Memorandum of Understanding

Between

Minister of Municipal Affairs

and

Chair of Toronto Islands Residential Community Trust Corporation

February 2018
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The parties to this Memorandum of Understanding agree to the following:

1. Purpose

a. The purpose of this Memorandum of Understanding (MOU) is to:
   - Establish the accountability relationships between the Minister of Municipal Affairs and the Chair of the Trust on behalf of the agency.
   - Clarify the roles and responsibilities of the Minister, the Chair, the agency’s Board of Directors, the Trust, and the Deputy Minister.
   - Clarify the operational, administrative, financial, staffing, auditing and reporting arrangements between the Trust and the Ministry of Municipal Affairs.

b. This MOU should be read together with the *Toronto Islands Residential Community Stewardship Act, 1993* (Act). This MOU does not affect, modify or limit the powers of the agency 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 January 27, 2011.

2. Definitions

In this MOU:

a. "AAD" means the Treasury Board/Management Board of Cabinet Agencies & Appointments Directive;

b. "Act" means the *Toronto Islands Residential Community Stewardship Act, 1993* that governs the agency;

c. "Agency" or "provincial agency" means Toronto Islands Residential Community Trust Corporation (Trust);

d. "Annual Business Plan" means the annual business plan described under article 10.1 of this MOU.

e. "Annual Report" means the annual report referred to in article 10.2 of this MOU.

f. "Applicable Government Directives" means the government directives, policies, standards and guidelines that apply to the agency, as may be amended or replaced from time to time, which are listed in Appendix 2 to this MOU.

g. "Appointee" means a member appointed to the agency by the Lieutenant Governor, but does not mean an individual employed or appointed by the agency as staff;

h. "Board" means the Board of Directors of the Toronto Islands Residential Community Trust Corporation;
i. "Chair" means the Chair of the Toronto Islands Residential Community Trust Corporation Board of Directors;

j. "Constituting instrument" means the Toronto Islands Residential Community Stewardship Act, 1993 that established the agency;

k. "Deputy Minister" means the Deputy Minister of the Ministry of Municipal Affairs;

l. "Executive Council Act" means the Executive Council Act, R.S.O. 1990, c. E. 25, as amended;


n. "Fiscal Year" means the period from April 1 to March 31 of the following year;

o. "Government" means the Government of Ontario;

p. "MBC" means the Management Board of Cabinet;

q. "Minister" means the Minister of Municipal Affairs 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;

r. "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;

s. "Ministry" means the Ministry of Municipal Affairs or any successor to the Ministry;

t. "MOU" means this Memorandum of Understanding signed by the Minister and the Chair;

u. "OPS" means Ontario Public Service;

v. "OPS staff liaison" means the staff appointed as the OPS staff liaison by the Deputy Minister;

w. "PAS" means Public Appointments Secretariat;

x. "President of Treasury Board" means the President of Treasury Board or such other person who may be designated from time to time under the Executive Council Act;

y. "PSC" means the Public Service Commission;


aa. "TBS" means the Treasury Board Secretariat;

bb. "TB/MBC" means the Treasury Board/Management Board of Cabinet;

c. "Trust" means Toronto Islands Residential Community Trust Corporation; and

dd. "Toronto Islands" means Algonquin Island and Ward's Island in the City of Toronto.
3. Agency’s Legal Authority and Mandate

a. The legal authority of the Toronto Islands Residential Community Trust Corporation is set out in the *Toronto Islands Residential Community Stewardship Act*, 1993.

b. The provincial agency’s mandate is set out in the *Toronto Islands Residential Community Stewardship Act*, 1993, which states that the agency’s objects are to:

1. Manage the land described in the Schedule to the Act, including the houses and other buildings and structures on the land, for the benefit of the residential community on the Toronto Islands and the public;

2. Operate for the benefit and enjoyment of the public the buildings and structures, other than houses and the firehall, that existed on the day the Act came into force on the land described in the Schedule of the Act, but nothing in this clause prevents the Trust from demolishing or relocating those buildings and structures at any time;

3. Ensure that the public has reasonable access to the buildings and structures required to be operated by the Trust;

4. Raise sufficient revenue to carry out the objects of the Trust;

5. Manage the sale of houses and land leases and vacant land leases on the Toronto Islands; and

6. Subject to applicable legislation, such other matters as may be assigned to the Trust by the Minister which are within the Trust’s statutory mandate.

4. Agency Type and Public Body Status

a. The agency is designated as a board governed provincial agency under the Agencies and Appointments Directive.

b. The agency is prescribed as a public body in accordance with Ontario Regulation 146/10 under the *Public Service of Ontario Act*, 2006. It is not organizationally part of the Ministry, but it is considered to be within government.

5. Corporate Status and Crown Agency Status

a. The Act deems the Trust not to be an agency of the Crown and the agency is not a Crown Agency within the meaning of the *Crown Agency Act*.

b. The provincial agency has the capacity, rights, power and privileges of a natural person for carrying out its objects, subject to the limitations placed upon it under the Act and/or limitations imposed by Treasury Board/Management Board of Cabinet.

c. The Corporations Act, the Business Corporations Act, the Business Names Act, the Not-for-Profit Corporations Act, 2010 and the Corporations Information Act do not apply to the Trust.

d. The Trust is a corporation without share capital.
6. Guiding Principles

The parties agree to the following principles:

a. The Minister recognizes that the agency exercises powers and performs duties in accordance with its legal mandate under the Act.

b. The Minister recognizes that the agency plays a meaningful role in the development of the policies and programs of the Government of Ontario, as well as in the implementation of those policies and delivery of programs.

c. The Minister recognizes that Toronto Islands residents should comprise the majority of Board members.

d. The Board of Directors acknowledge that it is accountable, through the Minister, to the Legislative Assembly in exercising its mandate. Accountability is a fundamental principle to be observed in the management, administration and operations of the agency. The Board of Directors acknowledges that it is accountable to the Minister, through the Chair, for governance and oversight of the agency.

e. As an agency of the Government of Ontario, the agency conducts itself according to the management principles of the Government of Ontario. These principles include ethical behaviour; prudent, effective and lawful use of public resources; fairness; high quality service to the public; and openness and transparency to the extent allowed under the law.

f. The Minister and the Board of Directors, through the Chair are committed to a strong agency that is empowered to fulfill its statutory mandate efficiently and effectively. They share the goal of establishing and maintaining a co-operative relationship that facilitates the efficient administration of the agency and fulfillment of its statutory responsibilities.

g. The agency and the Ministry agree to avoid duplication of services wherever possible.

h. The agency and the Ministry will work together in a mutually respectful manner.

7. Accountability Relationships

7.1 MINISTER

The Minister is accountable:

a. To Cabinet and the Legislative Assembly for the agency’s fulfilment of its mandate and its compliance with government policies, and for reporting to the Legislative Assembly on the agency’s affairs.

b. For reporting and responding to Treasury Board/Management Board of Cabinet on the agency’s performance and compliance with government’s applicable directives and operational policies.

c. To the Cabinet for the performance of the agency and its compliance with the government’s operational policies and broad policy directions.
d. For receiving and ensuring that the agency’s annual report is made available to the public within 30 days of approval by the Minister.

e. For approving the annual report within 60 days of receipt of the annual report from the agency.

7.2 CHAIR

The Chair, acting on behalf of the Board of Directors, is accountable:

a. To the Minister for the agency’s performance in fulfilling its mandate, and for carrying out the roles and responsibilities assigned to the Chair by the Act, this MOU, and applicable TB/MBC, PSC and government directives.

b. For reporting to the Minister, as requested, on the agency’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 agency.

7.3 BOARD OF DIRECTORS

The Board of Directors is accountable, through the Chair, to the Minister for the oversight and governance of the agency; setting goals, objectives and strategic direction for the agency within its mandate; and for carrying out the roles and responsibilities assigned to it by the Act, this MOU, and applicable TB/MBC, PSC and other government directives.

7.4 DEPUTY MINISTER

The Deputy Minister is accountable to the Secretary of the Cabinet and the Minister for the performance of the Ministry in providing administrative and organizational support to the agency and for carrying out the roles and responsibilities assigned to the Minister, this MOU, and applicable TB/MBC, PSC and government directives.

The Deputy Minister is also accountable for attesting to TB/MBC on the agency’s compliance with applicable TB/MBC directives.

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 agency.

b. Reporting and responding to TB/MBC on the agency’s performance and compliance with applicable TB/MBC directives, the government’s operational policies and policy directions.

c. Recommending to TB/MBC, where required, the merger, any change to the mandate, or dissolution of the agency.
d. Recommending to TB/MBC the powers to be given to, or revoked from, the agency when a 
   change to the agency's mandate is being proposed.

e. Meeting with the Chair to discuss issues relating to the fulfilment of the agency's mandate.

f. Working with the Chair to develop appropriate measures and mechanisms related to the 
   performance of the agency.

g. Considering the advice or recommendations of the Chair on candidates for appointment or 
   re-appointment to the Board.

h. Making recommendations to Cabinet and the Lieutenant Governor in Council for 
   appointments and reappointments to the agency, pursuant to the process for agency 
   appointments established by legislation and/or by MBC through the AAD.

i. Determining at any time the need for a review or audit of the agency, directing the Chair to 
   undertake reviews of the agency on a periodic basis, and recommending to TB/MBC any 
   change(s) to the governance or administration of the agency resulting from any such review 
   or audit.

j. When appropriate or necessary, taking action or directing that the agency take corrective 
   action with respect to the agency's administration or operations.

k. Receiving and approving the agency's annual report and ensuring that the annual report is 
   made available to the public within 30 days of approving it.

l. Approving the annual report of the agency within 60 days of receiving the annual report from 
   the agency.

m. Informing the Chair of the government's priorities and broad policy directions for the agency.

n. Consulting, as appropriate, with the Chair (and others) on significant new directions or when 
   the government is considering regulatory or legislative changes for the agency (recognizing 
   that it is in the interest of the parties to exchange input on policy matters of mutual interest 
   and to identify impacts that could arise from proposed changes in legislation or regulations).

o. Developing the agency's MOU with the Chair, as well as any amendments to it, and signing 
   the MOU into effect after it has been signed by the Chair.

p. Reviewing and approving the agency's annual business plan.

q. Recommending to TB/MBC any provincial funding to be allocated to the agency.

r. Outlining the high-level expectations, key commitments and performance priorities for the 
   Agency at the beginning of the annual business planning cycle through the Agency mandate 
   letter.

s. Recommending to TB/MBC any revisions to the mandate of the Trust or the powers to be 
   given to the Trust whereby any approved revisions to the mandate or powers granted to the 
   Trust would be subject to legislative amendments to the Act.

t. Submitting to the Secretary of MBC an annual signed attestation indicating whether the 
   Trust is in compliance with the AAD, and provide documentation demonstrating compliance, 
   as applicable.
u. Assisting the Lieutenant Governor in Council in its ten year review of the regulations made under paragraphs 14, 20 and 21 of subsection 32(1) of the Act, and recommending amending the regulations if necessary.

8.2 CHAIR

The Chair is responsible to support the Board of Directors by:

a. Providing leadership to the agency by working with the Board of Directors to set the goals, objectives and strategic directions within its mandate.

b. Providing leadership to the agency’s Board of Directors and ensuring that the Board carries out its responsibilities for decisions regarding the agency.

c. Chairing Board meetings, including the management of the Board’s agenda.

d. Seeking strategic policy direction for the agency from the Minister.

e. 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 his responsibilities relating to the agency.

f. Consulting with the Minister in advance regarding any activity which may have an impact on the government and ministry policies, directives or procedures, or on the agency’s mandate, powers or responsibilities as set out in the agency’s constituting instrument.

g. Reporting to the Minister as requested on the agency’s activities within agreed upon timelines, including an annual letter confirming the agency’s compliance with all applicable legislation, directives, and accounting and financial policies.

h. Ensuring that the agency operates within its approved budget allocation in fulfilling its mandate, and that public funds are used for the purpose intended with integrity and honesty.

i. Developing the agency’s MOU with the Minister.

j. Submitting the agency’s business plan, compliance attestation, budget, annual report and financial reports, on behalf of the Board, to the Minister in accordance with the timelines specified in the applicable TB/MBC and government directives, and Appendix 1 of this MOU.

k. Providing both the Minister and the Minister of Finance and President of Treasury Board with a copy of every audit report, a copy of the agency’s response to each report, and any recommendation in the report.

l. Advising the Minister annually on any outstanding audit recommendations per direction of the Board of Directors.

m. Ensuring that members are informed of their responsibilities under the PSOA with regard to the rules of ethical conduct, including the political activity rules.

n. Ensuring appropriate management systems are in place (financial, information technology, human resources) for the effective administration of the agency.
o. Carrying out effective public communications and relations for the agency as its chief spokesperson.

p. Cooperating with any review or audit of the agency directed by the Minister or TB/MBC.

q. Fulfilling the role of ethics executive for public servants who are government appointees to the Trust promoting ethical conduct and ensuring that all members of the agency 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.

r. Signing the MOU for the agency as authorized by the Board

s. Keeping the Minister informed of upcoming appointment vacancies and providing recommendations for appointments or re-appointments.

t. Ensuring compliance with legislative and TB/MBC policy obligations.

u. Ensuring that an appropriate framework is in place for Trust staff and appointees to receive adequate orientation and training.

v. Ensuring that Trust staff and appointees are aware of and comply with applicable TB/MBC and Ministry of Finance directives.

w. Providing advice to the Minister on the Board recruitment process, including the appointment advertisement.

x. Providing advice to the Minister on short-listed candidates being considered for appointments to the Board.

8.3 BOARD OF DIRECTORS

The Board of Directors is responsible for:

a. Establishing the goals, objectives, and strategic directions for the agency within its mandate as defined by the Act, government policies as appropriate and this MOU.

b. Governing the affairs of the agency within its mandate as set out in the Act, its approved business plan as described in section 10.1 of this MOU, and the policy parameters established and communicated in writing by the Minister.

c. Directing the development of, and approving the agency’s business plans for submission to the Minister within the timelines agreed upon with the Ministry or this MOU.

d. Directing the preparation of, and approving the agency’s annual reports for submission to the Minister for approval within 120 days after the end of the Trust’s fiscal year as required under subsection 12(13) of the Act.

e. Making decisions consistent with the business plan approved for the agency and ensuring that the agency operates within its budget allocation.
f. Ensuring that the agency uses public funds with integrity and honesty, and only for the
business of the agency based on the principle of value for money, and in compliance with
applicable legislation and TB/MBC directives.

g. Ensuring that the agency is governed in an effective and efficient manner according to
accepted business and financial practices, and in accordance with applicable TB/MBC
directives.

h. Establishing such Board committees or oversight mechanisms as may be required to advise
the Board on effective management, governance or accountability procedures for the
agency.

i. Approving the agency’s MOU, and any amendments to the MOU, in a timely manner and
authorizing the Chair to sign the MOU, or any amendments to the MOU, on behalf of the
agency.

j. Approving the agency’s reports and reviews that may be requested by the Minister from time
to time for submissions to the Minister within agreed upon timelines.

k. Directing the development of an appropriate risk management framework and a risk
management plan and arranging for risk-based reviews and audits of the agency as needed.

l. Where applicable, ensuring that conflict of interest rules that the agency is required to follow,
as set out in Ontario Regulation 381/07 (or as have been approved and published by the
Conflict of Interest Commissioner on the Commissioner’s website) are in place for the
members of the Board and employees of the agency.

m. Establishing performance measures, targets and management systems for monitoring and
assessing the agency’s performance.

n. Directing corrective action on the functioning or operations of the agency, if needed.

o. Cooperating with and sharing any relevant information on any risk-based or periodic review
directed by the Minister or TB/MBC.

p. Consulting, as appropriate, with stakeholders on the agency’s goals, objectives and
strategic directions.

q. Providing advice to the government, through the Minister, on issues within or affecting the
agency’s mandate and operations.

r. Setting and reporting on the strategic direction for the agency according to the minister’s
agency mandate letter, agency’s proposed business plan, and the agency’s annual report.

s. Establishing and maintaining a system for the creation, retention and disposal of records
generated and/or collected by the Trust, including potential historic records of archival value.
8.4 THE TRUST

The Trust may exercise any of the powers vested in it by the Act and is responsible for, as applicable:

a. Complying with all applicable provincial and federal legislation.
b. Complying with applicable Government of Ontario directives, policies and guidelines listed in Appendix 2 to this MOU.
c. Continuing to be a corporation without share capital established under section 11 of the Act.
d. Being under the management and control of its Board, pursuant to the Act.
e. Having in place, policies and procedures regarding conflict of interest provisions for its staff and Board members, including political activities, that are consistent with the PSOA (including the provisions of Ontario Regulation 381/07) and Government of Ontario directives, policies and guidelines listed in Appendix 2 to this MOU.
f. Complying with any existing legal agreements.
g. Being liable to pay HST.
h. Managing the land described in the Schedule to the Act, including the houses and other buildings and structures on the land, for the benefit of the residential community on the Toronto Islands and the public.
i. Operating for the benefit and enjoyment of the public the buildings and structures, other than houses and the fire hall, that existed on the day the Act came into force on the land described in the Schedule to the Act.
j. Ensuring that the public has reasonable access to the buildings and structures operated by the Trust.
k. Managing the sale of land leases and vacant land leases on the Toronto Islands.
l. Managing and annually reviewing its finances, including raising sufficient revenue to carry out its mandate.
m. Maintaining a list of individuals who apply in writing to purchase a house and land lease or vacant land lease.
n. Maintaining a register available for examination by the public, that identifies for every house and land lease and vacant land lease:
   1. The owner;
   2. The protected occupant, if any;
   3. All the transactions pertaining to the house and land lease or vacant land lease; and
   4. Creditors who have notified the Trust that they have acquired the owner's interest;
o. Delivering a copy of the register to the Toronto City Clerk every year on or before the day that the assessment roll is required to be returned under the Assessment Act;
p. Doing such things as are necessary to fulfill the Trust's responsibilities regarding the items included in the Trust's mandate in Article 3 of this MOU; and
q. Subject to applicable legislation, undertaking such other matters which are within the Trust's statutory mandate as may be assigned to, or may have been assigned to, the Trust by the Minister.

8.5 Deputy Minister

The Deputy Minister is responsible for:

a. Advising and assisting the Minister regarding the Minister's responsibilities for the Trust, including informing the Minister of policy direction, policies and priorities of relevance to the agency's mandate.

b. Advising the Minister on the requirements of the AAD, and other directives that apply to the Trust.

c. Recommending to the Minister, as may be necessary, the evaluation or review, including a risk-based review, of the Trust or any of its programs, or changes to the management framework or operations of the Trust.

d. Facilitating regular briefings and consultations between the Chair and the Minister, and between Ministry staff and agency staff as needed.

e. Attesting to TB/MBC on the provincial agency's compliance with the mandatory accountability requirements set out in the AAD and other applicable TB/MBC directives, the government's operational policies and policy directions based on the annual letter of compliance from the agency Chair to the Minister.

f. Ensuring that the Ministry and the agency have the capacity and systems in place for ongoing risk-based management, including appropriate oversight of the agency.

g. Ensuring that the agency has an appropriate risk management framework and a risk management plan in place for managing risks that the agency may encounter in meeting its program or service delivery objectives.

h. Undertaking timely risk-based reviews of the Trust, its management or operations, as may be directed by the Minister or TB/MBC.

i. Establishing a framework for reviewing and assessing the agency's business plans and other reports.

j. Supporting the Minister in reviewing the performance targets, measures and results of the agency.

k. Advising the Minister on documents submitted by the agency to the Minister for review or approval, or both.

l. Submitting to the Minister, as part of the annual planning process, a risk assessment and management plan for each risk category.

m. Undertaking reviews of the agency as may be directed by the Minister.

n. Cooperating with any review of the agency as directed by the Minister or TB/MBC.
o. Monitoring the agency on behalf of the Minister while respecting the agency’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. Negotiating a draft MOU with the Chair of the agency, as well as any amendments to the MOU, as directed by the Minister.

q. Consulting with the agency’s Chair, as needed, on matters of mutual importance, including services provided by the Ministry and compliance with TB/MBC directives and ministry policies.

r. Meeting with the Chair as needed or as directed by the Minister, or on the request of the Chair.

s. Arranging for administrative, financial and other support to the agency, as specified in this MOU.

t. Informing the Chair, in writing, of new government directives and any exceptions to, or exemptions in whole or in part from TB/MBC directives, government policies, or ministry administrative policies.

u. When required, submitting a report to the Secretary of TB/MB on the wind-down of the agency, following the disposition of any assets, completion of any outstanding responsibilities by the agency, and the termination of any appointments.

v. Appointing a non-voting OPS staff liaison to the Board.

w. Assisting the Minister in submitting to the Secretary of MBC, an annual signed attestation indicating whether the Trust is in compliance with the AAD, and provide documentation demonstrating compliance, as applicable.

x. Overseeing the ten year review of the regulations made under paragraphs 14, 20 and 21 of subsection 32(1) of the Act and submitting recommendations to the Minister for review and/or recommendation to the Lieutenant Governor in Council.

9. Ethical Framework

a. The members of the Board who are appointed by the Lieutenant Governor in Council are subject to the conflict of interest provisions of the AAD and the conflict of interest provisions of the PSOA and its regulations.

b. Board members shall not use any information gained as a result of their appointment to or membership on the Board for personal gain or benefit. A member who has reasonable grounds to believe that he or she has a conflict of interest in a matter before the Board, or a committee of the Board, 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 Board any declared conflicts of interest.

c. The Chair, as the Ethics Executive for the provincial agency, is responsible for ensuring that appointees and staff of the agency 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 agency.

10. Reporting Requirements

10.1 Business Plan

a. The Chair will ensure that the Minister is provided annually with the agency’s business plan covering a minimum of three (3) years from the current fiscal year, which includes a financial budget and a risk assessment and management plan, for approval by the Minister. The annual business plan shall be in accordance with the requirements set out in the AAD.

b. The annual business plan is to be submitted to the Ministry’s Chief Administrative Officer or designated equivalent within three months prior to the agency’s fiscal year-end.

c. The Chair is responsible for ensuring that the agency’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 risk assessment and risk management plan to 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.

e. 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 provincial agency in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the provincial agency.

f. The Minister will review the agency’s annual business plan and will promptly advise the Chair whether or not he concurs with the directions proposed by the agency. The Minister may advise the Chair where and in what manner the agency’s plan varies from government or ministry policy or priorities as may be required, and the Chair, on behalf of the Board of Directors, will revise the agency’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.

g. In addition, TB/MBC may require the Minister to submit the agency’s business plan to TB/MBC for review at any time.

h. The Chair will ensure that its Minister approved business plan is made available to the public in an accessible format, in both official languages, on the Trust website within 30 days of Minister’s approval of the plan.
10.2 ANNUAL REPORTS

a. Subsection 12(13) of the Act requires the Board to prepare an annual report of the business and affairs of the Trust and provide it to the Minister within 120 days after the end of the Trust's fiscal year. The Chair is responsible for ensuring that the agency's annual report is prepared and submitted to the Minister for approval within this timeframe. The annual report shall be in accordance with the requirements set out in the AAD.

b. 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 provincial agency in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the provincial agency.

c. The Minister will receive, review and approve the agency's annual report.

d. The Chair will ensure that its annual report is publicly posted in an accessible format, in both official languages, on the Trust website within 30 days of approval by the Minister.

10.3 OTHER REPORTS

The Chair is responsible on behalf of the Board of Directors for:

a. Ensuring that the reports and documents set out in Appendix 1 to this MOU 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 for the purpose of the Ministry's administration.

11. Public Posting Requirements

a. The provincial agency, through the Chair on behalf of the Board of Directors, will ensure that the following approved governance documents are posted in an accessible format, in both official languages, on the Trust website within the specified timelines:

   - Memorandum of Understanding and any Letter of Affirmation – 30 days of signing by both parties;
   - Agency Mandate Letter – 30 days of Minister’s issuing;
   - Annual Business Plan – 30 days of Minister’s approval; and
   - Annual Report – 30 days of Minister’s approval.

b. Posted governance documents should not disclose: personal information, sensitive employment and labour relations information, solicitor-client privileged information, Cabinet confidential information, trade secrets or scientific information, information that would prejudice the financial or commercial interests of the provincial agency in the marketplace,
and information that would otherwise pose a risk to the security of the facilities and/or operations of the provincial agency.

c. The provincial agency, through the Chair on behalf of the Board of Directors, will ensure that the expense information for appointees and senior management staff are posted on the agency or Ministry website, in accordance with the requirements of the MBC Travel, Meal and Hospitality Expenses Directive.

d. The provincial agency, through the Chair on behalf of the Board of Directors, 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 operations and administration of the agency is essential for the Minister to meet his responsibilities for reporting and responding to the Legislative Assembly on the affairs of the agency. The parties also recognize that it is essential for the Chair on behalf of the Board of Directors to be kept informed of the government initiatives and broad policy directions that may affect the agency's mandate and functions.

The Minister and the Chair on behalf of the Board of Directors, therefore, agree that:

a. The Chair will keep the Minister advised, in a timely manner, of all planned events or issues, including contentious matters that concern or can be reasonably expected to concern the Minister in the exercise of his responsibilities.

b. The Minister will consult with 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 agency’s mandate or functions, or which otherwise will have a significant impact on the agency.

c. The Minister and the Chair will consult with each other on public communication strategies and publications. They will keep each other informed of the results of stakeholder and other public consultations and discussions.

d. The Minister and the Chair will meet as requested by either party to discuss issues relating to the fulfillment of the agency's mandate, management and operations.

e. The Deputy Minister and the Chair will meet as requested by either party to discuss issues relating to the delivery of the Board's mandate and the efficient operation of the agency. The DM and the Chair shall provide timely information and advice to each other concerning significant matters affecting the agency's management or operations.

13. Administrative Arrangements

13.1 Applicable Government Directives

a. The Chair, on behalf of the Board of Directors, is responsible for ensuring that the agency operates in accordance with all applicable TB/MBC, PSC and government directives, as well
as applicable ministry financial and administrative policies and procedures. Appendix 2 to this MOU provides a list of applicable directives and policies.

b. The Ministry will inform the agency of amendments or additions to directives, policies and guidelines that apply to the agency; however, the agency is responsible for complying with all directives, policies and guidelines to which it is subject.

13.2 Administrative and Organizational Support Services

a. The Trust is responsible for providing its own administrative support, and other services.

b. The OPS staff liaison will facilitate the provision of certain business operation assistance, such as reviewing and developing documentation, and the provision of translation services.

13.3 Legal Services

a. The Trust is responsible for providing its own legal services.

b. The OPS staff liaison will not provide the Trust with any legal advice but will provide information on applicable legislation, regulations and directives.

13.4 Creation, Collection, Maintenance and Disposition of Records

a. The Chair, on behalf of the Board of Directors, is responsible for ensuring that a system is in place for the creation, collection, maintenance and disposal of records.

b. The Board, through the Chair, is responsible for ensuring that the provincial agency complies with all government legislation, directives and policies related to information and records management.

c. The Chair and the Board shall protect the legal, fiscal and other interests of the agency by implementing reasonable measures to ensure the ongoing viability, integrity, preservation and security of all official records created, commissioned or acquired by the agency. This includes, but is not limited to, all electronic records, such as emails, information posted on the agency’s website(s), database data sets, and all records stored on personal computers and shared drives.

d. The Chair, on behalf of the Board of Directors, is responsible for ensuring measures are implemented requiring the agency’s employees to create full, accurate and reliable records that document and support significant business transactions, decisions, events, policies and programs.

13.5 Freedom of Information and Protection of Privacy

a. The Trust is not designated as an institution under the Freedom of Information and Protection of Privacy Act.

13.6 Service Standards

a. The Trust 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 agency delivers its services at a quality standard that reflects the principles and requirements of the OPS Service Directive.

c. The Trust shall have a formal process for responding to complaints about the quality of services received by residents/clients of the agency consistent with the government’s service quality standards.

d. The Trust shall comply with the Accessibility for Ontarians with Disabilities Act.

14. Financial Arrangements

14.1 General

a. All financial procedures for the provincial agency shall be in accordance with applicable TB/MBC and Ministry of Finance directives and guidelines, ministry corporate financial and administrative policies and procedures, and other Government of Ontario guidelines, directives and policies, as set out in Appendix 2 of this MOU.

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 agency shall pay into the CRF 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 agency 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 of Ontario without the written 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.

d. The provincial agency’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 agency will be provided with notice of changes to its allocation as soon as is reasonably possible. Where the agency must reallocate resources as a result of its operating and/or capital allocations being adjusted, the agency shall inform and discuss this with the Ministry before making such changes.

14.2 Funding

a. The provincial agency shall maintain a bank account in its own name and manage its financial activities including leasing, investment and management of cash in accordance with the Ontario Financing Authority’s policy directions.

b. Financial procedures of the agency must be in accordance with TB/MBC and Ministry of Finance directives and guidelines and other applicable government direction.
14.3 **FINANCIAL REPORTS**

a. The Chair, on behalf of the Board of Directors, will provide to the Minister audited annual financial statements, and will include them as part of the agency’s annual report. The statements will be provided in a format that is in accordance with the province’s stated accounting policies issued by the Office of the Provincial Controller Division.

b. The agency will submit its salary information to the Minister of Finance and/or the President of the Treasury Board, through the Ministry, in accordance with the *Public Sector Salary Disclosure Act, 1996*.

14.4 **TAXATION STATUS: HARMONIZED SALES TAX (HST)**

a. The provincial agency is responsible for paying HST where applicable, in accordance with the federal *Excise Tax Act*.

b. The agency does not receive a Cash Value Accumulation Test (CVAT) rebate under the Comprehensive Integrated Tax Coordination Agreement.

15. **Audit and Review Arrangements**

15.1 **AUDITS**

a. In accordance with subsection 12(11) of the Act, the books, records, accounts and transactions of the Trust shall be audited annually by one or more auditors licensed under the Public Accounting Act, 2004. The auditor(s) shall prepare an annual financial statement that reports on the results of the audit, and the report of the auditor and the books, records, accounts and transactions of the Trust shall be made available to the Trust, the Minister and the Auditor General of Ontario.

b. The agency 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.

c. The Ontario Internal Audit Division may also carry out an internal audit, if approved to do so by the Ministry’s Audit Committee or by the Corporate Audit Committee.

d. Regardless of any previous or annual external audit, the Minister may direct that the agency be audited at any time.

e. The agency will promptly provide a copy of every report from an audit to the Minister and the Minister of Finance/President of Treasury Board. The agency will also provide a copy of its response to the audit report and any recommendations therein. The agency will advise the Minister annually on any outstanding audit recommendations.

f. The Chair, on behalf of the Board of Directors, may request an external audit of the financial transactions or management controls of the agency, at the agency’s expense.
15.2 Other Reviews

a. The Trust 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 agency that are determined by TB/MBC or the Minister, and may include the mandate, powers, governance structure and/or operations of the agency.

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, the Board of Directors, and the Minister, and how any other parties are involved.

c. A mandate review of the provincial agency will be conducted at least once every seven years.

d. The Minister will consult the Chair, on behalf of the Board of Directors, as appropriate during any such review.

e. 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 agency 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 Trust, and within the parameters of the delegated authority.

16.2 Staffing Requirements

a. The Trust is staffed by persons employed under Part III of the Public Service of Ontario Act, 2006.

b. Trust staff are employed by the Trust and report directly to the Board.

c. The Trust, 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.

16.3 Appointments

a. The members of the Board of the agency are appointed by the Lieutenant Governor in Council on the recommendation of the Minister pursuant to section 12(4) of the Act. There is no fixed term of appointment.

b. The Board recruitment will be conducted in accordance with PAS requirements and processes, including a public posting and application process.
c. The Chair and Vice Chair are appointed by the Board from among its members pursuant to section 12(7) of the Act. There is no fixed term of appointment.

d. It has been the historical practice that a Toronto Islands member be the Chair.

e. Efforts will be undertaken by the Ministry to facilitate Board continuity, for example, through staggered two-year term appointments.

f. Where the Toronto Islands Community Association (TICA) nominates Toronto Islands residents, these residents will be considered as part of the PAS process, but will also need to formally apply through the PAS as appointment candidates for consideration by PAS.

g. The maximum number of members of the Board is 15, as set out in section 12(1) the Act.

16.4 Remuneration

a. Directors who are public servants employed under Part III of the PSOA shall not be remunerated in respect of their appointment other than their salaries as public servants employed under Part III of the PSOA.

b. Directors who are not public servants employed under Part III of the PSOA shall not be remunerated in respect of their appointment.

17. Risk Management, Liability Protection and Insurance

17.1 Risk Management

a. The Chair, on behalf of the Board of Directors, is responsible for ensuring that a risk management strategy is developed for the provincial agency, in accordance with the OPS Risk Management process.

b. The agency shall ensure that the risks it faces are dealt with in an appropriate manner.

17.2 Liability Protection and Insurance

a. Except with respect to gross negligence, the Province shall have no liability to the Trust, the Board or the individual Board members for any liability, costs, expenses or damages, including consequential damages, that the Trust, the Board and/or Board members may suffer or incur as a result of or in connection with the roles fulfilled by the OPS staff liaison and/or any advice that he or she may provide to the Board.

b. The Act provides that certain provincially owned buildings and structures on Algonquin and Ward's Islands known as the Algonquin Island Club House, the Shaw House, the Rectory, the Old Firehall, and the Ward's Island Clubhouse Buildings (the “Community Buildings”) are leased to the Trust for a term ending on December 15, 2092. As of the date of this MOU, the Trust has existing sublease agreements with third parties pertaining to the operation of, or activities related to or carried on at the Community Buildings. The Trust also subleases to homeowners the provincially owned lands on Toronto Islands on which their homes are situate.
c. The Trust shall indemnify Her Majesty the Queen in right of Ontario, her employees, agents, representatives and/or elected officials (the "Indemnified Parties") in respect of any losses, damages, liability or expenses relating to any act or omission of the Trust or its representatives that they suffer or incur.

d. The Trust shall indemnify the Indemnified Parties in respect of any losses, damages, liability or expenses relating to any of the Community Buildings, other than as a result of reasonable wear and tear, that they suffer or incur.

e. The Trust shall use the insurance proceeds received from its property policy insurer solely to repair or replace any damaged Community Buildings in accordance with its mandate to protect and preserve the property for current and future uses and for the benefit and enjoyment of the public.

f. The Trust shall acquire from a reputable insurer and maintain:

1. Commercial General Liability on an occurrence basis for third party bodily injury, personal injury and property damage to an inclusive limit of not less than $5,000,000 per occurrence, $5,000,000 products and completed operations aggregate. The policy is to include the following:
   i. The Indemnified Parties as additional insureds with respect to liability arising in the course of performance of the Trust’s mandate, including its obligations under, or otherwise in connection with, this MOU;
   ii. Contractual liability coverage;
   iii. Cross-liability coverage;
   iv. Employers liability coverage;
   v. 30 day written notice of cancellation, termination or material change;
   vi. Tenants legal liability coverage (if applicable and with applicable sub limits); and
   vii. Non owned automobile coverage with blanket contractual coverage for hired automobiles (if applicable).

2. Directors and Officers Liability insurance in the amount of not less than $2,000,000 per claim and per policy period.

3. Property insurance on the Community Buildings to a sum insured commensurate to the full replacement cost value of the asset(s), insured against the perils of “all risks” of physical loss or damage. The policy must include the following:
   i. Replacement cost value;
   ii. Stated amount co-insurance; and
   iii. Waiver of subrogation.

4. Boiler and Machinery (Equipment Breakdown) - providing coverage for full replacement value of the boilers, pressure vessels and machinery including hot/cold testing and commissioning (if applicable).
g. The Trust shall provide to the Minister upon request a copy of its Certificate(s) of Insurance demonstrating that the necessary and appropriate insurance is being maintained.

h. The Trust shall ensure that a written sublease is entered into and maintained with each third party that operates or carries on an activity at a Community Building.

i. The Trust shall ensure that each sublease of a Community Building requires the sub lessee to indemnify the Indemnified Parties and the Trust in respect of any losses, damages, liability or expenses relating to any act or omission of the sub lessee or its representatives that they suffer or incur.

j. The Trust shall ensure that each sublease of a Community Building requires the sub lessee to carry and maintain with a reputable insurer:

1. Commercial General Liability on an occurrence basis for third party bodily injury, personal injury and property damage to an inclusive limit of not less than $2,000,000 per occurrence, $2,000,000 products and completed operations aggregate. The policy is to include the following:
   i. The Indemnified Parties and the Trust as additional insureds with respect to liability arising under their sublease and/or in the course of performance of their activities in or about the Community Buildings;
   ii. Contractual liability coverage;
   iii. Cross-liability coverage;
   iv. Employers liability coverage;
   v. 30 day written notice of cancellation, termination or material change;
   vi. Tenants legal liability coverage (if applicable and with applicable sub limits); and
   vii. Non owned automobile coverage with blanket contractual coverage for hired automobiles (if applicable).

2. Boiler and Machinery (Equipment Breakdown) - providing coverage for full replacement value of the boilers, pressure vessels and machinery including hot/cold testing and commissioning (if applicable).

3. All risk insurance coverage for the sub lessee's own property situate in or about the Community Buildings (if applicable).

k. The Trust shall from time to time obtain from each sub lessee a copy of that sub lessee's Certificate(s) of Insurance demonstrating that the necessary and appropriate insurance is being maintained, and shall provide a copy of them to the Minister upon request.

l. The Trust shall ensure that each sub lessee is informed, and acknowledges in writing to the Trust and the Province of Ontario, that it is responsible for its own insurance, it is not covered by the Province of Ontario's insurance program, and that no protection will be afforded to the sub lessee by the Government of Ontario for any claims that may arise from property damage or the lease. The Trust shall provide a copy of the acknowledgements to the Minister upon request.
m. The Trust shall ensure that each land lease requires the homeowner to carry and maintain with a reputable insurer reasonable and appropriate liability insurance for injury, death or damage to third party property, with the Trust as an additional insured, and agrees to indemnify the Trust for any related damage, liability or loss that it sustains and any expenses that it incurs.

n. The Trust shall from time to time obtain from each homeowner a copy of its Certificate of Insurance demonstrating that reasonable and appropriate insurance is being maintained, and shall provide a copy of them to the Minister upon request.

o. The Trust shall continue to recommend to homeowners that they also carry and maintain all-risk property insurance coverage with respect to their homes and property.

p. Directors who are public servants employed under Part III of the PSOA are also covered under the Province's Protection Program for coverage associated with third party bodily injury, property damage, personal damage, personal injury (libel, slander) and advertising injury.

q. The Trust acknowledges that those provisions of this Article that set out the obligations of the Trust as related to sub lessees applies equally to sub-sub lessees.

18. Effective Date, Duration and Periodic 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 the signed MOU and any successor MOU must be provided to the Secretary, Treasury Board/Management Board of Cabinet.

c. Upon a change in the Minister or Chair, both parties must affirm by letter that this MOU will continue in force without a review (and attach the signed letter to the MOU); or alternatively, they may agree to revise it and sign a new MOU within six (6) months of the change.

d. A copy of the letter of affirmation, or a new MOU between the Minister and Chair must be provided to the Secretary, Treasury Board/Management Board of Cabinet within six months of the new party or parties’ commencement.

e. Either the Minister or the Chair, on behalf of the Board of Directors, may initiate a review of this MOU by written request to the other.

f. If either of the parties deems it expedient to amend this MOU, they may do so only in writing. Any amendment shall only be effective after approval by the parties.

g. A full review and replacement of this MOU will be conducted immediately in the event of a significant change to the agency’s mandate, powers or governance structure as a result of an amendment to the Act.
h. At a minimum, this MOU will be reviewed at least once every 5 years to ensure it is current and consistent with government expectations.

Signatures

Lorraine Filver, Agency Chair
Toronto Islands Residential Community Trust Corporation

[Signature]

Date

The Honourable Bill Mauro
Minister of Municipal Affairs

[Signature]

Date

March 6, 2018
### Appendix 1: Summary of Agency Reporting Requirements

<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>REPORT / DOCUMENT</th>
<th>RESPONSIBLE OFFICIALS</th>
</tr>
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| Submitted annually within three (3) months prior to the agency’s fiscal year end | Agency Business Plan | a. Prepares: Administrator  
b. Approves: Board  
c. Provides to Minister: Administrator |
| Submitted annually within 120 days of the agency’s fiscal year end | Annual Report | d. Prepares: Administrator  
e. Approves: Board  
f. Provides to Minister: Administrator |
| Annually | Auditing | |
| Annually | Audited Financial Statements  
Financial Reports | |
| Reviewed at least once every 5 years | Memorandum of Understanding  
Signed by: Chair | |
Appendix 2: Applicable Government of Ontario Directives

1. The following TB/MBC and government directives, guidelines and policies apply to the agency:
   - Agencies & Appointments Directive
   - Accountability Directive
   - Advertising Content Directive
   - Open Data Directive
   - Perquisites Directive
   - Procurement Directive, as it applies in whole or in part
   - Procurement Directive on Advertising, Public and Media Relations and Creative Communications Services
   - Transfer Payment Accountability Directive (if applicable)
   - Travel, Meal and Hospitality Expenses Directive
   - Visual Identity Directive
   - Management and Use of Information & Information Technology (I&IT) Directive in conjunction with the Corporate Policy on Recordkeeping; Managing, Distributing and Pricing Government Information (Intellectual Property); etc.

2. The Trust is responsible for complying with all directives, policies and guidelines to which it is subject, irrespective of whether it is included on the list above.

3. The Ministry will inform the agency of amendments or additions to directives, policies and guidelines that apply to the agency.