



# ANNUAL REPORT

## FISCAL YEAR 2021



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## About Us

The Technical Standards and Safety Authority (TSSA) is Ontario's public safety regulator, mandated by the Government of Ontario to enforce technical safety regulations and enhance public safety. Throughout Ontario, TSSA regulates the safety of amusement devices, boilers and pressure vessels, elevating devices, fuels, operating engineers, and ski lifts.

TSSA reports to the Ministry of Government and Consumer Services (MGCS), which oversees TSSA's delivery of safety services and organizational performance and retains authority for the *Technical Standards and Safety Act, 2000*.

TSSA's range of safety services includes public education and consumer information, examination, certification, licensing and registration, engineering design review, data analytics, risk evaluation, standards development, inspections, investigations, safety management consultation, compliance support, and enforcement and prosecution activities. TSSA also provides limited non-regulatory services through contracts to organizations in Ontario, mainly in the nuclear industry.

### Our Purpose:

To enhance safety where Ontarians live, work and play.

### Our Vision:

To be a valued authority for a safer Ontario.

### Our Core Values:

*Safety* – Be safety conscious at all times.

*Leadership* – Be the best in actions and words.

*Integrity* – Be honest and ethical.

*Respect* – Build trust and earn respect.

*Accountability* – Be responsible for all actions and deliver on commitments.

*Communication* – Share information responsibly and effectively.

*Collaboration* – Work together across the whole organization and with our external partners.



# Message from the Chair

Fiscal year twenty twenty-one (FY21) has been a period of pivotal progress for TSSA. The organization has made great strides towards enhancing public safety as an Outcome-Based Regulator, while balancing its goal of reducing regulatory burden on businesses.

In a year that saw countless businesses challenged by the COVID-19 pandemic, both operationally and economically, TSSA employees and our regulated stakeholders adjusted quickly to adopt public health guidelines while maintaining technical safety in the province.

TSSA-regulated authorization holders are often the first line of public safety in the field, so the input that they and other stakeholders provide through our advisory councils, working groups and online engagements is critical to making our strategic outcomes and transformation a success. The Board of Directors and I appreciate the time that stakeholders volunteer to work together with us to achieve common safety goals. Much of the progress seen at TSSA this year addresses some longstanding stakeholder concerns. While the implementation of a new business model is a substantial change for our regulated authorization holders, it brings predictable flat fees for the first time ever and eliminates the complex billing practices that have been in place for years. TSSA also made headway on improving data management by launching the first release of its new IT solution. Once the new solution, called OASIS (Operations Analytics Safety Innovation System), is live across all areas of TSSA's operations, the organization will be better able to support risk-informed decisions.

In consultation with government, TSSA has decided to extend its current five-year strategic plan by another year to complete the change that is underway. A number of accomplishments and safety advancements this past year have been realized through a positive and productive working relationship with the Ministry of Government and Consumer Services (MGCS). Government-driven policies and regulatory initiatives enabled TSSA to move forward on key safety priorities. These priorities included changes to the regulation of elevating devices to improve elevator availability and elevator safety in the province; the revocation of the exemption that was previously in place for boilers and pressure vessels used for agricultural purposes; and the introduction of alternate rules for Operating Engineers to achieve regulatory compliance. All of these changes address third-party expert and stakeholder recommendations

aimed at modernization and improved safety outcomes. During the year, the Board was grateful to have an excellent business working relationship with the Minister and senior aides, as well as Ministry staff. The Board extends thanks for all of the support in helping us achieve the accomplishments of the past year.

The Board was also pleased to work with Angela Byrne, TSSA's Safety and Risk Officer, who was appointed to the role in October 2019. Ms. Byrne has provided recommendations to improve TSSA's Annual Safety Report and this year has been assessing the accuracy and clarity of the safety data that TSSA collects and analyzes.

Last year at this time, the Board and I set a goal to configure the Board's membership to better reflect the diversity of the province and adequately represent our stakeholders and the public. In the past year, we were pleased to welcome five new members – Cathy Bailey, Marni Dicker, Connie L. Graham, Glen Padassery and Susannah K. Robinson – shaping our Board composition to reflect a 54 per cent women majority. While we still have work to do in this area, we realize diverse boards yield better decisions, and we are committed to continuing to pursue talented experts with a diversity of skills and perspectives for our board membership.

In a year of great challenges, TSSA's delivery of critical public safety programs spoke volumes about the level of commitment of the professionals who work at the organization and the executive team that leads them. The recent recognition of TSSA President and CEO Bonnie Rose as one of Canada's Top Women in Safety in 2021 appropriately reflects the remarkable work done by Ms. Rose and her entire team on TSSA's transformation into an Outcome-Based Regulator. The Board commends and thanks the team for its tireless efforts to modernize TSSA while delivering value and safety excellence to the people of Ontario.



**Robert J. ("RJ") Falconi**  
Board Chair





## Message from the President & CEO

There is no overstating the impact COVID-19 has had on public safety in Ontario this past year. In addition to its obvious and complex health implications, the pandemic forced TSSA and all our regulated stakeholders

to adapt the way in which technical safety is delivered. I want to thank TSSA employees for their efforts and achievements throughout the pandemic. Your commitment to keeping Ontario safe never wavered.

While the pandemic may have thrown us a curve ball, it certainly did not shift our focus away from our commitments. TSSA employees demonstrated resiliency, creativity and collaboration, learning to adapt to unprecedented events and successfully pivoting to a whole new way of working and living. TSSA's work to support COVID-19 safety inspections, in partnership with the Ministry of Labour, Training and Skills Development (MLTSD), comes to my mind as an outstanding illustration of our team's flexibility and adaptability.

TSSA is proud to have supported the Ontario government as safety partners, educating and inspecting businesses, such as construction sites, retail stores, golf courses and restaurants, to ensure they understood how to abide by COVID-19 safety protocols. The opportunity for TSSA to serve in this capacity created work for many of our employees, at a time when we had to make the difficult decision to introduce substantial cost reduction measures to offset the declining need for our services during the first wave of the pandemic.

Moreover, the MLTSD partnership gave TSSA field team members the training ground to learn more about education-based inspections, as we moved full steam ahead to advance our transformation to an Outcome-Based Regulator with a more support-focused, rather than enforcement-driven, approach to regulatory oversight.

Our team worked tirelessly to meet and exceed the goals we had set out to accomplish in year four of our strategic plan to become an Outcome-Based

Regulator. Most notably, the launch of the first release of OASIS, our integrated IT solution, will provide TSSA with real-time, trustworthy data in our Boilers and Pressure Vessels and Operating Engineers programs. OASIS sets the stage for informed, risk-based decision making, a key component of our transformation.

Equally important, we laid the groundwork to implement a new business model at the start of FY22 featuring a new fee structure that provides our regulated customers with more appropriately scaled and predictable fees. This new streamlined fee structure with fixed annual fees for licences, permits and business registrations enables TSSA to allocate resources to the highest-risk areas of concern and effectively cover costs for no-fee services focused on reducing harm.

It should also be noted that TSSA made substantial progress addressing the Auditor General of Ontario's (AGO's) recommended actions from her 2018 value-for-money audit report. Since the report was released, TSSA has effectively addressed each of the AGO's 17 recommendations. While 67 per cent of the recommended actions are fully implemented, the remaining recommendations are in progress and many are tied to the planned implementation stages of OASIS and other initiatives that are part of our transformation to an Outcome-Based Regulator.

As I reflect on the past year, it is clear that the breadth of TSSA's accomplishments relied on continuous consultation and collaboration with industry partners, government, and regulated stakeholders. We at TSSA are grateful for the shared commitment of these groups to working together to create a safer Ontario. While the past year has shown us that we cannot always predict what the future will bring, TSSA remains steadfast in its promise of partnership and transparency to foster a culture of safety and compliance in the years ahead.

A handwritten signature in black ink that reads "B. Rose".

**Bonnie Rose**  
President & Chief Executive Officer

# Our Year in Review

## Highlights

In a year like no other, TSSA employees worked diligently to improve public safety in Ontario, while achieving significant milestones along the path to becoming a modern, Outcome-Based Regulator.

The transformation underway will enable TSSA to make further service improvements, while focusing resources on the areas of risk that pose the greatest threat to public safety.

### Launch of OASIS – TSSA's Integrated Information Technology Solution



The pivotal accomplishment in fiscal year 2021 (FY21) was the launch of the first release of OASIS, TSSA's integrated

IT solution, in the fourth quarter of FY21. This comprehensive system will furnish TSSA with real-time, trustworthy data that will serve as the foundation for informed, risk-based decision making, the hallmark of an Outcome-Based Regulator, and lead to enhanced safety outcomes.

OASIS supports a web-based portal interface for Boiler and Pressure Vessel (BPV) owners and insurers, workforce planning functions for the BPV and Operating Engineers programs and a risk-based scheduling solution, in addition to finance functions, including procurement, billing and payments.

*'I'd also like to take this moment to give a shout-out to TSSA. They've hit a milestone. I'd like to congratulate them on the release of its new customer relationship IT system. This is another critical step to modernizing as a regulator and moving towards a risk-based approach as technical safety and standards are upheld in Ontario. Thank you very much.'*

**Lisa M. Thompson, Ontario Minister of Government and Consumer Services**  
Ontario Legislature, March 5, 2021

### Fundamental Change in Fee Structure

During FY21, the organization readied customers for a fundamental change in TSSA's business model through consultation and a stream of communication materials. As of May 1, 2021, TSSA officially changed from a fee-for-service structure to a flat fee model.

The fee-for-service model previously in use by TSSA was best suited to a prescriptive regulatory approach with cost recovery focused largely on inspections. As TSSA supplements its safety services with improved risk analytics, compliance support, an emphasis on reducing high risks, and a focus on pursuing unlicensed devices and illegal workers, its business model had to change as well.

This new business model is revenue neutral for TSSA and more appropriately scaled for small businesses and operators of smaller, simpler devices. With predictable fees and fewer invoices, the new model also reduces the administrative burden for responsible regulated stakeholders.

The fees collected by TSSA provide support for programs to help improve public safety in Ontario and contribute to improving safety outcomes.






#### Benefits of TSSA's New Fee Structure

- **SIMPLE** – Pre-paid flat fees are standard and predictable. Businesses are able to budget with certainty.
- **EQUITABLE** – The fees are fair and reasonable. Fees are scaled to the size of the business and consistent for all businesses of the same type.
- **COMPLIANCE** – The fixed fees encourage compliance and support a focus on safety.
- **EFFICIENT** – The simplified fee structure reduces the administrative burden on regulated customers by reducing the number of invoices.
- **COST RECOVERY** – The new fee structure is revenue neutral for TSSA, a not-for-profit organization, and achieves cost recovery by program.
- **CONVENIENT** – Customers have convenient, online access to pay fees.



# Strategic Plan Highlights

TSSA's Strategic Plan is built on the foundation of five strategic themes – a combination of three strategic goals that drive the organization towards its vision, and two foundational enablers that build and reinforce the organization's core capabilities. To be successful, the strategy focuses on priorities that will have the largest impact on TSSA becoming a valued regulator for a safer Ontario.

 <b>Modern Regulatory Framework</b>	 <b>Service Excellence</b>	 <b>Safety Awareness, Active Compliance</b>	 <b>Engaged People &amp; Effective Teams</b>	 <b>Solid Operational Foundation</b>
<p>We will continue to work collaboratively with the Government of Ontario and regulated stakeholders to ensure a modern regulatory environment, by becoming an Outcome-Based Regulator that benefits all stakeholders.</p>	<p>Working with staff and key stakeholders, we will focus on ensuring customer interactions are consistently effective, efficient and supportive.</p>	<p>We will continue to promote actions that improve both the public and regulated stakeholders' awareness of risks and empower them to adopt safe behaviours.</p>	<p>We will empower teams and promote an open and trusting environment for staff to adopt best practices and drive meaningful change at all levels of the organization.</p>	<p>We will continue to improve our operating efficiency and transparency, to achieve our goals and to benefit our employees, authorization holders and other stakeholders.</p>

## Outcome-Based Regulator

*TSSA takes a risk-informed approach to safety oversight. The organization's focus is on safety outcomes – and its goal is to use its expertise and strong partnerships to achieve positive safety outcomes for the people of Ontario. TSSA uses data to understand risk, shape the safety oversight framework and develop programs to better target risk and harm reduction and enable compliance. This is what TSSA means by being a modern, Outcome-Based Regulator.*



# Strategic Goals



## Modern Regulatory Framework

TSSA is transforming to become an Outcome-Based Regulator that focuses resources on areas that pose the greatest threat to public safety in Ontario, while reducing the regulatory and administrative burden on responsible businesses.

In FY21, with the development of a new business model, TSSA made solid progress on the journey to become a modern, Outcome-Based Regulator.

### New Business Model – Streamlined Fee Structure

Recognizing that reliance on a fee-for-service revenue stream based on inspections limited the organization's efforts to provide other safety services, TSSA consulted extensively with industry and moved forward in FY21 with a plan to introduce a streamlined, fixed fee model for licences, permits and registrations.

Starting in November 2020, TSSA sent customers a series of e-blasts and letters to prepare them for the May 1, 2021, implementation of the fixed fee structure. This new fee model addresses customer concerns about the complexity of TSSA's traditional fee structure, the unpredictable nature of inspection invoices, and the number of invoices received on an annual basis. In addition, the new fixed fee structure enables TSSA to allocate resources to the highest-risk areas and effectively cover costs for no-fee services focused on reducing harm.

Some of these services include:

- Data collection and risk analysis
- Compliance support
- Public awareness and education
- Harm identification
- Underground market reduction

### Oil and Gas Pipeline Oversight Program

As part of TSSA's transition to an Outcome-Based Regulator, in FY21, TSSA introduced a risk-based Operator Rating System (ORS). The ORS is in line with best practices in other jurisdictions and focuses on reducing the risk of pipeline safety incidents.

The main purpose of the ORS is to examine and rate the effectiveness of each operator's safety and loss management system (SLMS), which includes comprehensive policies and procedures regarding the operator's design, construction, operation, and maintenance activities. The ORS comprises the following components:

- 1. Risk-based audit** – TSSA's primary method of regulatory oversight that assesses the efficacy of the operator's SLMS based on data about the pipeline network
- 2. Field verification** – A targeted physical inspection that is informed by the audit and focuses on areas of operation that could pose a risk to public safety
- 3. Safety intelligence framework** – A systematic approach to data collection and risk analytics with a focus on collecting data directly tied to safety outcomes
- 4. Compliance standards** – A set of standards to inform pipeline operators about their safety priorities and requirements to reduce risk

The ORS was developed by an industry working group consisting of representatives from pipeline operators in the oil and gas sector, pipeline safety risk management experts, and government stakeholders. TSSA started the first round of comprehensive risk-based audits in June 2021.



## Service Excellence

### Cybersecurity

In FY21, TSSA implemented a variety of cyber protection tools, such as multi-factor authentication, advanced threat management, incident monitoring and detection, and enhanced internal network controls. TSSA also initiated mandatory training programs on cyber threats, including phishing, to help employees avoid cyber incidents and strengthen the overall cyber security culture in the workplace. Efforts to complete the second phase of TSSA's cybersecurity plan will continue into FY22. Cybersecurity requires continued monitoring and technology upgrades, which will remain a priority for TSSA in FY22 and beyond.



## Safety Awareness, Active Compliance

### Compliance Standards

Compliance standards identify high-risk issues and requirements—allowing TSSA and industry to focus on reducing the highest risks—and further emphasize the responsibility of regulated stakeholders. Bolstering TSSA's transition to an Outcome-Based Regulator, TSSA established compliance standards for escalators and conveyors (ski lifts) based on risks found through inspection and incident history and with input from stakeholders. Formatting high-risk compliance issues as a checklist provides consistency in TSSA inspections and ease of regulatory understanding by industry.

### Public Education – Carbon Monoxide Safety Campaign

*TSSA continues to strengthen its reputation as a valued, trusted source of safety information through strategic partnerships and public safety campaigns.*

*TSSA evolved and built upon its successful, evidence-based carbon monoxide (CO) public education strategy. The CO safety campaigns are aimed at building awareness and understanding of the potential harmful situations in which human behaviour is a primary root cause of serious, life-threatening CO incidents. CO emissions pose one of the largest risks to Ontarians in the sectors regulated by TSSA.*

*To further advance its impact on CO awareness and behaviour change, TSSA continued to take a community-focused approach and grow its safety partnerships. In the past year, TSSA established additional relationships with key safety experts, such as the Hawkins-Gignac Foundation for CO Education, and expanded existing participation by local fire and rescue services. Together, TSSA and its partners delivered critical CO safety information to residents across sections of Southwestern, Eastern and Northeastern Ontario.*

## FOUNDATIONAL ENABLERS



## Engaged People & Effective Teams

TSSA employees adapted to the challenges posed by the COVID-19 pandemic, all the while remaining focused on achieving key strategic objectives.

To maintain and elevate TSSA's leadership, accountability, collaboration and technical skills for the future, the organization provided advanced training and education opportunities for employees. This year involved a particular focus on training in preparation for the launch of TSSA's new customer relationship management and financial systems.

In addition, the leadership team is actively working with employees on enhancing TSSA's corporate culture to become a more progressive and responsive organization. This past year, a performance management framework was put in place to align employee goals with TSSA's strategic plan and initiatives and help keep TSSA's transformation on track.

As we continue on our journey to become a modern Outcome-Based Regulator, culture change continues to be a major area of focus.

Near the end of the fiscal year, TSSA inspectors and engineers voted to be unionized. We respect the rights of our employees to organize and will be spending time negotiating first collective agreements in FY22.

Promoting diversity, equity and inclusion (DEI) is an important part of TSSA's cultural transformation. The organization launched some initial DEI initiatives, including the formation of a DEI resource group, as part of a multi-year strategy to ensure DEI is embedded within TSSA culture and its broader business practices.

### TSSA's COVID-19 Response

TSSA was able to keep employees safe while continuing to provide valuable services to customers, many of whom provide essential services, and deliver on its commitments by successfully achieving major strategic goals. As a result of the COVID-19 pandemic, in March 2020, TSSA put its Business Continuity Plan into action. TSSA developed principles early on to guide its COVID response. Those



principles focused on employee and public safety, empathy and care, teamwork, and the sustainability of the organization.

TSSA closed its offices to the public in March of 2020, and many office employees began working from home. Personal protective equipment was distributed to field staff to help keep them safe, and facility changes were made to ensure the safety of employees who had to enter the office to perform certain work functions.

Due to a significant, unanticipated, pandemic-related drop in revenues in early 2020, TSSA undertook many actions to help address the financial deficit. Unfortunately, by April 2020, with many customer sites under lockdown, TSSA made the difficult decision to implement temporary layoffs. Employee benefits were continued during this period, and all employees were recalled by October 2020. Management, the Board of Directors and contract employees also took pay reductions.

By the fall of 2020, the COVID-incited mode of operations started to become a new normal. TSSA's COVID guiding principles, developed at the beginning of the pandemic, continued to drive the organization's decisions and actions and will continue to do so as Ontario recovers from the pandemic and the restrictions that come with it.

### Keeping Ontario Safe During the Pandemic

Under contract to the Ministry of Labour, Training and Skills Development, TSSA provided inspectors and engineers to work as safety partners and visit 11,000 restaurants, construction sites, retail stores and golf courses. Through this effort, TSSA helped to educate business owners, managers and staff on COVID-19 safety protocols and provided valuable tips on ways to ensure appropriate physical distancing and improve air flow and workplace sanitation.



### Solid Operational Foundation

As part of TSSA's commitment to ongoing improvement through efficient and innovative operating models, the organization continued to strengthen and rebuild operational and financial systems and enhance data reliability and accessibility.

The capacity to provide better access to timely, reliable data and increased transparency to government, industry and the public are essential to TSSA's modernization to an Outcome-Based Regulator.

### OASIS System Launched

In the fourth quarter of FY21, TSSA launched the first release of OASIS, TSSA's improved integrated IT solution, the foundation of TSSA's transformation to an Outcome-Based Regulator.

Implementation of OASIS started in February 2021, with a new finance system, consisting of billing, accounts payable, general ledger, cash management, procurement, and asset management components.

This implementation phase was followed by the release of the Boilers and Pressure Vessels (BPV) and Operating Engineers module that allows centralized booking of inspections and features a new self-service online portal for BPV customers to renew their certificates of inspection after having inspections performed by insurance or inspection agencies. Prior to launching OASIS, TSSA undertook extensive data cleansing in the BPV and Operating Engineers programs to further improve the reliability of the new system.

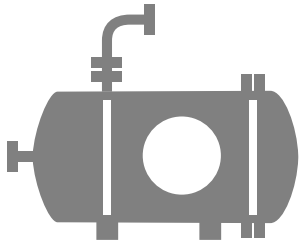
### Response to Auditor General's Recommendations

*Since the Auditor General of Ontario (AGO) released her 2018 report, TSSA has effectively addressed each of the AGO's 17 recommendations directed to TSSA, integrated them into the organization's strategy and business plan, and improved operations to enhance public safety in Ontario.*

*As reported in the AGO's 2021 Annual Report, TSSA has made excellent progress with 67 per cent of the AGO's recommended actions being fully implemented. Five per cent of the recommendations no longer apply, and the remaining recommendations are in progress and tied to planned implementation phases of the OASIS IT solution and other initiatives that are part of the transformation to an Outcome-Based Regulator.*

# Safety Program **Highlights**

## **Boilers and Pressure Vessels and Operating Engineers Safety Program**



### **Agricultural Exemption Revoked for Boilers and Pressure Vessels (BPV)**

As a result of the Auditor General of Ontario's 2018 value-for-money audit

recommendation that the Ministry of Government and Consumer Services (MGCS) assess agricultural operation exemptions from safety regulations, MGCS undertook an assessment that included consultations with stakeholders, industry and other relevant groups to gather information. The outcome of these consultations was the Ontario Government's revocation of the agricultural equipment exemption from Boilers and Pressure Vessels Regulation 220/01, effective July 2021.

### **BPV Code Adoption Document (CAD) Amendments**

Following an online consultation on amendments to the 2001 BPV Safety Program CAD, TSSA published an updated CAD in December 2020. It came into effect on February 1, 2021. As part of the amendments, TSSA adopted the latest editions of codes B51 (2019), B52 (2018), and N285 (2017), all of which are published by the Canadian Standards Association (CSA).

### **Renewed BPV Authorized Inspection Agency Accreditation**

After a successful audit, TSSA's accreditation as an Authorized Inspection Agency (AIA) was renewed by the American Society of Mechanical Engineers (ASME) and the National Board of Boiler and Pressure Vessel Inspectors (NBBI). The AIA accreditation allows TSSA to review, verify, audit and inspect boilers and pressure vessels in accordance with ASME Codes.

## **Operating Engineers Alternate Rules**

In November 2020, TSSA launched Operating Engineers Alternate Rules with the implementation of Path 2, which permits plant owners and users to customize site-specific risk and safety management plans (RSMPs). Modernizing the traditional method of determining a plant's safety risk, Path 1 of the Alternate Rules came into effect in February 2021 and takes into account technological advances in power plants and pressure equipment. Plant owners and users can opt to stay under existing regulations or apply for Path 1 or Path 2. TSSA worked closely with the Government of Ontario to ensure that the Alternate Rules reduce burden on businesses—allowing for more flexible means to achieve safety outcomes—while maintaining public safety.

## **Fuels Safety Program**



### **Public Awareness**

TSSA promoted public safety with a number of fuel-related initiatives designed to change behaviours, including the following campaigns revolving around:

- Carbon Monoxide (CO) Safety – to increase awareness of the dangers of CO poisoning and how to prevent them
- Patio Heater Safety – to address the hazards associated with the increased use of patio heaters by restaurants due to COVID-19
- Spring Flooding Safety – to proactively increase awareness of fuel and elevator related hazards caused by flooding
- “Trunk Slammers” Awareness – to address the public safety issue of uncertified technicians and unregistered fuels contractors

## Pipelines

The Auditor General of Ontario recommended in her 2018 value-for-money audit that TSSA move towards a risk-based oversight approach to regulating pipeline operators by emulating successes from other jurisdictions. In response, TSSA consulted with industry experts and government stakeholders to develop a risk-based Operator Rating System (ORS) in line with best practices in other jurisdictions and focusing on reducing the risk of pipeline safety incidents. Throughout winter 2020, TSSA worked to operationalize the ORS framework—developing policies and business processes, acquiring staff and software, developing training materials, and conducting training—with the goal of implementing a pipeline safety audit program and beginning comprehensive risk-based audits in June 2021.

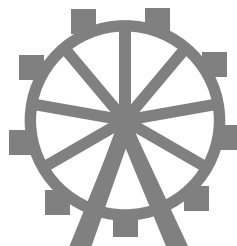
## New Inspection Program for Fuel Oil Distributors

TSSA's new inspection program launched this year after a temporary delay due to COVID-19. This new oversight of fuel oil distributors focuses on six main regulatory responsibilities. Initial audits were conducted remotely to ease the introduction of the program during the pandemic.

## Fuels CAD Amendments

TSSA updates CADs for a number of reasons, including alignment with other provinces through the adoption of national codes and standardization of approaches and processes across TSSA. Following a series of online TSSA consultations, CAD amendments went into effect for Pipelines and Propane in February 2021, and Gaseous Fuels in March 2021. Consultations for Fuel Oil CAD amendments closed January 30, in preparation for FY22 implementation.

## Elevating and Amusement Devices and Ski Lifts Safety Program



### Amusement Device CAD Amendments

After comprehensive stakeholder consultation, an updated Amusement Device CAD was published in April 2021. The amended CAD adopts codes from the latest

edition of the ASTM International F2783-20 Standard Practice for Design, Manufacture, Operations, Maintenance, and Inspection of Amusement Rides and Devices, in Canada.

### Amusement Device Continuing Education

In March 2021, TSSA hosted the National Association of Amusement Ride Safety Officials (NAARSO) Forum remotely, due to the COVID-19 restrictions in place. What the year's Forum may have lacked in hands-on experiences it made up for with a stellar lineup of presentations from international amusement device experts and innovators. TSSA staff presented on various topics, including the amusement device codes and standards that recently came into effect in Ontario.



### Fee Relief for Amusement Device and Ski Lift Sectors

Amusement Device and Ski Lift sector businesses were especially affected by COVID-19 restrictions. Through its oversight of TSSA, the Government of Ontario provided financial support to enable fees to be

waived for licences, permits, business registrations, individual certifications, and periodic and related follow-up inspections, from May 1, 2020, to April 30, 2022. TSSA facilitated the relief to help Amusement Device and Ski Lift industry members manage the financial hardships experienced due to the impacts of the pandemic.





## Continuing the legacy of safety at Pearson International Airport

For more than 15 years, Socrates Furtado has kept safety 'job number one' at the Greater Toronto Airports Authority (GTAA) cogeneration and central utilities plant. Under Socrates' watch, his team has been responsible for the operation and maintenance of the plant, including heating and cooling to Pearson International Airport terminals. "To be available for any eventuality, we practice supplying power on short notice regularly," Socrates explains. "So, in cases of power outages and blackouts, we're completely prepared to supply the power necessary for the GTAA."

As a certified First Class Engineer, Socrates stays current on all applicable TSSA requirements and expects no less from his team of experts. "I've worked closely with TSSA for a long time, and I believe they play a critical role in ensuring the safety of plant employees and others through requirements and certification," he says.

Socrates is meticulous about planned shutdown work and closely collaborates with all outside contractors to ensure safety and compliance. He credits his discipline to his earlier career as a Commodore and Marine engineer on a naval ship.

Being a proponent and promoter of safety is part of Socrates' DNA. He created many of the health and safety documents used by the team and regularly reviews and updates these documents with lessons learned throughout his career – with a keen eye to the GTAA's and SNC Lavalin's safety policies.

Always one to demonstrate safety leadership, Socrates ensures his team members are well trained and informed of safety measures during daily briefings covering a variety of industry topics aimed at minimizing incidents at the site. This attention to safety details has clearly been instilled in his team, as three of his team members have been recognized with GTAA community safety awards for their ingenuity and forward-thinking. "I really do my best to lead by example," he says.



*Socrates Furtado, Manager, Operations and Maintenance (O&M) (Chief Engineer) SNC Lavalin O&M for the Greater Toronto Airports Authority (GTAA)*

Not one to rest on his laurels, Socrates is always looking for ways to raise the bar on maintenance and safety protocols. An example of his initiative includes the installation of a small by-pass pump to save energy and reduce the operations of a large circulating water pump. He was also responsible for the relocation of a gas compressor display unit that allowed for a safer recording of parameters by the operators. Another safety-focused project he orchestrated was the installation of an access ladder for inspection of valves situated at a higher location on a steam condenser.

"There are a lot of things that can go wrong," he explains. "Maintaining a culture of safety and being disciplined about checklists is critical."

Thanks to Socrates and his dedication to safety as 'job one', the GTAA has been free of any major safety incidents under his watch.

TSSA congratulates Socrates on winning TSSA's 2021 Impact Safety Award!



## Going above and beyond with safety at the workplace

During André Meyer's 21-year tenure with Quality Allied Elevator (QAE), five years as Director of Fields Operation Training, his responsibilities have always included advanced training of all TSSA and manufacturer recommended education; however, he takes safety training to a higher level. In addition to mandatory training, André leads training sessions and presentations to field employees on a multitude of other safety measures including first aid, working at heights, service calls at night, and his own creation of a safety check in/out procedure. "I've worked in every facet of our trade from service to supervisor which has given me a broad range of safety knowledge. I've also been part of the health and safety committee for the past 15 years," André explains.

André's initiative, resourcefulness, and dedication to personally leading night classes keep him abreast of industry issues including industry incidents and accidents. He is the safety expert that the field relies on, not only as industry regulations change and evolve, but also to maintain safety check-in procedures. Keen to promote supplemental training, André provides reminders about the all-too-real dangers that can occur without proper safety measures in place. Increasing awareness of these 'close to the bone' incidents go a long way towards keeping QAE's teams safe.

André credits his safety mindset to early in his career when he worked on the rides at Canada's Wonderland. "The amusement park emphasized both safety and alertness – two attributes I uphold today," says André. He's also quick to commend his early mentors in the elevating devices industry, who instilled in him a safety-first culture – both at QAE and at prior firms. And André pays it forward today, working with younger tradespeople starting out. "One of the most gratifying parts of my job is time spent on sites with co-workers, teaching them to safely complete their work," he adds.

He admits a lot has changed in the industry over the years. "Years ago, my experience with TSSA was mainly with its inspectors, and then licensing. There's been an evolution of TSSA that has included more oversight, which is necessary to keep people safe." About the TSSA Safety Award, he adds, "It's nice to get this recognition. It was a surprise to win!"

André's commitment to safety goes beyond his role at QAE. As demands from owners, property managers, consultants and inspectors increase, André's renowned protocols have become even more applicable and important. On his own initiative, he maintains outstanding relationships with both the field employees and management to ensure safety is top of mind for everyone.

TSSA congratulates André for being a 2021 recipient of TSSA's Impact Safety Award!



*André Meyer, Director of Fields Operation Training  
Quality Allied Elevator (QAE)*

# Management's Discussion and Analysis (MD&A)

Management's Discussion and Analysis (MD&A) provides insight and understanding into TSSA's financial results and outlines the organization's financial performance against its objectives for the fiscal year ending April 30, 2021 (FY21). The MD&A should be read in conjunction with TSSA's audited financial statements and scorecard to understand the connection between strategy, enterprise risk and financial results.

Forward looking statements in the MD&A are subject to certain risks and uncertainties which may cause results or events to differ from current expectations. Such statements reflect TSSA's current expectations, estimates and projections based on certain material factors and assumptions.

## Financial Highlights

TSSA's total revenue was \$69.2 million, down 6% from last year. Regulatory revenue of \$59.6 million was lower than the prior year by 10%, mainly due to the impacts of the COVID-19 pandemic. Non-regulatory revenue of \$9.5 million was 35% higher than last year. This increase was driven by a contract with the Ontario Ministry of Labour, Training & Skills Development to assist in addressing complaints and providing education and outreach to raise awareness and enforcement of emergency orders related to COVID-19.

TSSA's regulatory revenue mix comprises revenue from Inspections (\$31.6 million), Licensing/Registration/Certification (LRC) (\$20.2 million), Engineering (\$7.2 million) and Investment Income (\$0.6 million). In FY20, the Board of Directors approved a three-year fee increase for fiscal years 2020 to 2022, and the second increase took effect on May 1, 2020. The fee changes allow for a more equitable reflection of the true cost of public safety services, and are being used to implement the Auditor General's recommendations and launch initiatives that will lead to improved safety and burden reduction.

TSSA's three program areas, Elevating & Amusement Devices (ED/AD), Fuels, and Boilers and Pressure Vessels & Operating Engineers (BPV/OE) predominantly generate regulatory revenue. In addition, ED/AD and BPV/OE produce non-regulatory revenue.

All three programs have been negatively impacted by three waves of COVID-19 pandemic, resulting from government restrictions throughout the year. Provincial rules preventing the start of new projects, a slow down in manufacturing and reduced access for inspections have contributed to weaker revenue.

The ED/AD Safety Program generated regulatory revenue of \$23.7 million, 7% less than the prior year. Fuels Safety Program revenue of \$20.3 million was lower by 8% compared to last year. BPV/OE Safety Program regulatory revenue of \$15.6 million was unfavourable compared to the prior year by 11%. The Upholstered and Stuffed Article (USA) Safety Program, which was revoked by the Government of Ontario effective July 1, 2019, generated revenue of \$1.0 million in FY20 and is no longer a source of revenue for TSSA.

TSSA is committed to managing expenses, optimizing efficiency and creating an environment in which there are sustainable, low costs. In response to the COVID-19 pandemic, management took several proactive cost reduction measures to ensure financial stability. Total expenses were \$71.9 million, a 2.2% expense reduction over the prior year. Focused on investing in technology and process improvements to improve data integrity and overall efficiency, TSSA's OASIS program is a multi-year business transformation to replace the organization's Enterprise Resource Planning (ERP) system and enable TSSA to become an Outcome-Based Regulator. TSSA will continue to support the OASIS program in FY22 and beyond, with the investments required to complete this strategic project. Total expenses in FY21 for TSSA's OASIS program were \$4.8 million, 59% higher than last year, as the first release of OASIS was launched during Q4 of FY21, in addition to development work related to Release 2 of the project. Excluding the OASIS program, core business expenses were 4.9% lower than prior year. Despite the decrease in expenses, the decrease in year-over-year revenue of 5.5% resulted in a negative operating leverage of 0.6%.



Salaries and benefits are TSSA's largest expenditure due to the nature of its business as a service organization. Spend in this area was lower compared to the prior year, primarily due to COVID-19 related temporary wage reductions, temporary lay-offs, and controlled overtime.

Non-salary operating expenses decreased by \$1.7 million, or 9.4%, over the prior year. Impacts from COVID-19 restrictions were attributable for many of the expense savings, especially in the areas of travel, meetings and employee development, where virtual attendance replaced in-person requirements. Where possible and/or prudent, expense reductions, delays and deferrals were achieved in a variety of key non-salary expense categories. Several initiatives were placed on hold to achieve cost reductions, improve financial stability and focus employees on delivering strategic initiatives while placing lower priority deliverables on hold.

TSSA generated an excess of expenses over revenue of \$2.7 million primarily due to a shortfall in revenue and higher spend on OASIS. This was an excess of expenses of \$2.4 million over the prior year.

## Capital Expenditures

The capital expenditures of \$3.9 million were relatively flat compared to the prior year. Excluding the impact of OASIS and strategic IT programs, FY21 capital expenditures were \$0.6 million versus \$0.3 million in FY20, primarily related to spending on Data Lake project development – a multi-year initiative to consolidate TSSA's historical and active data in order to enable effective reporting, analytics and predictive risk based decision-making.

## Net Assets

TSSA's financial position remains strong with net assets of \$31.6 million. TSSA continues to operate with no unfunded liabilities and maintains a solid working capital position (excluding deferred revenue) of \$17.2 million (\$18.3 million at April 30, 2020). Accounts receivable related to customer accounts were lower at the end of FY21, driven by COVID-19 revenue reductions. The current ratio (excluding deferred revenue) of 2.6:1 is marginally better than FY21 which was 2.39:1. TSSA's investments in short and long-term financial instruments totalling \$38.8 million (\$38.2 million at April 30, 2020) are held to maturity in high quality, very low-risk financial instruments, adhering to the investment policy approved by the Board of Directors.

At FY21 year-end, TSSA's total reserve level was \$21.2 million, 31.6% of total operating expenses excluding the OASIS program. Within the reserve, the internally restricted reserve of \$13.9 million represents 19% of total operating expenses. The balance of the unrestricted reserve of \$7.2 million is sufficient to support FY22 operating and capital funding requirements, including planned investments in the business process redesign and systems replacement activities in the OASIS program for FY22.

## Fiscal Year 2022 Outlook

The FY22 budget represents management's commitment to stakeholders to develop and implement a practical financial plan aligned with the vision and strategic priorities of TSSA. The emphasis is on delivering efficient, customer-focused processes that support TSSA's regulated mandate while funding investments to ensure a solid business foundation and modernization for the future. In FY20, the Board of Directors approved a three-year fee increase for fiscal years 2020 to 2022, with the final increase effective May 1, 2021, independent of the new fee structure. The fee changes will allow for a more equitable reflection of the true cost of public safety services, and are being used to implement the Auditor General's recommendations and launch initiatives that will improve safety and lead to burden reduction. TSSA's new business model, effective May 1, 2021, is an improved method of charging fees in that it is predictable, reduces the number of invoices issued to clients and is more appropriately scaled for small businesses and operators of smaller, simpler devices. While the new business model is revenue neutral overall for TSSA, with some inspection revenue shifting to licensing, management will monitor the revenue and overall customer impacts against budget assumptions.

Total budgeted revenue is \$76 million, an anticipated increase of 10% versus the prior year.

Total budgeted expenses of \$80.2 million is an increase of 12% over the prior year and include internal resource costs to support the volume of planned activities to deliver TSSA's safety mandate and investments to achieve the strategic and business plan objectives. Core business expense growth, excluding the OASIS program, is expected to be 15% over FY21. This increase is primarily driven by the reinstatement of temporary wage reductions and temporary layoffs which were done in FY21. Additionally, as COVID-19 pandemic restrictions ease, costs are also expected to increase to normal levels. Taking into account the Auditor General's recommendations, TSSA strives to become an Outcome-Based Regulator. Investment to support the implementation of a new, evidence-based regulatory model that more effectively regulates industry and reduces unnecessary regulatory burden is required. TSSA continues to focus on planned initiatives including the transition to become an Outcome-Based Regulator, implementation of the Pipeline Safety Audit Program, and phase two of the Cybersecurity Plan. Cost controls remain in place to ensure focused spend. Staffing changes continue to require stringent business case justification, inflationary increases are to be absorbed with cost-saving initiatives and offsets identified for one-time or cyclical expenditures. TSSA will continue to invest in workforce training, development and safety, and the stability and performance of core IT infrastructure.

TSSA's capital budget for FY22 is projected at \$3.7 million. Spend is driven by a combination of the OASIS program and other IT projects. While there will be continued capital spending to upgrade and maintain IT infrastructure to ensure effectiveness, security, performance and reliability, investment in existing systems is limited, with the focus on the OASIS program.

The balance sheet is expected to remain solid and liquidity will continue to be strong based on available working capital and ongoing cash management. TSSA's liquidity ratios are strong, with cash available to support operations and capital investments. TSSA's investment portfolio of high-grade, low-risk investments remains consistent with the corporation's policy and is also closely monitored by a third-party investment manager.

TSSA continues to monitor its reserves and total reserves which were 31.6% excluding OASIS at the end of FY21. The unrestricted reserve balance at the end of FY21 of 10% is adequate to support FY22 planned net deficit, investment in the OASIS program and all initiatives to deliver the strategic plan, including safety education initiatives. The total reserve level at the end of FY22 is expected to be 19%, supported by a restricted reserve level of 18%. The reserve policy targets a restricted reserve level of 25% of budgeted operating expenses.

It is expected that reserves will drop further in FY23 as TSSA works towards completion of the OASIS project. Recovery of the reserves will be achieved through approved fee increases, in addition to other measures identified by management, to support the business in achieving its long-term vision and goals and ensure adequate capital for unforeseen economic events.

TSSA is confident that the established operating and capital budgets will enable the successful execution of TSSA's regulatory mandate and overall business plan. In FY22, TSSA will continue to focus on its transformation into an Outcome-Based Regulator, with the ability to clearly demonstrate improved safety outcomes for Ontarians. TSSA is committed to be a trusted partner and educator, to assist the regulated community in achieving compliance and safety outcomes, while reducing unnecessary burden on the industry and fostering economic growth.

# Independent Auditor's Report

To the Members of  
Technical Standards and Safety Authority

## Opinion

We have audited the financial statements of Technical Standards and Safety Authority ("TSSA"), which comprise the statement of financial position as at April 30, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of TSSA as at April 30, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of TSSA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing TSSA's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate TSSA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing TSSA's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of TSSA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on TSSA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause TSSA to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Toronto, Canada  
August 11, 2021

*Grant Thornton LLP*  
Chartered Professional Accountants  
Licensed Public Accountants

# Technical Standards and Safety Authority

## Statement of Financial Position

(In thousands of dollars)

April 30	2021	2020
<b>Assets</b>		
Current		
Cash	\$ 2,897	\$ 5,635
Short-term investments (Note 3)	19,036	16,801
Accounts receivable (Note 4)	6,318	7,939
Prepaid expenses	<u>1,113</u>	<u>1,151</u>
	29,364	31,526
Long-term investments (Note 3)	19,766	21,370
Capital assets (Note 5)	2,790	3,004
Intangible assets (Note 6)	<u>8,710</u>	<u>5,790</u>
	<u>\$ 60,630</u>	<u>\$ 61,690</u>
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities (Note 7)	\$ 11,916	\$ 11,328
Lease inducements (Note 8)	245	245
Deferred revenue	<u>15,487</u>	<u>14,202</u>
	27,648	25,775
Lease inducements (Note 8)	<u>1,381</u>	<u>1,619</u>
	<u>29,029</u>	<u>27,394</u>
<b>Net assets</b>		
Invested in capital and intangible assets (Note 13)	10,418	7,522
Internally restricted (Note 13)	13,947	13,947
Unrestricted (Note 13)	<u>7,236</u>	<u>12,827</u>
	31,601	34,296
	<u>\$ 60,630</u>	<u>\$ 61,690</u>

Commitments and contingencies (Note 15)

On behalf of the Board



**Robert J. Falconi**  
Board Chair



**Brian McQueen**  
Chair of Audit, Finance and Risk Committee

# Technical Standards and Safety Authority

## Statement of Operations

(In thousands of dollars)

Year ended April 30	2021	2020
Regulatory business revenue		
Elevating and amusement devices	\$ 23,747	\$ 25,545
Fuels	20,308	22,097
Boilers, pressure vessels and operating engineers	<u>15,598</u>	<u>17,503</u>
	59,653	65,145
Non-regulatory business revenue	<u>9,522</u>	<u>7,038</u>
	<u>69,175</u>	<u>72,183</u>
Regulatory business expenses		
Salaries, wages and benefits	49,252	51,057
Operating	14,339	15,882
Amortization	<u>1,173</u>	<u>1,278</u>
	64,764	68,217
Non-regulatory business expenses	<u>7,106</u>	<u>5,011</u>
	<u>71,870</u>	<u>73,228</u>
Deficiency of regulatory business revenue over regulatory business expenses	(5,111)	(3,072)
Excess of non-regulatory business revenue over non-regulatory business expenses	2,416	2,027
Discontinued operation (Note 16)	<u>-</u>	<u>735</u>
Deficiency of revenue over expenses	<u>\$ (2,695)</u>	<u>\$ (310)</u>



# Technical Standards and Safety Authority

## Statement of Changes in Net Assets

(In thousands of dollars)

Year ended April 30

	Invested in capital and intangible assets	Internally restricted (Note 13)	Unrestricted (Note 13)	<b>Total 2021</b>	Total 2020
Net assets, beginning of year \$	7,522	\$ 13,947	\$ 12,827	\$ <b>34,296</b>	\$ 34,606
Deficiency of revenue over expenses	(981)	-	(1,712)	<b>(2,695)</b>	(310)
Investment in capital assets	605	-	(605)	-	-
Investment in intangible assets	<u>3,274</u>	<u>-</u>	<u>(3,274)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 10,418</u>	<u>\$ 13,947</u>	<u>\$ 7,236</u>	<u>\$ <b>31,601</b></u>	<u>\$ 34,296</u>

# Technical Standards and Safety Authority

## Statement of Cash Flows

(In thousands of dollars)

Year ended April 30	2021	2020
Increase (decrease) in cash		
<b>Operating</b>		
Deficiency of revenue over expenses	\$ (2,695)	\$ (310)
Items not affecting cash:		
Amortization of capital assets	819	1,137
Amortization of intangible assets	354	149
Amortization of lease inducements	(238)	(215)
Impairment loss on intangible assets	-	1,683
Unrealized loss (gain) on short-term investments	(4)	23
Unrealized loss (gain) on long-term investments	<u>21</u>	<u>(12)</u>
	(1,743)	2,455
Change in non-cash working capital items (Note 10)	<u>3,532</u>	<u>3,046</u>
	<u>1,789</u>	<u>5,501</u>
<b>Investing</b>		
Proceeds on maturity of short-term investments	14,571	20,746
Purchase of short-term investments	(16,802)	(13,115)
Proceeds on maturity of long-term investments	12,249	8,066
Purchase of long-term investments	(10,666)	(15,731)
Acquisition of capital assets	(605)	(242)
Acquisition of intangible assets	<u>(3,274)</u>	<u>(2,798)</u>
	<u>(4,527)</u>	<u>(3,074)</u>
Increase (decrease) in cash	(2,738)	2,427
<b>Cash</b>		
Beginning of year	<u>5,635</u>	<u>3,208</u>
End of year	<u>\$ 2,897</u>	<u>\$ 5,635</u>

# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

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### 1. Nature of operations

Technical Standards and Safety Authority ("TSSA") is a statutory corporation without share capital under the Technical Standards and Safety Act, 2000 (the "TSS Act"), based on amendments that were proclaimed effective May 1, 2010. TSSA is responsible for the administration of the TSS Act. As required by the amendments, TSSA entered into a Memorandum of Understanding ("MOU") with the Ministry of Government and Consumer Services of the Province of Ontario ("MGCS"). Effective April 24, 2013, and pursuant to the TSS Act, the MGCS and TSSA executed an amendment to the MOU to revoke and replace the prior additional non-regulatory objects of TSSA, including certain procedures to facilitate compliance with the revised requirements. These revised objects reflect more clearly the non-regulatory business activities of TSSA.

TSSA's objectives, as outlined in the TSS Act and MOU, allow TSSA to continue to administer the TSS Act and its regulations to promote and undertake public safety activities in relation to matters assigned to it, including training, certification, licensing, registration, audit, quality assurance, inspection, investigation and enforcement, subject to certain additional powers of the MGCS. TSSA is exempt from income tax.

Regulatory business revenue reflects those activities prescribed under the TSS Act.

In addition to its regulatory business services, TSSA offers services to the federal and Ontario provincial government and undertakes other contracts that are not regulated, as permitted by the TSS Act and MOU. This revenue is categorized as non-regulatory business revenue.

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### 2. Significant accounting policies

The financial statements are prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the Chartered Professional Accountants of Canada Handbook - Accounting.

#### Revenue recognition

Revenue from elevating and amusement devices; fuels; and boilers, pressure vessels and operating engineers comprises inspection, engineering and licensing, registration and certification fees.

Revenue from the provision of inspection and engineering services is recorded when services are performed. Non refundable licensing, registration and certification fees are recognized as deferred revenue when received. These fees are then recognized evenly over the period covered by the fee.

Interest income is recognized as revenue when earned and is recorded on an accrual basis.



# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

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### 2. Significant accounting policies (continued)

#### Financial instruments

TSSA considers any contract creating a financial asset, liability or equity instrument as a financial instrument. A financial asset or liability is recognized when TSSA initially becomes party to contractual provisions of the instrument. TSSA accounts for the following as financial instruments:

- Cash
- Short-term and long-term investments
- Accounts receivable
- Accounts payable

Financial instruments are recorded at fair value on initial recognition and are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the effective interest rate method.

Financial assets are assessed for impairment on an annual basis at the end of each fiscal year, if there are indicators of impairment. If there is an indicator of impairment, TSSA determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset, or the amount TSSA expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

#### Capital assets

Purchased capital assets are initially measured at cost and subsequently measured at cost less accumulated amortization. Leases that transfer substantially all the benefits and risks of ownership are capitalized. Replacements are expensed in the year of replacement. Amortization is provided on a straight-line basis over the estimated useful lives of the assets at the following rates:

Equipment	4 years
Furniture and fixtures	5 years
Computer hardware	3 years
Leasehold improvements	Remaining term of lease

Amortization of a capital asset commences when it is brought into service.

Contributed capital assets are recorded at fair value at the date of contribution.

Assets attributable to capital projects that are not available for use are held as assets in progress and are not amortized until the asset is substantially complete and available for use.

# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

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### 2. Significant accounting policies (continued)

#### Intangible assets

Intangible assets relate to the costs of internally and externally developed software and business systems. Amortization is provided on a straight-line basis over the estimated useful lives of the assets at the following rates:

Business systems	5 years
Computer software	2 years

Amortization of an intangible asset commences when it is brought into service.

Contributed intangible assets are recorded at fair value at the date of contribution.

Assets attributable to projects that are not available for use are held as assets in progress and are not amortized until the asset is substantially complete and available for use.

#### Impairment of long-lived assets

TSSA assesses long-lived assets for impairment whenever conditions or changes in circumstances indicate that the asset no longer contributes to its ability to provide goods and services, or that the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When conditions indicate that a long-lived asset is impaired, the net carrying amount of the asset is written down to its fair value or replacement cost. The write-downs of long-lived assets are accounted for as expenses in the statement of operations and are not reversed.

#### Allocation of expenses

TSSA classifies expenses in the statement of operations by business type, regulatory business and non-regulatory business. TSSA allocates certain expenses as noted below on a consistent basis each year. Allocated expenses and the basis of allocations are as follows:

- (i) Direct labour and benefits are allocated on the basis of time incurred as a percentage of revenue; and
- (ii) Certain corporate support expenses are allocated using various allocation methods, including percentage of revenue and square footage of space.

#### Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

### 3. Investments

Short-term investments consist of the following:

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Fair value</u>	<u>Cost</u>	<u>Fair value</u>
Cash	\$ 50	\$ 50	\$ 3,524	\$ 3,524
Corporate and government bonds	993	1,012	1,625	1,640
Guaranteed investment certificates	17,973	17,973	11,637	11,637
	<u>\$ 19,016</u>	<u>\$ 19,035</u>	<u>\$ 16,786</u>	<u>\$ 16,801</u>

Short-term investments have yields between 0.55% and 3.01% (2020 - 1.35% and 2.85%) and mature prior to March 28, 2022 (2020 - March 1, 2021).

Long-term investments consist of the following:

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Fair value</u>	<u>Cost</u>	<u>Fair value</u>
Corporate and government bonds	\$ -	\$ -	\$ 996	\$ 1,017
Guaranteed investment certificates	19,766	19,766	20,353	20,353
	<u>\$ 19,766</u>	<u>\$ 19,766</u>	<u>\$ 21,349</u>	<u>\$ 21,370</u>

The long-term investments have effective rates between 0.6% and 2.26% (2020 - 1.64% and 3.01%), maturing from June 2022 to March 2024 (2020 - May 2021 to January 2023).

TSSA holds fixed income securities which are subject to market risk, interest risk and cash flow risk. These risks will also impact future cash flow streams, including dividends, gains and losses and interest income.

The value of fixed income securities will generally rise if interest rates fall and fall if interest rates rise. Changes in interest rates may also affect the value of equity securities.

The value of securities denominated in a currency other than the Canadian dollar will be affected by changes in the value of the Canadian dollar in relation to the value of the currency in which the security is denominated.

TSSA does not enter into any derivative instrument arrangements for hedging or speculative purposes.

# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

### 4. Accounts receivable

	<u>2021</u>	<u>2020</u>
Accounts receivable	\$ 7,027	\$ 8,927
Allowance for doubtful accounts	<u>(709)</u>	<u>(988)</u>
	<u>\$ 6,318</u>	<u>\$ 7,939</u>

### 5. Capital assets

			<u>2021</u>	<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Equipment	\$ 1,635	\$ (1,560)	\$ 75	\$ 40
Furniture and fixtures	930	(895)	35	237
Computer hardware	3,621	(3,042)	579	216
Leasehold improvements	<u>3,908</u>	<u>(1,807)</u>	<u>2,101</u>	<u>2,511</u>
	<u>\$ 10,094</u>	<u>\$ (7,304)</u>	<u>\$ 2,790</u>	<u>\$ 3,004</u>

### 6. Intangible assets

			<u>2021</u>	<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Business systems	\$ 15,605	\$ (6,895)	\$ 8,710	\$ 5,788
Computer software	<u>1,572</u>	<u>(1,572)</u>	<u>0</u>	<u>2</u>
	<u>\$ 17,177</u>	<u>\$ (8,467)</u>	<u>\$ 8,710</u>	<u>\$ 5,790</u>

Each year, TSSA reviews costs capitalized to date under the business systems transformation project for impairment. As a result of this review, for the year ended April 30, 2020, capitalized costs in the amount of \$1,683 were written off with the impairment loss recognized in the regulatory business operating expenses line on the statement of operations.



# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

### 6. Intangible assets (continued)

Accumulated additions to the business systems transformation project of \$2,661 (2020 - \$5,640) have not yet been amortized, as they are not substantially complete or available for use at April 30, 2021.

	<u>2021</u>	<u>2020</u>
Assets in progress, beginning of year	\$ 5,640	\$ 4,651
Additions	3,274	2,672
Amount written off as impaired	-	(1,683)
Amounts available for use	<u>(6,254)</u>	<u>-</u>
Assets in progress, end of year	<u>\$ 2,661</u>	<u>\$ 5,640</u>

### 7. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$1,402 (2020 - \$2,086), which relate to sales tax, payroll remittances and oversight fees charged by the MGCS.

### 8. Lease inducements

Lease inducements reflect an original leasehold improvement allowance and free rental period rental equalization of \$2,629. As of April 30, 2021, the residual balance of the inducement is \$1,626 (2020 - \$1,864). The lease inducements and rent-free period are amortized over the term of the lease.

	<u>2021</u>	<u>2020</u>
	<u>Net Book Value</u>	<u>Net Book Value</u>
Leasehold improvement allowance	\$ 1,082	\$ 1,273
Rent free period	<u>544</u>	<u>591</u>
Lease inducements	1,626	1,864
Current portion	<u>245</u>	<u>245</u>
	<u>\$ 1,381</u>	<u>\$ 1,619</u>

# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

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### 9. Allocation of expenses

Direct labour and benefits expenses of \$3,589 (2020 - \$2,564) have been allocated to non-regulatory business expenses.

Corporate support expenses of \$30,213 (2020 - \$28,590) have been allocated as follows:

	<u>2021</u>	<u>2020</u>
Regulatory business expenses	\$ 27,120	\$ 26,578
Non-regulatory business expenses	<u>3,003</u>	<u>2,012</u>
	<u>\$ 30,213</u>	<u>\$ 28,590</u>

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### 10. Supplemental cash flow information

Change in non-cash working capital items:

	<u>2021</u>	<u>2020</u>
Accounts receivable	\$ 1,621	\$ 724
Prepaid expenses	38	275
Accounts payable and accrued liabilities	588	971
Deferred revenue	<u>1,285</u>	<u>1,076</u>
	<u>\$ 3,532</u>	<u>\$ 3,046</u>

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### 11. Pension plans

TSSA has established defined contribution pension plans for its employees. Contributions by TSSA on account of current service pension costs paid and expensed amounted to \$2,259 (2020 - \$2,209).

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### 12. Indemnification of directors and officers

TSSA has indemnified its past, present and future directors and officers against expenses (including legal expenses), judgments and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding in which the directors and officers are personally named as a result of their service, provided they acted honestly and in good faith with a view to the best interest of TSSA. The nature of the indemnity prevents TSSA from reasonably estimating the maximum exposure. TSSA has purchased directors' and officers' liability insurance with respect to this indemnification.

# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

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### 13. Net assets

#### a) Invested in capital and intangible assets

The amount represents net book values of capital assets, Intangible assets, and leasehold improvement allowance.

#### b) Internally restricted and unrestricted

TSSA has an approved internally restricted reserve to ensure sufficient capital is maintained for continued services and to allow for significant unforeseen economic events. This policy, approved by the Board, sets a threshold target internally restricted reserve level of 25% of budgeted regulatory and non-regulatory operating expenses, excluding expenses associated with Board-approved strategic initiatives. The Board considers the sum of the internally restricted reserve and unrestricted net assets to be the total reserve. As at April 30, 2021, the total reserve was \$21,183 (2020 - \$26,774). The unrestricted net assets balance of \$7,236 (2020 - \$12,827) represents funding for future business initiatives.

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### 14. Capital disclosures

TSSA's capital is its net assets as reflected in the statement of financial position. Within net assets, TSSA manages its internally restricted reserve and unrestricted reserve, as described in Note 13. TSSA's primary objective of enhancing public safety is supported by safeguarding its assets and ensuring it remains financially viable through effective risk-based planning, investment and cost management policies and procedures. TSSA manages its capital structure through its strategic planning process, as approved by the Board. This includes an annual budget of revenue and expenses, investments in capital assets and intangible assets and management of cash and interest-bearing short-term/long-term investments. There are no externally imposed restrictions on its capital structure.

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### 15. Commitments and contingencies

#### Operating facility

Under the terms of its banking agreement, TSSA has available a demand operating facility of up to \$10,000. This facility bears interest at TSSA's bank's prime rate per annum and is secured by a general security agreement over TSSA's assets and assignment of fire and business interruption insurance. As at April 30, 2021, \$Nil (2020; \$Nil) was drawn on the facility.

# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

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### 15. Commitments and contingencies (continued)

#### Lease obligations

TSSA leases office space, cloud-based online services, vehicles and equipment. Future minimum payments, by year and in the aggregate, under operating leases with initial or remaining terms of one year or more, consist of the following:

2022	\$	1,703
2023		1,508
2024		1,090
2025 and thereafter		<u>1,970</u>
	\$	<u>6,271</u>

#### Litigations

TSSA has been named as defendant in certain litigations alleging actual and punitive damages. The possible outcomes or any settlements are not determinable at April 30, 2021. It is management's belief that the ultimate outcome will not materially affect TSSA's financial position. Settlement, if any, will be accounted for during the period of resolution.



# Technical Standards and Safety Authority

## Notes to Financial Statements

(In thousands of dollars)

April 30, 2021

### 16. Revenues and expenses by program

TSSA operates on a fee-for-service basis under the TSS Act. The revenues and expenses of each of the four programs operated by TSSA under the Act, and the revenues and expenses arising from non-regulatory operations, are as follows:

	Elevating and amusement devices	Fuels	Boilers, pressure vessels and operating engineers	Non- regulatory business	2021
Revenue	\$ 23,747	\$ 20,308	\$ 15,598	\$ 9,522	\$ 69,175
Expense	<u>22,779</u>	<u>23,143</u>	<u>18,841</u>	<u>7,106</u>	<u>71,869</u>
Excess (deficiency) of revenue over expenses	<u>\$ 968</u>	<u>\$ (2,835)</u>	<u>\$ (3,243)</u>	<u>\$ 2,416</u>	<u>\$ (2,694)</u>
	Elevating and amusement devices	Fuels	Boilers, pressure vessels and operating engineers	Non- regulatory business	2020
Revenue	\$ 25,545	\$ 22,097	\$ 17,503	\$ 7,038	\$ 72,183
Expense	<u>23,991</u>	<u>25,089</u>	<u>19,137</u>	<u>5,011</u>	<u>73,228</u>
Excess (deficiency) of revenue over expenses	<u>\$ 1,554</u>	<u>\$ (2,992)</u>	<u>\$ (1,634)</u>	<u>\$ 2,027</u>	<u>\$(1,045)</u>

The Government of Ontario revoked the Upholstered and Stuffed Articles regulation under the TSS Act effective July 1, 2019. As a result, this program's operations were discontinued as at that date, which resulted in a net gain of \$735 for the year ended April 30, 2020.

# Corporate Information

## TSSA's Board of Directors

**Cathy Bailey** (as of October 2020)

Vice President Corporate Services & Chief Financial Officer, St. Mary's General Hospital

**Lynda Bowles** (to October 2020)

Former Audit Partner, Deloitte LLP

**JoAnne Butler** (to October 2020)

Former Vice-President, Market & Resource Development, Independent Electricity System Operator

**Christin Carmichael Greb** (to April 2021)

Former Toronto City Councillor, Corporate Director

**Brian Chu**

Founding Partner, Bogart Robertson & Chu LLP

**Marni Dicker** (as of October 2020)

Executive Vice President & General Counsel, Live Work Learn Play Inc.

**Robert J. Falconi**, Chair

Managing Director, Raylee Valley Group LLC, Former Executive Vice President, Chief Legal and Government Affairs Officer, General Counsel and Corporate Secretary, CSA Group

**Connie Graham** (as of October 2020)

Professional Corporate Director

**Debbie Heiser**

Vice President Finance, Aramark Canada

**Michael Lees**

Former President, Babcock & Wilcox Nuclear Energy

**Peter Marcucci**

Former Vice President and Chief Public Safety Officer, Electrical Safety Authority

**Brian McQueen**

Former President and Chief Executive Officer, CWB Group Industry Services

**Glen Padassery** (as of October 2020)

Executive Vice President, Policy and Chief Consumer Office, Financial Services Regulatory Authority of Ontario

**Elaine Pitcher**

Barrister and Solicitor, Elaine Pitcher Law Office

**Susannah Robinson** (as of October 2020)

Vice President, EPCOR Ontario

**Robert Sicard (to October 2020)**

Former President and CEO, UPI Energy LP and UPI Holdings Inc.

**Wendy Tilford** (to September 2020)

Former Deputy Minister at the Ministry of Government and Consumer Services, Economic Development and Trade, Research and Innovation, and a member of the Executive Development Committee and Public Service Commission

**Helle Tosine** (to October 2020)

Senior Associate, Optimus SBR Management Consulting

## Board Committees

Each TSSA director is an active member of at least one of four committees: Audit, Finance and Risk Committee; Governance and Human Resources Committee; Safety and Regulatory Affairs Committee; and Nominating Committee (standing committee since January 2021). Providing oversight in governance, reporting, fiduciary and legal duties, each member plays an important role in guiding TSSA's safety strategies.

### Audit, Finance and Risk Committee

**Michael Lees**, Chair (to October 2020) Member (to January 2021)

**Brian McQueen**, Chair (as of October 2020)

**Robert J. Falconi**, Ex-Officio Voting Member

**Debbie Heiser**, Member

**Robert Sicard**, Member (to October 2020)

**Lynda Bowles**, Member (to October 2020)

**Peter Marcucci**, Member (as of October 2020)

**Cathy Bailey**, Member (as of October 2020)

### Governance and Human Resources Committee

**Brian Chu**, Chair

**Robert J. Falconi**, Ex-Officio Voting Member

**JoAnne Butler**, Member (to October 2020)

**Robert Sicard**, Member (to October 2020)

**Elaine Pitcher**, Member (to October 2020)

**Brian McQueen**, Member (to October 2020)

**Connie Graham**, Member (as of October 2020)

**Marnie Dicker**, Member (as of October 2020)

**Susannah Robinson**, Member (as of October 2020)

### Safety and Regulatory Affairs Committee

**Elaine Pitcher**, Chair

**Robert J. Falconi**, Ex-Officio Voting Member (as of May 2019)

**Wendy Tilford**, Member (to September 2020)

**Helle Tosine**, Member (to October 2020)

**Christin Carmichael-Greb**, Member (to April 2021)

**Peter Marcucci**, Member (to October 2020)

**Glen Padassery**, Member (as of October 2020)

**Mike Lees**, Member (as of October 2020)

### Nominating Committee

**Robert J. Falconi**, Ex-Officio Voting Member

**Brian Chu**, Member

**Elaine Pitcher**, Member

**Brian McQueen**, Member (as of October 2020)

## Board Remuneration and TSSA Pay Policy

As part of corporate governance, director remuneration and other non-financial benefits associated with Board membership allow TSSA to attract skilled and experienced directors. Similarly, TSSA's Pay Policy seeks to attract and retain essential technical and corporate resources through competitive compensation. Both policies follow transparent and fiscally responsible compensation practices. Due to the exceptional circumstances TSSA faced due to the COVID-19 pandemic, merit increases were deferred for all employees for six months in 2020. Additionally, all management employees and the Board of Directors took a pay reduction ranging from five to 30 per cent for five months. For additional information on Board remuneration and TSSA's Pay Policy, please visit [www.tssa.org](http://www.tssa.org).

## Issues Management and Complaints

As TSSA strives to continually meet its high standards of safety service, disagreements or concerns are typically resolved by the team that receives them. Complaints requiring greater attention are escalated to senior personnel, up to and including statutory directors or the President and CEO. TSSA's ombudsman provides additional support, engaging both staff and industry members to effectively resolve issues. In addition, any employee, regulated party or member of the public who suspects unethical, inappropriate or unlawful behaviour can communicate anonymously to TSSA's third-party whistle blowing service.

## Data Management

TSSA remains committed to ensuring better access to timely, reliable data by having effective data collection procedures and governance in place. TSSA launched the first release of OASIS, its IT business solution program, to improve data integrity and overall efficiency. Recognizing that data accuracy is at the core of TSSA's regulatory actions and decisions, the multi-year modernization program, being rolled out over four phases, is key to TSSA's transition to an Outcome-Based Regulator. Prior to each release of the program, extensive efforts are undertaken to cleanse the data and implement the proper controls and oversight to ensure ongoing data integrity.

In FY20, TSSA launched a data governance initiative which included appointment of data owners and data stewards with clear data quality responsibilities and established metrics with targets for high priority data sets. In addition, TSSA implemented dashboards and controls to prevent and alert data entry errors. For the last 2 years, TSSA's Safety and Risk Officer has reviewed the process and data used to create TSSA's Annual Public Safety Report, and made some recommendations, which TSSA has adopted where applicable.

## French Language Services

TSSA's Customer Contact Centre offers French language services. Additionally, individuals seeking to be certified by TSSA can elect to take an exam in French. Other requests for French services are considered on a case-by-case basis.

## Performance Targets and Results

TSSA sets annual performance targets which are reviewed and approved by the Minister of Government and Consumer Services. These Key Performance Indicators are published on the TSSA website at [www.tssa.org](http://www.tssa.org).



## TSSA's Executive Leadership Team

**Bonnie Rose**

President and CEO

**Tom Ayres**

Vice President and General Counsel

**Dan Brazier**

Chief Financial Officer

**Alexandra Campbell**

Vice President, Communications and Stakeholder Relations

**Laura Desjardins**

Vice President, Human Resources

**Greg Cunningham** (as of September 15, 2020)

Vice President, Operations

**Nashir Jiwani** (from February 3 to September 15, 2020)

Interim Vice President, Operations

**Celso Mello**

Chief Information Officer

## TSSA's Statutory Appointments

The individuals listed below are designated as Director under Ontario's *Technical Standards and Safety Act, 2000* and/or specific regulations.

**Dean McLellan**

Director, Elevating and Amusement Devices Safety Program (to May 31, 2020)

**Roger Neate**

Director, Elevating and Amusement Devices Safety Program (as of June 1, 2020)

**Roger Neate**

Director, Boilers and Pressure Vessels and Operating Engineers (to May 31, 2020)

**Ajay Raval**

Director, Boilers and Pressure Vessels and Operating Engineers (as of June 1, 2020)

**Sam Sadeghi**

Director, Fuels Safety Program (as of November 23, 2020)

**John Marshall, BA, CIGC**

Director, Fuels Safety Program (to November 22, 2020)

**Phil Simeon**

Policy Director (as of January 1, 2021)

## Industry Advisory Councils

Industry input and advice on TSSA's safety strategies, initiatives and service delivery is essential to the continued safety of Ontarians. Since TSSA's creation, the organization has pursued this effective form of collaboration through its eight industry Advisory Councils. Council chairs are listed below.

**Cindy Sypher**

Amusement Devices

**Joe Adams**

Boilers and Pressure Vessels

**Kelly Leitch**

Elevating Devices

**Brent Francis**

Liquid Fuels

**Martin Luymes**

Natural Gas

**Rodney Philip**

Operating Engineers

**David Karn**

Propane

**Kevin Nichol**

Ski Lifts

## Consumers Advisory Council

Advocating for public interest in TSSA safety matters, the Consumers Advisory Council provides essential input into TSSA services, policies and actions. Members are listed below.

**G. Rae Dulmage**, Chair

**Ahmad Hussein**, Member

**Elizabeth Nielsen**, Member (to December 2020)

**Kathryn Woodcock**, Member

**Ronald Morrison**, Member

**Jay Jackson**, Member

**Christine Simpson**, Member (as of March 2021)

For more information on Advisory Councils, including minutes of meetings, please visit [www.tssa.org](http://www.tssa.org).



**Technical Standards and Safety Authority**

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