

Building for the Future

Focused on Strategic Priorities



SP1

Enhance

Consumer Protection
and Engagement

SP2

Enable

Sector Impact Through
Operational Excellence

SP3

Advance

an Evidence-Based
Regulatory Approach

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The BAO is responsible for the protection of the public interest.

BAO Corporate Overview

The Bereavement Authority of Ontario (BAO) is a government delegated authority and not-for-profit corporation administering provisions of the Funeral, Burial and Cremation Services Act, 2002 (FBCSA). Accountable to the Minister of Public and Business Service Delivery and Procurement (the Minister) and the government, the BAO is responsible for the protection of the public interest. The BAO regulates, ensures compliance with the law, provides resources and services to licensed:

- Funeral establishment operators, directors and preplanners;
- Cemetery, crematorium and alternative disposition operators;
- Transfer service operators; and
- Bereavement sector sales representatives across Ontario.

The BAO is wholly funded by licensee fees (not tax dollars).

The MPBSDP maintains oversight of the BAO and is responsible for policy decisions under the FBCSA. MPBSDP also retains authority over matters related to cemetery closures, cemetery abandonments, burial sites and war graves as prescribed under the FBCSA. While the Government of Ontario maintains authority for the FBCSA and its associated regulations, the BAO is accountable for their effective implementation and enforcement.

Mandate and Core Services

Under the authority of the FBCSA, the BAO delivers a broad range of regulatory and consumer protection services designed to uphold public confidence in the bereavement sector.

The BAO's core services are structured under two primary areas of responsibility:

Regulatory Oversight and Licensing

The BAO is responsible for administering the legislative framework and ensuring compliance with statutory and regulatory requirements, including:

- Licensing of establishments and individuals, including new applications and licence renewals
- Registration of interns
- Approval and ongoing monitoring of education programs
- Administering and enforcing legislative and regulatory requirements

Through these activities, the BAO ensures that only qualified and competent individuals and businesses operate within the sector, thereby maintaining professional standards and protecting consumers.

For more on the BAO's Mandate, Mission, Vision and Values please visit our About [The BAO](#) web page.

Consumer Protection and Sector Compliance

The BAO's consumer protection mandate is achieved through education, oversight, and enforcement mechanisms. Core functions include:

- Providing licensees with sample templates for price lists, contracts, cemetery by-laws and other documents to help them comply with legislative and regulatory requirements
- Receiving and resolving consumer complaints through mediation and investigation
- Conducting proactive inspections and compliance reviews
- Undertaking Registrar's actions and other compliance measures where warranted
- Administering the Compensation Fund to protect consumers from financial loss
- Overseeing licensed operators' trust fund management practices
- Delivering public education and outreach to enhance awareness of consumer rights

Commitment to Stakeholders

The BAO is committed to upholding the highest standards of accountability and transparency in all interactions with its stakeholders. This commitment is reflected in the following principles:

To All Stakeholders

The BAO and its employees will act with honesty, professionalism, and integrity at all times. We will actively engage with stakeholders through consultation and collaboration to strengthen consumer protection and regulatory excellence. Feedback on how the BAO fulfills its responsibilities is welcomed and used to inform priorities and continuous improvement.

To the Public

The BAO works diligently to protect the public interest by maintaining and enhancing safety and consumer confidence. We lead efforts to prevent avoidable incidents and promote best practices across the sector. Through education and outreach, we empower consumers to make informed decisions and take personal responsibility for their safety. The BAO offers accessible resources through its website (thebao.ca), including consumer-focused information on funeral, burial, and cremation services.

To Our Regulated Partners

The BAO will deliver its mandate with objectivity and expertise, ensuring fair and consistent application of delegated authority. We strive to reduce unnecessary administrative burden without compromising safety or compliance. Our goal is to provide timely, value-added regulatory services at a fair cost, supporting a strong and sustainable bereavement sector.

Complaint Handling Process

To ensure continuous improvement and responsiveness to stakeholder needs, the BAO conducts regular satisfaction and value surveys with consumers, licensees and sector partners. Survey results are analyzed and reported annually, informing strategic priorities and operational enhancements.

These functions ensure the bereavement sector operates transparently, ethically, and in accordance with the legislative framework, thereby advancing the BAO's public-interest mandate.

The BAO handles complaints against bereavement licensees pursuant to the FBCSA, its regulations, and Code of Ethics. The complaints resolution process involves the following steps:

1. Complaint received via phone, email, regular mail or online complaint form
2. Complaint acknowledged and additional information/documentation requested from the complainant
3. Applicable licensee contacted regarding complaint and clarification, documentation and response requested
4. Complaint documentation thoroughly reviewed by BAO Management and Complaint Unit
5. Licensee and complainant kept apprised of the process throughout the investigation
6. Final written response provided to both the licensee and the complainant

Pursuant to the FBCSA, the Registrar may take any of the following actions in response to a complaint or finding of non-compliance, as appropriate:

- Attempt to mediate or resolve the complaint
- Give the licensee a written warning that if the licensee continues with the activity that led to the complaint, action may be taken against the licensee
- Require the licensee to take further educational courses
- Refer the matter, in whole or in part, to the Discipline Committee
- Refer the matter to the Licence Appeal Tribunal, Per s. 17 of the FBCSA: Propose to refuse to renew a licence, or suspend or revoke a licence
- Propose to apply conditions on a licence
- Take further enforcement actions as is appropriate in accordance with the FBCSA

Integrated Planning & Reporting Instruments

The BAO's governance framework consists of three core documents that collectively drive strategic alignment and accountability:

Strategic Plan

Defines multi-year corporate goals and key strategies to advance the BAO's mandate and public interest obligations. It sets long-term priorities, aligns organizational efforts, and fosters continuous improvement.

Business Plan

Translates strategic priorities into annual objectives, key activities, and resource allocations. It also provides a financial framework for effective use of licensee-funded resources and ensures operational execution aligns with long-term goals.

Annual Report

Demonstrates performance transparency and fiscal integrity. It serves as the primary accountability mechanism, assessing progress against commitments outlined in the Strategic and Business Plans, and audited financial statements.

Alignment with Administrative Agreement

All planning and reporting instruments are designed to meet the requirements of the Administrative Agreement between the Minister and the BAO ensure:

- **Transparency and Oversight** – Clear reporting to stakeholders and government.
- **Strategic Consistency** – Annual objectives directly linked to multi-year priorities.
- **Public Interest Advancement** – Initiatives that strengthen consumer protection and regulatory excellence.

Accountability Cycle

This cycle establishes a clear line of sight from long-term strategy to annual execution and performance measurement:



Each document builds on the previous, ensuring continuous improvement and effective governance.

Governance Structure

The governance framework of the BAO reflects the principles of oversight, independence, and accountability, ensuring that regulatory decisions are made in the public interest and align with legislative requirements.

Board Composition

The BAO Board of Directors is structured to ensure balanced representation, expertise, and accountability. It consists of 10 members appointed as follows:

- 3 Skills-Based Directors – Individuals selected for their professional expertise in areas such as governance, finance, law, or regulatory oversight.
- 3 Advisory Committee Chairs – Individuals from the bereavement sector providing sector-specific insight and stakeholder perspectives through their leadership roles on BAO advisory committees.
- 3 Ministerial Appointees – Appointed by the Minister to reinforce public accountability and alignment with government priorities.
- 1 Consumer Representative – Ensuring the voice of the consumer is represented in Board deliberations and decision-making.

This composition reflects a balanced perspective between public accountability and sector knowledge.

Standing Committees

To support effective governance, the Board maintains several standing committees, including:

- Audit, Risk and Finance Committee – Oversees financial integrity and risk management.
- Governance and Nominations Committee – Ensures strong governance practices and Board succession planning.
- Human Resources Committee – Oversees people strategies, ensuring effective workforce planning, equitable compensation practices and compliance with legislative and policy requirements to support a high-performing, resilient organization.
- Compensation Fund Committee – Provides independent oversight of the Compensation Fund to ensure fair, transparent, and timely administration of claims in alignment with legislative requirements and the public interest.

These committees enable focused oversight and informed decision-making.

Advisory Committees

The BAO maintains specialized Advisory Committees to provide sector-specific expertise and stakeholder input, ensuring that regulatory decisions reflect the diverse needs of Ontario's bereavement sector. These committees serve as consultative bodies to the CEO/Registrar and the BAO Board of Directors, offering guidance on emerging issues, operational priorities, and compliance matters.

Cemetery, Crematorium and Municipal Advisory Committee

This committee represents the interests of cemeteries, crematorium operators, and municipal stakeholders. It provides insight on operational challenges, legislative compliance, and consumer expectations within these critical service areas.

Faith-based Advisory Committee

The Faith-Based Advisory Committee ensures that cultural and religious considerations are respected within the bereavement sector. It advises on practices that align with faith traditions while maintaining compliance with provincial regulations.

Funeral and Transfer Service Advisory Committee

This committee focuses on funeral establishments, funeral directors, and transfer service operators. It addresses issues related to licensing, service standards, and consumer protection, supporting the BAO's mandate for sector compliance and transparency.

Statutory Director

The Statutory Director, appointed under the Funeral, Burial and Cremation Services Act, 2002, holds authority for specific regulatory functions, including licensing decisions and enforcement actions. This role ensures compliance with statutory obligations and reinforces the BAO's independence in regulatory matters.

Environmental Context: Bereavement Sector

Changing consumer preferences and the factors behind them are influencing the BAO's 2026/27 Business Plan.

Demographic and Social Trends

- Cremation is preferred by most Canadians – Research by the Cremation Association of North America (CANA) shows that the cremation rate in Canada increased from 47.7 per cent of dispositions in 2000, to 76.7 per cent in 2024, and is projected to surpass 80.7 per cent by 2029. The shift toward cremations is driven by: the lower costs compared to traditional burials; consumer preferences for more personalized services; secularism; fewer religious prohibitions, and; the ease of mobility of cremated remains.
- Changing rituals – There's also a trend away from traditional funerals toward less costly direct cremations, informal celebrations of life, livestreamed services, and at-home funerals, reflecting broader societal changes and personalization of end-of-life rituals.

Economic and Regulatory Factors

- **Soaring real estate costs** – Land prices, especially in Toronto and other larger urban centres, are making burials unaffordable for many, pushing families toward cremation or burial options outside city limits.
- **Workforce sustainability** - The sector faces challenges in attracting, training and retaining licensed staff in several parts of the province, with limited educational pathways, difficult job realities, competing career paths and an aging work force.
- **Labour and Free Trade Mobility Harmonization** - In response to geopolitical change, new federal and provincial legislation has altered how the sector manages the flow of goods and services across borders.
- **Cemetery abandonments** - This has been an issue for rural and smaller municipalities as cemeteries become abandoned over time. Municipalities are required to become the owners and licensees of such cemeteries, adding to the taxpayers' burden.

Environmental and Technological Shifts

Eco-friendly alternatives – There is growing interest in Ontario in green burials and alkaline hydrolysis, which are viewed as more environmentally sustainable than other dispositions. At the end of 2025, natural organic reduction, or human composting as it's also known, was not provided in Canada, while it is legally offered in 14 US states.

Digital transformation – Interest in and the adoption of digital platforms and the growing use of Artificial Intelligence for death planning, paperwork, live-streaming of ceremonies, and end-of-life arrangements is increasing in the province, offering greater convenience and transparency for families.

Consumer Preferences and Market Evolution

- Family-led and pre-need planning – More families are opting for do-it-yourself or family-led funerals, and there's significant growth in pre-need planning and prepaid funeral services, supported by online tools.
- One-stop-shop services – The industry is consolidating, with providers offering comprehensive services (funeral, burial, cremation) at one site to meet consumer demand for convenience.

Regulatory Environment

- Ontario's bereavement sector is highly regulated, with strong consumer protections, covering transparency, pricing, prepaid services, and operational standards.
- The sector continues to evolve, shaped by everchanging expectations from consumers, which impacts the business models of service providers, and heightened public scrutiny of regulatory bodies across the province.
- The BAO continues to ensure that it meets families' expectations of transparency, accountability, and professionalism from those entrusted with their care.

Strategic Priorities



SP1

Enhance Consumer Protection and Engagement

The BAO is committed to safeguarding consumer interests and fostering meaningful engagement. Key initiatives include:

- **Registrar's Practice Bulletin Launch** – Providing clear guidance to consumers and licensees on regulatory expectations and best practices when it launches in 2026.
- **Consumer Representation** – Ingraining public perspectives in decision making at the BAO is currently fortified by consumer representation on the: BAO Board of Directors; Cemetery, Crematorium and Municipal Advisory Committee, and; Funeral and Transfer Services Advisory Committee. The committees advise the CEO/Registrar and BAO Board of Directors.
- **Consumer Alerts & Outreach** – The BAO actively alerts and informs consumers of Registrar's actions concerning non-compliant licensees through its public website, the BAO Public Register, consumer notices, and about broader public cautions in its consumer magazine, Beyond, which now reaches more than a half million Ontarians in each edition.
- **Municipal Outreach** – Informing and collaborating with municipalities to enhance awareness of bereavement care sector legislation, regulations and consumer protections.
- **Faith-based Cemetery Engagement Strategy** – Strengthening relationships with faith-based cemetery operators to ensure culturally sensitive and compliant service delivery.

SP2

Enable Sector Impact Through Operational Excellence

Operational efficiency is critical to supporting the bereavement sector and delivering high-quality regulatory services. Initiatives under this priority include:

- **File Digitization Project** – Modernizing records management to improve accessibility and streamline processes.
- **Cemeteries Working Group** – Engaging stakeholders to address operational challenges and develop practical solutions for cemetery management.
- **IT Strategic Plan - Phase II (2026-28)** - Strategic planning with BAO's executive team, stakeholders and key subject matter experts to gather insights, define IT goals, and align strategic direction with the organization's business strategy and regulatory mandate.

SP3

Advance an Evidence-Based Regulatory Approach

The BAO is focused on strengthening its regulatory framework through data-driven decision-making and risk-based oversight. Key initiatives include:

- **Regulatory Guidance and Sector Standards Refresh** – Updating standards to reflect evolving practices and consumer needs.
- **Risk-Based Inspection Framework Update** – Enhancing inspection protocols to prioritize areas of greatest risk and impact.
- **Regulatory-Focused Financial Compliance Audit Framework** – Establishing robust financial compliance measures to ensure transparency and accountability across the sector, and application of artificial intelligence scanning by applying optical character recognition for greater efficiency.
- **Licensee notices, guidance, Registrar's Actions, and Registrar's Practice Bulletin** – BAO communications to licensed professionals inform, guide, and address non-compliance toward greater consumer protection. These communications vehicles are also available to the public on our website, TheBAO.ca.

Performance Measures

SP1 Enhance Consumer Protection and Engagement

Objective Narrative

These measures assess the organization's effectiveness in delivering timely, fair, and respectful services to the public. Together, they demonstrate how licensing, complaints handling, and communications activities protect consumers, support transparency, and promote confidence in the regulatory framework.

Performance Measures		
Area	Measure	2026/2027 Target Forecast
Licensing	Average time to process a new personal licence application (once all materials are submitted)	10 business days
	Average time to process a new operator application, including inspection (once all materials are submitted)	30 business days
Inquiries & Complaints	Percentage of complaints processed within 30 business days	70%
	Average time to acknowledge inquiries	1 business day
	Average time to process complaints	30 business days
	Customer Satisfaction – complaints process (complainant perspective)	75%
Communications	Total visits to BAO's website and social media accounts	395,080 visits

SP2 Enable Sector Impact Through Operational Excellence

Objective Narrative

These measures evaluate the efficiency, consistency, and quality of core regulatory operations. They provide assurance that inspection, compliance, and financial oversight activities are delivered professionally, predictably, and in a manner that supports sector compliance and confidence.

Performance Measures		
Area	Measure	2026/2027 Target Forecast
Inspections	Number of inspections by type (Cemetery/Funeral Establishment/Alkaline Hydrolysis/Crematorium/Transfer Service; Proactive/Reactive)	454
	Average time spent per inspection (assignment to inspection letter sent)	17 hours
	Sector Satisfaction - inspections (professionalism, knowledge, clarity, helpfulness)	95%
	Inspection letters must be issued within the prescribed timeframe of 15 business days for each inspection type by end of 2026	95%
	All risk ranked 6-8 licensees must receive a follow-up inspection within their risk-driven cycle in 2026/27.	100%
Financial Compliance	Average turnaround time to approve Care & Maintenance Fund transfer applications	15 business days
	Average time to acknowledge inquiries	1 business day

SP3 **Advance** an Evidence-Based Regulatory Approach

Objective Narrative

These measures demonstrate how data and risk intelligence are used to inform regulatory decision-making, prioritize oversight activities, and monitor sector behaviour. They support continuous improvement by tracking trends, outcomes, and changes in risk over time.

Performance Measures		
Area	Measure	2026/2027 Target Forecast
Inspections / Risk Management	Number of licensees in each risk ranking category (monitoring change in risk levels) 1= Lowest Risk Score 8= Highest Risk Score	Rank 1 – 13 Rank 2 – 120 Rank 3 – 230 Rank 4 – 198 Rank 5 – 102 Rank 6 – 21 Rank 7 – 6 Rank 8 – 0
Inspections	Percentage of inspections without significant deficiencies	80%
	Percentage of compliance achieved during follow-up inspections	75%

This performance framework aligns operational measures with the organization’s strategic objectives, supporting transparent monitoring, risk-informed decision-making, and effective Board oversight. Performance will be reviewed regularly, with emerging risks or material variances escalated as appropriate to ensure accountability and continuous improvement in the public interest.

Organizational Structure and People

Organizational Structure

The BAO recognizes that its ability to fulfill its mandate to protect the public interest depends on strong organizational resources. This includes investing in people and culture as strategic enablers and leveraging technology and data analytics to drive operational excellence.

People and Culture

- **Strategic Focus on People and Culture** – Building an engaged workforce that supports the BAO’s mission and values.
- **French Language Service and AODA Compliance** – The BAO is committed to providing services in both English and French. All public facing communications and consumer protection resources are available in both official languages supporting accessibility for all Ontarians.
- **Employee Net Promoter Score (eNPS)** – Using engagement metrics to strengthen organizational stability and enhance employee experience. These initiatives enable the BAO to maintain a skilled, motivated team capable of delivering on its public interest mandate.

Compliance with

AODA

The BAO maintains comprehensive human resources policies, including annual reviews and updates to ensure alignment with best practices and legislative requirements. Orientation programs are provided to all new staff and BAO Board Directors. A formal succession plan is in place to support organizational continuity and leadership development.

All BAO staff are required to complete mandatory training programs covering regulatory compliance, ethics, accessibility, and other key areas. Training completion is tracked annually for compliance and professional development.

The BAO ensures that its policies, practices, and procedures comply with the principles of dignity, independence, integration, and equal opportunity in accordance with the Accessibility for Ontarians with Disabilities Act (AODA), 2005. Our staff have been trained on AODA standards. We provide documents in accessible formats upon request, and the BAO public website was designed to comply with AODA standards.

French Language Services Act

The BAO also supports bilingual service in accordance with the French Language Services Act. The organization employs five bilingual individuals who provide bilingual support to consumers, the public, and licensees by phone and in writing upon request. In addition, the BAO provides bilingual funeral service education through Collège Boréal, which offers the program in French. The BAO’s Consumer Information Guide is also available in both French and English.

Information Technology and Data Analytics

Technology and data are critical to modern regulatory oversight. The BAO is advancing its capabilities through:

- **IT Strategic Plan - Phase II (2026-28)** – Strategic planning with BAO’s executive team, stakeholders and key subject matter experts to gather insights, define IT goals, and align strategic direction with the organization’s business strategy and regulatory mandate.
- **Ontario Bereavement Information System (OBIS)** – Leveraging modern technology to effectively facilitate streamlined licensing, manage compliance and regulatory activity and data management; in an accountable and transparent manner through the sharing of performance metrics and outcomes with the public.
- **Business Systems Data Analytics** – Data-driven decision-making and analytics to inform regulatory strategies and operational improvements. Advanced reports and real-time dashboards to enable data-driven decision making, trends and analytics to inform regulatory strategies to facilitate operational improvements. The BAO is also planning to apply more AI applications for greater efficiency and use of human talent.
- **Cyber Security** – Protecting consumer, sector and regulatory data by focusing on regular analysis and remediation of security vulnerabilities, including reviews of disaster recovery and business continuity processes..

Together, these resources position the BAO to operate effectively, adapt to emerging challenges, and deliver value to stakeholders.

Financial Management & Sustainability

3-Year Forecast of Revenue and Expenses	Actuals FY2025*	Forecast FY2026**	Budget FY2027**	Forecast FY2028	Forecast FY2029
REVENUE					
Funeral Revenue	\$ 4,557,314	\$ 4,550,893	\$ 4,628,740	\$ 4,820,462	\$ 4,916,872
Cemetery and Crematorium Revenue	4,865,203	4,731,108	4,863,173	5,064,606	5,165,898
Other Revenue - Non-Operational	163,779	149,957	255,636	258,844	261,708
Total Revenues	\$ 9,586,296	\$ 9,431,958	\$ 9,747,549	\$ 10,143,912	\$ 10,344,478
EXPENSES					
Board Compensation and Expenses	\$ 204,806	\$ 217,934	\$ 264,019	\$ 270,779	\$ 277,878
Payroll Expenses (3)	4,946,585	5,310,348	5,870,876	6,047,002	6,228,413
Specialized Outsourced Expenses (4), (5)	554,407	1,214,429	643,980	663,299	683,198
Communication and IT Expenses	1,029,088	750,006	839,504	870,711	903,477
Office and Other Expenses (6)	871,528	1,418,821	1,763,466	1,812,002	1,862,078
Total Expenses	\$ 7,606,414	\$ 8,911,538	\$ 9,381,845	\$ 9,663,793	\$ 9,955,044
Operating Surplus/(Deficit)	\$ 1,979,882	\$ 520,420	\$ 365,704	\$ 480,119	\$ 389,434
CAPITAL INVESTMENTS					
IT Strategic Roadmap (7)	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Hardware and Equipment	83,705	15,000	500,000	15,000	15,000
Leasehold Improvements (8)	-	-	1,156,358	-	-
Total Capital Expenditures	\$ 83,705	\$ 15,000	\$ 1,906,358	\$ 265,000	\$ 265,000
Working Capital, Depreciation and Investments	706,008	(562,744)	1,906,358	265,000	265,000
Net Cash Inflow/(Outflow)	\$ 2,602,185	\$ (57,324)	\$ 365,704	\$ 480,119	\$ 389,434
CASH RESERVES and OPERATING CONTINGENCY					
Cash Reserves, end of year (incl. Restricted Funds)	\$ 7,698,480	\$ 7,641,156	\$ 8,006,860	\$ 8,486,980	\$ 8,876,413
<i>Average Operating Contingency (months)</i>	12.1	10.3	10.2	10.5	10.7
Operating Contingency - Fund Short-term Obligations	7.0	7.0	7.0	7.0	7.0
Effective Operating Contingency (months)	5.1	3.3	3.2	3.5	3.7
Operating Contingency - Target (6 months)	6.0	6.0	6.0	6.0	6.0
Operating Contingency - Target Variance (months)	(0.9)	(2.7)	(2.8)	(2.5)	(2.3)

Forecast Assumptions and Notes:

- *Audited financial results for the fiscal year ending, March 31, 2025.
- **FY2026 forecast as per Dec 31, 2025 financials. FY2027 is only a DRAFT Budget pending Board Approval so not yet final. Scheduled inflationary Fee increases within Ministry's guidelines are built into the Forecast as of FY28, in order to ensure financial sustainability.
- Includes full time and contract employees in addition to associated benefit and payroll tax expenses. Two additional FTEs (EA & Legal) included here.
- Outside legal support reserved for specialized litigation matters that may arise in the normal course of business.
- Ministry oversight fees are reported in Specialized Outsourced Expenses and reflect an annual inflationary increase of 3%. 2025-2026 had numerous issues which required additional external expertise hence the huge increase reflected for this fiscal. There has been a notable increase in the Specialized Outsourced Expenses line in FY26, primarily due to the engagement of additional external resources to address capacity gaps that arose during senior management staff transitions. In addition, emerging issues within the sector required the BAO to obtain specialized communications support, including crisis management expertise.
- Onsite field inspections under the direction of a new risk based framework and supported by a new Inspection Plan process for FY27 and beyond
- This will be based off the IT Strategic Roadmap exercise currently ongoing, with expectations of improving current CRM upgrades & upgrades to other supporting platforms such as HRIS and Financial System. These enhancements will be reflected in the upcoming Strategic Plan. Additional capital expenditure of \$500,000 anticipated for FY27 for new furniture and equipment for new office Lease.
- This is the Leasehold Improvements being done now to build out the new office at 5160 Yonge St.