

**CONSUMER PROTECTION**  
**2022-2025 Strategic Plan**

# Table of Contents

<b>Introduction.....</b>	<b>3</b>
<b>Vision and Mission .....</b>	<b>3</b>
<b>Organizational Values.....</b>	<b>3</b>
<b>Bereavement Environment.....</b>	<b>4</b>
<b>Strategic Framework .....</b>	<b>6</b>
<b>Strategic Priorities .....</b>	<b>7</b>
<b>Implementation Timeline .....</b>	<b>8</b>
<b>Conclusion .....</b>	<b>9</b>

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respectful, transparent, efficient, fair-minded  
and team oriented**

# Introduction

The Bereavement Authority of Ontario (BAO) was established in 2016 to promote the rights and safety of consumers purchasing funeral and burial or cremation services.

Prior to 2016, the bereavement industry in Ontario was regulated by two separate entities, the Board of Funeral Services, also an administrative authority, which regulated funeral and transfer services, and the Ministry of Government and Consumer Services' Cemeteries Regulation Unit, which regulated cemeteries and crematoriums. Besides consumer protection and awareness, the BAO's key operations include licensing and inspections of funeral homes, transfer services, cemeteries and crematoriums.

(The Ministry of Government and Consumer Services changed its name in July 2022 to the Ministry of Public and Business Service Delivery.)

## | Strong Relationships

The BAO spent its early years establishing itself as a new regulator by building and maintaining strong working relationships with the operators of funeral homes, transfer services, cemeteries and crematoriums to promote greater compliance. Its enforcement approach has been to inspect, audit and educate licensees and other operators and follow up by issuing deficiency letters, guidelines and providing time to address licensing issues.

The 2022-2025 Strategic Plan builds on the foundation created since 2016

but shifts to a stronger risk-based regulatory approach that holds the sector accountable for compliance and to protect consumers.

The 2022-2025 Strategic Plan was developed through a process informed by Board deliberation, Management recommendations and stakeholder interviews, research and analysis of the current environment as well as emerging issues and trends.

## | Vision and Mission

The vision of BAO is a fair and safe bereavement marketplace where Ontarians have confidence in the dignified and respectful treatment of the deceased. In support of this vision, the mission of BAO will effectively regulate Ontario's bereavement services by:

- Using risk-based regulatory tools to promote compliance and to inspire confidence in the sector
- Using evidence to inform decision making
- Supporting the development of a strong and diverse sector
- Remaining responsive to the changing needs of consumers and the sector.

## | Organizational Values

Underscoring the vision, mission and strategic enablers are the values that define how the BAO will carry out its important work. The BAO is proactive, respectful, transparent, efficient, fair-minded and team oriented.

# Bereavement Environment

The bereavement sector has seen more change in the past several years than any other period in recent history.

These changes have been fueled by the COVID pandemic, new technological developments, the impact of international immigration, and ultimately changes in the preferences of many consumers.

## | COVID Impact

The impact of COVID on the bereavement sector has been significant: it has changed the size of in-person gatherings, raised new health concerns and accelerated the pace of virtual and online services.

## | Trend

A longer-term trend that has accelerated in recent years is a shift from burial to cremation. According to the BAO's own statistics, cremation now accounts for 70% of all forms of disposition in Ontario. Coupled with this is a trend of families choosing to place the cremated remains of their loved ones outside of the traditional cemetery environment. Beyond traditional cremation, is an increased interest in new technologies

that profess to offer greener alternatives (e.g., alkaline hydrolysis and composting).

Ontario's traditional funeral, cemetery and crematorium sector developed largely in response to the Christian beliefs of Canada's early immigrants. As globalization, immigration and religious beliefs continue to change the face of Canada, these trends are also impacting bereavement practices. Funeral homes, cemeteries and crematoriums are evolving in response to the trends. It is incumbent upon the BAO to remain at the forefront of this evolution to effectively regulate the industry and to protect the interests of consumers.

## | Key Strengths

Key strengths in the current bereavement industry include a robust regulatory framework and the professional orientation of bereavement practitioners. Funeral operators, cemeteries, crematoriums, and transfer service providers are required to be licensed by the BAO, and funeral professionals must have completed a certification program through a recognized educational faculty.

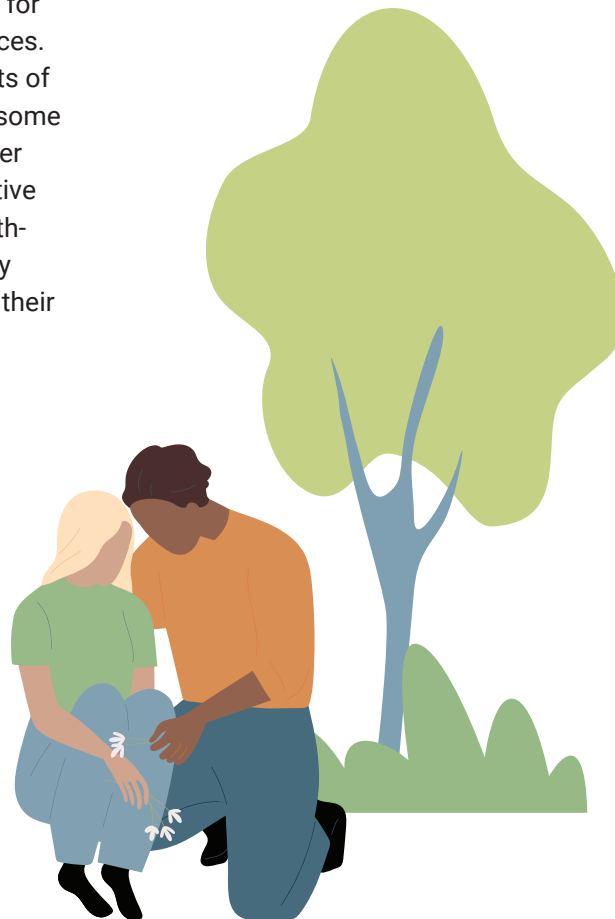


## Preparing for the Future

The current weaknesses in the industry include a dominant focus on traditional Christian-based practices, industry consolidation, and challenging sector succession issues with an apparent reduced interest in the sector as a career. Another change impacting the stability of the sector is the emergence of new unregulated niche providers for some bereavement-related services. The sector also includes incidents of regulatory non-compliance with some licensees, particularly with smaller cemeteries with limited or no active burials taking place, and with faith-based organizations unknowingly providing unlicensed services to their congregation.

It is incumbent upon the BAO to remain at the forefront of this evolution.

The recent Auditor General Report (Report) highlighted deficiencies in the BAO's operations. Responding to these issues has been a primary focus since receipt of the Report's findings in late 2020. This responsive activity will continue throughout the BAO's 2022-2025 Strategic Plan, as will a focus on proactively preparing for future issues as they emerge.



# Strategic Framework

The BAO's strategic framework for 2022-2025 is described in the following chart.

The BAO and its leaders on the Board and Management Team are well-positioned to respond to the emerging issues within the sector with risk-based strategies and oversight.

## Vision

A fair and safe bereavement marketplace where Ontarians have confidence in the dignified and respectful treatment of the deceased.

## Mission

To effectively regulate Ontario's bereavement services by:

- Using risk-based regulatory tools to promote compliance and inspire confidence in the sector
- Using evidence to inform decision-making
- Supporting the development of a strong and diverse sector
- Remaining responsive to the changing needs of consumers and the sector.

## Strategic Enablers

RISK BASED	EVIDENCE INFORMED	STRONG SECTOR	FORWARD LOOKING
<p>We use risk-based regulatory tools to promote compliance and inspire confidence in the bereavement services sector.</p> <p>The BAO will inform and educate the sector on regulatory expectations and hold licensees accountable to meet their obligations, acting in response to the risks that are presented.</p>	<p>We use evidence to inform decision-making.</p> <p>The BAO will invest in data gathering processes, resources, and analytics that will enable cost-effective and timely evidence-based decisions.</p>	<p>We support the development of a strong and diverse sector.</p> <p>The BAO will participate in the healthy development of the sector to ensure consumer choice and fair, safe and supportive bereavement services for future generations of Ontario consumers</p>	<p>We remain responsive to the changing needs of consumers and the requirements of the evolving sector.</p> <p>The BAO will plan for the future of the sector and the future of its operations to maintain effective regulatory oversight.</p>

## Values

We are proactive, respectful, transparent, efficient, fair-minded and team oriented.

# Strategic Priorities

BAO’s priorities for 2022 through 2025 include:

RISK BASED	EVIDENCE INFORMED	STRONG SECTOR	FORWARD LOOKING
<ul style="list-style-type: none"> <li>Implement Auditor General recommendations</li> <li>Implement a risk management model that defines risk categories, appetite, capacity and tolerances</li> <li>Implement risk-based oversight and inspection processes</li> <li>Align resources proportionate to risk</li> <li>Provide guidance to sector</li> <li>Enforce compliance</li> </ul>	<ul style="list-style-type: none"> <li>Implement technology solutions to inform the risk-based approach</li> <li>Adopt a model of data-driven predictive analytics for oversight</li> <li>Align Board, Management and sector reporting to trends that are evidence-informed</li> <li>Refine internal operations report card that links risk framework with the regulatory mandate</li> </ul>	<ul style="list-style-type: none"> <li>Enhance the efficiency of oversight and inspections</li> <li>Engage proactively with the sector, government, and consumers</li> <li>Support the enhancement of professional competencies</li> <li>Develop a report card for sector performance</li> </ul>	<ul style="list-style-type: none"> <li>Conduct research and engage with stakeholders, including consumers, to be aware of emerging issues and trends</li> <li>Adapt operations as necessary to respond to emerging issues and trends</li> <li>Align BAO competencies with emerging issues and trends</li> <li>Explore alternative revenue streams to reduce reliance on annual fees</li> </ul>

The BAO has adopted a “rolling Strategic Plan” model. Three-year plans were established in early 2022 for the period ending 2025. Each year the Board and Management Team will check in on the status of the Strategic Plan in the face of the current environment and update the priorities as necessary to ensure that the plan remains relevant. At least every three years, the overall strategic framework will be updated.

The 2022-2025 Strategic Plan is supported by a more detailed 3-year Business Plan which describes the activities that will be undertaken to fulfill the expectations of the Strategic Plan.



# Implementation Timeline

The following timeline represents the expected commencement and conclusion dates for each of the strategic priorities.

	FY2022/23				FY2023/24				FY2024/25			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
<b>RISK BASED</b>												
Auditor General Recommendations												
Risk Management Model												
Risk-Based Oversight and Inspections												
Align Resources Proportionate to Risk												
Provide Guidance to Sector												
Enforce Compliance												
<b>EVIDENCE INFORMED</b>												
Technology Solutions												
Predictive Analytics												
Align Organizational Reporting												
Internal Operations Report Card												
<b>STRONG SECTOR</b>												
Efficiency of Oversight and Inspections												
Engage with Sector and Government												
Sector Competencies												
Sector Performance Report Card												
<b>FORWARD LOOKING</b>												
Research Emerging Issues and Trends												
Adapt Operations to Respond to Trends												
Align BAO Competencies with Trends												
Explore Alternative Revenue Streams												



# Conclusion

Achievement of the Strategic Plan will be measured by improvement in the risk profile of the Ontario bereavement sector, strengthening the quality and relevance of reporting available for BAO Management and Board decision-making, increased effectiveness of regulatory oversight, and enhanced preparedness for emerging issues and trends.

## | Dignified, Respectful

Strategic, inspection and operationally oriented KPIs will be included in the 2022-2025 Business Plan and will demonstrate that a fair and safe bereavement marketplace exists, where Ontarians have confidence in the dignified and respectful treatment of the deceased.





June 2022