



Business Plan 2027



Fiscal Year 2027
May 2026 – April 2027

Vision, Purpose and Values

Vision

Working together for a safer Ontario today and tomorrow

Purpose

To enhance safety in Ontario through engagement, evidence, enforcement and education

Values

Safety

Be safety conscious at all times

Collaboration

Work well with others

Accountability

Be responsible for our actions and deliver on our commitments

Integrity

Conduct ourselves with transparency using risk-informed evidence

Inclusion

Leverage diversity through inclusive, respectful leadership

Innovation

Be forward thinking, adaptable and data driven

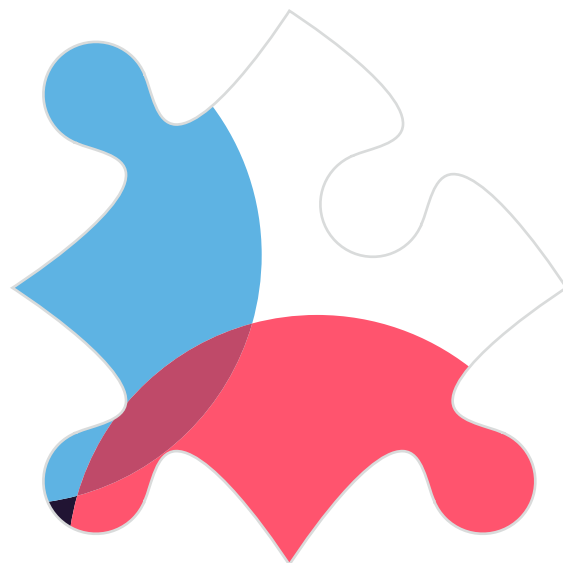


Table of Contents

Vision, Purpose and Values	2
Message from Our President and CEO	4
TSSA Overview	6
Corporate Overview	6
TSSA's Safety System	7
Safety Programs for Regulated Sectors	8
The Strategic Plan	12
Rewarding, Purpose-Driven Work	13
Outcome-Based Regulator	14
Ease of Doing Business	16
Future Ready	17
FY27 Targets	19
Assessment of Corporate Resources	20
Supporting Policies and Procedures	26





Message from Our President and CEO

TSSA enters the fourth year of its Strategic Plan in fiscal year 2027 (FY27) building on a strong foundation and a demonstrated ability to deliver on our safety commitments. Over the past several years, we have been steadily transforming into an Outcome-Based Regulator, modernizing our regulatory framework and prioritizing our efforts where safety matters most. This progress has facilitated the reduction of unnecessary burden on regulated industries and the delivery of strong safety outcomes.

Partnerships have been central to this progress. Our relationships with government, regulated industries, and safety system partners have grown stronger and more aligned, enabling a more consistent oversight system, a clearer set of shared priorities, and a modern approach to regulation—one that responds to the needs of our stakeholders and the communities we serve.

The strength of our foundation is a testament to the dedication of our employees, partners, and stakeholders, whose support and expertise have driven TSSA's outcome-focused vision since the launch of this strategy. As we approach FY27, our focus remains on the initiatives anchored in our four strategic themes. These efforts will continue to sharpen our tools, strengthen our processes, and enhance our capabilities to ensure we deliver on our mission.

In FY27, we will continue to advance the core elements of the Outcome-Based Regulator approach. New compliance standards will be introduced in multiple regulated sectors, ensuring our regulatory tools are applied consistently and effectively. Enhanced authorization for the Liquid Fuels sector will give licence holders clearer, more timely safety information at renewal, through new educational resources. Updated contractor and insurer audit programs for the fuels and boiler and pressure vessels (BPV) sectors will bring standardized, automated processes and improved data-sharing—setting the stage for future risk scoring and risk-based audit frequencies. We will also implement our approach to collect risk data on certificate holders, giving us the insights needed to identify emerging risks and guide future regulatory actions.

Improving the experience of our customers and stakeholders in their interactions with TSSA remains a priority. A streamlined BPV Certificate of Inspection (COI) process shaped by stakeholder feedback will make the experience better and simpler. Our licensing modernization efforts will continue, including the pursuit of annual licensing in some fuels and operating engineer areas, once government approval has been granted.

To be future-ready, we are strengthening both our regulatory and non-regulatory businesses. This includes launching the retail mobile fuels regulation, advancing policy and technical frameworks for refrigeration, and rolling out an integrated workflow for nuclear site inspections to improve efficiency and consistency.



The strength of our foundation is a testament to the dedication of our employees, partners, and stakeholders, whose support and expertise have driven TSSA's outcome-focused vision since the launch of this strategy.

Bonnie Rose
President and CEO



TSSA is well positioned for what comes next. The work ahead will demand focus, discipline, and collaboration, and we have the people, partnerships, and capabilities to achieve our objectives.

As technology evolves, data and advanced tools will be used to attain stronger safety outcomes. Our investments in Artificial Intelligence (AI) will support responsible adoption, and a major initiative to classify and govern data will help us use information more effectively across the organization. By investing in these areas, TSSA will gain the modern tools and skills required to support the many possibilities in improving safety results and the next stage of our transformation.

Our people remain the driving force behind all of our safety efforts. Their expertise, commitment, and resilience are crucial to keeping Ontario safe. In FY27, we will invest further in the growth of our ONE TSSA team, focusing on change management capabilities, performance management, and engagement across the organization. We are committed to building the skills they need to develop their careers, navigate complexity, and drive continuous improvement, while fostering stronger collaboration and ensuring employees stay focused on the actions that matter most to TSSA's mission.

As we approach the final stretch of our current plan, work will be underway to set the stage for TSSA's next five-year strategy. This new strategy will guide TSSA's continued evolution as a modern regulator—one that prioritizes safety outcomes and uses effective tools to achieve them. Our planning will be grounded in open dialogue and engagement with both internal and external stakeholders, supported by a robust process that reflects our purpose and priorities.

TSSA is well positioned for what comes next. The work ahead will demand focus, discipline, and collaboration, and we have the people, partnerships, and capabilities to achieve our objectives. I am confident in our direction and inspired by the shared commitment our stakeholders bring to shaping a safer Ontario.

Bonnie Rose
President and CEO

TSSA Overview

Corporate Overview

As Ontario’s technical safety regulator, Technical Standards and Safety Authority (TSSA) works collaboratively with industry and government to reduce safety risks within its regulated industries for the purpose of enhancing public safety in the province.

Established as a not-for-profit organization in 1997, TSSA is delegated by the Government of Ontario to promote and enforce safety in the following sectors:

- Amusement devices, elevating devices, and ski lifts
- Boilers, pressure vessels, operating engineers and plants
- Fuels including propane, natural gas, liquid fuels, hydrogen, and digester and landfill gas

TSSA also provides non-regulatory services through contracts to organizations in Ontario, predominantly in the nuclear sector.

Scope of Powers and Responsibilities

TSSA is mandated by the Government of Ontario to enforce the *Technical Standards and Safety Act, 2000* (the Act), and 17 associated regulations. The organization focuses on its core services to continuously improve safety.

Core Services

- Licensing and registration
- Examinations
- Certifications
- Inspections
- Compliance support
- Engineering and design services
- Investigations
- Enforcement and prosecution activities
- Public education and consumer information
- Safety management consultations
- Data analytics and risk evaluation
- Standards development



TSSA Overview

TSSA's Safety System

TSSA strongly believes in a safety system, in which safety is a shared responsibility. Equipment designers, manufacturers, installers, maintainers, owners, insurers, consumers and the public join TSSA and work together to manage public safety risk. TSSA oversees the safety system, focusing on where the risk is the greatest and takes a collaborative approach to help its regulated customers remain compliant and operate safely.

Support codes and regulations

Leverage TSSA employee expertise to support government in developing regulations and participate in standards development and adoption of codes and issuance of Directors' Orders.

Inform, educate and modify behaviour

Inform and educate the public and industry participants regarding better safety practices and issues, new codes, regulations and requirements, and seek to influence safe behaviours and bring people and equipment into compliance.

Use data and analytics

Collect and diligently manage data. Analyze the data to clearly identify risks and ensure that our actions are based on reducing risks.

License, register and certify

Support training institutions to ensure workers are properly trained, and effectively examine and certify professionals. Authorize plants and equipment, devices, sites, and contractors to ensure proper tracking and oversight can be maintained.

Review designs

Review the design and engineering of new technology, new installations, alterations and modifications to existing equipment and plants for compliance with codes and regulations.

Inspect and monitor

Inspect and audit regulated professionals, contractors, plants, equipment and sites for compliance with set standards under the codes and regulations, follow up on high risks and monitor developing safety-related trends or issues.

Enforce

Take appropriate action to see unsafe operations are ceased and to deter non-compliant behaviour in order to limit the potential for harm.

Investigate

Investigate safety incidents and near-misses to determine the root cause to inform corrective actions and for future learning and risk identification.



Safety Programs for Regulated Sectors

Boilers and Pressure Vessels and Operating Engineers Safety Program



Boilers and Pressure Vessels

TSSA is responsible for regulating all pressure-retaining components manufactured or used in Ontario, in accordance with the Act and applicable regulation, with a commitment to ensuring the safety of boilers, pressure vessels, and piping systems. TSSA also provides services in this area to support the safety of pressure boundary equipment in Ontario's nuclear power plants.



Operating Engineers

TSSA examines and certifies operating engineers and operators and also registers, inspects and regulates the safety of plants in Ontario, in accordance with the Act and applicable regulation.

Elevating, Ski and Amusement Device Safety Program



TSSA is responsible for the oversight of elevating devices, ski lifts and amusement rides in Ontario under the Act and applicable regulations.



These devices include elevators, escalators, moving walks, lifts for persons with physical disabilities, construction hoists, ski lifts (passenger ropeways), roller coasters, Ferris wheels, merry-go-rounds, inflatables, bungee devices, zip lines, waterslides, go-karts, and other spinning or whirling rides.



Elevating device mechanics, including ski lift mechanics, must be certified by TSSA to install and maintain elevating devices. Ride mechanics must also be certified and are responsible for the safe and proper set-up, maintenance, and operation of TSSA-authorized rides.

Fuels Safety Program



TSSA provides fuel-related safety services, in accordance with the Act and applicable regulations, associated with the safe transportation, storage, handling, and use of fuels, such as gasoline, diesel, propane, natural gas, hydrogen, and digester and landfill gas. TSSA delivers programs and services that regulate the safe use of fuels for private, industrial, and commercial uses in Ontario.

TSSA also regulates fuel suppliers, storage facilities, transport trucks, pipelines, contractors and their certified employees, and equipment or appliances that use fuels.

Additionally, TSSA works to protect the public, the environment, and property from fuel-related hazards, such as spills, fires, explosions and the release of carbon monoxide.

Safety Program for Non-Regulated Sector: Nuclear

As Ontario's Authorized Inspection Agency (AIA) recognized by the Canadian Nuclear Safety Commission (CNSC), TSSA works to ensure the safety and reliability of nuclear pressure boundary equipment and associated systems. Our work spans engineering reviews, inspections, and quality audits—while actively contributing to standards development and supporting innovation in the nuclear sector.

TSSA works closely with nuclear utilities and component suppliers to ensure that safety standards are met and maintained. Alongside its regulatory role, TSSA supports the modernization of nuclear design, construction, operations, and life extension by evaluating and integrating emerging technologies.

Governance

TSSA is governed by a 13-member Board of Directors that is responsible for stewardship, including oversight of the organization, and taking a leadership role in the development of the organization's strategic direction. The Board is composed of seven elected members and six members appointed by the Minister of Public and Business Service Delivery and Procurement (MPBSDP). All members are recruited to ensure the Board possesses the required diversity of skills, experience and expertise and represents the diversity of Ontario, including gender, geographic distribution, and ethnicity.

The Board and management monitor emerging best practices and act to adopt those that best serve to advance the organization's vision through strong governance and oversight.

Relationship to Government

TSSA is an administrative authority of the Government of Ontario and performs its delegated responsibilities for public safety with diligence, observing the principle of ensuring a fair, safe and informed marketplace that supports a competitive economy. TSSA administers its designated legislation and regulations, recommends amendments to legislation and regulations that will enhance public safety, and advises MPBSDP of any matters that may require action or attention. TSSA is fully funded through the fees it collects from regulated and non-regulated clients.

Requirements, activities and information sharing between TSSA and MPBSDP are contained in the Memorandum of Understanding signed by the Minister and the Chair of the Board.

TSSA sets annual performance targets that can be found on the corporate reporting section of [TSSA's website](#).



Commitment to Stakeholders

TSSA's responsibility to its stakeholders is characterized by a high degree of accountability and transparency, which is expressed through the following statements:

To stakeholders:

The conduct of TSSA and its employees will always be honest, professional and ethical. TSSA will consult with stakeholders and work in partnership to improve safety. Feedback on how TSSA is meeting its commitments and responsibilities is actively solicited and helps the organization to determine priorities.

To our regulated safety partners:

TSSA will work to ensure its mandate is delivered efficiently, while providing an objective and expert application of its delegated authority that promotes continuous improvement in safety results. Endeavouring to reduce unnecessary burden on businesses without compromising safety, TSSA will provide timely and value-added safety services at a fair price.

To the public:

TSSA will proactively work with diligence and competence to protect the public interest by maintaining and enhancing safety. TSSA will lead the way in working to prevent avoidable incidents. TSSA will work with its partners to help educate members of the public, so they are empowered to take personal responsibility for their safety.

TSSA offers valuable informational resources for both the public and industry through its dedicated consumer safety section on its website (tssa.org). This section links to TSSA's specialized consumer safety sites—safetyinfo.ca and cosafety.ca—that serve as comprehensive hubs for safety knowledge, covering amusement rides, elevators, escalators, ski lifts, fuels safety, carbon monoxide awareness, and more. These sites offer essential safety resources, including the [Authorized Heating Fuel Contractors](#) lookup tool, making it easier for both the public and industry professionals to access critical safety information.

Advisory Councils

TSSA has eight advisory councils with members who dedicate their time and expertise to improving safety in every corner of the province while providing input and insight on how to advance Ontario's economy and society, safely.

Seven industry advisory councils work closely in the spirit of continuous improvement, primarily to identify and reduce risk, as well as to provide feedback on new policies and changes proposed by TSSA.

TSSA also benefits from a Consumers Advisory Council that provides independent, consumer-focused advice and guidance related to the impact of activities on the public and consumers who are purchasers or users of products and devices regulated by TSSA. More information on TSSA advisory councils, including terms of reference, composition, and minutes of meetings, can be accessed on [TSSA's website](#).

Public Reports

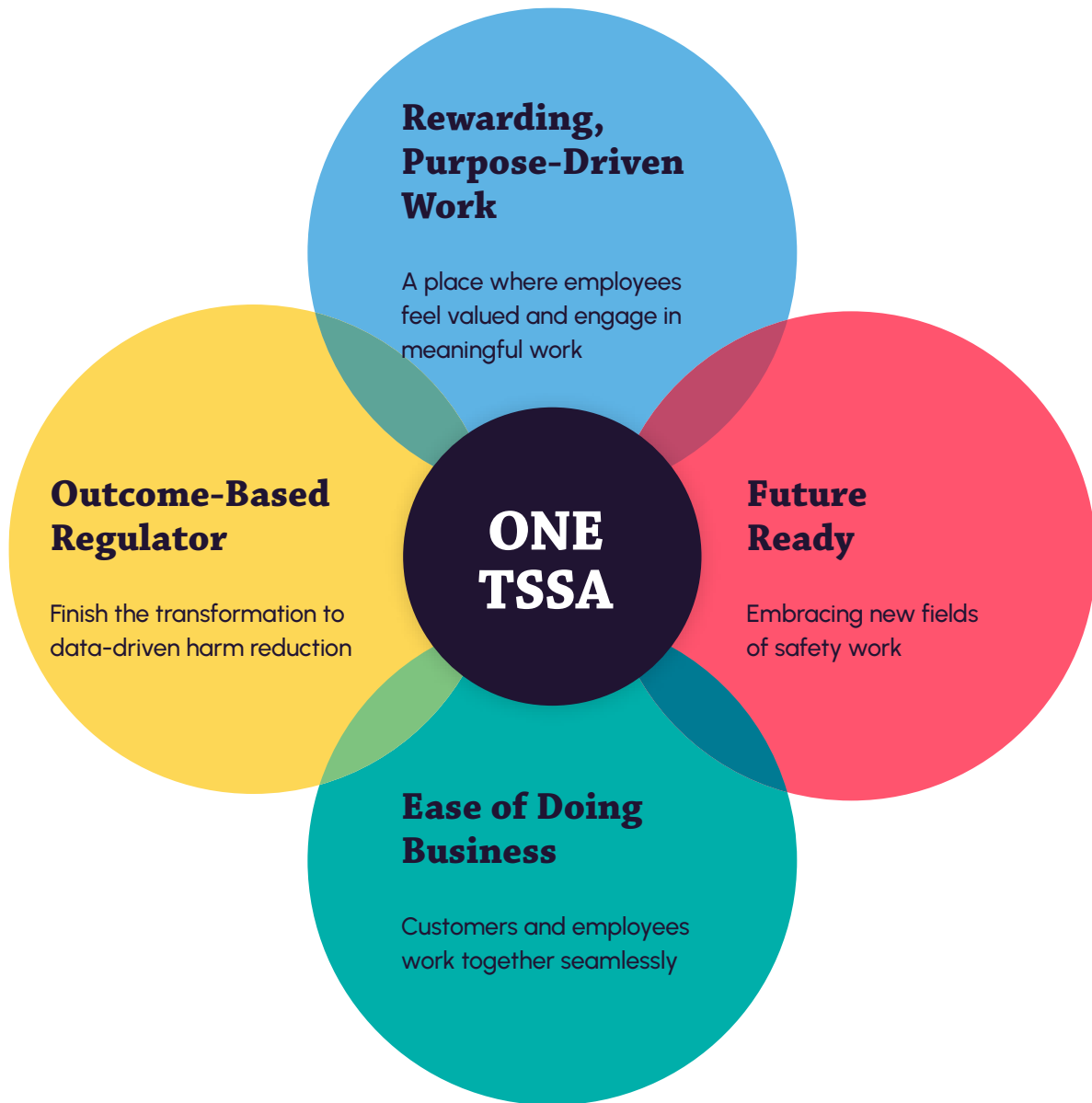
TSSA produces a variety of corporate reports about its operations and the state of safety in Ontario. The following reports can be accessed on [TSSA's website](#).

- The **Strategic Plan** defines the major strategic goals for a five-year period and the key strategies that will be used to achieve them.
- The annual **Business Plan** looks ahead and defines the objectives, various activities and budget that will be implemented during the fiscal year to support its strategic goals. It outlines the capabilities that are needed to fulfill everyday business needs as well as the goals of the Strategic Plan.
- The **Annual Report** reports TSSA's audited financial statements upon the completion of a fiscal year and describes progress made against the commitments of the Strategic Plan and the Business Plan.
- The annual **Public Safety Report** provides a review of trends and patterns on public safety as well as a summary and analysis of safety data collected by TSSA for Ontario.



The Strategic Plan

The Business Plan remains anchored by Four Key Themes set out in the Strategic Plan:



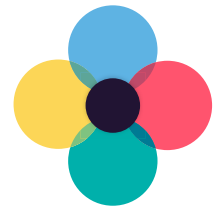
ONE TSSA, together, for a safer Ontario.

TSSA's strategy has four mutually reinforcing streams of activities that collectively create **ONE TSSA**, an organization that collaborates across the enterprise to deliver on its purpose of enhancing safety in Ontario through engagement, evidence, enforcement, and education.

Business Plan Objectives for Fiscal Year 2027 (FY27)

Following the first three successful years in TSSA's five-year strategic plan, TSSA will continue to deliver initiatives in Year Four, under all four Strategic Plan Themes.

Rewarding, Purpose-Driven Work



Objective: Build change management capacity

Effective change management underpins a successful and sustained execution of TSSA's strategy. To strengthen its ability to deliver meaningful improvement through major projects, TSSA is enhancing change management capabilities across the organization. Through education and training, TSSA will continue to invest in the necessary skills and mindset to foster a culture of adaptability and develop TSSA's team members for success.

Objective: Implement recommendations for performance management

Building on its commitment to continuous improvement, performance management remains a key contributor to TSSA's organizational success, aligning and engaging employees in achieving strategic priorities while living TSSA's Values. A review of TSSA's Performance Management Program completed in fiscal year 2026 (FY26) resulted in several recommendations to enhance the employee experience and better drive desired outcomes. TSSA will put these recommendations into action in FY27, with a focus on educating and supporting employees as the organization evolves its approach to performance management.

Objective: Improve employee engagement

In the last fiscal year, TSSA's internal employee survey results showed increased engagement over the prior year—a reflection of sustained efforts to understand and address factors that are important to employees. Engaged employees are more committed, productive, and innovative. TSSA will continue to prioritize employee experience by listening to feedback and involving employees in action planning to drive suggested improvements.

Objective: Implement modernization plan for head office

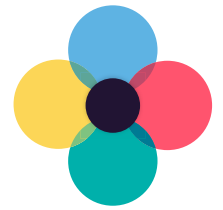
In response to evolving workplace needs and employee feedback, TSSA is spearheading a head office renovation project in FY27 aligned with the upcoming lease renewal in December 2026. This project seeks to modernize the workspace and support hybrid work, enhancing the overall employee experience and ensuring long-term operational effectiveness. In the coming fiscal year, renovation and construction activities will be undertaken to optimize office and wellness spaces, and upgrade building systems, aiming to create a more vibrant and future-ready environment for TSSA employees.

Objective: Revamp the intranet to reinforce TSSA's Employee Value Proposition

To further connection and engagement, TSSA will build on the successful introduction of its Employee Value Proposition (EVP) by launching a new intranet in FY27. This modernized platform will serve as a central hub that connects and engages TSSA employees, reinforces the EVP, and keeps employees up to date with organizational news.

A modern and competitive benefits program is vital to supporting engagement and well-being. To ensure TSSA is receiving value for money, in FY27 TSSA will also do a competitive request for proposals for a benefit provider.

Outcome-Based Regulator



Objective: Continue the Outcome-Based Regulator journey

Building on its progress to date, TSSA will continue to use data and analytics to develop compliance standards and risk-based periodic inspection frequencies that support harm reduction efforts. More than 10 compliance standards have already been launched, and in FY27 this suite will further expand with new standards for go-karts, operating engineers, and TSSA's boiler and pressure vessel (BPV) periodic inspections, along with an updated Elevator standard. TSSA's risk-scoring approach—used to assess potential hazards associated with regulated devices and facilities—determines inspection schedules, with higher-risk devices inspected more frequently. Risk-based periodic inspection frequencies for fuels contractors will also be introduced in FY27.

Objective: Implement enhanced authorization for liquid fuels

Authorization is a key component of TSSA's Outcome-Based Regulator approach. TSSA's authorizations—including any licence, registration, permit, or certificate—ensure that the regulated devices, facilities, contractors, businesses or individuals meet the required safety standards and remain compliant over time. These authorizations need to be renewed at defined intervals, and the renewal process provides an important opportunity to keep authorization holders informed about safety priorities and to offer education where safety risks may exist.

An enhanced authorization process creates a meaningful connection with licence holders that goes beyond an administrative transaction for renewal. In a FY27 pilot, TSSA will provide educational material to inform and support the liquid fuels sector at the point of authorization renewal.

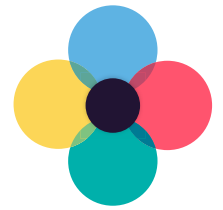
Objective: Implement revised contractor and insurer audit programs for boilers and pressure vessels and fuel safety

To harmonize the approach to contractor audits across all TSSA programs, audit processes will be standardized and automated, supported by consistent functionality for collecting and sharing relevant data. Over time, this data will inform the evolution and refinement of risk scores and audit frequencies, further improving regulatory effectiveness. FY27 activities include launching the updated Fuels Contractor Audit Program, the revised BPV Authorized Inspection Agency (AIA) Audit Program, and the BPV Certificate of Authorization (CoA) Audit Program.

Objective: Implement data collection for certificate holders

A formalized approach to identify high-risk certificate holders was designed in FY26. In FY27 TSSA will begin to collect the data to enable future analysis based on compliance history, considering factors such as past enforcement actions, receipt of high-risk orders, and working without a valid authorization. This work will enable TSSA to monitor high-risk actors and apply appropriate regulatory oversight.

Outcome-Based Regulator



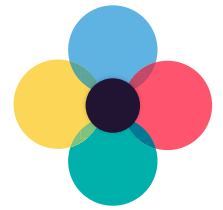
Objective: Onboard remaining unreported agricultural BPV

Boilers and pressure vessels used in the agricultural sector were previously exempt from TSSA oversight. Since the exemption was lifted in 2021, TSSA has been educating the sector about their responsibilities to report devices for assessment by TSSA and inspection and certification when applicable. TSSA will intensify these efforts in FY27 as it sets a deadline for all owners to report their devices by the end of the fiscal year. Beyond this deadline, TSSA will continue to identify and contact farms that have not yet reported their devices. Any sites found operating with unreported devices will receive a notice from TSSA outlining their compliance obligations and will be given time to comply.

Objective: Web lookup tool for authorizations for contractors and certificate holders

A web-based lookup tool that enables contractors, certificate holders, and the public to verify authorization status will be developed in the coming fiscal year. Business requirements and considerations related to user experience will guide its design. The tool is expected to launch in FY27.

Ease of Doing Business



Objective: Implement a streamlined process for BPV COI

Over the past fiscal year, TSSA had been gathering feedback from owners of boilers and pressure vessels and insurers who insure and inspect this equipment to improve the process for obtaining a BPV Certificate of Inspection (COI). Incorporating insights from both external stakeholders and internal teams, TSSA has developed a revised process to streamline the COI process which will include changes to the portal, enabling owners and insurers to more easily manage their BPV inventory, COI renewals and required inspections. These changes will be implemented in fiscal year 2027.

Objective: Licensing modernization

In FY27, TSSA will continue to advance its licensing modernization project, targeting gaps in the regulatory framework. The proposal for annual licensing aims to provide predictable regulatory oversight and enhance public safety. Throughout the review of potential changes, TSSA will prioritize stakeholder awareness and engagement. Proposed licensing requirements will apply to Private Fuel Outlets (PFOs), Operating Engineer Plants, Biogas Facilities, and Fuel Distributors.

Objective: Define customer support model

TSSA is striving to make it easier for clients to get information and complete transactions. By digitizing and simplifying its client-facing processes, regulated clients can spend more time on their operations and less time on administration. As part of its continuous improvement efforts, TSSA will review its channels to both receive and provide information to stakeholders with a goal to reduce complexity and streamline client interactions.

Objective: Human Resources Information System document management

Since migrating to a new Human Resources Information System (HRIS) in fiscal year 2024, TSSA has been working to modernize its human resources processes by expanding the use of this platform. In FY2027, all digital employee files will be moved to the same system to strengthen information security, ensure compliance with retention requirements, and improve efficient, centralized access.

Objective: Implement new finance software

TSSA is replacing legacy finance software. This project will deliver a unified cloud-based Enterprise Resource Planning platform. Key FY27 work includes system integration and readiness activities to support implementation. This transformation supports TSSA's broader strategy to strengthen financial governance, improve efficiency, enable scalable growth and save cost.

Future Ready



Objective: Implement workflow for inspections at nuclear stations and shops

TSSA will introduce a streamlined inspection workflow that modernizes oversight across nuclear sites and authorized fabrication shops. The initiative will standardize the collection of key data for inspection activities related to new fabrication at both shops and nuclear stations, and nuclear station inspection activities related to repair, replacement, installation, and periodic inspection. The collection of this data will enable tracking of inspection volumes and non-compliance findings. The data will be used for outcome-based regulatory oversight and decision-making. This integration will enhance efficiency, consistency, and data-driven insights, strengthening TSSA's role as an Outcome-Based Regulator and supporting safety and accountability across the sector.

Objective: Develop and grow Artificial Intelligence (AI) capability and research environment

To further advance data-driven decision-making, FY27 will see the establishment of a scalable, governed AI and research platform that fuels faster development and evaluation of AI within the organization. This environment will accelerate high-impact solutions, expand access to data, and introduce standardized processes for sustainable AI operations.

Objective: Begin work to develop a new Strategic Plan

TSSA will begin laying the groundwork for its next five-year strategy, building on the strong progress made to protect public safety. The strategic planning activities in FY27 will draw on engagement with internal and external stakeholders and will be informed by robust enterprise and public safety risk management processes.

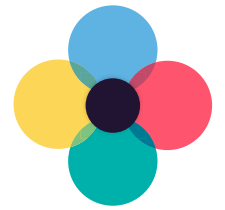
Objective: Develop overall logic model for showing safety outcomes

To ensure analytics and metrics are strongly linked to safety outcomes, TSSA will review and strengthen the logic linking metrics to current safety outcomes. By modernizing performance indicators and assessing the effectiveness of core activities such as compliance standards, enhanced authorizations, and compliance support, TSSA aims to improve decision-making and further reduce risk and harm.

Objective: Develop policy and technical frameworks for refrigeration

Safety gaps in the use of refrigeration devices and systems across various settings—such as ice rinks, grocery stores, and industrial plants—will be assessed and identified in a review planned for FY27. This assessment will examine current regulations, codes, standards, rules, and tools used to measure and monitor refrigeration safety. Based on the findings, a risk-based plan incorporating appropriate safety mechanisms will be developed to strengthen TSSA's approach to overseeing and evaluating refrigeration safety.

Future Ready



Objective: Implement retail mobile fuels regulatory oversight

Responding to the evolution in fuel delivery practices, TSSA will implement a comprehensive framework to oversee the dispensing of fuel from highway tanks directly to motor vehicles outside traditional licensed facilities. This initiative will introduce a safety program and supporting policies to address training for fuel delivery and refuelling personnel and compliance with the Liquid Fuels Handling Code, ensuring safe, consistent, and accountable mobile refueling operations. The policy work to define the appropriate oversight was completed in last fiscal year with the assistance of stakeholders in the sector.

Objective: Data governance and data classification

Supporting TSSA's data-driven approach is a renewed focus on data protection and governance. In FY27, TSSA will implement a robust enterprise data governance and compliance platform to support data discovery, classification, lineage, access oversight, and regulatory protection. These safeguards will strengthen the reliability of analytics and AI, improve visibility into risks affecting key information assets, and boost confidence in the quality of data used across the organization.

FY27 Targets

Strategic Plan Pillar	Objectives Planned for FY27	Measure	Target
Rewarding, Purpose-Driven Work	<ul style="list-style-type: none"> Build change management capacity 	<ul style="list-style-type: none"> Design approach and success metrics Develop training materials 	<ul style="list-style-type: none"> 85% of those employees identified successfully completed the training
Outcome-Based Regulator	<ul style="list-style-type: none"> Continue the Outcome-Based Regulator journey 	<ul style="list-style-type: none"> Develop and implement compliance standards Implement risk-based inspections 	<ul style="list-style-type: none"> Compliance standards for go-karts, OE plants and inflatables implemented BPV compliance standard for TSSA inspections implemented Risk-based inspections for Fuels Contractors implemented
	<ul style="list-style-type: none"> Implement enhanced authorization process for Liquid Fuels 	<ul style="list-style-type: none"> Develop educational materials and inform the sector 	<ul style="list-style-type: none"> Enhanced authorization education provided on TSSA's client portal for renewing clients
	<ul style="list-style-type: none"> Design an approach to collect risk data on certificate holders 	<ul style="list-style-type: none"> Begin collecting data on certificate holders 	<ul style="list-style-type: none"> First batch of certificate holder data collected
	<ul style="list-style-type: none"> Onboard remaining unreported agricultural BPV 	<ul style="list-style-type: none"> Continue the outreach to the sector to secure more reported devices 	<ul style="list-style-type: none"> Assess additional 200 sites and onboard 100% of reported devices that are eligible
Ease of Doing Business	<ul style="list-style-type: none"> Implement a streamlined process for BPV COI 	<ul style="list-style-type: none"> Develop new system solution for BPV COI process 	<ul style="list-style-type: none"> BPV COI process with enhancements launched
	<ul style="list-style-type: none"> Implement new finance software 	<ul style="list-style-type: none"> Upgrade finance system to support ongoing operations and efficiency of services 	<ul style="list-style-type: none"> New finance system launched and supporting all financial functions and invoices
Future Ready	<ul style="list-style-type: none"> Implement an integrated workflow for inspections at nuclear sites and authorized fabrication shops 	<ul style="list-style-type: none"> Build and implement new system process Train inspectors 	<ul style="list-style-type: none"> New process for nuclear safety inspections implemented All inspectors performing these inspections trained on the integrated workflow for inspections
	<ul style="list-style-type: none"> Develop policy and technical framework for refrigeration 	<ul style="list-style-type: none"> Develop policy and technical framework for refrigeration to improve safety Consult stakeholders 	<ul style="list-style-type: none"> Recommendations for the refrigeration framework finalized
	<ul style="list-style-type: none"> Implement retail mobile fuels regulatory oversight 	<ul style="list-style-type: none"> Build and implement a system process Train inspectors 	<ul style="list-style-type: none"> Mobile Fuels safety program launched

Assessment of Corporate Resources

Fiscal Year 2027 (FY27) Outlook

The FY27 budget represents management's firm commitment to a sound financial strategy that aligns with Technical Standards and Safety Authority's (TSSA) vision and strategic priorities. In FY27, TSSA will take a balanced approach across the four strategic themes: Rewarding, Purpose-Driven Work, Outcome-Based Regulator, Ease of Doing Business and Future Ready. A balanced approach enables TSSA to manage risk, drive consistent performance and support long term success across all strategic priorities, while bringing the organization closer to completing its transformation.

Total TSSA revenue is projected to be \$101.0 million, comprised of \$88.4 million in regulatory revenue and \$10.0 million in non-regulatory revenue in addition to \$2.6 million in investment income. The FY27 revenue budget includes a 2.4 per cent fee increase across all programs, in addition to higher revenue generation from anticipated growth of regulated devices.

Total budgeted expenses are projected at \$99.8 million, encompassing \$69.7 million in salaries and benefits, and \$27.8 million in operating expenses. The FY27 expense budget accounts for an approximate 4.0 per cent wage increase and a two per cent increase in other expenses.

The net margin is projected at \$1.20 million, representing one per cent of total revenue, inclusive of \$2.6 million of investment income. The net deficit for regulatory activities is \$1.4 million, equivalent to negative two per cent of regulatory revenue. The Boiler and Pressure Vessel (BPV) program is expected to continue to operate at a loss in FY27. With the cost-recovery fee increase taking effect on January 1, 2026, the BPV program will approach break-even in fiscal year 2029, when the impact of the new fees on three-year Certificates of Inspection (COI) materializes. The non-regulatory sector is expected to achieve break-even in FY27 as TSSA continues to invest in training for the Nuclear sector which is expected to see a significant increase in demand in the coming years.

Further customer service improvements will continue to be implemented, including enhancements to: Contractor/Insurer Audit Programs for BPV and Fuels; nuclear stations and shops workflows; BPV COI processes; and authorizations for liquid fuels. Additionally, improvements to the Exams and Certification and Engineering Harmonization Process which were implemented at the end of FY26 are expected to drive improved customer experience and streamlining of internal processes.

The FY27 capital budget is projected at \$6.0 million. With TSSA's Head Office building lease expiring in November 2026, the organization took the decision to renew the existing lease and move forward to refresh the head office space. This was the most cost-effective option that would accommodate the changing workforce. About \$3.5 million of the FY27 capital budget has been earmarked for this initiative. The capital budget also includes \$2.1 million preserved for enhancements to information systems, specifically the TSSA Client Portal, Customer Relationship Management (CRM), and Microsoft Finance & Operations software. These enhancements support the strategic priority of advancing initiatives under the Ease of Doing Business theme and supporting TSSA's journey as an Outcome-Based Regulator by providing better access to data and improved customer service.

Reserves are expected to decrease to \$29.3 million. The total reserve level at the close of FY27 is projected to be 29.3 per cent of annual operating expenses.

In the current economic environment, TSSA's FY27 budget is exposed to risks associated with modest economic growth, revenue sensitivity to regulated activity levels, and ongoing cost pressures. Revenue projections assume stable demand and planned fee increases, which may be affected by slower construction and industrial activity, while labour market pressures and inflation could result in higher than anticipated operating costs, particularly for specialized technical roles. Management continues to mitigate these risks through prudent financial planning, active monitoring of economic conditions, flexible spending management, and maintaining adequate reserves to support financial sustainability.

TSSA remains committed to executing its current Strategic Plan and its regulatory approach as an Outcome-Based Regulator with a focus on demonstrating enhanced safety outcomes for the public. TSSA is committed to serving as a trusted partner that educates and supports the regulated community in achieving compliance and improved safety outcomes, while working to reduce unnecessary burdens on the industry and help promote growth in the regulated sectors.

Statement of Income and Expenses

Fiscal Year 2027 Budget

All figures \$'000

Fiscal 2027 Budget

Regulatory Business

Elevating Devices and Amusement Devices	\$ 35,398
Fuels	28,940
Boiler and Pressure Vessels/Operating Engineers	24,084
Total Revenue	\$ 88,422
Expenses	\$ 89,784
Net Margin	\$ (1,362) (2%)

Non-Regulatory Business

Revenue	\$ 9,986
Expenses	9,976
Net Margin	\$ 10 0%
Investment Income	\$ 2,561

Total TSSA

Revenue	\$ 100,969
Expenses	99,760
Net Margin	\$ 1,209 1%

Capital Expenditure

All figures \$'000

Fiscal 2027 Budget

Capital Expenditure	\$ 5,991
----------------------------	-----------------

Human Resources

TSSA continues to undergo change and evolution in its journey to becoming an Outcome-Based Regulator. Alongside the ongoing automation of core business systems—which better supports strategic initiatives—TSSA is introducing several programs and process improvements to strengthen and support its workforce.

Central to these efforts is the continued development of MyHR as TSSA's hub for HR services. After integrating learning management capabilities in FY26, MyHR will further expand in FY27 with the addition of a document management feature, making internal processes more efficient and streamlining the employee experience.

TSSA's commitment to a positive workplace culture remains strong. For four consecutive years, TSSA has been recognized by Canadian Occupational Safety magazine with the 5-Star Safety Cultures Award (2022–2025). In FY26, TSSA modernized its approach to talent acquisition by defining an Employee Value Proposition, providing better tools and communication to attract and retain talent.

TSSA updated a majority of its HR policies and job descriptions in FY26, ensuring compliance to legislation and advancing equity and inclusion. In FY27, TSSA will implement changes to the performance management system to improve the employee experience and effectiveness of the program which will support TSSA's delivery of its Strategic Plan.

Following a seven per cent improvement in employee engagement reported in the FY26 survey, TSSA will prioritize enterprise-level initiatives to strengthen departmental collaboration, enhance recognition, and build change capacity and capability. Concurrently, departments will continue developing and executing their own improvement plans, while a follow-up employee engagement survey will be conducted to measure progress and evaluate the effectiveness of these measures.

TSSA will maintain its commitment to health and safety, prioritizing employee well-being. Programs and training will be updated to reflect best practices, and insights from the employee near-miss program will be leveraged to drive an informed, outcome-based approach to drive program development and results.



Information Technology

Information Technology plays a critical role in TSSA's strategic business roadmap, driving ongoing modernization of applications and infrastructure and addressing evolving cybersecurity imperatives.

Aligned with its business priorities, TSSA will continue to modernize applications, enhance technical infrastructure, and reinforce cybersecurity measures. These efforts are essential not only for advancing the next phases of TSSA's Outcome-Based Regulator journey, but also for improving customer management functions and supporting financial application modernization.

Supporting business priorities, the IT team will remain closely involved in the rollout of new compliance standards scheduled for FY27. Ensuring a seamless launch of these Outcome-Based Regulator tools will be a key focus, with IT efforts focused on enabling efficient system changes and prompt upgrades.

In parallel, systems will be updated to meet new mandates, including supporting the launch of contractor and insurer audit programs for fuels and boilers and pressure vessels. Additional enhancements to the BPV-COI portal will further improve the customer experience and data collection as well as ensure more devices are renewed in a timely manner. As TSSA expands its involvement in nuclear safety during FY27, work will begin to ensure its application systems can operate independently as a stand-alone program. The legacy Enterprise Resource Planning application will also be upgraded to better integrate with the existing Customer Relationship Management application, delivering greater efficiency and improved performance.

Artificial Intelligence (AI) will remain a key area of focus, with TSSA continuing to strengthen AI capabilities across its toolset. The broader rollout and adoption of Microsoft Copilot within the Office suite will support increased efficiency and productivity. TSSA will develop customized AI capabilities and governance frameworks.

With cybersecurity continuing to be a key priority in FY27, TSSA is committed to further strengthening its security posture in FY27 to ensure that all applications, systems, and infrastructure connected to TSSA are secure and resilient.



Strategic Analytics

As a modern, Outcome-Based Regulator, TSSA continues to prioritize the use of data and analytics for harm reduction.

TSSA has developed a suite of data driven tools—including compliance standards, risk-based inspection frequencies, and risk scores—that help identify public safety risks. Enhanced by Artificial Intelligence (AI) and predictive analytics, these tools support more effective resource prioritization and enable stronger collaboration with the regulated communities to improve safety outcomes.

TSSA will continue to invest in data and analytics capabilities to optimize operational efficiency and maximize harm reduction. In FY27, TSSA will increase the maturity and resilience of its data and analytics foundation through the deployment of new Data Governance and Collaborative AI and Machine Learning platforms. The improved data quality and analytic outputs from these tools will increase the credibility of its AI-enabled recommendations on harm reduction.

As these capabilities expand throughout TSSA's operations, the organization will continue to refine and adapt its risk-based decision-making framework by implementing formal Machine Learning Operations practices. TSSA will also begin exploring alternative sources of data that could help inform and improve the algorithms underpinning its harm reduction strategies.

While expanding the use of data and analytics across the organization, TSSA remains committed to ensuring that the data used for decision-making remains accurate and of high quality.



Supporting Policies and Procedures

Privacy

TSSA is required to collect and maintain current customer data for the purposes of conducting its business and the furtherance of public safety. TSSA follows privacy best practices and abides by the highest standards for privacy protection. As an organization, TSSA is committed to maintaining the accuracy and security of its information. TSSA will take measures to protect private information and will only collect, use or disclose this information for legitimate business purposes that are in the interests of public safety. .

Visit TSSA's website to access the [TSSA Privacy Policy](#).

Enterprise Risk Management

TSSA has established an Enterprise Risk Management program to identify, assess and manage significant risks that may impact the achievement of strategic and operational objectives. TSSA considers both internal and external factors and the risks identified are classified into five categories: external/strategic; program delivery; information technology and data; financial/asset; and human capital. TSSA's systematic approach to periodically update the enterprise-wide risk profile includes an assessment of risks based on their potential impact and probability of occurrence.

French Language Services

TSSA responds to all requests for French services as they arise during the year and determines the appropriate level of service to meet public safety and regulated stakeholder needs. TSSA will continue to offer its educational safety information targeted to the general public in both French and English.

Accessible Goods, Services and Facilities

TSSA is committed to providing services that are accessible to people with disabilities in accordance with the provincial Accessibility for Ontarians with Disabilities Act (AODA) - Accessibility Standard for Customer Service: Regulation 429/07. TSSA strives to ensure the provision of customer service in a way that reflects the AODA core principles: Dignity, Independence, Integration and Equal Opportunity. TSSA's Customer Service Accessibility Policy and Multi-Year Accessibility Plan are available online at [TSSA's website](#).



Complaint Handling

TSSA strives to achieve fairness and satisfaction as a valued regulator. A complaint may be an expression of dissatisfaction with respect to services TSSA provides or actions of staff. Typically, TSSA is able to address complaints at the level they are raised, however should a matter require further attention, the complaint is escalated to more senior leaders, including Statutory Directors appointed under the delegated safety legislation, or the President and Chief Executive Officer.

Concerns with how TSSA has handled an issue or made a decision may be raised and discussed with the **TSSA Ombuds**, an independent and confidential resource employed by TSSA. The Ombuds' interest is in ensuring a process characterized by fairness and transparency. Among other things the Ombuds can consider and address matters that come to their attention and make recommendations to manage problems or improve procedures or policies.

The Ombuds' Annual Report documents both the volume of contacts received and summarizes the main topics received. Visit **TSSA's website** for more information about TSSA's Ombuds and to view their annual report.

TSSA also has a third-party **Whistle Blowing Service** to which potential TSSA wrongdoings can be reported by anyone, investigated and tracked on a confidential basis. The Whistle Blowing Service also accepts reports and complaints about TSSA's regulated parties. A summary of activities is available as part of the annual Ombuds report.



Technical Standards & Safety Authority

345 Carlingview Drive
Etobicoke, ON M9W 6N9

Tel: 1-877-682-8772

Email: customerservices@tssa.org


Website: www.tssa.org


Consumer safety websites:

safetyinfo.ca

COsafety.ca

 [@TSSAOntario](https://twitter.com/TSSAOntario)

 [TechnicalStandardsandSafetyAuthority](https://www.facebook.com/TechnicalStandardsandSafetyAuthority)

 [linkedin.com/company/technical-standards-safety-authority-tssa](https://www.linkedin.com/company/technical-standards-safety-authority-tssa)

