

## Attachment 1 – Summary of Actions

| Recommendation                                                                                                                                                                                                                                                                                                   | Status      | Details                                                                                                                                                                                                                                                                                                                                                               |
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| 1. TESS should ensure clients are informed when a financial review is taking place. This notice should explain the reason for the review, specify the information the client is required to provide and outline the potential consequences of not providing information by the deadline specified in the notice. | In progress | Financial Review appointment letter revised to include recommended information.<br><br>Communication to staff on letter updates will occur in Q3 2026.                                                                                                                                                                                                                |
| 2. TESS should ensure caseworkers and other involved staff consistently follow the division's processes for conducting financial reviews, including using and completing the financial review template.                                                                                                          | Complete    | Reintroduction of File Reviews in February 2026 and launched enhanced Financial Review Tool in April 2026.                                                                                                                                                                                                                                                            |
| 3. TESS should clearly document financial evidence on client files and ensure that the evidence is saved in the appropriate sections of the case management system.                                                                                                                                              | In progress | Reintroduction of File Reviews in February 2026, updated Document Retention Guidelines in April 2026, and ongoing implementation of the province's Risk-Based Eligibility Determination (RBED) 2.0 initiative.<br><br>Further enhancements to the File Review process will occur in Q3 2026, as well as additional refresher training for staff in Q3 and Q4 of 2026. |
| 4. TESS should give clients a reasonable opportunity to provide information before finalizing an overpayment.                                                                                                                                                                                                    | Complete    | Updated Overpayment Policy and launched related mandatory training in May 2026; reviewed and recirculated the Standardized Process for Financial Eligibility Decision-Making Guide in June 2026.                                                                                                                                                                      |
| 5. TESS should ensure supervisors or managers review all overpayments over \$10,000 before they are applied to the client's case, with clear timeframes to ensure timely review.                                                                                                                                 | In progress | Updated Overpayment Policy with further considerations for overpayments over \$10,000. Updated the Daily Overpayment Review report with the expectation that outstanding items from the review require follow-up within two business days.                                                                                                                            |

| Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Status                 | Details                                                                                                                                                                                                                                                          |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                        | <p>SAMS enhancement requests submitted to the Province in April 2026.</p> <p>Daily Overpayment Review Process training begins in July 2026. Next steps and recommendations from active overpayment review planned to be shared with the division in Q3 2026.</p> |
| <p>6. TESS should inform clients in writing when they reassess overpayments, regardless of whether the overpayment amount increases or decreases. This notice should include information about why TESS reassessed the overpayment, any changes to the amount the client was overpaid and a breakdown of the total amount the client owes. It should also include any appeal or internal review options available to the client.</p>                                                                                    | <p><b>Complete</b></p> | <p>Updated Overpayment Policy and launched related mandatory training in May 2026.</p> <p>Feedback on system-generated letter submitted to the Province in June 2026.</p>                                                                                        |
| <p>7. TESS should ensure staff consistently follow the division's processes for internal reviews and appeals, including speaking to clients during the review and communicating internal review decisions to clients both verbally and in writing. TESS should also ensure internal review staff take all reasonable steps to independently verify overpayments, including reviewing evidence, calculations and other relevant information, and ensuring it is accurately documented in the case management system.</p> | <p><b>Complete</b></p> | <p>Phased in Internal Review Guidelines in April 2026.</p> <p>New Internal Review Outcome Letter Guide rolled out in July 2026.</p>                                                                                                                              |

| <b>Recommendation</b>                                                                                                                                                                                                                                                                                                                                                               | <b>Status</b>      | <b>Details</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| 8. TESS should provide clients with adequate reasons for internal review decisions about overpayments.                                                                                                                                                                                                                                                                              | <b>Complete</b>    | <p>Additional guidance on Internal Reviews, including contacting clients by phone and letter, was provided to staff in January 2026.</p> <p>Rolled out Internal Review Outcome Letter Guide in July 2026.</p>                                                                                                                                                                                                                                                                                            |
| 9. TESS should ensure that supervisors or managers review all internal review decisions for overpayments over \$10,000 and approve decision letters before sending them to the client.                                                                                                                                                                                              | <b>Complete</b>    | <p>Updated Overpayment Policy and launched related mandatory training in May 2026.</p> <p>Rolled out Internal Review Outcome Letter Guide in July 2026.</p>                                                                                                                                                                                                                                                                                                                                              |
| 10. TESS should provide regular and ongoing training and guidance to staff on case management, documentation, overpayments, financial reviews and internal reviews, to ensure its policies and processes are followed consistently.                                                                                                                                                 | <b>Complete</b>    | New mandatory overpayment training launched in May 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 11. TESS Risk Management staff should follow the processes set out in the Integrity Review Model Guide, including independently verifying overpayment amounts and interviewing the client, when conducting integrity reviews. They should also ensure all the appropriate steps have been taken to confirm, reverse, or correct an overpayment before closing the integrity review. | <b>In progress</b> | <p>Currently all overpayments exceeding \$10,000 are referred to TESS's Risk Management Unit to identify whether an integrity review is required.</p> <p>Information sessions were conducted with staff on Integrity Reviews between March and April 2026.</p> <p>Next steps and recommendations from active overpayment review to be shared by end of 2026.</p> <p>A file review tool is being developed this year to assist management in assessing staff adherence to the Integrity Review model.</p> |
| 12. TESS staff should review every letter related to overpayments for clarity, accuracy and contact information before sending it to a                                                                                                                                                                                                                                              | <b>Complete</b>    | <p>New mandatory overpayment training launched in May 2026.</p> <p>Reviewed and recirculated the Standardized Process for Financial</p>                                                                                                                                                                                                                                                                                                                                                                  |

| Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                        | Status             | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| client. This includes reviewing letters that are automatically generated by the case management system.                                                                                                                                                                                                                                                                                                                                               |                    | Eligibility Decision-Making Guide in June 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 13. TESS should inform its clients if a different staff member takes over the management of the client's file, regardless of that staff's title or position, and provide the client with that staff member's contact information. This change must also be documented on the client's file in the case management system.                                                                                                                             | <b>In progress</b> | <p>Clients receive an auto-generated notification about changes to their caseworker, including their new caseworker's name and contact information. Confirmed with Province that clients can see changes on the internal system (MyBenefits) when their caseworker changes.</p> <p>In every circumstance where an Integrity Review is being conducted, clients are notified by phone call or letter, including the contact information for the Integrity Review worker, and the active caseworker is notified by email or phone.</p> <p>Next steps and recommendations from service planning audit to be shared by end of 2026.</p>                                              |
| 14. TESS should ensure it has an effective and consistent system for documenting its interactions with clients. This includes in-person visits, calls and written communication. For in-person visits or calls where staff is unavailable, TESS should document the client's attendance and ensure the client's caseworker is notified. TESS management should develop guidance for staff on what constitutes a relevant addition to a client's file. | <b>In progress</b> | <p>SAMS Note Standards were further augmented in May 2026 to reinforce documentation expectations and support consistency across offices. SAMS Note Standards guide staff on documenting case management activities and client interactions, including discussions related to eligibility, participation requirements, changes in client circumstances, and service planning activities.</p> <p>Management guidance on relevant file additions will be shared through all-staff communications and the July 2026 Community of Practice session.</p> <p>Next steps and recommendations from service planning audit and active overpayment review to be shared by end of 2026.</p> |

| Recommendation                                                                                                                                                                                                                                                                                                                                                 | Status             | Details                                                                                                                                                                                                                        |
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| 15. TESS should ensure it meets its in-person client visit standards. When this is not possible, TESS should ensure they clearly communicate with the client and make alternative arrangements to meet with them.                                                                                                                                              | <b>Complete</b>    | Continue to strengthen customer service standards through training and Counter Registration system.<br><br>Confirmed in May 2026 all offices have bilingual signage on client wait time standards.                             |
| 16. TESS should ensure that the Client Services and Information Unit follows up with relevant staff to verify that a complaint is resolved before closing the complaint file.                                                                                                                                                                                  | <b>Complete</b>    | Implemented complaints progress tracking tool in January 2026 which tracks follow up associated with complaint resolution process to ensure that the concern has been fully addressed prior to noting the concern as “closed”. |
| 17. TESS should ensure staff document case consultations and file direction in the case management system. This includes information contained in emails that is relevant to the client’s file and benefit entitlement.                                                                                                                                        | <b>Complete</b>    | New templates guidelines updated and launched in May 2026.                                                                                                                                                                     |
| 18. City Council direct the General Manager, Toronto Employment and Social Services, to create a plan to implement all recommendations and, in consultation with the Ombudsman, to report back to the Economic and Community Development Committee in the third quarter of 2026 with a status update on the implementation of the Ombudsman’s recommendations. | <b>In progress</b> | TESS has provided regular updates to the Ombudsman, most recently in June 2026. The July 14, 2026, Economic and Community Development Committee meeting provides a status update on implementation via this report.            |