

Toronto Seniors Housing Corporation
Board of Directors Meeting Agenda

Date: Thursday, July 31, 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. 5a 5b	3:06 pm 1min	Approval of Public Session Board Minutes April 29, 2025 and July 10, 2025	Approval	Minutes	Chair
6. 6a 6b	3:07 pm 1min	Approval of Closed Session Board Minutes April 29, 2025 and July 10, 2025	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

Item	Time	Description	Action	Type of Item	Presenter
9.	3:15pm 2 min	<i>Quality and Tenant Engagement Committee Report</i>	Information	Verbal Report	Linda Jackson
9a	3:17 pm 20 min	Translation & Interpretation Policy	Approve	Report	Deanna Veltri/ Wendy Dobson
9b	3:37 pm 5 min	Strategic Directions Q1 2025 Progress Report	Information	Report	Grant Coffey
10.	3:42 pm 2min	<i>Audit, Finance and Risk Committee Report</i>	Information	Verbal Report	Lawrence D'Souza
10a	3:44 pm 5 min	YTD May 2025 TSHC Financial Result	Information	Report	Vince Truong
10b	3:49 pm 5 min	Procurement Change Order	Approval	Report	Vince Truong
11.	3:54 pm 2 min	<i>Corporate Governance and Human Resources Committee Report</i>	Information	Report	Councillor Crisanti
11a	3:56 pm 5 min	TSHC Committee Terms of Reference (AFRC, CGHRC and QTEC)	Approval	Report	Grant Coffey
12.	4:01 pm 10 min	2026 Budget Planning	Information	Report	Vince Truong
13.	4:11 pm 25 min	TSHC – Information Report on Toronto Community Housing	Information	Report	Tara Anderson

Item	Time	Description	Action	Type of Item	Presenter
		Corporation 2025 Follow-up – Status of Previous Auditor General’s Recommendations			
14.	4:36 pm 1min	Motion to move into Closed Session	Approval	N/A	Chair
15.	4:37 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
16.	4:38 pm 20 min		Information	Report	Tom Hunter
17.	4:58 pm 10 min		Information	Report	Tom Hunter / Grant Coffey
18.	5:08 pm 5 min		Information	Report	Vince Truong
19.	5:13 pm 1 min		Approval	N/A	Chair
20.	5:14 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 Tuesday, April 29, 2025 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
Linda Jackson
Brenda Parris
Jim Meeks
Councillor Matlow
Councillor Crisanti
Denise-Andrea Campbell
Andrea Austen

Regrets:

Warren Law

Deputants:

Arnold Margulis
Bill Lohman

TSHC staff:

Tom Hunter, *Chief Executive Officer*
Grant Coffey, *Director, Strategy and Business Management*
Carol Francis, *Director, People & Culture*
Deanna Veltri, *Director, Engagement, Partnership and Communications*
Vince Truong, *Interim Finance Lead*
Joanna Kraczek, *Manager, Service Manager Compliance*
Nina Phillips, *Business Consultant*
Karyn Bawden, *EA and Board Secretary*
Fatima Mahmood and Emma Francis, *EAs*

Item 1: Chair's remarks

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

He welcomed Denise Andrea Campbell, the new member to the Toronto Seniors Housing Board of Directors. Denise is the incoming Deputy City Manager of Community Development and Social Services (CDSS) and noted she has been appointed as the City Manager's designate, effective April 22, 2025. Also, the

Chair noted a new TSHC Staff member, Deanna Veltri, stating the CEO will speak in more depth on Deanna during his CEO Update.

He noted the agenda will focus on approvals on items from our last Audit, Finance and Risk Committee meeting, our TSHC 2024 Annual Report and the TSHC Annual General Meeting and 2024 Audited Financial Statements. We stated there were two deputations today.

The Chair then 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 April 29, 2025, as presented.

Moved: Linda Jackson

Seconded: Jim Meeks

With All in favour, it was resolved that the Board Public Agenda of April 29, 2025, 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 April 3, 2025

The Chair asked if there were any edits or changes to the public meeting Minutes of April 3, 2025. Being none, the Chair asked for a motion to approve the public meeting Minutes of April 3, 2025, as presented.

Moved: Jim Meeks

Seconded: Brenda Parris

With All in favour, it was resolved that the public session Minutes of April 3, 2025, were approved as presented **Carried**

Item 6: Approval of Board Closed session minutes of April 3, 2025

The Chair asked if there were any edits or changes to the Board closed session Minutes of April 3, 2025. Being none, the Chair asked for a motion to approve the Board closed session Minutes of April 3, 2025, as presented.

Moved: Lawrence D'Souza

Seconded: Linda Jackson

With All in favour, it was resolved that the Board closed session Minutes of April 3, 2025, 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:

- New Hire: Deanna Veltri, Director of Engagement, Partnerships, and Communications
- Update from April 8th ECDC Motion
 - Toronto Public Health (TPH)

- Parks & Recreation
 - Toronto Paramedic Services
 - Toronto Public Library (TPL)
 - Toronto Fire Services (TFS)
 - Toronto Police Service
 - Technology Services Division
- Strategy Planning Session

The Chair thanked Mr. Hunter and opened for comments or questions. Ms. Parris inquired about meetings/partnerships. It was noted that Deanna Veltri will speak to this. Councillor Crisanti asked for an update on the Agreements and it was noted that discussion would be had in-Camera.

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

Item 9: Quality and Tenant Engagement Committee Report

Through the Chair, Linda Jackson gave a verbal update on the Quality and Tenant Engagement Committee (QTEC), noting that at the last QTEC meeting on March 24, 2025, the Agenda focused on:

- Operational Dashboard
- Communications Update
- Community Safety Unit Report

Ms. Jackson also noted that there were no items being brought forward at today's Board meeting and the Next QTEC meeting will be held on May 26, 2025.

The Chair thanked Ms. Jackson and noted that we had a Deputation and welcomed Mr. Margulis.

Mr. Margulis thanked the Board Chair and Board members and then proceeded with his deputation, highlighting:

- Previous deputation to QTEC Committee on February 10, 2025
 - Unit subject to fumigation
- Modification on various water pipes etc.
- Requested TCHC for independent investigation
- Requests TSHC also for independent investigation
- Hallway fumigation
- Hire private investigators, plumbers etc.

The Chair thanked Mr. Margulis for his comments and asked for any questions. Being none, the Chair then proceeded to the Audit, Finance and Risk Committee Report.

Item 10: 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 April 9, 2025 meeting, being:

- Procurement Report
- Procurement Change Order
- 2024 TSHC Financial Result
- 2024 Operating Surplus Settlement
- 2024 Audit - KPMG

Mr. D'Souza noted that most of those were on the agenda for approval.

The Chair thanked Mr. D'Souza and through the Chair, Vince Truong went through **Item 10a – Procurement Change Orders.**

The Chair asked for a motion to approve the change order for which the cumulative change order for direct awards value exceeds 20% of the original commitment value of the contract:

- a) Calian Cyber Solutions Ltd. (formerly iSecurity) – Maintenance of TSHC website server and support services contract extension to April 30, 2026, in the amount of \$41,613.

Moved: Jim Meeks

Seconded: Brenda Parris

With all in favour, it was resolved that the Procurement Change Order was approved as presented **Carried**

The Chair then asked Mr. Truong to proceed with the next Agenda Item: **10b 2024 Operating Surplus Settlement.**

Through the Chair, Vince Truong went through the 2024 Operating Surplus Settlement. Then, the Chair asked for a motion that the Board of Directors adopt the following resolution:

- a) Approve the 2024 TSHC Operating Surplus settlement with TCHC in the amount of \$5,224,955 as outlined below.

Moved: Linda Jackson

Seconded: Brenda Parris

With all in favour, it was resolved that the 2024 Operating Surplus Settlement was approved as presented **Carried**

The Chair then asked Mr. Truong to proceed to the next Agenda Item: **10c – 2024 Audit KPMG,**

Through the Chair, Vince Truong went through the 2024 Audit, KPMG. The Chair asked for a motion that the Board of Directors adopt the following resolutions:

1. Approve of the 2024 TSHC Audited Financial Statements and 2024 Audit Findings Report
2. Authorize the Chief Executive Officer (CEO) to sign the Management Representation Letter

Moved: Brenda Parris

Seconded: Councillor Crisanti

With all in favour, it was resolved that the 2024 Audited Financial Statements were approved as presented and the CEO is authorized to sign the Management Representation Letter as presented..... **Carried**

The Chair thanked Mr. Truong and proceeded to the next Agenda Item.

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 at the March 19, 2025, meeting, items discussed were:

- CGHRC 2025 Work Plan
- People and Culture Dashboard
- TSHC Policy Work Plan Update
- 2024 Annual Report
- Inclusion, Diversity, Equity and Accessibility (IDEA) Strategy

He also noted that the IDEA Strategy was approved at the April 3, 2025 TSHC Board of Directors meeting and that the 2024 Annual Report will be brought for approval today.

The Chair thanked Councillor Crisanti and noted that we had a deputation on **Item 11 – 2024 Annual Report**. The Chair welcomed Mr. Lohman.

Mr. Lohman thanked the Board Chair and Board members and Mr. Hunter and then proceeded with his deputation, highlighting:

- Lots of good work that has been done
- Welcome Deanna Veltri, noting he's looking forward to working with her
- Ensure focus is on seniors' needs

- Seniors have agency and a voice
- Community Connect+

The Chair thanked Mr. Lohman for his comments and asked for any questions. Being none, the Chair then asked Deanna Veltri to go through the 2024 Annual report.

The Chair thanked Ms. Veltri and asked for a motion that the Board of Directors approve the 2024 Annual Report as presented

Moved: Linda Jackson

Seconded: Jim Meeks

With all in favour, it was resolved that the 2024 Annual Report was approved as presented **Carried**

The Chair then proceeded to the next Agenda Item.

Item 12: TSHC Annual General Meeting & 2024 Audited Financial Statements

Through the Chair, Grant Coffey went through the TSHC Annual General Meeting & 2024 Audited Financial Statements. Then, the Chair asked for a that that the Board of Directors adopt the following resolutions:

1. The Board arrange with the City Clerk to call the Annual General Meeting of the Shareholder for Toronto Seniors Housing Corporation during the portion of the City Council meeting at which these recommendations are considered, and recommends that City Council:
 - a. receive the Board-approved "Toronto Seniors Housing Corporation 2024 Annual Report";
 - b. receive the Board-approved "Toronto Seniors Housing Corporation 2024 Audited Financial Statements";
 - c. acting as shareholder of the corporation dispense with the requirement to appoint an auditor for the current financial year

during this annual general meeting pursuant to section 149(2) of the Business Corporations Act.

- d. receive the Toronto Seniors Housing Corporation's 2024 executive compensation disclosure forming Attachment 1 to this Report;
2. The Board recommends that City Council receive the Financial Impact section regarding known and anticipated financial outlooks and impacts (current and future years) for Toronto Seniors Housing Corporation, forming Attachment 2 to this Report.
3. The Board authorizes the Chief Executive Officer, on behalf of the Board, to submit the Board's recommendations and materials identified in Recommendations 1 and 2, once approved by the Board at its meeting of April 29, 2025, to the City Clerk for consideration by Executive Committee and City Council.

Moved: Jim Meeks

Seconded: Brenda Parris

With all in favour, it was resolved that the TSHC Annual General Meeting and 2024 Audited Financial Statements was approved as presented **Carried**

The Chair then proceeded to the next Agenda item.

Item 13: 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 1J and 1L

Moved: Linda Jackson

Seconded: Councillor Crisanti

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

Item 17: Adjournment

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

Moved: Brenda Parris

Seconded: Jim Meeks

With all in favour, it was resolved that the TSHC Board meeting of April 29, 2025, terminate **Carried**

Fareed Amin, Chair
TSHC Board of Directors

Toronto Seniors Housing Corporation Board of Director's Meeting Public Minutes

The TSHC Board held its Board of Director's meeting on Thursday, July 10, 2025 at 8:30 am via WebEx video conference. **Part of the meeting was livestreamed and can be viewed here: [Part 1](#) and [Part 2](#)**

Members in attendance:

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

Regrets:

Councillor Matlow
Denise-Andrea Campbell

TSHC staff:

Tom Hunter, *Chief Executive Officer*
Grant Coffey, *Director, Strategy and Business Management*
Carol Francis, *Director, People & Culture*
Brad Priggen, *Director, Operations*
Deanna Veltri, *Director, Engagement, Partnership and Communications*
Lesley Rountree, *Manager, People and Culture*
Karyn Bawden, *EA and Board Secretary*
Fatima Mahmood and Emma Francis, *EAs*

Item 1: Chair's remarks

The Chair welcomed Board members, staff and virtual attendees and noted July 9, 2025, marked the anniversary of the Responsible Personal Accessibility in Toronto Housing (R-PATH) Committee's founding. He noted that that the meeting would mostly be In-Camera, then we would come back to the Public Realm to Approve In-Camera decisions. The Chair then 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 July 10, 2025, as presented.

Moved: Brenda Parris

Seconded: Linda Jackson

With All in favour, it was resolved that the Board Public Agenda of July 10, 2025, 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 Agenda Item.

Item 5: 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 and IL

Moved: Warren Law

Seconded: Brenda Parris

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

Item 9: Motion to Approve Closed Session Decisions

The Chair asked for a motion for the Board of Directors to adopt the following resolutions:

1. Ratify and approve the tentative Collective Agreement between Toronto Seniors Housing Corporation (TSHC) and TCEU/CUPE Local 416; and
2. Authorize the appropriate staff to take all necessary actions identified as agreed in the Collective Agreement, including the notification of ratification by the Board of Directors of the Collective Agreement to TCEU/CUPE Local 416 as soon as possible and execute all necessary documents to implement the above recommendation.

Moved: Jim Meeks

Seconded: Linda Jackson

With all in favour, it was resolved that the Board of Directors ratify and approve the tentative Collective Agreement between Toronto Seniors Housing Corporation and TCEU/CUPE Local 416 and; Authorize the appropriate staff to take all necessary actions identified as agreed in the Collective Agreement, including the notification of ratification by the Board of Directors of the Collective Agreement to TCEU/CUPE Local 416 as soon as possible and execute all necessary documents **Carried**

The Chair then proceeded to the next decision item and asked for a motion that the Board of approve and authorize:

- Implementation of a Cost-of-Living Adjustment of 2.50%, effective January 1, 2025, for all TSHC Management and Non-Union staff.

Moved: Councillor Crisanti

Seconded: Brenda Parris

With all in favour, it was resolved that the Implementation of a Cost-of-Living Adjustment of 2.50%, effective January 1, 2025, for all TSHC Management and Non-Union staff was approved **Carried**

The Chair thanked everyone for joining and went to final Agenda Item.

Item 10: Adjournment

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

Moved: Brenda Parris

Seconded: Linda Jackson

With all in favour, it was resolved that the TSHC Board meeting of July 10, 2025, terminate **Carried**

Fareed Amin, Board Chair
TSHC Board of Directors

Toronto Seniors Housing Corporation

Toronto Seniors Housing Corporation

Board of Directors Action Items List July 2025

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))

Completed Action Items				
1.	December 16, 2024	Provide the TSHC-TCHC Legal Agreements Overview deck to Board	Grant Coffey	Complete
2.	October 24, 2024	Provide report of Rapid Re-housing bi-annually to Board and QTE Committee	Tom Hunter/ Brad Priggen	Complete

Toronto Seniors Housing Corporation

Completed Action Items				
3.	October 24, 2024	Circulate to Board the presentation to Economic and Community Development Committee of October 23, 2024	Tom Hunter	Complete
4.	July 18, 2024	Cybersecurity Training Update	Carol Francis	Complete
5.	April 25, 2024	Issue ID Cards for ALL Board	Grant Coffey	Complete
6.	February 22, 2024	Ensure Operational Dashboard is visually easier to track	Brad Priggen	Complete
7.	February 22, 2024	Provide 2023 Town Hall Dates/Agenda to Board	Brad Priggen	Complete
8.	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: July 14, 2025

Topic: Translation and Interpretation Policy

Item Number: 9a

To: Board of Directors

From: Deanna Veltri, Director, Engagement, Partnerships, and
Communications

Date of Report: July 31, 2025

Purpose: for approval

Recommendation:

It is recommended that the Toronto Seniors Housing Board of Directors approve the following recommendation:

- To adopt the Translation and Interpretation Policy, as set out in Attachment 1 of this report, with an effective date of September 29, 2025.

Reason for Recommendation:

In an ongoing effort to ensure that its policies align with the needs and expectations of tenants, Toronto Seniors Housing Corporation (TSHC) initiated a project in 2022. The project aimed to gather tenant feedback to inform policy updates that directly impact the tenant experience.

To gather tenant input, TSHC hired Health Commons to hold focus groups where tenants could review TSHC's tenant-facing policies and provide any feedback. More than 90 tenants from 36 different buildings took part in these focus groups held between November 2022 and April 2023.

In addition to the focus groups, TSHC conducted an environmental scan to review best practices for translation and interpretation and held eight tenant consultations, prioritizing the top languages spoken across our communities. These consultations took place in various locations throughout the city, carefully selecting buildings based on the concentration of tenants who speak those languages. Professional interpreters were present at these meetings to ensure effective communication. Additionally, consultations were conducted at four Regional Tenant Volunteer meetings, two Senior Tenants Advisory Committee (STAC) meetings, and with both The Centre for Advancing the Interests of Black People and the Responsible Personal Accessibility in Toronto Housing (R-PATH) Committee for further insights.

The proposed Policy provides a clear and consistent framework for how TSHC provides translation and interpretation services, including communication supports such as sign language and accessible formats such as braille. These services help tenants be more involved within their communities and understand their housing rights.

Key Policy Elements

- The Policy is written in plain language to ensure clarity and ease of understanding.
- Tenant-facing posters will be displayed in English and the top non-English language (at minimum) for each building. All posters will use large print, plain language, and images to make them easier to understand.

- Tenants can ask for critical information in other languages or accessible formats at any time. These requests will be fulfilled within a reasonable timeframe.
- Legal and technical documents, such as leases will be supported with plain language summaries and interpretation services as needed.
- The Policy scope has been further clarified to include tenants, staff, and Board of Directors.

The Policy was also reviewed for its impact on IDEA (Inclusion, Diversity, Equity, and Accessibility).

Next Steps

Staff will be working on developing procedure documents in Q3 2025, with training and rollout of the Policy scheduled for the end of Q3 2025.

Tenants will be informed about the new Policy through their Regional Tenant Volunteer meetings, the Tenant Volunteer email updates, STAC meetings, the Seniors Speak newsletter, posters, and the TSHC website.

As recommended by the Quality and Tenant Engagement Committee (QTEC), a one-year evaluation will be incorporated to monitor the Policy's outcomes and guide future refinements.

Deanna Veltri

Director, Engagement, Partnerships, and Communications

List of Attachments:

1. 9a.1 - Translation and Interpretation Policy - Presentation
2. 9a.2 - TSHC Translation and Interpretation Policy

Toronto Seniors Housing Corporation

Translation and Interpretation Policy

Board of Directors Meeting

July 31, 2025



Policy Overview



Policy Statement

This Policy explains TSHC's commitment to communicating with tenants in ways everyone can understand. The Policy also explains how we provide translation and interpretation services, including communication supports and accessible formats. These services help tenants be more involved and understand their housing better.

Policy Review Plan

- ✓ Conduct a jurisdictional scan
- ✓ Review current data
- ✓ Hold consultation sessions
- ✓ Draft Policy
- ✓ Review policy with key partners

In Scope

- Content created by TSHC, including documents, posters, and website content
- Tenants who need translation or interpretation services, including communication supports (such as sign language), or accessible formats (such as braille)
- Staff helping tenants to find and understand information
- Staff and TSHC Board Directors that need communication supports or accessible formats

Out of Scope

- Content created by another organization
- Staff who need translation and interpretation services for themselves unless it is an accessibility request for staff with a disability
- Translation and interpretation services for events or activities run or hosted by outside organizations
- Translation and interpretation services for events or activities run or hosted by tenants

Consultation Sessions

- **Eight** consultation sessions with tenants whose primary language is not English
 1. Cantonese/Mandarin
 2. Russian
 3. Farsi
 4. Vietnamese
 5. Tamil
 6. Korean
 7. Polish
 8. Spanish
- **Two** Senior Tenants Advisory Committee meetings
- **Four** Regional Tenant Volunteer meetings
- **Three** staff sessions
- Feedback from **The Centre for Advancing the Interests of Black People**
- Feedback from **Responsible Personal Accessibility in Toronto Housing (R-PATH) Committee**



Key Updates to the Policy

	Current Policy	Proposed Policy Changes
 Language and Accessibility Enhancements	Formal, policy-oriented language	Plain language; also integrates accessibility
 Expanded Definitions and Clarifications	Very limited definitions	Includes a comprehensive definitions section
 Broader Scope and Responsibilities	Applies mainly to tenants and staff in tenant-facing staff roles	Expanded to include Board of Directors, regional and corporate staff, and clearer definitions of scope
 Data-Driven Language Support	No mention of data-driven language support	Uses tenant language data to prioritize needs organization-wide, by region, and by building

Key Updates to the Policy

	Current Policy	Proposed Policy Changes
 Procedures	General guidance without detailed procedures	Detailed procedures for translation types, emergency tools, posters, and interpreter booking protocol
 Legal and Regulatory Alignment	Mentions legal obligations generally	Explicitly references AODA, HSA, the Code, and the RTA
 Training and Development	No specific training component	Includes staff training aligned with IDEA goals
 Support for Tenants and External Groups	Unclear support for tenant-run or external events	Clarifies support boundaries and provides templates and guidance

Requesting Translation and Interpretation Support

Outside organizations are responsible for arranging their own translation and interpretation services for TSHC tenant programs or events they host.

A **poster** on requesting translation and interpretation services is available in English, French, and the top 12 non-English languages in all buildings.



TSHC **will make every effort** to provide materials, such as guides and translated template posters for commonly held tenant-led events.

The TSHC website can **automatically translate** its content into 15 languages.

TSHC does not provide funding for translation and interpretation services for any events or programs led by **tenants**.

Translation and Interpretation for all other information

For information not covered by the categories listed on the previous slides, the responsible Department Head will decide if translation and/or interpretation is needed based on these factors:

- ✓ will translation or interpretation, including accessible formats and communication supports, help more tenants participate, understand and follow rules, or improve finding and participating in programs
- ✓ if tenants have asked for translation or interpretation for similar information in the past

Accessibility and Inclusion



TSHC will annually review tenants' most common preferred languages and communication methods



Tenants can request critical service information in any language or accessible format, and it will be professionally translated or adapted promptly



The TSHC website includes an auto-translation feature for top tenant languages



Information will be provided in accessible formats or with communication supports (e.g., braille and sign language) upon request

IDEA Lens

How does this Policy impact DEI and full participation?

- This Policy enhances Diversity, Equity, and Inclusion (DEI) by ensuring that tenants from diverse linguistic backgrounds and abilities can access important information and services
- It promotes participation in community activities and decision-making

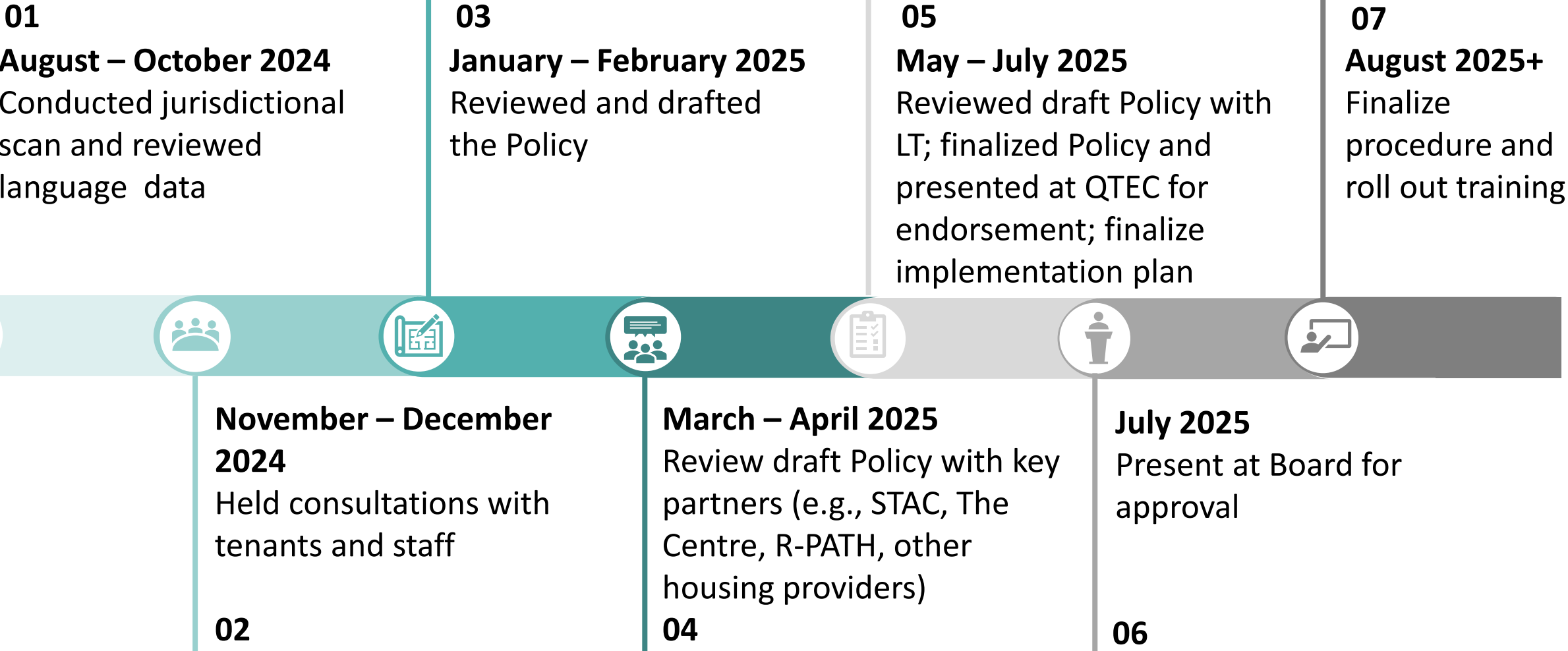
Does the Policy create barriers to any demographic group?

- If tenants are not adequately informed about the availability of these services or how to request them, it may hinder full participation
- If the processes for accessing these services are complicated, it may discourage tenants from asking for support

Does the Policy create unintended consequences to any demographic group?

- The most commonly-spoken languages are the ones that are being proactively translated
- Smaller language and accessibility communities may be neglected because their documents are only translated or reformatted when requested (due to staff capacity and funding), which may lead to feelings of exclusion for those specific groups

Timeline and Next Steps



Toronto Seniors Housing Corporation (TSHC) Translation and Interpretation Policy

Policy Sponsor: Director, Engagement, Partnerships, and Communications

Approver: Board of Directors

Initial Approval Date: May 18, 2022

Date of Last Revision, if applicable: N/A

Effective Date: [Date]

Policy Statement

This Policy explains Toronto Seniors Housing Corporation's (TSHC) commitment to communicating with tenants in ways everyone can understand. The Policy also explains how we provide translation and interpretation services, including communication supports and accessible formats (see Definitions). These services help tenants be more involved and understand their housing better.

Policy Objectives

The purpose of this Policy is to:

- help tenants understand things about their housing, like their lease, their rights, and what they can or need to do as a tenant
- help tenants join activities and get the services they need
- guide Toronto Seniors Housing Corporation staff on how to get translation and interpretation services for tenants, including communication supports and accessible formats

Scope

This Policy applies to:

- content created by Toronto Seniors Housing, including documents, posters, and website content
- TSHC tenants who need translation or interpretation services, including communication supports, such as sign language, or accessible formats, such as braille
- TSHC staff helping tenants to find and understand information
- staff and members of the TSHC Board of Directors that need communication supports or accessible formats, such as sign language or braille

Out of Scope

This Policy does not apply to:

- content created by another organization
- TSHC staff who need translation and interpretation services for themselves, unless it is an accessibility request for a staff person with a disability
- translation and interpretation services for events or activities run or hosted by outside organizations
- translation and interpretation services for events or activities run or hosted by tenants

Definitions

Accessible formats: Accessible formats, sometimes called alternate formats, are ways to present communications (like words, pictures, or videos) so that people who have a disability related to reading or understanding this material can still get the information. Examples of accessible formats include braille, large print, and audio.

Auto-translation: Changing written or spoken language into another language or format using a device or computer program. This happens without using a human translator. Examples include translation apps or other tools that let you change the language on a website.

Communication supports: Communication supports are ways for people with disabilities to access audio information visually. Examples of communication supports include sign language interpretation, captions, and plain language.

Critical information: Information that may affect the health or safety of TSHC tenants. It includes communication about planned or unplanned disruptions to TSHC's critical services, such as water and electricity.

Critical services: Services that need to continue without disruption. If not, there could be serious risks, like loss of life, injury, or property damage. These services should restart as quickly as possible after a disruption, based on emergency response practices, to ensure the health, safety, security, and well-being of TSHC tenants. Examples of critical services include water, electricity, and fire alarm systems.

Customer Relationship Management (CRM) language data: Tenant language information in the CRM system. Tenants usually give this information when they sign their lease or at other meetings with staff, such as for annual rent reviews. For the purposes of this Policy, TSHC will review this data once every year.

First language: The language a person uses most often or feels most comfortable using to communicate.

Interpretation: Changing spoken words from one language to another. This includes sign language and other communication supports. It is a back-and-forth process that lets people who speak different languages talk with each other.

Personal information: As defined in the *Municipal Freedom of Information and Protection of Privacy Act*, it includes recorded information about a person that could identify them.

Plain language: Information written, organized, and designed so that it is very clear. This helps people easily find what they need, understand it, and use that information.

Regional staff: TSHC staff who work directly in tenant buildings or at one of the four regional offices.

Tenancy information: Information a tenant needs to know about their lease, their rights, and what they can or need to do as a tenant.

Translation: Changing written words from one language into another, including accessible formats such as braille.

Roles and Responsibilities

TSHC Communications Team: Responsible for managing the Translation and Interpretation Policy. This includes coordinating all corporate-wide translation services. The Communications Team creates information about translation and interpretation services and tracks their usage.

TSHC People and Culture Team: Responsible for working with the Communications Team. Together, they create training and tools to help staff know how to use this Policy.

Seniors Services Coordinator: Responsible for helping tenants learn about the translation and interpretation services TSHC offers. They also show tenants how to find and use these services.

Regional Staff: Responsible for arranging translation or interpretation when tenancy information is needed in another language or format. They also print and put up English and translated posters from the Communications Team. They work with the Executive Business Program Coordinator to the Chief Executive Officer (CEO) to book interpreters for regional tenant meetings.

Community Services Coordinator: Responsible for working with the Executive Business Program Coordinator to the CEO and the Communications Team to set up translation and interpretation services for tenant planning meetings.

Executive Business Program Coordinator to the Chief Executive Officer: Responsible for making sure interpreters are scheduled to attend TSHC meetings and discussions with groups of tenants and staff. They book and keep track of

these interpretation services.

Policy Content

Expectations

Translation and interpretation services will focus on tenancy support and encouraging tenant participation. When it makes sense and is possible to do so, TSHC will use plain language and visuals to help tenants understand.

TSHC department staff will decide what critical information they need to translate for tenants. The Communications Team will advise on priorities, based on past translation requests, the type of information, and how long it will be needed.

Each year, TSHC will review the most common preferred languages and communication methods identified by tenants, including spoken languages and communication supports. TSHC will use the information in TSHC's Customer Relationship Management (CRM) system to identify this information. TSHC will look at information across the organization, as well as by region and by building, to help improve communication with tenants.

Translation services

Staff will put up TSHC posters for tenants in English and the most common non-English language spoken by tenants in the building. Posters will use large print, plain language, and images to make them easier to understand. Staff may choose to post in more languages or accessible formats based on their knowledge of tenant needs in the building.

At any time, a tenant can ask for critical information in other languages or formats. Where a translation does not already exist, staff will have the information professionally translated or formatted to meet the tenant's needs within a reasonable time. The time it takes will depend on the availability of the right professional and how long and complicated the information is.

For non-critical information, TSHC will try to meet all translation requests, depending on time and budget. All requests for accessible formats or communication supports will meet or exceed provincial and federal legislated requirements.

Some technical and legal documents, like leases, can be hard to understand even if a person understands English. TSHC will provide plain language and interpretation supports as needed. Staff and any professional interpreters hired by TSHC will keep all tenant information private.

Translation for critical information

Information about critical services will be translated by a professional translator into French and the most common 12 non-English languages used by tenants

across TSHC, based on the latest CRM language data, except:

- If a critical service only affects one or a few buildings, the information will be provided in English and the most common non-English language of that building. Staff may also use their knowledge of tenant needs to provide other translations or accessible formats.
- In emergencies, or when there is not much time, critical service information will be given immediately in English, with professional translations or accessible formats provided as soon as possible. Staff may use online or other digital auto-translation tools if needed.
- Tenants can ask for information about a critical service in any language or accessible format, and it will be professionally translated or formatted quickly.

TSHC will make every effort to make sure that critical information is clear and accessible.

TSHC department staff will identify critical information for translation based on tenant interactions. This is detailed in the procedures for this policy.

Interpretation services

When TSHC staff host a community event, meeting, or consultation in a TSHC building, they must make sure that all tenants can participate. If a tenant asks, TSHC will try to provide a live interpreter, including sign language. Tenants must ask for an interpreter at least five business days before the event.

TSHC may also provide interpreters for corporate meetings or consultations at buildings based on staff knowledge of tenants' needs.

When staff meet with tenants privately, they can use tools like online translation (live or auto-translation) or phone interpreters to help tenants understand. Tenants can also get live interpreters 24/7 from TSHC's call-in services, like the Tenant Support Centre and the Community Safety Unit. Tenants who use a teletypewriter (TTY) device can access the Tenant Support Centre by dialing 711 to connect with a TTY relay operator. The operator will then place a call to the Tenant Support Centre on the tenant's behalf and facilitate the conversation. The Community Safety Unit offers a dedicated text message phone line for tenants who may have difficulty using a voice phone.

Requesting translation and interpretation support

A poster is up in all TSHC buildings explaining how tenants can ask for translation and interpretation services. This includes accessible formats and communication supports. This poster is in English, French, and the 12 most common non-English languages spoken by tenants. Information about these services will also be in a tenant guide given to new tenants when they sign their lease. This guide is available in 14 languages, including English, and posted on the TSHC website

{[hyperlink](#)}. Tenants can also speak with staff in their building or contact the Tenant Support Centre to ask for translation and interpretation services.

The TSHC website can automatically translate its content into the top tenant languages, as well as French, using an auto-translation feature. Whenever possible, information will be in a format that works with this auto-translation feature, as well as with accessibility tools such as screen readers.

When outside organizations host events or programs for TSHC tenants, they are responsible for providing their own translation and interpretation. TSHC can help them by sharing our policies, design tips, and information about the languages spoken in specific buildings or by certain groups.

TSHC does not pay for translation and interpretation services for events or programs run or hosted by tenants. However, TSHC will try to provide materials to help. This could include poster templates for special events, guides for working with interpreters, and tips for making posters more accessible.

Translation and interpretation for all other types of information

For information not mentioned above, the Department Head responsible will decide if translation or interpretation is needed, based on these factors:

- will translation or interpretation, including accessible formats and communication supports, help more tenants participate, understand and follow rules, or improve finding and participating in programs
- if tenants have asked for translation or interpretation for similar information in the past

Providing Services in French

Toronto Seniors Housing Corporation recognizes its duty under the *Housing Services Act*, 2011, to provide housing-related services in both English and French.

Providing Services in Sign Language and Braille

Toronto Seniors Housing Corporation acknowledges its responsibility under the *Accessibility for Ontarians with Disabilities Act*, 2005 (*AODA*) and its associated regulations, such as the *Integrated Accessibility Standards Regulation (IASR)*. In meeting these responsibilities, TSHC will provide information in accessible formats or using communication supports, including braille and sign language, upon request.

Training and Development

Training and resources will be given to staff to help them apply this Policy and better support tenants whose first language is not English, or those who need accessible formats or communication supports. The training and resources will align with TSHC's Inclusion, Diversity, Equity, and Accessibility efforts and related

policies.

Related Legislation, Regulations, and TSHC Policies:

- *Housing Services Act*, 2011
- *Accessibility for Ontarians with Disabilities Act*, 2005, SO 2005, c11
- *Human Rights Code*, RSO 1990, c H19; and
- *Residential Tenancies Act*, 2006, SO 2006, c 17.
- TSHC Tenant Human Rights Policy
- TSHC Accessible Customer Service Policy
- TSHC Accessibility Policy
- TSHC Privacy Policy

Amendments (Revision History):

Initial policy approved by the Board of Directors on May 18, 2022.

Policy reviewed on [date] with the following revisions, approved by [approver] on [date]:

- Updated scope
- Updated definitions
- Updated policy content

Next Scheduled Review Date: 2030

This policy will be reviewed once every five years.

Policy Contact

Manager, Communications and External Affairs

Appendices

Procedures for the Translation and Interpretation Policy

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: July 31, 2025

Item Number: 9b

Report Name: Strategic Directions Progress Report – Q1 2025

To: Board of Directors

From: Grant Coffey, Director, Strategy and Business Management

Date of Report: July 17, 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 May 26, 2025 meeting.

Reason for Recommendation:

At the Board of Directors meeting on February 26, 2025, the Board approved the updated 2023-2025 Strategic Directions (SD) Roadmap, to reflect revised timelines and activities, resource capacity, and build on progress and experience gained in 2023 and 2024. The updated 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 Q1 2025.

Key Performance Indicators Dashboard

As indicated in the Q1 2025 KPI Dashboard, the first quarter showed encouraging results across KPIs. For more comprehensive details, please refer to Attachment 1.

- **Arrears Management:** TSHC achieved a rent collection rate of 100.2 percent in Q1, this amount also includes arrears that have been collected in quarter.
- **Pest Management:** The Operations and Environmental Health Unit teams continue to work actively with tenants to address pest issues, resulting in 674 units being declared pest free in the first quarter.
- **Vacancy Management:** Housing Occupancy Rate exceeded target in Q1 and at 98.40% in March and the average unit turnover days in Q1 is 66 days, up from 61 days in Q4 2024.
- **Community Safety:** 1949 incidents (slightly up from 1817 in Q4 2024) and 545 proactive interventions (slightly down from 596 in Q4 2024) were reported in Q1 2025. Note: Incident categorization is reviewed on a regular basis, as such the number of incidents reported to QTEC on May 26, 2025 have been adjusted (previously reported 1938 incidents and 542 proactive interventions for Q1 2025).
- **Tenant Engagement**
 - 237 Community Activities Fund (CAF) applications have already been entered, with 43 CAF applications approved in Q1.
 - \$3,303.88 in CAF funds have been distributed in Q1 to fund tenant activities.
 - Annual Planning Meetings (APMs) have concluded for 2025, with 72 meetings held across TSHC buildings. In 2026, APMs will be shifted to September and October to improve program efficiency

and engagement, and close gaps in programming during the fall and winter months.

- TSHC has received over 40 applications from tenants to join the Senior Tenants Advisory Committee.
- **Programs and Partnerships**
 - A total of 273 recurring programs led by tenants and service providers are currently being offered.
 - 50 partnership contracts have been signed.
 - The 2025 program will focus on achieving the top two priorities identified for all buildings during the 2024 Annual Planning Meetings.
- **Employer of Choice**
 - One staff town hall was held virtually in Q1, with 120 attendees.
 - Leadership training for people leaders and a new onboarding/orientation program for new hires have been developed.
 - Inclusion, Diversity, Equity and Accessibility (IDEA) strategy developed.
- **Organizational Excellence**
 - TSHC's financial standing remains stable as of March 31, 2025.

Strategic Directions Roadmap

The SD Roadmap translates the Strategic Directions into a plan for delivery. The Q1 2025 Roadmap Tracker demonstrates progress across various strategic initiatives. In the first quarter of 2025, seven projects/activities were planned, with five completed on time, and two with revised timelines. 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.

Review and Planning Sessions for Strategic Directions

A review session was held with the TSHC Extended Leadership Team at the beginning of April to look at the recent progress of the Strategic Directions. At this meeting considerations for the future strategic planning process were introduced. There was also a Board Strategy Session on July 10, 2025 where the Board reviewed overall progress on the Strategic Directions and discussed considerations to inform the establishment of future strategic directions. An update on the development approach for future Strategic Directions will be brought to the September 30, 2025 Quality and Tenant Engagement Committee. To support ongoing reporting and management of the existing Strategic Directions, and further inform future approaches, planning sessions will also be held with Leadership and Extended Leadership Team later in the year.

Grant Coffey

Director, Strategy and Business Management

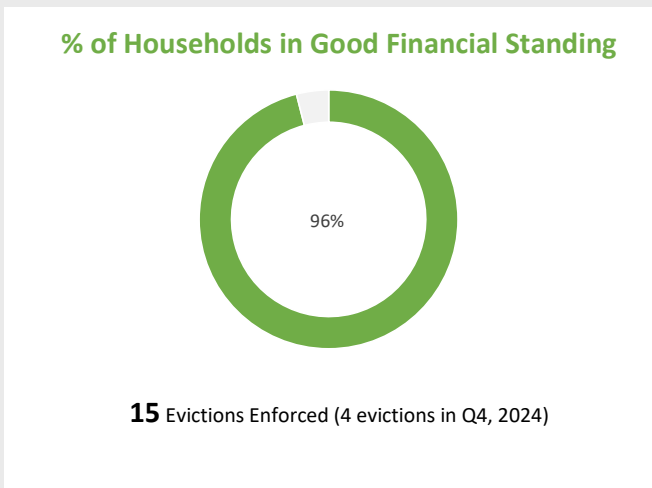
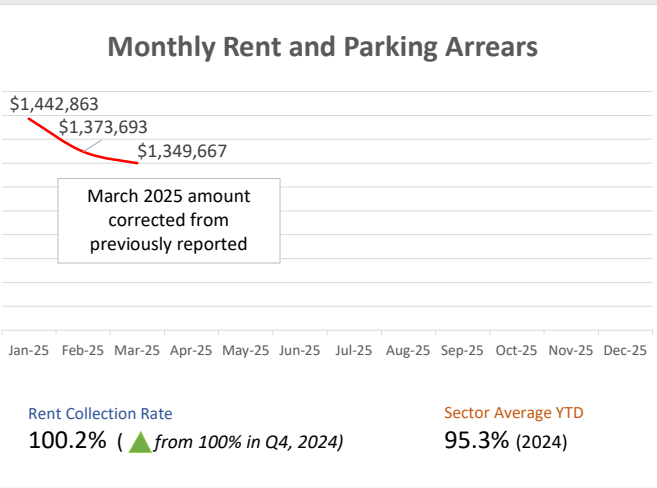
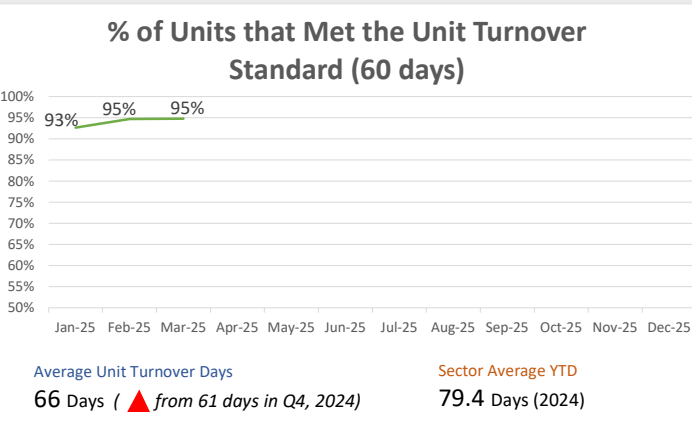
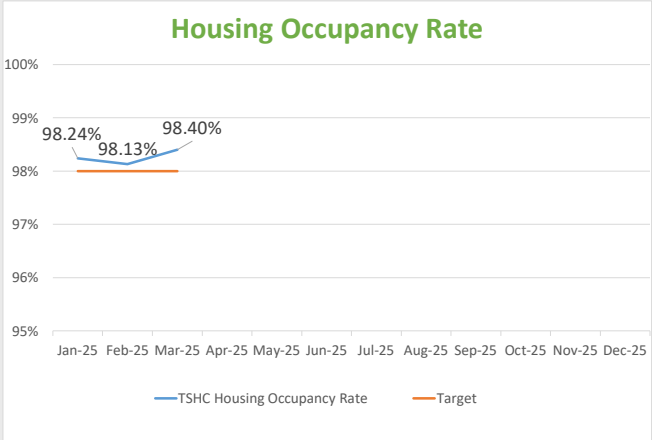
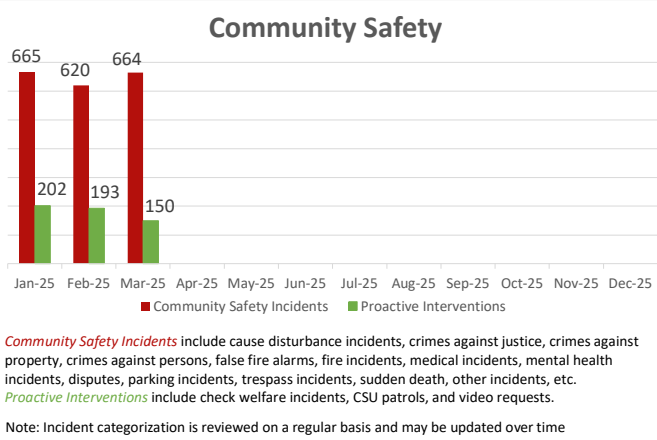
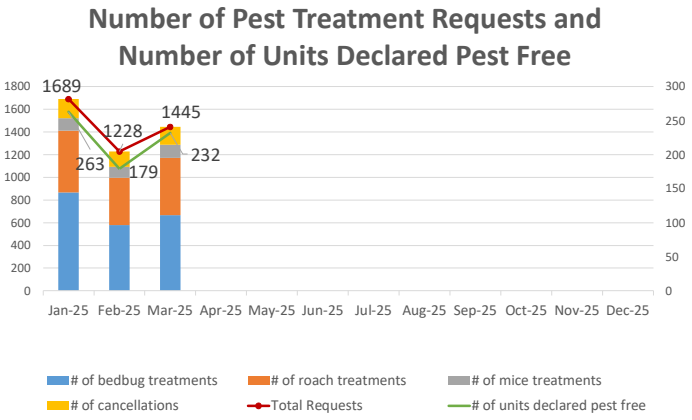
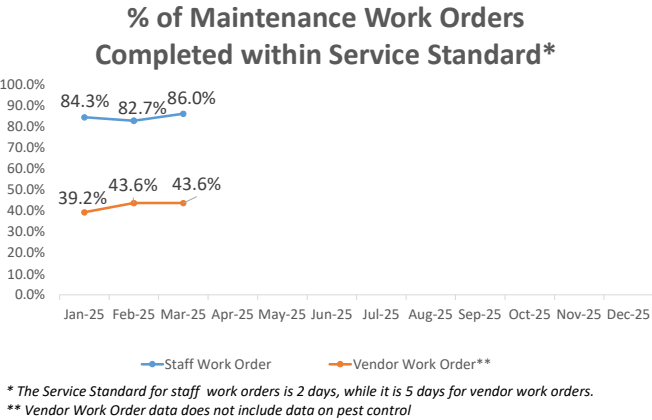
List of Attachments:

1. Attachment 1 – SD Key Performance Indicator Dashboard – Q1 2025
2. Attachment 2 – SD Roadmap Update – Q1 2025

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 86% and for vendors the rate was 43.6% in March.
- **Pest Management:** In Q1, a total of 674 units were declared pest free. Staff have assisted 20 tenants in preparation for treatment and coordinated the preparation of 27 units with Toronto Public Health.
- **The housing occupancy rate** at the end of March stood at 98.4%, exceeding the target of 98%. The average unit turnover days in Q1 was at 66 days, increasing from 61 days in Q4.
- **Arrears:** TSHC achieved 100.2% rent collection rate in Q1 (includes arrears that have been collected in quarter). The arrears level has remained stable during Q1, with 96% 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	941
\$2,001-\$4,000	74
\$4,001-\$6,000	39
\$6,001-\$8,000	26
\$8,001-\$10,000	13
\$10,001 and above	20
Grand Total	1,113

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

Highlights:

- Staff collaborated with various City of Toronto units/representatives to promote city initiatives to tenants (and staff) across our portfolio including: Seniors Services and Long-Term Care (SSLTC) Office to promote the Toronto's Seniors Strategy Consultation Sessions across the city and related Survey, the Mayor's Budget Town Hall, and Toronto's Emergency Survey.
- Over 40 tenants applied to join the Senior Tenants Advisory Committee.
- Garden Guidelines established for community gardening efforts.
- Tenant Volunteer study conducted by students on how to increase volunteer participation.
- Tenant Volunteer Code of Conduct developed.
- Tenant Volunteer Training sessions implemented.

Community Activities Fund Distribution

\$ Community Activities Fund Distributed in this quarter:

Q1: \$3,303.88

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

\$0*

Number of Community Activities Fund Applications Approved:

43 in Q1

*During Q1 2024, there were no applications approved (and therefore no funds were distributed) as focus was on holding building meetings to identify priorities for each building's Community Activities Fund budget.

Communications with Tenants:

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

13 new posters translated into top **8** languages and **18** distributed

Tenant Engagement Activities

3 CEO Tours

2 Senior Tenants Advisory Committee Meeting

72 Annual Planning Meetings

2 Community Connect+ Implementation Table Meetings

1137 tenants participated

(including tenants attending CEO Tours)

Online Engagement

Website Users: **11,751**

Social Media Audience: **2144**

Social Media Audience Growth:

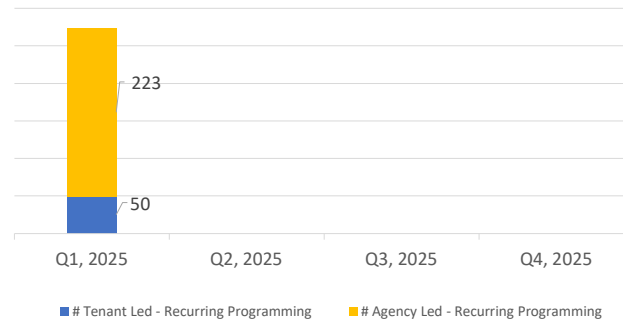
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Strategic Objective 3: To facilitate access to services and programs that tenants need and want

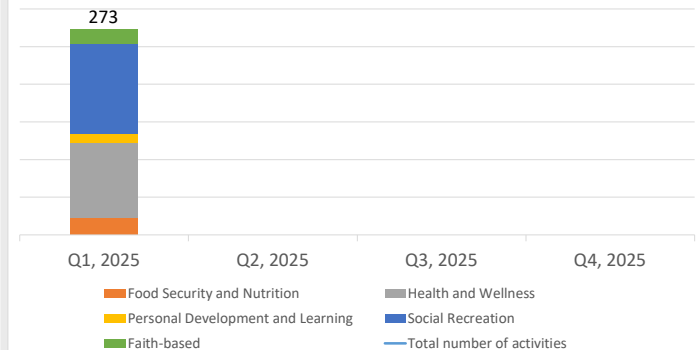
Highlights:

- In 2024, 189 Community Activities Fund (CAF) applications were approved. As of April 9, 2025, 237 CAF applications have already been entered into the system, with 43 approved in Q1.
- Annual Planning Meetings (APMs) ran from late January through early April, with 72 meetings held.
- We'll be accepting CAF applications in September and October for 2026, so that there is continuity in programming for the months of January-March 2026. Under the current model, programming is delayed until most buildings have held their APMs and budgets released. This also creates a bottleneck in CAF applications, leading to delays in approvals for funded activities.
- 310 tenants filed their taxes through clinics held in eight buildings.
- 14 tenant-led community events were held in Q1. Note: methodology for the recurring programming KPI is under review.

Recurring Programming



Building Programs

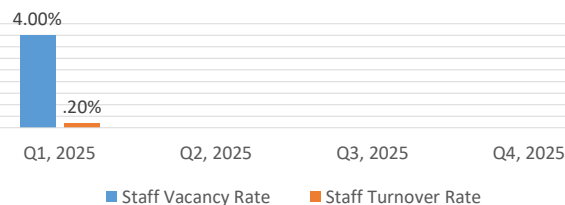


Strategic Objective 4: To promote innovation

No new innovations implemented across the organization in Q1.

Enabler: Employer of Choice

Staff Vacancy Rate and Turnover Rate



Enabler: Employer of Choice

Highlights:

- Black History Month Celebrations included one specific staff newsletter, three Lunch and Learn sessions, one tenant story in Seniors Speak, as well as staff features in social media posts
- Inclusion, Diversity, Equity and Accessibility (IDEA) strategy developed.
- Created and delivered three Staff Bulletins with 57 new stories and three engaging staff profiles.
- One staff town hall was held virtually, with 120 attendees.
- Leading with Impact Leadership Development training rolled out, follow up session targeted for September.
- Onboarding/orientation program has been created. Sessions are provided bi-weekly for new hires.
- Annual People and Culture strategic priorities established.

Enabler: Organizational Excellence

Statement of Operations

As of March 31, 2025



Attachment 2 - SD Roadmap Update Q1 2025

Objective/Enabler	Accountabilities	Initiatives	Actions	Time-limited Activities	Current Timeline	Updated Timeline	Status	Highlights/Comments
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 and implement a tenant participation satisfaction survey	Q1 2025 Q2 2025	Q2 2025	Revised Timeline	No capacity to do this due to staffing changes in Q2. Borrowing resources from NORC Innovation Centre questions on engagement. Working to do sample reporting in Q2 by region.
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	Budget finalizing – 2025	Q1 2025	Q1 2025	Completed	TSHC 2025 budget approved by 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	Q1 2025	Q1 2025	Completed	Enterprise Risk Management approved at Board in February 2025, along with a Risk Dashboard and Risk Register. Previously in 2024 the Enterprise Risk Management Policy was approved at Board.
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	Q1 2025 Q2 2025	Q2 2025	Revised Timeline	Tenant Human Rights Complaints Procedure drafted and in final review with internal and external stakeholders. Training scope developed, procurement underway with plans for implementation upcoming in Q2.
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 Fraud Prevention Policy	Q1 2025	Q1 2025	Completed	TSHC's new Fraud Prevention Policy was approved at the Board of Directors meeting on February 26, 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	Foster continuous learning and improvement	Develop, implement, and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors-focused services	Create an onboarding program specific to TSHC for all new hires	Q1 2025	Q1 2025	Completed	Employee Orientation complete. Sessions are scheduled on a bi-weekly basis.
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	Foster continuous learning and improvement	Develop, implement, and continuously improve onboarding, orientation and training programs that focus on enhancing skills to deliver seniors-focused services	Roll-out Leadership Training	Q1 2025	Q1 2025	Completed	Leading with Impact Training completed on March 27, 2025. Follow-up session scheduled for September 2025.

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: July 31, 2025

Topic: YTD May 2025 TSHC Financial Result

Item Number: 10a

To: Board of Directors

From: Vince Truong, Finance Lead (I)

Date of Report: July 9, 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:

YTD May 31, 2025 TSHC Financial Result

Please see the Statement of Operations (Attachment 1).

Through May 31, 2025, TSHC incurred operating expenses of \$20,384,067 on a total revenue of \$22,720,477 for an excess of revenue over expenses of \$2,333,729 including amortization expense.

The excess of revenues over expenses included the below factors:

- May YTD surplus arising from the TCHC-TSHC reconciliation, which had a net positive effect of \$3,338,290.
- Salary and Benefit costs had a small savings of \$58,766. There are further details in the report.
- Other savings in professional services, legal, and miscellaneous costs.

Revenue for the five months was \$22,720,477 composed of \$19,305,210 from TCHC for TSHC's rental units (revenue less expense estimate per the Transition Agreement) and \$3,338,290 recognised as the surplus revenue from the first five months of the TCHC-TSHC reconciliation. Interest income earned on bank balances accounted for \$67,440 and miscellaneous income of \$9,537.

TSHC incurred operating expenses of \$20,386,748 including amortization expense. Expenses incurred were for staff compensation and benefits, legal and professional services, third-party vendors, insurance, other miscellaneous costs, and shared services paid to TCHC as per the Services Delivery Agreement.

Salaries and benefits were flat to budget due to several factors:

- Higher vacation accrual expense which is expected to be used in the latter part of the year.
- Higher extended health benefits for the first five months, which are expected to be slightly higher in the coming months.
- Higher than expected parental leave, WSIB, long term disability and lieu time costs.
- The above higher than expected salary expenses are offset by a lower than expected Post-Retirement benefit accrual, resulting in a small savings of \$58,766.

Professional and legal services were lower than budget by \$64,117 mainly due to timing differences on the expenditure. Other miscellaneous costs were lower by \$94,429 due to lower-than-expected expenditures in staff training and development, communication services, tenant translations, office related expenses such as printing, and staff meetings due to timing. These expenses are expected to increase for the rest of the year, however, it is expected to come within budget based on current forecast.

Insurance cost was higher due to additional insurance coverage starting in April, which was not budgeted, and this cost will remain through the end of the year.

Shared services with TCHC were on budget with no variance.

Total excess of revenue over expense is favourable by \$3,553,096 for the first five months when compared to budget, and is mainly due to timing with some attributed to a higher increase in rent revenue.

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

1. Cash – \$4,704,812
2. Accounts Receivable - \$229,969
3. Due from TCHC (Short -Term) - \$3,338,290
4. Prepaid expenses - \$350,766
5. Due from TCHC (Long-Term) - \$4,015,051
6. Fixed Asset (Equipment), net - \$10,188
7. Accounts payable - \$3,336,130
8. Employee Benefits (Post-Retirement Benefits) - \$6,356,475

The cash balance represents the bank balance and petty cash as of May 31, 2025.

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 2025 TCHC-TSHC Reconciliation surplus of \$3,338,290.

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 currently at \$4,015,051.

The Accounts Payable balance comprises of May activity that has been processed through the bank in June. The balance includes:

- Payroll - \$2,403,113
- Pension and Benefits - \$566,172
- Vendor Payables - \$366,844

Name: Vince Truong

Title: Finance Lead (I)

List of Attachments:

1. TSHC May YTD 2025 Financial Result - Statement of Operations
2. TSHC May YTD 2025 Financial Result - Statement of Financial Position

Toronto Seniors Housing Corporation
Statement of Operations (Draft - Unaudited)
Five Months to May 31, 2025

STATEMENT OF OPERATIONS	Year to Date Result			Annual		
	Actual	Budget	Variance Actual Vs Budget	2025 Forecast	2025 Budget	Variance Forecast Vs Budget
Revenue						
Revenue from TCHC	19,305,210	19,305,210	-	46,332,505	46,332,505	-
TCHC-TSHC Reconciliation	3,338,290	-	3,338,290	5,368,000	-	5,368,000
Interest income	67,440	70,400	(2,960)	158,040	150,000	8,040
Other Income	9,537	-	9,537	9,537	-	9,537
Total Revenue	22,720,477	19,375,610	3,344,867	51,868,082	46,482,505	5,385,577
Expenses						
Salaries and Benefits	14,740,842	14,799,608	58,766	35,849,174	35,440,601	(408,573)
Legal and Professional Services	180,802	244,919	64,117	842,497	841,025	(1,472)
Insurance	327,697	318,625	(9,072)	811,768	764,699	(47,069)
Other Miscellaneous Costs	228,084	322,513	94,429	1,085,450	1,107,504	22,054
SDA - Shared Services with TCHC	4,906,642	4,906,642	-	11,775,940	11,775,941	1
Total Expenses	20,384,067	20,592,307	208,240	50,364,830	49,929,770	(435,060)
Amortization charge	2,681	2,670	(11)	6,432	36,432	30,000
Excess of Revenue over Expenses	2,333,729	(1,219,367)	3,553,096	1,496,819	(3,483,697)	4,980,516

Toronto Seniors Housing Corporation
Statement of Financial Position (Draft - Unaudited)
As of May 31, 2025

Assets

Current Assets:

Cash	4,704,812
Accounts receivable	229,969
Due from TCHC	3,338,290
Prepaid expenses	350,766
	<u>8,623,838</u>

Capital assets - Equipment	25,738
Less: Depreciation	<u>(15,550)</u>
Capital assets	<u>10,188</u>

Due from TCHC	4,015,051
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Total Assets	<u><u>12,649,076</u></u>
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Liabilities & Net Assets

Current Liabilities:

Accounts payable and accrued liabilities	3,336,130
Due to TCHC	-
	<u>3,336,130</u>

Employee Benefits	6,356,475
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Net Assets

Unrestricted (Deficit)/Surplus	2,956,472
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Total Liabilities & Net Assets	<u><u>12,649,076</u></u>
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Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: July 31, 2025

Item Number: 10b

Report Name: Procurement Change Order

To: Board of Directors

From: Solomon Wedderburn, Manager, Procurement on behalf of Vince Truong, Finance Lead (I)

Date of Report: July 21, 2025

Purpose:

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

Recommendation:

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

Approve and award the following change order in which the cumulative change order value exceeds 20% of the original commitment value of the contract to:

- a) On The Move Catering Inc. – Catered Barbecue as required for additional catering services for tenants to October 23, 2025, in the amount of \$24,203.25 (exclusive of taxes).

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 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.

In this case, the requirement is for catered BBQ services where the estimate for the number and size of BBQ events was originally scoped based on 2024 data. As part of the priority and planning activities with tenant circles this year, the demand increased significantly from the original requirement. Although the number of BBQ events has increased, there are sufficient funds within the existing for the Community Activity Funds. Also, as we build our historical data, there will be more accurate forecasts to support our planning activities with tenant circles for future summer barbecues.

Please see the attached file for further information.

Name: Solomon Wedderburn on behalf of Vince Truong, Finance Lead
(I)

Title: Manager, Procurement

List of Attachments:

Attachment 1: Procurement Change Order

Toronto Seniors Housing Corporation

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	Contract Term	Reasons for Change Order
1.	On The Move Catering Inc.	Catered Barbecued as Required - Additional Catering Services	Engagement, Partnership and Communications	\$8,370.00	\$24,203.25	\$24,203.25	289.17%	May 27, 2025 - October 23, 2025	"Estimates for number and size of BBQ's was scoped based on 2024 data available. As part of the priorities and planning activities undertaken with tenant circles and volunteers, increase in demand for seasonal BBQ's increased significantly from when the RFP was initially developed and issued to the vendor community. It is important to note that while the number and size of BBQ's has increased, each BBQ is planned for and budgeted at the building/community level by tenants and TSHC local staff to ensure it can be delivered within their annual Community Activities

Toronto Seniors Housing Corporation (TSHC)
Board of Directors Meeting

Meeting Date: July 31, 2025

Topic: Review of TSHC Committee Terms of Reference

Item Number: 11a

To: Board of Directors

From: Grant Coffey, Director, Strategy and Business Management

Date of Report: July 22, 2025

Purpose: For Approval

Recommendation:

It is recommended that the Board of Directors:

- Approve the TSHC Audit, Finance and Risk Committee Terms of Reference, as set out in Attachment 2 to this report.
- Approve the TSHC Quality and Tenant Engagement Committee Terms of Reference, as set out in Attachment 4 to this report.
- Approve the TSHC Corporate Governance and Human Resources Committee Terms of Reference, as set out in Attachment 6 to this report.

Reason for Recommendation:

At the TSHC Corporate Governance and Human Resources Committee meeting of June 18, 2025, the TSHC Committee Terms of Reference for the Audit, Finance and Risk Committee (AFRC), Quality and Tenant Engagement Committee (QTEC) and the Corporate Governance and Human Resources Committee (CGHRC), were brought forward with some housekeeping changes and were approved by the Committee.

A more fulsome review of the Committees Terms of Reference is being considered in the future, potentially for discussion at a Board Governance workshop planned later in 2025.

At this time, the key edits for consistency and housekeeping are noted below:

1. Audit, Finance and Risk Committee (AFRC)

- Minor edits and formatting changes.
- Added “As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair’s attendance is not counted to determine whether a quorum is present at a meeting.”
- Updated Resources to support the Committee.
- Removal of “The Board Chair’s attendance is counted to determine whether a quorum is present at the meeting.”
- Added “Minutes of meetings will be available to the Board.”
- Removal of “Minutes of meetings will be available to members of the Board on request for information only.”

2. Quality and Tenant Engagement Committee (QTEC)

- Minor edits and formatting changes.
- Removed “Approved by Board on Nov. 23, 2021/ Updated at January 13, 2022 meeting/”
- Removed “At least one member should have an accounting background or related financial management experience.
- Removed “non” from “The Board Chair is an ex- Officio non-voting member of the Committee”.
- Added “As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair’s attendance is not counted to determine whether a quorum is present at a meeting.”
- Added *Resources to support the Committee.*
- Added meets “at least quarterly”.
- Removed meets “once in advance of every Board meeting.”
- Removed from *Meetings, Meeting Schedule and Frequency* “As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair’s attendance is not counted to determine whether a quorum is present at a meeting.”

3. Corporate Governance and Human Resources Committee (CGHRC)

- Minor edits and formatting changes.
- Removal of “and are financially literate. At least one member should have an accounting background or related financial management experience. The Board Chair is an ex- Officio non-voting member of the Committee”
- Added “As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they

attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting."

- Added *Resources to support the Committee*.
- Added meets "at least quarterly".
- Removed meets "once in advance of every Board meeting."
- Removed from *Meetings, Meeting Schedule and Frequency*
"As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting."

These changes improve consistency across the three Committees for common aspects. Both clean and tracked changes versions of each are included in Attachments 1-6.

Grant Coffey

Director, Strategy and Business Management

List of Attachments:

1. AFR Terms of Reference - July 2025 (track-changes)
2. AFR Terms of Reference - July 2025 (clean)
3. QTE Terms of Reference - July 2025 (track-changes)
4. QTE Terms of Reference - July 2025 (clean)
5. CGHR Terms of Reference - July 2025 (track-changes)
6. CGHR Terms of Reference - July 2025 (clean)

Toronto Seniors Housing Corporation (TSHC)

Audit, Finance and Risk Committee

Terms of Reference

(Approved by TSHC Board on Nov. 23, 2021)

Purpose

The Audit, Finance and Risk Committee (the Committee) is a standing committee of Toronto Seniors Housing Corporation (the Corporation) Board of Directors (the Board). The purpose of the Committee is to monitor significant financial planning, management, reporting, and risk matters of the Corporation.

Accountability

The Committee is accountable to and reports to the Board of Directors.

The Committee will retain external advisors as appropriate to provide relevant expertise and any other support as required or deemed appropriate, following a Board-approved selection process.

Responsibilities

The Committee has responsibility for:

- Oversight of the reliability and integrity of the accounting principles and practices used by the Corporation.
- The Corporation's financial statements and other financial reporting, including:
 - Reviewing and discussing with management and the independent auditor the Corporation's annual financial statements.
 - Recommending to the Board approval of the audited financial statements.
 - Reviewing major issues regarding accounting principles and financial statement presentation.

- Reviewing all critical accounting policies and practices, including all alternative treatments of financial information and disclosure principles and practices followed by management.
- Review of the Corporation's performance, including:
 - Cash flow forecast and budget.
 - Cash flow performance against forecast and budget.
 - Monitoring management reporting on key financial performance indicators.
 - Recommending approval of the financial information contained in the Progress Report to the Board.
 - Recommending approval of the annual budget, Funding Proposal and financial information contained in the Corporate Plan to the Board.
- Oversight of the independent auditor's performance, including:
 - Recommending the independent auditor for appointment or replacement and recommending compensation of the independent auditor to the Board.
 - Receiving all reporting from the independent auditor, including the annual audit plan and any findings of the independent auditor during the course of the audit.
 - Reviewing and pre-approval of all non-audit services to be performed by the independent auditor.
- Confirming the independent auditor's independence. 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, including oversight of management's handling of the Corporation's major financial exposure; overseeing policies for internal financial control and reporting.
- Overseeing and recommending for approval to the Board insurance coverage for the Corporation.
- Overseeing enterprise-wide management of risks, including:
 - Review and approval of the Corporation's risk governance framework, risk tolerance, risk assessment and risk management practices, and the guidelines, policies and processes for risk assessment and risk management.

- Review with management the categories of risk the Corporation faces and management's plan to manage and mitigate the risks. Such categories of risk may include, but are not limited to:
 - Governance
 - External
 - Regulatory and Compliance
 - Financial and Investment
 - Operational
 - Review periodic reports from management on the metrics used to measure, monitor and to manage risks, including management's views on acceptable and appropriate levels of risk exposure.
- Establishing relevant financial policies for Board approval.
 - Monitoring compliance with funding agreements and relevant legislation.
 - Other decisions delegated to it by the Board.

Applicable Policies and Documents

As determined by a resolution of the Board from time to time.

Committee Membership

The Committee consists of a minimum of two, all of whom are members of the Board of Directors, are independent of the Corporation's management and are financially literate. At least one member should have an accounting background or related financial management experience. The Board Chair is an ex-~~o~~-Officio voting member of the Committee.

As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.

The Board shall appoint one of the Committee members to be the Committee Chair.

Committee members are appointed for a one-year term with the possibility of renewal.

Resources to support the Committee

~~The Committee will be supported by Interim Finance Lead, Interim Transitional Lead and Chief Corporate Officer and Interim Executive Assistant for administrative support.~~

The Committee will be supported by the Chief Executive Officer, Director, Strategy and Business Management, Finance Lead and support staff.

Meetings, Meeting Schedule and Frequency

The Committee meets at least quarterly. The Committee may choose to hold additional meetings if it considers them necessary for it to carry out its responsibilities effectively. Meetings can be held at any time as determined by its members, provided notice of such meeting is given to each member of the Committee. Meetings will be held by videoconference.

A majority of the Committee shall constitute a quorum for the transaction of business at any meeting thereof, and the act of a majority of the members of the Committee present at any meeting at which a quorum is present shall be the act of the Committee. The Chair, or in his or her absence, one of the directors shall preside at all meetings of the committee.

~~The Board Chair's attendance is counted to determine whether a quorum is present at a meeting.~~

In the event of a vote that results in a tie, the Chair of the Committee has a casting vote.

Committee meetings are subject to the Board of Directors Closed Session Policy.

Committee meetings are open to the public.

Committee meetings are open to deputations as per the TSHC Deputations Policy.

The Committee Chair will provide a verbal report to the Board of Directors supported by written reports and resolutions on all matters requiring a Board decision and a summary briefing note on matters for information of the Board.

Minutes of meetings will be available to the Board. ~~Minutes of meetings will be available to members of the Board on request for information only.~~

Committee Performance

The Committee will:

- Ensure members are provided with the appropriate resources and education to fulfill the Committee's responsibilities.
- Monitor the performance and effectiveness of the Committee and its individual members will be assessed annually as part of the Board's evaluation process.

The Board will review the committee's charter on an annual basis to ensure that it remains appropriate to the circumstances of the Corporation and of the Board.

Toronto Seniors Housing Corporation (TSHC)

Audit, Finance and Risk Committee

Terms of Reference

(Approved by TSHC Board on Nov. 23, 2021)

Purpose

The Audit, Finance and Risk Committee (the Committee) is a standing committee of Toronto Seniors Housing Corporation (the Corporation) Board of Directors (the Board). The purpose of the Committee is to monitor significant financial planning, management, reporting, and risk matters of the Corporation.

Accountability

The Committee is accountable to and reports to the Board of Directors.

The Committee will retain external advisors as appropriate to provide relevant expertise and any other support as required or deemed appropriate, following a Board-approved selection process.

Responsibilities

The Committee has responsibility for:

- Oversight of the reliability and integrity of the accounting principles and practices used by the Corporation.
- The Corporation's financial statements and other financial reporting, including:
 - Reviewing and discussing with management and the independent auditor the Corporation's annual financial statements.
 - Recommending to the Board approval of the audited financial statements.
 - Reviewing major issues regarding accounting principles and financial statement presentation.

- Reviewing all critical accounting policies and practices, including all alternative treatments of financial information and disclosure principles and practices followed by management.
- Review of the Corporation's performance, including:
 - Cash flow forecast and budget.
 - Cash flow performance against forecast and budget.
 - Monitoring management reporting on key financial performance indicators.
 - Recommending approval of the financial information contained in the Progress Report to the Board.
 - Recommending approval of the annual budget, Funding Proposal and financial information contained in the Corporate Plan to the Board.
- Oversight of the independent auditor's performance, including:
 - Recommending the independent auditor for appointment or replacement and recommending compensation of the independent auditor to the Board.
 - Receiving all reporting from the independent auditor, including the annual audit plan and any findings of the independent auditor during the course of the audit.
 - Reviewing and pre-approval of all non-audit services to be performed by the independent auditor.
- Confirming the independent auditor's independence. 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, including oversight of management's handling of the Corporation's major financial exposure; overseeing policies for internal financial control and reporting.
- Overseeing and recommending for approval to the Board insurance coverage for the Corporation.
- Overseeing enterprise-wide management of risks, including:
 - Review and approval of the Corporation's risk governance framework, risk tolerance, risk assessment and risk management practices, and the guidelines, policies and processes for risk assessment and risk management.

- Review with management the categories of risk the Corporation faces and management's plan to manage and mitigate the risks. Such categories of risk may include, but are not limited to:
 - Governance
 - External
 - Regulatory and Compliance
 - Financial and Investment
 - Operational
 - Review periodic reports from management on the metrics used to measure, monitor and to manage risks, including management's views on acceptable and appropriate levels of risk exposure.
- Establishing relevant financial policies for Board approval.
 - Monitoring compliance with funding agreements and relevant legislation.
 - Other decisions delegated to it by the Board.

Applicable Policies and Documents

As determined by a resolution of the Board from time to time.

Committee Membership

The Committee consists of a minimum of two, all of whom are members of the Board of Directors, are independent of the Corporation's management and are financially literate. At least one member should have an accounting background or related financial management experience. The Board Chair is an ex-Officio voting member of the Committee.

As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.

The Board shall appoint one of the Committee members to be the Committee Chair.

Committee members are appointed for a one-year term with the possibility of renewal.

Resources to support the Committee

The Committee will be supported by the Chief Executive Officer, Director, Strategy and Business Management, Finance Lead and support staff.

Meetings, Meeting Schedule and Frequency

The Committee meets at least quarterly. The Committee may choose to hold additional meetings if it considers them necessary for it to carry out its responsibilities effectively. Meetings can be held at any time as determined by its members, provided notice of such meeting is given to each member of the Committee. Meetings will be held by videoconference.

A majority of the Committee shall constitute a quorum for the transaction of business at any meeting thereof, and the act of a majority of the members of the Committee present at any meeting at which a quorum is present shall be the act of the Committee. The Chair, or in his or her absence, one of the directors shall preside at all meetings of the committee.

In the event of a vote that results in a tie, the Chair of the Committee has a casting vote.

Committee meetings are subject to the Board of Directors Closed Session Policy.

Committee meetings are open to the public.

Committee meetings are open to deputations as per the TSHC Deputations Policy.

The Committee Chair will provide a verbal report to the Board of Directors supported by written reports and resolutions on all matters requiring a Board decision and a summary briefing note on matters for information of the Board.

Minutes of meetings will be available to the Board.

Committee Performance

The Committee will:

- Ensure members are provided with the appropriate resources and education to fulfill the Committee's responsibilities.
- Monitor the performance and effectiveness of the Committee and its individual members will be assessed annually as part of the Board's evaluation process.

The Board will review the committee's charter on an annual basis to ensure that it remains appropriate to the circumstances of the Corporation and of the Board.

TORONTO SENIORS HOUSING CORPORATION (TSHC)

QUALITY AND TENANT ENGAGEMENT

Terms of Reference

~~(Approved by Board on Nov. 23, 2021/ Updated at January 13, 2022 meeting/~~

Approved by Board on March 31, 2022)

Purpose

The Quality and Tenant Engagement Committee (the Committee) is a standing committee of Toronto Seniors Housing Corporation (the Corporation) Board of Directors (the Board). The purpose of the Committee is to monitor significant financial planning, management, reporting, and risk matters of the Corporation.

Accountability

The Committee is accountable to:

- The Board

The Committee will retain external advisors as appropriate to provide relevant expertise and any other support as required or deemed appropriate, following a Board-approved selection process.

Applicable Policies and Documents

As determined by a resolution of the Board from time to time.

Committee Membership

The Committee consists of a minimum of two, all of whom are members of the Board of Directors, are independent of the Corporation's management ~~and are financially literate. At least one member should have an accounting background or related financial management experience.~~ The Board Chair is an ex-Officio ~~non~~-voting member of the Committee.

As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.

The Board shall appoint one of the Committee members to be the Committee Chair.

Committee members are appointed for a one-year term with the possibility of renewal.

Resources to support the Committee

The Committee will be supported by the Chief Executive Officer, Director, Engagement, Partnerships & Communications, Director, Operations and support staff.

Meetings, Meeting Schedule and Frequency

The Committee meets ~~at least quarterly, once in advance of every Board meeting.~~ The Committee may choose to hold additional meetings if it considers them necessary for it to carry out its responsibilities effectively. Meetings can be held at any time and place as determined by its members, provided notice of such meeting is given to each member of the Committee. Meetings may be held by teleconference or videoconference, provided members have a means to vote. If members cannot participate in person, they may participate in a meeting that is held in-person via the teleconference or telephone.

A majority of the Committee shall constitute a quorum for the transaction of business at any meeting thereof, and the act of a majority of the members of the Committee present at any meeting at which a quorum is present shall be the act of the Committee. The Chair, or in his or her absence, one of the directors shall preside at all meetings of the committee.

~~As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.~~

In the event of a vote that results in a tie, the Chair of the Committee has a casting vote.

Committee meetings are subject to the Board of Directors Closed Meetings Policy

Committee meetings are open to the public

Committee meetings are open to deputations as per the Corporation's Deputations Policy

Minutes of meetings will be available to the Board.

Responsibilities

- Oversee the corporation's strategic plan, and operational performance including areas of building operations, tenant engagement, tenant safety, confronting anti-black racism, stakeholder relations and partnerships.
- Act as the lead Board standing committee in overseeing the development of the Corporation's strategic plan.
- Establish reporting framework for progress against strategic plan including metrics, annual targets, and milestone objectives.
- Receive semi-annual reports from management on progress against the Corporation's Strategic Plan.
- Establish operational performance framework including key performance indicators with annual targets.
- Monitor operational performance of the Corporation as measured by key performance indicators through quarterly performance reports.
- Work in conjunction with Toronto Community Housing on items where there is a high degree of shared responsibility and accountability between the two corporations.

The Committee will:

- assume other related responsibilities as assigned to the Committee by the Board.

Committee Performance

The Committee will:

- Ensure members are provided with the appropriate resources and education to fulfill the Committee's responsibilities.

Monitor the performance and effectiveness of the Committee and its individual members will be assessed annually as part of the Board's evaluation process.

- Review the terms of reference every six months

The Board will review the committee's charter on an annual basis to ensure that it remains appropriate to the circumstances of the Corporation and of the Board.

TORONTO SENIORS HOUSING CORPORATION (TSHC)

QUALITY AND TENANT ENGAGEMENT

Terms of Reference

(Approved by Board on March 31, 2022)

Purpose

The Quality and Tenant Engagement Committee (the Committee) is a standing committee of Toronto Seniors Housing Corporation (the Corporation) Board of Directors (the Board). The purpose of the Committee is to monitor significant financial planning, management, reporting, and risk matters of the Corporation.

Accountability

The Committee is accountable to:

- The Board

The Committee will retain external advisors as appropriate to provide relevant expertise and any other support as required or deemed appropriate, following a Board-approved selection process.

Applicable Policies and Documents

As determined by a resolution of the Board from time to time.

Committee Membership

The Committee consists of a minimum of two, all of whom are members of the Board of Directors, are independent of the Corporation's management. The Board Chair is an ex-Officio voting member of the Committee.

As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.

The Board shall appoint one of the Committee members to be the Committee Chair.

Committee members are appointed for a one-year term with the possibility of renewal.

Resources to support the Committee

The Committee will be supported by the Chief Executive Officer, Director, Engagement, Partnerships & Communications, Director, Operations and support staff.

Meetings, Meeting Schedule and Frequency

The Committee meets at least quarterly. The Committee may choose to hold additional meetings if it considers them necessary for it to carry out its responsibilities effectively. Meetings can be held at any time and place as determined by its members, provided notice of such meeting is given to each member of the Committee. Meetings may be held by teleconference or videoconference, provided members have a means to vote. If members cannot participate in person, they may participate in a meeting that is held in-person via the teleconference or telephone.

A majority of the Committee shall constitute a quorum for the transaction of business at any meeting thereof, and the act of a majority of the members of the Committee present at any meeting at which a quorum is present shall be the act of the Committee. The Chair, or in his or her absence, one of the directors shall preside at all meetings of the committee.

In the event of a vote that results in a tie, the Chair of the Committee has a casting vote.

Committee meetings are subject to the Board of Directors Closed Meetings Policy

Committee meetings are open to the public

Committee meetings are open to deputations as per the Corporation's Deputations Policy

Minutes of meetings will be available to the Board.

Responsibilities

- Oversee the corporation's strategic plan, and operational performance including areas of building operations, tenant engagement, tenant safety, confronting anti-black racism, stakeholder relations and partnerships.
- Act as the lead Board standing committee in overseeing the development of the Corporation's strategic plan.
- Establish reporting framework for progress against strategic plan including metrics, annual targets, and milestone objectives.
- Receive semi-annual reports from management on progress against the Corporation's Strategic Plan.

- Establish operational performance framework including key performance indicators with annual targets.
- Monitor operational performance of the Corporation as measured by key performance indicators through quarterly performance reports.
- Work in conjunction with Toronto Community Housing on items where there is a high degree of shared responsibility and accountability between the two corporations.

The Committee will:

- assume other related responsibilities as assigned to the Committee by the Board.

Committee Performance

The Committee will:

- Ensure members are provided with the appropriate resources and education to fulfill the Committee's responsibilities.

Monitor the performance and effectiveness of the Committee and its individual members will be assessed annually as part of the Board's evaluation process.

- Review the terms of reference every six months

The Board will review the committee's charter on an annual basis to ensure that it remains appropriate to the circumstances of the Corporation and of the Board.

**TORONTO SENIORS HOUSING CORPORATION (TSHC)
CORPORATE GOVERNANCE AND HUMAN RESOURCES**

Terms of Reference

(Approved by TSHC Board on November 23, 2021)

Purpose

The Corporate Governance and Human Resources Committee (the Committee) is a standing committee of Toronto Seniors Housing Corporation (the Corporation) Board of Directors (the Board). The purpose of the Committee is to monitor significant financial planning, management, reporting, and risk matters of the Corporation.

Accountability

The Committee is accountable to:

- The Board

The Committee will retain external advisors as appropriate to provide relevant expertise and any other support as required or deemed appropriate, following a Board-approved selection process.

Applicable Policies and Documents

As determined by a resolution of the Board from time to time.

Committee Membership

The Committee consists of a minimum of two, all of whom are members of the Board of Directors, are independent of the Corporation's management ~~and are financially literate. At least one member should have an accounting background or related financial management experience. The Board Chair is an ex Officio non-voting member of the Committee.~~

As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.

The Board shall appoint one of the Committee members to be the Committee Chair.

Committee members are appointed for a one-year term with the possibility of renewal.

Resources to support the Committee

The Committee will be supported by the Chief Executive Officer, Director, Strategy and Business Management, Director, People and Culture and support staff.

Meetings, Meeting Schedule and Frequency

The Committee meets at least quarterly ~~once in advance of every Board meeting~~. The Committee may choose to hold additional meetings if it considers them necessary for it to carry out its responsibilities effectively. Meetings can be held at any time and place as determined by its members, provided notice of such meeting is given to each member of the Committee. Meetings may be held by teleconference or videoconference, provided members have a means to vote. If members cannot participate in person, they may participate in a meeting that is held in-person via the teleconference or telephone.

A majority of the Committee shall constitute a quorum for the transaction of business at any meeting thereof, and the act of a majority of the members of the Committee present at any meeting at which a quorum is present shall be the act of the Committee. The Chair, or in his or her absence, one of the directors shall preside at all meetings of the committee.

~~As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.~~

In the event of a vote that results in a tie, the Chair of the Committee has a casting vote.

Committee meetings are subject to the Board of Directors Closed Meetings Policy

Committee meetings are open to the public

Committee meetings are open to deputations as per the TSHC Deputations Policy

Minutes of meetings will be available to the Board.

Responsibilities

Governance

The Committee will:

- annually review compliance by the Corporation with all applicable regulatory requirements relating to corporate governance;
- at least every two years, review the governance framework for the Corporation and advise the Board regarding:
 - areas of concern
 - corporate governance developments and best practices;¹ and
 - recommended changes;
 - ensure appropriate structures and procedures are in place to allow the Board to function effectively;
- annually review the composition of the Board as a whole and recommend, if necessary, changes to the Board Competency Matrix;
- together with the Board Chair, annually and as vacancies arise, review the skills and experience on the Board and recommend to the Board the desired skills and experience for potential new Directors to be recommended to the City of Toronto through the Board Chair;
- ensure programs are in place for new Director orientation and ongoing Director professional development;
- assist and support the annual review processes for evaluating the effectiveness of the Board, Board Chair, and Committees;
- periodically review and assess the Corporation's communication to stakeholders and the general public with respect to its policies and practices in the areas of corporate governance, including the communication contained on the Corporation's internal and external websites;
- annually review and ensure the adequacy of the Corporation's Code of Conduct and Conflict of Interest policies and procedures for Directors and all employees;
- annually obtain Conflict of Interest Declarations from Directors;
- address Code of Conduct issues as delegated to the Committee by the Board;
- review Directors' and officers' liability coverage Human Resources

The Committee will:

- together with the Board Chair, lead the development of the CEO's annual goals and objectives, for recommendation to the Board;
- together with the Board Chair, lead the Board's annual performance and compensation review for the CEO

- annually review the Corporation's executive leadership structure and succession plans;
- review and recommend to the Board the Corporation's framework for executive compensation;
- review management recommendations for programs, policies and practices with respect to the development of the Corporation's human resources;
- recommend to the Board the guiding principles for collective bargaining and proposed collective agreements; and
- review with the CEO any proposed external commitments of the CEO before they are made, and make recommendations to the Board.

The Committee will:

- assume other related responsibilities as assigned to the Committee by the Board.

Committee Performance

The Committee will:

- Ensure members are provided with the appropriate resources and education to fulfill the Committee's responsibilities.
- Monitor the performance and effectiveness of the Committee and its individual members will be assessed annually as part of the Board's evaluation process.

The Board will review the committee's charter on an annual basis to ensure that it remains appropriate to the circumstances of the Corporation and of the Board.

TORONTO SENIORS HOUSING CORPORATION (TSHC)
CORPORATE GOVERNANCE AND HUMAN RESOURCES

Terms of Reference

(Approved by TSHC Board on November 23, 2021)

Purpose

The Corporate Governance and Human Resources Committee (the Committee) is a standing committee of Toronto Seniors Housing Corporation (the Corporation) Board of Directors (the Board). The purpose of the Committee is to monitor significant financial planning, management, reporting, and risk matters of the Corporation.

Accountability

The Committee is accountable to:

- The Board

The Committee will retain external advisors as appropriate to provide relevant expertise and any other support as required or deemed appropriate, following a Board-approved selection process.

Applicable Policies and Documents

As determined by a resolution of the Board from time to time.

Committee Membership

The Committee consists of a minimum of two, all of whom are members of the Board of Directors, are independent of the Corporation's management.

As an ex-officio member of the Committee, the Board Chair has voting rights at the Committee meetings that they attend. The Board Chair's attendance is not counted to determine whether a quorum is present at a meeting.

The Board shall appoint one of the Committee members to be the Committee Chair.

Committee members are appointed for a one-year term with the possibility of renewal.

Resources to support the Committee

The Committee will be supported by the Chief Executive Officer, Director, Strategy and Business Management, Director, People and Culture and support staff.

Meetings, Meeting Schedule and Frequency

The Committee meets at least quarterly . The Committee may choose to hold additional meetings if it considers them necessary for it to carry out its responsibilities effectively. Meetings can be held at any time and place as determined by its members, provided notice of such meeting is given to each member of the Committee. Meetings may be held by teleconference or videoconference, provided members have a means to vote. If members cannot participate in person, they may participate in a meeting that is held in-person via the teleconference or telephone.

A majority of the Committee shall constitute a quorum for the transaction of business at any meeting thereof, and the act of a majority of the members of the Committee present at any meeting at which a quorum is present shall be the act of the Committee. The Chair, or in his or her absence, one of the directors shall preside at all meetings of the committee.

In the event of a vote that results in a tie, the Chair of the Committee has a casting vote.

Committee meetings are subject to the Board of Directors Closed Meetings Policy

Committee meetings are open to the public

Committee meetings are open to deputations as per the TSHC Deputations Policy

Minutes of meetings will be available to the Board.

Responsibilities

Governance

The Committee will:

- annually review compliance by the Corporation with all applicable regulatory requirements relating to corporate governance;

- at least every two years, review the governance framework for the Corporation and advise the Board regarding:
 - areas of concern
 - corporate governance developments and best practices;¹ and
 - recommended changes;
 - ensure appropriate structures and procedures are in place to allow the Board to function effectively;
- annually review the composition of the Board as a whole and recommend, if necessary, changes to the Board Competency Matrix;
- together with the Board Chair, annually and as vacancies arise, review the skills and experience on the Board and recommend to the Board the desired skills and experience for potential new Directors to be recommended to the City of Toronto through the Board Chair;
- ensure programs are in place for new Director orientation and ongoing Director professional development;
- assist and support the annual review processes for evaluating the effectiveness of the Board, Board Chair, and Committees;
- periodically review and assess the Corporation's communication to stakeholders and the general public with respect to its policies and practices in the areas of corporate governance, including the communication contained on the Corporation's internal and external websites;
- annually review and ensure the adequacy of the Corporation's Code of Conduct and Conflict of Interest policies and procedures for Directors and all employees;
- annually obtain Conflict of Interest Declarations from Directors;
- address Code of Conduct issues as delegated to the Committee by the Board;
- review Directors' and officers' liability coverage Human Resources

The Committee will:

- together with the Board Chair, lead the development of the CEO's annual goals and objectives, for recommendation to the Board;
- together with the Board Chair, lead the Board's annual performance and compensation review for the CEO
- annually review the Corporation's executive leadership structure and succession plans;
- review and recommend to the Board the Corporation's framework for executive compensation;
- review management recommendations for programs, policies and practices with respect to the development of the Corporation's human resources;

- recommend to the Board the guiding principles for collective bargaining and proposed collective agreements; and
- review with the CEO any proposed external commitments of the CEO before they are made, and make recommendations to the Board.

The Committee will:

- assume other related responsibilities as assigned to the Committee by the Board.

Committee Performance

The Committee will:

- Ensure members are provided with the appropriate resources and education to fulfill the Committee's responsibilities.
- Monitor the performance and effectiveness of the Committee and its individual members will be assessed annually as part of the Board's evaluation process.

The Board will review the committee's charter on an annual basis to ensure that it remains appropriate to the circumstances of the Corporation and of the Board.

Toronto Seniors Housing Corporation
Board of Directors Meeting

Meeting Date: July 31, 2025

Topic: 2026 Budget Timeline

Item Number: 12

To: Board of Directors

From: Vince Truong, Finance Lead (I)

Date of Report: July 21, 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.

2026 Budget

The City has set September 9, 2025, as the date for the 2026 Toronto Seniors Housing Corporation (TSHC) first draft budget submission. Like 2025, this will be a stand-alone budget where TSHC will provide a separate budget note and disclosure. The first draft budget submission will be reviewed with the Board at a special meeting scheduled for August 28, 2025.

Included in this document is the launch of the 2026 Budget with the Mayor and Chair of the Budget Committee budget direction (see

Attachment 1), and the consideration for new and enhanced requests (see Attachment 2).

Leading up to the preparation of the 2026 Budget, the Leadership Team was tasked to look for efficiency savings to support the initiatives as outlined by the City's Chief Financial Officer (see Attachment 3) in a pre-budget efficiency exercise. TSHC provided a share of efficiency savings through direct and indirect efficiency savings with TCHC, and it will be included in the 2026 Budget submission.

The timeline below provides an overview of the 2026 Budget process within TSHC.

- June 26th: 2026 Budget Kick-Off – distribution of Budget template
- July 17th: 2026 1st draft Budget template due back to Finance from TSHC departments
- July 25th: Finance review and consolidation
- Aug 6th & 7th: Tenant Budget consultations
- Aug 8th – Aug 22nd: Leadership Team (LT) review, feedback, and adjustments
- Aug 11th – Aug 20th: TCHC to provide budget allocation and shared services costs (TBD)
- Aug 14th: Seniors Tenants Advisory Committee (STAC) Update
- Aug 28th: Special Board Meeting - 2026 Budget Review (1st draft)
- Sept 3rd: Audit, Finance, and Risk Committee Meeting
- Sep 9th: Budget Submission to the City (1st Draft)

There will be ongoing touch points with the City and TCHC throughout the budgeting process, as there are shared and allocated costs with TCHC. The 2026 budget will also be informed by the work of a Cost Consultant reviewing the Cost Allocation model between TSHC/TCHC being worked on through late July and August 2025.

Below are the key dates for the City of Toronto 2026 Budgeting Process:

- Administrative Reviews – Late Sept. to early October 2025
- Informal Budget Committee Reviews –October 15-24, 2025
- Target Final 2026 Budget Decision – Monday November 4, 2025
- Final 2026 Budget Note to City Financial Planning Division – Mid to late November 2025
- Budget Committee review – Mid January 2026 (TBD)
- Council Budget Approval – Mid February 2026 (TBD)

The Board and AFRC will be updated regularly on major and material items being discussed in these meetings. The TSHC Board is expected to approve the 2026 Budget at a special Board meeting scheduled for December 11, 2025.

Name: Vince Truong
Title: Finance Lead (I)

List of Attachments:

Attachment 1: Letter from the Mayor and Chair of Budget Committee –
2026 Budget Direction

Attachment 2: Memo Consideration for New and Enhanced Requests in
the 2026 Budget Process

Attachment 3: Pre-Budget Efficiency Actions for 2026 Budget Planning



OLIVIA CHOW MAYOR

July 9th, 2025

Re: 2026 Budget Direction

Dear City Manager Paul Johnson and CFO Steve Conforti,

We are writing to provide direction regarding the upcoming 2026 City Budget.

This will be the third budget that we bring forward as Mayor and Budget Chief, in collaboration with City Staff. Looking back over the last two budgets there is a lot that we can be proud of, and much more to do.

Over the last two budgets, we've made a concerted effort to improve our financial sustainability. We've improved our credit rating to AA+ for the first time since 2001. We've brought our annual opening pressure down by hundreds of millions of dollars. We've secured record investments from the other levels of government, including the historic New Deal with the Province.

We've done the work to safeguard our finances while making historic investments in fixing core infrastructure and improving everyday services.

That includes record investments in state of good repair where we're prioritizing fixing transit, roads, community centres and more. We're building thousands of affordable and market-rate homes through incentives and partnerships with other orders of government. We've increased many services to renters. We've secured billions to fund new subway cars on Line 2. We've extended library hours, kept TTC fares frozen, and opened pools and other park assets earlier than ever before.

Importantly, all our first responders (police, firefighters, paramedics) now have multi-year hiring plans that will allow them to keep our growing city safe. Further, we've expanded our new emergency service, the Toronto Community Crisis Service, to every corner of Toronto.

As we advance the 2026 Budget plan, we want to continue the progress of fixing our city's infrastructure and delivering the critical services that people want and need, all while keeping the City's finances sustainable.

Budget Direction:

All across the city, people are telling us they are worried about the rising cost of living. Central to the 2026 Budget will be maintaining and improving the services that make life easier for residents and delivering those services as effectively and efficiently as possible.

The expectation is that each City division, agency, board and commission consider the following direction (consistent with the multi-year approach that was initiated in 2024) as they form budget submissions:

A focus on service: We expect every submission to have a focus on effective delivery of the services that matter most to residents. Achieving Council-approved Service Levels, particularly in frontline services is crucial and will be a focus of the 2026 Budget process. We share residents' expectation that the basic services we rely on work well and efficiently.

Maintaining financial sustainability: Submissions should be conscious of the need to maintain their Council-approved Service Levels beyond the 2026 Budget and focus on effective delivery of their current service levels. Careful consideration and review should be given to any new or enhanced service being contemplated as part of the budget submissions.

Finding efficiencies and savings: We encourage every division as part of their submission to leverage analysis from program reviews, including staffing and service delivery model reviews, to identify opportunities for ongoing savings, in line with City Council direction included in the updated Long-Term Financial Plan (2023.EX7.1) as well as subsequent direction during the 2025 Budget Process (2025 CC27.1). A reminder: efficiencies should not reduce the level of service to residents, but instead focus on opportunities to better deliver services while reducing costs.

Below you'll find the targets that submissions are expected to meet in order to achieve a balanced budget.

Target by Service Area	2026 Budget Net (\$ Millions)
Community & Emergency Services	1,397
Community Development & Social Services	413
Infrastructure Services	392
Development & Growth Services	586

Corporate Services	420
Finance & Treasury Services	72
City Manager's Office	73
Other City Programs	124
Agencies:	
<i>Toronto Transit Commission</i>	1,478
<i>Toronto Police Service and Police Services Board</i>	1,377
<i>Toronto Public Library</i>	274
<i>Other</i>	110

We are asking that the Chief Financial Officer follow up with each division and agency regarding their Capital targets as well as more details on the operating targets.

Thank you in advance for your work.



Olivia Chow
Mayor



Shelley Carroll
Chair, Budget Committee

Paul Johnson, City Manager

Finance and Treasury Services
City Hall
100 Queen Street West
4th Floor, East Tower
Toronto, Ontario M5N 2H2

Tel: 416-397-4229
Stephen.conforti@toronto.ca

DATE: May 23, 2025

TO: Senior Leadership Team
Heads of City Divisions
Heads of Agencies
Finance and Administrative Leads

FROM: Stephen Conforti, Chief Financial Officer & Treasurer
Althea Hutchinson, Executive Director, Financial Planning

RE: Consideration for New and Enhanced Requests in the 2026 Budget Process

A key principle of the **Multi-Year Approach** to the City's budget and finances is the recognition that various actions are required to enhance the City's long-term financial sustainability, with the foundational aim of restoring opening budget pressures to more manageable, pre-pandemic levels.

Recent property tax increases approved for 2024 and 2025, occurred alongside the implementation of the Multi-Year Approach. The property tax increases allowed for sustainable funding to address lasting impacts of the pandemic on transit and shelter services, enabled the rightsizing of several other program budgets, and provided for significant investments in programs and services consistent with priorities identified by Council and through public consultation.

Over 2024 and 2025, the operating budget increased by approximately **\$3 billion gross** and **\$1 billion net**. This included:

- \$2.743 billion gross, \$803 million net in base budget investments, largely driven by lasting pandemic impacts, cost escalations and growing demand for services
- \$246.3 million gross, \$198.8 million net in investments for new and enhanced programs and services

The two-year combined investments represent a **21.3% increase** on the gross and a **19.2% increase** on the net over the 2023 operating budget, excluding temporary allocations towards COVID-19 impacts.

Given the level of investments over the last two years and noting that in many cases actions are still underway to achieve the desired outcomes from those investments, New and Enhanced requests **must be limited** in 2026 budget submissions, with the only exceptions being as follows:

- Planned phases of previously approved multi-year enhancement strategies reflected in the 2026 Outlook;
- Where Council has provided explicit direction in 2025 on an enhanced priority, with documented financial impacts for 2026; and
- Limited new or enhanced priorities for consideration, where existing resources are being fully optimized and existing investments are achieving desired results.

As the City continues to assess economic uncertainty, including the negative impacts of US trade and tariff policies on Canada, and works to stabilize its financial outlook, careful and disciplined budget planning is critical. Divisions and Agencies are being asked to be prudent in developing their 2026 budgets; however, it is understood that some new and enhanced investment requests beyond those captured in the 2026 Outlook, may be necessary in limited, well-justified cases consistent with the exceptions noted above.

To streamline the 2026 budget process, the Financial Planning Division is asking Divisions and Agencies to share any planned new investment or enhancement requests with their [Financial Planning Portfolio Manager or Analyst](#) as early as possible. Timely awareness of this information will be invaluable in enhancing 2026 budget scenario planning, resource allocation and strategic decision-making.

As always, I want to thank everyone involved in the collective effort to develop and deliver operating and capital budgets that reflect our commitment to fiscal responsibility. This work allows us to present a balanced budget to the Mayor for consideration and to deliver meaningful outcomes to Torontonians.



Stephen Conforti, Chief Financial Officer
& Treasurer



Althea Hutchinson, Executive Director,
Financial Planning

cc: CLT AAs
Agency Head AAs
Financial Planning Division

Paul Johnson, City Manager

Finance and Treasury Services
City Hall
100 Queen Street West
4th Floor, East Tower
Toronto, Ontario M5N 2H2

Tel: 416-397-4229
Stephen.conforti@toronto.ca

DATE: April 10, 2025

TO: CLT, Finance & Administration Leads

FROM: Stephen Conforti, Chief Financial Officer and Treasurer

RE: **Pre-Budget Efficiency Actions for 2026 Budget Planning**

As we embark on the initial stages of planning for the 2026 Budget cycle, I want to again express my sincere appreciation for all your significant contributions to the 2025 budget process that advanced the City towards enhanced fiscal sustainability, reflecting the continued success of our **multi-year approach** to financial planning and budgeting. Your collaboration was essential in addressing significant budget pressures while maintaining critical services and service levels; with added investments in affordable living, transit, community services and public safety.

The 2025 budget process reaffirmed the importance of the **multi-year approach** to managing the City's financial pressures. The approach, which began a couple of years ago when the City was facing an unprecedented opening operating budget pressure of \$1.8 billion, included strategies phased over multiple years aimed at addressing both annual growth and inflationary pressures, as well as structural financial challenges.

Continued, phased actions are required to further enhance fiscal sustainability with the aim of returning the City to more manageable opening budget pressures, consistent with pre-pandemic experiences.

Proactive Budget Planning for 2026

Consistent with the \$41 million in efficiency reductions included in the 2025 budget, identifying and implementing **Operating Budget savings achieved through efficiencies** continue to be a key focus in managing financial pressures while maintaining critical services and service levels.

For the 2026 Budget Process, City Programs and Agencies are expected to collectively achieve a **\$75 million efficiency target**, that can be implemented no later than January 1, 2026, and result in budget savings through efficiency actions such as streamlining processes, leveraging technology, and eliminating redundancies, without compromising City services.

2026 Efficiency Targets

The table below identifies efficiency targets, which were determined based on a proportional allocation of the \$75 million target factoring existing net expenditures, while adjusting for required exclusions such as Accountability Offices; smaller Agencies; and cost shared programs where City funding share is less than 20%.

Service Area / Agencies	Efficiency Target (\$ Millions)
Community & Emergency Services	16.82
Community Development & Social Services	1.47
Infrastructure Services	4.09
Development & Growth Services	7.31
Corporate Services	5.07
Finance & Treasury Services	0.77
City Manager	0.95
Other City Programs	1.09
Agencies	37.43
Grand Total:	75.00

Actions to meet efficiency targets must be submitted to Financial Planning by June 25, 2025, for review and consultation in advance of the September 2026 operating budget submission deadline. Financial Planning will support Programs and Agencies to ensure alignment with efficiency criteria, furthermore:

- Each Deputy City Manager (DCM) / DCM Offices will coordinate efficiency opportunities within applicable Divisions to achieve Service Area based efficiency targets.
- Efficiency targets are being provided in advance of fulsome budget directions to enable adequate time for Programs and Agencies to identify efficiency opportunities in advance of other budget development actions.
- Complete 2026 Budget Directions will be provided this June and include guidance on further actions to achieve cost reductions, avoidance, deferrals and revenue changes to compliment savings achieved through the efficiency target.

Defining an Efficiency

An **efficiency** is an action which results in a **permanent cost reduction** without negatively impacting service levels or shifting costs elsewhere. Efficiencies focus on delivering programs and services with fewer resources by measures such as improving processes, eliminating waste or redundancy, or leveraging technology.

More specifically, an **efficiency** meets the following criteria:

- ✓ **Permanent savings** in 2026 and future-year operating budgets (not a one-time reduction)
- ✓ **No impact on existing service levels** and legislative/contractual obligations
- ✓ **No reliance on temporary funding** sources, deferrals or market-driven price hedging, rebates or discounts

For further details on what qualifies as an **efficiency** please see *Appendix – Efficiency Examples and Classification (attached)*.

Next Steps

- In the coming weeks Programs and Agencies will be provided submission templates and further supporting materials from the Financial Planning Division.
- Financial Planning staff will also reach out to applicable Agencies and Other City Programs to provide their specific allotted efficiency targets.
- Programs and Agencies must submit efficiency proposals to Financial Planning by June 25, 2025.
- Financial Planning will consult with divisions and agencies to ensure submissions meet the efficiency criteria.
- If an action does not qualify, Programs and Agencies will be required to revise and resend their submission with appropriate actions.

If you have any questions, please contact your [Financial Planning Portfolio Manager or Analyst](#).

(Original signed by)

Stephen Conforti
Chief Financial Officer and Treasurer

cc: Paul Johnson, City Manager
Althea Hutchinson, Executive Director, Financial Planning Division

Appendix – Efficiency Examples and Classification

This appendix provides guidance to help Programs and Agencies classify an **efficiency**—those that result in permanent or structural cost savings without negatively impacting service levels or shifting costs or depending on temporary funding sources.

What Qualifies as an Efficiency?

An **efficiency** results in **permanent** cost reductions without negatively impacting service levels, shifting costs elsewhere, or relying on one-time savings or temporary funding sources. Efficiencies focus on doing the same (or more) with fewer resources by actions such as improving processes, eliminating waste, or leveraging technology.

To qualify, an efficiency must meet **all** the following criteria:

- **Permanent budget reduction** (not temporary savings; or shifting cost to another year, another funding source, and other division or agency)
- **No negative impact on service levels** or legislative/contractual obligations
- **No reliance on temporary savings**, deferrals or external funding sources

Examples of Efficiencies:

- **Process Improvements:** Automating manual processes, streamlining reporting, and optimizing staff scheduling.
 - **Procurement Savings:** Negotiating better vendor contracts, consolidating purchases, and reducing reliance on consultants.
 - **Technology Improvements:** Upgrading systems to reduce maintenance costs, leveraging technology to reduce redundancies, and implementing energy-efficient infrastructure.
 - **Asset Optimization:** Reducing asset or space needs, improving deployment of vehicles.
-

Categories of Efficiencies

Process Improvements and Automation

- Streamlining workflows to reduce manual effort
- Automating repetitive tasks (e.g., financial reporting, payroll processing)
- Implementing digital solutions (e.g., AI-driven, self-service portals)



Efficiency Example: Automating online parking ticket disputes.

 **Not an Efficiency:** *Implementing a new software system that automates reporting but requires expensive licensing fees and additional IT support, ultimately increasing overall costs instead of reducing them.*

✓ **Strategic Procurement and Contract Management**

- Consolidating contracts for better pricing (bulk purchasing, group procurement)
- Negotiating better vendor terms or leveraging cooperative purchasing
- Switching to lower-cost, high-quality alternatives for services/products
- Reducing reliance on external consultants by improving internal expertise

 **Efficiency Example:** *Transitioning to bulk purchasing agreements for IT equipment.*

 **Not an Efficiency:** *Selecting the lowest-cost vendor without considering long-term quality, resulting in higher maintenance and replacement costs.*

✓ **Workforce Efficiencies (Without Service Reductions)**

- Reorganizing teams to remove duplication of work
- Cross-training staff to improve flexibility and reduce downtime
- Reduce office space costs
- Optimizing scheduling to minimize overtime expense

 **Efficiency Example:** *Continued consolidation of administrative functions across and within divisions.*

 **Not an Efficiency:** *Simply cutting resources without a plan to maintain service levels.*

✓ **Technology and Systems Optimization**

- Upgrading legacy systems to reduce maintenance costs and improve performance
- Migrating to cloud-based solutions for scalability and cost savings
- Using data analytics to optimize decision-making and resource allocation
- Implementing energy-efficient infrastructure (e.g., LED lighting, HVAC upgrades)

 **Efficiency Example:** *Adopting AI-driven detection technology to prevent costly infrastructure failures.*

 **Not an Efficiency:** *Implementing expensive new systems without a sound cost-benefit analysis.*

✓ **Asset and Facility Optimization**

- Reducing underutilized facilities
- Implementing preventive maintenance programs to reduce costly repairs

 **Efficiency Example:** *Consolidating operational requirements enabling reductions in leased space, lowering rental costs*

 **Not an Efficiency:** *Deferring maintenance in a way that leads to higher costs later*

✓ Policy and Program Redesign

- Removing redundant or outdated policies/processes
- Adjusting service delivery models to reduce costs (e.g., greater online presence)
- Standardizing procedures across departments to reduce duplication



Efficiency Example: *Eliminating reliance on paper notices by shifting to automated digital notifications.*



Not an Efficiency: *Reducing service quality or shifting costs to another department or level of government*

What is NOT Considered an Efficiency?

The following may provide short-term savings or shift costs but do not result in a sustainable reduction to the budget.

✗ Delaying Filling Budgeted Positions

- Unfilled positions may lead to service delays
- Savings disappear when vacancies are filled
- Not sustainable unless a role is permanently eliminated through process efficiencies



Example: *A division postpones hiring support assistants that support client intake. This creates short-term savings but may lead to service backlogs.*

✗ Reductions or Delays

- Cutting or delaying maintenance, repairs, or capital asset replacements
- Reducing program hours, service availability, or access for residents that is not a result of decrease demand for programs and/or services



Example: *Deferring road maintenance may avoid immediate costs but leads to long-term expenses.*

✗ Deferring Costs to Future Budgets

- Delaying operational costs (e.g., skipping fleet maintenance to reduce current-year expenses)
- Pushing necessary expenditures into future years instead of achieving actual savings



Example: *Delaying vehicle maintenance in the city's fleet may save money short-term but could result in higher maintenance cost or having to replace vehicles earlier than expected.*

✗ Temporary or Market-Driven Savings

- Short-term rebates or one-time supplier discounts
- Temporary fuel or utility price reductions
- Salary savings from vacancies (vacancy targets are not an efficiency)

 **Example:** *A sudden drop in hydro rates temporarily reduces operating costs for city facilities but does not represent an ongoing efficiency.*

 **Example:** *Reduction in utilities cost resulting from changes in federal or provincial carbon tax policies.*

✗ Funding Source Changes

- Using reserves or external grants to cover expenses instead of actual cost reductions
- Shifting costs to another budget line without lowering overall expenditures

 **Example:** *Using provincial grants to fund an initiative does not reduce the city's overall costs—it only changes who pays for it.*

✗ Revenue Increases (Fee Hikes, Taxes, Fines)

- Generating more revenue is generally not an efficiency

 **Example:** *Increasing user fees by the consumer price index does not reduce costs—it simply increases funding available for services.*

✗ One-Time Savings (Delays, Deferrals, Short-Term Freezes)

- Temporary savings does not eliminate costs permanently

 **Example:** *Deferring road salt purchases from December to January might result in savings in one year but this is a short-term savings but does not eliminate the need for salt in the future.*

Toronto Seniors Housing Corporation – Information Report on Toronto Community Housing Corporation 2025 Follow-up – Status of Previous Auditor General’s Recommendations

Date: July 18, 2025

To: Board of Directors of Toronto Seniors Housing Corporation

From: Auditor General

Wards: All

SUMMARY

The Auditor General follows up on her audit reports to review management actions taken to implement the recommendations and to ensure that intended benefits are achieved.

Attachment 1 provides a consolidated summary of the status of the Auditor General's 33 prior recommendations to Toronto Community Housing Corporation (TCHC) and the City, from the following two reports:

- Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations, 2019
- Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services, 2021

TCHC's Board of Directors received Attachment 1 at its meeting on July 18, 2025 and will forward the report to City Council for information through the November 5, 2025 Audit Committee meeting.

The Auditor General is providing the follow-up report to TSHC's Board of Directors for information because of the relevance of recommendations to TSHC buildings and operations.

The 2019 and 2021 TCHC audit reports and recommendations were issued prior to the transfer of responsibility for operating TCHC's 83 seniors-designated buildings to Toronto Seniors Housing Corporation (TSHC) in 2022.

While the recommendations in the two reports are directed to TCHC and the City, TSHC partners closely with TCHC in many areas, including service delivery in the 83 TCHC-owned buildings that TSHC operates.

TCHC and TSHC have a shared service delivery arrangement in which TCHC provides certain services to TSHC with the objective of minimizing disruption to tenants and improving tenant services. Shared services include finance, procurement, client care centre, and operations. Furthermore, TCHC and TSHC management advised that TSHC processes for work order management in the HoMES system, as well as, dispatching, managing, and paying vendors are consistent with TCHC's processes.

The Auditor General strongly encourages TSHC management to consider the relevance of the 2021 audit report findings and recommendations for TSHC buildings and operations. Where relevant, TSHC management should develop action plans to implement the recommendations across buildings within TSHC's portfolio.

RECOMMENDATIONS

The Auditor General recommends that:

1. Toronto Seniors Housing Corporation Board of Directors receive this report for information.

FINANCIAL IMPACT

The recommendation in this report has no financial impact.

DECISION HISTORY

The Auditor General's 2019 audit report, *Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations*, was considered at TCHC's Board of Directors meeting on April 29, 2019, the City's Audit Committee on May 3, 2019, and the City Council meeting on May 14, 2019. The audit report is available at: <https://secure.toronto.ca/council/agenda-item.do?item=2019.AU2.1>

The Auditor General's 2021 audit report, *Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services*, was considered at TCHC's Board of Directors meeting on December 9, 2021, the City's Audit Committee on February 18, 2022, and the City Council meeting on April 6 and 7, 2022. The audit report is available at: <https://secure.toronto.ca/council/agenda-item.do?item=2022.AU11.4>

The Auditor General's (June 23, 2021) report, Toronto Community Housing Corporation – Results of 2021 Follow-up of Previous Audit Recommendations, on recommendations made in the Auditor General's 2019 report, Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations, was received by TCHC's Board of Directors at its December 9, 2021 meeting. The report is available at: <https://torontohousing.ca/events/board-directors-meeting-december-9-2021> (Item 2S)

This report, Toronto Community Housing Corporation – 2025 Follow-up – Status of Previous Auditor General's Recommendations, on the results of the current follow-up cycle, was received by TCHC's Board of Directors at its July 18, 2025 meeting. <https://torontohousing.ca/events/board-directors-meeting-july-18-2025> (Item 9A)

COMMENTS

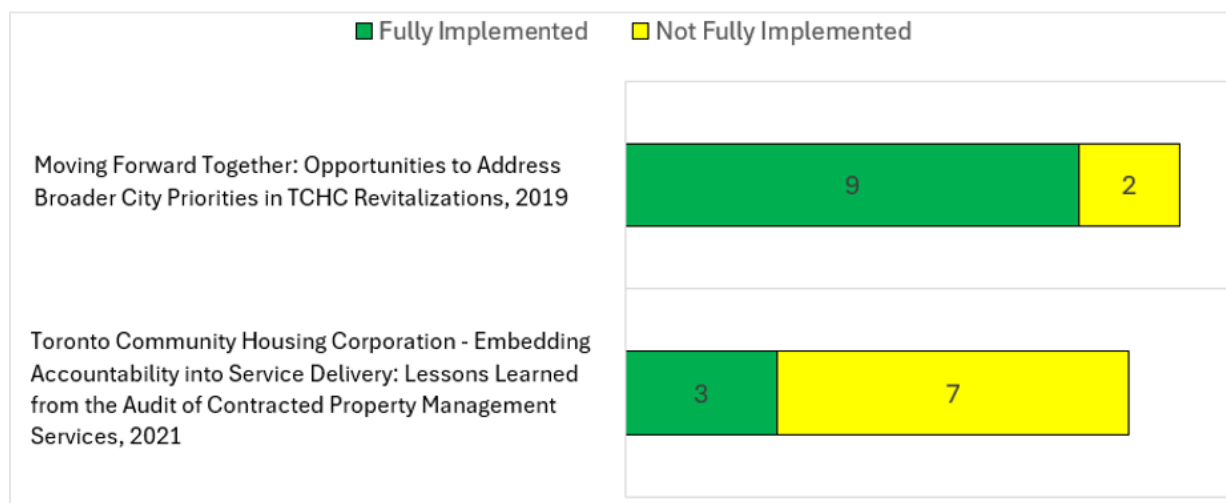
This report provides a consolidated summary of the status of 33 prior recommendations, issued by the Auditor General to TCHC and the City, from the following reports:

- [Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations](#), 2019 – The Auditor General made 23 recommendations to help the City and TCHC work together to achieve broader city-building objectives and improve accountability for the outcomes of revitalizations, as well as, to help TCHC to enhance its procurement practices related to real estate transactions. Of these 23 recommendations, 12 were closed in a previous follow-up review.
- [Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services](#), 2021 – The Auditor General made 10 recommendations for TCHC to ensure delivery of consistent services for residents, protection of TCHC building assets, and higher quality, more reliable performance data that supports TCHC and its Board in decision making and in proactively identifying continuous improvement opportunities.

The focus of this report is on the 12 recommendations that TCHC and/or City management reported as fully implemented as of May 31, 2025. During this follow-up review, we assessed that all 12 of these recommendations are fully implemented. Management continues to take action on the nine remaining recommendations that are not yet been fully implemented.

Figure 1 below summarizes the status of open recommendations as of May 31, 2025. The detailed results of this follow-up review are included in Attachment 1.

Figure 1: 2025 Follow-up Results



The Auditor General's follow-up of outstanding recommendations does not constitute a performance audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). However, we perform sufficient work to validate management's assertions that recommendations are either fully implemented or no longer applicable.

We would like to express our gratitude to staff and management of TCHC and TSHC for their ongoing cooperation, input, and willingness to take action to address the Auditor General's recommendations. We would also like to express our appreciation for the co-operation and assistance we received from management and staff of the City's Housing Secretariat, City Planning and Financial Planning divisions.

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SIGNATURE

Tara Anderson
Auditor General

ATTACHMENTS

Attachment 1: Toronto Community Housing Corporation – 2025 Follow-up – Status of Previous Auditor General's Recommendations



Toronto Community Housing Corporation – 2025 Follow-up – Status of Previous Auditor General’s Recommendations

June 19, 2025

Tara Anderson, CPA, CA, CFE, CIA, BAcc
Auditor General

**AUDITOR
GENERAL**

TORONTO

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Executive Summary

Why the follow-up process matters

The Auditor General follows up on the implementation status of outstanding recommendations from her audit reports. The purpose is to verify that Auditor General recommendations have been fully implemented and that intended benefits have been achieved.

The results of this follow-up review will be reported to City Council through the Audit Committee. For the Toronto Community Housing Corporation (TCHC), results are first reported to its Building Investment, Finance and Audit Committee and its Board of Directors. This report is also being forwarded to the Board of Directors of Toronto Seniors Housing Corporation (TSHC) for information, because of the relevance of Auditor General recommendations for TSHC buildings and operations.

33 recommendations in two reports – 12 were closed in a previous follow-up review

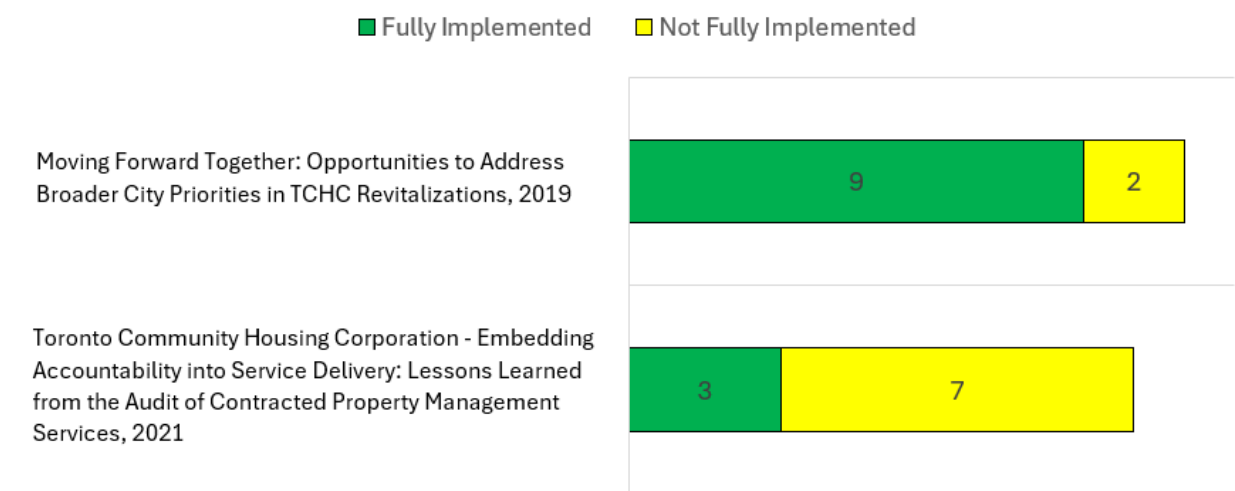
This report provides a consolidated summary of the status of 33 prior recommendations issued by the Auditor General to TCHC from the following reports:

- [Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations](#), 2019 – The Auditor General made 23 recommendations to help the City and TCHC work together to achieve broader city-building objectives and improve accountability for the outcomes of revitalizations, as well as, to help TCHC to enhance its procurement practices related to real estate transactions. Of these 23 recommendations, 12 were closed in a previous follow-up review.
- [Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services](#), 2021 – The Auditor General made 10 recommendations for TCHC to ensure delivery of consistent services for residents, protection of TCHC building assets, and higher quality, more reliable performance data that supports TCHC and its Board in decision making and in proactively identifying continuous improvement opportunities.

12 of 21 open recommendations have been fully implemented

The focus of this report is on the 12 recommendations that TCHC and/or City management reported as fully implemented at May 31, 2025. During this follow-up review, we assessed that all 12 of these recommendations have been fully implemented. Management continues to take action on the nine remaining recommendations. **Figure 1** below summarizes the status of open recommendations at May 31, 2025.

Figure 1: 2025 Follow-up Results



The recommendations reviewed and determined to be fully implemented in this follow-up cycle are listed in **Exhibit 1**. Recommendations assessed as fully implemented or not applicable are closed in the follow-up system and are not included in the future follow-up reviews. Ongoing implementation and maintenance of the audit recommendations, such as policy and procedure enhancements or improved controls, will rely on management’s continuous efforts beyond the audit follow-up process.

Achievements

Implementing the Auditor General recommendations have resulted in the following achievements:

- **Leveraged TCHC revitalizations to address the City’s affordable housing objectives** – Since our 2019 audit, an additional 1,008 new affordable rental units have been added to the plans for TCHC revitalization projects, though some funding commitments for these units and other required approvals are pending
- **Strengthened the City’s role in ongoing oversight and accountability over TCHC revitalizations**

**9 recommendations
remain outstanding**

The remaining nine recommendations where implementation is in progress will be included in a subsequent follow-up review. A list of these recommendations, together with management's action plans and estimated timelines for completion, is provided in **Exhibit 2**.

**Some recommendations
may require more time
than others to implement**

It is important to note that management has made progress on many of the recommendations that have a status of not fully implemented, but that some audit recommendations may require more time than others to implement as they require systemic changes that are informed by organizational inter-dependencies.

**Thank you to
management and staff for
their assistance**

We would like to express our gratitude to staff and management of the Toronto Community Housing Corporation for their ongoing cooperation, input, and willingness to take action to address the Auditor General's recommendations. We would also like to express our appreciation for the co-operation and assistance we received from management and staff of the City's Housing Secretariat, City Planning and Financial Planning divisions.

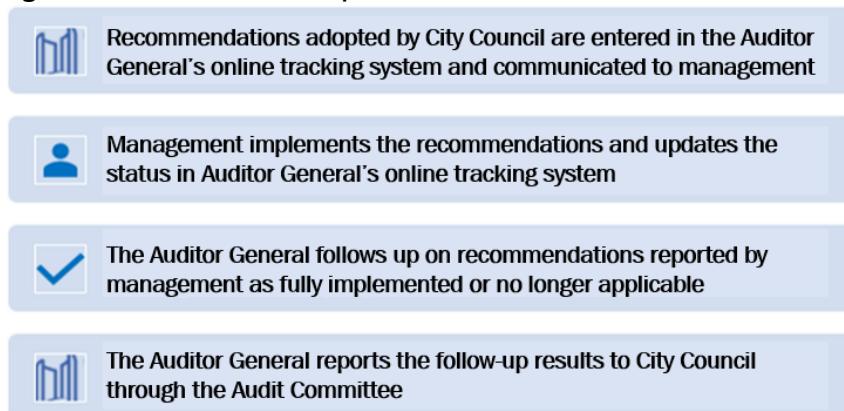
Background

Overview of the Auditor General's follow-up process

The Auditor General's follow-up process begins when the recommendations in an audit report are adopted by the TCHC Board of Directors, the City's Audit Committee and City Council.

Management is able to provide updates on their action plans for open audit recommendations and to upload supporting documents for recommendations reported as fully implemented at any time, through the Auditor General's online tracking portal that is available 24/7. An overview of the Auditor General's follow-up process is provided in **Figure 2**.

Figure 2: Overview of Follow-up on Auditor General Recommendations



In general, the Auditor General performs follow-up work only on recommendations reported by management as either fully implemented or no longer applicable. After a recommendation is verified as fully implemented or no longer applicable, it is closed.

Where management is continuing to take actions to address recommendations and has reported the recommendation as not yet fully implemented, we generally do not conduct follow-up work until it has been reported by management as fully implemented.

Benefits of implementing Auditor General recommendations

In each follow-up report, the Auditor General highlights noteworthy recommendations, such as those that have resulted in financial or non-financial benefits after implementation. The financial and non-financial impacts realized by implementing the Auditor General's recommendations are also reported in her Annual Report.

The Auditor General's follow-up of outstanding recommendations does not constitute a performance audit conducted in accordance with Generally Accepted Government Auditing Standards. However, we perform sufficient work to validate management's assertions that recommendations are either fully implemented or no longer applicable.

Noteworthy Results

Noteworthy results, including financial and non-financial benefits, identified during this follow-up process, as well as areas requiring further attention, are highlighted in this section of the report.

A. Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations, 2019

2019 audit highlighted the need for the City and TCHC to align priorities and outcomes to more fully leverage revitalization opportunities

In 2019, the Auditor General's Office completed an audit of TCHC redevelopment and revitalization activities. The audit report highlighted that the City and TCHC needed to strategically align their priorities and desired outcomes with an adequate funding support plan to more fully leverage revitalization opportunities. Doing so would not only ensure that existing social housing was replaced, but also more effectively address other city-building priorities, such as increasing the supply of affordable housing. The audit report included 23 recommendations and is available at: <https://secure.toronto.ca/council/agenda-item.do?item=2019.AU2.1>

9 recommendations fully implemented help to achieve City-building objectives through TCHC revitalizations and to improve oversight, accountability and transparency

Through a previous follow-up process, 12 out of the 23 recommendations were closed.¹ In the current follow-up process, management reported nine recommendations as fully implemented, as summarized in **Exhibit 1**. We assessed all nine of these recommendations as fully implemented.

Management continues to take action on the two remaining recommendations from the 2019 report, as summarized in **Exhibit 2**. Both recommendations are aimed at enhancing TCHC's process to select development partners for future revitalization phases.

Through the revitalizations, TCHC and City management have been taking steps to create opportunities to achieve City-building objectives and to improve the oversight, accountability and transparency. Noteworthy results from our current follow-up review are highlighted below:

¹ As reported in the Auditor General's first follow-up review of the recommendations from the 2019 report, 12 out of the 23 recommendations were closed, leaving 11 recommendations outstanding at that time. The Auditor General's report, Toronto Community Housing Corporation – Results of 2021 Follow-up of Previous Audit Recommendations, was received by the Board of Directors at its December 9, 2021 meeting. At that time, a recommendation for the Board of Directors to forward the report to City Council to receive the report for information, through the City's Audit Committee, was inadvertently missed. Our 2021 Follow-up Report is available at: [https://torontohousing.ca/sites/default/files/2023-11/item_2s - results of 2021 follow-up of previous audit recommendations - redevelopment and revitalizationactivities a.pdf](https://torontohousing.ca/sites/default/files/2023-11/item_2s_-_results_of_2021_follow-up_of_previous_audit_recommendations_-_redevelopment_and_revitalizationactivities_a.pdf)

More affordable housing included in TCHC revitalization projects

Actions to further advance affordable housing priorities through revitalizations

During our 2019 audit, we found that revitalization projects present an opportunity to strategically address city-building priorities such as housing supply challenges, but that the City would need to find additional ways to fund affordable housing priorities. In recognition of this, we made recommendations to help advance affordable housing priorities, including:

- Assessing cost-effective ways to increase the supply of affordable housing and, in particular, reviewing whether more affordable housing units should be required in future TCHC revitalizations;
- Applying the City's Official Plan requirements to prioritize affordable housing; and
- Reviewing potential incentives and strategies that can make providing affordable housing more attractive to potential developers.

Approvals Framework for TCHC revitalizations includes a site by site evaluation process for opportunities to include more affordable housing

Since our audit, the City, together with TCHC, have taken action to further advance affordable housing priorities through revitalizations.

In July 2019, City Council adopted a [New Approvals Framework for TCHC Revitalization Projects](#) (Approvals Framework). The Staff Report indicated that by implementing the Approvals Framework, *“redevelopment and revitalization projects will be carried through a stage gate process to ensure appropriate level of consultation, oversight and consistency in decision-making, while ensuring that City objectives, including affordable housing are achieved.”*

Management advised that, with the implementation of the Approvals Framework, a site by site evaluation process for the integration of more affordable housing units is now embedded in the City's planning and approvals process. This process looks at each revitalization opportunity from a City-building built form, social and financial perspective in consultation with TCHC.

In addition, TCHC staff work with the City to support the City's plan to accelerate the delivery of additional affordable housing in TCHC's development projects in support of targets set out in the [HousingTO 2020-2030 Action Plan](#), and the City's [Generational Transformation of Toronto's Housing System to Urgently Build More Affordable Homes](#).

645 new affordable rental and ownership housing units were planned for TCHC revitalizations at the time of our 2019 audit

In our 2019 audit report, we noted that, at that time, only 645 new affordable housing units (comprised of 405 affordable rental units and 240 affordable ownership units) were expected to be built over a period of 30 years, as part of the ongoing development at six TCHC revitalizations sites² – largely in Regent Park.

1,008 affordable rental units have been added to the plans for TCHC revitalization projects since the audit

Since then, TCHC, together with the City, have made further progress to increase the number of affordable housing units in TCHC revitalization projects, which includes three new projects that started since the original audit. **Table 1** below shows the additional 1,008 new affordable rental units that are expected to be added, over and above the 405 affordable rental units originally planned at the time our audit. As of this follow-up cycle, 739 of the 1,008 new affordable rental units planned are pending funding commitments and approvals. Additionally, management advised that up to 10 additional affordable ownership units will be added to the Regent Park and Alexandra Park revitalizations. As the developments continue to proceed, TCHC and the City continue to seek funding sources to enable the delivery of these net new affordable units.

For example, in Regent Park Phases 4 and 5, the funding for 135 additional affordable rental housing units are included in TCHC's 10-year development capital budget, approved by Council as part of [TCHC's 2025–2034 Capital Budget and Plan](#). A further 502 units are expected to be built within the 10-year timeframe, but still require funding commitments and TCHC Board and Council approval.

² The six ongoing revitalization projects included in the 2019 audit were Regent Park, Lawrence Heights, Alexandra Park, Allenbury Gardens, Leslie Nymark and 250 Davenport. Since the audit, there have been no additional affordable rental units added to the Allenbury Gardens, Leslie Nymark and 250 Davenport developments, thus they are not included in **Table 1**.

Table 1: Number of Net New Affordable Rental Units by Revitalization Site as at May 31, 2025

TCHC Revitalization Site	Number of Affordable Rental Units – at the time of 2019 Audit	Net New Affordable Rental Units			Total
		Additional Affordable Rental Units – Funding Committed	Additional Affordable Rental Units – Funding and Approval Still Pending	Total Net New Affordable Units	
Regent Park					
Phase 1-3	397	30	-	30	427
Phase 4-5	-	135	502	637	637
Lawrence Heights					
Phase 1	-	-	-	-	-
Phase 2	-	-	30	30	30
Phase 3	-	-	100	100	100
Phase 4	-	-	*	-	-
Alexandra Park					
Phase 1	8	-	-	-	8
Phase 2A & 2B	-	4	*	4	4
Don Summerville**	-	100	-	100	100
Firgrove-Grassways**	-	-	107	107	107
Swansea Mews**	-	-	*	-	-
Total	405	269	739	1,008	1,413

*For some revitalizations, the number of potential new affordable units is not yet known.

** Don Summerville, Firgrove-Grassways, and Swansea Mews were not yet approved as revitalization projects at the time of 2019 audit.

Increased reporting on TCHC revitalizations progress to improve oversight and accountability

Enhanced reporting and timelier updates could help improve the City's oversight of its investments in TCHC revitalizations

During our 2019 audit, we found that principles, goals, objectives, or actions for TCHC's revitalizations were broad, and TCHC's and the City's desired outcomes were not clearly defined. We further noted that TCHC should report on the outcomes achieved through the revitalizations on a phase-by-phase basis, increasing the timeliness in which information is provided to TCHC's Board and to City Council in order to both support management and to hold management accountable for results. The Auditor General made recommendations to enhance the ongoing updates in TCHC's annual reports, to ensure the outcomes achieved are reported on a timely basis, and to improve the transparency of development activities within the City's long-term capital plan.

City's Approvals Framework and the HousingTO Action Plan establish outcome-focused city-building priorities and goals for TCHC revitalization projects

The Approvals Framework approved by Council in July 2019 sets out guiding principles to be applied to all new revitalization projects that align and support the HousingTO 2020-2030 Action Plan's city-building priorities and goals, which includes housing targets for revitalized TCHC communities. The Approvals Framework provides for a more transparent and timely reporting of revitalization projects, including setting expectations for the timing and scope of approvals, objectives, and priorities for the revitalization.

The Approvals Framework process follows a stage-gating approach to seeking City Council consents and approvals and outlines the required information to be provided. The Staff Report noted that “[s]taged decision-making allows the City and Toronto Community Housing Corporation to make more informed decision as projects advance through their lifecycle”. A summary of the two stage-gates is shown in **Figure 3** below.

Figure 3: Summary of Stage-Gates of the Approvals Framework for TCHC Revitalization Projects

Stage-Gate	Timing	Information provided to Council	Council funding decisions	Council consents and approvals
Stage-Gate 1	At conclusion of Initiation and Development phase	- Initial Development Proposal report - Class 4 cost estimate	Council approve-in-principle commitment to City contributions (if any) to revitalization	Approval of concept
Stage - Gate 2	At conclusion of Preliminary Design and Engineering phase	- Planning report - Corporate Actions report - Class 3 cost estimate - Review of business terms	Council commitment to City contributions (if any) to revitalization, subject to annual budget process	Authority to amend Official Plan Shareholder consents Service Manager consents

Source: page 6 of the [New Approvals Framework for TCHC Revitalization Projects](#)

Additional reporting beyond requirements set out in the Approvals Framework provides additional oversight

To date, no new revitalization projects have reached Stage-Gate 2, which requires additional Council reporting and approval for projects to proceed.

However, in the interim (since our 2019 audit), City Council has been provided an update on Lawrence Heights Phase 2 & 3 in 2021,³ subsequent to City Council’s approval of the initial development proposal in accordance with Stage-Gate 1 under the Approvals Framework. Additional reports were also provided in 2024 to inform City Council of pre-development work of Phase 2 and the work done between the City and TCHC to advance housing development projects.⁴

³ [PH29.7 - Lawrence Heights Revitalization - Phases 2 and 3 Interim Status and Budget Update](#) adopted by City Council on December 15, 16 and 17, 2021

⁴ [NY11.3 - 3 Leila Lane, 5 Leila Lane, and 31-109 Bagot Court - Rental Housing Demolition Application - Decision Report](#) adopted by City Council on March 20 and 21, 2024; [CC20.10 - Advancing the Transformation of Toronto's Housing Delivery](#) adopted by City Council on July 24 and 25, 2024; [EX19.1 - Strengthening the City of Toronto's Housing Development Capacity to Deliver Housing Faster](#) adopted by City Council on December 17 and 18, 2024

We also noted that, in December 2024, the local ward councillor moved a motion for additional work to be done to create a Lawrence Heights Project Charter which would set out specific timelines and actions to deliver the future phases revitalization. TCHC management advised that this additional work will be reported together with the next stage-gate requirements.

High-level information on progress and achievements on TCHC revitalization projects are reported annually

In February 2025, TCHC reported to its Board the detailed outcomes (short, medium, and long-term) achieved for the completion of Alexandra Park Phase 1 revitalization project in order to demonstrate the overall financial and non-financial stakeholder impacts.⁵ The Alexandra Park Phase 1 Closeout Report was presented to the Board five years after project completion.

Management has committed to more timely reporting on the outcomes of projects at completion. In particular, TCHC management advised that additional closeout reports for other completed developments will be presented to the Board throughout 2025, including 250 Davenport, Allenbury Gardens, and Leslie Nymark.

Although the City does not require TCHC to forward the detailed closeout reports to City Council, high-level information on the project progress, Council-approved strategic directions, and annual achievements of current development projects is provided to City Council through TCHC's Annual Reports⁶ and HousingTO Action Plan annual progress reports⁷.

Improved transparency of funding requirements for TCHC development projects

City's 10-Year Capital Plan should include capital costs and funding required for TCHC's revitalizations

During our 2019 audit, we found that the City's 10-Year Capital Plan did not fully reflect the total long-term capital costs and funding required for TCHC's revitalizations. Prior to the 2018 budget, the City's 10-Year Capital Plan did not include any amounts related to the anticipated shortfalls for TCHC revitalizations. The Auditor General recommended that the funding TCHC needs for its revitalizations should be included in the City's long-term Capital Plan so that the City can appropriately allocate funding to meet capital needs across the City and its agencies and corporations within its debt targets.

⁵ [https://torontohousing.ca/sites/default/files/2025-02/item_15a - 2025-10 - alexandra park phase 1 closeout report r w attach.pdf](https://torontohousing.ca/sites/default/files/2025-02/item_15a_-_2025-10_-_alexandra_park_phase_1_closeout_report_r_w_attach.pdf)

⁶ TCHC's Annual Reports are available at <https://torontohousing.ca/transparency/reporting/annual-reports>.

⁷ The City's annual progress reports on advancing the HousingTO 2020-2030 Action Plan are available at <https://www.toronto.ca/community-people/community-partners/housing-partners/housingto-2020-2030-action-plan/>.

Improving transparency of development activities within the long-term capital plan

Now, as part of the City's annual budget process, the City, together with TCHC, provides more information and financial forecasts on TCHC's development capital budget, including funded and unfunded needs for approved development projects.

City's 10-year Capital Plan includes \$1.1B for TCHC development projects and \$78M in unfunded capital delivery constraints

In particular, TCHC's 2025-2034 Capital Budget and Plan includes \$1.1 billion for development capital (for "in-flight" TCHC revitalization projects). In addition, the \$78.4 million of unfunded development capital requirements for its in-flight revitalization projects⁸ are also reflected in the 10-year Capital Plan, indicating that "[t]hese projects will be included on the list of Capital Delivery Constraints to be considered with other City priorities in future year budget processes."

\$1.2B in net costs, for projects that have not yet received full approval, are not included in the 10-year Capital Plan

It should be noted that the 2025-2034 Capital Budget and Plan does not include an estimated \$1.2 billion in net costs for upcoming phases of revitalization projects that are planned for the ten-year period but have not yet received TCHC Board or City Council approval to proceed.⁹ The City does not consider these phases of revitalizations an unfunded budget item until they have an associated Council approval.

B. Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services, 2021

The Auditor General completed an audit of TCHC's contracted property management services in 2021.

The audit provided lessons relevant for TCHC's entire portfolio

The report highlights, that although TCHC was already working to bring all of its residential buildings back under its direct management service model, the Auditor General's view was that the findings and recommendations from the audit could help to improve oversight, and management of site staff and delivery of site work that are relevant for TCHC's entire portfolio of over 2,100 buildings.

⁸ The in-flight revitalization projects included in TCHC's 2025 10-year Capital Budget and Plan are Davenport, Alexandra Park Phase 2, Don Summerville, Lawrence Heights Phases 1, 2, and 3 (demolition and land preparation), Firgrove-Grassways (pre-development/design costs only), Regent Park Phases 2, 3, 4, and 5, and Swansea Mews (demolition and pre-development costs only). It does not include funding requirements beyond the 10-year capital budget period.

⁹ The planned projects that have not yet been fully approved by the TCHC Board or City Council include Firgrove-Grassways, Lawrence Heights Phases 2 and 3, Regent Park Phases 4 and 5, Alexandra Park Phase 2 and Swansea Mews.

3 key lessons learned

The 2021 audit report highlighted three key lessons learned to support TCHC's success in managing service delivery across TCHC's entire building portfolio. The focus should be embedding accountability into service delivery by:

1. **Setting clear, consistent performance expectations and measures** – Setting clear and consistent requirements for all TCHC buildings, establishing measures or key performance indicators (KPIs) that support the attainment of desired outcomes, and gathering reliable data to track performance and enhance reporting, help to support continuous improvement.
2. **Monitoring performance to hold service providers accountable for quality** – Monitoring and verifying that expenses are valid, work is completed in accordance with specifications, and work is of sufficient quality helps to ensure achievement of value for money on contracts. Implementing independent reviews of monitoring controls and processes for documenting, escalating, and following up on performance issues, helps to ensure corrections are made in a timely manner.
3. **Building trust and confidence through accurate, transparent data-driven reporting** – Having stronger oversight, monitoring, and management of service delivery is critical to earning and improving trust. Providing transparent, data-driven information to the Board will lead to increased confidence and strengthen oversight.

Relevant for service delivery, regardless of whether they are internally delivered directly by TCHC staff or through a contractor

3 out of 10 recommendations have been fully implemented

The audit report included 10 recommendations to support TCHC's efforts going forward to set up successful service delivery regardless of whether they are internally delivered by TCHC staff or through a contractor. The audit report is available at: <https://secure.toronto.ca/council/agenda-item.do?item=2022.AU11.4>

This is the first follow-up review of the recommendations contained in the 2021 report. We reviewed three recommendations that TCHC management reported as fully implemented, as summarized in **Exhibit 1**. We determined that all three recommendations have been fully implemented.

Management advised that actions are in progress on the remaining seven recommendations, as summarized in **Exhibit 2**.

Planned actions to address remaining recommendations

7 recommendations are in-progress

The seven in-progress recommendations from the 2021 audit report relate to establishing meaningful key performance indicators and using accurate, complete, and reliable data to track and report performance, as well as to implementing a comprehensive vendor performance framework.

Some recommendations may require more actions and more time than others to implement

Some audit recommendations may require additional actions or improvement by management to fully address the intent of the recommendation, and some audit recommendations may require more time than others to implement to confirm its sustained improvement and impact.

Geographical re-alignment in October 2024

The recommendations are also impacted by a recent geographical realignment of service delivery. In particular, on October 1, 2024, TCHC realigned its service delivery to a geographical model, creating three districts and sub-districts for building services staff. To support this new service model, Management advised that a new service delivery strategy will be introduced to standardize service delivery across all TCHC buildings. This new service delivery strategy will include establishment of key performance indicators, feedback mechanisms from staff and tenants, integration of feedback into the service improvement plan, and delivery of training which will be in alignment with the new roles and responsibilities under the new geographic-based service model.

As summarized in **Exhibit 2**, TCHC management has advised that it has started taking actions to advance in-progress recommendations and plans further steps to address risks and achieve intended efficiencies. We have not reviewed in-progress recommendations.

Management advised that the following key actions are underway:

Management advised that implementation of HoMES was completed in 2022

- **Implementing an integrated housing management solution – “HoMES” to track completion of work orders**

TCHC management advised that implementation of HoMES was completed in 2022, and that the responsible staff and/or vendors are provided with access to HoMES to create, update and/or close the work orders. TCHC management plans to provide additional role-based training and guidance to ensure the roles and responsibilities are clear among staff and vendors, so that data is consistently collected using the new system, and is complete, accurate and reliable for analysis and/or reporting.

Management has completed a Closing the Loop pilot project and plans to scale this initiative in 2026

- **Implementing “Closing the Loop” project as part of vendor management strategy**

TCHC’s Client Care, Operations Compliance, and Regional Operations teams initiated a “Closing the Loop” project, which was aimed at soliciting feedback from tenants on in-suite maintenance work orders completed by vendors. Management advised that the Closing the Loop program will be a key input into TCHC’s proactive service delivery and vendor management strategy. On June 4, 2025, management provided an update on the Closing the Loop pilot project in the West region and preliminary program evaluation results to TCHC’s Tenant Services Committee, and reported on management’s plans to sustainably scale this initiative across all regions in early 2026.¹⁰

Going forward, TCHC management should ensure staff and management consistently apply and fully implement the HoMES system, frameworks, processes, and procedures. These efforts, along with the Closing the Loop initiative and other actions planned, will help management improve monitoring and addressing vendor performance by using the right performance indicators and reliable data. This, in turn, improves the reliability of data-driven information the Board can be provided about the state of buildings and areas that continue to need improvement.

¹⁰ [https://torontohousing.ca/sites/default/files/2025-05/item_9b - 2025-18 - tenant feedback on vendor performance.pdf](https://torontohousing.ca/sites/default/files/2025-05/item_9b_-_2025-18_-_tenant_feedback_on_vendor_performance.pdf)

Conclusion

**12 recommendations
were fully implemented**

The 12 recommendations reviewed and determined to be fully implemented in this follow-up cycle are listed in **Exhibit 1**.

**9 recommendations
remain in progress**

The remaining nine recommendations are in progress and not yet fully implemented. A list of these recommendations, together with management's action plans and estimated timelines for completion, is provided in **Exhibit 2**.

We will continue to verify recommendations reported by management as fully implemented with our available resources and will report our results in future follow-up reports.

Thank you

We would like to express our gratitude to staff and management of TCHC for their ongoing cooperation, input, and willingness to take action to address the Auditor General's recommendations. We also wish to express our appreciation for the co-operation and assistance we received from management and staff of the City's Housing Secretariat, City Planning and Financial Planning divisions.

Exhibit 1: Toronto Community Housing Corporation – Results of the Auditor General’s 2025 Follow-up Review

#	Date	Auditor General Reports	In Scope Recommendations	Auditor General Assessments		
				Fully Implemented	No Longer Applicable	Not Fully Implemented
		TORONTO COMMUNITY HOUSING CORPORATION				
1	March 2019	Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations	9	9	-	-
2	Nov 2021	Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services	3	3	-	-
		Total	12	12	-	-

LISTING OF THE RECOMMENDATIONS THAT ARE CLOSED DURING THE 2025 FOLLOW-UP CYCLE

Report Title: Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations
 Report Date: March 28, 2019

No.	Recommendation
<i>Fully Implemented</i>	
#2	City Council request the City Manager, in consultation with the Director, Affordable Housing Office, and the General Manager, Shelter, Support & Housing Administration Division, as part of the City’s strategy for addressing housing affordability, to: a. evaluate efficient and cost-effective ways to increase the supply of affordable housing units with adequate consideration of broader social factors and public policy objectives; b. make recommendations to City Council, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation (TCHC), on whether more affordable housing units should be required in future TCHC revitalizations based on a site-by-site evaluation of financial and social implications.

#3	City Council request the Chief Planner and Executive Director, City Planning, to: a. review the Official Plan Policy 3.2.1.9(b) for appropriateness and practicality, and make recommendations to Council on any necessary amendments; and b. ensure that the Official Plan Policy 3.2.1.9(b) (or any subsequent amendment) is applied consistently on all future large site development applications. Where applicants seek amendments from this policy, City Planning should clearly explain the rationale and analysis for the amendments, and provide alternatives for achieving new affordable housing in its reports.
#4	City Council request the City Manager, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation and other relevant stakeholders, to evaluate the impacts of requiring that new affordable housing be provided by developers in any real estate development transactions. Such evaluation should consider the financial implications and/or trade-offs to the City as a whole, as well as potential incentives and strategies that can make providing affordable housing more attractive to potential developers.
#6	City Council request the City Manager to ask the Boards of CreateTO and Toronto Community Housing Corporation to ensure these organizations increase collaboration and consultation with a view to improving the function of each organization independently in the short-term. Such work should commence as soon as possible.
#8	The Board request the Chief Executive Officer, Toronto Community Housing Corporation (TCHC), in consultation with the City Manager, to formalize TCHC's Development Strategy and report to City Council through the City Manager to seek input and endorsement thereof. The Strategy should: a. include clear revitalization program objectives and performance measures for future developments; b. include short-, medium-, and long-term goals that are outcome-oriented; and c. support overall city-building priorities, where possible.
#9	City Council request the City Manager, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation, to bring forth recommendations to clarify the Shareholder Direction to Toronto Community Housing Corporation with respect to the City's approval and ongoing oversight of revitalizations, specifically: a. the timing and scope of approvals, including objectives and priorities for the revitalization; and b. the level of detailed reporting required annually on project progress, capital budget variances, updated forecasts and adherence with the Council-approved strategic direction and principles, including barriers and challenges.

#10	City Council request the City Manager, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation, to report the outcomes (short, medium, and long-term) achieved at the completion of each phase of revitalization projects in order to demonstrate the overall financial and non-financial stakeholder impacts. Such reports be completed as soon as practicable following the completion of each phase of a project.
#12	City Council request the City's Chief Financial Officer to ensure the City's 10-Year Capital Plan includes Toronto Community Housing Corporation's building capital repair and revitalization projects and identify shortfalls to be included in the overall city unfunded projects list. In addition, the City needs to identify any associated debt that needs to be included in the City's debt service targets.
#18	The Board request the Chief Executive Officer, Toronto Community Housing Corporation (TCHC), to ensure that TCHC's final profit share reflects any necessary adjustments for construction costs of the retail space purchased by the development partner.

Report Title: Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services
Report Date: November 1, 2021

No.	Recommendation
<i>Fully Implemented</i>	
#5	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to review third-party contracts for the maintenance, operation and repair of buildings across TCHC's entire portfolio to: a. ensure they do not exceed the costs of similar contracts for residential properties of a similar type, age and condition. b. identify opportunities to achieve better value for money through economies of scale, by procuring and awarding contracts that enable all vendors to provide services to all its buildings regardless of whether they are directly managed or managed by contracted property managers.
#7	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to strengthen how TCHC oversees the quality of subcontractors engaged to perform work in its buildings by: a. verifying that subcontractors engaged meet TCHC's qualification requirements for its own vendors. b. ensuring TCHC has an up-to-date list of all the subcontractors engaged to work in its buildings.
#9	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, in consultation with legal counsel, to review incentive fee structures in contracts and supporting processes to be able to exercise contract clauses in order to support continuous improvement of performance by service providers.

Exhibit 2: Toronto Community Housing Corporation – Status of Outstanding Recommendations in Auditor General Reports as of May 31, 2025

#	Date	Auditor General Reports	Audit Report Recommendations	Closed Recommendations	Not Fully Implemented
		TORONTO COMMUNITY HOUSING CORPORATION			
1	March 2019	Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations	23	21	2
2	Nov 2021	Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services	10	3	7
		Total	33	24	9

LISTING OF THE OUTSTANDING RECOMMENDATIONS BY THE END OF THE 2025 FOLLOW-UP CYCLE

Report Title: Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations
Report Date: March 28, 2019

No.	Recommendation	Management Comments
<i>Reported as Not Fully Implemented by TCHC and/or City Management</i>		
#15	The Board request the Chief Executive Officer, Toronto Community Housing Corporation (TCHC), to: a. implement negotiation protocols for soliciting and evaluating clarifications and improvements to terms in development partner proposals in order to ensure TCHC is obtaining proponents' best and final offers during the final round of negotiations; and b. ensure protocols describe the documentation that needs to be prepared and retained.	This work was previously deferred until the implementation of Tenant First Recommendations was complete. With that work concluded, the improved practices and procedures developed through recently completed RFP processes will be formalized in advance of the release of any future TCHC Developer RFPs. Due Date: December 31, 2025

#21	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to enhance the Procurement Policy to address the specific processes and procedures relevant to real estate transactions. Such policy enhancements should be implemented as soon as possible.	With confirmation by City Council in December 2024 that the TCHC development work will stay with TCHC, this work has been reprioritized for 2025. TCHC will review and formally document the existing procedure that are in place and formalize standard operating procedures across the corporation for all real estate transactions. This work will be completed in consultation with TCHC legal, finance and procurement with outcomes reported to TCHC Executive Leadership Team in fall of 2025 for execution. Due Date: December 31, 2025
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Report Title: Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services
Report Date: November 1, 2021

No.	Recommendation	Management Comments
<i>Reported as Not Fully Implemented by TCHC Management</i>		
#1	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to: a. review property management service delivery expectations for the maintenance, operation and repair of buildings and identify where minimum mandatory standards, specifications, and requirements vary from building to building. b. clarify to its service providers (be it internal TCHC staff, TCHC vendors, or contracted property managers and their subtrades) any additional expectations and requirements not captured in existing contracts and service-level agreements to ensure performance requirements are consistently defined for the entire TCHC portfolio. c. implement a process to ensure updated versions of relevant TCHC standards, specifications, and requirements are applied to all service providers whenever TCHC revises its requirements to support consistent service delivery across all TCHC buildings.	a. TCHC is actively developing service delivery requirements for maintenance, operation and repair of buildings, which includes outlining minimum mandatory standards, specifications, and requirements; b. TCHC is actively developing a framework to clarify to service providers (e.g. TCHC staff, TCHC vendors) any additional expectations and requirements not captured in existing contracts and service level agreements to ensure performance requirements are consistently defined for the across the TCHC portfolio and; c. TCHC is actively developing a process to ensure revisions of relevant TCHC standards, specifications, and requirements are applied to all service providers to support consistent service delivery across the TCHC portfolio. Due Date: March 31, 2026

#2	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to review and update how TCHC measures and evaluates performance against its objectives, expectations and/or priorities for day-to-day property management across its entire portfolio. In doing so, TCHC should: a. develop additional methods of measuring performance, including additional key performance indicators to monitor and measure performance against TCHC's desired outcomes. Such methods and measures should address, among other things, quality of completed property management work (e.g. preventative maintenance, routine repairs and maintenance work orders, cleaning, etc.). b. develop ways to measure tenant satisfaction in order to decipher who is responsible for improving their performance (be it TCHC internal staff, TCHC vendors, or contracted service providers and their subtrades).	a. TCHC is actively developing methods of measuring performance, including additional key performance indicators to monitor and measure performance against TCHC's target performance and outcomes. b. TCHC is actively developing mechanisms to measure tenant satisfaction in order to identify opportunities to improving service delivery and performance. Due Date: March 31, 2026
#3	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to ensure data used to assess, compare, and report on performance and outcomes is collected in a consistent manner across the TCHC portfolio, and that the data collected is accurate, complete and reliable.	TCHC is actively developing a framework to ensure data is used to assess, compare, and report on performance and outcomes; and its collection is accurate, complete, and reliable in a consistent manner across the TCHC portfolio. Due Date: March 31, 2026

#4	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to: a. obtain and retain key supporting documents, including site sign-in/sign-out logs, service tickets, preventative maintenance reports, and other records to support expenditures charged to TCHC by its service providers. b. verify the services are delivered in accordance with the RFP/contracts before payment is made. c. implement a process for periodic internal audits or other independent reviews to confirm that internal controls to ensure expenses are valid and work has been completed, are consistently implemented in practice.	a. TCHC is actively developing a framework to obtain and retain key supporting documents, including site sign-in/sign-out logs, service tickets, preventative maintenance reports, and other records to support expenditures charged to TCHC by its service providers. b. TCHC is actively developing a framework to verify the services are delivered in accordance with the RFP/contracts before payment is made. c. TCHC is actively developing a standardized approach for periodic internal and independent audits/reviews to confirm that internal controls to ensure expenses are valid and work has been completed, are consistently implemented in practice. Due Date: June 30, 2026
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#6	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to implement robust monitoring processes to verify that property management (including operations and maintenance) service providers are meeting performance requirements, including the quality of workmanship and conformity to specifications and requirements. Such processes should include: a. conducting, with sufficient frequency, site visits, inspections or reviews and documenting the results. b. reviewing tenant complaints to identify trends in concerns with the conformity of specific categories of work. c. enhanced monitoring in areas where there is a higher prevalence of tenant complaints, lower tenant satisfaction ratings, and potential for health and safety risks. d. documenting concerns raised and responses from service providers on any remedial action that has been taken.	a. TCHC is actively developing a standardized approach that informs the staff site visits, inspections or reviews and documenting the results. b. TCHC is actively developing a framework to review tenant complaints to identify trends in concerns associated with specific categories of work. c. TCHC is actively developing a framework for enhanced monitoring in areas where there is a higher prevalence of tenant complaints, lower tenant satisfaction ratings, and potential for health and safety risks. d. TCHC is actively developing a framework for documenting concerns raised and responses from service providers on any remedial actions that has been taken. Due Date: June 30, 2026
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#8	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to implement a process for documenting, escalating, and following up on service provider performance issues to ensure corrections are made in a timely manner. Such processes should include documenting results of actions that respond to: a. performance issues identified through inspections and review of records. b. performance issues identified through comparison of performance to KPI, tenant complaints, and tenant satisfaction surveys. c. performance issues identified in annual contractor performance evaluations. d. performance issues identified in letters of non-compliance.	a. TCHC is actively developing a framework to implement a process for documenting, escalating, and following up on service provider performance issues to ensure corrections are made in a timely manner; and performance issues are identified through inspections and review of records. b. TCHC is actively developing a framework to better manage performance issues identified through comparison of performance to KPI, tenant complaints, and tenant satisfaction surveys. c. TCHC is actively developing a framework to better manage performance issues identified in annual contractor performance evaluations. d. TCHC is actively developing a framework to better manage performance issues identified in letters of non-compliance. Due Date: June 30, 2026
#10	The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to provide data-driven reporting that supports the Board's decision making and ability to hold management accountable for continuous improvement and better outcomes.	TCHC is actively developing a standardized approach to provide data-driven reporting that supports the Board's decision making and ability to hold management accountable for continuous improvement and better outcomes. Due Date: June 30, 2026

**AUDITOR
GENERAL**

TORONTO

