
Beverly Romeo-Beehler
Auditor General

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2016 OPERATING BUDGET BRIEFING NOTE

Accountability Offices – Budget and Expenditure Details for Selected Cost Categories

Issue/Background:

- Budget Committee at its meeting on January 5, 6, 8 and 11, 2016 requested Accountability Offices to provide briefing notes to the January 18, 2016 meeting of the Budget Committee which detail expenditures in 2013, 2014, 2015, and 2016 requests for various cost categories.

Key Points:

- Budget submissions are prepared with anticipated future requirements which take into consideration historical spending.
- Within any budget there are fluctuations (up or down) in individual line items based on operation and service requirements.
- The Accountability Offices have focused on the overall budget envelope to ensure that actual spending stays on budget.

Auditor General's Office

- Actual spending on Advertising in 2015 is for job postings to recruit staff for various AG Office positions. High staff turnover of long term AGO employees resulted in the requirement to use advertising to staff senior positions in a highly competitive environment. The 2016 budget request relates to advertising job postings for additional professional staff vacancies, both current and anticipated.
- The Rental of Office Equipment cost category has been maintained at current level with inflation adjustment. Corporate I&T adopted a new corporate model in 2014 to chargeback printer and copier costs on a per impression basis. There were no actual expenses in 2014 as the chargeback from I&T had not yet been implemented.
- Under s.3.18 of the Municipal Code, the Auditor General must comply with audit standards. Audit standards require that each professional staff member receive 80 training hour credits. The Office has 26 professional staff. The 2013 training budget of \$33,017 and the 2014 training budget of \$33,743 were not fully utilized. The peer

review of the AG's Office required by s.3.18 confirmed that the Office had not sufficiently complied with the training standard during 2013 and 2014. During 2015 the Auditor General used the allotted budget to enhance staff training to meet audit standards. This level of spending is necessary to ensure professional staff meet mandated training standards.

- Lower spending in Travel in 2015 in order to accommodate Conference and Training requirements.
- The new 2016 training request is the proportionate training allotment for new staff.
- The new 2016 office supplies request is for office furniture (desks, chairs) related to the potential new staff hiring.
- The Office's 2013, 2014, 2015 and 2016 preliminary expenditures for the various cost categories are summarized below:

Categories	2013 Actual	2014 Actual	2015 Year End Projection	2015 Budget	2016 Base Budget	2016 New Request	2016 Total Budget
Advertising & Promotion Total		328	6,647		1,000		1,000
Conferences Total	7,317	15,216	12,472	7,833	8,003		8,003
Contracted Services - Renovations Total							
Mailing Total	116	216	144	350	350		350
Material & Equipment - Communications Total							
Material & Equipment - Hand Tools Total							
Office Supplies Total	5,366	5,007	5,407	10,029	10,140	4,400	14,540
Professional & Tech-Management Fees Total							
Rental of Office Equipment Total	213		2,787	762	779		779
Training Total	18,804	10,976	38,192	35,796	36,577	8,144	44,721
Travel Total	2,920	1,241	1,677	11,803	12,061		12,061

Office of the Integrity Commissioner

- In order to manage budget pressures in Legal Services, the Office had to hold spending in 2015 on certain budget areas such as Office Supplies, Conferences and Travel.
- Budget request for Office Supplies, Conferences and Travel in 2016 is in anticipation that the budget pressure on Legal Services will be addressed.
- The new/enhancement request for Contracted Services-Renovation and Office Supplies is for one-time office re-configuration in the small space to accommodate the new full staff complement.

- The Office's 2013, 2014, 2015 and 2016 preliminary expenditures for the various cost categories are summarized below:

Categories	2013 Actual	2014 Actual	2015 Year End Projection	2015 Budget	2016 Base Budget Request	2016 New/Enh Request	2016 Total Request
Advertising & Promotion Total							
Conferences Total			366	1,666	1,702		1,702
Contracted Services - Renovations Total			656	10,000		75,000	75,000
Mailing Total	143	211		226	230		230
Material & Equipment - Communications Total		637					
Material & Equipment - Hand Tools Total							
Office Supplies Total	235	272	292	1,295	1,309	400	1,709
Professional & Tech/Management Fees Total							
Rental of Office Equipment Total		98	136				
Training Total							
Travel Total				2,804	2,865		2,865

Office of the Lobbyist Registrar

- Budget request in 2016 for Materials & Equipment-Communication is to fund all office equipment requirements in the Office including phone headsets and transcription system.
- Training budget in 2016 is to provide joint training under the Accountability Officers' Memorandum of Understanding (MOU). Similar training in investigations was provided by OLR for all AOs in 2010.
- The Office's 2013, 2014, 2015 and 2016 actual or requested expenditures for the various cost categories are summarized below:

Categories	2013 Actual	2014 Actual	2015 Year End Projection	2015 Budget	2016 Base Budget Request	2016 New/Enh Request	2016 Total Request
Advertising & Promotion Total	153						
Conferences Total	11,480	5,791	8,384	8,322	8,503		8,503
Contracted Services-Renovations Total	274		456	555	555		555
Mailing Total		117	62	231	238		238
Material & Equipment - Communications Total		304		280	286		286
Material & Equipment - Hand Tools Total							
Office Supplies Total	8,039	5,105	4,149	6,475	6,546		6,546
Rental of Office Equipment Total	487	168	499	522	533		533
Training Total	120	300		2,312	2,362		2,362
Travel Total	571	427	1,752	1,654	1,690		1,690
Professional & Tech-Management Fees Total							

Office of the Ombudsman

- In order to manage budget pressures in Investigative Expenses, the Office had to hold spending in certain cost categories including Advertising & Promotion, Office Supplies, Materials & Equipment-Communications, and Travel.
- Budget request for Advertising & Promotion in 2016 is to continue the Office's efforts to reach out to Toronto's most marginalized communities.
- The Office's 2013, 2014, 2015 and 2016 actual or requested expenditures for the various cost categories are summarized below:

Categories	2013 Actual	2014 Actual	2015 Year End Projection	2015 Budget	2016 Base Request	2016 New/Enh Request	2016 Total Request
Advertising & Promotion Total				7,812	7,926		7,926
Conferences Total	8,281	5,481	4,107	3,550	3,627		3,627
Contracted Services-Renovations Total							
Mailing Total	1,118	1,873	1,989	300	300		300
Material & Equipment - Communications Total	81	1,013	1,993	1,043	1,066		1,066
Material & Equipment - Hand Tools Total							
Office Supplies Total	9,087	4,970	6,081	11,554	11,681		11,681
Rental of Office Equipment Total	1,639	223	593	2,087	2,132		2,132
Training Total	6,993	1,526	2,239	4,174	4,265		4,265
Travel Total	1,428	1,031	863	3,698	3,778		3,778
Professional & Tech-Management Fees Total							

Further information:

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