

Review of the Public Safety Report

2026 Edition

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Executive Summary

The purpose of this report is to present an independent opinion on the quality, accuracy, and clarity of periodic inspection data contained in the fiscal year 2026 (FY26) edition of the Public Safety Report (PSR), and to outline observations and recommendations aimed at further strengthening the reliability of the information disclosed.

In collaboration with MNP LLP (MNP), I conducted a comprehensive review of the processes and controls governing the capture, processing, and reporting of risk-based periodic inspection data. The review focused on the design and operating effectiveness of key controls for selected processes between May 1, 2025, and April 30, 2026. All TSSA safety programs were included within the scope of this assessment.

Management's Responsibility

TSSA management is responsible for establishing, maintaining, and ensuring the effective operation of controls that support the accuracy, quality, and clarity of data reported in the PSR.

Safety and Risk Officer Responsibility

My responsibility under this engagement was to determine whether periodic inspection reporting processes complied, in all significant respects, with the relevant criteria. Supported by MNP, I assessed the accuracy, reliability, and completeness of risk-based periodic inspection data and evaluated the quality and clarity of the information presented. This work was conducted with reference to the Performance Reporting Principles for the British Columbia Public Sector¹ (Reporting Principles).

Instances of fraud or error were considered significant if they could reasonably be expected to influence the decisions of users of the PSR. I am satisfied that the evidence obtained was sufficient and appropriate to support my conclusions.

Conclusion

In my opinion, considering the procedures performed and evidence collected on the in-scope processes and procedures, nothing has come to my attention that causes me to believe that the underlying subject matter does not conform in all significant respects, to the applicable criteria.

Two observations were identified during the review. These observations have been communicated to TSSA Management and have informed the overall conclusions regarding the accuracy and reliability of risk-based periodic inspection data. Detailed observations, recommendations, and management responses are provided in the body of this report.

¹ Performance Reporting Principles for the British Columbia Public Sector, issued by the Province of British Columbia and the Office of the Auditor General of British Columbia, November 2003

Introduction

Mandated by the Government of Ontario, the Technical Standards and Safety Authority (TSSA) serves as Ontario's public safety regulator for the following program areas: Fuels Safety; Elevating Devices, Amusement Devices and Ski Lifts; Boilers and Pressure Vessels; and Operating Engineers. TSSA is governed by a 13-member Board of Directors and is accountable to the Government of Ontario, residents of Ontario, and other stakeholders. The Ministry of Public and Business Service Delivery (MPBSD) sets public safety policy, oversees TSSA's performance, and retains authority for the *Technical Standards and Safety Act, 2000* (the Act).

A Memorandum of Understanding (MOU) between MPBSD and TSSA outlines the roles and responsibilities of each party in administering the Act. The Safety and Risk Officer (SRO) position, established through the Act and further defined in the MOU, was created to enhance technical safety oversight in Ontario.

The mission of the SRO is to provide the TSSA Board of Directors with an independent review of TSSA's public safety responsibilities. This includes analyzing safety activities, offering recommendations, and advocating for leading practices. A core responsibility of the SRO is to review the Annual Public Safety Report (PSR) to assess the accuracy, quality and clarity of the data presented.

The annual PSR communicates essential information about the documented state of safety in Ontario, including risk exposure associated with regulated technologies, devices, equipment, and certified tradespeople. It also evaluates TSSA's performance in fulfilling its public safety mandate.

This report presents the results of my review of the FY26 PSR. It is intended solely to assist TSSA's Board of Directors and management in strengthening the value of the PSR as a tool for measuring safety outcomes and communicating them to the public. The observations and recommendations herein are not intended for other purposes and do not constitute an audit, review, or assurance engagement as defined by the Canadian Standard on Assurance Engagements.

The following sections provide an opinion on the quality, accuracy, and clarity of risk-based periodic inspection data in the FY26 PSR, along with observations and recommendations to further enhance the reliability of the report.

Opinion

The PSR provides critical safety information that estimates the level of risk exposure to Ontarians. It is therefore essential that the report present a reliable and accurate depiction of the state of safety and assure readers that regulated sectors do not pose an unacceptable risk of harm.

Working with MNP LLP² (MNP) I developed a rigorous approach to assessing the quality, accuracy, and clarity of risk-based periodic inspection data. I directed and collaborated with MNP in determining the scope and methodology for reviewing the processes and controls supporting the

² MNP LLP is a leading Canadian accounting, tax and business consulting firm and is currently engaged by TSSA to provide assurance and advisory services.

accuracy and completeness of selected safety-related data. I also collaboratively reviewed processes and controls related to the quality and clarity of selected data disclosed in the PSR.

The review was limited to assessing the design and operating effectiveness of controls over select risk based periodic inspection data reporting processes between May 1, 2025, and April 30, 2026. All TSSA safety programs were included in scope.

Refer to Appendix A, Summary of Work Performed, for further details.

Conclusion on Accuracy and Completeness of Risk-Based Periodic Inspection Data

In consultation with MNP, a review of the processes used for the capture, processing, dissemination and reporting of risk based periodic inspection data across TSSA regulated industries was undertaken. This area has been subject to recent changes, particularly with the implementation of compliance standards to drive inspection outcome consistency and the use of machine learning models to support the with calculation of inspection frequency. This review also intended to help ascertain how and if changes have led to better quality, clarity and accuracy around the performance of periodic inspections. In executing this review, MNP and I complied with independence and other ethical requirements required by the Institute of Internal Auditors, CPA Canada and CPA Ontario.

In developing this conclusion, MNP and I performed document reviews, data analysis, met with key stakeholders, and reviewed select evidence to determine whether appropriate controls existed and were applied to ensure accuracy and completeness of reporting of risk based periodic inspection data.

In my opinion, considering the procedures performed and the evidence collected in assessing the accuracy and completeness of the periodic inspection data, nothing has come to my attention that causes me to believe that the underlying subject matter does not conform, in all significant respects, with the applicable criteria.

Conclusion on Quality and Clarity of Risk-Based Periodic Inspection Data

With respect to my independent review of data quality and clarity, my assessment was conducted with reference to the Performance Reporting Principles for the British Columbia Public Sector (Reporting Principles). In arriving at my conclusion as to the quality and clarity of the periodic inspection data disclosed, MNP and I performed document reviews, reviewed the presentation of data in the Public Safety Report and met with key internal stakeholders supporting the development and presentation of this data. Where processes were formalized or controls existed, MNP and I reviewed their design and effectiveness in meeting the criteria and reviewed opportunities for the development of processes and controls where and if applicable. In executing the review, MNP and I complied with ethical requirements and standards as required by the Institute of Internal Auditors, CPA Canada and CPA Ontario.

In my opinion, based on the results of the work completed in assessing the quality and clarity of periodic inspection data, nothing has come to my attention that causes me to believe that the underlying subject matter does not conform in all significant respects, to the applicable criteria.

As the review was restricted to assessing controls over periodic inspection data, these opinions cannot be extended to TSSA's entire internal control systems over the quality, accuracy, and clarity of data in the PSR.

FY26 PSR Observations and Recommendations

The integrity of the data published in the FY26 PSR has continued to improve. As noted last year, the FY25 PSR held very little resemblance to the version reviewed by the Auditor General in 2018. The latest report continues to offer a sharper, more focused view of public safety in Ontario.

With a streamlined presentation, the FY26 PSR is concise and supported by clear graphs and charts that make it easy for the reader to interpret and understand. TSSA's proactive responses to the 2018 Auditor General's report and the SRO recommendations from previous years have significantly enhanced the quality, clarity, and accuracy of inspection data found in the report.

TSSA's continuous strengthening of processes and controls guiding data collection, usage and reporting are making a difference in the accuracy and completeness of data presented. TSSA has recently incorporated the use of artificial intelligence and machine learning to better analyze data in a more efficient and effective manner.

The quality and clarity of the data presented in the PSR has improved significantly with TSSA seeking direct feedback from its target audience and in response introducing clearer language and visual elements to support with the presentation and understanding of the information presented.

Adding to the clarity of data are the steps TSSA has taken to explain how strategies and objectives relate to results achieved. This provides context to fully understand the meaning and significance of the performance information presented in the PSR. The FY25 PSR edition greatly enhanced this linkage and the FY26 version continued this path with a sharpened focus on TSSA's public safety role.

The creation of the PSR, and specifically the inspection data that is reported in it, is not a standalone annual process as it was in the past. TSSA has made a noteworthy effort to incorporate high standards for data quality and accuracy into everyday tasks, and to promote collaboration between the stakeholders involved in the reporting process.

As the journey to a modern outcome-based regulator continues, the PSR will continue to evolve. In reviewing the FY26 version, I noted two opportunities to further strengthen the quality, clarity, and accuracy of periodic inspection data.

My detailed observations and recommendations which, in my professional judgement, are of significance for management's consideration were shared with TSSA.

Observation #FY26-1: Review of Business Rules Supporting Inspection Frequency

Business rules that guide periodic inspections are being continuously refined to ensure they accurately identify true high-risk inventory. At present, some rules are triggering inspections either too frequently or too infrequently, though it appears the appropriate inspection frequency should fall somewhere in between. Two illustrative examples of this include propane refill centres placed

on high-risk inspection cycles while having no orders issued in the last ten years and propane bulk tank plans placed on low-risk inspection cycles with high-risk orders outstanding.

Furthermore, there is currently no formal set frequency to review and refine business rules which are supporting the risk-based period inspection schedule.

SRO Recommendation:

TSSA should establish and document a formal review cadence for business rules supporting risk-based periodic inspection scheduling. The review should include defined criteria for assessing whether inspection frequencies appropriately reflect current risk indicators, evidence of rationale for any changes made, and documented management review and approval for significant updates.

Observation #FY26-2: Postal Code Data Entry Practices for TTC Properties

Postal code inspection data for escalators on TTC property are grouped under a single code to allow for a single inspector to perform inspections on TTC properties. Currently, inspection locations are differentiated by postal code when reviewed for reporting purposes.

This results in data having to be manually reviewed and manipulated to identify which specific location the inspection took place and which locations are subject to a higher frequency of inspections.

SRO Recommendation:

TSSA should enhance the functionality of its CRM system to enable inspectors to be assigned specific inspection types whether geographic or organizational without requiring workarounds or deviations from postal code data entry. Implementing this capability would eliminate the need for manual interpretation and data manipulation currently performed to support reporting outputs, thereby improving reporting consistency, accuracy, and efficiency.

Status Update for FY25 PSR Management Action Plans

There were four recommendations provided to TSSA Management in the FY25 SRO Review of the Public Safety Report relating to enhancing the accuracy, quality, and clarity of incident data in the PSR. TSSA Management developed four associated management action plans to address these recommendations.

Updates on the implementation of these management action plans can be found in Appendix B of this report.

Appendix A: Summary of Work Performed

The purpose of the SRO's review was to conduct an independent assessment on risk-based periodic inspection data, an area selected for review in consultation with TSSA Management, TSSA staff, TSSA's Director of Internal Audit, and with approval through the Safety and Regulatory Affairs Committee. This area is fundamental to the way TSSA delivers its mandate and supports TSSA's continued transition toward outcome-based regulation.

The scope of work for FY26 focused on risk-based periodic inspection activities where associated compliance standards exist for reporting purposes. The review excluded initial inspection and follow-up inspection activities.

The following program areas were included in the targeted scope of this review:

- Elevating Devices (including passenger and hydraulic devices)
- Amusement Devices
- SKI Devices
- Operating Engineers (compliance standard recently came into effect)
- Propane

The review considered the approach, methodologies and supporting processes used to initiate, capture, process, disseminate and report risk-based periodic inspection data across TSSA program areas. It also considered whether the methodologies and supporting processes underpinning risk-based periodic inspection data were operating effectively as designed. The following key activities were undertaken to support the review:

- Interviews with representatives from Risk Management, Data Management and Data Science, Statutory Directors and Subject Matter Experts across the in-scope program areas.
- Review of compliance standards, business rules, reporting process documents, inspections data, standard operating procedures and details of sampled inspection data.
- Assessment of the processes used to initiate, capture, process, disseminate and report risk-based periodic inspection data.
- Judgemental sampling of periodic inspections across in scope program areas with varying severities and inspection outcomes.

The review is intended to help ascertain whether risk-based periodic inspection activities are operating effectively as designed and whether the supporting data and processes provide an appropriate basis for reporting. The review also considered whether inspection data and related reporting processes support TSSA's objective of becoming a successful outcome-based regulator.

Appendix B: FY25 TSSA Management Action Plans Implementation Status Update

Below is an update on the implementation of management action plans associated with four observations provided in the FY25 Review of Public Safety Report which focussed on a review of reported incident data.

TSSA Management has provided a status update as of FY26 below.

SRO FY25 Observation #1: Application of Harmonized Dispatch Criteria

Recommendation:

While TSSA does not currently report on the severity of incidents in the PSR, it should be noted that the accuracy of incident data and TSSA's associated response support the overall reporting process and the quality of the PSR report. Information recorded about the incident, including the incident severity as outlined in TSSA's harmonized dispatch criteria, help to inform PSR case studies and internal root cause investigations.

It is recommended that TSSA's investigations team and program areas, continue to become more familiar with the new harmonized dispatch criteria through internal trainings and education opportunities to help drive consistency in the application of the new criteria.

TSSA Management Response FY25:

Management has confirmed that all inspectors, supervisors, and incident desk advisors will continue to receive ongoing training, education, and support to further drive consistency in the application of the new criteria.

TSSA Management Response FY26:

Investigators, incident desk, and program leadership have been trained on the new harmonized dispatch criteria.

Management Action Plan Status

Completed & Closed

SRO FY25 Observation #2: Quality Control Processes Within TSSA Program Areas

SRO Recommendation:

TSSA can improve on the quality of its incident data by targeting standalone quality control reviews by program supervisors, with the assistance of Strategic Analytics to help ensure incident data is complete, clear, and accurate. These reviews can focus on factors that may increase the likelihood of errors, including:

- Data entered by an inspector that is new to a program area.
- Incidents occurring in unusual circumstances.
- Incidents occurring after hours.

- Incident data entered into a mandatory field which requires judgement (e.g., incident severity).

TSSA Management Response FY25:

TSSA has implemented several mechanisms to review the accuracy, completeness, and accuracy of incident data, to better understand how and why data quality issues arise, and to implement remedies accordingly. Management acknowledges that there may be situations where the risk of error is more likely to present itself: in those cases, Management will ensure that additional controls are in place.

TSSA Management Response FY26:

TSSA has implemented several mechanisms to review the completeness and accuracy of incident data, to better understand how and why data quality issues arise, and to implement remedies accordingly. Two specific examples are:

- Strategic Analytics implemented automated data quality checks to help program areas identify and remediate data issues on an ongoing basis.
- Quarterly incident reporting reviews between Strategic Analytics and program Directors have been established to provide greater visibility into incident metrics and program-level breakdowns.

TSSA has also established a data governance program that will include an enterprise data classification exercise and implementation of Microsoft Purview in FY27. This will include identification of critical data elements data sensitivity. A renewed focus on incident data has also been added to proposed strategic initiatives in FY28.

Management Action Plan Status

Completed & Closed

SRO FY25 Observation #3: Upcoming Changes to Incident Reporting Process

SRO Recommendation:

Given the receipt of timely and accurate information forms the foundation of effective safety activities, TSSA should consider alternatives to the SAC for incident notification and reporting while considering cost, effort, timeliness, and effectiveness. Below are three viable options to consider:

- Receiving reports directly from the public via phone, email and/or through its customer portal.
- Receiving reports through an alternative, public-sector reporting centre.
- Outsourcing incident notification and reporting to a third-party.

TSSA Management Response FY25:

TSSA is currently in the process of evaluating options for a replacement to the SAC. TSSA has gained assurance from SAC that there will be flexibility on the transition date to enable TSSA the time to put a new process in place and to ensure an orderly transition to the new service provider.

TSSA Management Response FY26:

TSSA has selected Ontario Parks Communication Centre as a replacement to the SAC. TSSA are planning to transition to this new service provider in autumn 2026.

Management Action Plan Status

Completed & Closed

SRO FY25 Observation #4: Categorization of Safety Impact Measurement Outcomes**SRO Recommendation:**

While TSSA does not directly report on SIM measurements in the PSR, it is recommended that TSSA review these options to support the clarity and accuracy of data capture for these safety measures should they wish to report on this data in the future. TSSA should also update current standard operating procedures to clarify selection options to support consistency in the way information is interpreted, selected, and documented.

TSSA Management Response FY25:

As TSSA's approach to data-driven decisions and risk-based analytics evolves, the changes will require adjustments to how data was previously tracked and selected. TSSA will consider simplifying the framework for SIM categories in the context of its data and analytics framework and will assess the timing of changes in the context of other strategic priorities and IT enhancements.

TSSA Management Response FY26:

As TSSA's approach to data-driven decisions and risk-based analytics evolves, the changes will require adjustments to how data was previously tracked and selected. TSSA will consider simplifying the framework for SIM categories in the context of its data and analytics framework and will assess the timing of changes in context of other strategic priorities and IT enhancements. Understanding the critical importance of incident data to reporting and analytics, TSSA has also added a refreshed look at incident data collection and related processes to the proposed strategic initiatives for FY28.

Management Action Plan Status

Completed & Closed