



Office of the City Manager

Governance and Corporate Strategy

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## 2021 OPERATING BUDGET BRIEFING NOTE

### Reviewing Funding Models for Accountability Offices

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#### Issue/Background:

- A 2020 Budget briefing note described planned work to examine funding models for the Accountability Offices, including research on percentage-based Operating Budgets, with a report as part of the 2021 Budget process.
- This work was delayed due to pandemic response requirements.
- Chapter 3 of the Toronto Municipal Code, Budget Protocol for Accountability Officers, states that an accountability officer is responsible for submitting an annual budget request to the Budget Committee for consideration and recommendation to Council; is not required to submit their budget request to the City Manager or Chief Financial Officer and Treasurer for review, approval or recommendation; and that the budget request shall generally follow the corporate budget submission process as it relates to the level of information provided.

#### Key Points:

- City Council's authority to make final decisions on the budget each year includes authority to make decisions on any changes to funding for the Accountability Offices from year to year.
- The City Manager's Office has consulted with the Accountability Officers on reporting in 2021 on this outstanding item and the preference was for this work not to be rushed, undertaken as workload allows and comprehensive.
- Further research will look at options that protect the Offices' independence and support transparency and accountability. The research will examine current best practices and jurisdictional cases and the roles/mandates of Toronto's Accountability Officers.
- The City Manager's Office will explore the possibility of an external researcher for this work.

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