

2025 Budget Notes

Office of the Integrity Commissioner

Budget submissions from the Accountability Officers (Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman) have not been the subject of an administrative review and have not been submitted to the City Manager or Chief Financial Officer and Treasurer for review, approval or recommendation prior to submission to the Budget Committee as set out in Chapter 3 of the Toronto Municipal Code, "Accountability Officers."

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at 416-392-3826 or integrity@toronto.ca.

Description

The Office of the Integrity Commissioner is responsible for providing advice, education, policy recommendations, and complaint resolution to City Council, local boards, their members, and the public on the application of the City's Codes of Conduct, *Municipal Conflict of Interest Act* (MCIA), bylaws, policies and legislation governing ethical behaviour.

Why We Do It

The *City of Toronto Act, 2006* and Chapter 3 of the Toronto Municipal Code require that City Council appoint an Integrity Commissioner. The Commissioner, as one of the City's four Accountability Officers, helps foster public confidence in the City's government and serves the public, City Council, local boards and their members by:

- **Increasing stakeholder awareness** about the rules in the elected and appointed members' Codes of Conduct and the *Municipal Conflict of Interest Act (MCIA)* so they understand the high standards of conduct members are required to meet.
- **Giving proactive advice** to elected and appointed members to help them perform their duties in a way that best serves the public and protects and maintains the City of Toronto's reputation and integrity.
- **Resolving complaints fairly and impartially** to ensure that allegations of member misconduct are evaluated, investigated, and concluded in a timely manner so that, if there is found to be misconduct, it can be reported to the court, City Council, or local board to impose a penalty or order remedial action.
- **Providing Council and City Staff with expert policy advice** about matters dealing with ethics and integrity to improve the City of Toronto's public administration and governance.

The Integrity Commissioner may also be assigned additional duties respecting ethical matters by City Council to promote public trust, good governance, and to protect and maintain the City of Toronto's reputation and integrity.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence. For further information about the Office of the Integrity Commissioner, please visit this [webpage](#).

Office of the Integrity Commissioner:

Paul Muldoon

Integrity Commissioner

Tel: (416) 397-7770

Email: Paul.Muldoon@toronto.ca

What Service We Provide

Increasing Stakeholder Awareness

Who We Serve: The public, members of Council, members of local boards (restricted definition), staff in elected members' offices, staff of boards, and City staff who want to understand the standards of conduct and the obligations of members.

What We Deliver: The Office maintains a webpage with the Commissioner's reports, public statements, interpretation bulletins, as well as legislative updates, information about best practices, and a searchable database of advice. The Office regularly responds to inquiries from the public and the media. Additionally, the Commissioner makes reports and presentations to City Council, local boards, City staff, and external organizations about integrity and accountability at the City of Toronto and in government.

Giving Proactive Advice to Appointed and Elected Members

Who We Serve: Members of Council (and their staff) and members of local boards (restricted definition) who request confidential advice about how to comply with the standards of conduct they are expected to meet.

What We Deliver: The Commissioner gives expert and timely advice about the interpretation and application of the applicable Code of Conduct, the MCIA, and any other relevant legislation and policies to ensure members are given the guidance they need to perform their duties in a way that protects and maintains the City of Toronto's reputation and integrity.

Resolving Complaints Fairly and Impartially

Who We Serve: The public, members of Council, members of local boards (restricted definition), City Council, City staff, staff in elected member's offices, and staff of boards who believe that a member of Council or local board (restricted definition) has contravened the Code of Conduct and/or MCIA.

What We Deliver: The Office receives complaints about alleged violations of the Code of Conduct and/or the MCIA by elected and appointed members. The Office has adopted comprehensive Complaint and Application Procedures to ensure complaints are assessed, investigated, and reported fairly and impartially. The procedures protect both the public interest and the rights and interests of complainants and respondents. The Commissioner's findings are of public significance as the issues concern whether the City of Toronto's elected and appointed officials have met the high standards of conduct required of them in performing their duties. In order to uphold the principles of transparency and accountability, the Commissioner's findings of misconduct are reported to Council or the local board and MCIA inquiries are publicly reported and may result in the Commissioner applying to court. Far beyond the penalties and remedial action that Council, a local board, or a judge may order, the outcomes are crucial for upholding the principle of democratic accountability.

Providing Council and City Staff with Expert Policy Advice

Who We Serve: City Council and City staff seeking expert guidance to ensure policies are relevant and reflective of the highest standards of integrity.

What We Deliver: The Commissioner gives policy advice and makes recommendations to senior leaders in the City administration. The Commissioner also makes reports to Council, to ensure that the City of Toronto is a national leader in promoting high standards of conduct for government officials.

How Well We Are Doing – Behind the Numbers*

Increasing Stakeholder Awareness

- The Office responded to a record 638 inquiries, more than double the amount in 2023.
- The Commissioner met with five local and adjudicative boards to provide training about the Code of Conduct for Members of Local Boards, the Code of Conduct for Members of Adjudicative Boards and the MCIA.
- The Commissioner presented to senior management of the Toronto Public Service for executive onboarding about the role of the Office as part of the City's Accountability Framework.
- The Office continued to partner with the Community Research Partnerships in Ethics (CRPE) program at the University of Toronto. The Office is working with a student for the 2024/25 academic year.
- The Commissioner responded to 6 media inquiries.

Giving Proactive Advice to Appointed and Elected Members

- The Commissioner gave advice on 50 questions from members of Council and 15 questions from members of local boards.
- The Office received and processed 5 travel declaration forms.
- The Office received and processed 22 donor forms for community events.

Resolving Complaints Effectively

- In 2024 the Commissioner made a record submission of four Code of Conduct investigative reports to Council, the highest annual total since 2016.
- The Commissioner received 86 complaints under the City's Codes of Conduct, a 137% increase from 37 in 2023.
- Of the complaints received to date in 2024, 86% were closed within the year, following a review and/or investigation.
- The average and median number of days to complete an investigation are 267 and 251, respectively.
- The average and median number of days to close a complaint at the intake stage are 37 and 22, respectively.

Providing Council and City Staff with Expert Policy Advice

- In November 2024, the Commissioner submitted a report, which Council adopted, with an update on provincial legislative reform on workplace harassment and discrimination.
- In 2025, the Integrity Commissioner will begin the new role of Ethics Executive for Members' Staff under the Human Resources and Ethical Framework for Members' Staff.
- The expansion of mandate may increase Office workload and have budgetary implications.

* As of November 1, 2024

Budget at a Glance

2025 OPERATING BUDGET			
\$Million	2025	2026	2027
Revenues	\$0.1	\$0.1	\$0.1
Gross Expenditures	\$0.8	\$0.8	\$0.9
Net Expenditures	\$0.7	\$0.7	\$0.8
Approved Positions	3.0	3.0	3.0

How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Increasing Stakeholder Awareness	Yearly meetings/presentations to members of Council and their staff	26 (100%)	11 (42%)	26 (100%)	19 (73%)	●	26 (100%)	26 (100%)
Giving Proactive Advice to Appointed and Elected Members	Provide advice to members of Council within two business days	83%	75%	75%	78%	●	75%	75%
Giving Proactive Advice to Appointed and Elected Members	Provide advice to members of local boards within two business days	53%	53%	75%	60%*	●	75%	75%
Resolving Complaints Effectively	Complaints closed in same year received	83%	73%	75%	86%	●	75%	75%
Providing Council and City Staff with Expert Policy Advice	Provide relevant and timely policy recommendations	2	1	1	1	●	1	TBC

2024 Projection to 2024 Target Comparison

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

Service	Measure	2022 Actual	2023 Actual	2024 Target (Anticipated)	2024 Projection	Status	2025 Target (Anticipated)	2026 Target (Anticipated)
Service Level Measures								
Increasing Stakeholder Awareness	Number of inquiries responded to	224	314	300	638	N/A	200	200
Giving Proactive Advice to Appointed and Elected Members	Amount of advice provided to members of Council	87	89	90	60	N/A	100	100
Giving Proactive Advice to Appointed and Elected Members	Amount of advice provided to members of local boards	23	15	20	18	N/A	35	35
Resolving Complaints Fairly and Impartially	Average number of days to complete an investigation	276	257	270	267	●	270	270
Resolving Complaints Fairly and Impartially	Median number of days to complete an investigation	251	238	240	251	●	240	240
Resolving Complaints Fairly and Impartially	Average number of days to close a dismissal case	42	46	50	37	●	50	50
Resolving Complaints Fairly and Impartially	Median number of days to close a dismissal case	29	30	30	22	●	30	30

2024 Projection to 2024 Target Comparison

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

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success (As of November 1, 2024)

- In the last twelve months, completed four major inquiries concurrently and issued comprehensive public reports.
- Delivered a policy report providing Council with an update on the legislative work on addressing Harassment and Discrimination in the Workplace by elected municipal officials and included practical advice on designating the Commissioner as Ethics Executive for Members' staff.
- The proactive advice metric in the Service Level Measures table shows fewer requests for advice by members this year. This may be a result of the Office's improved education materials.
- Our Office delivered advice faster. In requests by members of local boards, we responded in two days or less 60% of the time (up from 53% in 2023) and for members of Council, in two days or less 78% of the time (from 75% in 2023).
- Our Office also processed complaints faster, completing the review of 86% of complaints received within the year (an increase from 75% in 2023).

Key Challenges and Risks in 2024

- Received more than double the number of complaints from the previous year (86, up from 37 in 2023), reflecting a trend towards individuals coordinating complaints about the same issue, overloading the office, as each complaint requires its own review and response.
- Responding to a growing number of inquiries, with the office, doubling the number received in 2023.
- Designation as Ethics Executive for Members' Staff may increase the Office's workload.
- Coping with an increased workload with a flatlined budget.

Ongoing Key Challenges and Risks

- Concurrent and/or complex requests for advice result in delay.
- Concurrent and/or complex investigations impact the conclusion of other investigations.
- MCIA investigations must be completed within tight/mandatory timelines.
- The MCIA requires the Commissioner to begin legal proceedings if misconduct is found.
- Witnesses who refuse to comply with summonses cause delay and hamper investigations; enforcing summonses requires external legal resources.
- Complex and/or large investigations may require external legal/forensic resources for completion.
- Investigations and reports may be subject to legal challenge.
- Without the flexibility to retain specialized external legal/forensic resources on a temporary basis, the capacity of the Office to provide advice and complete investigations on complex/numerous matters is compromised.
- Policies need to be reviewed and updated.
- Training and outreach for members and staff needs to be continually updated and provided.

Priority Actions

- Provide timely advice and updated training to members and staff.
- Develop virtual training opportunities for local board members, including Business Improvement Areas (BIAs) and local boards' staff.
- Create easy to use forms and easy to understand educational materials for stakeholders.
- Maintain the capacity of the Office to deal with concurrent or complex investigations and matters under the Code of Conduct and MCIA.
- Develop internal protocols and processes to effectively further the Integrity Commissioner's role as Ethics Executive for Members' Staff.

RECOMMENDATIONS

The Integrity Commissioner recommends:

1. The 2025 Operating Budget for the Office of the Integrity Commissioner of \$0.831 million gross, \$0.100 million revenue and \$0.731 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Total Office Budget	830.8	100.0	730.8

- The 2025 staff complement for the Office of the Integrity Commissioner of 3.0 positions comprised of 0.0 capital positions and 3.0 operating positions.

2025 OPERATING BUDGET

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Office of the Integrity Commissioner	231.6	100.0	53.1	100.0		100.0		
Total Revenues	231.6	100.0	53.1	100.0		100.0		
Expenditures								
Office of the Integrity Commissioner	912.8	830.8	773.9	830.8		830.8		
Total Gross Expenditures	912.8	830.8	773.9	830.8		830.8		
Net Expenditures	681.2	730.8	720.8	730.8		730.8		
Approved Positions**	3.0	3.0	3.0	3.0		3.0		

* 2024 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$0.831 million gross maintains the same level as the 2024 Budget. The budget request is in strict conformity with the 2025 Budget Direction communicated by Mayor Chow and Budget Chief Carroll in their June 20, 2024 correspondences.

EQUITY IMPACTS OF BUDGET CHANGES

Not applicable.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for the Office of the Integrity Commissioner of \$0.731 million maintains the same level as the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2024 Projection*	53.1	773.9	720.8	3.0	N/A
2024 Budget	100.0	830.8	730.8	3.0	N/A
Key Cost Drivers:					
Salary & Benefits					
Base Salary, Pay for Performance and Benefits Adjustments					9.6
Non-Salary Inflation					
Inflationary adjustment		3.4	3.4		3.0
Sub-Total - Key Cost Drivers		3.4	3.4		12.6
Sub-Total - Affordability Measures		(3.4)	(3.4)		
Sub-Total - Base Budget	100.0	830.8	730.8	3.0	12.6
Sub Total 2025 New / Enhanced					
2025 Budget	100.0	830.8	730.8	3.0	
Change from 2024 Budget (\$)		(0.0)	(0.0)		N/A
Change from 2024 Budget (%)		(0.0%)	(0.0%)		N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:

Non-Salary Inflation:

- . Increase of \$0.003 million gross and net in non-salary budget to reflect economic factor adjustments.

Affordability Measures:

Table 3: Offsets and Efficiencies

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Forego Economic Factors to flat-line to 2024 Budget	Others	None		(3.4)	(3.4)				
Total Affordability Measures				(3.4)	(3.4)				

2026 & 2027 OUTLOOKS

Table 5: 2026 and 2027 Outlooks

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
Total Revenues	100.0		
Gross Expenditures			
Base Salary, Pay for Performance and Benefits adjustments		9.6	9.9
Inflationary Impacts		3.0	3.0
Total Gross Expenditures	830.8	12.6	12.9
Net Expenditures	730.8	12.6	12.9
Approved Positions	3.0		

**YoY comparison based on approved positions

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$0.843 million reflects an anticipated \$0.013 million or 1.52% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$0.013 million or 1.53% above 2026 gross expenditures.

These changes arise from the following:

- Salaries and Benefits adjustments related to pay for performance and benefit rate changes.
- Economic factor adjustments for non-salary expenditure items.

APPENDICES

Appendix 1

2025 Operating Budget by Category

Category (In \$000s)	2022	2023	2024	2024	2025	2025 Change from 2024	
	Actual	Actual	Budget	Projection*	Budget	\$	%
	\$	\$	\$	\$	\$	\$	%
Contribution From Reserves/Reserve Funds	38.0	231.6	100.0	53.1	100.0		
Total Revenues	38.0	231.6	100.0	53.1	100.0		
Salaries and Benefits	542.1	569.3	602.0	658.0	580.2	(21.8)	(3.6%)
Materials & Supplies		0.5	0.7	0.2	1.0	0.3	43.0%
Equipment	0.2		0.8		1.0	0.2	19.5%
Services and Rents	67.4	252.9	137.3	25.8	148.6	11.3	8.2%
Contribution To Reserves/Reserve Funds	90.0	90.0	90.0	90.0	100.0	10.0	11.1%
Total Gross Expenditures	699.6	912.8	830.8	773.9	830.8	0.0	0.0%
Net Expenditures	661.6	681.2	730.8	720.8	730.8	0.0	0.0%

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 5

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

N/A

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 5b

2026 - 2034 Capital Plan

N/A

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Capacity to Deliver Review

N/A

Appendix 8

Summary of Capital Delivery Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		341.1	341.1	341.1
OIC External Legal and Investigative Expense RF	XR1415			
<i>Withdrawals (-)</i>		(100.0)	(100.0)	(100.0)
<i>Contributions (+)</i>		100.0	100.0	100.0
Total Reserve / Reserve Fund Draws / Contributions		341.1	341.1	341.1
Balance at Year-End		341.1	341.1	341.1

Appendix 11

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Tax Supported Budget: Budget funded by property taxes.

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