



**County of Wellington**  
**Social Services Department – Housing Services**

**DIRECTIVE**

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**Directive Number: 2022-03**

**Effective Date: February 10, 2022**

This directive has been developed by the County of Wellington in its role as Consolidated Municipal Service Manager (CMSM) and applies to housing providers funded under the following social housing programmes:

- Provincially Reformed Non-Profit Housing Programmes
  - Provincially Reformed Co-operative Housing Programmes (Co-ops)
  - Service Manager Funding Agreement (Post EOA)
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<b>Subject</b>	Year End Reporting Requirements
<b>Legislative Reference</b>	Housing Services Act, 2011 s. 80 and 81
<b>Directive Reference</b>	This directive repeals and replaces 2010-05 Year End Reporting Requirements and 2013-01 Version 4 of the Annual Information Return (AIR)

**Background**

Housing providers are required to submit, to the Service Manager, an annual report within five (5) months after the end of each fiscal year, as specified in the *Housing Services Act, 2011* (the Act), and Service Manager Funding Agreements (SMFA). As per the Act and SMFA, the Service Manager has the right to request and receive additional reports, documents and information from housing providers.

**Direction**

Please refer to the applicable appendix (attached) for information on the year end reporting requirements for your project. Review the requirements carefully and provide your Auditor with any necessary information.

- Appendix 1: HSA Provider Year End Reporting Requirements
- Appendix 2: EOA Provider Year End Reporting Requirements

For instructions on completing the Annual Information Return (AIR), refer to the Guide to Ontario Social Housing Annual Information Return (AIR), Nov. 2012 (Appendix 3).

This Directive is effective immediately.

If you require additional information, please contact the Housing Programme Advisor.

A handwritten signature in blue ink, appearing to read "Mark Poste".

Mark Poste  
Director of Housing

Appendix 1 – HSA Provider Year End Reporting Requirements

Appendix 2 – EOA Provider Annual Reporting Requirements

Appendix 3 – Guide to Ontario Social Housing Annual Information Return (AIR), Nov. 2012

# **Appendix 1**

## **HSA Provider Year End Reporting Requirements**

Please note: the following reporting requirements are only applicable to Housing Services Act (HSA) providers which include provincially reformed non-profit and co-operative housing providers. If you are uncertain which reporting requirements apply to your organization, please contact your Housing Programme Advisor.

### **Housing providers must submit the following information within five months of fiscal year end:**

Audited financial statements and associated reports for the reporting year signed by the Board of Directors

Auditor's management letter (if issued)

The Board's response to the auditor's management letter and its plan to rectify issues identified in the auditor's management letter

An explanatory letter from the Board relating to any non-compliance issues (deficit, underfunded Capital Reserve Fund, Conflict of Interest, etc.)

Annual Information Return signed by the Board of Directors

Accountant's report on Applying Specified Auditing Procedures in respect of the Annual Information Return

Most recent investment statement for the Capital Reserve Fund

Rent roll for the fiscal year

List of tenant arrears identifying unit number, amount owing and length of time in arrears, as well as a plan to address the arrears

Certificate of insurance confirming that the County of Wellington is named as additional insured

Most recent statement indicating that property taxes are current

List of current members of the Board of Directors, direct contact information for officers of the Corporation (address, phone, email), the date that the last Notice of Change was filed, and the recurring date of board meetings

List of current staff, contact information, office hours and emergency contact in the absence of Property Manager/Coordinator

## **Appendix 2**

### **EOA Provider Annual Reporting Requirements**

Please note: the following reporting requirements are only applicable to post-EOA (End of Operating Agreement) housing providers that have entered into a Service Manager Funding Agreement with the County of Wellington. If you are uncertain which reporting requirements apply to your organization, please contact your Housing Programme Advisor.

#### **Annual subsidy request**

Housing providers must submit the following information at least 30 days before the upcoming fiscal year:

- Subsidy Projection worksheet
- Copy of property tax bill for the upcoming year
- 1-year capital budget
- 5-year capital plan

#### **Annual subsidy reconciliation**

Housing providers must submit the following information within five months of fiscal year end:

- Final Subsidy Actuals worksheet and monthly details of the actual Rent Support Funding provided
- Audited financial statements for the year signed by the Board of Directors
- Auditor's management letter (if issued) and the board's response to the letter including its plan to rectify identified issues
- Certificate of Insurance confirming the County of Wellington is listed as additionally insured
- Most recent investment statement for the Capital Reserve Fund
- List of current members of the Board of Directors, contact information and the recurring date of board meetings
- List of current staff, contact information, office hours, and an emergency contact in the absence of Property Manager/Coordinator