

**Memorandum of Understanding  
Between  
Minister of Finance  
and  
Chair of the Financial Services  
Tribunal**

September 2025

## Signatures

I have read, understood and concur with this MOU dated Sept. 2025 and will abide by the requirements for this MOU and the AAD.

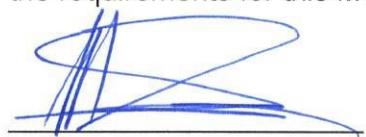
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Minister of Finance

December 3, 2025

Date

I have read, understood and concur with this MOU dated Sept. 2025 and will abide by the requirements for this MOU and the AAD.

A handwritten signature in blue ink, appearing to read 'Chair' and 'Financial Services Tribunal', is written over a horizontal line.

Chair  
Financial Services Tribunal

A handwritten date in blue ink, appearing to read 'September 16, 2025', is written over a horizontal line.

Date

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The parties to this memorandum of understanding agree to the following:

## 1. Preamble

- a. Provincial agencies deliver important and valued services to the people of Ontario. In delivering these public services, provincial agencies are accountable to the government through the responsible minister.
- b. Provincial agencies must use public resources efficiently and effectively to carry out their mandates, as established by their respective constituting instruments and in alignment with the key priorities of the provincial government. Their operations are guided by the key principles of the Agencies and Appointments Directive (AAD).
- c. The parties to this MOU acknowledge that the agency is part of government and is required to comply with legislation, government directives, policies and guidelines applicable to them. Further, the agency may be required to ensure that their directives and policies adhere to certain government directives, policies and guidelines, including those for human resources, while being mindful of collective agreement and bargaining obligations.

## 2. Purpose

- a. The purpose of this memorandum of understanding (MOU) is to:
  - Establish the accountability relationships between the Minister of Finance and the Chair of the Financial Services Tribunal (the “Tribunal”) on behalf of the Tribunal.
  - Clarify the roles and responsibilities of the minister, the chair, the deputy minister, and the registrar.
  - Establish the expectations for the operational, administrative, financial, staffing, auditing, and reporting arrangements between the Tribunal and the Ministry of Finance that support the accountability requirements within a framework, which recognizes that the Tribunal makes independent adjudicative decisions.
- b. This MOU should be read together with the *Financial Services Tribunal Act, 2017* (the “Act”). This MOU does not affect, modify, or limit the powers of the Tribunal as set out under the Act or interfere with the responsibilities of any of its parties as established by law. In case of a conflict between this MOU and any act or regulation, the act or regulation prevails.
- c. This MOU replaces the memorandum of understanding between the parties dated June 2021.

## 3. Definitions

In this MOU:

- a. “AAD” means the Agencies and Appointments Directive, issued by Management Board of Cabinet;

- b. “Act” means the *Financial Services Tribunal Act, 2017*, S.O. 2017, c. 34. Sched. 17, as amended, and the regulations thereunder, that governs the Tribunal;
- c. “Agency” or “provincial agency” means the Financial Service Tribunal (the Tribunal);
- d. “Annual report” means the annual report described under article 10.2 of this MOU.
- e. “Applicable Government Directives” means the government directives, policies, standards and guidelines that apply to the adjudicative tribunal;
- f. “Artificial intelligence system” means a machine-based system that, for explicit or implicit objectives, makes inferences, from the input it receives, in order to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments;
- g. “ATAGAA” means the *Adjudicative Tribunals Accountability, Governance and Appointments Act, 2009*, S.O. 2009, c. 33, Sched. 5 that applies to adjudicative tribunals prescribed under Ontario Regulation 126/10;
- h. “Business plan” means the business plan referred to in article 10.1 of this MOU;
- i. “CAO” means the chief administrative officer and assistant deputy minister of the Ministry of Finance;
- j. “Chair” means the chair of the Tribunal;
- k. “Constituting instrument” means the *Financial Services Tribunal Act, 2017* that established the Tribunal;
- l. “Consultant” means a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making;
- m. “Deputy minister” means the Deputy Minister of the Ministry of Finance;
- n. “Executive Council Act” means the *Executive Council Act*, R.S.O. 1990, c. E. 25, as amended;
- o. “FIPPA” means the *Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c.F.31, as amended;
- p. “Fiscal Year” means the period from April 1 to March 31;
- q. “FSRA” means the Financial Services Regulatory Authority of Ontario continued under the *Financial Services Regulatory Authority of Ontario Act, 2016*, S.O. 2016, c. 37, Sched. 8;
- r. “Government” means the Government of Ontario;
- s. “MBC” means the Management Board of Cabinet;
- t. “Member” means an individual appointed to the Tribunal by the Lieutenant Governor in Council, but does not mean an individual employed or appointed by the Tribunal as staff;

- u. “Minister” means the Minister of the Ministry of Finance or such other person who may be designated from time to time as the responsible minister in relation to this MOU in accordance with the *Executive Council Act*, R.S.O. 1990, c.E.25, as amended;
- v. “Minister of Finance” means the Minister of Finance or such other person who may be designated from time to time under the Executive Council Act;
- w. “Ministry” means the Ministry of Finance or any successor to the ministry;
- x. “MOU” means this memorandum of understanding signed by the minister and the chair;
- y. “OPS” means the Ontario Public Service;
- z. “Other acts” mean the statutes, and the regulations thereunder, that confer powers and duties on the Tribunal, directly or indirectly, including the following: *Automobile Insurance Rates Stabilization Act, 2003*, S.O. 2003, c.9, *Credit Unions and Caisses Populaires Act, 1994*, S.O. 1994, c.11, *Financial Professional Title Protection Act, 2019*, *Insurance Act, R.S.O. 1990, c.I.8*, *Loan and Trust Corporations Act, R.S.O. 1990, c. L.25*, *Mortgage Brokerages, Lenders and Administrators Act, 2006*, S.O., 2006, c.29, *Pension Benefits Act, R.S.O. 1990, c. P.8*, *Pooled Registered Pension Plans Act, 2015*, S.O. 2015, c.9, *Prepaid Hospital and Medical Services Act, R.S.O. 1990, c. P.21*.
- aa. “President of the Treasury Board” means the President of the Treasury Board or such other person who may be designated from time to time under the Executive Council Act;
- bb. “PSC” means the Public Service Commission;
- cc. “PSOA” means the *Public Service of Ontario Act, 2006*, S.O. 2006, c. 35, Sched. A, as amended;
- dd. “TBS” means the Treasury Board Secretariat;
- ee. “TB/MBC” means the Treasury Board/Management Board of Cabinet; and
- ff. “Vice-chair” means a Vice-Chair of the Tribunal.

## Agency’s Legal Authority and Mandate

- a. The legal authority of the Tribunal is set out in Act and the other acts, and responsibility for the administration of the Act and the other acts has been assigned to the Minister of Finance pursuant to Order in Council O.C. 1150/2018.
- b. The Tribunal also exercises powers and authority under the Act, the other acts, the Statutory Powers Procedure Act, R.S.O. 1990, c. S.22 and any applicable regulations.
- c. The Tribunal is an independent, adjudicative tribunal issuing decisions based upon the evidence presented and submissions made to it by the parties, and upon its interpretation and determination of the relevant legislation and jurisprudence. Because of the functions that it performs and the interests at stake, and also because the Crown may appear as parties before it, independence is required of

the Tribunal. Independence as used herein refers to the independence of the Tribunal and its members in rendering adjudicative decisions.

- d. The Tribunal's mandate is set out in the Act, which states that the Tribunals objects are to hold the hearings and perform the other duties that are assigned to it by or under any act.
- e. In exercising its role, the Tribunal seeks to encourage harmonious relations between the applicant and the respondent (FSRA) by dealing with matters before it in a fair, impartial and expeditious manner.

## 4. Agency Type, Function and Public Body Status

- a. The Tribunal is designated as an adjudicative tribunal, a non-board-governed provincial agency under the Agencies and Appointments Directive (AAD).
- b. The Tribunal is prescribed as a public body and a Commission public body in accordance with Ontario Regulation 146/10 under the PSOA.

## 5. Corporate Status and Crown Agency Status

- a. The Tribunal is not a Crown agency within the meaning of the *Crown Agency Act*.
- a. The Tribunal does not have the capacity, rights, power and privileges of a natural person for carrying out its objects.

## 6. Guiding Principles

The parties agree to the following principles:

- a. **Accountability:** Provincial agencies deliver public services and are accountable to the government through the responsible minister. In delivering on their mandate, provincial agencies balance operational flexibility with the minister's accountability for the agency to Cabinet, the Legislative Assembly and the people of Ontario. Accountability of the minister for each provincial agency cannot be delegated.

Every provincial agency complies with all applicable legislation and Ontario Public Service (OPS) directives and policies. Further, agencies ensure that their directives and policies adhere to certain government directives, policies and guidelines, including those for human resources, while being mindful of collective agreement and bargaining obligations. This includes applicable legislation and directives related to procurement.

- b. **Responsiveness:** Provincial agencies align their mandate and operations with government priorities and direction. Open and consistent communication between provincial agencies and their responsible ministry helps ensure that government priorities and direction are clearly understood and helps to manage risks or issues as they arise. Provincial agencies deliver a high standard of public service that meets the needs of the population that they serve.

- c. **Efficiency:** Provincial agencies use public resources efficiently and effectively to carry out their mandates, as established by their respective constituting instruments. They operate in a cost-effective manner and pursue efficiencies throughout the Tribunal's service delivery and administration.
- d. **Sustainability:** Provincial agencies operate in a way so that their current form is sustainable over the long-term while delivering a high standard of service to the public.
- e. **Transparency:** Good governance and accountability practices for provincial agencies are complemented by transparency in the form of public posting of governance and accountability documents including the business plan, annual report, MOU and expenses information.
- f. **Impartial decision-making** is the paramount requirement.

## 7. Accountability Relationships

### 7.1 Minister

The minister is accountable:

- a. To Cabinet and the Legislative Assembly for the Tribunal's fulfilment of its mandate and its compliance with government policies, and for reporting to the Legislative Assembly on the Tribunal's affairs.
- b. For reporting and responding to Treasury Board/Management Board of Cabinet (TB/MBC) on the Tribunal's performance and compliance with government's applicable direction, including directives and operational policies.
- c. To the Cabinet for the performance of the Tribunal and its compliance with the government's operational policies and broad policy directions.

### 7.2 Chair

The chair is accountable:

- a. To the minister for the Tribunal's performance in fulfilling its mandate, and for carrying out the roles and responsibilities assigned to the chair by the Act and other acts, this MOU, and applicable government directives and policies.
- b. For reporting to the minister, as requested, on the Tribunal's activities.
- c. For ensuring timely communications with the minister regarding any issue that affects, or can reasonably be expected to affect, the minister's responsibilities for the Tribunal.
- d. To the minister to confirm the Tribunal's compliance with legislation, government directives, and applicable accounting, financial, and I&IT policies.

## **7.3 Deputy Minister**

The deputy minister reports to the Secretary of the Cabinet and is responsible for supporting the minister in the effective oversight of the Tribunal. The deputy minister is accountable to the minister for the performance of the ministry in providing administrative and organizational support to the Tribunal and for carrying out the roles and responsibilities assigned by the minister, the Act, this MOU, and applicable government directives and policies.

The deputy minister is also accountable for attesting to TB/MBC on the Tribunal's compliance with applicable directives to the best of their knowledge and ability.

## **7.4 Registrar**

- a. The registrar works under the direction of the chair to implement policies and operational decisions and reports the Tribunal's performance to the chair/executive chair and the ministry.
- b. The Tribunal's staff report to and are accountable to the ministry for their performance.
- c. The Public Service Commission (PSC) can delegate its powers, duties and functions in relation to human resources management in respect of Commission public bodies to deputy ministers, chairs or prescribed individuals. PSOA Regulation 148/10 contains a list of such prescribed individuals. Where appropriate, reference should be made to PSC delegation instruments to confirm the delegations made in respect of the agency.

# **8. Roles and Responsibilities**

## **8.1 Minister**

The minister is responsible for:

- a. Reporting and responding to the Legislative Assembly on the affairs of the Tribunal.
- b. Reporting and responding to TB/MBC on the Tribunal's performance and compliance with applicable directives, the government's operational policies and policy directions.
- c. Meeting with the chair at least quarterly on: emerging issues and opportunities; agency/cluster high risks and action plans including direction on corrective action, as required; and agency/cluster business plan and capital priorities.
  - i. As a best practice, meetings are to be quarterly. The minister may delegate some of the meetings to an associate minister or parliamentary assistant. The minister should meet with the chair at least twice per year.
  - ii. If the minister deems the Tribunal to be low-risk, the minister may reduce the number of meetings to twice a year, instead of quarterly.

- d. Working with the chair to develop appropriate measures and mechanisms related to the performance of the Tribunal.
- e. Reviewing the advice or recommendation of the chair on candidates for appointment or re-appointment to the Tribunal.
- f. Making recommendations to Cabinet and the Lieutenant Governor in Council (LGIC) for appointments and reappointments to the Tribunal, pursuant to the process for agency appointments established by legislation and/or by MBC through the AAD, after consulting with and receiving the recommendation of the chair/executive chair.
- g. Determining at any time the need for a review or audit of the Tribunal, directing the chair to undertake reviews or audits of the Tribunal on a periodic basis, and recommending to TB/MBC any change(s) to the governance or administration of the Tribunal resulting from any such review or audit.
- h. Directing a review of the Tribunal, at least once every six (6) years and directing any additional reviews of the Tribunal, in accordance with the ATAGAA and the AAD, and making recommendations to TB/MBC as may be required after such reviews are completed.
- i. Signing the MOU into effect after it has been signed by the chair.
- j. Receiving the Tribunal's annual business plan and approving or providing suggested changes to the plan no later than 30 calendar days from receiving it.
- k. Ensuring that the Tribunal's business plan is made available to the public no later than 30 calendar days from approving it.
- l. Receiving the Tribunal's annual report and approving the report no later than 60 calendar days of the ministry's receipt of the report from the Tribunal.
- m. Ensuring the annual report is tabled no later than 30 calendar days from approval and then made available to the public.
- n. Recommending to TB/MBC any provincial funding to be allocated to the Tribunal.
- o. When appropriate or necessary, taking action or directing that the Tribunal take corrective action with respect to the Tribunal's administration or operations.
- p. Consulting, as appropriate, with the chair (and others) on significant new directions or when the government is considering regulatory or legislative changes for the Tribunal.
- q. Recommending to TB/MBC the application of the OPS Procurement Directive.
- r. Recommending to TB/MBC, where required, the merger, any change to the mandate, or dissolution of the Tribunal.
- s. Recommending to TB/MBC the powers to be given to, or revoked from, the Tribunal when a change to the Tribunal's mandate is being proposed.

## 8.2 Chair

The chair is responsible for:

- a. Providing strategic leadership to the Tribunal by setting the goals, objectives, processes and strategic directions for the Tribunal within its mandate, as defined by the Tribunal's constituting instrument.
- b. Directing the affairs of the Tribunal so as to fulfill its mandate as defined by the Tribunal's constituting instrument.
- c. Ensuring compliance with legislative and TB/MBC policy obligations.
- d. Reporting to the minister as requested on the Tribunal's activities within agreed upon timelines, including an annual letter confirming the Tribunal's compliance with all applicable legislation, directives, and accounting, financial and I&IT policies.
- e. Meeting with the minister at least quarterly on: emerging issues and opportunities; agency/cluster high risks and action plans including direction on corrective action, as required; and agency/cluster business plan and capital priorities.
  - i. As a best practice, meetings are to be quarterly. The minister may delegate some of the meetings to an associate minister or parliamentary assistant. The minister should meet with the chair at least twice per year.
  - ii. If the minister deems the Tribunal to be low-risk, the minister may reduce the number of meetings to twice a year, instead of quarterly.
- f. Ensuring timely communications with the minister regarding any issues or events that may concern or can reasonably be expected to concern the minister in the exercise of their responsibilities relating to the Tribunal.
- g. Working with the minister to develop appropriate measures and mechanisms related to the performance of the Tribunal.
- h. Utilizing the Tribunal's skills matrix to advise the minister of any competency skills gaps and provide recommendations for recruitment strategies, appointments, or reappointments as needed, including advising the minister on appointee attendance and performance.
  - i. Cooperating with any review or audit of the Tribunal.
  - j. Requesting an external audit of the financial transactions or management controls of the Tribunal, at the Tribunal's expense, if required.
  - k. Advising the minister and deputy minister, annually at minimum, on any outstanding audit recommendations/issues.

- i. Sharing all audit engagement reports (including those prepared by their own internal audit function and/or those reported to the Tribunal's chair) with their respective minister and deputy minister (and when requested, with the President of the Treasury Board).
- m. Seeking strategic policy direction for the Tribunal from the minister.
- n. Ensuring the implementation of actions that support the goals, objectives, and strategic direction of the Tribunal, and otherwise directing the affairs of the Tribunal so as to fulfill its mandate.
- o. Seeking strategic policy direction for the Tribunal from the minister.
- p. Developing a performance measurement system for the Tribunal, including targets, for assessing the Tribunal's performance.
- q. Monitoring and evaluating the performance of the Tribunal, including the performance of members.
- r. Identifying the required skills, experience and capacity required for the Tribunal to meet its mandate.
- s. Working with the ministry to oversee the recruitment of members and providing recommendations to the minister on appointments and reappointments, as applicable, pursuant to the process for appointment to adjudicative tribunals established by the ATAGAA and by MBC through the AAD.
- t. Preparing the Tribunal's annual report for submission to the minister/ministry within 90 calendar days after the Tribunal's fiscal year-end.
- u. Making decisions consistent with the business plan approved for the Tribunal.
- v. Signing the Tribunal's MOU.
- w. Submitting the Tribunal's business plan, budget, annual report and financial reports to the minister in accordance with the timelines specified in the applicable government directives and this MOU.
- x. Ensuring that the Tribunal operates within its approved budget allocation in fulfilling its mandate, and that public funds are used for the purpose intended with integrity and honesty.
- y. Consulting with the minister in advance regarding any activity which may have an impact on the government and ministry's policies, directives or procedures, or on the Tribunal's mandate, powers or responsibilities as set out in the Tribunal's constituting instrument.
- z. Reviewing and approving claims for per diems and travel expenses for members.
- aa. Ensuring appropriate management systems are in place (financial, information technology (including cyber security), human resources, procurement and records management) for the effective administration of the Tribunal.

- bb. Establishing and implementing artificial intelligence (AI) risk management in alignment with the principles of the Responsible Use of AI Directive and requirements in section 6.3, ensuring that they fulfill the role outlined for “Provincial Agency Heads or Equivalent” in the Responsible Use of AI Directive.
- cc. Ensuring that there is a timely, effective and efficient caseload management system to resolve disputes.
- dd. Directing that corrective action be taken relating to the Tribunal’s operations, if needed.
- ee. Making sure that an appropriate framework is in place for provincial agency staff and appointees to receive adequate orientation and training with respect to the business and operations of the Tribunal and their particular responsibilities.
- ff. Making sure that provincial agency staff and appointees are aware of and comply with applicable government directives, and all applicable legislation.
- gg. Making sure a process for responding to and resolving complaints from the public and the Tribunal’s clients is in place.
- hh. Carrying out effective public communications and stakeholder relations for the Tribunal as required by the Communications Protocol.
- ii. Acknowledging the importance of promoting an equitable, inclusive, accessible, antiracist and diverse workplace within the Tribunal, and supporting a diverse and inclusive workplace within the Tribunal.
- jj. Ensuring that members are informed of their responsibilities under the PSOA with regard to the rules of ethical conduct, including the political activity rules.
- kk. Fulfilling the role of ethics executive for public servants who are government appointees of the Tribunal, promoting ethical conduct and ensuring that all members of the Tribunal are familiar with the ethical requirements of the PSOA, and the regulations and the directives made under that act, including in respect of conflict of interest, political activity and the protected disclosure of wrongdoing.

### **8.3 Deputy Minister**

The deputy minister is responsible for:

- a. Advising and assisting the minister regarding the minister’s oversight responsibilities for the Tribunal, including informing the minister of policy direction, policies and priorities of relevance to the Tribunal’s mandate.
- b. Advising the minister on the requirements of the AAD, ensuring governance and accountability documents accurately adhere to the requirements of the AAD, and other directives that apply to the Tribunal.

- c. Attesting to TB/MBC on the Tribunal's compliance with the mandatory accountability requirements set out in the AAD and other applicable directives, the government's operational policies and policy directions based on the annual letter of compliance from the Tribunal chair to the minister to the best of their knowledge and ability.
- d. Reporting/responding, within prescribed timelines, to TBS on compliance tracking.
- e. Ensuring that the executive director or equivalent is aware of the administrative requirements of government and is compliant with them.
- f. Informing the executive director or equivalent, in writing, of new government directives and any exceptions to, or exemptions in whole or in part from directives, government policies, or ministry administrative policies.
- g. Ensuring regular briefings and consultations between the chair and the minister at least quarterly, and between the ministry staff and the Tribunal staff as needed.
- h. Providing supporting and background information for the minister's quarterly meetings with the chair.
- i. Supporting the minister in reviewing the performance targets, measures and results of the Tribunal.
- j. Signing the Tribunal's MOU, acknowledging their responsibilities.
- k. Undertaking reviews of the Tribunal as may be directed by the minister.
- l. Cooperating with any review of the Tribunal as directed by the minister or TB/MBC.
- m. Ensuring the review of and assessing the Tribunal's business plans and other reports.
- n. Requesting information and data as needed to fulfill obligations under the AAD.
- o. Monitoring the Tribunal on behalf of the minister while respecting the Tribunal's authority, identifying needs for corrective action where warranted, and recommending to the minister ways of resolving any issues that might arise from time to time.
- p. Providing regular feedback to the minister on the performance of the Tribunal.
- q. Supporting ministers and minister's offices in monitoring and tracking upcoming and existing vacancies on boards, particularly where there is a legislated minimum number of members and to maintain quorum.
- r. Recommending to the minister, as may be necessary, the evaluation or review, including a risk-based review, of the Tribunal or any of its programs, or changes to the management framework or operations of the Tribunal.

- s. Ensuring that the ministry and the Tribunal have the capacity and systems in place for on-going risk-based management, including appropriate oversight of the Tribunal.
- t. Ensuring that the Tribunal has an appropriate risk management framework and a risk management plan in place for managing risks that the Tribunal may encounter in meeting its program or service delivery objectives.
- u. Undertaking timely risk-based reviews of the Tribunal, its management or operations, as may be directed by the minister or TB/MBC.
- v. Submitting to the minister, as part of the annual planning process, a risk assessment and management plan for each risk category.
- w. Consulting with the Tribunal's chair, as needed, on matters of mutual importance including services provided by the ministry and compliance with directives and ministry policies.
- x. Arranging for administrative, financial and other support to the Tribunal, as specified in this MOU.
- y. Fulfilling the role of ethics executive for ministry staff assigned to support the Tribunal; promoting ethical conduct and ensuring that all ministry staff assigned to support the Tribunal are familiar with the ethical requirements of the PSOA and the regulations and the directives made under the PSOA, including in respect of conflict of interest, political activity and the protected disclosure of wrongdoing.

## **8.4 Registrar**

The registrar is responsible for:

- a. Managing the day-to-day financial, analytical, and administrative affairs of the Tribunal in accordance with the mandate of the Tribunal, government directives and policies, accepted business and financial practices, and this MOU.
- b. Advising the chair on the requirements of and the Tribunal's compliance with the AAD, as well as other government directives and policies, and agency by-laws and policies, including annually reporting to the chair on the Tribunal's compliance with mandatory requirements.
- c. Applying policies and procedures so that public funds are used with integrity and honesty.
- d. Assisting in the preparation of the Tribunal's annual business plan to be approved by the chair prior to submission to the minister.
- e. Assisting in the preparation of the Tribunal's annual report as directed by the chair.
- f. Preparing financial reports.
- g. Keeping the chair informed with respect to implementation of policy and the operations of the Tribunal.

- h. Establishing systems to ensure that the Tribunal operates within its approved business plan.
- i. Supporting the chair in meeting their responsibilities, including compliance with all applicable legislation, directives, policies, procedures and guidelines.
- j. Carrying out in-year monitoring of the Tribunal's performance and reporting on results to the chair.
- k. Keeping the ministry and the chair advised on issues or events that may concern the minister, the deputy minister and the chair in the exercise of their responsibilities.
- l. Seeking support and advice from the ministry, as appropriate, on provincial agency management issues.
- m. Establishing a system for the retention of provincial agency documents and for making such documents publicly available when appropriate, for complying with the *Freedom of Information and Protection of Privacy Act* and the *Archives and Recordkeeping Act* where applicable.
- n. Cooperating with a periodic review directed by the minister or TB/MBC.

## 9. Ethical Framework

- a. The members of the Tribunal who are appointed by the LGIC are subject to the conflict-of-interest provisions of the AAD and the conflict of interest provisions of the PSOA and its regulations.
- b. Members shall not use any information gained as a result of their appointment to or membership on the Tribunal for personal gain or benefit. A member who has reasonable grounds to believe that they have a conflict of interest in a matter before the Tribunal, or a committee of the Tribunal, shall disclose the nature of the conflict to the chair at the first opportunity and shall refrain from further participation in the consideration of the matter. The chair shall cause to be recorded in the minutes of the meeting of the Tribunal any declared conflicts of interest.
- c. The chair, as the ethics executive for appointees of the Tribunal, is responsible for ensuring that appointees of the Tribunal are informed of the ethical rules to which they are subject, including the rules on conflict of interest, political activity and protected disclosure of wrongdoing that apply to the Tribunal.
- d. The deputy minister, as the ethics executive for ministry staff assigned to support the Tribunal, is responsible for ensuring that staff are informed of the ethical rules to which they are subject, including the rules on conflict of interest, political activity and protected disclosure of wrongdoing that apply to the Tribunal.
- e. The chair will ensure that an ethics plan is developed for the Tribunal, and that the ethics plan be approved by the Conflict of Interest Commissioner.

# 10. Reporting Requirements

## 10.1 Business Plan

- a. The chair will ensure that the minister is provided annually with the Tribunal's business plan covering a minimum of three (3) years from the upcoming fiscal year, unless otherwise specified by TB/MBC, for approval by the minister. The annual business plan shall be in accordance with the requirements set out in the AAD and the ATAGAA, including any related regulations.
- b. The draft annual business plan is to be submitted to the ministry's chief administrative officer or designated equivalent no later than 90 calendar days prior to the beginning of the Tribunal's fiscal year- start, and the chair-approved business plan is to be submitted to the minister for approval no later than 30 calendar days prior to the beginning of the Tribunal's fiscal year.
- c. The chair is responsible for ensuring that the Tribunal's business plan includes a system of performance measures and reporting on the achievement of the objectives set out in the business plan. The system must include performance goals, how they will be achieved, and targeted results and timeframes.
- d. The chair will ensure that the business plan includes a summary of HR impacts, including: current number of employees expressed as full-time equivalents and current number of executives.
- e. The chair will ensure that the business plan includes a risk assessment and risk management plan. This will assist the ministry in developing its risk assessment and risk management plan information in accordance with the requirements of the AAD to assess risks, develop and maintain necessary records, and report to TB/MBC.
- f. The chair will ensure that the business plan includes an inventory of the Tribunal's artificial intelligence (AI) use cases in accordance with requirements of the Responsible Use of AI Directive.
- g. The chair will ensure that publicly posted business plans do not disclose: personal information, sensitive employment and labour relations information, solicitor-client privileged information, Cabinet confidential information, trade secrets, information that would prejudice the financial or commercial interests of the Tribunal in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the Tribunal. If necessary, this confidential information, included in the minister-approved business plan, may be redacted in the publicly posted version.
- h. The minister will review the Tribunal's annual business plan and will promptly advise the chair whether or not they concur with the directions proposed by the Tribunal. The minister may advise the chair where and in what manner the Tribunal's plan varies from government or ministry policy or priorities as may be required, and the chair will revise the Tribunal's plan accordingly. Business plans

are only to be considered valid once the responsible minister has approved the plan and the approval has been expressed in writing.

- i. The minister will approve or provide suggested changes to the business plan no later than 30 calendar days from the minister's receipt of the report. In certain circumstances, minister approval may be given to only certain portions of a business plan as submitted by an agency.
- j. The parties acknowledge that TB/MBC may require the minister to submit the Tribunal's business plan to TB/MBC for review at any time.
- k. The chair, through the registrar or equivalent, will ensure that the minister approved business plan is made available to the public in an accessible format (to comply with the *Accessibility for Ontarians with Disabilities Act, 2005*), in both official languages (to comply with the *French Language Services Act*), on the Tribunal website no later than 30 calendar days from minister's approval of the plan.

## **10.2 Annual Reports**

- a. The chair will ensure that the ministry is provided annually with the Tribunal's annual report. The annual report shall be in accordance with the requirements set out in the AAD.
- b. The chair is responsible for ensuring that the Tribunal's annual report is prepared and submitted to the ministry for approval within 90 calendar days after the Tribunal's fiscal year-end.
- c. The chair, through the registrar or equivalent, will ensure that the annual report is prepared in the format specified in the AAD.
- d. The chair will ensure that the annual report includes a summary of HR impacts, including: number of employees expressed as full-time equivalents, and number of executives.
- e. The chair will ensure that publicly posted annual reports do not disclose: personal information, sensitive employment and labour relations information, solicitor-client privileged information, Cabinet confidential information, trade secrets, information that would prejudice the financial or commercial interests of the Tribunal in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the Tribunal.
- f. The minister will receive and review the Tribunal's annual report to confirm compliance with AAD requirements and will approve the report no later than 60 calendar days from the day of receipt.
- g. The minister will table the report in the Legislative Assembly no later than 30 calendar days from approval.
- h. The chair, through the registrar or equivalent, will ensure that the minister approved annual report is publicly posted in an accessible format (to comply with the *Accessibility for Ontarians with Disabilities Act, 2005*), in both official languages (to

comply with the *French Language Services Act*), on the Tribunal website after the report has been tabled in the Legislature and no later than 30 calendar days from minister's approval of the report.

- i. When distributing annual reports, digital formats and channels for distribution must be used unless otherwise required (e.g. by directive, legislation).

## **10.3 Human resources and compensation**

- a. The Tribunal will provide workforce, compensation and operational data as set out in the AAD Operational Policy.
- b. The Tribunal will report on HR and compensation policies in its business plans and annual reports, in accordance with the requirements of the AAD, AAD Operational Policy, and articles 10.1 and 10.2 of this MOU.
- c. The Tribunal will provide any other additional workforce, compensation and operational data as requested by TBS.

## **10.4 Other Reports**

The chair is responsible for:

- a. Ensuring that all required reports and documents including those set out in the AAD and the Tribunal's constituting instrument, are submitted for review and approval by the minister in accordance with the prescribed timelines.
- b. Supplying specific data and other information, at the request of the minister or the deputy minister, that may be required from time-to-time, subject to any restrictions which may interfere or conflict with the integrity of adjudicative, assessment, decision-making or investigative process, or natural justice rights of the parties.

## **11. Public Posting Requirements**

- a. The Tribunal, through the chair, will ensure that the following approved governance documents are posted in an accessible format (to comply with the *Accessibility for Ontarians with Disabilities Act, 2005*), in both official languages (to comply with the *French Language Services Act*), on the Tribunal's website no later than the specified timelines:
  - Memorandum of understanding – 30 calendar days of signing by all parties
  - Annual business plan – 30 calendar days of minister's approval
  - Annual report – 30 calendar days of minister's approval (the report must first be tabled in the Legislature)
- b. Posted governance documents should not disclose: personal information, sensitive employment and labour relations information, solicitor-client privileged information, Cabinet confidential information, trade secrets, information that would prejudice the

financial or commercial interests of the Tribunal in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the Tribunal.

- c. The Tribunal, through the chair, will ensure that the expense information for appointees and senior management staff are posted on the Tribunal or ministry website, in accordance with the requirements of the Travel, Meal and Hospitality Expenses Directive.
- d. The Tribunal, through the chair, will ensure that any other applicable public posting requirements are met.

## **12. Communications and Issues Management**

The parties to this MOU recognize that the timely exchange of information on the plans, strategies, operations and administration of the Tribunal is essential for the minister to meet their responsibilities for reporting and responding to the Legislative Assembly on the affairs of the Tribunal. The parties also recognize that it is essential for the chair to be kept informed of government initiatives and broad policy directions that may affect the Tribunal's mandate and functions.

The minister and the chair, therefore, agree that:

- a. "Communications" shall not include discussion or exchanging of information between Tribunal personnel and the minister, deputy minister or ministry staff about specific cases that have been, are or will be the subject of adjudicative or regulatory decision-making by the Tribunal.
- b. Inquiries received by the minister's office regarding a case in progress at the Tribunal must be re-directed to the Tribunal without comment. Any response made by the minister's office to the inquiring party will indicate that the inquiry has been forwarded to the Tribunal and that the minister cannot comment on an adjudicative proceeding, assessment, decision, investigation or resolution.
- c. The chair will consult with the minister, in a timely manner, of all planned announcements, events or issues, including contentious matters, that concern or can be reasonably expected to concern the minister in the exercise of their responsibilities.
- d. The minister will advise the chair in a timely manner, as appropriate, on broad government policy initiatives or legislation being considered by the government that may impact on the Tribunal's mandate or functions, or which otherwise will have a significant impact on the Tribunal.
- e. The minister will advise the chair, and the chair will consult with the minister on public communication strategies and publications. They will keep each other informed of the results of stakeholder and other public consultations and discussions as they relate to the Tribunal's mandate and functions.
- f. The minister and the chair will meet at least quarterly on: emerging issues and opportunities; agency/cluster high risks and action plans including direction on

corrective action, as required; and agency/cluster business plan and capital priorities.

- i. As a best practice, meetings are to be quarterly. The minister may delegate some of the meetings to an associate minister or parliamentary assistant. The minister should meet with the chair at least twice per year.
- ii. If the minister deems the Tribunal to be low risk, the minister may reduce the number of meetings to twice a year, instead of quarterly.

g. The Tribunal and ministry will comply with the Public Communications Protocol set out in Appendix 1 to this MOU for ongoing issues management, public communications, and paid advertising.

## **13. Administrative Arrangements**

### **13.1 Applicable Government Directives**

- a. The chair is responsible for ensuring that the Tribunal operates in accordance with all applicable government directives and policies. This includes, but is not limited to, the list of directives and policies found on the InsideOPS Directives and Policies page.
- b. The ministry will inform the Tribunal of amendments or additions to legislation, government directives, policies and guidelines that apply to the Tribunal; however, the Tribunal is responsible for complying with all legislation, government directives, policies and guidelines to which it is subject. Information on corporate direction is available on the InsideOPS Directives and Policies page.
- c. The OPS Procurement Directive applies in full.
- d. The Procurement Directive on Advertising, Public and Media Relations and Creative Communications Services applies in full.

### **13.2 Administrative and Organizational Support Services**

- a. The deputy minister is responsible for providing the Tribunal with the administrative and organizational support services listed in Appendix 2 to this MOU, and for negotiating with Ontario Shared Services concerning these services, as appropriate.
- b. Appendix 2 may be reviewed at any time at the request of either party.
- c. The deputy minister will ensure that the support or services provided to the Tribunal are of the same quality as those provided to the ministry's own divisions and branches.

### **13.3 Agreements with Third Parties**

- a. Procurement required to support the programs and services of the Tribunal will be done by the ministry consistent with applicable policies and directives, including, but not limited to, the OPS Procurement Directive.

### **13.4 Legal Services**

- a. Legal services to the Tribunal will be provided by the Ministry of the Attorney General, in accordance with an MOU if established between the Tribunal and the Ministry of the Attorney General.
- b. The Tribunal may request outside legal services when it requires expertise which is unavailable within the Ministry of the Attorney General or when the use of a law office of the Crown would result in any conflict of interest.

Outside legal services will be acquired in accordance with the MAG Operating Policy on Acquiring and Using Legal Services.

### **13.5 Creation, Collection, Maintenance and Disposition of Records**

- a. The chair is responsible for ensuring that a system is in place for the creation, collection, maintenance and disposal of records.
- b. The chair is responsible for ensuring that the Tribunal complies with all government legislation, directives and policies related to information and records management.
- c. The registrar and the chair shall protect the legal, fiscal and other interests of the Tribunal by implementing reasonable measures to ensure the ongoing viability, integrity, preservation and security of all official records created, commissioned or acquired by the Tribunal. This includes, but is not limited to, all electronic records, such as emails, information posted on the Tribunal's website(s), database data sets, and all records stored on personal computers and shared drives.
- d. The chair is responsible for ensuring measures are implemented requiring the Tribunal's employees to create full, accurate and reliable records that document and support significant business transactions, decisions, events, policies and programs.
- e. The chair is responsible for ensuring that the Tribunal complies with the TB/MBC Management and Use of Information and Information Technology (I&IT) Directive, in conjunction with the Corporate Policy on Recordkeeping, as applicable.
- f. The chair is responsible for ensuring that the Tribunal complies with the *Archives and Recordkeeping Act, 2006*, S.O. 2006, Chapter 34, Schedule A.

## **13.6 Cyber Security**

- a. The Tribunal is responsible and accountable for the ownership and management of cyber security risks and related impacts within their organization.
- b. The Tribunal must ensure adequate systems, protocols and procedures are established and maintained to ensure cyber resilience, recovery and maturity.
- c. The Tribunal's cyber security practices and protocols should be regularly reviewed and updated to address new and emerging cyber security threats.
- d. The Tribunal should align with any applicable policies and standards issued by the OPS, such as the Government of Ontario Information Technology Standards (GOITS) 25.0 and any other relevant GO-ITS standards, Corporate Policy on Information Sensitivity Classification, Corporate Policy on Cyber Security and Cyber Risk Management, Governance and Management of Information and Data Assets Directive, Governance and Management of Information Technology Directive.

## **13.7 Intellectual Property**

- a. The chair is responsible for ensuring that the legal, financial and other interests of the government in intellectual property are protected in any contract that the Tribunal may enter with a third party that involves the creation of intellectual property.

## **13.8 Freedom of Information and Protection of Privacy**

- a. The chair and the minister acknowledge that the Tribunal is bound to follow the requirements set out in the *Freedom of Information and Protection of Privacy Act* (FIPPA) in relation to the collection, retention, security, use, distribution, disclosure, access and correction and disposal of records.
- b. The minister is designated as the institution head in Ontario Regulation 460 under the FIPPA for the purposes of the FIPPA.
- c. The chair is responsible for ensuring that the ministry is notified of any significant or contentious information requests under the FIPPA.

## **13.9 Service Standards**

- a. The Tribunal shall establish customer service and quality standards that are consistent with the appropriate standards of the government, the ministry and the Ontario Public Service.
- b. The chair will ensure that the Tribunal delivers its services at a quality standard that reflects the principles and requirements of the OPS Service Directive.

- c. The chair will ensure that the Tribunal designs, delivers and implements its digital services, whether internally built or procured, to reflect the principles and requirements outlined in the Digital and Data Directive, including Ontario's Digital Service Standard.
- d. The Tribunal has in place a formal process for responding to complaints about the quality of services received by the public and parties that appear before the Tribunal consistent with the government's service quality standards. The Tribunal's process for responding to complaints about the quality of services is separate from any statute provisions about re-consideration, appeals, etc., of the Tribunal's adjudicative decisions.
- e. The Tribunal's annual business plan will include performance measures and targets for client service and the Tribunal's response to complaints.

## 13.10 Diversity and Inclusion

- a. The Tribunal, through the chair, acknowledges the importance of promoting an equitable, inclusive, accessible, anti-racist and diverse workplace within the Tribunal.
- b. The chair will support a diverse and inclusive workplace within the Tribunal by:
  - i. Developing and encouraging diversity and inclusion initiatives to promote an inclusive environment free of workplace discrimination and harassment; and
  - ii. Adopting an inclusive process to ensure all voices are heard.
- c. The chair is responsible for ensuring that the Tribunal operates in accordance with the *Human Rights Code*, *Accessibility for Ontarians with Disabilities Act, 2005*, *French Language Services Act*, and *Pay Equity Act*.

## 14. Financial Arrangements

### 14.1 General

- a. All financial procedures for the Tribunal shall be in accordance with applicable government directives, ministry and corporate financial and administrative policies and procedures.
- b. When ordered to do so by the Minister of Finance and/or the President of the Treasury Board, pursuant to Section 16.4 of the *Financial Administration Act*, the Tribunal shall pay into the Consolidated Revenue Fund any money that the Minister of Finance and/or the President of the Treasury Board determines is surplus to its requirements.
- c. Pursuant to Section 28 of the *Financial Administration Act*, the Tribunal shall not enter into any financial arrangement or commitment, guarantee, indemnity or similar transaction that may increase, directly or indirectly, the indebtedness or contingent

liabilities of the Government without the approval of the Minister of Finance and/or the President of the Treasury Board. The minister's approval is required before seeking statutory approval from the Minister of Finance or President of the Treasury Board.

- d. The Tribunal's approved operating and capital allocations may be adjusted in a given year if in-year fiscal constraints are ordered by Cabinet or the minister. The Tribunal will be provided with notice of changes to its allocation as soon as is reasonably possible. Where the Tribunal must reallocate resources as a result of its operating and/or capital allocations being adjusted, the Tribunal shall inform and discuss the changes with the ministry before making such changes.
- e. The Tribunal will report to TBS when it has sought external advice on matters where: (i) the effectiveness of the advice depends on a particular accounting treatment or presentation in the financial statements; (ii) the outcome or consequences of the advice has or will have a material effect on the financial statements; and (iii) where there could be reasonable doubt as to the appropriateness of the related accounting treatment or presentation under the relevant financial reporting framework.

## **14.2 Funding**

- a. The costs of the Tribunal are recovered through annual assessments of FSRA made by the LGIC with respect to expenses and expenditures that the Tribunal has incurred, in accordance with sections 15 and 15.1 of the Act, and through any fees that may be established by the minister under section 16 of the Act.
- b. The Tribunal is funded by the Government of Ontario, out of the Consolidated Revenue Fund (CRF) pursuant to an appropriation authorized by the Legislative Assembly, and is subject to adjustments made by the minister, TB/MBC or the Legislative Assembly. The Tribunal's expenditures are funded by way of interim payments made under section 15 of the *Financial Administration Act*.
- c. The amount of an annual assessment is determined in the manner prescribed under the Act and is required to take into account any fees received by the Crown in respect of the Tribunal. Pursuant to the Act, FSRA is required to pay the annual assessment into the CRF.
- d. The ministry will prepare estimates of the Tribunal's expenditures for inclusion in the ministry's business plan for presentation to the Legislative Assembly. The ministry will deliver these estimates to the minister in sufficient time to be analyzed and approved by the minister.
- e. The estimates provided by the chair may, after appropriate consultation with the chair, be altered as required. The parties acknowledge that TB/MBC has final decision-making authority.
- f. Financial procedures of the provincial agency must be in accordance with TB/MBC and Ministry of Finance directives and guidelines and other applicable government direction.

- g. The Tribunal and the ministry shall, as appropriate, exchange information in a timely manner to facilitate matters pertaining to the assessment.

## **14.3 Financial Reports**

- a. The chair will provide to the minister annual financial statements, and will include them as part of the Tribunal's annual report. The statements will be provided in accordance with instructions issued by the Office of the Provincial Controller Division.
- b. The Tribunal will submit its salary information to the ministry, in accordance with the *Public Sector Salary Disclosure Act, 1996*.

## **14.4 Taxation Status: Harmonized Sales Tax (HST)**

### **Collection/Remittance of HST**

- a. The Tribunal is responsible for complying with its obligations as a supplier under the federal *Excise Tax Act* to collect and remit HST in respect of any taxable supplies made by it.

### **Payment of HST**

- b. The Tribunal is responsible for paying HST where applicable, in accordance with the *Excise Tax Act (Canada)*.

### **HST Recovery**

- c. The Tribunal is listed on Schedule A of the Canada-Ontario Reciprocal Taxation Agreement and may claim HST Government Rebates in respect of any HST paid or payable by the Tribunal, subject to any restrictions specified by Finance Canada.
- d. The Tribunal will not claim an HST Government Rebate in respect of HST paid or payable by it for which it has claimed a refund, input tax credit or other rebate under the *Excise Tax Act (Canada)*.
- e. The Tribunal is responsible for providing the Ministry of Finance and/or the Canada Revenue Agency, upon request, with any information necessary to determine the amount of an HST Government Rebate.

## **14.5 Realty**

- a. The chair is responsible for ensuring that the Tribunal operates in accordance with the MBC Realty Directive.
- b. Appendix B of the Realty Directive sets out the Mandatory Office Space Standards and Office Space Planning Practices that must be complied with when acquiring space for accommodation and program purposes.

- c. The chair recognizes that all lease agreements for provincial agencies without realty authority are under the administration and control of the Minister of Infrastructure.
- d. The Tribunal will align hybrid work policies with the OPS and identify and assess office optimization opportunities to reduce office realty footprint and find cost reductions.

## 15. Audit and Review Arrangements

### 15.1 Audits

- a. The Tribunal is subject to periodic review and value-for-money audit by the Auditor General of Ontario under the *Auditor General Act* or by the Ontario Internal Audit Division of Treasury Board Secretariat.
- b. The Tribunal can request and/or must accept the provision of internal audit services by the Ontario Internal Audit Division in accordance with the Internal Audit Directive.
- c. Regardless of any previous or annual external audit, the minister or the chair may direct that the Tribunal be audited at any time. The results of such audit should be shared by the chair to the minister in accordance with article 8.2.
- d. The Tribunal will share all engagement reports (including those prepared by their own internal audit function and/or those reported to the Tribunal's chair) with their respective minister and deputy minister (and when requested, with the President of the Treasury Board). The Tribunal will advise the respective minister and deputy minister annually, at a minimum, on any outstanding recommendations/issues.
- e. The Tribunal will share its approved audit plan with their respective minister and deputy minister, (and when requested, with the President of the Treasury Board) to support understanding of agency risks.
- f. The chair may request an external audit of the financial transactions or the management controls of the Tribunal, at the Tribunal's expense.

### 15.2 Other Reviews

- a. The Tribunal is subject to periodic review initiated at the discretion and direction of TB/MBC or the minister. The review may cover such matters relating to the Tribunal that are determined by TB/MBC or the minister, and may include the mandate, powers, governance structure and/or operations of the Tribunal, including finance, human resources/labour relations and agency processes.
- b. In requiring a periodic review, the minister or TB/MBC shall determine the timing and responsibility for conducting the review, the roles of the chair and the minister, and how any other parties are involved.
- c. A mandate review of the Tribunal will be conducted at least once every six years. The next review will be completed by 2024/2025.

- d. The minister will direct of the Tribunal at least once every six (6) years in accordance with subsections 21(2) and (2) of the ATAGAA. (This review may be structured in such a way that it also fulfills the obligation for a mandate review.)
- e. The minister will consult the chair as appropriate during any such review.
- f. The chair and registrar will cooperate in any review.
- g. In the event of a review initiated at the direction of the minister, the minister shall submit any recommendations for change that are developed from the results of the review regarding the Tribunal to TB/MBC for consideration.

## **16. Staffing and Appointments**

### **16.1 Delegation of Human Resources Management Authority**

- a. Where the PSC has delegated its powers, duties and functions in relation to human resources management to the deputy minister, chair or prescribed individual under Ontario Regulation 148/10, that person is accountable for exercising that authority in compliance with any relevant legislation, directives or policies in accordance with the mandate of the Tribunal, and within the parameters of the delegated authority.

### **16.2 Staffing Requirements**

- a. The Tribunal is supported by staff and persons employed under Part III of the Public Service of Ontario Act, 2006. Such persons are eligible for all the rights and benefits accorded under the PSOA and relevant collective agreements.
- b. The Tribunal, in its dealings with staff employed under Part III of the *Public Service of Ontario Act, 2006*, is subject to MBC human resource directives and Public Service Commission directives under the PSOA.
- c. The ministry will provide the Tribunal with administrative services and program analysis as required through the Ministry of Finance sufficient to ensure the efficient and effective administration of the Tribunal.
- d. The Capital Markets and Agency Relations Branch will develop job descriptions for the staff providing administrative services to the Tribunal in consultation with the chair.
- e. The specific administrative support services to be provided by the ministry to the Tribunal are identified in Appendix 2 to this MOU.
- f. The ministry is responsible for providing administrative support to the operation of the Tribunal, including the preparation of cheques and maintenance of financial records.
- g. Ministry employees are assigned to the Tribunal as and when required.
- h. Ministry staff assigned to support the Tribunal report to, and are accountable to, a delegate of the deputy minister for their performance.

## **16.4 Appointments**

- a. The chair is appointed by the LGIC on the recommendation of the minister pursuant to section 2(5) of the Act.
- b. The vice-chairs of the Tribunal are appointed by the LGIC on the recommendation of the minister pursuant to section 2(5) of the Act.
- c. The members of the Tribunal are appointed by the LGIC on the recommendation of the minister pursuant to section 2(3) of the Act.
- d. Members and vice-chairs are selected for appointment through a competitive, meritbased process that assesses candidates based on experience, knowledge or training in the subject matter and legal issues dealt with by the Tribunal; aptitude for impartial adjudication; and aptitude for applying alternative adjudicative practices and procedures that may be set out in the Tribunal's rules.
- e. The chair must utilize the Tribunal's skills matrix and recruitment strategy in advising the minister of any competency skills gaps and providing any recommendations for appointments or re-appointments, including advising the minister on appointee attendance and performance.
- f. Pursuant to subsection 14(4) of the ATAGAA, no person shall be appointed or reappointed unless the chair, after being consulted as to their assessment of the person's qualifications under the ATAGAA and, in the case of reappointment, of the member's performance of their duties on the Tribunal, recommends that the person be appointed or reappointed.

## **16.5 Remuneration**

- a. Remuneration is set by the LGIC.
- b. The Tribunal's full-time and part-time appointees will be remunerated pursuant to rates identified in Schedule B of the AAD.
- c. The Tribunal, including members, must comply with the Travel, Meal and Hospitality Expenses Directive issued by MBC. Legitimate authorized expenses incurred during the course of government business shall be reimbursed. Expenses for members under the Directive are subject to requirements for public disclosure of expense information.

# **17. Risk Management, Liability Protection and Insurance**

## **17.1 Risk Management**

Ministers and ministries are accountable for working with their provincial agencies to ensure effective management of risks. The ministry and agency will meet to discuss agency high risks and action plans including direction on corrective action.

The chair is responsible for ensuring that a risk management strategy is developed and in place for the Tribunal in accordance with the AAD and the OPS Enterprise Risk Management Directive and Risk Management process.

The Tribunal shall ensure that the risks it faces are addressed in an appropriate manner.

### **17.1.1 Artificial Intelligence Risk Management**

The chair is responsible for ensuring that artificial intelligence (AI) risk management is undertaken in alignment with the principles and requirements of the Responsible Use of AI Directive.

- a. The Tribunal shall implement AI risk management in alignment with the requirements outlined in Section 6.3 of the Responsible Use of Artificial Intelligence Directive.
  - i. The Tribunal shall ensure the management of technology risks in a documented and appropriate manner.
  - ii. The Tribunal will identify threats and risks, assess their potential impact, severity and likelihood, and document the risks and actions taken to address them.
- b. The Tribunal shall ensure that a business process exists for accountable executives to document their ongoing efforts to treat (resolve, mitigate, or accept) risks throughout the technology lifecycle.
- c. The Tribunal shall publish a list of AI use cases as part of the Business Plan.
- d. The Tribunal shall track and report quarterly on IT threats and technology risks and vulnerabilities, and associated risk treatment efforts. This includes reporting on AI use cases and associated risk management.
- e. The Tribunal shall ensure that IT systems can meet the confidentiality, integrity, and availability requirements of all information and that systems can adequately safeguard or dispose of information according to its sensitivity level.

### **17.2 Liability Protection and Insurance**

- a. Pursuant to section 14 of the Act, no action or other proceeding for damages shall be instituted against any member, any employee appointed to the service of the Tribunal or any person engaged by the Tribunal for any act done in good faith in the execution or intended execution of the person's powers or duties or for any neglect or default in the execution, in good faith, of the person's powers or duties.
- b. The Tribunal is included in the Government of Ontario General & Road Liability Protection Program.

## **18. Compliance and Corrective Actions**

- a. Open and consistent communication between provincial agencies and their responsible ministry helps ensure that government priorities and direction are clearly understood and helps to manage risks or issues as they arise.
- b. Situations may arise through the course of monitoring where corrective action is required. Corrective action refers to the steps taken to remedy non-compliance with this directive. Corrective action supports agencies in delivering on desired outputs and/or outcomes, and meeting the terms and conditions established by this directive.
- c. If a ministry initiates corrective action, it must be progressive in nature and in proportion to the risk associated with the degree of non-compliance. The degree of corrective action should only be increased if the Tribunal's non-compliance continues. It is important that ministries document all actions, and provide timely and clear communication to the Tribunal chair or senior executives relating to potential corrective actions. This may include letters of direction by the accountable minister and/or the President of the Treasury Board as required.
- d. Before engaging in more severe corrective actions, ministries must consult with TBS and legal counsel.

## **19. Effective Date, Duration and Review of the MOU**

- a. This MOU becomes effective on the date it is signed by the minister as the last party to execute it ("Original Effective Date") and continues in effect until it is revoked or replaced by a subsequent MOU signed by the parties.
- b. A copy of this signed MOU and any successor MOU must be provided to the Secretary, Treasury Board/Management Board of Cabinet, no later than seven calendar days from being signed.
- c. Upon a change in minister, deputy minister, or chair of the Tribunal, the newly appointed individual must review and sign this MOU no later than four months from the new appointment.
- d. Subject to any further written agreements or updates, the parties agree that this MOU entered into between them will satisfy the requirements of section 11 of the ATAGAA.

## Signatures

I acknowledge my role and the requirements as set out in this MOU and the AAD.



Deputy Minister  
Ministry of Finance

November 14, 2025

Date

# Appendix 1: Public Communications Protocol

## 1. Purpose

The communications protocol sets out a framework for the ministry and the Tribunal to collaborate on public communications opportunities led by the Tribunal, and to set out a process for handling specific case/hearing related inquiries received by the minister's office and the ministry.

The communications protocol applies to both the Tribunal's implementation of its legislated mandate and the promotion of the work it does. It will also support the minister's accountability to the Legislative Assembly and to Cabinet for the same.

## 2. Definitions

a. "Public communications" means any material that is communicated to the public, either directly or through the media in:

- Oral form, such as a speech or public presentation or interview to be broadcast
- Printed form, such as a hard copy report
- Electronic form, such as a posting to a website
- Paid advertising, such as digital or print campaign.

b. A "contentious issue" is a matter that is, or may reasonably be expected to be, of concern to the Legislative Assembly or the public, or is likely to result in inquiries being directed to the minister or government. Contentious issues may be raised by:

- Members of the Legislative Assembly
- The public
- Media
- Stakeholders
- Service delivery partners.

3. The Tribunal will comply with the TB/MBC Visual Identity Directive.

4. The ministry and the Tribunal will appoint persons to serve as public communications "leads."

- The ministry lead is the Director of the Ministry's Communications Services Branch.
- The Tribunal lead is the chair.

5. For the purpose of this protocol, public communications are divided into three categories:

a. **Media responses or communications products related to the routine business** of the Tribunal and its programs that do not have direct implications for either the ministry or the government.

- Media responses, news releases or other communications products are to be shared with the ministry lead on an appropriate and timely cadence (i.e., daily) who will circulate as appropriate to other individuals within the ministry.
- **Note:** Funding related announcement are not considered routine business and must be escalated to category B. Contentious issues must be escalated to category C.

b. **Communications products and/or plans where provincial or ministerial messaging on government priorities would enhance the Tribunal's or the government's profile**, or would provide opportunities for local government announcements.

- **For all non-contentious items that might generate media interest**, the Tribunal lead will notify the ministry lead of upcoming communications plans and products a minimum of three (3) business weeks in advance.
- **For non-contentious items which provide government messaging opportunities** or involve funding announcements, the Tribunal must request approval of communications products seven (7) business days prior to the date required.
- Final approval is required from the minister's office and will be sought via the ministry lead. If the Tribunal were not to receive comments or approval from the minister's office or ministry lead within forty-eight (48) hours of the date on which the item is to be issued, the Tribunal should escalate a follow-up, noting that they will proceed accordingly.
- **Non-contentious media responses** are to be shared with the ministry lead on an appropriate and timely cadence (i.e., daily) who will circulate as appropriate to other individuals within the ministry. Contentious media responses follow the process below.

c. **Contentious issues, media responses, and news releases** that may have direct implications for either the ministry or the government, or are likely to result in inquiries being directed to the minister or government.

- The Tribunal lead will notify the ministry lead immediately upon becoming aware of the issue and will notify the minister's office simultaneously. The ministry lead may also advise the Tribunal of contentious issues that require attention. The Tribunal will provide all required background information on the issue to the ministry lead, who will arrange to have a contentious issues note prepared.
- The Tribunal must obtain ministry approval prior to issuing media responses or news releases in this category. The Tribunal lead will provide the media response or news releases to the ministry lead who will initiate the approval process within the ministry.

- Final approval on media responses and news releases in this category is required from the minister's office.

6. Advertising

- To deliver on the long-range demands of planning advertising, the Tribunal will provide the ministry with its annual marketing plan three (3) months in advance of its start date (on the Tribunal's fiscal year).
- Agency to share campaign briefs with the ministry a minimum of two (2) weeks in advance of briefing creative/media (agency) partners. Ministry to ensure alignment on campaign objectives and messaging.
- Advertising materials and campaigns can be reviewed by the ministry's Minister's Office.
- Final messaging and creative to be shared with the ministry at least two (2) weeks before going live.

7. For the purpose of handling specific case/hearing related inquiries:

- a. Parties who contact a minister's office or the ministry with an inquiry, issue or complaint concerning a specific case or hearing before the Tribunal will be referred to the registrar or equivalent.
- b. Any party with a matter previously referred to the Tribunal requesting to discuss a specific case/hearing with the minister's office or with ministry staff shall be referred to the registrar or equivalent. The registrar or equivalent will ensure that an appropriate response is communicated to the party. The response will advise the party of the independent nature of the Tribunal's relationship with the ministry and the minister.
- c. Requests for information pursuant to the *Freedom of Information and Protection of Privacy Act* (FIPPA) received by the minister's office or the ministry will be referred to the registrar or equivalent who will determine an appropriate response to each request in consultation with the chair.
- d. The ministry will ensure that all enquiries referred by the minister's office are addressed in a manner that is consistent with the FIPPA.
- e. The Tribunal will ensure that all inquiries referred by the minister's office via the ministry are addressed in a manner which is consistent with the FIPPA.

## **Appendix 2: Administrative or Organizational Support Services**

The following list includes support services provided by the ministry to the Tribunal, either directly or through other Ontario Public Service providers:

- a. Financial administration: pay and benefits administration, accounts payable and technical advice, purchasing, central mail and printing services, and records and form advisory services;
- b. Human resource services: classification, advice and consultation regarding recruitment procedures and staff relations, job description writing, career counselling and staff development, and advice and consultation regarding corporate initiatives such as occupational health and safety;
- c. Corporate educational opportunities and career planning services are available and open to agency staff; the ministry must assist the registrar or equivalent in ensuring that these are communicated effectively to agency staff;
- d. Information technology and telecommunications services: advice, consultation and support;
- e. Internal audit: financial compliance, management, human resource and information systems audits, operational reviews, and special investigations as required;
- f. Legal services;
- g. Accommodation: facilities planning and relocation services, including AODA compliance and lease renewals;
- h. Freedom of information and protection of privacy program services;
- i. French language services translation and interpretation services;
- j. Business planning;
- k. Performance measurement and program evaluation;
- l. Communications and marketing.

### **Program Administration**

The deputy minister is responsible for ensuring that the ministry provides the following administrative staff resources to the Registrar's Office of the Tribunal:

- Registrar
- Assistant Registrar
- Administrative and Financial Coordinator

Delegates of the deputy minister shall have responsibility for:

- a. Managing the day-to-day delivery of administrative, financial and support services to the Tribunal in accordance with Applicable Government Directives, accepted business and financial practices, and this MOU.
- b. Ensuring that the chair and ministry staff assigned to support the Tribunal are advised on the requirements of, and compliance with, the AAD, other Applicable Government Directives and Tribunal rules.
- c. Providing leadership and management to the Ministry staff assigned to support the Tribunal, including human and financial resources management.
- d. Keeping the chair informed of operational matters.
- e. Supporting the chair when requested in meeting the chair's responsibilities.
- f. Arranging for the preparation of financial reports as required.
- g. Developing a performance measurement system for ministry staff assigned to support the Tribunal and implementing the system.
- h. Establishing systems to ensure that the Tribunal operates within its approved annual business plan.
- i. Establishing and applying a financial management framework for the Tribunal in accordance with applicable Minister of Finance/Treasury Board controllership directives, policies, and guidelines.
- j. Ensuring that the Tribunal has an appropriate risk management framework and risk management plan in place.
- k. Ensuring that a system is in place for the retention of Tribunal documents and for making such documents publicly available when appropriate, for complying with FIPPA and the *Archives and Recordkeeping Act* where applicable.

