

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

Operating Budget Overview

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2015 Operating Budget

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Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

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**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

PART I: 2015 OPERATING BUDGET

Executive Summary

- This Budget Request Overview presents the Council-Approved 2015 Operating Budget of the four (4) Accountability Officers
- The Accountability Officers are independent from the City's Administration and are officers of City Council.
- The Operating Budgets 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' Council-approved 2015 Budget Requests is \$8,023.2 thousand gross and net.

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	4,716.6	4,716.6
Office of the Integrity Commissioner	427.6	427.6
Office of the Lobbyist Registrar	1,123.9	1,123.9
Office of the Ombudsman	1,755.1	1,755.1
Total 2015 Approved Budget	8,023.2	8,023.2

- The Council-approved Operating Budgets comprise the following:
The 2015 Base Budget of \$7,799.7 thousand gross and net:

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	4,666.6	4,666.6
Office of the Integrity Commissioner	338.7	338.7
Office of the Lobbyist Registrar	1,123.9	1,123.9
Office of the Ombudsman	1,670.5	1,670.5
Total 2015 Base Budget	7,799.7	7,799.7

The Council-approved 2015 New/Enhancements is \$223.5 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	50.0	50.0
Office of the Integrity Commissioner	88.9	88.9
Office of the Ombudsman	84.6	84.6
Total 2015 New/Enhanced	223.5	223.5

Accountability Officers (Auditor General, Integrity Commissioner, 2015 Operating Budget Lobbyist Registrar and Ombudsman)

Table 1: 2015 Budget Requests

	2014		2015 Budget				Change - 2015 Appvd. v. 2014 Appvd. Budget		FY Incremental Outlook	
	2014 Appvd. Budget	2014 Actual	2015 Base Budget	2015 Budget Reduction	2015 New/Enhanced	2015 Total Appvd. Budget			2016	2017
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
(In \$000s)										
GROSS EXP.										
Office of the Auditor General	4,685.1	4,385.1	4,666.6	0.0	50.0	4,716.6	31.5	0.7	(36.5)	11.7
Office of the Integrity Commissioner	299.1	347.9	338.7	0.0	88.9	427.6	128.5	43.0	55.0	28.1
Office of the Lobbyist Registrar	1,087.4	1,028.9	1,123.9	0.0	0.0	1,123.9	36.5	3.4	22.7	15.7
Office of the Ombudsman	1,635.8	1,642.6	1,670.5	0.0	84.6	1,755.1	119.3	7.3	79.9	32.0
	7,707.4	7,404.5	7,799.7	0.0	223.5	8,023.2	315.8	4.1	121.1	87.6
REVENUE										
Office of the Auditor General	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	5.8	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
	0.0	5.8	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.										
Office of the Auditor General	4,685.1	4,385.1	4,666.6	0.0	50.0	4,716.6	31.5	0.7	(36.5)	11.7
Office of the Integrity Commissioner	299.1	347.9	338.7	0.0	88.9	427.6	128.5	43.0	55.0	28.1
Office of the Lobbyist Registrar	1,087.4	1,028.9	1,123.9	0.0	0.0	1,123.9	36.5	3.4	22.7	15.7
Office of the Ombudsman	1,635.8	1,636.8	1,670.5	0.0	84.6	1,755.1	119.3	7.3	79.9	32.0
	7,707.4	7,398.7	7,799.7	0.0	223.5	8,023.2	315.8	4.1	121.1	87.6
Approved Positions*										
Office of the Auditor-General	29.5	29.5	29.5	0.0	0.0	29.5	0.0	0.0	0.0	0.0
Office of the Integrity Commissioner	2.0	2.0	2.0	0.0	1.0	3.0	1.0	50.0	0.0	0.0
Office of the Lobbyist Registrar	8.3	8.3	8.3	0.0	0.0	8.3	0.0	0.0	0.0	0.0
Office of the Ombudsman	11.0	11.0	11.0	0.0	1.0	12.0	1.0	9.1	0.0	0.0
	50.8	50.8	50.8	0.0	2.0	52.8	2.0	3.9	0.0	0.0

* Based on Approved Budgeted Positions

- The Council-approved 2015 Operating Budget Request for the four (4) Accountability Officers totalling \$8,023.2 thousand net comprises a base budget request of \$7,799.7 thousand net and a new/enhanced request of \$223.5 thousand net.
 - The Office of the Auditor General 2015 budget of \$4,716.6 thousand net, includes:
 - base budget reduction of \$18.5 thousand net as a result of prior year reversals relating to salary and benefit costs, partially offset by COLA

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

increase, progression pay increase/re-earnable payments, and economic factor adjustments for non-payroll items.

- new/enhancement of \$50.0 thousand net.

These result in an increase of \$31.5 thousand or 0.7% from the 2014 Approved Operating Budget of \$4,685.1 thousand net.

- The Office of the Integrity Commissioner 2015 budget of \$427.6 thousand net, includes:

- base budget pressures of \$39.6 thousand net, which include:

- reversal of one-time non-payroll budget reduction in 2014, budgetary provision for COLA and progression pay increases, and economic factor adjustments for non-payroll items.
- Annualization impact for a full-time Integrity Commissioner beginning September 6, 2014 per Council direction.

- new/enhancement of \$88.9 thousand.

These result in an increase of \$128.5 thousand or 43.0% from the 2014 Approved Operating Budget of \$299.1 thousand net.

- The Office of the Lobbyist Registrar 2015 budget of \$1,123.9 thousand net, includes:

- base budget pressures of \$36.5 thousand net, which include budgetary provision for progression pay increase, COLA pay increase, and economic factor adjustments for non-payroll items.

These result in an increase of \$36.5 thousand or 3.4% from the 2014 Approved Operating budget of \$1,087.4 thousand.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

- The Office of the Ombudsman 2015 budget of \$1,755.1 thousand net, includes:
 - base budget pressures of \$34.7 thousand net, which include budgetary provision for progression pay increase, COLA, benefit adjustment, and economic factor adjustments for non-payroll items.
 - new/enhancement of \$84.6 thousand.

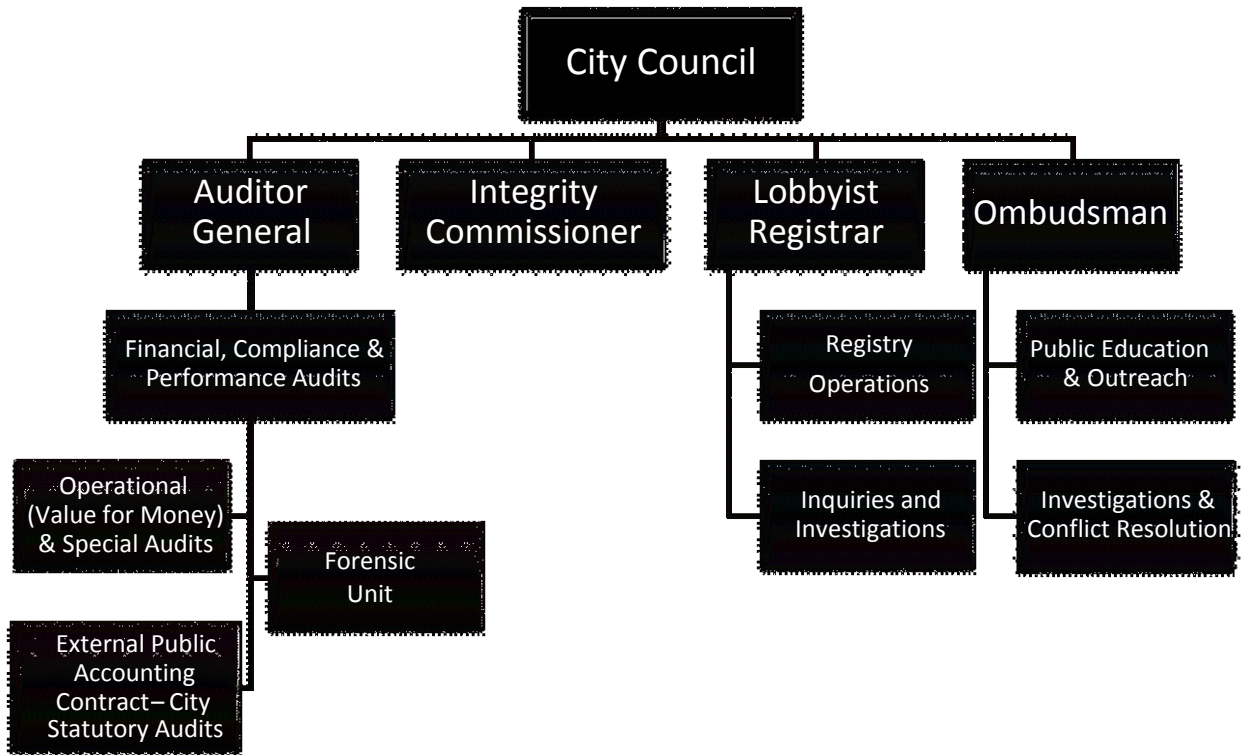
These result in an increase of \$119.3 thousand or 7.3% from the 2014 Approved Operating Budget of \$1,635.8 thousand net.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

**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.

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

PART III: 2015 BASE BUDGET SUMMARY

Office of the Auditor General

	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	4,685.1	4,666.6	(18.5)	(0.4)	13.5	11.7
REVENUE	0.0		0.0	NA		
NET EXP.	4,685.1	4,666.6	(18.5)	(0.4)	13.5	11.7
Approved Positions	29.5	29.5	0.0	0.0	29.5	29.5

The Office of the Auditor General's 2015 base budget of \$4,666.6 thousand net represents a reduction of \$18.5 thousand or 0.4% from 2014 Approved Operating Budget of \$4,685.1 thousand net.

The major drivers for the base budget increases are:

- Salary increase of \$199.5 thousand relating to budgetary provision for increases in progression pay/re-earnable bonus and COLA.
- Economic factor adjustments for non-payroll items of \$2.3 thousand.

The increases are more than offset by the reversal of prior year re-earnable payments, lower actual salary for the new Auditor General as well as benefit cost decrease for a total reduction of \$220.3 thousand net.

There is no change in approved positions as a result of the 2015 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

Office of the Integrity Commissioner

	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	299.1	338.7	39.6	13.2	16.3	25.2
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	299.1	338.7	39.6	13.2	16.3	25.2
Approved Positions	2.0	2.0	0.0	0.0	2.0	2.0

The Office of the Integrity Commissioner's 2015 base budget of \$338.7 thousand net represents an increase of \$39.6 thousand or 13.2% from the 2014 Approved Operating Budget of \$299.1 thousand net.

The major drivers for the base budget increase are:

- Reversal of one-time 2014 reduction in non-payroll budget of \$2.0 thousand
- Annualization impact for full-time Integrity Commissioner \$39.4 thousand
- Progression pay increase of \$3.1 thousand
- COLA adjustment of \$6.1 thousand
- Economic factor adjustments for non-payroll items of \$0.4 thousand

The cost pressures are partially offset by benefit rate adjustments of \$12.4 thousand.

There is no change in approved positions as a result of the 2015 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

Office of the Lobbyist Registrar

(In \$000s)	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
	\$	\$	\$	%	\$	\$
GROSS EXP.	1,087.4	1,123.9	36.5	3.4	22.7	15.7
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	1,087.4	1,123.9	36.5	3.4	22.7	15.7
Approved Positions	8.3	8.3	0.0	0.0	8.3	8.3

The Office of the Lobbyist Registrar's 2015 base budget of \$1,123.9 thousand net represents an increase of \$36.5 thousand or 3.4% from the 2014 Approved Operating Budget of \$1,087.4 thousand net.

The major drivers for the base budget increase are:

- Reversal of one-time non-payroll reduction in 2014 of \$20.4 thousand
- Progression pay increase of \$19.8 thousand
- COLA adjustment of \$17.9 thousand
- Benefit rate adjustment of \$10.1 thousand
- Economic factor adjustments of \$1.7 thousand related to non-payroll items

The cost pressures are partially offset by budget to actual salary and benefit adjustments of \$33.4 thousand.

There is no change in approved positions as a result of the 2015 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

Office of the Ombudsman

(In \$000s)	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
	\$	\$	\$	%	\$	\$
GROSS EXP.	1,635.8	1,670.5	34.7	2.1	30.4	32.5
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	1,635.8	1,670.5	34.7	2.1	30.4	32.5
Approved Positions	11.0	11.0	0.0	0.0	11.0	11.0

The Office of the Ombudsman's 2015 base budget of \$1,670.5 thousand net represents an increase of \$34.7 thousand or 2.1% from the 2014 Approved Operating Budget of \$1,635.8 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase of \$25.6 thousand
- COLA adjustment of \$23.4 thousand
- Benefit rate adjustment of \$13.8 thousand
- Economic factor adjustments of \$4.8 thousand related to non-payroll items.

These cost pressures are partially offset by salary budget to actual adjustment of \$33.0 thousand largely due to a change in staff mix.

There is no change in approved positions as a result of the 2015 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

2015 and 2016 Base Outlook: Net Incremental Impacts

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

Based on the 2015 Base Budget for the Accountability Offices, the incremental cost is estimated at \$82.9 thousand net in 2016 and \$85.2 thousand net in 2017. Details of the future year costs are as follows:

Office of the Auditor General

2016 Base Outlook totals \$13.5 thousand net

- Budgetary provisions of \$11.3 thousand for progression/re-earnable and benefit increases
- Economic factor adjustments of \$2.2 thousand related to non-payroll.

2017 Base Outlook totals \$11.7 thousand net

- Budgetary provisions of \$9.5 thousand for progression/re-earnable and benefit increases
- Economic factor adjustments of \$2.2 thousand related to non-payroll.

Office of the Integrity Commissioner

2016 Base Outlook totals \$16.3 thousand net

- Budgetary provisions of \$6.0 thousand for an average 2.65% progression pay increase for eligible non-union staff per Corporate guideline
- Benefit rate adjustment of \$9.9 thousand to comply with contract provisions
- Economic factor adjustments of \$0.4 thousand related to non-payroll.

2017 Base Outlook totals \$25.2 thousand net

- Budgetary provisions of \$6.1 thousand for an average 2.65% progression pay increase for eligible non-union staff
- Benefit rate adjustment of \$19.8 thousand to comply with contract provisions
- Economic factor adjustments of \$0.4 thousand related to non-payroll

The above increases are partially offset by a reduction of \$1.1 thousand for the impact of one less working day in 2017 (260 days).

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

Office of the Lobbyist Registrar

2016 Base Outlook totals \$22.7 thousand net

- Budgetary provisions of \$16.7 thousand for an average 2.65% progression pay increase for eligible non-union staff per Corporate guideline
- Benefit rate adjustment of \$4.4 thousand
- Economic factor adjustments of \$1.6 thousand related to non-payroll items.

2017 Base Outlook totals \$15.7 thousand net

- Budgetary provisions of \$9.8 thousand for an average 2.65% progression pay increase for eligible non-union staff
- Benefit rate adjustment of \$2.5 thousand
- Budgetary provision of \$5.0 thousand for required computer software maintenance in order to sustain a completed capital project
- Economic factor adjustments of \$1.7 thousand related to non-payroll items

The above increases are partially offset by a reduction of \$3.2 thousand for the impact of one less working day in 2017 (260 days).

Office of the Ombudsman

2016 Base Outlook totals \$30.4 thousand net

- Budgetary provisions of \$22.5 thousand for an average 2.65% progression pay increase for eligible non-union staff per Corporate guideline
- Benefit rate adjustment of \$3.3 thousand
- Economic factor adjustments of \$4.6 thousand related to non-payroll items.

2017 Base Outlook totals \$32.5 thousand net

- Budgetary provisions of \$21.0 thousand for an average 2.65% progression pay increase for eligible non-union staff
- Benefit rate adjustment of \$11.2 thousand
- Economic factor adjustments of \$4.8 thousand related to non-payroll.

The above increases are partially offset by a reduction of \$4.4 thousand for the impact of one less working day in 2017 (260 days).

No COLA is included for 2016 and 2017 base outlook for the Accountability Officers per Corporate guidelines.

PART IV: 2015 BUDGET REDUCTIONS

Office of the Auditor General

The Office of the Auditor General 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: 2015 NEW REQUESTS

- ***Office of the Auditor General***

City Council approved the Office of the Auditor General's enhancement request of \$50.0 thousand net for third party expertise required for audit projects that are identified in the Auditor General's 2015 Annual Work Plan.

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

The Office of the Integrity Commissioner submitted an enhancement request of \$298.5 thousand net, comprising:

- part-year salary and benefit for 2.0 full-time positions of \$115.7 thousand, comprising:
 - 1 Investigator/Analyst
 - 1 Outreach Coordinator
- one-time set up cost for these positions of \$32.8 thousand, and
- legal and investigative costs of \$150.0 thousand.

These requests build on Council's prior decision to approve a full-time commissioner and will enable the Office to fulfill its statutory duties. It will enable the Office to respond to higher than normal volumes of work, complex cases and the increasing demand for advice and investigations. It will also increase the Office's capacity to provide education and outreach, particularly to Local Boards (Restricted Definition), a sector for which there is insufficient awareness of the applicability of the Standards of Conduct. Please refer to the Commissioner's January 6, 2015 report to Budget Committee for additional information about rationale for these requests.

City Council approved one additional Investigator/Analyst position for the Office which increases total complement from 2 to 3 positions in 2015. .

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

- ***Office of the Ombudsman***

The Office of Ombudsman submitted a new request of \$440.0 thousand net:

- part-year salary and benefit for 6.0 full-time positions of \$360.0 thousand, comprising:
 - 1 Senior Investigator/Legal Advisor
 - 3 Investigators
 - 1 Research Associate
 - 1 Administrative Clerk
- one-time set-up cost of \$80.0 thousand for office reconfiguration, workstations and computers.

In her report to City Council on August 25, 2014 entitled "A Commitment to Oversight: The Origin, Mandate and Purpose of Toronto's Ombudsman," the Ombudsman requested an additional \$800 thousand to fund 6 additional positions. Please refer to the link below for her full report:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2014.CC55.6>

The additional positions will strengthen the Office's investigative capacity and add internal legal advice along with greater research support for investigations. This will relieve immediate short term pressures to meet the sharp increase of individual complaints and complex systemic challenges.

The capacity and resources of the Office are insufficient for the task mandated by the City of Toronto Act, Municipal Code, and the expanded jurisdiction approved by City Council in May 2014. As such, the pace of work and productivity within the Office is not sustainable. Significant investigations requiring external expertise, legal advice and additional contractors have used up the budget allocation and contractors have had to be laid off to compensate for budgetary shortfalls. A backlog of complaints is emerging and the Office can only prioritize them by the nature and degree of urgency.

City Council approved an increase of one Investigator position which increases total complement from 11 to 12 positions in 2015.

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

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

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

Appendix A – 2014 Budget Variance Review

- The Accountability Officers' 2014 Operating Variance at year-end is a net surplus of \$308.7 thousand at year-end from the total 2014 Approved Operating Budget of \$7,707.4 thousand.

- ***The Office of the Auditor General***

The Office of the Auditor General ended 2014 with an expenditure surplus of \$300.0 thousand from 2014 Approved Operating Budget of \$4,685.1 thousand, mainly due to lower actual salary and benefit costs as a result of staff vacancies and lower spending in non-salary.

Accountability Offices (In \$000s)	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Actuals	2014 Appvd. Budget vs Actual Variance	
	\$	\$	\$	\$	\$	%
<i>Office of the Auditor-General</i>						
Gross Expenditures	4,044.0	4,020.5	4,685.1	4,385.1	(300.0)	(6.4)
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	4,044.0	4,020.5	4,685.1	4,385.1	(300.0)	(6.4)

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

- ***The Office of the Integrity Commissioner***

The Office of the Integrity Commissioner ended 2014 with an expenditure deficit of \$48.7 thousand from 2014 Approved Operating Budget of \$299.1 thousand, mainly due to higher spending in external services required due to litigation, complex investigations and external expertise required and higher salary and benefit costs related to transition costs.

Accountability Offices (In \$000s)	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Actuals	2014 Appvd. Budget vs Actual Variance	
	\$	\$	\$	\$	\$	%
<i>Office of the Integrity Commissioner</i>						
Gross Expenditures	210.1	244.4	299.1	347.9	48.7	16.3
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	210.1	244.4	299.1	347.9	48.7	16.3

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

The Office of the Lobbyist Registrar ended 2014 with an expenditure surplus of \$58.5 thousand from the 2014 Approved Operating Budget of \$1,087.4 thousand, mainly due to lower salary and benefit costs as a result of staff vacancy during the year, and lower expenditures for services and rents.

Accountability Offices (In \$000s)	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Actuals	2014 Appvd. Budget vs Actual Variance	
	\$	\$	\$	\$	\$	%
<i>Office of the Lobbyist Registrar</i>						
Gross Expenditures	855.4	893.6	1,087.4	1,028.9	(58.5)	(5.4)
Revenues	(8.0)	(0.0)	0.0	0.0	0.0	0.0
Net Expenditures	847.4	893.6	1,087.4	1,028.9	(58.5)	(5.4)

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

- ***The Office of the Ombudsman***

The Office of the Ombudsman ended 2014 with a small deficit of \$1k from the 2014 Approved Operating Budget of \$1,635.8 thousand.

Accountability Offices (In \$000s)	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Actuals	2014 Appvd. Budget vs Actual Variance	
	\$	\$	\$	\$	\$	%
<i>Office of the Ombudsman</i>						
Gross Expenditures	1,413.9	1,600.0	1,635.8	1,642.6	6.8	0.4
Revenues	(0.6)	(9.9)	0.0	(5.8)	(5.8)	0.0
Net Expenditures	1,413.3	1,590.0	1,635.8	1,636.8	1.0	0.1

Impacts of the 2014 Operating Variance on the 2015 Budget

The 2015 Budget Requests have been adjusted as a result of the 2014 experience.

The Office of the Auditor General has reduced its 2015 base budget request to reflect lower actual salary and benefit costs, but included a slight increase to hire third party experts with specialized expertise for a future project. As the Council-approved 2015 Budget reflects the budget request of the Office of the Auditor General, the 2014 budget variance has almost a nil effect on the 2015 operational budget.

The Office of the Integrity Commissioner has submitted an enhancement request to address service needs which have created budgetary pressures in 2014.. With City Council's partial approval of the enhancement request in the 2015 Budget, the Office will likely continue to experience budgetary pressures as a result of increasing service needs.

The Office of the Ombudsman has submitted an enhancement request to address service needs which have created budgetary pressures in 2014 and have been managed by laying off contractors undertaking investigations to compensate for budgetary shortfalls. With City Council's partial approval of the enhancement request in the 2015 Budget, the Office may continue to experience budgetary pressures as a result of increasing investigative requirements.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

**Appendix B1 – Office of the Auditor General
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
2014 Council Approved Operating Budget	29.5	4,685.1		4,685.1		
Prior Year Impacts:						
Reversals from Prior Year		(220.3)		(220.3)		
Salary & economic factor Increases:						
Salary		199.5		199.5	11.3	9.5
Non Salary		2.3		2.3	2.2	2.2
2015 Adjusted Base Budget	29.5	4,666.6		4,666.6	13.5	11.7
Base Expenditure Changes						
Base Revenue Changes						
2015 Base Budget Request	29.5	4,666.6		4,666.6	13.5	11.7

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

**Appendix B2 – Office of the Integrity Commissioner
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
2014 Council Approved Operating Budget	2.0	299.1		299.1		
Prior Year Impacts:						
Annualizations from Prior Year		40.5		40.5		
Reversals from Prior Year		2.0		2.0		
Salary & economic factor Increases:						
Salary		(3.2)		(3.2)	15.9	24.9
Non Salary		0.4		0.4	0.4	0.4
2015 Adjusted Base Budget	2.0	338.7		338.7	16.3	25.2
Base Expenditure Changes						
Base Revenue Changes						
2015 Base Budget Request	2.0	338.7		338.7	16.3	25.2

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

**Appendix B3 – Office of the Lobbyist Registrar
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
2014 Council Approved Operating Budget	8.3	1,087.4		1,087.4		
Prior Year Impacts:						
Budget to Actual Adjustment		(33.4)		(33.4)		
Reversal of One-Time Non-Payroll Reductions		20.4		20.4		
Salary & economic factor Increases:						
Salary		47.9		47.9	21.1	12.3
Non Salary		1.7		1.7	1.6	1.7
2015 Adjusted Base Budget	8.3	1,123.9		1,123.9	22.7	13.9
Base Expenditure Changes						1.8
Base Revenue Changes						
2015 Base Budget Request	8.3	1,123.9		1,123.9	22.7	15.7

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2015 Operating Budget

**Appendix B4 – Office of the Ombudsman
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
2014 Council Approved Operating Budget	11.0	1,635.8		1,635.8		
Actual to Budget Adjustments		(33.0)		(33.0)		
Salary & economic factor Increases:						
Salary		62.8		62.8	25.8	27.8
Non Salary		4.8		4.8	4.7	4.8
2015 Adjusted Base Budget	11.0	1,670.5		1,670.5	30.4	32.5
Base Expenditure Changes						
Base Revenue Changes						
2015 Base Budget Request	11.0	1,670.5		1,670.5	30.4	32.5

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C1
2015 Budget Request Summary by Expenditure Category
Office of the Auditor General**

in \$000s	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Actuals	Approved Budget	2014 Approved Budget		Outlook	Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	3,662.3	3,941.2	4,541.8	4,297.0	4,520.9	(20.8)	(0.5)	4,532.2	4,541.7
Materials and Supplies	6.1	6.6	15.7	6.1	15.9	0.2	1.6	16.2	16.4
Equipment	2.4	2.2	8.0	1.8	8.1	0.1	1.5	8.3	8.5
Services & Rents	343.1	40.9	90.5	49.4	142.4	51.8	57.3	94.2	96.0
Contributions to Capital						0.0	n/a		
Contributions to Reserve/Res Funds	6.8	6.8	6.8	6.8	6.8	0.0	0.0	6.8	6.8
Other Expenditures						0.0	n/a		
Interdivisional Charges	23.3	22.8	22.3	24.0	22.3	(0.0)	(0.1)	22.3	22.3
TOTAL GROSS EXPENDITURES	4,044.0	4,020.5	4,685.1	4,385.1	4,716.5	31.3	0.7	4,680.0	4,691.7
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	4,044.0	4,020.5	4,685.1	4,385.1	4,716.5	31.3	0.7	4,680.0	4,691.7
APPROVED POSITIONS	29.0	29.0	29.5	29.5	29.5	0.0	0.0	29.5	29.5

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C2
2015 Budget Request Summary by Expenditure Category
Office of the Integrity Commissioner**

	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Actuals	Approved Budget	2014 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	197.0	239.1	278.0	311.9	387.8	109.7	39.5	458.8	486.5
Materials and Supplies	0.9	0.3	1.5	0.4	1.6	0.0	1.4	1.6	1.6
Equipment	0.0	0.0	0.1	0.6	6.5	6.4	12,558.5	0.1	0.1
Services & Rents	7.9	0.7	14.9	30.6	27.2	12.3	82.6	17.6	17.9
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	4.2	4.2	4.2	4.2	4.2	0.0	0.0	4.2	4.2
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	0.2	0.1	0.4	0.1	0.4	0.0	0.0	0.4	0.4
TOTAL GROSS EXPENDITURES	210.1	244.4	299.1	347.9	427.6	128.5	43.0	482.6	510.7
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	210.1	244.4	299.1	347.9	427.6	128.5	43.0	482.6	510.7
APPROVED POSITIONS	1.5	1.5	2.0	2.0	3.0	1.0	50.0	3.0	3.0

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C3
2015 Budget Request Summary by Expenditure Category**

Office of the Lobbyist Registrar

	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Actuals	Approved Budget	2014 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	807.6	858.3	1,021.7	982.5	1,036.1	14.5	1.4	1,057.2	1,066.3
Materials and Supplies	6.6	8.1	7.4	5.2	7.5	0.1	1.3	7.6	7.7
Equipment	0.0	1.9	2.2	0.4	0.3	(2.0)	(87.5)	0.3	0.3
Services & Rents	39.5	23.3	54.1	39.1	78.0	23.9	44.3	79.5	86.1
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	1.4	1.4	1.4	(0.0)	(0.0)	1.4	1.4
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	0.3	0.7	0.6	0.3	0.6	0.0	0.0	0.6	0.6
TOTAL GROSS EXPENDITURES	855.4	893.6	1,087.4	1,028.9	1,123.9	36.5	3.4	1,146.6	1,162.4
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	8.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	8.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	847.4	893.6	1,087.4	1,028.9	1,123.9	36.5	3.4	1,146.6	1,162.4
APPROVED POSITIONS	8.3	8.3	8.3	8.3	8.3	0.0	0.0	8.3	8.3

**Accountability Officers (Auditor General,
Integrity Commissioner,
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C4
2015 Budget Request Summary by Expenditure Category**

Office of the Ombudsman

	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Actuals	Approved Budget	2014 Approved Budget		Outlook	Outlook
n \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	1,209.3	1,303.8	1,385.7	1,352.2	1,493.8	108.1	7.8	1,575.4	1,602.7
Materials and Supplies	5.9	10.2	12.4	5.3	12.6	0.2	1.3	12.7	12.9
Equipment	0.8	3.8	6.9	9.0	13.5	6.5	94.5	7.2	7.4
Services & Rents	192.0	271.1	217.2	272.1	221.7	4.5	2.1	226.1	230.5
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	1.8	1.8	1.8	0.0	0.0	1.8	1.8
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	4.1	9.2	11.8	2.1	11.8	0.0	0.0	11.8	11.8
TOTAL GROSS EXPENDITURES	1,413.9	1,600.0	1,635.8	1,642.6	1,755.1	119.3	7.3	1,835.0	1,867.0
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	0.6	9.9	0.0	5.8	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	0.6	9.9	0.0	5.8	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	1,413.3	1,590.0	1,635.8	1,636.8	1,755.1	119.3	7.3	1,835.0	1,867.0
APPROVED POSITIONS	10.0	11.0	11.0	11.0	12.0	1.0	9.1	12.0	12.0

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

Reserve / Reserve Fund Name (in 000s)	Reserve / Reserve Fund Number	Proposed Withdrawals (-) / Contributions (+)		
		2015 \$	2016 \$	2017 \$
Office of the Auditor General Insurance Reserve	XR1010	6.8	6.8	6.8
Office of the Integrity Commissioner Insurance Reserve	XR1010	4.2	4.2	4.2
Office of the Lobbyist Registrar Insurance Reserve	XR1010	1.4	1.4	1.4
Office of the Ombudsman Insurance Reserve	XR1010	1.8	1.8	1.8