Memorandum of Understanding

Between

Minister of Tourism, Culture and Gaming and

Chair of iGaming Ontario

July 2026

Signatures

I have read, understood and concur with this MOU dated July 15, 2026 and will abide by the requirements for this MOU and the AAD.

Doug Downey

July 30, 2026

Minister

Date

I have read, understood and concur with this MOU dated July 15, 2026 and will abide by the requirements for this MOU and the AAD.

Heidi Reinhart

July 29, 2026

Agency Chair

Date

Table of Contents

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 Memorandum of Understanding (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 MOU is to:

- Establish the accountability relationships between the Minister of Tourism, Culture and Gaming and the Chair of iGaming Ontario (iGO).

- Clarify the roles and responsibilities of the Minister, the Chair, the Deputy Minister, iGO President and Chief Executive Officer and the iGO Board of Directors.

- Clarify the operational, administrative, financial, staffing, auditing and reporting arrangements between iGO and the Ministry of Tourism, Culture and Gaming.

b. This MOU should be read together with the *iGaming Ontario Act, 2024,* the *Gaming Control Act, 1992,* the *Alcohol and Gaming Commission Act of Ontario, 2019* and the *Criminal Code of Canada.* This MOU does not affect, modify or limit the powers of the Agency as set out under the *iGaming Ontario Act, 2024,* 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 Ministry of the Attorney General, the Alcohol and Gaming Commission of Ontario and iGaming Ontario dated April 2022 and affirmed on April 25, 2024.

3. Definitions

In this MOU:

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

b. “Agency” means iGaming Ontario (iGO);

c. “Annual Report” means the annual report referred to in article 10.2 of this MOU;

d. “Applicable Government Directives” means the government directives, policies, standards and guidelines that apply to the Agency;

e. “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;

f. “Board” means the Board of Directors of iGaming Ontario;

g. “BPSECA” means the *Broader Public Sector Executive Compensation Act, 2014*.

h. “Business Plan” means the annual business plan described under article 10.1 of this MOU;

i. “Chair” means the Chair of iGaming Ontario;

j. “Constituting Instrument” means *iGaming Ontario Act, 2024,* S.O. 2024, c. 20, Sched. 9 that established the Agency;

k. “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;

l. “Deputy Minister” means the Deputy Minister of the Ministry of Tourism, Culture and Gaming;

m. “Designated Executive” means designated executive defined in the *Broader Public Sector Executive Compensation Act, 2014*, S.O. 2014.

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 of the following year;

q. “Government” means the Government of Ontario;

r. “MBC” means the Management Board of Cabinet;

s. “Member” means an individual appointed to the Agency by the Minister, but does not mean an individual employed or appointed by the Agency as staff;

t. “Minister” means the Minister of Tourism, Culture and Gaming 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;

u. “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*;

v. “Ministry” means the Ministry of Tourism, Culture and Gaming or any successor to the Ministry;

w. “MOU” means this memorandum of understanding signed by the Minister and the Chair;

x. “Officers and Senior Employees” means “Designated Executives” as defined in section 4(1) of the *Broader Public Sector Executive Compensation Act*, *2014* (BPSECA); and includes those employees holding a title of Vice President or above;

y. “OPS” means the Ontario Public Service;

z. “Other acts” mean the *Criminal Code*, and the *Gaming Control Act, 1992*.

aa. “President and CEO” means the Chief Executive Officer of iGaming Ontario;

bb. “President of the Treasury Board” means this President of the Treasury Board or such other person who may be designated from time to time under the *Executive Council Act*;

cc. “PSC” means the Public Service Commission;

dd. “PSOA” means the *Public Service of Ontario Act*, 2006, S.O.2006, c.35, Sched. A, as amended;

ee. “TBS” means the Treasury Board Secretariat;

ff. “TB/MBC” means the Treasury Board/Management Board of Cabinet.

Agency's Legal Authority and Mandate

a. The legal authority of iGaming Ontario (iGO) is set out in the *iGaming Ontario Act,* and the regulations made under it.

b. The Agency's mandate is set out in *iGaming Ontario Act, 2024*, S.O. 2024, c. 20, Sched. 9., which states that the Agency's objects and duties are to develop, undertake, organize, conduct and manage online lottery schemes, to ensure that online lottery schemes are conducted and managed in accordance with the *Criminal Code* (Canada) and the *Gaming Control Act, 1992*, and the regulations made under them, to promote responsible gaming with respect to online lottery schemes, to enter into agreements (subject to Minister's approval), to develop, undertake, organize, conduct and manage lottery schemes on behalf of, or in conjunction with, the governments of one or more provinces or territories of Canada, and any other prescribed objects or duties.

4. Agency Type, Function and Public Body Status

a. The Agency is designated as a board-governed provincial agency under the Agencies and Appointment Directive (AAD).

b. The Agency is prescribed as a public body in accordance with Ontario Regulation 146/10 under the PSOA.

5. Corporate Status and Crown Agency Status

a. The Agency is a Crown Agency within the meaning of the *Crown Agency Act*.

b. The 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 Constituting Instrument, other Acts and/or limitations imposed by Treasury Board/Management Board of Cabinet.

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 agency'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.

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 directives that apply to the Agency 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 direction, including 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.

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 Constituting Instrument and other applicable legislation, this MOU, and applicable government directives and policies.

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.

d. To the Minister to confirm the Agency's compliance with legislation, government directives, and applicable accounting, financial, and I&IT policies.

7.3 Board of Directors

a. The Board of Directors of iGO 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 as outlined in the annual letter of direction; and for carrying out the roles and responsibilities assigned to it by the Constituting Instrument and other applicable legislation, this MOU, and applicable other government directives and policies.

7.4 Deputy Minister

a. The Deputy Minister reports to the Secretary of the Cabinet and is responsible for supporting the Minister in the effective oversight of provincial agencies. The Deputy Minister is accountable for the performance of the Ministry in providing administrative and organizational support to the Agency and for carrying out the roles and responsibilities assigned by the Minister, the Constituting Instrument and other applicable legislation, this MOU, and applicable government directives and policies.

b. The Deputy Minister is also accountable for attesting to TB/MBC on the Agency's compliance with applicable directives to the best of their knowledge and ability.

7.5 President and Chief Executive Officer (CEO)

a. The President and CEO is accountable to the Board for the management and administration of the Agency, the supervision of Agency staff, and carrying out the roles and responsibilities assigned by the Board, the Constituting Instrument, this MOU and government directives. The President and CEO works under the direction of the Chair to implement policy and operational decisions. The President and CEO reports the Agency's performance results to the Board, through the Chair. The Board and Chair are accountable to the Minister.

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 directives, the government's operational policies and policy directions.

c. Meeting with the Chair at least quarterly on: government and Ministry priorities for the Agency; Agency, Board, Chair and the President and CEO's performance; emerging issues and opportunities; Agency high risks and action plans including direction on corrective action, as required; and Agency 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, with one meeting focused on Agency, Board, Chair and the President and CEO's performance.

    ii. If the Minister deems the Agency to be low-risk, the Minister may reduce the number of meetings to twice a year, instead of quarterly, with one meeting focused on Agency, Board, Chair and the President and CEO's performance.

d. Informing the Chair of the government's priorities and broad policy directions for the Agency, and setting expectations for the Agency in the annual letter of direction.

e. Working with the Chair to develop appropriate measures and mechanisms related to the performance of the Agency.

f. Reviewing the advice or recommendation of the Chair on candidates for appointment or re-appointment to the Board.

g. Making appointments and reappointments to the Agency, pursuant to the process for Agency appointments established by legislation and/or by MBC through the AAD.

h. Determining at any time the need for a review or audit of the Agency, directing the Chair to undertake reviews or audits 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.

i. Signing the MOU into effect after it has been signed by the Chair.

j. Receiving the Agency’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 Agency’s business plan is made available to the public no later than 30 calendar days from approving it.

l. Receiving the Agency’s annual report and approving the report no later than 60 calendar days of the Ministry’s receipt of the report from the Agency.

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 Agency.

o. When appropriate or necessary, taking action or directing that the Agency take corrective action with respect to the Agency’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 Agency.

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 Agency.

s. 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.

t. Approving the remuneration, including salary bands and benefits, of Officers and Senior Employees of the Agency in accordance with section 7 of the Constituting Instrument. For greater clarity, approving the remuneration for the Officers and Senior Employees shall mean approval of the base salary bands, pay for performance bands and benefits applicable to Designated Executives, subject to the requirements of BPSECA and its regulations, including O. Reg. 406/18: Compensation Framework under the BPSECA.

8.2 Chair

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

a. Providing leadership to the Agency's Board of Directors and ensuring that the Board carries out its fiduciary responsibilities for decisions regarding the Agency.

b. Providing strategic leadership to the Agency by working with the Board of Directors to set the goals, objectives and strategic directions as outlined in the annual letter of direction.

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

d. 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, financial and I&IT policies.

e. Meeting with the Minister at least quarterly on: government and Ministry priorities for the Agency; Agency; Board and the President and CEO's performance; emerging issues and opportunities; Agency high risks and action plans including direction on corrective action, as required; and Agency 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, with one meeting focused on Agency, Board and the President and CEO's performance.

    ii. If the Minister deems the Agency to be low-risk, the Minister may reduce the number of meetings to twice a year, instead of quarterly, with one meeting focused on Agency, Board, Chair and the President and CEO's performance.

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 Agency.

g. Ensuring the Agency is fulfilling the government's priorities and expectations from the annual letter of direction and achieving its key performance measures.

h. Informing the Minister on progress on achieving the government's priorities and broad policy directions for the Agency as outlined in the annual letter of direction.

i. Working with the Minister to develop appropriate measures and mechanisms related to the performance of the Agency.

j. Utilizing the Agency's skills matrix to advise the Minister of any competency skills gaps on the Board and provide recommendations for recruitment strategies, appointments, or re-appointments as needed, including advising the Minister on appointee attendance and performance.

k. Cooperating with any review or audit of the Agency.

l. Requesting an external audit of the financial transactions or management controls of the Agency, at the Agency's expense, if required.

m. Advising the Minister and Deputy Minister, annually at minimum, on any outstanding audit recommendations/issues.

n. Sharing all audit engagement reports (including those prepared by their own internal audit function and/or those reported to the Agency's Chair) with their respective Minister and Deputy Minister (and when requested, with the President of the Treasury Board).

o. Seeking strategic policy direction for the Agency from the Minister.

p. Signing the Agency's MOU on behalf of the Board, along with the President and CEO or equivalent.

q. Submitting the Agency's business plan/attestation memo, budget, annual report/attestation memo and financial reports, on behalf of the Board, to the Minister in accordance with the timelines specified in the applicable government directives and this MOU.

r. Ensuring that the Agency, in fulfilling its mandate, that public funds are used for the purposes intended with integrity and honesty.

s. 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 Agency's mandate, powers or responsibilities as set out in the Agency's Constituting Instrument.

t. Chairing board meetings, including the management of the board's agenda.

u. Reviewing the performance of the President and CEO annually in consultation with the Board of Directors and Deputy Minister.

v. Reviewing and approving claims for per diems and travel expenses for board members.

w. Ensuring appropriate management systems are in place (financial, information technology (including cyber security), human resources, procurement, risk) for the effective administration of the Agency.

x. 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.

y. Carrying out effective public communications and relations for the Agency as required by the Communications Protocol.

z. Acknowledging the importance of promoting an equitable, inclusive, accessible, anti-racist and diverse workplace within the Agency, and supporting a diverse and inclusive workplace within the Agency.

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

bb. Fulfilling the role of ethics executive for public servants who are government appointees to the Agency 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.

8.3 Board of Directors

The Board of Directors are responsible for:

a. Managing and controlling the affairs of the Agency.

b. Ensuring the Agency is governed in an effective and efficient manner and 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 directives and policies.

c. Ensuring the Agency is fulfilling the government’s priorities and expectations from the annual letter of direction in the establishment of goals, objectives, and strategic directions for the Agency.

d. Establishing robust performance measures, targets and management systems, and monitoring and assessing the Agency’s performance measures, targets and management systems.

e. Governing the affairs of the Agency in fulfilling the government’s priorities and expectations from the annual letter of direction as set out in 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.

f. Directing the development of and approving the Agency’s business plans for submission to the Minister within the timelines established by the AAD.

g. Directing the preparation of and approving the Agency’s annual reports for submission to the Minister for approval and for tabling in the Legislative Assembly within the timelines established by the AAD.

h. 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.

i. Making decisions consistent with the business plan approved for the Agency and ensuring, in fulfilling its mandate, that public funds are used for the purpose intended with integrity and honesty.

j. Ensuring the President and CEO, or equivalent, is fulfilling their responsibilities as outlined in this MOU and the AAD.

k. Reviewing the performance of the President and CEO annually in consultation with the Chair and Deputy Minister.

l. 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 and policies.

m. 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.

n. Approving the Agency's MOU, and any amendments to the MOU, subject to TB/MBC approval, in a timely manner and authorizing the Chair to sign the MOU, or any amendments to the MOU, on behalf of the Agency.

o. 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.

p. Where applicable, ensuring that conflict of interest rules that the Agency is required to follow, as set out in Ontario Regulation 381/07 under PSOA (or as have been approved and published by the Integrity Commissioner on the Commissioner's website), are in place for the members of the board and employees of the Agency.

q. Directing corrective action on the functioning or operations of the Agency, if needed.

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

s. Consulting, as appropriate, with stakeholders on the Agency's goals, objectives and strategic directions.

t. Providing advice to the government, through the Minister, on issues within or affecting the Agency's mandate and operations.

u. Appointing a President and CEO and setting performance objectives and remuneration terms, subject to Minister's approval under the Constituting Instrument and as set out in 8.1(t), linked to these objectives for the President and CEO which give due weight to the proper management and use of public resources.

8.4 Deputy Minister

Deputy Minister responsibilities may be fulfilled by a delegate approved by the Secretary of Cabinet.

The Deputy Minister is responsible for:

a. Advising and assisting the Minister regarding the Minister's oversight responsibilities for iGO, 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, ensuring governance and accountability documents accurately adhere to the requirements of the AAD, and other directives that apply to iGO.

c. Attesting to TB/MBC on the Agency's compliance with the mandatory accountability requirements set out in the AAD and other applicable TBC/MBC directives, the government's operational policies and policy directions based on the annual letter of compliance from the Agency Chair to the Minister to the best of their knowledge and ability.

d. Reporting/responding, within prescribed timelines, to TBS on compliance tracking.

e. Informing the President and CEO 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.

f. Ensuring regular briefings and consultations between the Chair and the Minister at least quarterly, and between the Ministry staff and the Agency staff as needed.

g. Meeting with the Agency's President and CEO or equivalent at least quarterly on matters of mutual importance, including emerging issues and opportunities, government priorities and progress on annual letter of direction, Agency business plans and results and Agency high risks and action plans.

h. Meeting with the Agency's President and CEO or equivalent regularly and as required to discuss CoA exceptions and fraud instances and their related action plans.

i. Supporting the Minister in reviewing the performance targets, measures and results of the Agency.

j. Signing the Agency's MOU, acknowledging their responsibilities.

k. Undertaking reviews of the Agency as may be directed by the Minister.

l. Cooperating with any review of the Agency as directed by the Minister or TB/MBC.

m. Ensuring the review of and assessing the Agency's business plan and other reports.

n. Requesting information and data as needed to fulfill obligations under the AAD.

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. Providing regular feedback to the Minister on the performance of the Agency.

q. Providing annual feedback on the performance of the Agency and the President and CEO to the Chair.

r. 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.

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

t. Ensuring that the Ministry and the Agency have the capacity and systems in place for on-going risk-based management, including appropriate oversight of the Agency.

u. 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 strategic goals and objectives.

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

w. Submitting to the Minister, as part of the annual planning process, a risk assessment and management plan for each risk category and business line (as applicable).

x. Consulting with the Agency's President and CEO or equivalent, as needed, on matters of mutual importance including services provided by the Ministry and compliance with directives and Ministry policies.

y. Working with the President and CEO to address any issue that may arise.

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

8.5 President and Chief Executive Officer

The President and Chief Executive Officer is responsible for:

a. Managing the day-to-day operational, financial, analytical, and administrative affairs of the Agency in accordance with the mandate of the Agency, other TB/MBC and government directives and policies, accepted business and financial practices, and this MOU.

b. Supporting the Chair and the Board in meeting their responsibilities, including compliance with all applicable legislation, directives, policies, procedures and guidelines.

c. Advising the Chair on the requirements of and the Agency's compliance with the AAD, as well as other TB/MBC government directives and policies, and Agency by-laws and policies, including annually attesting to the Chair on the Agency's compliance with mandatory requirements.

d. Attesting to the compliance of the Agency to applicable directives and policies and supporting the Board of Directors to provide the statement of compliance of the Agency.

e. Ensuring that the provincial Agency meets the requirements of the AAD.

f. Meeting with the Deputy Minister at least quarterly on matters of mutual importance, including: emerging issues and opportunities; government priorities and progress on annual letter of direction; Agency business plans and results; and, Agency high risks, the action plan and advice on corrective action as required.

g. Meeting with the Deputy Minister or an approved delegate regularly and as required to discuss CoA exceptions and fraud instances and their related action plans.

h. Keeping the Chair and Board informed of operational matters and the implementation of policy and the operations of the Agency.

i. 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.

j. Translating the goals, objectives and strategic directions of the Board, as set out in the annual letter of direction, into operational plans and activities in accordance with the Agency's approved business plan.

k. Carrying out in-year monitoring of the Agency's performance and reporting on results to the Board through the Chair.

l. Undertaking timely risk-based reviews of the Agency's management and operations.

m. Cooperating with a periodic review directed by the Minister or TB/MBC.

n. Signing the Agency's MOU, along with the Chair, on behalf of the Board.

o. Preparing the Agency's annual report and business plan as directed by the Board.

p. Establishing and applying systems to ensure that the Agency operates within its approved business plan.

q. Providing leadership and management to the Agency staff, including human and financial resources management, in accordance with the approved business plan, accepted business and financial practices and standards, the Agency's Constituting Instrument, and government directives.

r. Establishing and applying a financial management framework for the Agency in accordance with applicable Minister of Finance/Treasury Board controllership directives, policies and guidelines.

s. Applying policies and procedures so that public funds are used with integrity and honesty.

t. Ensuring that the Agency has the oversight capacity and an effective oversight framework in place for monitoring its management and operations.

u. Providing information and reporting as requested by the Minister, Deputy Minister, Ministry and/or TBS, and within timelines set out by the Minister, Deputy Minister, Ministry and/or TBS.

v. Establishing and applying the Agency's risk management framework and risk management plan in place as directed by the Chair/Board.

w. Seeking support and advice from the Ministry, as appropriate, on Agency management issues.

x. Establishing and applying a system for the retention of 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.

y. Carrying out effective public communications and relations for the Agency as required by the Communications Protocol.

z. Fulfilling the role of ethics executive for employees of the Agency.

aa. Promoting ethical conduct and ensuring that all members of the Agency are familiar with the ethical requirements of the PSOA, and the regulations and directives made under the PSOA, including in respect of conflict of interest, political activity, and the protected disclosure of wrongdoing.

bb. Preparing financial reports for approval by the Board.

cc. Preparing, for approval by the Board, a performance review system for staff and implementing the system.

9. Ethical Framework

a. The members of the Board who are appointed by the Minister are subject to the conflict of interest provisions of the AAD, the conflict of interest provisions of the PSOA and its regulations and the iGO Conflict of Interest Policy.

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 they have 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 is responsible for ensuring that appointees 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 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.

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 Agency's fiscal year start, and the board-approved business plan is to be submitted to the Minister for approval no later than 30 calendar days prior to the beginning of the provincial Agency's fiscal year.

c. The Chair will ensure that the business plan demonstrates the Agency's plans in fulfilling the government priorities set out in the annual letter of direction. When the business plan is submitted to the Minister for approval, an attestation memo from the Agency Chair must also be submitted that details how the Agency plans to achieve each government priority.

d. 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.

e. 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.

f. 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.

g. The Chair will ensure that the business plan includes an inventory of the provincial Agency's artificial intelligence (AI) use cases in accordance with requirements of the Responsible Use of AI Directive.

h. 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 Agency in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the Agency. If necessary, this confidential information, included in the Minister-approved business plan, may be redacted in the publicly posted version.

i. The Minister will review the Agency's annual business plan and will promptly advise the Chair whether or not they concur 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.

j. 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.

k. The parties acknowledge that TB/MBC may require the Minister to submit the Agency's business plan to TB/MBC for review at any time.

l. The Agency, through the Chair on behalf of the Board of Directors, 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 (in accordance with the provisions of the *French Language Services Act*), on the Agency's 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 Agency's annual report. The annual report shall be in accordance with the requirements set out in the AAD.

b. The annual report is to be submitted to the Ministry no later than 90 calendar days after the Agency's receipt of the audited statement from the Auditor General of Ontario.

c. 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.

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

e. The Chair will ensure that the annual report demonstrates how the Agency has fulfilled the expectations and government priorities set out in the annual letter of direction. When the annual report is submitted to the Minister for approval, an attestation memo from the Agency Chair must also be submitted that details how the Agency has achieved each government priority.

f. The Minister will approve the annual report no later than 60 calendar days from the Ministry's receipt of the report, and will table the report in the Legislative Assembly no later than 30 calendar days from approval.

g. The Chair, through the President and CEO, 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, on the Agency's website after the report has been tabled in the Legislature and no later than 30 calendar days from Minister's approval of the report.

h. 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 President and CEO will ensure that the Agency provides workforce, compensation and operational data as set out in the AAD Operational Policy.

b. The President and CEO will also ensure that the Agency reports 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 President and CEO will also ensure that the Agency provides any other additional workforce, compensation and operational data as requested by TBS.

10.4 Other Reports

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

a. Ensuring that all required reports and documents, including those set out in the AAD and the Agency'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.

11. Public Posting Requirements

a. The 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 (to comply with the *Accessibility for Ontarians with Disabilities Act, 2005*), in both official languages (in accordance with the provisions of the *French Language Services Act*), on the Agency's website no later than the specified timelines:

- Memorandum of Understanding – 30 calendar days of signing by all parties.
- Annual Letter of Direction – no later than the corresponding annual business plan.
- 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 or scientific information, information that would prejudice the financial or commercial interests of the Agency in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the Agency.

c. The 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 Travel, Meal and Hospitality Expenses Directive.

d. The 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 plans, strategies, operations and administration of the Agency is essential for the Minister to meet their 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 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, and the President and CEO as necessary, 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.

b. The Minister will advise the Chair and the President and CEO as necessary, 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 will advise the Chair, and the President and CEO as necessary, 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 Agency's mandate and functions.

d. The Minister and the Chair will meet at least quarterly on: government and Ministry priorities for the Agency; Agency, board, Chair and President and CEO performance; emerging issues and opportunities; Agency high risks and action plans including direction on corrective action, as required; and Agency 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, with one meeting focused on Agency, Board, Chair and the President and CEO's performance.

    ii. If the Minister deems the Agency to be low-risk, the Minister may reduce the number of meetings to twice a year, instead of quarterly, with one meeting focused on Agency, Board, Chair and the President and CEO's performance.

e. The Deputy Minister and the President and CEO or equivalent will meet at least quarterly to discuss matters of mutual importance including: emerging issues and opportunities; government priorities and progress on annual letter of direction; Agency business plan and results; and Agency high risks, the action plan and advice on corrective action as required.

    i. The Deputy Minister and the President and CEO or equivalent shall provide timely information and advice to each other concerning significant matters affecting the Agency's management or operations.

f. The Agency 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, on behalf of the Board of Directors, is responsible for ensuring that the Agency 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 Agency of amendments or additions to legislation, government directives, policies and guidelines that apply to the Agency; however, the Agency 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. All agencies are part of government and are required to comply with legislation, government directives, policies and guidelines applicable to them. Further, agencies 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.

d. The Agency is considered an "Other Included Entity" under the OPS Procurement Directive and the Directive applies in part. The Agency must establish their own procurement policy as set out in the OPS Procurement Directive.

13.2 Administrative and Organizational Support Services

a. All agencies are part of government and are required to comply with legislation, government directives, policies and guidelines applicable to them. Further, agencies 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.

b. Subject to statutory requirements and applicable government directives, the Agency may establish its own administrative, financial, procurement, human resources and operational policies and guidelines, exercising sound business acumen and operational flexibility.

13.3 Agreements with Third Parties

a. Upon request, and to the extent permitted by law, the Agency shall provide the Minister with information about any agreement, memorandum of understanding or arrangement between the Agency and a third party, as soon as practicable.

13.4 Legal Services

a. iGO is responsible for the provision of its own legal services and may retain outside legal services. iGO may, where mutually agreed upon with the Ministry of the Attorney General (MAG), use legal services provided by MAG.

13.5 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 Agency complies with all government legislation, directives and policies related to information and records management.

c. The President and CEO, 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.

e. The Board of Directors, through the Chair, is responsible for ensuring that the Agency complies with the Archives and Recordkeeping Act, 2006, S.O. 2006, Chapter 34, Schedule A.

13.6 Cyber Security

a. Agencies are responsible and accountable for the ownership and management of cyber security risks and related impacts within their organization.

b. Agencies must ensure adequate systems, protocols and procedures are established and maintained to ensure cyber resilience, recovery and maturity.

c. An agency's cyber security practices and protocols should be regularly reviewed and updated to address new and emerging cyber security threats.

d. Agencies should align with any applicable policies and standards issued by the OPS, such as the Government of Ontario Information Technology Standards (GO-ITS) 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, on behalf of the Board of Directors, is responsible for ensuring that the legal, financial and other interests of the government related to intellectual property are protected in any contract that the Agency 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 Agency 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 President and CEO is the institution head for the purposes of the FIPPA.

13.9 Service Standards

a. The Agency 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 Chair will ensure that the Agency 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. iGO has in place a formal process for responding to complaints about the quality of services received by customers of the Agency consistent with the government's service quality standards.

e. The Agency's annual business plan will include performance measures and targets for customer service and the Agency's response to complaints.

13.10 Diversity and Inclusion

a. The Agency, through the Chair on behalf of the Board of Directors, acknowledges the importance of promoting an equitable, inclusive, accessible, anti-racist and diverse workplace within the Agency.

b. The Chair, on behalf of the Board of Directors, will support a diverse and inclusive workplace within the Agency 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, on behalf of the Board of Directors, is responsible for ensuring that the Agency 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

All financial procedures for the Agency shall be in accordance with applicable government directives, Ministry and corporate financial and administrative policies and procedures.

a. 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 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.

b. The Agency may be required to adjust its operating and capital expenses in a given year as directed by Cabinet or the Minister. The Minister will provide the Agency with notice of changes that may impact its operations as soon as is reasonably possible.

c. The Chair shall be responsible for providing the Ministry with the necessary documentation to support the Agency's operational expenditures.

d. The Agency 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 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.

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 accordance with instructions issued by the Office of the Provincial Controller Division.

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

HST Recovery

c. The Agency is not entitled to claim HST government rebates.

d. The Agency is expected to claim any refunds, input tax credits or other rebates under the *Excise Tax Act* (Canada) for which it is eligible.

14.5 Realty

a. The Chair, on behalf of the Board of Directors, is responsible for ensuring that the

Agency 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 Agency 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 accounts and financial transactions of the Agency shall be audited annually by the Auditor General of Ontario pursuant to section 18 of the Constituting Instrument. Audited financial statements will be included in the Agency's annual report.

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 Agency 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.

d. Regardless of any previous or annual external audit, the Minister or the Chair (on behalf of the Board of Directors) may direct that the Agency 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.

e. The Agency will share all engagement reports (including those prepared by their own internal audit function and/or those reported to the Agency's Chair) with their respective Minister and Deputy Minister (and when requested, with the President of the Treasury Board). The Agency will advise the respective Minister and Deputy Minister annually, at a minimum, on any outstanding recommendations/issues.

f. The Agency 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.

g. 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

iGO 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, including finance, human resources/labour relations and Agency processes.

a. 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.

b. A mandate review of the Agency will be conducted at least once every six years. The date of the next review will be determined by the Ministry and iGO.

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

d. The Chair and the President and CEO will cooperate in any 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. The Agency through its Board is responsible for its own operations and administration, including human resource matters such as the salary/benefits and incentive plans, job descriptions/categories, pay grades and salary bands and overall terms and conditions of employment for employees of the Agency.

16.2 Staffing Requirements

a. Agency employees are public servants under the PSOA and are employed under the Constituting Instrument.

b. The Agency will provide to TBS workforce, compensation and operational data as set out in the AAD Operational Policy.

16.3 Designated Executives

a. The Agency shall provide total compensation to its designated executives, including the President and CEO, in accordance with the legislation, directives, policies and guidelines applicable to them.

16.4 Appointments

The Chair and Vice-Chair are appointed by Minister pursuant to s.8(2) and s.9(1) of the Constituting Instrument. There is no fixed term of appointment.

a. The Members of the Agency are appointed by the Minister pursuant to s.8(2) of the Constituting Instrument. There is no fixed term of appointment.

b. The maximum number of Members is 9, as set out in the Constituting Instrument.

c. The Chair must utilize the Agency's skills matrix and recruitment strategy in advising the Minister of any competency skills gaps on the board and providing any recommendations for appointments or re-appointments, including advising the Minister on appointee attendance and performance.

16.5 Remuneration

a. Remuneration for Members is set by the Lieutenant Governor in Council.

b. In accordance with s.8(4) of the Constituting Instrument and consistent with the remuneration rates in Schedule A, Level 2 of the Agencies and Appointments Directive (AAD), the Chair and Vice-Chair is remunerated at a per diem rate of $350 and $250 respectively. The Members are each remunerated at a per diem rate of $200 per diem.

c. Agencies, including board 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 board 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

a. Ministers and ministries are accountable for working with their 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.

b. The Chair, on behalf of the Board of Directors, is responsible for ensuring that a risk management strategy is developed and in place for the Agency, in accordance with the AAD and the OPS Enterprise Risk Management Directive and Risk Management process.

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

17.1.1 Artificial Intelligence Risk Management

The Chair, on behalf of the Board of Directors, 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 Agency 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 Agency shall ensure the management of technology risks in a documented and appropriate manner.

    ii. The Agency will identify threats and risks, assess their potential impact, severity and likelihood, and document the risks and actions taken to address them.

b. The Agency 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 Agency shall publish a list of AI use cases as part of the Business Plan.

d. The Agency 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 Agency 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. Section 132 (disclosure: conflict of interest), Subsection 134(1) (standard of care) and section 136 (indemnification and liability insurance) of the Business Corporations Act applies to the Agency and to the members of the board.

b. The Agency is not covered under the Government of Ontario’s General and Road Liability Protection Program (GRLPP) and agrees to put in effect and maintain all the necessary and appropriate insurance that a prudent organization in the business of the Agency would maintain, including but not limited to third-party liability insurance coverage to protect itself against claims that might arise from anything done or omitted to be done by the Agency or its directors, officers, employees or other persons retained by the Agency and from anything done or omitted to be done where bodily or personal injury, death or property damage, including loss of use thereof, is caused. Evidence of insurance shall be provided to the Ministry annually if requested.

18. Compliance and Corrective Actions

a. Open and consistent communication between 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 Agency's non-compliance continues. It is important that ministries document all actions, and provide timely and clear communication to the Agency 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 the 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, Chair or the President and CEO of a board-governed Agency, the newly appointed individual must review and sign this MOU no later than four months from the new appointment.

Signatures

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

July 29, 2026

Deputy Minister
Ministry of Tourism, Culture and Gaming

Date

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

July 29, 2026

Agency Chief Executive Officer (or equivalent) Date

Appendix 1: Public Communications Protocol – October 2024 Update

Please note, this communications protocol has been updated to reflect changes made to the Agencies and Appointments Directive, effective October 1, 2024.

1. **Purpose**

   The communications protocol sets out a framework for the Ministry and Agency to collaborate on public communications opportunities led by the Agency. Clear and direct lines of communication between the Ministry and its agencies are essential.

   The communications protocol applies to both the Agency'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.
      - Social media, such as tweets, shareables, Facebook posts, LinkedIn, etc.
      - 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.

Examples could include:

- A program or policy change with a significant public or stakeholder impact.
- Health and safety concerns at facilities and attractions.
- Changes to funding (funding decrease, program elimination or sunset).
- Funding decisions.

3. **Politically sensitive activities** of the Agency or partners reasonably believed to be associated with the Agency. The Agency will comply with the TB/MBC Visual Identity Directive and identify itself in all media responses, news releases and on its website as an agency of the Government of Ontario.

4. The Ministry and the Agency will appoint persons to serve as public communications "leads."

   - The Ministry lead is the Director of Communications or designate. (See contacts list at the bottom).
   - The Agency lead is the President and CEO or head of communications/public affairs.

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

   a. **Media responses or news releases related to the routine business** of the Agency and its programs that **do not** have direct implications (financial, program or otherwise) for either the Ministry or the Government or could not be considered a government priority.

   - 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.
     - For Media responses - Media Relations Officer, cc Issues Manager.
     - For News Releases - Strategic Advisor, cc Strategic Planning Manager.
   - **Note:** Funding related announcements 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 Agency'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 Agency lead will notify the Ministry of upcoming communications plans and products **twenty (20) working days (or one month)** in advance.
    - This will be accomplished with ongoing maintenance of the agency communications rollout that the Agency submits to the Ministry.

      A "Related Comms Products" column has been added a few months ago in the rollout for your convenience and clarity and it shows our commitment to inform our communications partners from the MTCG Minister's Office.
- **For non-contentious items which provide government messaging opportunities** such as a Minister's quote or involve funding announcements, the Agency must request approval of communications products a **minimum of ten (10) business days** prior to the date required. **Rough drafts of the news release are appreciated and will help us secure Minister's office approval, as long as they include the core details.**
- **Final approval** is required from the Minister's office and will be sought via the Ministry lead. If the Agency 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 Agency should escalate a follow-up, noting that they will proceed accordingly.
- **Non-contentious media responses** are to be shared with the Ministry lead (Media Relations Office cc Issues Manager) 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.
- For digital communications, the Agency is encouraged to contact the Ministry lead (Social Media Team cc Strategic Planning Manager and Issues Manager) as early as possible to request support (e.g., resharing) from the Ministry and other government ministries/entities where appropriate.

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 Agency lead will notify the Ministry lead (Communications Director, Strategic Planning Manager, Issues Manager, Strategic Advisor and Media Relations officer) (if related to media) immediately after becoming aware of the issue and will notify the Minister's office simultaneously. The Ministry lead may also advise the Agency of contentious issues that require attention. The Agency will provide all required background information on the issue to the Ministry lead, who will arrange to have a contentious issues note prepared.
    - The Ministry lead will advise the Agency of any further action to be undertaken by the Agency.
- The Agency must obtain Ministry approval prior to issuing media responses or news releases in this category. The Agency 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 Agency will provide the Ministry with its annual marketing plan **three (3) months in advance of its start date** (on the Agency'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 may be reviewed by the Ministry's MO.
- Final messaging and creative may be shared with the Ministry **at least two (2) weeks before going live.**

7. **Agencies' Activities for MTCG Internal Communications**
    - Our team is eager to highlight your Agency's activities through our bi-weekly newsletter (The Agora), our monthly Ministry's Matrix and, when relevant, the OPS newsletter (OPS weekly).
    - Don't hesitate to contact our internal communications lead with ideas (Senior Communications Advisors, Issues Manager, Communications Director).