
Budget Request Overview Budget Committee

(January 5, 6, 8 & 11, 2016)

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PART I: 2016 OPERATING BUDGET

Executive Summary

- This Budget Request Overview presents the requests of the four (4) Accountability Officers' 2016 Operating Budget and acts as a reference document to accompany the 2016 Operating Budget Request reports that are being submitted by the Offices of the Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman. The Auditor General's request has been submitted to Audit Committee on October 23, 2015 and is being transmitted to Budget Committee by Audit Committee (<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.AU4.5>). This Overview reflects the Auditor General's budget submission to the Audit Committee.
- The Accountability Officers are independent from the City's Administration and are officers of City Council.
- The Operating Budget Requests of the 4 Accountability Officers have been consolidated into one Budget for purposes of inclusion in the corporate Operating Budget summary for the City of Toronto.
- Each Accountability Officer is accountable for their own budgets, separate from one another and pursuant to their legal mandates.

The Accountability Offices' 2016 Budget Requests is \$9,638.7 thousand gross and net.

	Gross (\$000s)	Net (\$000s)
Auditor General's Office	5,726.9	5,726.9
Office of the Integrity Commissioner	793.3	793.3
Office of the Lobbyist Registrar	1,143.1	1,143.1
Office of the Ombudsman	1,975.4	1,975.4
Total 2016 Budget Request	9,638.7	9,638.7

2016 Operating Budget

Accountability Officers

- The Budget Requests incorporate new/enhanced requests, and comprise the following:

The 2016 Base Budget Requests of \$8,199.4 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Auditor General's Office	4,762.6	4,762.6
Office of the Integrity Commissioner	479.2	479.2
Office of the Lobbyist Registrar	1,143.1	1,143.1
Office of the Ombudsman	1,814.6	1,814.6
Total 2016 Base Budget	8,199.4	8,199.4

The 2016 New/Enhanced Request of \$1,439.3 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Auditor General's Office	964.4	964.4
Office of the Integrity Commissioner	314.1	314.1
Office of the Ombudsman	160.8	160.8
Total 2016 New/Enhanced	1,439.3	1,439.3

Table 1: 2016 Budget Requests

(In \$000s)	2015		2016 Budget				Change - 2016 Total Submission v. 2015 Appvd. Budget		FY Incremental Outlook	
	2015 Appvd. Budget	2015 Projected Actual*	2016 Base Budget	2016 Budget Reduction	2016 New/Enhanced	2016 Total Budget Request	\$	%	2017	2018
	\$	\$	\$	\$	\$	\$				
GROSS EXP.										
Auditor General's Office	4,717.3	4,627.3	4,762.6	0.0	964.4	5,726.9	1,009.6	21.4	523.0	101.6
Office of the Integrity Commissioner	427.8	402.8	479.2	0.0	314.1	793.3	365.6	85.5	(24.1)	16.3
Office of the Lobbyist Registrar	1,124.1	1,079.1	1,143.1	0.0	0.0	1,143.1	19.0	1.7	18.8	21.8
Office of the Ombudsman	1,755.4	1,755.3	1,814.6	0.0	160.8	1,975.4	220.0	12.5	89.1	45.3
	8,024.6	7,864.5	8,199.4	0.0	1,439.3	9,638.7	1,614.1	20.1	606.8	185.0
REVENUE										
Auditor General's Office	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Integrity Commissioner	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Lobbyist Registrar	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Ombudsman	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.										
Auditor General's Office	4,717.3	4,627.3	4,762.6	0.0	964.4	5,726.9	1,009.6	21.4	523.0	101.6
Office of the Integrity Commissioner	427.8	402.8	479.2	0.0	314.1	793.3	365.6	85.5	(24.1)	16.3
Office of the Lobbyist Registrar	1,124.1	1,079.1	1,143.1	0.0	0.0	1,143.1	19.0	1.7	18.8	21.8
Office of the Ombudsman	1,755.4	1,755.3	1,814.6	0.0	160.8	1,975.4	220.0	12.5	89.1	45.3
	8,024.6	7,864.6	8,199.4	0.0	1,439.3	9,638.7	1,614.1	20.1	606.8	185.0
Approved Positions**										
Auditor General's Office	29.5	31.0	29.5	0.0	8.5	38.0	8.5	28.8	2.0	0.0
Office of the Integrity Commissioner	3.0	3.0	3.0	0.0	1.0	4.0	1.0	33.3	0.0	0.0
Office of the Lobbyist Registrar	8.3	8.0	8.3	0.0	0.0	8.3	0.0	0.0	0.0	0.0
Office of the Ombudsman	12.0	12.0	12.0	0.0	2.0	14.0	2.0	16.7	0.0	0.0
	52.8	54.0	52.8	0.0	11.5	64.3	11.5	21.8	2.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

- The 2016 Operating Budget Request for the four (4) Accountability Officers totalling \$9,638.7 thousand net comprises a base budget request of \$8,199.4 thousand net and a new/enhanced request of \$1,439.3 thousand net.
 - The Auditor General's Office 2016 budget request of \$5,726.9 thousand net, includes:
 - Base budget pressures of \$45.2 thousand including reversal of gapping, provision for licences to sustain the Audit, Complaint and Investigation Management System (ACIMS) which is expected to be implemented in 2016, provision for progression pay increases and benefit adjustments, and economic factor adjustments for non-payroll items. This is offset by budget to actual adjustments to salary and reversal of one-time budget for a third party expertise approved in 2015.

- New/enhancement request of \$964.4 thousand net.

These result in an increase of \$1,009.6 thousand or 21.4% from the 2015 Approved Adjusted Operating Budget of \$4,717.3 thousand net.

- The Office of the Integrity Commissioner 2016 budget request of \$793.3 thousand net, includes:

- Base budget pressures of \$51.4 thousand net, which include:

- Budgetary provisions for progression pay increases and benefit adjustments, salary budget to actual adjustments and economic factor adjustments for non-payroll items. These are partially offset by the reversal of one-time non-recurring office configuration costs relating to a new position approved in 2015.

- Annualization impact for a new Integrity Officer position approved in 2015.

- New/enhancement request of \$314.1 thousand.

These result in an increase of \$365.6 thousand or 85.5% from the 2015 Approved Operating Budget of \$427.8 thousand net.

- The Office of the Lobbyist Registrar 2016 budget request of \$1,143.1 thousand net, includes:

- Base budget pressures of \$19.0 thousand net, which include budgetary provision for progression pay increases and benefit adjustments, and economic factor adjustments for non-payroll items.

These result in an increase of \$19.0 thousand or 1.7% from the 2015 Approved Operating budget of \$1,124.1 thousand.

- The Office of the Ombudsman 2016 budget request of \$1,975.4 thousand net, includes:

- Base budget pressures of \$59.2 thousand net, which include:

- Budgetary provisions for progression pay increases and benefit adjustments, and economic factor adjustments for non-payroll items. These are partially offset by salary budget to actual adjustments and

reversal of non-recurring office configuration costs related to a new position approved in 2015

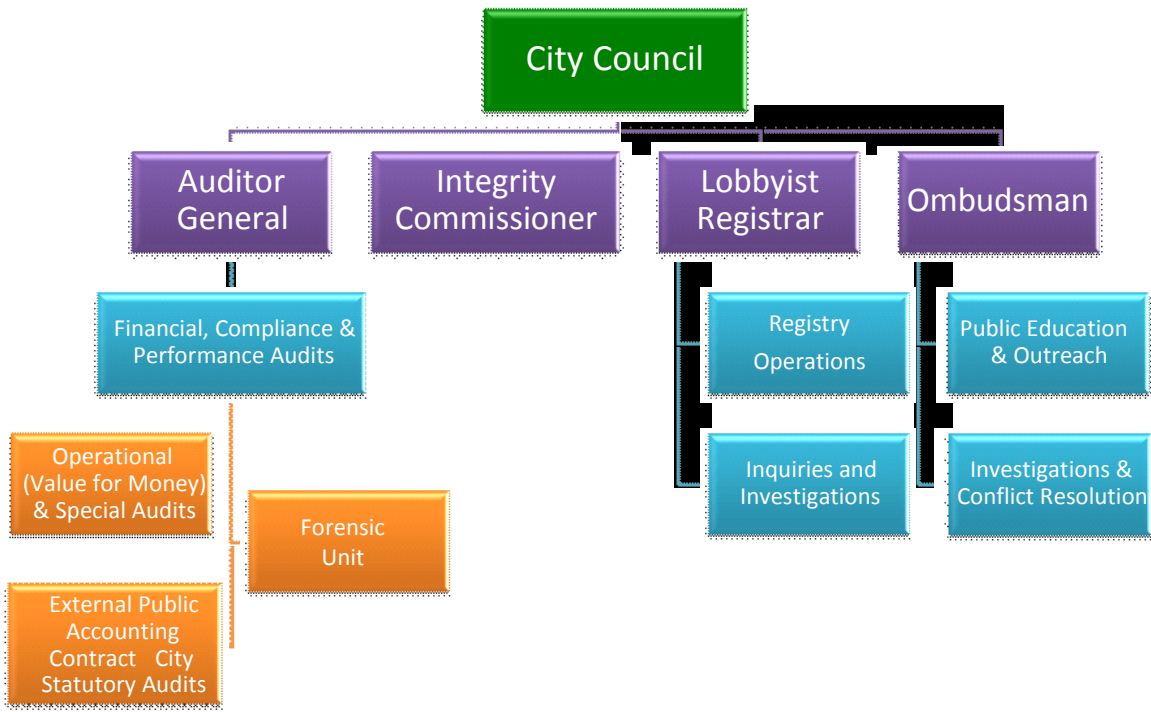
- Annualization impact for a new Investigator position approved in 2015.
- New/enhancement request of \$160.8 thousand.

These result in an increase of \$220.0 thousand or 12.5% from the 2015 Approved Operating Budget of \$1,755.4 thousand net.

- If the Budget Committee adopts the 2016 budget requests for the Accountability Offices, the budget outlook will increase by \$606.8 thousand net in 2017 and \$185.0 thousand net in 2018 to maintain the requested 2016 service level. In 2017, it includes budgetary provision for progression pay increase in accordance with employment agreements and corporate policies for non-union staff and economic factor adjustments for non-payroll items, and annualization and incremental impacts of new/enhancement requests. As well, the Auditor General's Office has an enhancement request for two full-time positions for a total of \$250.9 thousand net. In 2018, the outlook includes budget provisions for progression pay increases and economic factor adjustments for non-payroll items.

PART II: REPORTING RELATIONSHIPS OF THE ACCOUNTABILITY OFFICERS

- The Accountability Officers are independent from the City's Administration and are officers of City Council.



- Each Accountability Officer is accountable for their own budgets, separate from one another and pursuant to their legal mandates.

PART III: 2016 BASE BUDGET SUMMARY

Auditor General's Office

(In \$000s)	2015 Appvd. Adj. Budget	2016 Base Budget	Change - 2016 Base Budget vs. 2015 Appvd. Budget		FY Incremental Base Outlook	
					2017	2018
	\$	\$	\$	%	\$	\$
GROSS EXP.	4,717.3	4,762.6	45.2	1.0	41.7	60.7
REVENUE	0.0		0.0	NA		
NET EXP.	4,717.3	4,762.6	45.2	1.0	41.7	60.7
Approved Positions	29.5	29.5	0.0	0.0	29.5	29.5

The Auditor General’s Office 2016 base budget request of \$4,762.6 thousand net represents an increase of \$45.2 thousand or \$1.0% from 2015 Approved Operating Budget of \$4,717.3 thousand net.

The major drivers for the base budget increases are:

- Progression pay increases or re-earnable performance pay for staff who have reached the wage grade maximum, and benefit adjustments for a total of \$117.9 thousand.
- Economic factor adjustments and cost pressures for non-payroll items for a total of \$5.7 thousand.
- Provision for licences of \$38.0 thousand to sustain the Audit, Complaint and Investigation Management System (ACIMS) which is expected to be completed in 2016.
- Reversal of prior year gapping of \$39.5 thousand.

The increases are partially offset by budget to actual adjustments to salary & benefits costs of \$105.8 thousand, and reversal of one-time budget of \$50.0 thousand for a third party expertise approved in 2015.

There is no change in approved positions as a result of the 2016 Base Budget.

Office of the Integrity Commissioner

(In \$000s)	2015 Appvd. Adj. Budget	2016 Base Budget	Change - 2016 Base Budget vs. 2015 Appvd. Budget		FY Incremental Base Outlook	
					2017	2018
	\$	\$	\$	%	\$	\$
GROSS EXP.	427.8	479.2	51.4	12.0	24.1	9.5
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	427.8	479.2	51.4	12.0	24.1	9.5
Approved Positions	3.0	3.0	0.0	0.0	3.0	3.0

The Office of the Integrity Commissioner's 2016 base budget request of \$479.2 thousand net represents an increase of \$51.4 thousand or 12.0% from the 2015 Approved Operating Budget of \$427.8 thousand net.

The major drivers for the base budget increase are:

- Annualization impact of \$53.5 thousand for a new Integrity Officer position approved in 2015
- Progression pay increase and benefit adjustments of \$13.0 thousand
- Economic factor adjustments for non-payroll items of \$0.4 thousand

The budget pressures are partially offset by \$16.4 thousand to reverse the one-time non-recurring office configuration costs relating to a new position approved in 2015.

There is no change in approved positions as a result of the 2016 Base Budget.

Office of the Lobbyist Registrar

(In \$000s)	2015 Appvd. Adj. Budget	2016 Base Budget	Change - 2016 Base Budget vs. 2015 Appvd. Budget		FY Incremental Base Outlook	
					2017	2018
	\$	\$	\$	%	\$	\$
GROSS EXP.	1,124.1	1,143.1	19.0	1.7	18.8	21.8
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	1,124.1	1,143.1	19.0	1.7	18.8	21.8
Approved Positions	8.3	8.3	0.0	0.0	8.3	8.3

The Office of the Lobbyist Registrar's 2016 base budget request of \$1,143.1 thousand net represents an increase of \$19.0 thousand or 1.7% from the 2015 Approved Operating Budget of \$1,124.1 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase increases or re-earnable performance pay for staff who have reached the wage grade maximum, and benefit adjustments for a total of \$32.1 thousand
- Economic factor adjustments of \$1.7 thousand related to non-payroll items

The budget pressures are partially offset by budget to actual adjustments to salary and benefits costs of \$14.8 thousand.

There is no change in approved positions as a result of the 2016 Base Budget.

Office of the Ombudsman

(In \$000s)	2015 Appvd. Adj. Budget	2016 Base Budget	Change - 2016 Base Budget vs. 2015 Appvd. Budget		FY Incremental Base Outlook	
					2017	2018
	\$	\$	\$	%	\$	\$
GROSS EXP.	1,755.4	1,814.6	59.2	3.4	40.4	43.9
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	1,755.4	1,814.6	59.2	3.4	40.4	43.9
Approved Positions	12.0	12.0	0.0	0.0	12.0	12.0

The Office of the Ombudsman's 2016 base budget request of \$1,814.6 thousand net represents an increase of \$59.2 thousand or 3.4% from the 2015 Approved Operating Budget of \$1,755.4 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase increases or re-earnable performance pay for staff who have reached the wage grade maximum, and benefit adjustments for a total of \$51.9 thousand
- Annualization impact of a new Investigator position approved in 2015 for \$38.2 thousand
- Economic factor adjustments and cost pressures for non-payroll items of \$5.6

These cost pressures are partially offset by budget to actual adjustments to salary & benefits costs and reversal of prior year one-time set-up costs relating to the new position for a total reduction of \$36.5 thousand.

There is no change in approved positions as a result of the 2016 Base Budget.

2017 and 2018 Base Outlook: Net Incremental Impacts

The Base Outlooks are projected based on the Accountability Offices' Base Budget Requests. The Outlooks in Table 1 reflects the total budget requests for the Accountability Offices, including the impacts of new/enhanced requests.

Approval of the 2016 Base Budget Request for the Accountability Officers will result in incremental cost of \$125.0 thousand net in 2017 and \$135.9 thousand net in 2018. Details of the future year costs are as follows:

Auditor General's Office

2017 Base Outlook totals \$41.7 thousand net

- Budgetary provisions of \$36.6 thousand for benefit adjustments, an average 2.65% progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum per Corporate guidelines
- Economic factor adjustments of \$5.1 thousand for non-payroll items

2018 Base Outlook totals \$60.7 thousand net

- Budgetary provisions of \$55.5 thousand for benefit adjustments and progression increases/re-earnable performance pay for staff who have reached the salary range maximum
- Economic factor adjustments of \$5.2 thousand for non-payroll items.

Office of the Integrity Commissioner

2017 Base Outlook totals \$24.1 thousand net

- Budgetary provisions of \$23.7 thousand for benefit adjustments and an average 2.65% progression pay increase for eligible non-union staff per Corporate guidelines
- Economic factor adjustments of \$0.4 thousand related to non-payroll.

2018 Base Outlook totals \$9.5 thousand net

- Budgetary provisions of \$9.1 thousand for benefit adjustment and an average 2.65% progression pay increase for eligible non-union staff
- Economic factor adjustments of \$0.4 thousand related to non-payroll

Office of the Lobbyist Registrar

2017 Base Outlook totals \$18.8 thousand net

- Budgetary provisions of \$12.2 thousand for benefit adjustments and an average 2.65% progression pay increase for eligible non-union staff or re-earnable performance pay for staff who have reached the salary range maximum per Corporate guidelines.

- Budgetary provision of \$5.0 thousand for computer software to sustain the Lobbyist Registry which is being replaced or upgrade in order to maintain it in a state of good repair.
- Economic factor adjustments of \$1.7 thousand for non-payroll items.

2018 Base Outlook totals \$21.8 thousand net

- Budgetary provisions of \$20.0 thousand for benefit adjustments and an average 2.65% progression pay increase for eligible non-union staff or re-earnable performance pay for staff who have reached the salary range maximum per Corporate guidelines.
- Economic factor adjustments of \$1.8 thousand related to non-payroll items

Office of the Ombudsman

2017 Base Outlook totals \$40.4 thousand net

- Budgetary provisions of \$35.5 thousand for benefit adjustments and an average 2.65% progression pay increase for eligible non-union staff or re-earnable performance pay for staff who have reached the salary range maximum per Corporate guideline
- Economic factor adjustments and cost pressures of \$4.9 thousand for non-payroll items.

2018 Base Outlook totals \$43.9 thousand net

- Budgetary provisions of \$38.9 thousand for benefit adjustments and an average 2.65% progression pay increase for eligible non-union staff or re-earnable performance pay for staff who have reached the salary range maximum per Corporate guidelines
- Economic factor adjustments and cost pressures of \$5.1 thousand for non-payroll items.

No COLA is included for 2017 and 2018 base outlooks for the Accountability Officers per Corporate guidelines.

PART IV: 2016 BUDGET REDUCTIONS

Auditor General's Office

The Auditor General's Office submitted a budget reduction of \$0.0 thousand net.

Office of the Integrity Commissioner

The Office of the Integrity Commissioner submitted a budget reduction of \$0.0 thousand net.

Office of the Lobbyist Registrar

The Office of the Lobbyist Registrar submitted a budget reduction of \$0.0 thousand net.

Office of the Ombudsman

The Office of the Ombudsman submitted a budget reduction of \$0.0 thousand net.

PART V: 2016 NEW REQUESTS

- **Auditor General's Office**

The Auditor General's Office submitted enhancement requests of \$964.4 thousand net in 2016, comprising:

- **Enhancement to data analytics** to keep pace with IT system developments and computerized data analytics for \$201.7 thousand:
 - part-year salary and benefit for 1.5 full-time positions starting in April, 2016 comprising:
 - 0.5 Audit Manager
 - 1.0 Auditor
 - \$50.0 thousand for IT subject matter expert

Dedicated staff supporting data analytics will enable the Auditor General to review large volumes of transactions, on multiple data sets, and on an ongoing basis. This will enhance the Auditor General's ability to identify savings and potential exposures.

Data analytics has become a common and an extremely important audit component in the auditing sector. Decisions on system and resource allocations are based on intelligent data analysis. Currently there is one person leading data analytics, while other auditors use it on a less intensive basis as part of their audit. Increasing the effective use of data analytics will enhance audit efficiency and effectiveness.

Data analytics have been used in various projects to identify control weaknesses, savings and trends to address exceptions and anomalies.

For example, in an audit of telecommunication expenses, data analytics allowed the Auditor General to identify savings of \$320 thousand. These savings include \$290 thousand in annual savings which will result in recurring savings of approximately \$1.5 million over a 5-year period. The various projects that have used data analytics as an important component include:

- ✓ Continuous Controls Monitoring of:
 - Telecommunication expenses
 - City overtime, standby pay, meal allowance and mileage payments
 - City staff absenteeism
 - TTC employee overtime
 - TTC employee absenteeism

- ✓ Toronto Building - Improving the Quality of Building Inspections
- ✓ City Accounts Payable - Payment Controls and Monitoring Require Improvement
- ✓ Toronto Employment and Social Services - Income Verification Procedures Can Be Improved
- ✓ Various other audits

In each case, the ability to efficiently analyze large volumes of data contributed significantly to the value of the recommendations arising from the audit.

- **Enhancement to Audit Function** for \$370.7 thousand:

- part-year salary and benefit for 4.0 full-time positions starting in April, 2016 comprising:
 - 1.0 Senior Audit Manager
 - 1.0 Audit Manager
 - 1.0 Auditor
 - 1.0 Co-op Student
- \$25.0 thousand for professional services for subject matter experts

The additional staff resources will enable the Auditor General to perform more audits on an ongoing basis, increase effectiveness of the audit function within the Auditor General's Office, reduce potential risk exposure to the City, strengthen public service governance, improve organizational excellence and improve customer service. The current staff levels is insufficient for the City's size and complexity and limits the Auditor General's capability to address audits currently on the "Deferred Projects in Priority Areas" list included in the 2015 Audit Work Plan.

The enhancement to the professional services budget will allow the Auditor General to engage external professional experts to support the audit function.

- **Enhancement to Forensic Unit** for \$392.0 thousand:

- Part-year salary and benefit for 3.0 full-time positions starting in April, 2016 comprising:
 - 1.0 Senior Investigator
 - 1.0 Audit Manager – Forensic Unit
 - 1.0 Co-op Student – Forensic Unit
- \$25.0 thousand for contracted services (Hotline backup)
- \$25.0 thousand for professional services – forensic subject matter expert

- \$50.0 thousand for legal services
- \$33.0 thousand for computer software

Under the City of Toronto Act (COTA), the Auditor General's Office has responsibility to assist Council in its accountability for stewardship of public funds and value for money. This is complemented by the Auditor General's core responsibility to operate a Fraud and Waste Hotline Program and conduct independent investigations into wrongdoing while also providing independent oversight over investigations conducted by management.

Council reinforced the Auditor General's current role in the investigation and resolution of reported wrongdoing by adopting the Toronto Public Service By-law that introduced a new Disclosure of Wrongdoing framework, effective December 2015. Under the new framework, the Auditor General has also been given the sole responsibility to investigate allegations of reprisal against those who report wrongdoing.

Sufficient resources are required to effectively conduct key investigations and automate processes to improve effectiveness of Forensic Unit operations. The requested resources will also provide sufficient independent oversight over investigations led by management, which strengthens government accountability and stewardship over public funds across the City.

Engaging a third party complaint intake function to automate and increase efficiency in the complaint intake process and improve the timeliness of complaint administration. This would also enable Forensic Unit staff to redirect time from administrative processing of complaints to substantive investigative work.

Investigators with specialized knowledge and expertise are needed from time to time to meet the Auditor General's obligations under COTA, including her role in the investigation of reported wrongdoing. External legal services are also needed from time to time to provide independent advice on legal issues that may arise, such as challenges to access of records and governing legislation, in the context of her responsibilities under COTA.

Software licenses for an email review tool will automate and increase efficiency in the review and analysis of huge volumes of data compiled during investigations. The speed and effectiveness achieved by the automated processes when reviewing emails is essential in the analysis of significant volumes of data compiled during investigations.

Approval of the 2016 enhancement request will increase the total complement from 29.5 to 38.0 positions and will have an annualization impact of \$231.9 thousand net in 2017.

In addition, the Auditor General's Office has submitted an enhancement request of \$250.9 thousand net in the 2017 Outlook year for 2.0 full-time positions:

- 1.0 Audit Manager
- 1.0 Auditor

Please refer to the Auditor General's Office – 2016 Operating Budget Report presented to the Audit Committee at its meeting on October 23, 2016 AU4.5 for further details

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.AU4.5>).

- ***Office of the Integrity Commissioner.***

The Office of the Integrity Commissioner ("OIC") submitted an enhancement request of \$314.1 thousand net, comprising:

- Part-year salary and benefit for 1.0 full-time Outreach Coordinator position of \$82.7 thousand
- One-time set up cost of \$81.4 thousand relating to office configuration/moving expenses, office equipment and furnishings, etc.
- Legal and investigative costs of \$150.0 thousand.

These requests continue to build on Council's prior decision to approve a full-time commissioner and are intended to build up the capacity of the Office to fulfill its statutory duties among all stakeholder groups and to do so in a timely and efficient manner.

Outreach Coordinator

The proposed Outreach Coordinator will enable the Integrity Commissioner to develop strategies and content to efficiently deliver outreach among all the OIC's stakeholders and, in particular, among the Local Board (Restricted Definition) sector. This will include recommending web and social media content, maintaining the website, building up necessary outreach resources (with an initial focus on the needs of Business Improvement Areas), planning and strategizing an outreach approach and managing all of the related logistical and planning functions.

The OIC also faces an acute operational need in relation to its website content. Until recently, the OIC relied on the Information and Technology Division to publish information to its website. During Fiscal 2014, the OIC became solely responsible for maintaining its web content using Web Content Management. Maintaining current information on the website is technical and labour intensive. The addition of this function has placed an unsustainable burden on the OIC and immediate additional resources are required to remedy this situation.

Legal and Investigative Costs – Contingency Fund

The Integrity Commissioner renews the request to establish a non-salary budget for external legal and investigative support. Establishing a non-salary budget for external support is necessary to protect the independence of the OIC and enable it to respond appropriately to high volumes or complex cases in a timely fashion.

Approval of this enhancement request will increase total complement from 3 to 4 positions and will have an annualization impact of \$27.4 thousand net in 2017.

- ***Office of the Ombudsman***

The Office of Ombudsman submitted a new request of \$160.8 thousand net:

- part-year salary and benefit for 2.0 full-time positions, comprising:
 - 1.0 Ombudsman Investigator
 - 1.0 Administrative Assistant 2

Council expanded the jurisdiction of the Ombudsman's Office in spring 2015, to include city-owned corporations such as Toronto Hydro and Toronto Portlands. An additional investigator was approved during the 2015 budget process as well. While the new position addressed some investigative pressure, the 2016 request will further strengthen the Office's investigative capacity to address the increasingly complex and systemic challenges identified through complaints handled by this Office. An administrative assistant will provide much needed support to the Director, Investigations & Conflict Resolution.

The office recognizes the financial difficulty facing the City and understands that the decision will rest with Council to decide how those resources are allocated.

Approval of this enhancement request will increase total complement from 12 to 14 positions and will have an annualization impact of \$53.6 thousand net in 2017.

- ***Office of the Lobbyist Registrar***

There are no new requests for the Office of the Lobbyist Registrar.

Appendix A – 2015 Budget Variance Review

- The Accountability Officers' 2015 Operating Variance as of September projects a surplus of \$160.0 thousand at year-end from the total 2015 Approved Operating Budget of \$8,024.6 thousand.
- **Auditor General's Office**

Auditor General's Office projects a 2015 year-end expenditure surplus of \$90.0 thousand from 2015 Approved Adjusted Operating Budget of \$4,717.3 thousand, mainly due to lower salary & benefits costs resulting from staff vacancies during the year.

Auditor General's Office (In \$000s)	2013 Actuals	2014 Actuals	2015 Approved Adj. Budget	2015 Projected Actuals*	2015 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	4,020.6	4,385.1	4,717.3	4,627.3	(90.0)	(1.9)
Revenues	(0.0)	(0.0)	0.0	0.0	0.0	0.0
Net Expenditures	4,020.6	4,385.1	4,717.3	4,627.3	(90.0)	(1.9)
Approved Positions	29.0	29.0	29.5	31.0	1.5	5.1

* Based on Q3 Corporate Variance Report forecast figures.

- **The Office of the Integrity Commissioner**

The Office of the Integrity Commissioner projects a 2015 year-end expenditure surplus of \$25.0 thousand from 2015 Approved Adjusted Operating Budget of \$427.8 thousand, mainly due to lower salary and benefit costs as a result of staff vacancy during the year.

Office of Integrity Commissioner (In \$000s)	2013 Actuals	2014 Actuals	2015 Approved Adj. Budget	2015 Projected Actuals*	2015 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	244.4	347.9	427.8	402.8	(25.0)	(5.8)
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	244.4	347.9	427.8	402.8	(25.0)	(5.8)
Approved Positions	2.0	2.0	3.0	3.0	0.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

- **The Office of the Lobbyist Registrar**

The Office of the Lobbyist Registrar projects a 2015 year-end expenditure surplus of \$45.0 thousand from the 2015 Approved Adjusted Operating Budget of \$1,124.1 thousand, mainly due to lower spending in services, and salary and benefit costs.

Office of the Lobbyist Registrar (In \$000s)	2013 Actuals	2014 Actuals	2015 Approved Adj. Budget	2015 Projected Actuals*	2015 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	893.6	1,028.9	1,124.1	1,079.1	(45.0)	(4.0)
Revenues	(0.0)	0.0	0.0	0.0	0.0	0.0
Net Expenditures	893.6	1,028.9	1,124.1	1,079.1	(45.0)	(4.0)
Approved Positions	8.3	8.3	8.3	8.0	(0.3)	(3.0)

* Based on Q3 Corporate Variance Report forecast figures.

- **The Office of the Ombudsman**

The Office of the Ombudsman projects the Office will be on budget in 2015 from the 2015 Approved Adjusted Operating Budget of \$1,755.4 thousand.

Office of the Ombudsman (In \$000s)	2013 Actuals	2014 Actuals	2015 Approved Adj. Budget	2015 Projected Actuals*	2015 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	1,600.0	1,642.6	1,755.4	1,755.3	(0.1)	(0.0)
Revenues	(9.9)	(5.8)	0.0	0.1	0.1	0.0
Net Expenditures	1,590.0	1,636.8	1,755.4	1,755.3	(0.0)	(0.0)
Approved Positions**	11.0	11.0	12.0	12.0	0.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

Impacts of the 2015 Operating Variance on the 2016 Budget Request

The 2016 Budget Requests have been adjusted as a result of the 2015 experience.

The Auditor General's Office has submitted an enhancement request for additional resources to support data analytics, enhance capacity in the Forensics Unit, and address audit backlogs. Temporary co-op students have been hired to manage service pressures from the workload and temporary staff vacancies.

The Office of the Integrity Commissioner has submitted an enhancement request to address service needs for education and outreach, particularly to Local Boards (Restricted Definition), and to enhance capacity to respond to high volumes or complex cases through outside legal and investigative services, which cannot be covered from the current budget.

The Office of the Ombudsman has submitted an enhancement request to increase investigative capacity in order to address service needs. The service needs have created budgetary pressures in 2015 and have been managed by closely monitoring the budget and prioritizing investigations.

Appendix B1 – Auditor General's Office 2016 Base Request vs. 2015 Approved Budget

(In \$000s)	Summary of 2016 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2017	2018
		\$	\$	\$	\$	\$
2015 Council Approved Operating Budget	29.5	4,716.5		4,716.5		
In-Year Budget Adjustments - Insurance		0.8		0.8		
2015 Adjusted Operating Budget	29.5	4,717.3		4,717.3		
Prior Year Impacts:						
Budget to Actual Adjustment		(105.8)		(105.8)		
Reversals from Prior Year		(50.0)		(50.0)		
Reversal of Gapping		39.5		39.5		
Capital Sustainment - Licences		38.0		38.0	2.0	2.0
Salary & economic factor Increases:						
Salary		117.9		117.9	36.6	55.5
Non Salary		3.2		3.2	3.1	3.2
2016 Adjusted Base Budget	29.5	4,760.1		4,760.1	41.7	60.6
Base Expenditure Changes		2.5		2.5		
Base Revenue Changes						
2016 Base Budget Request	29.5	4,762.6		4,762.6	41.7	60.6

**Appendix B2 – Office of the Integrity Commissioner
2016 Base Request vs. 2015 Approved Budget**

(In \$000s)	Summary of 2016 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2017	2018
		\$	\$	\$	\$	\$
2015 Council Approved Operating Budget	3.0	427.6		427.6		
In-Year Budget Adjustments - Insurance		0.2		0.2		
2015 Adjusted Operating Budget	3.0	427.8		427.8		
Prior Year Impacts:						
Budget to Actual Adjustment		1.0		1.0		
Reversals from Prior Year		(16.4)		(16.4)		
Annualizations from Prior Year		53.5		53.5		
Salary & economic factor Increases:						
Salary		13.0		13.0	23.7	9.1
Non Salary		0.4		0.4	0.4	0.4
2016 Adjusted Base Budget	3.0	479.2		479.2	24.1	9.5
Base Expenditure Changes						
Base Revenue Changes						
2016 Base Budget Request	3.0	479.2		479.2	24.1	9.5

Appendix B3 – Office of the Lobbyist Registrar 2016 Base Request vs. 2015 Approved Budget

(In \$000s)	Summary of 2016 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2017	2018
		\$	\$	\$	\$	\$
2015 Council Approved Operating Budget	8.3	1,123.9		1,123.9		
In-Year Budget Adjustments - Insurance		0.2		0.2		
2015 Adjusted Operating Budget	8.3	1,124.1		1,124.1		
Prior Year Impacts:						
Budget to Actual Adjustment		(14.8)		(14.8)		
Capital sustainment					5.0	
Salary & economic factor Increases:						
Salary		32.1		32.1	12.2	20.0
Non Salary		1.7		1.7	1.7	1.8
2016 Adjusted Base Budget	8.3	1,143.1		1,143.1	18.8	21.8
Base Expenditure Changes						
Base Revenue Changes						
2016 Base Budget Request	8.3	1,143.1		1,143.1	18.8	21.8

Appendix B4 – Office of the Ombudsman 2016 Base Request vs. 2015 Approved Budget

(In \$000s)	Summary of 2016 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2017	2018
		\$	\$	\$	\$	\$
2015 Council Approved Operating Budget	12.0	1,755.1		1,755.1		
In-Year Budget Adjustments - Insurance		0.3		0.3		
2015 Adjusted Operating Budget	12.0	1,755.4		1,755.4		
Prior Year Impacts:						
Actual to Budget Adjustments		(30.1)		(30.1)		
Reversals from Prior Year		(6.4)		(6.4)		
Annualizations from Prior Year		38.2		38.2		
Salary & economic factor Increases:						
Salary		51.9		51.9	35.5	38.9
Non Salary		5.1		5.1	4.7	4.8
2016 Adjusted Base Budget	12.0	1,814.0		1,814.0	40.2	43.8
Base Expenditure Changes		0.5		0.5	0.1	0.1
Base Revenue Changes						
2016 Base Budget Request	12.0	1,814.6		1,814.6	40.3	43.8

Appendix C1 2016 Budget Request Summary by Expenditure Category

Auditor General's Office

	2013	2014	2015	2015	2016	Change from		2017	2018
	Actuals	Actuals	Approved Adj. Budget	Projected Actuals*	Budget Request	2015 Approved Budget	%	Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$		\$	\$
Salaries and Benefits	3,941.2	4,297.0	4,520.9	4,430.9	5,271.9	750.9	16.6	5,813.0	5,909.4
Materials and Supplies	6.6	6.1	15.9	15.9	20.6	4.6	29.1	16.4	16.7
Equipment	2.2	1.8	8.1	8.1	112.6	104.5	1,286.9	98.1	99.1
Services & Rents	40.9	49.4	142.4	142.4	291.9	149.5	105.0	292.4	296.3
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	6.8	6.8	7.7	7.7	7.7	0.0	0.0	7.7	7.7
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	22.8	24.0	22.3	22.3	22.3	0.0	0.0	22.3	22.3
TOTAL GROSS EXPENDITURES	4,020.6	4,385.1	4,717.3	4,627.3	5,726.9	1,009.6	21.4	6,249.9	6,351.5
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	4,020.6	4,385.1	4,717.3	4,627.3	5,726.9	1,009.6	21.4	6,249.9	6,351.5
APPROVED POSITIONS	29.0	29.0	29.5	31.0	38.0	0.0	0.0	40.0	40.0

* Based on Q3 Corporate Variance Report forecast figures.

Appendix C2
2016 Budget Request Summary by Expenditure Category
Office of the Integrity Commissioner

	2013	2014	2015	2015	2016	Change from		2017	2018
	Actuals	Actuals	Approved Adj. Budget	Projected Actuals*	Budget Request	2015 Approved Budget	%	Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$		\$	\$
Salaries and Benefits	239.1	311.9	387.8	362.8	537.9	150.2	38.7	591.8	604.6
Materials and Supplies	0.3	0.4	1.6	1.6	2.0	0.4	27.0	1.6	1.6
Equipment	0.0	0.6	6.5	6.5	6.1	(0.4)	(6.2)	0.1	0.1
Services & Rents	0.7	30.6	27.2	27.2	242.6	215.4	790.6	171.0	174.4
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	4.2	4.2	4.4	4.4	4.4	0.0	0.0	4.4	4.4
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	0.1	0.1	0.4	0.4	0.4	0.0	0.0	0.4	0.4
TOTAL GROSS EXPENDITURES	244.4	347.9	427.8	402.8	793.3	365.6	85.5	769.2	785.5
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	244.4	347.9	427.8	402.8	793.3	365.6	85.5	769.2	785.5
APPROVED POSITIONS	2.0	2.0	3.0	3.0	4.0	1.0	33.3	4.0	4.0

* Based on Q3 Corporate Variance Report forecast figures.

Appendix C3 2016 Budget Request Summary by Expenditure Category

Office of the Lobbyist Registrar

	2013	2014	2015	2015	2016	Change from		2017	2018
	Actuals	Actuals	Approved Adj. Budget	Projected Actuals*	Budget Request	2015 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	858.3	982.5	1,036.1	1,026.1	1,053.4	17.2	1.7	1,065.5	1,085.6
Materials and Supplies	8.1	5.2	7.5	7.5	7.6	0.1	1.2	7.7	7.8
Equipment	1.9	0.4	0.3	0.3	0.3	0.0	2.2	0.3	0.3
Services & Rents	23.3	39.1	78.0	43.0	79.6	1.6	2.1	86.2	87.9
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	1.4	1.4	1.6	1.6	1.6	0.0	0.0	1.6	1.6
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	0.7	0.3	0.6	0.6	0.6	0.0	0.0	0.6	0.6
TOTAL GROSS EXPENDITURES	893.6	1,028.9	1,124.1	1,079.1	1,143.1	19.0	1.7	1,161.9	1,183.8
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	893.6	1,028.9	1,124.1	1,079.1	1,143.1	19.0	1.7	1,161.9	1,183.8
APPROVED POSITIONS	8.3	8.3	8.3	8.0	8.3	0.0	0.0	8.3	8.3

* Based on Q3 Corporate Variance Report forecast figures.

Appendix C4 2016 Budget Request Summary by Expenditure Category

Office of the Ombudsman

	2013	2014	2015	2015	2016	Change from		2017	2018
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2015 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	1,303.8	1,352.2	1,493.8	1,453.8	1,714.6	220.8	14.8	1,798.8	1,839.1
Materials and Supplies	10.2	5.3	12.6	12.6	12.7	0.1	1.2	12.9	13.0
Equipment	3.8	9.0	13.5	13.5	7.2	(6.2)	(46.4)	7.4	7.5
Services & Rents	271.1	272.1	221.7	261.6	226.4	4.7	2.1	230.9	235.5
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	1.8	1.8	2.1	2.1	2.1	0.0	0.0	2.1	2.1
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	9.2	2.1	11.8	11.8	12.4	0.6	5.1	12.5	12.5
TOTAL GROSS EXPENDITURES	1,600.0	1,642.6	1,755.4	1,755.3	1,975.4	220.0	12.5	2,064.5	2,109.8
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	9.9	5.8	0.0	(0.1)	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	9.9	5.8	0.0	(0.1)	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	1,590.0	1,636.8	1,755.4	1,755.3	1,975.4	220.0	12.5	2,064.5	2,109.8
APPROVED POSITIONS	11.0	11.0	12.0	12.0	14.0	2.0	16.7	14.0	14.0

Appendix D
Inflows/Outflows to/from Reserves & Reserve Funds

Reserve / Reserve Fund Name (in 000s)	Reserve / Reserve Fund Number	Proposed Withdrawals (-) / Contributions (+)		
		2016	2017	2018
		\$	\$	\$
Office of the Auditor General Insurance Reserve	XR1010	7.7	7.7	7.7
Office of the Integrity Commissioner Insurance Reserve	XR1010	4.4	4.4	4.4
Office of the Lobbyist Registrar Insurance Reserve	XR1010	1.6	1.6	1.6
Office of the Ombudsman Insurance Reserve	XR1010	2.1	2.1	2.1