Protection Policy”
- addition of the ethics reporting/whistleblowing solution that is currently in place for Toronto Community Housing Corporation and TSHC
- addition of TSHC commitment and shared values sections
- minor revisions to clarify roles and responsibilities of employees and managers
- expanded reporting requirements to inform members of AFRC
- assignment of next review cycle (three years)

Next Scheduled Review Date: 2028

This Policy will be reviewed once every three years.

Policy Contact

Director, People and Culture

Appendices

- Frequently Asked Questions (under review)

- TSHC Media and Issues Protocol

Toronto Seniors Housing Corporation (TSHC) Fraud Prevention Policy

Policy Sponsor: Finance Lead

Approver: Board of Directors

Initial Approval Date:

Effective Date: February 26, 2025 (pending approval)

Policy Statement

This Policy has been established as part of the Toronto Seniors Housing Corporation's (TSHC's) controls to assist in the prevention and detection of fraud. The Policy sets out responsibilities for reporting suspected fraud and provides guidelines for the conduct of investigations.

TSHC is committed to protecting its revenue, property, information, reputation and other assets from attempts, by those working for, or on behalf of TSHC, to improperly gain either financial or other benefits to the detriment of TSHC or its interested parties. TSHC requires its employees to act with personal integrity, ethics, honesty, and diligence in performing duties, and to safeguard the assets of the corporation. All employees have an obligation to immediately report any activity by a colleague, contractor, or tenant that appears to violate applicable laws, rules, regulations, TSHC Codes of Conduct or policies. This includes neither facilitating or ignoring current and/or past incidents of suspected fraud when identified. Fraud or misuse of TSHC assets will not be tolerated.

TSHC is committed to promoting integrity, ethics, accountability, and transparency, as well as maintaining an environment where people can raise concerns without fear of reprisal. TSHC is also committed to enhancing public trust and confidence in TSHC. TSHC will investigate all allegations of fraud or corruption, including but not limited to tenant misuse of TSHC Community Activities Funds and Rent-Geared-to-Income (RGI) fraud.

Every reasonable effort will be made to recover any gains obtained by, or receive compensation for any damages to TSHC caused by, fraud or misuse. Actions will be taken to deal with those who defraud TSHC or who are found to be corrupt.

TSHC will follow the protocol for housing providers, referenced in the City of Toronto's Rent-Geared-to-Income (RGI) Administration Manual, when instances of fraud by RGI households are identified or comes to the attention of TSHC.

Policy Objectives

This Policy provides a framework within which TSHC can meet the following objectives:

- Take appropriate measures to prevent, detect and investigate fraudulent activities and other acts of misconduct.
- Provide staff and the public with an anonymous reporting channel when fraud or corruption is suspected, by implementing an ethics hotline.
- Provide guidelines and delineate responsibilities for investigations.
- Manage claims diligently with respect and discretion.

Scope

This policy applies to all current and former members of the Board of Directors, employees (whether they work on a full-time or temporary basis), volunteers, contractors, agencies, and organizations working for TSHC.

Out of Scope

This Policy covers matters that are in the public interest and for which there are no existing processes or mechanisms for reporting and investigation. For example, it is not intended to address matters through existing procedures where corporate policy and/or collective agreements (if applicable) are generally available to address individual complaints by employees of workplace discrimination or harassment.

Disclosures of fraud (that are not investigated or addressed under the Fraud Prevention Policy) will be referred to the appropriate investigator and/or investigated in accordance with the provisions of TSHC'S Whistleblower Protection Policy.

Definitions

Anonymous reporting channel: is a secure, anonymous and confidential way to raise concerns or report fraud or unethical behaviour to TSHC. Reports involving employees or members of the Board of Directors will be received by the Director, People and Culture. Where the Director, People and Culture is implicated in an allegation the report will be received by the Chief Executive Officer. For more information on how to report possible fraud to the anonymous hotline please refer to the Frequently Asked Questions document.

Contractor: Any person or entity, including their employees, that have been contracted, sub-contracted, or otherwise engaged to supply goods or services to the TSHC including a vendor, supplier, consultant, or service provider.

Fraud: A dishonest act that results in actual loss or risk of loss, deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Fraud includes any misuse, or attempt to misuse:

- One's position in the company, and/or
- TSHC asset or TSHC property for personal gain or purposes unrelated to company business.

Fraud includes corruption. Corruption is defined as offering, giving or soliciting, or accepting of an inducement or reward that may improperly influence the action of a person or entity.

Examples include, but are not limited to:

- Forgery or alteration of cheques, drafts, promissory notes, securities records, documents, or other similar instruments.

- Obtaining company funds or compensation through dishonesty.
- Falsifying accounts, records (including expense claims and time sheets), or other documents required for any accounting purpose with a view to personal gain, or gain for another, any claim for reimbursement of expenses that are not made for the exclusive benefit of TSHC, or any irregularity in the handling or reporting of money transactions.
- Unauthorized use or misuse of TSHC property (including equipment, materials, or records and proprietary or confidential information) and time.
- Any computer-related activity involving the alterations, destruction, forgery, or manipulation of data for fraudulent purposes or misappropriation of TSHC or Toronto Community Housing Corporation owned software.
- Profiteering as a result of insider knowledge of company activities.
- Violation of procurement policy or procedures.
- Improper dealings with tenants, vendors or agencies.
- Taking or diverting property, information or other assets belonging to TSHC or other parties (including tenants) through fraud, deception, extortion or other illegal means.
- Intentionally destroying or defacing TSHC property or assets, or disclosing confidential information to outside parties.
- Acts of bribery, which can include acceptance of secret commissions, seeking or accepting anything of material or personal value from vendors, consultants, or contractors doing business with TSHC, or from tenants or applicants for housing with TSHC (such as provision of an unauthorized benefit to a tenant including, but not limited to, an unauthorized reduction of the rent payable by a tenant, unauthorized internal transfers to another unit or unauthorized determination of eligibility for rent-geared-to-income assistance).
- Exercising authority or influence over a matter where a conflict of interest exists, including violations of TSHC's Employee Conflict of Interest Policy, TSHC's Board of Directors Conflict of Interest Policy, or violation of the conflict of interest provision in the *Housing Services Act*.
- Conspiracy, to commit fraud with others.
- Any similar or related irregularities.

This Policy also applies to:

- Stealing or removing company assets (theft), any misappropriation of funds, securities, supplies, furniture, fixtures, equipment, software or other assets, and
- Extortion, such as threatening action, unless some benefit is received.

Good faith: means an act which is not done trivially, frivolously, or for a vexatious purpose.

Investigator: A staff person or external resource that completes a structured, fact-finding inquiry regarding a fraud, waste, or misuse claim.

Manager: The supervisor or manager to whom an employee normally reports; or in the case of a disclosure of fraud involving the supervisor or manager to whom an employee normally reports, the next-above supervisor or manager in the employee's chain of command.

Property: TSHC owned, controlled, leased or operated facilities, materials, resources, and assets, including (but not limited to) buildings, land, money, vehicles, phones, phone system, records, files, documentation, office equipment, cell phones, pass cards, computers, computer tools and network, supplies, cheques, and equipment.

Reprisal: Actions taken against another person as a direct result or in retaliation for making a report under this Policy, being suspected of making a report under this Policy, or participating in an investigation under this Policy. Examples of reprisal include but are not limited to:

- coercion
- demotion
- discipline
- discrimination
- dismissal
- harassment
- intimidation
- suspension

- termination

In the case of an employee, reprisal could include any other action which adversely affects their working conditions, or a threat to take any such actions and knowingly directing or counselling of another person to engage in reprisal.

Recovery: The process of attempting to obtain compensation to the Corporation for financial losses caused by proven acts of fraud and misuse.

Risk: the likelihood that there will be a positive or negative deviation from the expected objective. Risks can be threats or opportunities and are measured by likelihood or probability of occurrence and the impact or consequences should they occur.

Whistleblower: An employee, member of the Board of Directors, or tenant, who, in good faith and with reasonable belief that wrongdoing has occurred, makes a report under this Policy or TSHC's Whistleblower Protection Policy.

Wrongdoing: in this Policy, refers collectively to any serious act (or failure to act) that is covered by this Policy and which:

- constitutes fraud or waste of TSHC resources or assets as defined under this Policy
- is a violation of TSHC's policies, procedures, or directives
- risks the health or safety of tenants, employees, or visitors to TSHC sites
- is unlawful under any municipal, provincial or federal laws
- knowingly directs or counsels another person to engage in such acts
- is designed or intended to conceal conduct prohibited under this Policy

Roles and Responsibilities

TSHC's Chief Executive Officer is responsible for:

- Delegating key responsibilities for the administration of this Policy.
- Leading and advancing a culture rooted in the highest ethical standards for TSHC employees.

- Ensuring TSHC employees understand their ethical rights and responsibilities, including their responsibilities under this Policy, and other TSHC policies including Employee Code of Conduct and Employee Conflict of Interest.
- Investigating or referring responsibility to TSHC staff to investigate alleged fraud, and ensure these investigations are appropriately conducted.
- Implementing corrective actions to strengthen management oversight and make improvements to internal control systems and procedures based on findings.
- Informing the Chair [and members](#) of the Audit, Finance and Risk Committee of any allegation of fraud involving an employee or member of the Board of Directors of TSHC.
- Ensuring recommendations made by an investigator in their report addressing fraud are implemented on a timely basis including identified systemic issues.

TSHC's Managers/ Department Directors are responsible for:

- Promoting ethical conduct and supporting ethical decision-making in their areas of responsibility.
- Ensuring TSHC employees understand their ethical rights and responsibilities, including their responsibilities under this Policy, and other TSHC policies including Employee Code of Conduct and Employee Conflict of Interest.
- Assisting employees in the administration, interpretation and application of this Policy, where applicable.
- Instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriation, and other irregularities.
- Being familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indicators of such conduct.
- Ensuring that TSHC employees under their supervision, who in good faith, report fraud are protected from reprisals in accordance with this Policy and TSHC's Whistleblower Protection Policy.
- Immediately reporting allegations of fraud, upon notification from an employee of suspected fraud, or if they have reason to suspect that a fraud

has occurred, to the Director of their Department, or to the Chief Executive Officer if the Director of their Department, Director, People and Culture, or Finance Lead are implicated in the allegation.

TSHC's employees and contractors are responsible for:

- Acting honestly and with integrity, protecting company assets and observing internal controls to safeguard assets.
- Understanding and adhering to this Policy, the procedures and associated documentation.
- Certifying their receipt and review of this Policy. Existing employees will be required to certify their receipt and review of this Policy every year.
- Immediately notifying, in good faith, their manager, Director of their Department, or reporting to the ethics hotline (anonymous reporting channel) if they suspect or have knowledge of any occurrence of irregular conduct, fraud, corruption, or have reason to suspect that a fraud has occurred. Employees are encouraged to raise incidents or suspected incidents with their immediate supervisor or manager. However, employees may remain anonymous when reporting suspected fraud. TSHC uses an independent service provider for a secure, anonymous and confidential way (through the reporting channel) to raise concerns or report unethical behaviour to TSHC.
- Immediately notifying, in good faith, the Chief Executive Officer if they suspect or have knowledge of any occurrence of fraud involving the Director of their Department, Finance Lead, or Director, People and Culture.
- Immediately notifying, in good faith, the Director, People and Culture, if they suspect or have any knowledge of any occurrence of fraud involving the Chief Executive Officer.
- Employees who are proven to knowingly make false allegations or who fail to report serious irregularities will be subject to discipline up to and including dismissal.
- Co-operating fully, if required, in an investigation under this Policy, and will make all reasonable efforts to be available to assist with the investigation.
- Maintaining confidentiality. Employees shall not attempt to investigate

suspected fraud or discuss the matter with anyone other than a person to whom the fraud was reported, TSHC staff conducting the investigation, the police, and any other resources deemed necessary. Employees who improperly breach confidentiality will be subject to legal action or disciplinary action up to and including dismissal as determined by the Chief Executive Officer or their designate.

- Directing individuals who want to report possible fraud or misuse to the hotline or appropriate staff person.
- Immediately notifying the Director, People and Culture if they believe they are the subject of a Reprisal, following a disclosure of fraud. An employee informed of, or who becomes aware of, a Reprisal against an employee has a duty to notify the Director, People and Culture, or Chief Executive Officer so that they will undertake to ensure that the employee is protected from any further reprisal. For more information, please see TSHC's Whistleblower Protection Policy.

TSHC's Finance Lead is responsible for:

- Providing overall direction on the implementation of this Policy.
- Investigating or referring responsibility to appropriate investigator to investigate alleged fraud, and ensure these investigations within scope of this Policy are appropriately conducted.
- Referring allegations that do not constitute fraud under this Policy to the appropriate contact or investigator for investigation and/ or appropriate action.
- Consulting with the Director, People and Culture, legal counsel, Chief Executive Officer, or their delegates, as appropriate.
- Implementing corrective actions to strengthen management oversight and make improvements to internal control systems and procedures based on findings to prevent future occurrences and minimize risk.
- Informing the Chair [and members](#) of the Audit, Finance and Risk Committee of any allegation of fraud involving an employee, contractor, member of the Board of Directors, or tenant of TSHC.

- Informing the Director, People and Culture of allegations of fraud in a timely manner. If the complaint involves the Director, People and Culture, or a member of the Board of Directors, then the Chief Executive Officer shall be informed. If the report involves the Chief Executive Officer, the Finance Lead will notify the Director, People and Culture, who shall confer with the Board Chair.

TSHC's Director, People and Culture is responsible for:

- Undertaking preliminary review of allegations of fraud and corruption, and applying the Fraud Prevention Policy definitions, that they receive to determine next steps for allegation in accordance with related procedure.
- Investigating or referring responsibility to an investigator to investigate allegation, and ensuring the responsibility for investigations to be appropriately conducted remains with Finance Lead, or Chief Executive Officer if Finance Lead is implicated in allegation.
- Providing oversight, if required, of alleged fraud investigations led by the investigator. The responsibility to ensure such investigations are appropriately conducted remains with the Finance Lead, or Chief Executive Officer if Finance Lead is implicated in allegation.
- Ensuring that employees who, in good faith, report wrongdoing are protected from reprisal in accordance with TSHC's Whistleblower Protection Policy.

TSHC's Board of Directors Members are responsible for:

- Understanding and adhering to this Policy, as well as the Board of Directors Code of Ethics and Conduct and Board of Directors Conflict of Interest Policy.
- Immediately notifying the Board Chair if they suspect or have knowledge of any occurrence of fraud.
- Immediately notifying the Vice-Chair of the Board if they suspect or have knowledge of any occurrence of fraud involving the Board Chair.

TSHC's Board of Directors Chair is responsible for:

- Consulting with the Director, People and Culture on the appropriate actions to take when any occurrence of fraud by Chief Executive Officer is reported. The Board Chair will inform the Board of Directors unless there are extenuating circumstances or where the integrity of the investigation might be compromised during the investigation process.

TSHC's Audit, Finance and Risk Committee is responsible for:

- Overseeing management's establishment of an adequate system of internal controls, and procedures and review and monitoring of effective performance of those internal controls and procedures

TSHC's Director, Operations is responsible for:

- Receiving claims of fraud and misuse regarding tenants, (received through the ethics hotline, staff, or tenants).
- Ensuring claims of RGI fraud received and identified by TSHC follows the City of Toronto's Rent-Geared-to-Income Administration Manual protocol for documenting and reporting suspected fraud.
- Redirecting claims of fraud related to the Community Activities Fund to the Manager, Community Programs and Partnerships for investigation

Policy Content

Investigation Guidelines

All investigations will be conducted in accordance with the principles of natural justice.

All investigations will be conducted in the strictest of confidence in an objective and impartial manner.

TSHC will investigate, in a timely manner, any suspected acts of fraud or corruption, misappropriation, or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with TSHC of any party who is, might be or

becomes, the subject of such investigation. Investigations may include the participation of Toronto Police Services, management representatives from Finance, and/or People and Culture Departments, or any other resources deemed necessary.

Any unionized employee against whom allegations are made will be given opportunity for union representation, as per collective agreement provisions.

Confidentiality

All participants aware of or participating in an internal investigation shall keep the details and results of any investigation confidential. Particulars of the investigation with potential witnesses may be disclosed only if such disclosure would further the investigation and only after consultation with legal counsel and labour relations (as applicable). Throughout the investigation, TSHC Department Directors who have a legitimate need to know will be informed of pertinent investigative findings. To the extent possible by law, the identity of individuals involved in an investigation including the identity of an individual alleging fraud and the identity of the individual alleged to have committed fraud will be protected.

Whistleblower Protection

No person acting on behalf of TSHC, including the Board of Directors shall:

- dismiss or threaten to dismiss an employee
- discipline or suspend, or threaten to discipline or suspend, an employee
- discriminate or harass an employee
- demote an employee
- impose any penalty or reprisal upon an employee
- intimidate or coerce an employee because the employee has acted in accordance with the requirements of the policy

Violation of this section may result in discipline up to and including dismissal.

Actions Following an Investigation

TSHC will pursue every reasonable effort, including court ordered restitution, and/or civil judgments, to obtain recovery of the company losses.

At the discretion of the Chief Executive Officer or their designate, those found to be directly responsible for fraud or corruption will be subject to any or all of the following:

- the requirement to make full restitution of all direct and related costs
- referral to police and prosecution, as may be applicable
- discipline that may include termination of employment with TSHC

Media Inquiries

Any staff person or member of the Board of Directors who are contacted by the media regarding an investigation under this Policy must refer all inquiries to the Communications team. For further information, please see the Media and Issues Protocol.

Compliance and Monitoring

If there are any allegations of fraud involving a TSHC employee or member of the Board of Directors, covered by this Policy, the Finance Lead shall prepare a quarterly report to inform the Chair [and members](#) of the Audit, Finance and Risk Committee.

Related Legislation, Regulations, and TSHC Policies:

- *Criminal Code*
- *Housing Services Act*
- TSHC Employee Code of Conduct
- TSHC Employee Conflict of Interest Policy
- TSHC Board of Directors Code of Ethics and Conduct
- TSHC Board of Directors Conflict of Interest Policy

- TSHC Procurement Policy and Procedures
- TSHC Board of Directors Reimbursement Policy and Procedures
- TSHC Finance Policies
- TSHC Media and Issues Protocol
- Unions' collective agreements

Amendments (Revision History):

Initial policy approved by [approver] on [date].

Next Scheduled Review Date: 2028

This Policy will be reviewed once every three years.

Policy Contact

Finance Lead

Appendices

- Frequently Asked Questions (under review)
- TSHC Media and Issues Protocol

Toronto Seniors Housing Corporation (TSHC) Fraud Prevention Policy

Policy Sponsor: Finance Lead

Approver: Board of Directors

Initial Approval Date:

Effective Date: February 26, 2025 (pending approval)

Policy Statement

This Policy has been established as part of the Toronto Seniors Housing Corporation's (TSHC's) controls to assist in the prevention and detection of fraud. The Policy sets out responsibilities for reporting suspected fraud and provides guidelines for the conduct of investigations.

TSHC is committed to protecting its revenue, property, information, reputation and other assets from attempts, by those working for, or on behalf of TSHC, to improperly gain either financial or other benefits to the detriment of TSHC or its interested parties. TSHC requires its employees to act with personal integrity, ethics, honesty, and diligence in performing duties, and to safeguard the assets of the corporation. All employees have an obligation to immediately report any activity by a colleague, contractor, or tenant that appears to violate applicable laws, rules, regulations, TSHC Codes of Conduct or policies. This includes neither facilitating or ignoring current and/or past incidents of suspected fraud when identified. Fraud or misuse of TSHC assets will not be tolerated.

TSHC is committed to promoting integrity, ethics, accountability, and transparency, as well as maintaining an environment where people can raise concerns without fear of reprisal. TSHC is also committed to enhancing public trust and confidence in TSHC. TSHC will investigate all allegations of fraud or corruption, including but not limited to tenant misuse of TSHC Community Activities Funds and Rent-Geared-to-Income (RGI) fraud.

Every reasonable effort will be made to recover any gains obtained by, or receive

compensation for any damages to TSHC caused by, fraud or misuse. Actions will be taken to deal with those who defraud TSHC or who are found to be corrupt.

TSHC will follow the protocol for housing providers, referenced in the City of Toronto's Rent-Geared-to-Income (RGI) Administration Manual, when instances of fraud by RGI households are identified or comes to the attention of TSHC.

Policy Objectives

This Policy provides a framework within which TSHC can meet the following objectives:

- Take appropriate measures to prevent, detect and investigate fraudulent activities and other acts of misconduct.
- Provide staff and the public with an anonymous reporting channel when fraud or corruption is suspected, by implementing an ethics hotline.
- Provide guidelines and delineate responsibilities for investigations.
- Manage claims diligently with respect and discretion.

Scope

This policy applies to all current and former members of the Board of Directors, employees (whether they work on a full-time or temporary basis), volunteers, contractors, agencies, and organizations working for TSHC.

Out of Scope

This Policy covers matters that are in the public interest and for which there are no existing processes or mechanisms for reporting and investigation. For example, it is not intended to address matters through existing procedures where corporate policy and/or collective agreements (if applicable) are generally available to address individual complaints by employees of workplace discrimination or harassment.

Disclosures of fraud (that are not investigated or addressed under the Fraud Prevention Policy) will be referred to the appropriate investigator and/or

investigated in accordance with the provisions of TSHC'S Whistleblower Protection Policy.

Definitions

Anonymous reporting channel: is a secure, anonymous and confidential way to raise concerns or report fraud or unethical behaviour to TSHC. Reports involving employees or members of the Board of Directors will be received by the Director, People and Culture. Where the Director, People and Culture is implicated in an allegation the report will be received by the Chief Executive Officer. For more information on how to report possible fraud to the anonymous hotline please refer to the Frequently Asked Questions document.

Contractor: Any person or entity, including their employees, that have been contracted, sub-contracted, or otherwise engaged to supply goods or services to the TSHC including a vendor, supplier, consultant, or service provider.

Fraud: A dishonest act that results in actual loss or risk of loss, deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Fraud includes any misuse, or attempt to misuse:

- One's position in the company, and/or
- TSHC asset or TSHC property for personal gain or purposes unrelated to company business.

Fraud includes corruption. Corruption is defined as offering, giving or soliciting, or accepting of an inducement or reward that may improperly influence the action of a person or entity.

Examples include, but are not limited to:

- Forgery or alteration of cheques, drafts, promissory notes, securities records, documents, or other similar instruments.
- Obtaining company funds or compensation through dishonesty.
- Falsifying accounts, records (including expense claims and time sheets), or

other documents required for any accounting purpose with a view to personal gain, or gain for another, any claim for reimbursement of expenses that are not made for the exclusive benefit of TSHC, or any irregularity in the handling or reporting of money transactions.

- Unauthorized use or misuse of TSHC property (including equipment, materials, or records and proprietary or confidential information) and time.
- Any computer-related activity involving the alterations, destruction, forgery, or manipulation of data for fraudulent purposes or misappropriation of TSHC or Toronto Community Housing Corporation owned software.
- Profiteering as a result of insider knowledge of company activities.
- Violation of procurement policy or procedures.
- Improper dealings with tenants, vendors or agencies.
- Taking or diverting property, information or other assets belonging to TSHC or other parties (including tenants) through fraud, deception, extortion or other illegal means.
- Intentionally destroying or defacing TSHC property or assets, or disclosing confidential information to outside parties.
- Acts of bribery, which can include acceptance of secret commissions, seeking or accepting anything of material or personal value from vendors, consultants, or contractors doing business with TSHC, or from tenants or applicants for housing with TSHC (such as provision of an unauthorized benefit to a tenant including, but not limited to, an unauthorized reduction of the rent payable by a tenant, unauthorized internal transfers to another unit or unauthorized determination of eligibility for rent-geared-to-income assistance).
- Exercising authority or influence over a matter where a conflict of interest exists, including violations of TSHC's Employee Conflict of Interest Policy, TSHC's Board of Directors Conflict of Interest Policy, or violation of the conflict of interest provision in the *Housing Services Act*.
- Conspiracy, to commit fraud with others.
- Any similar or related irregularities.

This Policy also applies to:

- Stealing or removing company assets (theft), any misappropriation of funds, securities, supplies, furniture, fixtures, equipment, software or other assets, and
- Extortion, such as threatening action, unless some benefit is received.

Good faith: means an act which is not done trivially, frivolously, or for a vexatious purpose.

Investigator: A staff person or external resource that completes a structured, fact-finding inquiry regarding a fraud, waste, or misuse claim.

Manager: The supervisor or manager to whom an employee normally reports; or in the case of a disclosure of fraud involving the supervisor or manager to whom an employee normally reports, the next-above supervisor or manager in the employee's chain of command.

Property: TSHC owned, controlled, leased or operated facilities, materials, resources, and assets, including (but not limited to) buildings, land, money, vehicles, phones, phone system, records, files, documentation, office equipment, cell phones, pass cards, computers, computer tools and network, supplies, cheques, and equipment.

Reprisal: Actions taken against another person as a direct result or in retaliation for making a report under this Policy, being suspected of making a report under this Policy, or participating in an investigation under this Policy. Examples of reprisal include but are not limited to:

- coercion
- demotion
- discipline
- discrimination
- dismissal
- harassment
- intimidation
- suspension
- termination

In the case of an employee, reprisal could include any other action which adversely affects their working conditions, or a threat to take any such actions and knowingly directing or counselling of another person to engage in reprisal.

Recovery: The process of attempting to obtain compensation to the Corporation for financial losses caused by proven acts of fraud and misuse.

Risk: the likelihood that there will be a positive or negative deviation from the expected objective. Risks can be threats or opportunities and are measured by likelihood or probability of occurrence and the impact or consequences should they occur.

Whistleblower: An employee, member of the Board of Directors, or tenant, who, in good faith and with reasonable belief that wrongdoing has occurred, makes a report under this Policy or TSHC's Whistleblower Protection Policy.

Wrongdoing: in this Policy, refers collectively to any serious act (or failure to act) that is covered by this Policy and which:

- constitutes fraud or waste of TSHC resources or assets as defined under this Policy
- is a violation of TSHC's policies, procedures, or directives
- risks the health or safety of tenants, employees, or visitors to TSHC sites
- is unlawful under any municipal, provincial or federal laws
- knowingly directs or counsels another person to engage in such acts
- is designed or intended to conceal conduct prohibited under this Policy

Roles and Responsibilities

TSHC's Chief Executive Officer is responsible for:

- Delegating key responsibilities for the administration of this Policy.
- Leading and advancing a culture rooted in the highest ethical standards for TSHC employees.
- Ensuring TSHC employees understand their ethical rights and responsibilities, including their responsibilities under this Policy, and other TSHC policies

including Employee Code of Conduct and Employee Conflict of Interest.

- Investigating or referring responsibility to TSHC staff to investigate alleged fraud, and ensure these investigations are appropriately conducted.
- Implementing corrective actions to strengthen management oversight and make improvements to internal control systems and procedures based on findings.
- Informing the Chair and members of the Audit, Finance and Risk Committee of any allegation of fraud involving an employee or member of the Board of Directors of TSHC.
- Ensuring recommendations made by an investigator in their report addressing fraud are implemented on a timely basis including identified systemic issues.

TSHC's Managers/ Department Directors are responsible for:

- Promoting ethical conduct and supporting ethical decision-making in their areas of responsibility.
- Ensuring TSHC employees understand their ethical rights and responsibilities, including their responsibilities under this Policy, and other TSHC policies including Employee Code of Conduct and Employee Conflict of Interest.
- Assisting employees in the administration, interpretation and application of this Policy, where applicable.
- Instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriation, and other irregularities.
- Being familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indicators of such conduct.
- Ensuring that TSHC employees under their supervision, who in good faith, report fraud are protected from reprisals in accordance with this Policy and TSHC's Whistleblower Protection Policy.
- Immediately reporting allegations of fraud, upon notification from an employee of suspected fraud, or if they have reason to suspect that a fraud has occurred, to the Director of their Department, or to the Chief Executive Officer if the Director of their Department, Director, People and Culture, or

Finance Lead are implicated in the allegation.

TSHC's employees and contractors are responsible for:

- Acting honestly and with integrity, protecting company assets and observing internal controls to safeguard assets.
- Understanding and adhering to this Policy, the procedures and associated documentation.
- Certifying their receipt and review of this Policy. Existing employees will be required to certify their receipt and review of this Policy every year.
- Immediately notifying, in good faith, their manager, Director of their Department, or reporting to the ethics hotline (anonymous reporting channel) if they suspect or have knowledge of any occurrence of irregular conduct, fraud, corruption, or have reason to suspect that a fraud has occurred. Employees are encouraged to raise incidents or suspected incidents with their immediate supervisor or manager. However, employees may remain anonymous when reporting suspected fraud. TSHC uses an independent service provider for a secure, anonymous and confidential way (through the reporting channel) to raise concerns or report unethical behaviour to TSHC.
- Immediately notifying, in good faith, the Chief Executive Officer if they suspect or have knowledge of any occurrence of fraud involving the Director of their Department, Finance Lead, or Director, People and Culture.
- Immediately notifying, in good faith, the Director, People and Culture, if they suspect or have any knowledge of any occurrence of fraud involving the Chief Executive Officer.
- Employees who are proven to knowingly make false allegations or who fail to report serious irregularities will be subject to discipline up to and including dismissal.
- Co-operating fully, if required, in an investigation under this Policy, and will make all reasonable efforts to be available to assist with the investigation.
- Maintaining confidentiality. Employees shall not attempt to investigate suspected fraud or discuss the matter with anyone other than a person to whom the fraud was reported, TSHC staff conducting the investigation, the

police, and any other resources deemed necessary. Employees who improperly breach confidentiality will be subject to legal action or disciplinary action up to and including dismissal as determined by the Chief Executive Officer or their designate.

- Directing individuals who want to report possible fraud or misuse to the hotline or appropriate staff person.
- Immediately notifying the Director, People and Culture if they believe they are the subject of a Reprisal, following a disclosure of fraud. An employee informed of, or who becomes aware of, a Reprisal against an employee has a duty to notify the Director, People and Culture, or Chief Executive Officer so that they will undertake to ensure that the employee is protected from any further reprisal. For more information, please see TSHC's Whistleblower Protection Policy.

TSHC's Finance Lead is responsible for:

- Providing overall direction on the implementation of this Policy.
- Investigating or referring responsibility to appropriate investigator to investigate alleged fraud, and ensure these investigations within scope of this Policy are appropriately conducted.
- Referring allegations that do not constitute fraud under this Policy to the appropriate contact or investigator for investigation and/ or appropriate action.
- Consulting with the Director, People and Culture, legal counsel, Chief Executive Officer, or their delegates, as appropriate.
- Implementing corrective actions to strengthen management oversight and make improvements to internal control systems and procedures based on findings to prevent future occurrences and minimize risk.
- Informing the Chair and members of the Audit, Finance and Risk Committee of any allegation of fraud involving an employee, contractor, member of the Board of Directors, or tenant of TSHC.
- Informing the Director, People and Culture of allegations of fraud in a timely manner. If the complaint involves the Director, People and Culture, or a

member of the Board of Directors, then the Chief Executive Officer shall be informed. If the report involves the Chief Executive Officer, the Finance Lead will notify the Director, People and Culture, who shall confer with the Board Chair.

TSHC's Director, People and Culture is responsible for:

- Undertaking preliminary review of allegations of fraud and corruption, and applying the Fraud Prevention Policy definitions, that they receive to determine next steps for allegation in accordance with related procedure.
- Investigating or referring responsibility to an investigator to investigate allegation, and ensuring the responsibility for investigations to be appropriately conducted remains with Finance Lead, or Chief Executive Officer if Finance Lead is implicated in allegation.
- Providing oversight, if required, of alleged fraud investigations led by the investigator. The responsibility to ensure such investigations are appropriately conducted remains with the Finance Lead, or Chief Executive Officer if Finance Lead is implicated in allegation.
- Ensuring that employees who, in good faith, report wrongdoing are protected from reprisal in accordance with TSHC's Whistleblower Protection Policy.

TSHC's Board of Directors Members are responsible for:

- Understanding and adhering to this Policy, as well as the Board of Directors Code of Ethics and Conduct and Board of Directors Conflict of Interest Policy.
- Immediately notifying the Board Chair if they suspect or have knowledge of any occurrence of fraud.
- Immediately notifying the Vice-Chair of the Board if they suspect or have knowledge of any occurrence of fraud involving the Board Chair.

TSHC's Board of Directors Chair is responsible for:

- Consulting with the Director, People and Culture on the appropriate actions to take when any occurrence of fraud by Chief Executive Officer is reported. The Board Chair will inform the Board of Directors unless there are extenuating

circumstances or where the integrity of the investigation might be compromised during the investigation process.

TSHC's Audit, Finance and Risk Committee is responsible for:

- Overseeing management's establishment of an adequate system of internal controls, and procedures and review and monitoring of effective performance of those internal controls and procedures

TSHC's Director, Operations is responsible for:

- Receiving claims of fraud and misuse regarding tenants, (received through the ethics hotline, staff, or tenants).
- Ensuring claims of RGI fraud received and identified by TSHC follows the City of Toronto's Rent-Geared-to-Income Administration Manual protocol for documenting and reporting suspected fraud.
- Redirecting claims of fraud related to the Community Activities Fund to the Manager, Community Programs and Partnerships for investigation

Policy Content

Investigation Guidelines

All investigations will be conducted in accordance with the principles of natural justice.

All investigations will be conducted in the strictest of confidence in an objective and impartial manner.

TSHC will investigate, in a timely manner, any suspected acts of fraud or corruption, misappropriation, or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with TSHC of any party who is, might be or becomes, the subject of such investigation. Investigations may include the participation of Toronto Police Services, management representatives from Finance, and/or People and Culture Departments, or any other resources deemed

necessary.

Any unionized employee against whom allegations are made will be given opportunity for union representation, as per collective agreement provisions.

Confidentiality

All participants aware of or participating in an internal investigation shall keep the details and results of any investigation confidential. Particulars of the investigation with potential witnesses may be disclosed only if such disclosure would further the investigation and only after consultation with legal counsel and labour relations (as applicable). Throughout the investigation, TSHC Department Directors who have a legitimate need to know will be informed of pertinent investigative findings. To the extent possible by law, the identity of individuals involved in an investigation including the identity of an individual alleging fraud and the identity of the individual alleged to have committed fraud will be protected.

Whistleblower Protection

No person acting on behalf of TSHC, including the Board of Directors shall:

- dismiss or threaten to dismiss an employee
- discipline or suspend, or threaten to discipline or suspend, an employee
- discriminate or harass an employee
- demote an employee
- impose any penalty or reprisal upon an employee
- intimidate or coerce an employee because the employee has acted in accordance with the requirements of the policy

Violation of this section may result in discipline up to and including dismissal.

Actions Following an Investigation

TSHC will pursue every reasonable effort, including court ordered restitution, and/or civil judgments, to obtain recovery of the company losses.

At the discretion of the Chief Executive Officer or their designate, those found to be directly responsible for fraud or corruption will be subject to any or all of the following:

- the requirement to make full restitution of all direct and related costs
- referral to police and prosecution, as may be applicable
- discipline that may include termination of employment with TSHC

Media Inquiries

Any staff person or member of the Board of Directors who are contacted by the media regarding an investigation under this Policy must refer all inquiries to the Communications team. For further information, please see the Media and Issues Protocol.

Compliance and Monitoring

If there are any allegations of fraud involving a TSHC employee or member of the Board of Directors, covered by this Policy, the Finance Lead shall prepare a quarterly report to inform the Chair and members of the Audit, Finance and Risk Committee.

Related Legislation, Regulations, and TSHC Policies:

- *Criminal Code*
- *Housing Services Act*
- TSHC Employee Code of Conduct
- TSHC Employee Conflict of Interest Policy
- TSHC Board of Directors Code of Ethics and Conduct
- TSHC Board of Directors Conflict of Interest Policy
- TSHC Procurement Policy and Procedures
- TSHC Board of Directors Reimbursement Policy and Procedures
- TSHC Finance Policies
- TSHC Media and Issues Protocol
- Unions' collective agreements

Amendments (Revision History):

Initial policy approved by [approver] on [date].

Next Scheduled Review Date: 2028

This Policy will be reviewed once every three years.

Policy Contact

Finance Lead

Appendices

- Frequently Asked Questions (under review)
- TSHC Media and Issues Protocol

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: February 26, 2025

Item Number: 12b

Report Name: Procurement Change Orders

To: Board of Directors

From: Vince Truong, Finance Lead (I)

Date of Report: February 19, 2025

Purpose: The purpose of this report is to provide a recommendation regarding the approval of the Procurement Change Orders.

Recommendation:

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

Approve the following change orders where the cumulative change order for the direct award value exceeds 20% of the original commitment value of the contract:

- a) Toronto Community Housing Corp (TCHC) – Service Delivery Agreement fee extension to February 2026 in the amount of \$12,026,279.
- b) Rivint Interpretation and Translation Services – Multilingual interpretation and translation services extension to March 2026, in the amount of \$25,000.

Reason for Recommendation:

Subject to the Procurement Method Delegation of Authority that applies to all standard and non-standard contracts, the Board or Board Committee, as appropriate, shall approve all direct award, invitation and open competitive processes, where the cumulative change order value exceeds the greater of \$250K or 20% of the original commitment value, or to extend the term of the contract.

The Transition Agreement and Service Delivery Agreement (SDA) between TSHC and TCHC have been in effect since June 2022. This SDA supports back-office operations including Information Technology, Human Resources, Payroll, Finance, Procurement, and other services as negotiated under the agreement. The Service Delivery Agreement is currently in effect until Dec 31, 2027. Annually, TSHC needs to process payment to TCHC for the services provided in alignment to the budget allocation set with TCHC through the budget process for that year. At this time, TSHC needs to process this payment for the current year in the amount of \$12,026,279, ending on February 28, 2026. Previously, change orders were made in 2023 for \$11,289,166, and in 2024 for \$11,389,952. Over this three year period, the total of these change orders is \$34,705,397. The SDA is expected to continue on an annual basis until at least 2027.

For Rivint Interpretation and Translation Services, TSHC requires an extension and the continuity of the multilingual interpretation and translation services, as part of the multi-year agreement ending in 2026.

Please see the attached file for further information.

Name: Vince Truong

Title: Finance Lead (I)

List of Attachment:

Attachment 1: Procurement Change Orders

Attachment 1: Procurement Change Orders									
Item	Vendor	Goods/Services Description	Business Unit	Original Commitment Value	Individual Amount of Change Order	Cumulative Total of Change Order	Cumulative Change Order % of Original Commitment Value	Contract Term	Reasons for Change Order
1.	TCHC	Service Delivery Agreement (SDA) Fee	Finance	\$4,674,000.00	\$12,026,279.00	\$34,705,397.00	742.50%	Feb/2025 to Feb/2026	Directed by the City of Toronto, in its capacity as Toronto Community Housing Corporation (TCHC) and Toronto Seniors Housing Corporation (TSHC) sole shareholder which has transferred its seniors' portfolio, therefore, the associated shared services which is unique to the portfolio is contracted to TCHC and the continuation of shared services can only be delivered by TCHC. Services include Information Technology, Human Resources and Payroll, Finance and Procurement, and other services as outlined in the agreement signed in June 2022.
2.	Rivint Interpretation and Tralation Services	Multilingual Interprestation Services	Engagement, Partnership and Communications	\$25,000.00	\$25,000.00	\$25,000.00	100.00%	March/2025 to March/2026	Rivint Interpretation and Translation Services was awarded the contract back in 2023, through an open competitive procurement process. Procurement issued a PO for the initial year of the contract, with the remaining 3 optional 1-year term to 2026. TSHC is extending a 1-year term to the contracted vendor for continuation of services.

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: February 26, 2025

Item Number: 12c

Report Name: 2022 Operating Surplus Settlement

To: Board of Directors

From: Vince Truong, Finance Lead (I)

Date of Report: February 19, 2025

Purpose: The purpose of this report is to provide a recommendation regarding the approval of the 2022 Operating Surplus Settlement.

Recommendation:

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

- a) Approve the 2022 TSHC Operating Surplus settlement with TCHC in the amount of \$1,443,725 as outlined in the Transition Agreement section 10.2(b).

Reason for Recommendation:

In the inaugural year of TSHC's operation, there was a surplus of \$1,443,725 after the final reconciliation with TCHC. TSHC has recorded this surplus on TSHC's book, as part of the 2022 Auditor's Report and as part of the reconciliation with TCHC (Attachment 1). This is

represented in the Audit Report section 2(a)(ii) Related Party Transactions (page 7) as \$1,631,409 (including HST).

To clear its balance sheet, TSHC is seeking approval of the release of payment of the 2022 operating surplus to be paid to TCHC as part of the Transition Agreement 10.2(b) signed in June of 2022, which states that TCHC and TSHC agree that any surplus of funds reported by TSHC following the final reconciliation for December 2022 shall be paid to TCHC. This was not brought forward earlier due to TSHC's cashflow position and waiting on the reconciliation from the 2023 fiscal year. Per the Delegation of Authority – TSHC Corporate Signing Authority (Appendix 3), anything above \$500,000 for budgeted item, or anything above \$250,000 for unbudgeted item, would require Board to approve payment and disbursement.

Name: Vince Truong

Title: Finance Lead (I)

List of Attachment:

Attachment 1: 2022 TSHC Auditor's Report

Financial Statements of

**TORONTO SENIORS HOUSING
CORPORATION**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
Vaughan Metropolitan Centre
100 New Park Place, Suite 1400
Vaughan ON L4K 0J3
Canada
Tel 905-265-5900
Fax 905-265-6390

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.



Page 3

- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

April 27, 2023

TORONTO SENIORS HOUSING CORPORATION

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

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
	25,235,730	643,212
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
	25,073,278	642,166
Excess of revenue over expenses	\$ 162,452	\$ 1,046

See accompanying notes to financial statements.

TORONTO SENIORS HOUSING CORPORATION

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

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

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

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

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.

(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

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

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

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

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

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

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

Meeting Date: February 26, 2025

Item Number: 12d

Report Name: Preliminary December YTD 2024 Financial Result

To: Board of Directors

From: Vince Truong, Finance Lead (I)

Date of Report: February 24, 2025

Purpose: The purpose of this report is to provide an update on financial matters.

Recommendation:

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

Reason for Recommendation:

Please see the Statement of Operations (Attachment 1).

Through December 31, 2024, TSHC incurred operating expenses of \$44,435,151 with total revenues of \$49,858,390 for an excess of revenue over expenses of \$5,416,805 including amortization expense.

The excess of revenues over expenses for the year included these factors:

- Q4 surplus arising from the TCHC-TSHC reconciliation, which had a net positive effect of \$10,854,034 (revenue of \$9,005,661 and Service Delivery Agreement (SDA) expenses of \$1,848,373),
- Higher than expected Salary and Benefit costs (-\$1,733,451 – detailed further in the report),
- Other savings in professional services, legal, and miscellaneous costs (detailed further in the report).

The above factors contributed to a positive position for the period ending December 31, 2024.

Revenue for the year was \$49,858,390 composed of:

- \$40,660,881 from TCHC for TSHC's rental units (revenue less expense estimate per the Transition Agreement).
- \$9,005,661 recognized as the surplus revenue from the Q4 TCHC-TSHC reconciliation.
- Interest income earned on bank balances of \$179,051
- Miscellaneous income of \$12,797.

TSHC incurred operating expenses of \$44,441,585 including amortization expense. Expenses incurred are detailed below:

- Salaries and benefits were higher than budget by \$1,733,451 as result of several factors including:
 - Lower than expected held vacancy rate versus budget,
 - Payout of unused vacation from prior year,
 - Finalization of the Post-Retirement benefit calculation,
 - Hiring of additional front-line support and extension of existing support for the deferred corporate positions,
 - Increasing the staff health benefit reserve outlined by the benefit provider,

- Higher than expected parental leave and lieu time costs, and lower vacation usage,
- Salary band adjustment contingency and severance.
- Shared services with TCHC were lower by \$1,848,373, however, including the non-recoverable HST cost that was not budgeted, the overall cost was lower than budgeted by \$1,748,137.
- Professional and legal services were lower than budget by \$289,818.
- Other miscellaneous costs were lower by \$269,492 due to lower-than-expected expenditures in tenant translations, office related expenses such as printing, and tenant engagement and staff meetings.

There is an adjustment to be made in the amount of \$5,224,957 to settle with TCHC as part of the agreement to provide the 2024 TSHC surplus, and in return, TSHC will receive the 2025 expected budget deficit as agreed in the 2025 budget process with the City of Toronto and TCHC.

Please see the Statement of Financial Position (Attachment 2):

1. Cash – \$2,111,346
2. Accounts Receivable - \$178,796
3. Due from TCHC (Short -Term) - \$9,803,892
4. Prepaid expenses - \$568,634
5. Due from TCHC (Long-Term) - \$4,015,051
6. Fixed Asset (Equipment), net - \$12,869
7. Accounts payable - \$3,328,241

8. Due to TCHC - \$1,477,051

9. Employee Benefits (Post-Retirement Benefits) - \$6,037,600

The cash balance represents the bank balance and petty cash as of December 31, 2024.

The Accounts Receivable balance consisted of interest receivable from the bank and from the CRA on the GST/HST sales tax.

Due from TCHC (Short-Term) included the deficit identified from the 2023 year-end and Q4 2024 TCHC-TSHC Reconciliation process of \$1,784,209, and \$10,854,034 respectively less an advance received for the 2024 TCHC-TSHC Reconciliation of \$3,000,000. There was also a reclass of \$165,649 for the post retirement obligations from TCHC long-term receivable to short-term receivable.

Prepaid expense is the balance of the annual insurance paid in October 2024 with the monthly drawdown of expense to the end of October 2025 and the WSIB prepayment.

Due from TCHC is the long-term receivable for the Post-Retirement Obligations transferred as of June 1, 2022, of \$4,180,700 less the reclass of \$165,649 to short-term receivable, as the payment is expected to come from TCHC in the coming months.

Due to TCHC included the 2022 surplus from TSHC of \$1,443,724, and miscellaneous payables of \$33,327.

The Accounts Payable balance comprises of December activity that has been processed through the bank in January 2025. The balance includes:

- Payroll - \$2,176,454

- Pension and Benefits - \$598,173
- Vendor Payables - \$553,614

Name: Vince Truong

Title: Finance Lead (I)

List of Attachments:

- 1. TSHC December YTD 2024 Preliminary Financial Result -
Statement of Operations**
- 2. TSHC December YTD 2024 Preliminary Financial Result -
Statement of Financial Position**

Toronto Seniors Housing Corporation
Statement of Operations (Draft - Unaudited)
12 Months to December 31, 2024

		Year to Date Result		
STATEMENT OF OPERATIONS		Actual	Budget	Variance Actual Vs Budget
Revenue				
Revenue from TCHC		40,660,881	40,660,881	-
TCHC-TSHC Reconciliation		9,005,661	-	9,005,661
Interest income		179,051	80,000	99,051
Other Income		12,797	-	12,797
Total Revenue		49,858,390	40,740,881	9,117,509
Expenses				
Salaries and Benefits		32,909,318	31,175,867	(1,733,451)
Legal and Professional Services		337,180	626,998	289,818
Insurance		771,909	764,700	(7,209)
Other Miscellaneous Costs		774,926	1,044,418	269,492
SDA - Shared Services with TCHC		9,641,818	11,389,955	1,748,137
Total Expenses		44,435,151	45,001,938	566,787
Amortization charge		6,434	36,432	29,998
Excess of Revenue over Expenses		5,416,805	(4,297,489)	9,714,294
Adjustment				
Adjustment - Receivable/(Payable) to TCHC		(5,224,957)	4,377,489	(9,602,446)
Net Excess, After Adjustment		191,848	80,000	111,848

Toronto Seniors Housing Corporation
Statement of Financial Position (Draft - Unaudited)
As of December 31, 2024

Assets

Current Assets:

Cash	2,111,346
Accounts receivable	178,796
Due from TCHC	9,803,892
Prepaid expenses	568,634
	<u>12,662,669</u>

Capital assets - Equipment	25,738
Less: Depreciation	(12,869)
Capital assets	<u>12,869</u>

Due from TCHC	4,015,051
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Total Assets	<u><u>16,690,589</u></u>
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Liabilities & Net Assets

Current Liabilities:

Accounts payable and accrued liabilities	3,328,241
Due to TCHC	1,477,051
	<u>4,805,292</u>

Employee Benefits	6,037,600
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Net Assets

Unrestricted (Deficit)/Surplus	5,847,697
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Total Liabilities & Net Assets	<u><u>16,690,589</u></u>
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Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: February 26, 2025

Item Number: 12e

Report Name: 2025 TSHC Budget Update

To: Board of Directors

From: Vince Truong, Finance Lead (I)

Date of Report: February 19, 2025

Purpose: The purpose of this report is to provide an update on financial matters.

Recommendation:

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

Reason for Recommendation:

The draft 2025 Budget was first submitted to the City of Toronto on September 10th as a stand-alone budget for Toronto Seniors Housing Corporation (TSHC). The preliminary budget reflects the following:

- Discussions with Directors, Managers, staff, and tenants,

- Request for additional staff to support tenant-facing operations and corporate requirements,
- Maintaining existing services,
- Consideration of key cost drivers such as inflation,
- Impact in operations including salary, collective agreements, and other expected changes.

TSHC has developed the budget with a focus on key priorities and to manage expectations including supporting the 2023-2025 Strategic Directions. This included consultation with tenants and the Senior Tenants Advisory Committee (STAC), where valuable input on tenant priorities were received.

Additional changes since the first draft include:

- Adjusted professional services and consultation to support ongoing business requirements,
- Amended legal services and right-sized requirements for future contracts,
- Efficiencies and savings through reducing courier services, and using mail, and other reductions in office expenses,
- Modified insurance costs with actual renewal rate,
- Adjustments per City objectives to align with budgetary requirements,
- Other refinements that have little or no major impact on tenant-facing operations.

The Board approved the 2025 Operating Budget on December 16th (see attachment 1). The 2025 Operating Budget deficit of \$3.597M is expected to be funded through the 2024 TSHC surplus.

The priority setting for TSHC's 2025 Operating Budget are the following:

- As stated in the Strategic Directions (SDs) and Strategic Priorities set by the Board of Directors:
 - Provide safe, clean, and well-maintained buildings and stable tenancies.
 - Enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice.
 - Facilitate access to services and programs that tenants need and want.
 - Develop and promote innovation and leading practices which contribute to seniors' well-being.
 - Strive for organizational excellence to ensure effective and efficient delivery of our mandate.
 - Be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff.
- Establishing and stabilizing corporate functions in Finance, People and Culture, Strategy and Business Management, and Partnerships, Engagement and Communication.
- Including the Integrated Service Model (ISM) which is now embedded in our strategy and operations.
- Working with TCHC and the City for cost sharing models to achieve cost efficiencies.
- Ensuring effective services in both tenant support and building management.
- Refining the Community Connect+ tenant engagement approach and the Community Activities Fund to assist with tenant events and activities.

Key Risks and Challenges:

- TCHC and TSHC face long-term financial instability resulting from structural challenges, misaligned funding, inflationary pressures, and cost increases. This is within and a challenging operating environment that houses a vulnerable and equity deserving population with high support needs. As well there are the demands of maintaining an aging building stock. Despite ongoing investment from the City, the limited ability to increase revenues requires ongoing subsidy support and organization-wide cost control measures;
- TSHC has further delayed the hiring of 8 FTE corporate positions from the 20 approved positions in the 2022 Budget. The reduction in staffing will delay implementation or limit certain organizational activities and corporate capacity;
- Potential risk of not delivering on TSHC's Strategic Directions and Strategic Priorities due to the above risks and challenges will be mitigated through priority review of workplan activities and timing.

The highlights of the 2025 Operating Budget:

Total Revenue: \$141.910M

- Rent Geared to Income (RGI) and Market Rent revenue included an increase of 1% to \$92.456M for the 2025 Budget compared to the 2024 Forecast and 5.4% compared to the 2024 Budget.
- The City of Toronto Subsidy included a base subsidy of \$35.191M and an increase of approx. \$4.386M to \$39.577M for the updated 2025 Budget base. Additionally, there is an increase of \$7.740M to offset the 2025 Budget pressure that will be included as permanent base funding. The City has also provided funding to three (3) tenant support positions (\$0.358M), as part of the

Integrated Service Model (ISM), and (\$0.295M) for shared costs with TCHC. Total City subsidy is now at \$47.970M.

- Bad Debt is expected to be more in line with 2024 actual and other years at (-647K), with a slight increase in potential write-offs due to market conditions, and significantly less than prior year's budget.
- Parking, laundry, cable and other revenue are expected to decrease from 2024 Forecast due to lower than anticipated revenue in this area as provided by TCHC; however, it is still a slight increase from the 2025 year budget of \$2.132M.

Operating Costs \$85.974M

- Mortgage Interest and Principal included an increase of 5.1% to \$30.362M from 2024 Forecast or an increase of 3.2% versus 2024 Budget. This increase anticipates the renewal of upcoming mortgages at a higher interest rate.
- Utility rates are also expected to increase by 7.4% from 2024 Forecast or 4.9% from 2024 Budget for electric, heating, and gas to \$24.173M.
- Facilities Management Office and Community Safety Unit both are showing an increase of 21% and 10.6% respectively from 2024 Forecast or 10.7% and 2.8% from 2024 Budget to a cost of \$10.712M and \$10.140M.
- Insurance as a shared cost with TCHC has included a 9.2% increase from 2024 Forecast or -1.7% decrease from 2024 Budget to \$3.288M. This has been adjusted based on the insurance renewal.
- Other operating costs included increases in Refresh Engagement and the Call Centre to \$6.987M, with \$5M of this cost for the Administrative Fee paid to TCHC.

Service Delivery Agreement \$11.741M

The Service Delivery Agreement (SDA) included a 21.4% increase to \$11.741M from 2024 Forecast or 3.1% increase from 2024 Budget. Major increases included Information Technology (IT), which accounts for investments in Cybersecurity and other projects to strengthen the network.

Other areas of increase included Human Resources, Finance, Procurement, and The Centre for Confronting Anti-Black Racism (CABR).

Toronto Seniors Housing \$47.793M

TSHC has full control of corporate costs, operations salary, and maintenance costs. The 2025 Budget proposes a 7.3% increase from 2024 Forecast or 9.9% increase from 2024 Budget to \$47.793M. This includes the following:

- Salary and wage increase to support Cost of Living Adjustment (COLA) and merit increases and other salary adjustments.
- 5 additional headcount (2 Corporate, 3 Operations) to support a blend of front-line tenant requirements and limited corporate requirements, in lieu of the 10 deferred corporate positions from 2024 Budget.
- Adjusted projects to implement strategic directions and one-time investment in renewing and implementing the Transition Agreement.
- Maintaining existing services with an inflationary factor included.

The final 2025 TSHC Budget Notes (see attachment 2) were completed in early January 2025. TSHC met with the City's Budget Committee on January 15th for a Questions and Answers session, that included a formal presentation from TCHC. TSHC staff were also present during the Mayor's Town Hall Telephone Conference on January 16th for input from the residents on the 2025 Budget.

The Mayor's Office released the 2025 City of Toronto Budget on January 30th, and it was approved on February 11th by City Council.

Name: Vince Truong

Title: Finance Lead (I)

List of Attachment:

2025 TSHC Operating Budget Detail (Attachment 1)

2025 TSHC Budget Notes (Attachment 2)

Toronto Seniors Housing Corporation (TSHC)

(Amounts in \$000's)

	2025 BUDGET	2024 FORECAST	2024 BUDGET	2025B vs 2024F		2025B vs 2024B	
	TSHC	TSHC	TSHC	\$	%	\$	%
CASH INFLOWS							
Residential rent - RGI	87,416	86,732	83,112	684	0.8%	4,304	5.2%
Residential rent - Market	5,040	5,052	4,579	(12)	-0.2%	461	10.1%
Bad Debt	(647)	(412)	(1,816)	(235)	57.1%	1,169	-64.4%
Subsidies				-		-	
Subsidies - City	39,577	35,191	35,191	4,386	12.5%	4,386	12.5%
Subsidies - City (Base Increase)	7,740	-	-	7,740	0.0%	7,740	0.0%
Subsidies - City (New / Enhanced)	653	-	-	653	0.0%	653	0.0%
Subsidies - City (One-Time)	-	4,386	5,160	(4,386)	-100.0%	(5,160)	-100.0%
Subsidies - City (One-Time)	-	1,935	1,935	(1,935)	-100.0%	(1,935)	-100.0%
Subsidies - City (One-Time)	-	2,397	2,397	(2,397)	-100.0%	(2,397)	-100.0%
Parking, Laundry and Cable Fees	2,016	1,924	1,855	92	4.8%	162	8.7%
Other revenue	116	98	119	17	17.7%	(3)	-2.7%
	141,910	137,303	132,531	4,607	3.4%	9,379	7.1%
CASH OUTFLOWS							
OPERATING COSTS							
Building Lease							
Utilities	24,173	22,502	23,040	(1,671)	-7.4%	(1,133)	-4.9%
Municipal taxes	310	348	289	38	10.9%	(21)	-7.3%
Mortgage Interest & Principal	30,362	28,888	29,414	(1,473)	-5.1%	(948)	-3.2%
Insurance (from Legal)	3,288	3,012	3,345	(276)	-9.2%	57	1.7%
Community Safety Unit (CSU)	10,140	9,166	9,865	(975)	-10.6%	(275)	-2.8%
Facilities Management Office (FMO)	10,712	8,856	9,677	(1,856)	-21.0%	(1,036)	-10.7%
	78,986	72,773	75,630	(6,213)	-8.5%	(3,356)	-4.4%
Other Operating Costs							
Business Ops Call Centre (CBO)	902	834	925	(68)	-8.2%	23	2.4%
Refresh Engagement (RER)	728	107	102	(621)	-578.5%	(626)	-611.4%
Office of the Comm. of Housing Equity (OCHE)	357	356	345	(1)	-0.2%	(12)	-3.5%
Administration Fee	5,000	5,000	5,000	-	0.0%	-	0.0%
	6,988	6,298	6,372	(690)	-11.0%	(615)	-9.7%
	85,974	79,070	82,002	(6,903)	-8.7%	(3,972)	-4.8%
OPERATING EXPENSES							
Toronto Seniors Housing							
Salaries	47,793	44,553	43,480	(3,240)	-7.3%	(4,313)	-9.9%
Maintenance	35,438	33,650	31,176	(1,788)	-5.3%	(4,262)	-13.7%
Legal and Professional services	9,639	8,878	9,868	(761)	-8.6%	229	2.3%
Insurance	870	385	627	(484)	-125.8%	(243)	-38.7%
Others	765	752	765	(13)	-1.7%	0	0.0%
Others	1,082	888	1,044	(194)	-21.8%	(38)	-3.6%
Service Delivery Agreement							
Human Resources	975	824	901	(151)	-18.3%	(74)	-8.2%
Finance	812	666	729	(146)	-22.0%	(83)	-11.4%
Client Care Centre (from Biz Ops)	1,628	1,388	1,703	(241)	-17.4%	75	4.4%
IT	7,156	5,767	6,328	(1,389)	-24.1%	(828)	-13.1%
Strategic Procurement	706	441	489	(265)	-60.2%	(218)	-44.6%
Pest Management*	-	147	712	147	100.0%	712	100.0%
Accessibility	66	100	103	34	33.8%	38	36.3%
The Centre (CABR)	377	320	408	(57)	-17.7%	31	7.6%
Fraud Alerts/Investigations	20	19	17	(1)	-5.2%	(3)	-18.7%
	11,741	9,671	11,390	(2,070)	-21.4%	(351)	-3.1%
Total Expense	145,507	133,295	136,872	(12,212)	-9.2%	(8,636)	-6.3%
Total Cash Surplus / (Shortfall)	(3,597)	4,008	(4,341)	(7,605)		744	
Adjustments with TCHC			4,341				
2024 TSHC Surplus Reserve	3,597						
Total Cash Surplus / (Shortfall) after Adjustments	-		-				

* Pest Management has been moved in-house and service through TSHC directly

2025 Budget Notes

Toronto Seniors Housing Corporation

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

Toronto Seniors Housing Corporation's vision is to provide safe, diverse, and vibrant communities where tenants have a sense of inclusion and well-being.

Toronto Seniors Housing Corporation manages 83 buildings with almost 14,000 units, for about 15,000 low and moderate income seniors aged 59 and older.

Our core business is to provide clean, safe, and affordable social housing in well-maintained buildings. Our value add is that we provide access to improved health, wellness, and social supports for tenants.

Why We Do It

Toronto Seniors Housing Corporation (TSHC) is committed to being a leader in the delivery of safe, affordable housing for seniors. Our mandate is to enable TSHC tenants to age at home in comfort and dignity with access to programs and services and with a voice in their community.

We provide tenants with access to supports to live independently so they can age in their homes and communities while enjoying a better quality of life. With a focus on the unique needs of seniors, our commitment includes engaging and collaborating with tenants, staff and partners towards providing excellent service for the well-being of tenants.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

For further information about Toronto Seniors Housing Corporation, please visit: www.torontoseniorshousing.ca

Program / Agency:

Tom Hunter

Chief Executive Officer

Tel: (416) 945-0800

Email: Tom.Hunter@torontoseniorshousing.ca

Corporate:

Evan Choy

Manager, Financial Planning

Tel: (416) 397-1961

Email: Evan.Choy@toronto.ca

What Service We Provide

Deeply Affordable Housing

The majority of TSHC's 15,000 tenants benefit from the Rent-Geared-to-Income (RGI) program that offers deeply affordable housing for close to 97% of units.

Housing and Support for Seniors

The Corporation provides tenants with access to support and services to live independently, so they can age in their homes and communities while enjoying a better quality of life.

Toronto Seniors Housing Corporation also has an emphasis on providing tenancy support and individualized solutions through our Complex Tenancy Team, for tenants experiencing acute challenges to maintaining their tenancies.

Community Programming for Seniors

Toronto Seniors Housing Corporation has a focus to facilitate access to program and services that tenants need and want, including coordinating of a blend of social recreation and wellness programming, tenant and agency led, along with events and equipment to support community building.

Who We Serve

The Corporation's tenants are from all walks of life, with a primary eligibility being low-income, survivors of domestic violence or human trafficking, shelter residents, and applicants experiencing homelessness.

Notable statistics about tenants include:

- 77% of TSHC tenants live alone
- 71% of TSHC tenants are aged 65-84, and almost 18% are 85 and older
- 44% of TSHC households* have indicated a preferred spoken language that was not English

*Calculated by 'Head of Household' language preference, as a percent of the households that provided preference; 25% of households have not provided a preferred spoken language.

How Much Resources (gross 2025 operating budget): \$145.5 Million

Budget at a Glance

2025 OPERATING BUDGET

\$Million	2025	2026	2027
Revenues	\$145.4	\$143.3	\$144.7
Gross Expenditures	\$145.5	\$151.7	\$158.0
One-Time Funding	\$ 0.1		
Net Expenditures	\$ 0.0	\$ 8.4	\$ 13.3
Approved Positions	330.5	334.5	338.5

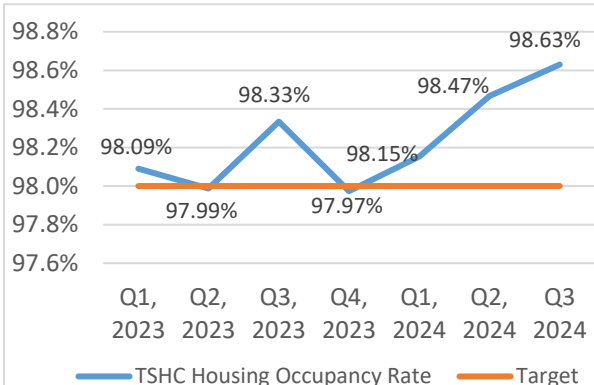
2025 - 2034 10-YEAR CAPITAL PLAN

\$Million	2025	2026-2034	Total
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This program does not have a 10-Year Capital Budget and Plan.

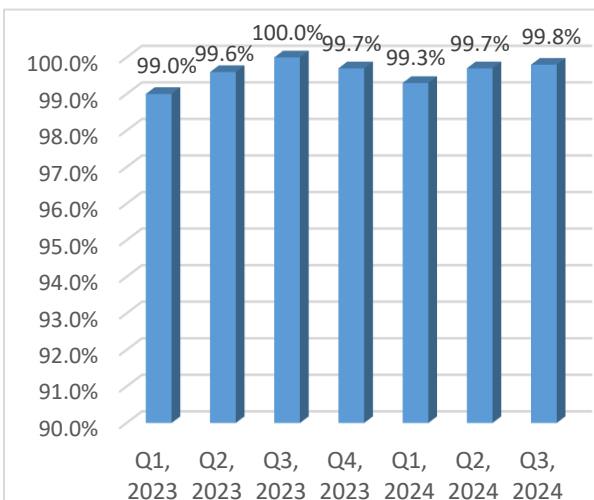
How Well We Are Doing – Behind the Numbers

Deeply Affordable Housing - Housing Occupancy Rate



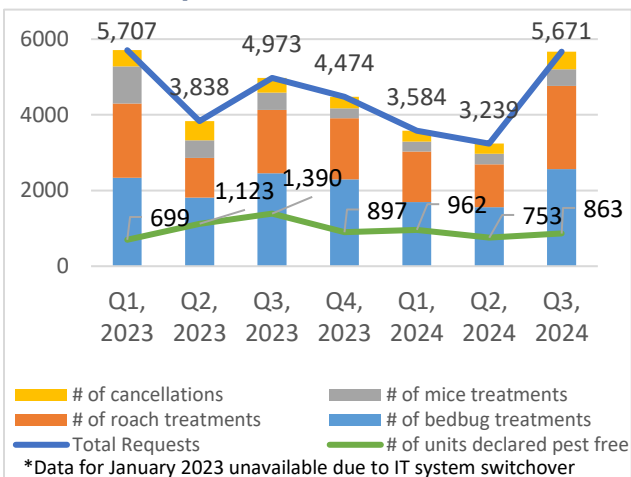
- Maintaining a high housing occupancy rate is essential to ensure rentable RGI units are available and to support movement on the centralized waiting list.
- Average housing occupancy rate for first through to the third quarter of 2024 is 98.4%, surpassing the target rate of 98%.
- Average unit turnover days was at 57 days in the second quarter and 44 days in third quarter, well below the year-to-date sector average (at the third quarter) of 81.3 days.
- Toronto Seniors Housing Corporation actively supports the City's Rapid Rehousing Program which brings in approximately 200 tenants to TSHC annually.

Deeply Affordable Housing – Rent Collection Rate



- Compliance in rent collection enables TSHC to maintain and improve housing quality while supporting senior tenants effectively.
- With the implementation of TSHC's Arrears Collection Process, the goal is to resolve arrears as early as possible by connecting tenants with the necessary supports to establish stable tenancies and managing arrears by working with tenants to enter into successful repayment agreements.
- Toronto Seniors Housing Corporation has consistently maintained high rent collection rates in 2024, with an average of 99.6%, exceeding the sector average (at the third quarter) of 94.5%. The arrears level has remained stable in 2024 (up to the third quarter), with 90% of households maintaining good financial standing. The majority of households in arrears fell within the \$1 - \$2,000 range.

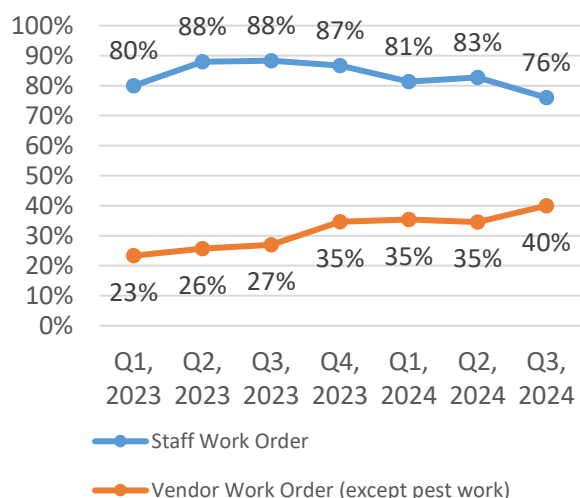
Stewardship of Public Asset - Pest Management



- Effective pest management enhances the overall living conditions, contributing to a safe and comfortable living environment for senior tenants.
- Year to date (through to the third quarter) a total of 12,494 pest treatment requests have been processed. In the most recent quarter (third quarter), 863 units were declared pest free after the treatments.
- The Environmental Health Unit staff support tenants with known unit preparation challenges before and after pest treatment. There have been 63 staff assisted preparations for the first through to the third quarter.
- Treatments are subject to seasonal fluctuations and Annual Unit Inspections.

How Well We Are Doing – Behind the Numbers

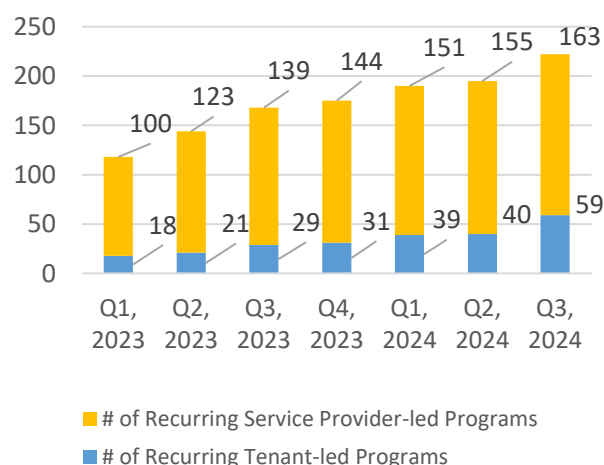
Stewardship of Public Asset - Work Order Completed within Service Standard



* The Service Standard for staff work orders is 2 days, while it is 5 days for vendor work orders.

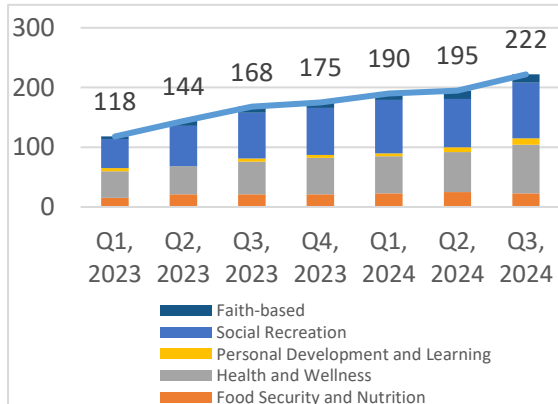
- Promptly addressing maintenance requests ensures that buildings are clean and well-maintained and promotes a safe living environment for senior tenants to enjoy their homes. From the 2023/2024 Tenant Experience Survey, more than 4 in 5 (85%) tenants feel that their building is generally well-maintained.
- The percentage of work orders completed within Service Standards remained steady through the first to the third quarter 2024, where staff achieved an average rate of 80% compliance and vendors achieved 37% compliance. The majority of internal (non-vendor) work orders continue to be consistently related to janitorial, plumbing, alarm monitoring, electrical, and doors; and the majority of vendor work orders are related to pest control, plumbing, appliances, doors, and elevators.
- Seventy five per cent (74%) of surveyed tenants, who requested maintenance or repair service, felt that the work was completed quickly, and 75% were happy with how well the work was done.

Support of Seniors – Recurring Programs for Seniors



- Programs are vital for senior tenants as they cater to their unique needs and contribute to their overall quality of life. Over the last three quarters we have seen consistent numbers of recurring programming offered to seniors living in TSHC units. Additionally, the number of tenant-led programs has expanded compared to the previous year.
- Over half (55%) of tenants surveyed (2023/2024) felt that there is a sense of community in their building. This is an important driver of overall satisfaction. Areas for improvement include enhancing program offerings at buildings and creating more spaces for tenants to contribute their ideas about organizing social activities.
- Toronto Seniors Housing Corporation held annual building planning meetings, at the beginning of the year, to identify priorities for each building's Community Activities Fund; tenants requested 351 tenant-led activities, along with 326 new program requests and 300+ equipment requests.

Support of Seniors – Building Activities



- A total of 222 recurring programs led by tenants and service providers are currently being offered in TSHC buildings, reflecting an increase of 14% as compared with those offered in the second quarter 2024, and a significant increase of 24% as compared with those offered in the same quarter (third quarter) of 2023.
- A variety of activities are being organized in TSHC buildings, covering themes such as food security and nutrition, health and wellness, personal development and learning, social recreation, and faith-based activities.

How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Deeply Affordable Housing	TSHC occupied units	96%	98.1%	98%	98%	●	98%	98%
	TSHC rent and fees collected	99%	99.6%	98%	99%	●	98%	98%
Excellent Landlord	Tenant satisfaction with services provided by TSHC	N/A	N/A	N/A	80%		In Development	
	Tenants proud to be residents at TSHC	N/A	N/A	N/A	82%		In Development	
	Tenants feel safe in their home	N/A	N/A	N/A	83%		In Development	
	Tenants feel staff treat them with respect	N/A	N/A	N/A	87%		In Development	
Tenant Engagement	Tenants like the programs in their buildings and find them helpful	N/A	N/A	N/A	57%		In Development	
Access to Supports and Services Outside of TSHC	Tenants feel that TSHC helps them get information to access the service(s) they need	N/A	N/A	N/A	61%		In Development	

2024 Projection to 2024 Target Comparison

● 80-100% (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Focused on TSHC 2023-2025 Strategic Directions including key strategic objectives and enablers, key performance indicators, and a workplan for the Corporation.
- Implemented Community Connect+ as a new way to work with tenants with goals to increase tenant-led activities, increase volunteerism, and improve tenant health and well-being. Increased agency and tenant-led programming to 222 by the third quarter (up 24% from 2023) and held 68 building meetings receiving requests for 351 tenant-led activities, 326 new agency programs, and 300+ equipment requests.
- Launched the new Community Activities Fund to expand opportunities to fund tenant events and equipment to support activities. Delivered over 150 tenant events (BBQs, holiday celebrations) with 89% of the buildings participating in tenant-led events in collaboration with 172 volunteers.
- Continued operational performance improvements in Housing Occupancy, Rent Collection and Arrears, and Unit-Turn Over, exceeding industry average in all categories. In addition, improved Work-Order backlog being addressed and reduced times with Office of the Commissioner of Housing Equity referrals.
- Completed 13,946 Annual Unit Inspections.
- Complete several deliverables within three quality improvement projects on (1) Safety and Security, (2) Pest Management and (3) Staff and Tenant Relations and a one-year status on all recommendations.
- Placed 317 tenants from the Rapid Rehousing Initiative and 236 tenants through the TSHC Complex Tenancy team to stabilize vulnerable tenancies.
- Developed a new Use of Community Space Policy (to be implemented in 2025) and a new Tenant Human Rights Policy.
- Completed an Employee Engagement survey with a 79% response rate and action plans to address key areas.
- Completed multiple initiatives for staff of training from a senior's lens.
- Developing an Inclusion, Diversity, Equity and Accessibility Strategy.

Key Challenges and Risks

- Financial Stability and Sustainability: TSHC faces long-term financial instability resulting from structural challenges, misaligned funding, inflationary pressure, cost increases and an on-going challenging operating environment. Despite ongoing investment from the City, there is limited ability to increase revenues and this requires ongoing subsidy support and organization-wide cost control measures.
- Community Programming: Lack of capacity to continue to implement TSHC's new tenant engagement model and work to expand partnerships to support community programming for tenants and meet tenant requests for 300+ new programs.
- Lack of corporate capacity: Further delayed hiring of corporate positions may lead to lack of ability to undertake planned projects and initiatives.
- Safety: The risk of increased Community Safety Incidents affecting the security of residents, staff and contractors.

Priority Actions

- Provide safe, clean, and well-maintained buildings and to provide stable tenancies.
- Enhance tenant engagement and inclusion in their communities and provide opportunities for tenants to have a voice.
- Facilitate access to services and programs that tenants need and want.
- Develop and promote innovation and leading practices which contribute to seniors' well-being.
- Strive for organizational excellence to ensure effective and efficient delivery of our mandate.
- Be an employer of choice by fostering a culture of innovation that engages, empowers, and supports staff.
- Toronto Seniors Housing Corporation's service model continues to include the Integrated Service Model (ISM) which is now embedded in our strategy and operations.

CITY STAFF PREPARED BUDGET

City funding for TSHC is reflected in the City's Budget and includes:

- \$47.970 million in City funding for 2025, representing a \$4.061 million increase from 2024. The increase in City funding includes:
 - \$7.740 million towards the base subsidy, calculated as 12.9% of the \$60 million combined TCHC and TSHC subsidy increase in the base budget.
 - \$0.653 million in new and enhanced funding, including \$0.548 million for ongoing initiatives and \$0.105 million for one-time initiatives to support the Integrated Service Model, Vulnerable Tenant Supports, Building Tenant Trust, Chronic Violence Support, and Enhanced Frontline Services.
 - Offset by a reversal of \$4.331 million in one-time subsidy from the City, which was provided as a balancing strategy in 2024.

2025 OPERATING BUDGET

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Resident Rent - RGI	83,405.9	83,112.2	86,731.8	87,415.8		87,415.8	4,303.6	5.2%
Resident Rent - Market	4,543.5	4,579.1	5,051.9	5,040.0		5,040.0	460.9	10.1%
City Base Subsidy	38,161.0	39,576.6	39,576.6	47,316.5	548.1	47,864.7	8,288.1	20.9%
City One-Time Funding	3,118.8	4,331.8	4,331.8		105.0	105.0	(4,226.9)	(97.6%)
Other Revenue***	3,946.8	5,272.2	1,610.6	1,484.6		1,484.6	(3,787.6)	(71.8%)
2025 One-Time Bridging Strategy****				3,597.3		3,597.3	3,597.3	
Total Revenues	133,175.9	136,871.8	137,302.7	144,854.2	653.1	145,507.3	8,635.4	6.3%
Expenditures								
TCHC Direct Gross Expenditures	88,819.0	93,391.9	88,741.6	97,419.8	294.4	97,714.2	4,322.3	4.6%
TSHC Direct Gross Expenditures	44,356.9	43,479.9	44,553.3	47,434.4	358.7	47,793.1	4,313.2	9.9%
Total Gross Expenditures	133,175.9	136,871.8	133,294.8	144,854.2	653.1	145,507.3	8,635.5	6.3%
Net Expenditures			(4,007.9)					
Approved Positions**	306.0	325.5	N/A	327.5	3.0	330.5	5.0	1.5%

* 2024 Projection based on 9 Month Variance

** YoY comparison based on approved positions

*** 2024 Budget includes \$4.3M TCHC surplus to balance TSHC deficit position. Similarly, TCHC's gross expenditures increased by the same amount

**** 2025 One-Time Bridging Strategy represents 2024's TSHC Surplus Reserve

KEY DRIVERS

Total 2025 Budget expenditures of \$145.507 million gross reflects an increase of \$8.635 million in spending above 2024 budget, predominantly arising from:

- Base expenditure increase of \$4.322 million for shared overhead costs such as property management, security, facility management, and other administrative support with Toronto Community Housing Corporation (TCHC).
- Base expenditure increase of \$3.903 million for salary and benefits adjustments, including two additional positions for maintaining existing services and service levels to tenants.
- \$0.653 million for new/enhanced investments including three full-time tenant-facing positions to support tenant engagement initiatives as part of the Integrated Service Model (ISM). This model focuses on providing coordinated and comprehensive services to seniors living in TSHC housing, enhancing their overall well-being and engagement with the community.

EQUITY IMPACTS OF BUDGET CHANGES

Toronto Seniors Housing Corporation's \$0.653 million investment in the 2025 Operating Budget for the Integrated Service Model, Vulnerable Tenant Supports, Building Tenant Trust, Chronic Violence Support, and Enhanced Frontline Services is expected to have a **significant positive equity impact** on racialized, low-income, women, socially isolated, and seniors living with disabilities.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for TSHC of \$47.970 million, prior to City funding, is \$4.061 million or 9.2% greater than the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

(In \$000s)	2025 Request				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2024 Operating Budget	92,963.5	136,871.8	43,908.4	325.5	
Key Cost Drivers:					
<i>Prior Year Impacts</i>					
Reversal of 2024 transfer from TCHC	(4,341.1)		4,341.1		
<i>Salary and Benefits</i>					
Salary and benefits adjustments		3,646.4	3,646.4		2,047.4
Hiring plan (deferral from 2024)		256.6	256.6	2.0	
<i>Other Base Expenditure Changes</i>					
TCHC's allocation gross expenditure to TSHC		4,027.9	4,027.9		3,636.7
Other costs		303.5	303.5		462.4
<i>Other Base Revenue Changes</i>					
RGI and market rent increases	4,764.5		(4,764.5)		(1,386.8)
Other revenue changes	553.5		(553.5)		(32.9)
One-time balancing strategy	3,597.3		(3,597.3)		3,597.3
Sub-Total - Key Cost Drivers	4,574.2	8,234.4	3,660.2	2.0	8,324.0
Affordability Measures		(252.0)	(252.0)		
New/Enhanced		653.1	653.1	3.0	49.0
Total 2025 Request w/o City Funding	97,537.7	145,507.3	47,969.6	330.5	8,373.0
Change from 2024 Budget (\$)	4,574.2	8,635.5	4,061.3	5.0	
Change from 2024 Budget (%)	4.9%	6.3%	9.2%	1.5%	
City Funding:					
2024 City funding	43,908.4		(43,908.4)		
Reversal of one-time 2024 funding	(4,331.8)		4,331.8		
Base subsidy increase	7,740.0		(7,740.0)		
Base funding for New/Enhanced	548.1		(548.1)		
One-time funding for New/Enhanced	105.0		(105.0)		105.0
Total City Funding	47,969.6		(47,969.6)		105.0
Total 2025 Budget	145,507.3	145,507.3	0.0	330.5	8,478.0
Change from 2024 Budget (\$)	8,635.5	8,635.5	0.0	5.0	
Change from 2024 Budget (%)	6.3%	6.3%	0.0%	1.5%	

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:**Prior Year Impacts:**

- Reversal of \$4.341 million in funding transferred from TCHC to balance the 2024 Budget between TSHC and TCHC.

Salary and Benefits:

- \$3.646 million in salary and benefits adjustments to support current operations and tenants.
- \$0.257 million for two full time staff which are required to carry out existing functions.

Other Base Expenditure Changes:

- \$4.028 million increase in expenses allocated from TCHC relating to shared overhead costs, shared costs related to security, facilities, and other operating expenses.

Revenue Changes:

- \$4.765 million incremental RGI and Market Rent revenues, reflecting an increase of 5.4% in 2025.
- \$3.597 million from a one-time balancing strategy utilizing the 2024 surplus to alleviate budget pressures.

City Funding:

- In the 2024 Budget, one-time funding was provided to TSHC as a bridging strategy. Starting in the 2025 Budget, this has been transitioned to ongoing base funding as part of a multi-year approach to support TSHC's progress toward financial sustainability.
- \$8.288 million increase to the ongoing base subsidy, which includes:
 - \$7.740 million towards the base budget, calculated as 12.9% of the \$60 million combined TCHC and TSHC subsidy included in the base budget.
 - \$0.548 million towards ongoing new/enhance initiatives.
- \$0.105 million in one-time funding from the City towards one-time new/enhanced initiatives.
- Reversal of \$4.331 million in one-time subsidy from the City, which was provided as a balancing strategy in 2024. This was calculated as 12.9% of the \$33.580 million reversal of combined TCHC and TSHC one-time funding.

Affordability Measures:**Table 3: Offsets and Efficiencies**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line By Line Review	Line By Line	None	(252.0)	(252.0)					
Total Affordability Measures			(252.0)	(252.0)					

Line by Line Review – A review of base expenditures resulted in overall savings of \$0.252 million, primarily driven by maintenance adjustments based on actual needs.

New and Enhanced Service Priorities:

Table 4: New / Enhanced Requests

New / Enhanced Request	2025				2026 Annualized Gross	Equity Impact	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions			
In \$ Thousands							
Tenant Support - 1 Integrated Service Model	358.7	358.7		3.0	375.7	High - Positive	Funding for three full-time positions to support key outcomes and priority actions for the initiatives under the Integrated Service Model (ISM). These roles will enhance tenant engagement by expanding programs, volunteer opportunities, and partnerships that foster inclusion and improve seniors well-being. Additionally, the program will renew 55 partnership agreements and establish new collaborations to enhance services, while reducing the service ratio from 1:3750 to 1:2344, improving capacity to address tenant needs effectively.
2 Vulnerable Tenant Supports	108.3	108.3			230.5	High - Positive	The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with TCHC. This funding will strengthen the delivery of localized and responsive services for high-needs areas, focusing on safety, staffing, and program resources. It supports key priority actions, including the High-Need Community Strategy, Rapid Rehousing Initiative, and the Anchor Agency Services and Support pilot. Expected outcomes include improved interventions to ensure successful tenancies, addressing growing accessibility demands due to demographic changes, and reducing the workload burden on staff.
3 Building Tenant Trust	109.0	109.0			29.7	High - Positive	The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with TCHC. The program aims to improve tenant engagement and foster vibrant, empowered communities by enhancing tenant capacity to participate in decision-making and lead local initiatives. Key outcomes include implementing recommendations from the Tenant Engagement System Review, increasing the Tenant Action Funds for tenant-led projects, and supporting community economic development programs like Toronto Fire Services Pathways, which helps tenants explore fire services careers, and Rookie League, offering summer camp experiences for 400+ children and youth employment opportunities.
4 Chronic Violence Support	51.4	51.4			66.2	High - Positive	The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with TCHC. The program seeks to transition from a temporary initiative to an ongoing strategy aimed at improving safety in TCHC communities affected by chronic gun violence. This program invests in person- and place-based violence reduction and prevention efforts, focusing on analysis, infrastructure alignment, targeted response, and community development. Expected outcomes include implementing best practices in violence prevention and enhancing data collection and reporting through collaboration with the City of Toronto, Toronto Police Service, Toronto District School Board, and other partners.
5 Enhancing Frontline Services	25.7	25.7				High - Positive	The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with TCHC. The program introduces an in-house maintenance pilot and semi-skilled training initiative to improve service delivery and reduce reliance on costly external vendors for repairs. The pilot will train frontline staff to handle licensed work in-house, addressing challenges such as delayed services, budget overruns, and poor workmanship associated with outsourcing. Additionally, a semi-skilled training program will equip staff to perform repairs in areas like plumbing, electrical, and door and lock maintenance. Expected outcomes include improved service delivery, enhanced tenant satisfaction, and optimized maintenance budgets.
Total New / Enhanced	653.1	653.1		3.0	702.1		

Note:

- For additional information, please refer to [Appendix 2](#) for details on 2025 Service Changes; [Appendix 3](#) for the 2025 New and Enhanced Service Priorities and [Appendix 4](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

2026 AND 2027 OUTLOOKS**Table 5: 2026 and 2027 Outlooks**

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
Revenue changes - RGI and Market rent		1,386.8	1,407.6
One-time balancing strategy		(3,597.3)	
Reversal of one-time new and enhanced		(105.0)	
Others		32.9	33.6
Total Revenues	145,507.3	(2,282.5)	1,441.3
Gross Expenditures			
Inflationary impacts - salary and benefits		1,362.6	1,557.5
Inflationary impacts - non-salary and benefits		462.4	102.7
Inflationary impacts - TCHC direct gross expenditures		3,636.7	3,683.9
Reinstate deferred positions (4 in 2026, 4 in 2027)		684.8	728.8
New and enhanced		49.0	189.2
Total Gross Expenditures	145,507.3	6,195.5	6,262.1
Net Expenditures		8,478.0	4,820.8
Approved Positions	330.5	4.0	4.0

Key Outlook Drivers

The 2026 Outlook reflects an anticipated net increase of \$8.478 million above the 2025 Operating Budget. The 2027 Outlook includes a further net increase of \$4.821 million above the 2026 Outlook.

These changes arise mainly from the following:

- Reversal of the one-time balancing strategy from prior year decisions where the 2024 TSHC operating surplus was used to balance the 2025 Budget, resulting in a net pressure in 2026.
- Inflationary increases to the allocation of shared expenditures from TCHC, salary and benefits adjustments, and other non-labour costs will add to the net pressure in 2026 and 2027.
- Positions deferred through prior budget processes are included in the 2026 and 2027 Outlooks, with four positions added in 2026 and an additional four added in 2027.
- Rent Geared to Income and Market Rent is forecasted to increase by an assumed 1.5% from 2025.

APPENDICES

Appendix 1

2025 Operating Budget by Category

Category (In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Budget	2025 Change from 2024 Budget		2025 Change from 2024 Projection	
	\$	\$	\$	\$	\$	%	\$	%
Residential rent - RGI	83,405.9	83,112.2	86,731.8	87,415.8	4,303.6	5.2%	683.9	0.8%
Residential rent - Market	4,543.5	4,579.1	5,051.9	5,040.0	460.9	10.1%	(11.9)	(0.2%)
Subsidies - City	41,279.8	44,682.4	43,908.4	47,969.6	3,287.2	7.4%	4,061.2	9.2%
Other revenue	3,946.7	4,498.1	1,610.6	1,484.6	(3,013.5)	(67.0%)	(126.0)	(7.8%)
2025 One-Time Bridging Strategy				3,597.3				
Total Revenues	133,175.9	136,871.8	137,302.7	145,507.3	8,635.5	6.3%	8,204.6	6.0%
OPERATING COSTS								
Utilities	23,293.6	23,040.5	22,502.5	24,173.3	1,132.8	4.9%	1,670.8	7.4%
Mortgage Interest & Principal	27,991.6	29,413.5	28,888.5	30,361.9	948.4	3.2%	1,473.5	5.1%
TCHC - Other Allocated Operating costs	26,728.0	29,548.0	27,679.5	31,438.3	1,890.4	6.4%	3,758.8	13.6%
TCHC - Corporate Allocated costs	10,805.9	11,390.0	9,671.1	11,740.7	350.7	3.1%	2,069.6	21.4%
TSHC - Direct Operating Costs	44,356.8	43,479.9	44,553.4	47,793.1	4,313.2	9.9%	3,239.7	7.3%
Total Gross Expenditures	133,175.9	136,871.8	133,294.9	145,507.3	8,635.5	6.3%	12,212.4	9.2%
Net Expenditures			(4,007.8)				4,007.8	

*Projection based on 9 Months Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget



2025 Operating Budget - New and Enhanced Service Priorities Summary by Service (\$000's)

Form ID		Development & Growth Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		Agency - Toronto Seniors Housing Corporation						
N/A		Integrated Service Model						
74	Positive	Description: To fund three full-time tenant-facing positions aimed at supporting tenant engagement initiatives, which are part of the Integrated Service Model (ISM), mandated by the City through the TSHC Shareholder direction. This model focuses on providing coordinated and comprehensive services to seniors living in TSHC, enhancing their overall well-being and engagement with the community and their ability to age at home in dignity and stability. Service Level Impact: TSHC is addressing a critical need for enhanced tenant engagement by implementing three new positions to support the ISM. The initiative responds to a dramatic surge in tenant program participation and community involvement. In 2024, tenants have identified over 300 new programs, representing a 135% increase from the previous year's 222 programs. These programs span diverse areas including health and wellness, social recreation, personal growth, food security, and faith-based activities. The volunteer landscape has similarly transformed, with the volunteer base expanding from 73 to over 150 active volunteers, and an additional 300 tenants expressing interest in volunteering. This growth necessitates a comprehensive volunteer development and management program. The organization has also seen a significant increase in community events, projecting 273 events in 2024 compared to just 99 events in 2023, along with over 300 new equipment requests for activities and community spaces. To support this exponential growth, two new Community Services Coordinators and a Supervisor will be added to the existing team of four. This will shift the current resource ratio from 1 staff member per 3,750 tenants to 1 staff member per 2,344 tenants. The strategic objectives remain focused on addressing social isolation, fostering community inclusion, and enabling seniors to age at home with dignity and stability. Additionally, the plan includes renewing 55 existing partnership agreements and exploring new partnerships to improve overall service performance. This targeted investment directly supports TSHC's commitment to the Integrated Service Model, ensuring that seniors have access to coordinated, comprehensive services that enhance their quality of life and community engagement. By recognizing and responding to the growing needs and interests of their tenants, TSHC is creating a more dynamic, supportive, and inclusive living environment for seniors. Equity Statement: The proposed investment in three full-time positions demonstrates TSHC's commitment to addressing systemic barriers for seniors by providing tailored, culturally responsive programming that empowers diverse residents and reduces social isolation through expanded, inclusive community engagement opportunities. By prioritizing tenant-led initiatives and increasing support resources, the initiative seeks to create equitable access to programs that recognize and respond to the unique needs of seniors from varied backgrounds, abilities, and socioeconomic circumstances. Service: Tenancy Support						
Total Staff Prepared Budget Changes:			358.7	358.7		3.00	16.9	19.3
Staff Prepared New/Enhanced Service Priorities:			358.7	358.7		3.00	16.9	19.3



2025 Operating Budget - New and Enhanced Service Priorities Summary by Service (\$000's)

Form ID		Development & Growth Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		Agency - Toronto Seniors Housing Corporation						
N/A		Vulnerable Tenant Supports						
74	Positive	Description: Enhance support for high-needs communities and areas where there are higher levels of vulnerabilities and complex tenancies. This includes delivering responsive and localized services with intensified staff, safety, and program resources at the community and building level. This funding will support our high-need community strategy, Rapid Rehousing Initiative supports program, the Anchor Agency Services and Support pilot. The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with Toronto Community Housing Corporation (TCHC).						
		Service Level Impact: This funding will strengthen the delivery of localized and responsive services for high-needs areas, focusing on safety, staffing, and program resources. It supports key priority actions, including the High-Need Community Strategy, Rapid Rehousing Initiative, and the Anchor Agency Services and Support pilot. Expected outcomes include improved interventions to ensure successful tenancies, addressing growing accessibility demands due to demographic changes, and reducing the workload burden on staff. Without this funding, communities will face extended wait times for accessibility repairs, limited support for vulnerable buildings, and increased instability. Additionally, TCHC's ability to expand the Anchor Agency pilot and strengthen partnerships with Housing Stability Services and Coordinated Access will be significantly hindered.						
		Equity Statement: This initiative promotes inclusion and fairness by improving accessibility infrastructure, addressing demographic shifts, and reducing service gaps that disproportionately impact marginalized populations. Additionally, it fosters economic and social equity through the Anchor Agency Services and Support pilot, which collaborates with community partners to deliver targeted resources and build tenant capacity.						
		Service: Tenancy Support						
		Total Staff Prepared Budget Changes:	108.3	108.3			122.2	170.1
		Staff Prepared New/Enhanced Service Priorities:	108.3	108.3			122.2	170.1



2025 Operating Budget - New and Enhanced Service Priorities Summary by Service (\$000's)

Form ID		Development & Growth Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		Agency - Toronto Seniors Housing Corporation						
N/A		Building Tenant Trust						
74	Positive	Description: Execute on opportunities to improve tenant engagement and build more enjoyable communities by investing in programs that enhance tenant capacity to engage with the organization, make decisions about the communities in which they live, and to deliver locally developed and tenant-led initiatives that directly impact their own communities. The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with Toronto Community Housing Corporation (TCHC).						
		Service Level Impact: Program aims to improve tenant engagement and foster vibrant, empowered communities by enhancing tenant capacity to participate in decision-making and lead local initiatives. Key outcomes include implementing recommendations from the Tenant Engagement System Review, increasing the Tenant Action Funds for tenant-led projects, and supporting community economic development programs like Toronto Fire Services Pathways, which helps tenants explore fire services careers, and Rookie League, offering summer camp experiences for 400+ children and youth employment opportunities. Without this funding, TCHC risks reduced service levels, limited community and economic development opportunities, and ongoing tenant dissatisfaction and disengagement.						
		Equity Statement: The initiative advances equity by empowering tenants, particularly those from underserved and vulnerable communities, to actively participate in decision-making and lead initiatives that impact their lives. By implementing the Tenant Engagement System Review recommendations and increasing Tenant Action Funds, the program addresses systemic barriers, fostering inclusion and tenant leadership. It also promotes workforce equity through initiatives like the Toronto Fire Services Pathways, which supports career development for equity-seeking groups, and the Rookie League, providing over 400 children with summer camp experiences and creating employment opportunities for TCHC youth.						
		Service: Tenancy Support						
		Total Staff Prepared Budget Changes:	109.0	109.0			(79.3)	0.0
		Staff Prepared New/Enhanced Service Priorities:	109.0	109.0			(79.3)	0.0



2025 Operating Budget - New and Enhanced Service Priorities Summary by Service (\$000's)

Form ID		Development & Growth Services		Adjustments			2026 Plan	2027 Plan
Category	Equity Impact	Agency - Toronto Seniors Housing Corporation		Gross Expenditure	Revenue	Net	Net Change	Net Change
	N/A	Chronic Violence Support						
74	Positive	Description: Transform the violence reduction program from temporary support to on-going program as a long-term strategy to improve community safety. This includes investments in person-and-place based violence reduction and prevention programming in specific Toronto Community Housing Corporation (TCHC) properties/communities that are experiencing chronic gun violence. The strategy identifies four key work streams: analysis & monitoring, infrastructure alignment, focused response and community development. Despite having a comprehensive plan in place, crucial components remain unfunded, including essential partnership and program funding. The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with Toronto Community Housing Corporation (TCHC). Service Level Impact: The program seeks to transition from a temporary initiative to an ongoing strategy aimed at improving safety in TCHC communities affected by chronic gun violence. This program invests in person- and place-based violence reduction and prevention efforts, focusing on analysis, infrastructure alignment, targeted response, and community development. Expected outcomes include implementing best practices in violence prevention and enhancing data collection and reporting through collaboration with the City of Toronto, Toronto Police Service, Toronto District School Board, and other partners. Without this funding, critical components such as partnerships, programming, and staffing will remain unfunded, limiting the program's ability to support tenants impacted by or at the center of violence. Equity Statement: Supports equity by addressing systemic inequities faced by residents in TCHC communities disproportionately affected by chronic gun violence. This program transitions violence reduction efforts from temporary to ongoing, ensuring sustainable and targeted interventions that prioritize the safety and well-being of vulnerable tenants. Service: Tenancy Support						
Total Staff Prepared Budget Changes:				51.4	51.4		14.8	1.7
Staff Prepared New/Enhanced Service Priorities:				51.4	51.4		14.8	1.7



2025 Operating Budget - New and Enhanced Service Priorities Summary by Service (\$000's)

Form ID		Development & Growth Services		Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact			Gross Expenditure	Revenue	Net	Approved Positions		
		Agency - Toronto Seniors Housing Corporation							
N/A		Enhancing Frontline Servcies							
74	Positive	Description: Funding for an in-house maintenance pilot and semi-skilled training initiative to improve service delivery and reduce reliance on costly external vendors for repairs. The pilot will train frontline staff to handle licensed work in-house, addressing challenges such as delayed services, budget overruns, and poor workmanship associated with outsourcing. Additionally, a semi-skilled training program will equip staff to perform repairs in areas like plumbing, electrical, and door and lock maintenance. The funding represents 12.9% of the overall program cost, reflecting the cost-sharing ratio with Toronto Community Housing Corporation (TCHC). Service Level Impact: Expected outcomes include improved service delivery, enhanced tenant satisfaction, and optimized maintenance budgets for maintenance repairs. Equity Statement: The proposed in-house maintenance pilot and semi-skilled training initiative support equity by enhancing service delivery for tenants in TCHC properties, many of whom are from equity-deserving communities. The semi-skilled training program creates workforce development opportunities, equipping frontline staff with skills in trades like plumbing, electrical work, and maintenance. These efforts not only enhance service capacity but also support inclusive employment practices by providing training and career growth for staff, many of whom may represent equity-deserving groups. Service: Tenancy Support							
		Total Staff Prepared Budget Changes:	25.7	25.7			(25.7)	0.0	
Staff Prepared New/Enhanced Service Priorities:			25.7	25.7			(25.7)	0.0	

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 5

2025 Capital Budget; 2026 - 2034 Capital Plan Including Carry Forward Funding

N/A

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 5b

2026 - 2034 Capital Plan

N/A

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Capacity to Deliver Review

N/A

Appendix 8

Summary of Capital Delivery Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

N/A

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels in annual budget.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Delivery: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced Service Priorities: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provide services.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and / or revenue, which is projected to occur during the implementation of a capital project and / or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority.

Salary and Benefits Adjustment: General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

State of Good Repair (SOGR): The cost of maintaining assets to ensure that they can support the delivery of City services and meet service outcomes.

Tax Supported Budget: Budget funded by property taxes.

User Fees: Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).