

CITY OF LONDON · ONTARIO

THE PUBLIC-RECORDS LEDGER

Final Public Edition 5.0

A source-locked municipal accountability review
with finished dispositions for all twelve research asks

12 / 12

research asks dispositioned
No placeholder modules remain

8

built from public records
Evidence-complete at published depth

4

records-dependent
Filing-ready requests supplied

Prepared by Raj Gandhi

Evidence lock: August 20, 2026

Independent review — not an official audit or assurance engagement

EDITION NOTE

What the Final Public Edition delivers

Edition 4.0 closed the analytical workflow. Final Public Edition 5.0 packages that source-locked work for public release: every original ask now ends in either a reproducible public-record finding or an exact request for the transaction-level records needed to finish testing.

The governing conclusion

The record supports a material disclosure-and-performance-measurement problem. It does not, by itself, establish fraud, corruption, favouritism, or waste. The strongest next move is targeted disclosure and traceable reconciliation—not allegation.

Material additions

- A two-page briefing prepared for Councillor Susan Stevenson, with questions and motion-ready disclosure asks.
- Current 2026 budget figures, a 2025 audited-financial update, and a reproducible three-scenario DC-reserve sensitivity test.
- A policy-versioned procurement compliance screen using the October 1, 2025 policy transition and the 2025 compliance reports.
- A 42-recipient, \$9.2 million 2024–2027 community-grants ledger plus the City’s first outcome report and MNP’s two open control findings.
- A real housing-delivery ladder that separates permits, tracked affordable units, in-progress units, planned units, and occupied highly supportive housing.
- Built service modules for transit and police, and a disclosure-availability matrix with exact requests for fire, roads, water/wastewater, recreation, fleet, IT, real estate, legal/insurance, and incentives.
- A true crosswalk of published internal-audit reports, recommendations, management responses, deadlines, and follow-up status.
- A companion machine-readable evidence workbook containing the claim register, source register, calculations, project dossiers, audit crosswalk, reform sequence and records-request specifications.

Corrections carried into this edition

- The 2023 maintain-current infrastructure gap rose 66.3% from the 2019 plan; it did not nearly double. It approximately doubled from the 2014 plan.
- HHI is presented only as a descriptive concentration statistic for the disclosed-value slice. It is not market concentration, and obsolete enforcement thresholds are not used.
- A favourable PSAB variance is described neutrally as actual exceeding the budgeted annual surplus—not as a service-performance win.
- Historical awards are tested against the policy version in force at the time, not retroactively against the October 2025 policy.
- The former claim that the internal-audit crosswalk was already built is withdrawn; the crosswalk is actually built in Part 9 of this edition.

Briefing for Councillor Susan Stevenson

Purpose: provide a short, evidence-safe set of questions for Audit Committee or Council. This note does not ask the recipient to endorse the report's analysis; it asks for records and reconciliations that would let Council and the public test the City's own published claims.

70.5% posted award records without visible value 1,394 of 1,978 scraped records	\$946.1M 10-year renewal gap +66.3% from 2019	\$182.6M 2025 PSAB surplus over budget Audited statement; not cash surplus
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What is now firmly in the record

1. The City publishes large capital, reserve, grant, housing and service numbers, but the records often stop before an end-to-end budget → award → amendment → payment → output reconciliation.
2. The 2025 DC reserve report shows contributions of \$68.5 million, disbursements of \$106.2 million and a closing balance of \$327.1 million across the eleven funds; that is a \$37.7 million net draw in one year.
3. London's 2025 development report tracks 2,576 City-funded affordable units, but only 44 City-led highly supportive housing units are explicitly described as completed and occupied. The stages are not interchangeable.
4. The 2024–2027 community-grants cycle names 42 recipients and \$9.2 million. MNP found no documented score-to-award threshold and no mandatory panel scoring rationale in SmartSimple; both actions remain on track for Q4 2027.
5. The City's outsourced internal auditor has now reported on grants, homelessness, performance measurement, CIPs, the CEAP and subdivision review. Follow-up reporting exists, but the public-facing program/project ledgers still do not consistently join money to outputs.

Best single question

Will administration publish, for every major capital project and incentive program, one machine-readable row connecting original authority, current budget, award, amendments, committed amount, paid amount, schedule, output and closeout status?

SOURCE LOCK S02, S10, S12, S14–S24 · All figures and audit-status statements are traceable in the source register.

Questions and motion-ready disclosure asks

Six questions

6. Capital: For each project over \$10 million, what are the original approved budget and schedule, current forecast-at-completion, approved amendments, committed amount, paid amount and physical completion percentage?
7. Procurement: Can the 2025 Annual Procurement Compliance Review and biannual award reports be published as a row-level machine-readable dataset, including limited-tendering authority, amendment value and Council approval reference?
8. Workforce: Will the City publish annual FTE, vacancy, overtime, turnover, span-of-control and contractor-equivalent data by service and management layer?
9. Housing: Can the City publish stable project identifiers that connect application, approval, permit, start, completion, occupancy, affordability term, municipal contribution and ongoing monitoring?
10. Grants and CIPs: Will the City publish the application score, rationale, amount requested/approved/paid, agreement milestones, outcome measures, closeout and clawback status for every recipient?
11. Internal audit: Can the follow-up dashboard include the full management action, accountable owner, original due date, revised due date, evidence of closure and public link to the underlying deliverable?

Draft direction for consideration

Proposed wording

That Civic Administration report back with a public, machine-readable municipal accountability ledger linking major capital projects, procurement awards and amendments, grants/CIP incentives, and housing investments to authority, financing, payment, schedule, output and closeout status; and that the report identify fields that cannot be published and the legal basis for each exclusion.

If Council prefers a narrower first step, the same direction can be piloted on: Highbury Facility rebuild; Mud Creek Phase 2B; Wharncliffe/Horton; the 2024–2027 Community Grants cycle; Hubs; and Office-to-Residential incentives.

What not to say

- Do not call a budget, allocation or maximum a payment.
- Do not treat an application, permit, start, completion and occupancy as the same housing stage.
- Do not infer sole-sourcing or favouritism from vendor share or an absent posted dollar value.
- Do not use the Sunshine List as total workforce headcount.

NAVIGATION

Contents

Use Word's Navigation pane to jump among the heading levels. The map below is deliberately static so it remains visible in PDF and preview renders; Word can also build a page-numbered table from the embedded heading structure.

Section	Subject	Section	Subject
Part 1	Executive verdict and closure ledger	Part 7	Housing delivery and homelessness
Part 2	Verification standard, scope and method	Part 8	Community grants and CIP incentives
Part 3	Financial baseline and condition	Part 9	Service-specific performance modules
Part 4	Capital condition and project dossiers	Part 10	Strategy-to-output and internal audit
Part 5	Procurement compliance screen	Part 11	Reforms and implementation sequence
Part 6	Workforce and productivity	Appendix A	Six filing-ready records requests
Appendix B	Claim Verification Register	Appendix C	Official source register
Appendix D	Calculations and caveats	Appendix E	Public-use and verification declaration

Evidence status key

BUILT means the public record supports a completed, reproducible analysis at the stated scope. **RECORDS-DEPENDENT** means the analytical test is fully specified but the City-held transaction-level input is not public. Neither label is a finding of wrongdoing.

PART 1

Executive verdict and closure ledger

Final Public Edition 5.0 is strong enough for evidence-led outreach. Its central finding is narrower—and more defensible—than a conventional “municipal audit” headline: London publishes many authoritative numbers, but its public reporting architecture often prevents an outsider from following a dollar from authority through procurement and delivery to the promised outcome.

Overall strength

Strong as a source-locked accountability brief; moderate as a transaction audit. The report can establish disclosure gaps, reconcile published totals, reproduce arithmetic, and identify control findings already made by MNP. It cannot certify the books or test non-public invoices, bid evaluations, amendments, payroll, HR or project-control records.

Twelve original asks: final disposition

#	Original ask	Edition 3.0	Final disposition
1	Named case files	Partial	BUILT — eight public-record dossiers; missing change-order/closeout data routed to Request R1.
2	Procurement compliance	Partial	BUILT — policy-versioned compliance screen; row-level bid/amendment test routed to Request R2.
3	Operating budget	Partial	BUILT — 2024 audited functions, 2025 audit update and 2026 service budgets; sub-service ledger in R3.
4	Workforce productivity	Not built	RECORDS-DEPENDENT — public salary screen completed; official complement, layers, vacancy, overtime and turnover in R3.
5	Financial condition	Mostly built	BUILT — corrected interpretation, 2025 audit update and reproducible DC sensitivity scenarios.
6	Per-project capital	Not built	RECORDS-DEPENDENT — public dossiers completed; baseline/FAC/schedule/change-order package in R1.
7	Strategy → output	Lead only	BUILT — CEAP, performance-measurement and public-dashboard traceability crosswalk.
8	Grants and CIPs	Substantial	BUILT — all 42 multi-year recipients, all 16 2025 annual recipients, outcome report and audit findings.
9	Housing conversion funnel	Partial	BUILT — stage-separated 2025 ladder; address-level cohort ledger in R4.

#	Original ask	Edition 3.0	Final disposition
10	Service modules	Leads only	RECORDS-DEPENDENT — transit/police built; availability matrix and KPI extracts for remaining services in R5.
11	Internal-audit crosswalk	Overstated	BUILT — reports, observations, responses, due dates and follow-up status now crosswalked.
12	Evidence/publication system	Partial	BUILT — briefing, claim register, sources, calculations, records package and public-use rules.

The six highest-value findings

12. Procurement disclosure remains structurally weak: 1,394 of 1,978 scraped award records carried no visible dollar value. This is a posted-record finding, not a measure of total City procurement.
13. The maintain-current infrastructure gap reached \$946.1 million in the 2023 plan—66.3% above the 2019 cycle and 103.0% above 2014.
14. Across eleven DC reserve funds, 2025 contributions were \$37.7 million below disbursements and the closing balance fell to \$327.1 million; a simple repeat-draw scenario demonstrates why project timing and commitments matter.
15. The 2025 audited PSAB annual surplus was \$463.734 million versus a \$281.085 million budget, a \$182.649 million variance. That is not the same as the City's tax-supported operating surplus or free cash.
16. The grants ledger is now complete for the current multi-year cycle: 42 recipients, exactly \$9.2 million over four years. The City's impact report says recipients served an average 164,003 Londoners per year and leveraged more than \$50 million, while MNP identified two unresolved allocation-control weaknesses.
17. Housing reporting is improving but still mixes scopes in public debate: 5,462 residential units received permits in 2025; 2,576 City-funded affordable units were tracked; 675 were in progress and 1,360 in planning; 44 City-led highly supportive units were completed and occupied.

SOURCE LOCK S01-S24

PART 2

Verification standard, scope and method

Five tests

Test	Rule	Application
1	Primary source	Official City, board/commission, provincial disclosure or an attachment placed on a City agenda.
2	Scope	Period, entity, unit, support type and population are explicit.
3	Status	Approval ≠budget ≠award ≠commitment ≠payment ≠completion ≠outcome.
4	Reproduction	Displayed arithmetic can be recalculated from cited figures.
5	Language	Interpretation does not outrun the source; material limitations sit beside the claim.

Evidence labels

Label	Meaning	Permitted use
VERIFIED	Directly stated in a source and scope-matched.	May be stated as a sourced fact.
DERIVED	Arithmetic from verified source figures.	May be used if calculation is shown.
LIMITED	Verified at a narrower scope than the headline question.	Use only with the limitation adjacent.
REQUESTED	Required input is City-held and not located publicly.	No substantive conclusion until received.
CORRECTED	Prior wording overstated or misframed the evidence.	The current source-locked wording supersedes it.

What this is—and is not

This is a public-records ledger and analytical review. It is not a financial-statement audit, forensic audit, legal opinion, engineering review, procurement protest, value-for-money assurance opinion or certification of City records. KPMG's audited financial statements and MNP's internal-audit reports are treated as sources; this document does not reproduce their assurance work.

Current-record rule

Records were checked through August 20, 2026. The current procurement policy took effect October 1, 2025; earlier awards are evaluated under the legacy policy. The 2025 audited statements, June 2026 internal-audit reports, 2025 LTC report, 2025 LPS report and 2026 budget update supersede older availability statements where applicable.

No false completion

A module can be finished even when a conclusion is not available: the test, denominator, source gap, responsible record-holder and requested fields are specified. That is a completed evidence disposition—not a placeholder and not permission to guess.

PART 3

Financial baseline and condition

3.1 2026 approved budget frame

\$1.468B property-tax operating expense \$926.085M levy	3.4% 2026 rate increase Down from prior 6.4%	\$5.764B 10-year capital plans Three support types
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The 2026 Annual Budget Update reports \$1.467820 billion in property-tax-supported operating expenditures, \$541.735 million in non-tax revenue and a \$926.085 million tax levy. The corresponding 2024–2033 capital plans total \$3.588 billion property-tax supported, \$707 million water supported and \$1.469 billion wastewater-and-treatment supported. These support types must not be collapsed into an unlabeled total.

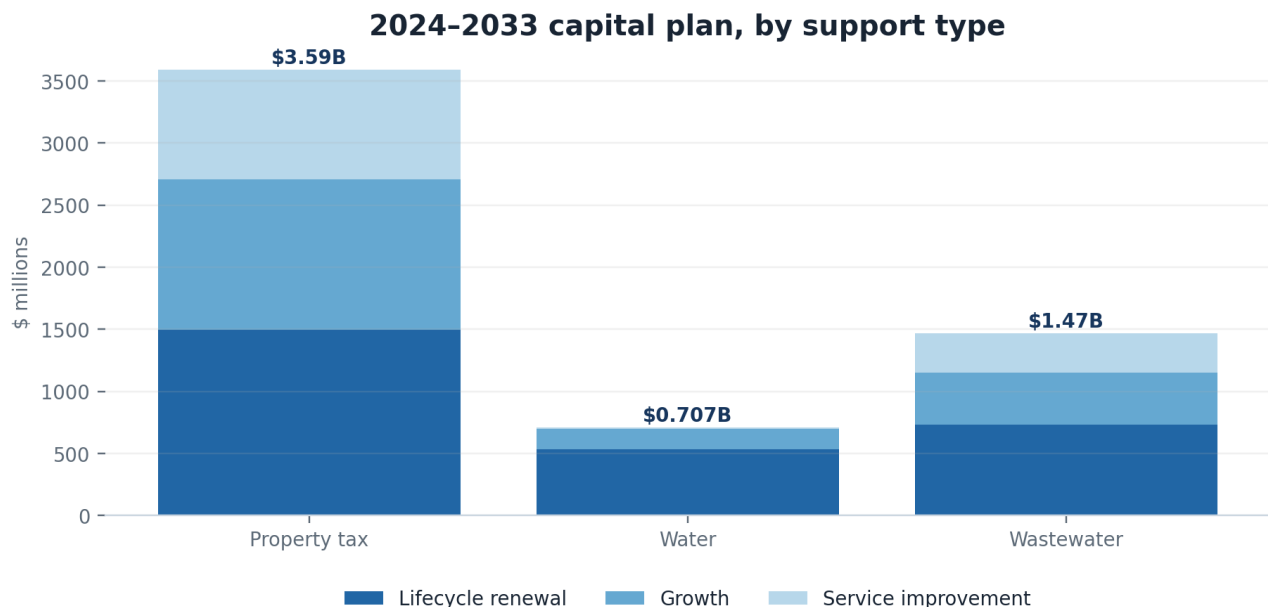


Figure 1. Approved capital authority, not payment or final cost. Source: S01.

SOURCE LOCK S01

3.2 2024 audited operating expenses

The 2024 Consolidated Statement of Operations is the most recent functional budget-versus-actual table reproduced at service-function level in this ledger. Actual expenses were below budget in eight of nine PSAB functions; transportation was 3.6% above budget. The largest percentage gaps were social housing (–28.2%) and planning and development (–24.4%). Those are screening results, not explanations.

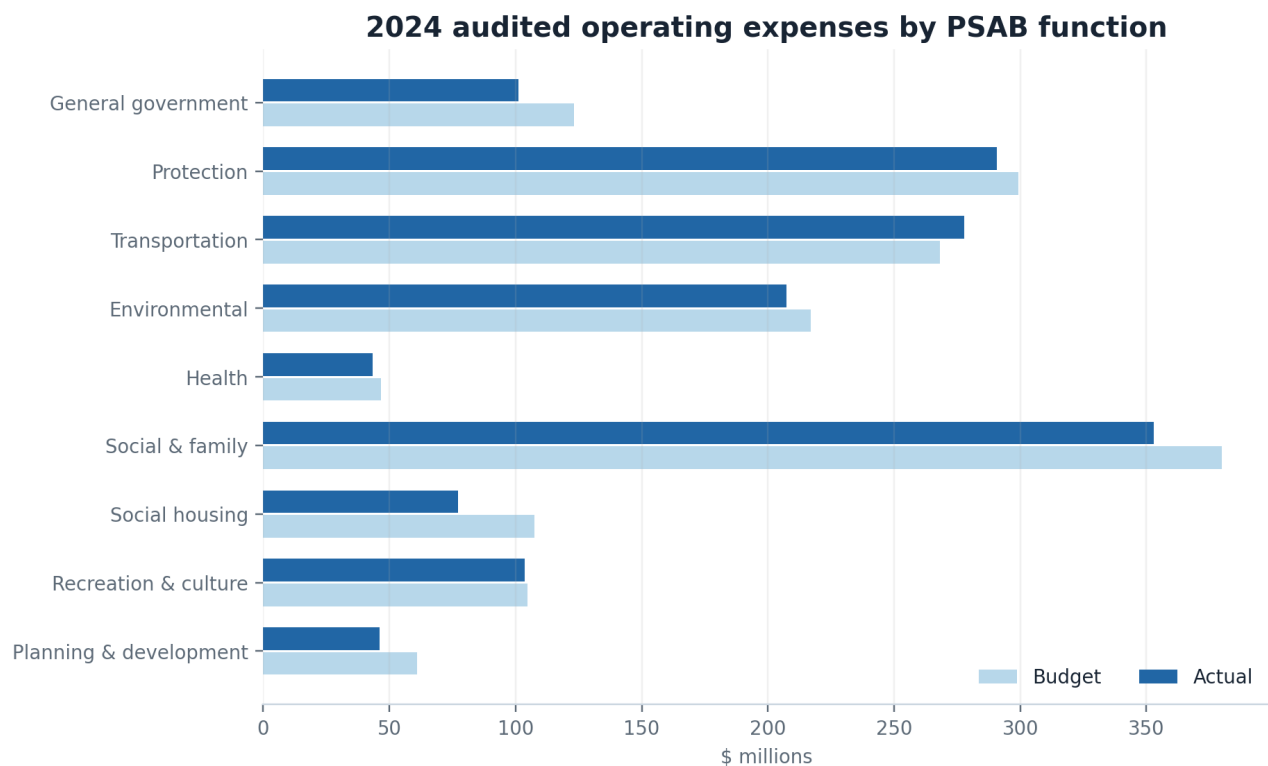


Figure 2. Broad PSAB functions; they are not individual services or facilities. Source: S11.

PSAB function	Budget	Actual	Variance
General government	\$123.1M	\$101.1M	-17.9%
Protection	\$299.3M	\$290.8M	-2.8%
Transportation	\$268.1M	\$277.7M	+3.6%
Environmental	\$217.1M	\$207.4M	-4.4%
Health	\$46.6M	\$43.5M	-6.6%
Social & family	\$380.0M	\$353.0M	-7.1%
Social housing	\$107.6M	\$77.3M	-28.2%
Recreation & culture	\$104.8M	\$103.5M	-1.3%
Planning & development	\$61.1M	\$46.2M	-24.4%

SOURCE LOCK S11

3.3 2025 audited update

Audited annual surplus

Budget \$281.085M · Actual \$463.734M · Variance +\$182.649M (+65.0%). This PSAB figure includes accrual accounting, capital contributions and non-cash items; it is not the tax-supported operating surplus and is not unrestricted cash.

The 2025 statements were released in July 2026. They update the annual-surplus line and preserve the 2024 comparator of \$418.052 million. The neutral accountability question is why actual and budget diverged—not whether

the City “beat” a performance target. The City’s 2025 consolidated financial presentation attributes the variance in part to higher-than-expected investment income and transfer payments.

SOURCE LOCK S12, S13

3.4 Development-charge reserve pressure

\$68.5M	\$106.2M	\$327.1M
2025 contributions	2025 disbursements	2025 closing balance
Revenue plus interest	Across 11 funds	Down \$37.7M net

The 2025 report also lists \$87.3 million of issued principal debt and \$289.6 million of authorized-but-unissued debt. A closing reserve balance cannot be treated as free capacity without project commitments, debt timing, exemptions and growth assumptions.

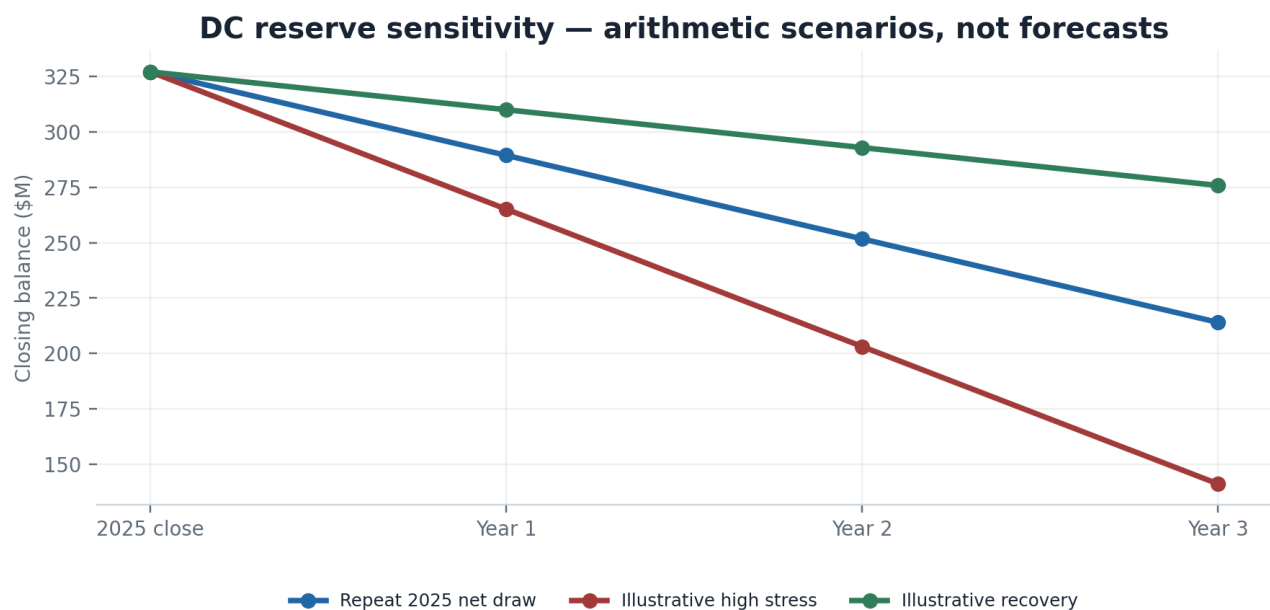


Figure 3. Arithmetic sensitivity from the 2025 closing balance. Assumptions below. Source: S10; calculations: Appendix D.

Scenario	Annual contribution	Annual disbursement	Net annual change	Year-3 balance
Repeat 2025	\$68.5M	\$106.2M	-\$37.7M	\$214.0M
High stress	\$54.8M (-20%)	\$116.8M (+10%)	-\$62.0M	\$141.1M
Recovery	\$89.1M (+30%)	\$106.2M	-\$17.1M	\$275.8M

Do not call this a forecast

The scenarios hold all other factors constant and ignore project closures, new approvals, interest, debt issuance, exemption changes and timing. They show sensitivity to the observed 2025 cash-flow relationship; they do not predict insolvency.

SOURCE LOCK S09, S10

PART 4

Capital condition and project dossiers

4.1 Infrastructure renewal gap

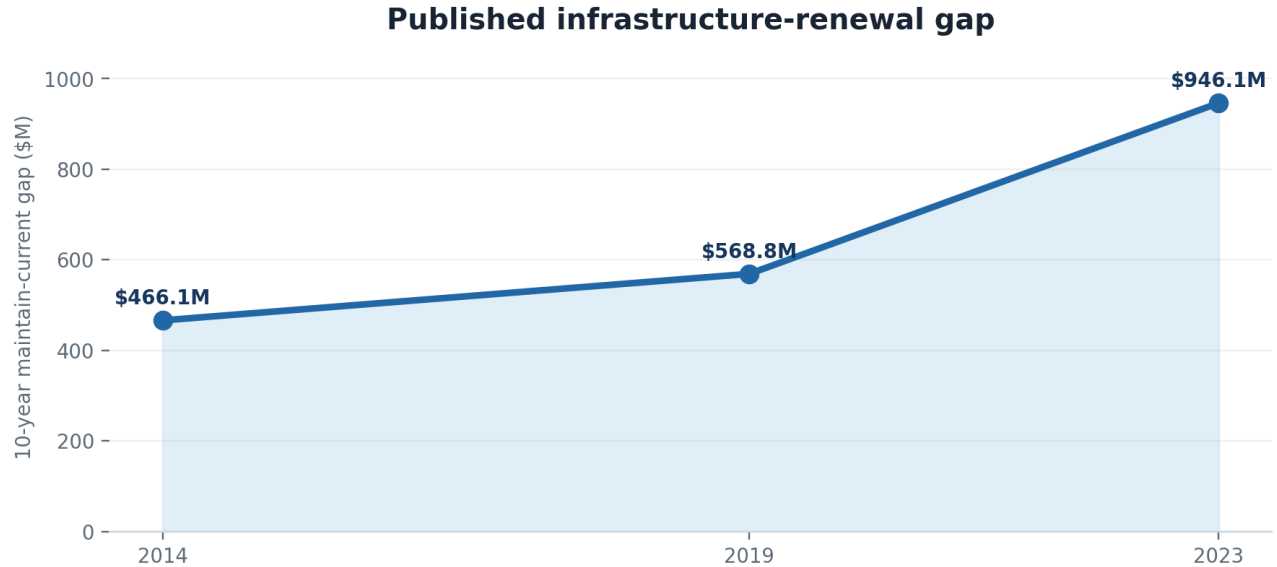


Figure 4. Ten-year maintain-current gap in each published asset-management cycle. Source: S04.

\$28.5B 2023 replacement value City-owned infrastructure	\$946.1M maintain-current gap 3.32% of replacement value	\$1.378B proposed-level gap 4.84% of replacement value
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Correction: \$946.1 million is 66.3% above the 2019 cycle's \$568.8 million and 103.0% above the 2014 cycle's \$466.1 million. The gap is a modeled renewal need—not proof of current failure, and not evidence of misspending.

[SOURCE LOCK S04](#)

4.2 Eight project and fund dossiers

Dossier	Authority / service	Public amount	What the record establishes	Unresolved test	Route
1 · Highbury Facility rebuild	LTC / capital service improvement	City project book: \$301.9M; LTC phase figures imply about \$321.7M	Two public budget vintages do not reconcile. 2025 LTC report says \$5.0M did not get underway and carried to 2026.	Budget-vintage and delivery reconciliation	R1
2 · Roadmap to 3,000	Housing Services	Project book: \$78.0M	2025 development report tracks 2,576 City-funded affordable units: 675 in progress, 1,360 in planning; stage for the balance is not stated in the summary.	Cost per completed/occupied affordable unit	R4

Dossier	Authority / service	Public amount	What the record establishes	Unresolved test	Route
3 · Fanshawe campus grant	Economic development	Project GG1721-6: \$20.75M	Named in the service-improvement capital book; end-to-end grant payment and outcome closeout not reproduced.	Agreement, payments, milestones, closeout	R1/R6
4 · Mud Creek Phase 2B	Stormwater	Total budget \$24.720M; 2025 financing/spend lines reproduced	EA approved 2017; site work began 2025; construction continues into 2026. Award, change orders and physical completion not joined publicly.	Award, amendments, FAC, percent complete	R1/R2
5 · Springbank Dam	Environment / river project	Stage 1 estimate \$14.6M; decommissioning budget up to \$3M	Public record explains estimate changes, but final decommissioning cost and closeout were not located.	Final cost and closeout certificate	R1
6 · Wharncliffe/Horton	Transportation	\$90M estimate; \$39.6M funding gap reported Jan. 2026	Unfunded at construction scale; no procurement expected yet. A smaller Wharncliffe line in the DC report is not the same project.	Updated estimate, financing plan, schedule	R1
7 · Operating contingency reserve	Corporate finance	2018 balance \$35.18M vs \$96.59M policy target; 2024 audited contingency line \$109.8M	Two accounting presentations are not proven to be the identical fund. Reconciliation is required before claiming recovery.	Fund mapping and policy-target calculation	R6
8 · Highway 401 / Highway 4	Provincial transportation	No City capital cost established	MTO project; City endorsed municipal road closures. This lead is not a City-spending finding as framed.	None unless a different 401-adjacent project is specified	Closed

Capital conclusion

The named files show a recurring reconciliation gap—not a recurring overrun finding. Public sources often contain a budget, a status update or a financing line, but not a stable project ID tying all three to the award, amendments, forecast-at-completion and closeout.

SOURCE LOCK S01, S02, S09, S10, S25–S27

PART 5

Procurement compliance screen

5.1 Posted-award disclosure

Dollar-value disclosure in 1,978 posted award records

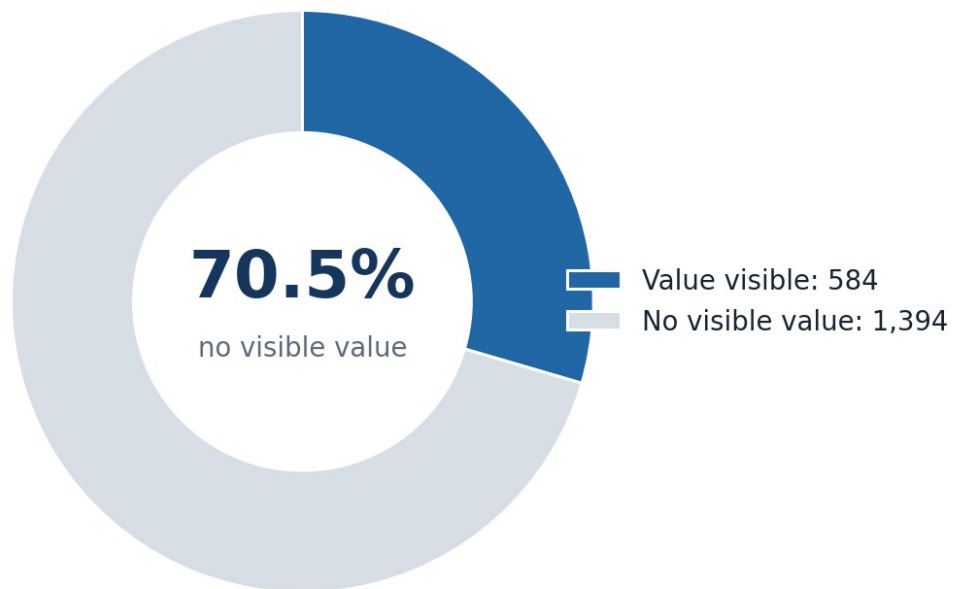


Figure 5. Posted-record visibility; not total procurement spend. Source: S05.

\$1.022B known-value total 584 records only	71.6% top-10 share Of known-value awards	94.3% construction share Of known-value dollars
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The denominator is incomplete by design: 70.5% of parsed award records show no visible dollar value. The \$1.022 billion known-value pool therefore cannot stand in for total City procurement. A descriptive HHI of 949 overall and 1,065 within construction is retained only as a sensitivity statistic for that disclosed slice; it is not an antitrust market definition or a finding of weak competition.

SOURCE LOCK S05 · 1,978 records; 1,073 high-confidence and 905 medium-confidence parser results.

REPRODUCIBILITY BOUNDARY The posted portal is the primary source, but the 1,978-row parser export and normalization workbook are not included in this publication package. Claims C010–C013 therefore remain derived / limited and should not be treated as independently replayed until the raw extract is released.

5.2 Policy-versioned tests

Test	Criterion	Result	Evidence / route
Policy in force	Awards before Oct. 1, 2025 use legacy policy; later actions use current policy.	PASS — version boundary identified.	S06, S07
Annual compliance review	Current policy requires an Annual Procurement Compliance Review.	PASS — 2025 review received Apr. 20, 2026.	S07
Biannual award reporting	Awards over \$133,800 goods/services and \$334,000 construction are disclosed.	PASS — May 27, 2026 report located.	S08
Limited tendering	Authority and exception must be supported under the applicable section.	PARTIAL — Council reports identify authority; portal export lacks a complete row-level flag.	R2
Contract amendments	Applicable approval limit, financing and Council trigger must be tested.	NOT TESTABLE PUBLICLY — no joined amendment history across awards.	R2
Bid spread / disqualification	Requires bid tabulations and evaluation records.	NOT TESTABLE PUBLICLY — award notices are insufficient.	R2
Vendor performance	Requires performance/termination/extension records.	NOT TESTABLE PUBLICLY — request supplied.	R2
Award-value publication	Public accountability test, not necessarily policy breach.	FAIL AS DISCLOSURE DESIGN — 70.5% no visible value in scraped set.	S05

5.3 Reproducible transaction test once records arrive

18. Normalize award, vendor, project and contract identifiers; retain the original legal vendor name and corporate-family field separately.
19. Assign the policy version using the decision date, not the scrape date.
20. Join solicitation, bids received, responsive bids, evaluation, award, amendments, invoices, vendor-performance actions and Council authority.
21. Test each exception against the exact policy clause and approval threshold in force.
22. Publish exceptions as questions first; classify a breach only after procurement/legal confirmation and source review.

Procurement verdict

Public reporting proves a visibility problem and confirms that formal compliance reports exist. It does not permit a reliable award-by-award conclusion on sole source, bid spread, amendment approval or vendor performance. Request R2 is the missing input, not a request to invent a finding.

SOURCE LOCK S05–S08

PART 6

Workforce and productivity

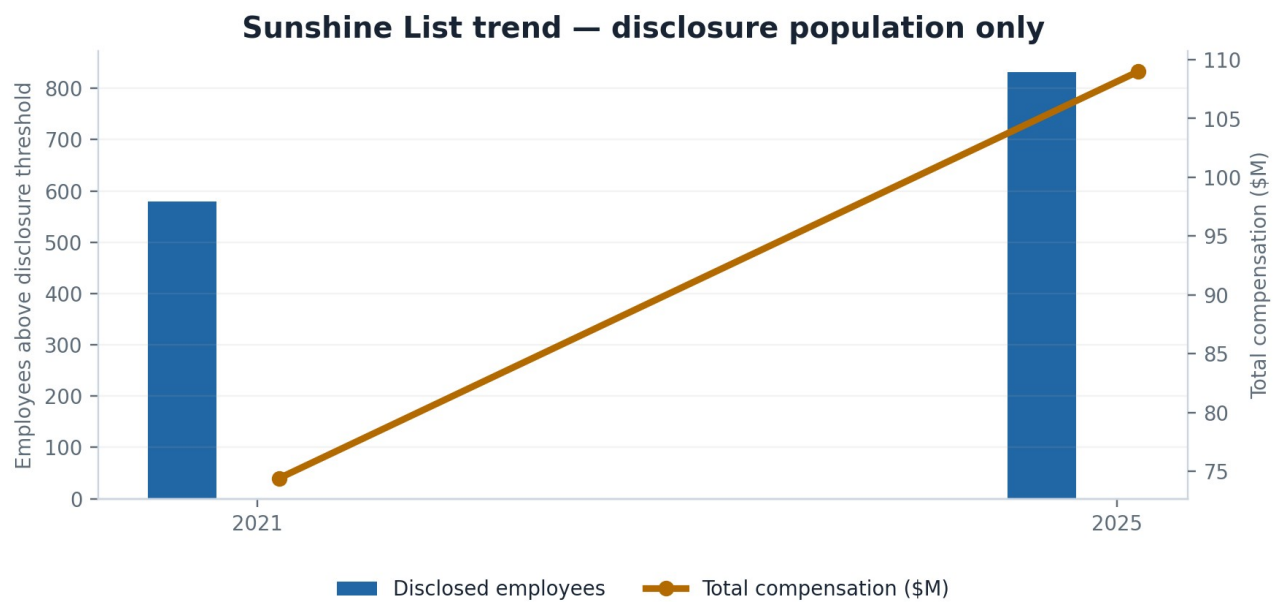


Figure 6. Ontario salary-disclosure population only. It is not City headcount. Source: S28.

579 → 831 disclosed employees +43.5%, 2021–2025	\$74.4M → \$109.0M total compensation +46.5%	\$127.5K → \$129.7K average salary +1.7% nominal
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The public salary file is useful for one narrow question: how the population above Ontario’s disclosure threshold changed. It cannot answer total FTE growth, management ratio, spans, layers, vacancies, overtime, turnover, sick time, contracted labour, or output per FTE. Edition 3.0’s heuristic title buckets remain screening labels only.

6.1 Screening result

Heuristic title bucket	2021	2025	Change	Use
Management / supervisor	167	293	+75.4%	Records-request trigger; not official management count.
Professional / technical	35	76	+117.1%	Small-base, title-keyword screen.
Director / senior manager	36	42	+16.7%	Threshold population only.
Administrative / delivery	9	23	+155.6%	Small-base; do not generalize.
Executive leadership	8	8	0.0%	Threshold population only.
Fire / emergency frontline	310	325	+4.8%	Not total fire complement.
Operations / field	5	43	+760.0%	Classification-sensitive; do not cite as workforce growth.

6.2 Finished productivity specification

Metric	Numerator	Denominator	Required source
Management ratio	Official management FTE	Total active FTE	HR complement extract
Span of control	Direct reports	People managers	Position hierarchy
Vacancy rate	Budgeted FTE less filled FTE	Budgeted FTE	Monthly complement
Overtime burden	Overtime hours/cost	Worked hours/payroll	Payroll by service
Turnover	Separations	Average headcount	HR movement file
Consultant substitution	Consulting/contract labour FTE-equivalent	Employee FTE	AP + contract + HR crosswalk
Service productivity	Volume and quality output	FTE and operating cost	Service KPI + finance + HR

Disposition: records-dependent

The workforce module is finished as an audit design and public-data screen. A numerical productivity conclusion would still be unsound without Request R3. The report therefore makes no claim that management grew faster than total staff on an official-complement basis.

SOURCE LOCK S28, R3

PART 7

Housing delivery and homelessness

7.1 Stage-separated 2025 housing ladder

Indicator	2025 figure	Stage / scope	What it proves	What it does not prove
Residential building permits	5,462 units	All permitted units	Record permit output; +47.62% over 2024.	Starts, completions, occupancy or affordability.
HAF year-2 permits	4,284 vs 3,991 target	HAF measurement window	293 above target (+7.3%).	Completed/occupied HAF homes or causal attribution.
City-funded affordable tracked	2,576 units	Since late 2021	City-funded pipeline count.	That all units are built or occupied.
In progress	675 units	Subset of City-funded tracked	Project stage reported as in progress.	Uniform definition of start across projects.
In planning	1,360 units	Subset of City-funded tracked	Pipeline planning stage.	Approval, construction or occupancy.
City-led HSH completed & occupied	44 units	Highly supportive housing	Explicit completion and occupancy.	All supportive housing in London.
HSH tracked	422 units	City/community/non-City funded	Combined tracked pipeline.	That all 422 are complete.

Affordable-housing reconciliation

The report states 2,576 City-funded affordable units tracked, including 675 in progress and 1,360 in planning. Those two stated subsets total 2,035, leaving 541 units in other stages not broken out in the summary. That remainder is a classification question, not an error finding.

The same report adds 693 affordable units constructed without City funding and 75 non-City-funded highly supportive units, producing 3,344 affordable units that will be or have been constructed since Council approved the Roadmap. The mixed future/past wording means the 3,344 total should not be restated as completions.

SOURCE LOCK S02, S03

7.2 Planning Act timeline exceptions

Application type	Within timeline	Average days	Screening note
OPA + zoning	94%	89	Mostly within published timeline.
Zoning	95%	76	Mostly within published timeline.
Removal of holding	78%	54	Material exception; cause not shown.
Draft subdivision	33%	145	Clearest published exception.
Site plan	100%	24	Reported within timeline.

MNP's June 2026 Subdivision Review Process Audit separately identified streamlining opportunities and a technology implementation target in Q1 2027. Council discussion indicated the technology work was funded and underway; process review work was targeted into 2027.

SOURCE LOCK S02, S23

7.3 Hubs: cost and outcome evidence

Operator	Dec. 2023–Dec. 2025 expenditure	Budget	Cost structure / screen
Youth Opportunities Unlimited	\$2,979,974	\$3,301,300	Staff \$1,948,994; participant \$241,416; operating \$789,563.
Atlohsa	\$4,248,275	\$4,236,292	Staff \$1,987,236; participant \$445,839; operating \$1,613,472; admin \$201,728.

MNP's supplemental report calculates approximate bed-day costs of \$120.93 for shelter, \$207.25 for Atlohsa and \$362.34 for YOU. It also reports more than 100 people served, more than 40 stable-housing outcomes and an extreme-use case where emergency-department visits fell from 221 to 9. These figures strengthen the outcome evidence but still do not supply a location-by-location cohort, length-of-stay, housing-retention or critical-incident ledger.

Balanced finding

Stevenson's September 2025 dissent correctly identified missing decision-grade outcome detail. The February 2026 supplement materially improves the cost breakdown and comparison, but it still does not close the project-level cohort and retention questions. Request R4 asks for the missing join.

SOURCE LOCK S17–S19, R4

PART 8

Community grants and CIP incentives

8.1 2024–2027 multi-year grant ledger

42	\$9.2M	164,003
recipient organizations	four-year allocation	people served / year
Complete published list	\$2.3M per year	Average reported 2024–2025

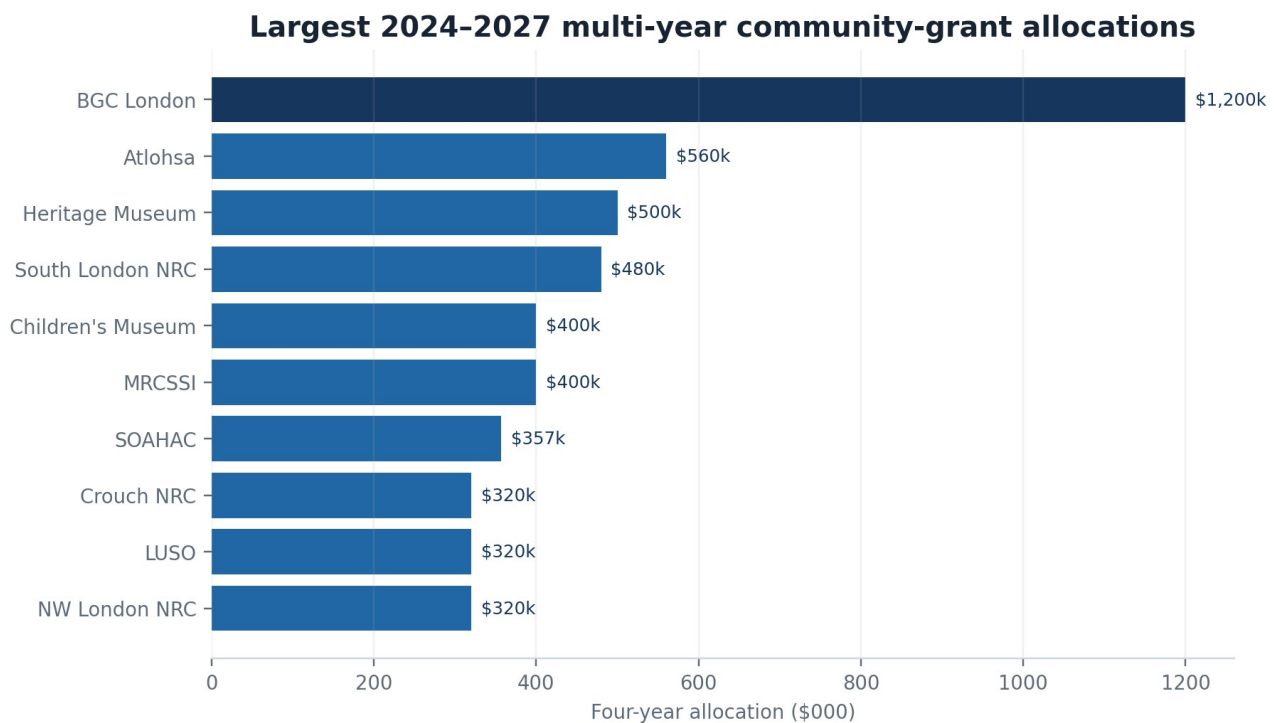


Figure 7. Four-year allocations; approval/allocation is not the same as cash paid. Source: S14.

The City's June 2026 impact report says the multi-year program leveraged more than \$50 million in other funding and that all listed projects were meeting expected outcomes at the time of reporting. Those are program-reported results; the ledger still needs agreement-level payments, evidence and closeout to support an independent outcome audit.

SOURCE LOCK S14, S15

Recipient	Four-year allocation
519Pursuit Umbrella Relief Programs Inc.	\$45,760
Anova	\$188,000
Atlohsa Family Healing Services	\$560,000
Big Brothers Big Sisters of London and Area	\$160,000
Boys' & Girls' Club of London	\$1,200,000
Changing Ways	\$200,000
Crouch Neighbourhood Resource Centre	\$320,000
Glen Cairn Community Resource Centre	\$240,000

Recipient	Four-year allocation
Growing Chefs! Ontario	\$180,000
L'Arche London	\$102,000
Learning Disabilities Association of London Region	\$60,000
LOLA (London Ontario Learning Apiary) Organization	\$40,000
London & Middlesex Heritage Museum	\$500,000
London Abused Women's Centre	\$164,800
London Children's Museum	\$400,000
London Community Chaplaincy	\$200,000
London Cycle Link Association	\$120,000
London Environmental Network	\$170,000
London Food Coalition	\$100,000
Low Income Family Empowerment / LIFE*SPIN	\$104,000
LUSO Community Services	\$320,000
Meals on Wheels London	\$80,000
Museum of Ontario Archaeology	\$200,000
Muslim Resource Centre for Social Support & Integration	\$400,000
Nokee Kwe	\$170,000
Northwest London Resource Centre	\$320,000
Now for Tomorrow: South Sudanese Wellness Network	\$140,000
Progressive Animal Welfare Services	\$60,000
ReForest London	\$240,000
South London Neighbourhood Resource Centre	\$480,000
Southwest Ontario Aboriginal Health Access Centre	\$356,700
St. John The Baptist Melkite Catholic Church	\$60,000
St. Mark's (Diocese of Huron)	\$8,740
Thames Talbot Land Trust	\$120,000
The N'Amerind Friendship Centre	\$240,000
The Reimagine Institute for Community Sustainability	\$96,000
Type Diabeat It	\$56,000
University Students' Council, Western University	\$38,000
Urban Roots London	\$120,000
WeBridge Community Services	\$120,000
WIL Counselling and Training for Employment / Immmploy	\$200,000
Youth Opportunities Unlimited	\$320,000
TOTAL — 42 recipients	\$9,200,000

8.2 MNP control findings and current status

Observation	Risk	Management action	Due / status
No documented threshold or criteria translates final application scores into funding amounts; project viability is considered for partial awards.	Inconsistent awards or perceived subjectivity.	Enhance administrative procedures and bring changes through the comprehensive review.	Q4 2027 · On track; procedures enhanced for 2026 annual stream.
No mandatory requirement for panel members to enter scoring rationale in SmartSimple; strategic areas may overlap other City funding.	Missing audit trail, appeal difficulty, possible crowd-out.	Require/strengthen rationale and consider targeted support where no other municipal source exists.	Q4 2027 · On track.

SOURCE LOCK S16, S24

8.3 2025 annual stream — complete list

Organization	Stream	Allocation
Urban Roots London	Capital	\$37,890
London Environmental Network	Innovation	\$25,580
Boomerz Boxing	Grassroots	\$28,420
Queer Intersections	Grassroots — year 2	\$28,420
London InterCommunity Health Centre	Innovation	\$22,450
AfroBiome Foods Incorporated	Grassroots	\$22,830
Youth Coalition Combating Islamophobia	Grassroots	\$14,210
The Iraqi Canadian Society	Innovation	\$10,680
Cameroon Association of London Ontario	Innovation	\$12,000
Jazz Association of London ON	Innovation	\$10,620
BlendIN	Grassroots	\$10,000
Black Community Employment & Empowerment Service	Innovation	\$10,000
Wortley Pride	Grassroots	\$3,900
Kensington Village Association	Grassroots — year 2	\$5,000
AEL FC Canada	Innovation	\$5,000
Pollinator Pathways Project	Grassroots	\$3,000
TOTAL — 16 organizations		\$250,000

SOURCE LOCK S14

8.4 CIP incentive sample and remaining boundary

Recipient	Program	Amount	Verified status
LJM Developments (London) Inc.	Brownfield CIP — 359 Wellington Rd.	\$2,100,000	Approved Feb. 19, 2025; conditions precede payment.
Youth Opportunities Unlimited	Residential DC grant — 340 Richmond St.	\$14,895	Council directed processing Oct. 27, 2020; payment not independently verified.

CIP status

The public sample is verified but not a complete beneficiary ledger. Request R6 seeks all approvals, payments, conditions, outputs, closeout and clawback status, including Office-to-Residential and other HAF-adjacent incentives.

SOURCE LOCK S29, S30, R6

PART 9

Service-specific performance modules

9.1 Transit — built

17.5M 2025 conventional rides Down from 2024 peak	24.4 rides / service hour 2025 conventional	46% on-time satisfaction Highest-priority attribute
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LTC reports that all 2025 ridership metrics fell short of budget, primarily because tuition-pass enrollment declined more than anticipated. Conventional service added 18,000 hours (+2.5%) and overall satisfaction was 68%. The 2025 operating program was about \$118 million; actual funding shares were 55% City, 38% transportation/operating revenue and 7% provincial gas tax.

Metric	2025 LTC	Comparator / interpretation
Conventional ridership	17.5M	2024 peer average 13.2M; LTC ranked 5th in 2024.
Rides per capita	38.2	Flat/slight decline signals service/ridership not keeping pace with population.
Rides per service hour	24.4	2024 peer average 25.0; LTC ranked 6th.
Operating cost per ride	\$5.62	2024 peer average \$6.05.
Municipal cost per ride	\$2.75	2024 peer average \$3.81.
Specialized ridership	356,667	6.0% below budget; 1.9 rides/hour vs 2.0 budget.
Specialized satisfaction	96% overall	All listed service characteristics ≥80%.
Deferred 2025 capital	\$33.9M	Highbury \$5.0M, zero-emission pilot \$26.0M, fleet radio \$0.6M carried forward.

SOURCE LOCK S31

9.2 Police — built

\$186.7M 2025 net cost In line with approved budget	238,293 9-1-1 calls answered Communications Centre	77% strategic deliverables complete 288 of 375
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The 2025 LPS annual report states that Priority 1 and Priority 3 response times improved, officers completed more than 34,000 targeted patrol visits and dedicated over 22,000 hours to data/community-identified locations. The published summary does not provide the same detailed 90th-percentile response-time table used in the 2024 report; the underlying 2025 KPI table should be requested for trend testing.

[SOURCE LOCK S32](#)

9.3 Remaining services — finished availability matrix

Service	Public baseline located	Required performance spine	Route
Fire	2025 Fire Master Plan; >400 personnel and >13,000 alarms/year baseline.	Annual incidents by type, 90th-percentile turnout/travel/total response, staffing compliance, loss, inspections.	R5
Water	2026 operating budget \$111.050M; capital plan \$707M; annual water-quality reporting page.	Volume, breaks, leakage, boil-water/adverse events, complaint/restoration times, unit cost.	R5
Wastewater/stormwater	2026 operating budget \$142.567M; capital plan \$1.469B; 2025 stormwater performance link.	Influent/effluent, bypasses, overflows, energy, unit cost, flood calls, regulatory exceedances.	R5
Roads / traffic	Asset inventories and budget/project reporting available.	Lane-km condition, pothole response, winter standard compliance, construction delay, unit cost.	R5
Recreation / parks	Annual master-plan reports and service plans available.	Facility utilization, waitlists, subsidy per visit, closures, field/ice condition, geographic access.	R5
Real estate	Scattered acquisition/disposition and project records.	Property inventory, utilization, vacancy, carrying cost, appraisal vs transaction, lease revenue.	R5
Fleet	Capital replacements and service-plan material.	Availability, age, downtime, maintenance cost/km, fuel/energy, preventable incidents.	R5
IT / digital	Project/business-case reporting, no joined portfolio outcomes.	Portfolio budget/FAC, uptime, incidents, licensing, project benefits, contractor reliance.	R5
Legal / insurance	Financial-statement liabilities and scattered reports.	Claims by type, reserve, settlement, legal spend, cycle time, recoveries.	R5
Economic-development incentives	CIP and grant approvals exist.	Approval/payment/output/tax-base/occupancy/jobs ledger with counterfactual caveat.	R6

Service-module verdict

Transit and police are now evidence-built. The other services no longer sit as vague “future work”: each has a defined KPI spine, known public baseline and exact request route. Until the underlying series arrives, the report makes no cross-service productivity ranking.

[SOURCE LOCK S01, S27, S31–S35, R5](#)

PART 10

Strategy-to-output traceability and internal-audit crosswalk

10.1 Strategy → input → output → outcome

Program	Strategy / target	Public input	Public output	Outcome evidence	Gap
CEAP	Net-zero community emissions by 2050; 200 actions.	Partial business-case funding; \$45.5M requested over four years.	Dashboard statuses and progress reports.	Emissions/progress indicators exist, but attribution is broad.	Audit found broad/descriptive design and limited funding for many actions.
Community grants	Strategic-plan alignment.	\$9.2M multi-year; annual streams.	Organizations/projects and people served.	Reported leverage and project outcomes.	Score-to-award rule and rationale controls remain open.
Affordable housing	Roadmap to 3,000.	Municipal capital/program funding.	2,576 City-funded units tracked.	44 City-led HSH units explicitly completed/occupied.	Stable project-stage and cost-per-occupied-unit join missing.
Transit	Accessible, reliable, affordable mobility.	\$118M operating program; service hours.	Rides, service hours, route changes.	Satisfaction, cost/ride, peer data.	On-time satisfaction remains low; population growth test flagged by LTC.
CIPs	Revitalization and private investment.	Incentive approvals.	Projects receiving incentives.	Project-level outcomes not consolidated publicly.	MNP found limited project-level outcome monitoring.

SOURCE LOCK S02, S14–S16, S20–S22, S31

10.2 CEAP audit — what changed

MNP's June 17, 2026 CEAP final report lists 17 observations and recommendations. Searchable primary-source text identifies two central issues: the plan's broad/descriptive nature complicates measurement and Council reporting, and many actions have limited allocated funding. The audit notes a \$45.5 million four-year CEAP business-case request; only selected components were funded. Management responses should be tracked by observation, accountable owner and due date rather than summarized as one program status.

Public dashboard is necessary but not sufficient

The live CEAP dashboard lists all 200 actions with status and indicators. A status is not an outcome. Each action still needs a baseline, target, annual value, owner, cost, causal limits and evidence link.

SOURCE LOCK S21, S22, S36

10.3 Internal-audit crosswalk

Audit / review	Risk / volume	Core issue	Status at lock	Ledger link
Housing Development Projects — lessons learned	High	Property-manager input; tenant-mix implications; baseline financial sustainability; reserve funding.	Closed after Dec. 1, 2025 management report.	Capital dossiers; housing
Community Grants VfM	2 medium	Score-to-funding rule; mandatory rationale; target areas without overlapping municipal funding.	On track · Q4 2027.	Grants

Audit / review	Risk / volume	Core issue	Status at lock	Ledger link
Homelessness VfM	2 medium	Hubs governance/outcomes; supplemental cost-benefit detail.	Follow-up dashboard plus Feb. 2026 supplement.	Housing / Hubs
ARAO Audit	5 medium	Use/governance of ARAO framework and Equity Tool.	Tracked in follow-up dashboard; detailed actions remain source-specific.	Strategy / governance
Performance Measurement	Final Nov. 10, 2025	Corporate performance framework and implementation tools tied to strategic-plan renewal.	Management targets span Q1 –Q4 2026; framework completion Q4 2026.	All modules
Community Improvement Plans	10 observations	Outcome monitoring; consolidated mapping to incentives; forecasting; awareness/communication.	Actions target Q3 2026 through Q2 2027.	CIPs / incentives
Subdivision Review Process	Final Jun. 17, 2026	Streamlining, technology and information-sharing; jurisdictional scan.	Technology target Q1 2027; broader review timing into 2027.	Housing / planning
CEAP	17 observations	Plan measurability, funding, indicators, reporting and action ownership.	Final received Jun. 17, 2026; action-level follow-up needed.	Strategy / climate
Continuous Improvement	2026 plan	Efficiency/effectiveness of the program.	Planned Oct. 7, 2026 at Feb. plan date.	Future update
Privacy	2026 plan	Privacy governance and controls.	Planned Dec. 9, 2026 at Feb. plan date.	Future update

10.4 Follow-up quality screen

At the February 25, 2026 follow-up cycle, MNP reported ten recommendations reviewed: three closed and seven on track. A strong public dashboard should show the original action, original/revised due dates, accountable owner, evidence submitted, auditor validation and closure rationale. Current summaries are useful, but not always decision-grade at that granularity.

[SOURCE LOCK S20–S24](#)

PART 11

Evidence-safe reforms and implementation sequence

#	Reform	Minimum fields	Cadence	Home
1	Major-project reconciliation ledger	Original authority, baseline budget/schedule, current FAC, award, amendments, commitments, payments, physical progress and closeout under one project ID.	Quarterly	Capital dashboard
2	Procurement award + amendment ledger	Vendor, value, solicitation, bids, authority, policy version, limited-tendering reason, amendments and performance status.	Monthly + biannual certification	Open data
3	Grant/CIP outcomes ledger	Score, rationale, requested/approved/paid, agreement milestones, output, outcome, closeout and clawback.	Annual + live status	Program pages
4	Housing cohort pipeline	Application → permit → start → completion → occupancy → affordability monitoring under stable project/address IDs.	Monthly	Housing dashboard
5	Workforce complement spine	Budgeted/filled FTE, vacancies, layers, spans, overtime, turnover, leave and contractor equivalent by service.	Quarterly	Corporate performance
6	Service KPI dictionary	Baseline, target, actual, cost, quality, equity, source, owner and revision history for every reported KPI.	Annual dictionary; quarterly data	Performance portal
7	Internal-audit action register	Full observation, management action, owner, dates, evidence and auditor closure rationale.	Each Audit Committee cycle	Audit page

90-day sequence

Window	Action	Deliverable
Days 0–30	File R1–R6; ask for fee estimates, index first, rolling production and machine-readable native formats.	Acknowledgements, custodians, search terms, production schedule.
Days 31–60	Normalize identifiers; rebuild joins; send factual clarification questions before classifying exceptions.	Project/procurement/grant/housing master tables.
Days 61–90	Publish exceptions with City responses, document versions and reproducible calculations.	Edition 5.1 transaction supplement; no change to verified baseline without source.

Priority order

1) capital project controls and amendments; 2) procurement bid/amendment join; 3) housing/grant project-level outcomes; 4) workforce and service productivity. This ordering targets the largest risk of public misinterpretation first.

APPENDIX A

Filing-ready records-request package

These requests are drafted for the City of London under Ontario's Municipal Freedom of Information and Protection of Privacy Act (MFIPPA). They intentionally ask for existing records, native exports and field definitions—not for staff to create analysis. Before filing, confirm the City's current form, fee and submission channel.

Common instructions for all six requests

Provide records electronically in native machine-readable format where available (CSV/XLSX/database export; searchable PDF for documents). Include a record index and data dictionary. Apply severance rather than withholding whole records. Identify each exemption relied upon. If volume is high, provide an index and fee estimate first, then rolling production. Exclude personal information not needed for the audit.

RECORDS REQUEST R1

Major capital project controls

Custodian(s)	Period	Preferred format
Environment & Infrastructure; Finance; LTC for Highbury	2014-01-01 to 2026-08-20	Native CSV/XLSX/export + searchable PDFs + index/data dictionary

Records requested

23. Highbury Facility rebuild; Mud Creek East Branch Phase 2; Springbank Dam decommissioning/Back to the River Stage 1; Wharncliffe Road South/Horton intersection; Fanshawe campus grant project GG1721-6; and every City capital project with current total budget $\geq$ \$10M.
24. Project charter/business case; original and current approved scope, budget and schedule; all budget transfers; baseline and current forecast-at-completion; monthly/quarterly project-control reports; risk/issue/change logs; percent complete; substantial-performance and closeout records.
25. Award, consultant and contractor identifiers; commitments, invoices-to-date and retainage totals; funding-source history by project.

Required fields / structure

Stable project ID, project name, sponsor, manager, budget vintage, original/current budget, committed, actual, FAC, schedule baseline/current, percent complete, change ID/value/reason/approval, risk rating, closeout date.

Search and processing direction

- Search shared drives, project systems, ERP/financial systems, procurement systems, records-management repositories and official email accounts of the responsible project/program managers where responsive records are not in the systems of record.
- Provide a list of custodians, systems searched, date search completed and any retention/destruction schedule affecting the period.

- If a field is not held, mark it 'not held' rather than leaving it blank; if records are withheld, identify the MFIPPA exemption and number of records/pages affected.
- Please contact the requester before incurring fees above \$100 and provide options to narrow by project, year or record type.

RECORDS REQUEST R2

Procurement bids, exceptions and amendments

Custodian(s)	Period	Preferred format
Procurement & Supply; Finance; project sponsors	2017-01-01 to 2026-08-20	Native CSV/XLSX/export + searchable PDFs + index/data dictionary

Records requested

- 26. Row-level export for all solicitations/awards in the Bids and Tenders Contract Awards/Annual Statistics population.
- 27. Solicitation and award IDs, vendor legal name, bids received, responsive bids, bid prices or evaluated price, evaluation score, disqualification reason, award value/date, procurement method, policy version and exception/limited-tendering clause.
- 28. All amendments/change orders, original and revised contract value, approval authority/date, Council report reference, extension/renewal/termination and vendor-performance actions.

Required fields / structure

One row per award and one row per amendment, linked by contract ID; include code lists and cancelled/no-award records.

Search and processing direction

- Search shared drives, project systems, ERP/financial systems, procurement systems, records-management repositories and official email accounts of the responsible project/program managers where responsive records are not in the systems of record.
- Provide a list of custodians, systems searched, date search completed and any retention/destruction schedule affecting the period.
- If a field is not held, mark it 'not held' rather than leaving it blank; if records are withheld, identify the MFIPPA exemption and number of records/pages affected.
- Please contact the requester before incurring fees above \$100 and provide options to narrow by project, year or record type.

RECORDS REQUEST R3

Workforce complement and productivity

Custodian(s)	Period	Preferred format
People Services; Finance; all service areas	2019-01-01 to 2026-08-20	Native CSV/XLSX/export + searchable PDFs + index/data dictionary

Records requested

- 29. Year-end and monthly budgeted/filled FTE by service, division, job family, employment status, bargaining unit and management layer.
- 30. Position hierarchy with anonymized position IDs and supervisor position IDs; vacant positions and vacancy days; hires, separations and transfers.
- 31. Regular/overtime hours and cost; sick/leave hours; contractor/temporary agency and consulting labour cost with FTE-equivalent if held; service-volume KPIs used internally.

Required fields / structure

No employee names required. Preserve anonymized position IDs across periods so spans, layers and movements can be calculated.

Search and processing direction

- Search shared drives, project systems, ERP/financial systems, procurement systems, records-management repositories and official email accounts of the responsible project/program managers where responsive records are not in the systems of record.
- Provide a list of custodians, systems searched, date search completed and any retention/destruction schedule affecting the period.
- If a field is not held, mark it 'not held' rather than leaving it blank; if records are withheld, identify the MFIPPA exemption and number of records/pages affected.
- Please contact the requester before incurring fees above \$100 and provide options to narrow by project, year or record type.

RECORDS REQUEST R4

Housing and homelessness cohort ledger

Custodian(s)	Period	Preferred format
Housing & Community Growth; Social & Health Development	2021-01-01 to 2026-08-20	Native CSV/XLSX/export + searchable PDFs + index/data dictionary

Records requested

- 32. Project-level ledger for Roadmap to 3,000, HAF, Office-to-Residential, Hubs and highly supportive housing.
- 33. Stable project/address ID; application, approval, permit, start, completion and occupancy dates; total/affordable/supportive units; affordability term; municipal/federal/provincial contribution approved/paid; agreement and operator.
- 34. For Hubs: anonymized episode/cohort outcomes by site—entry/exit, length of stay, housing destination, 6/12-month retention if held, critical incidents and service utilization—plus denominator definitions.

Required fields / structure

Sever personal information and provide aggregate/anonymized rows. Identify stage definitions and as-of dates.

Search and processing direction

- Search shared drives, project systems, ERP/financial systems, procurement systems, records-management repositories and official email accounts of the responsible project/program managers where responsive records are not in the systems of record.
- Provide a list of custodians, systems searched, date search completed and any retention/destruction schedule affecting the period.
- If a field is not held, mark it 'not held' rather than leaving it blank; if records are withheld, identify the MFIPPA exemption and number of records/pages affected.
- Please contact the requester before incurring fees above \$100 and provide options to narrow by project, year or record type.

RECORDS REQUEST R5

Service performance data spine

Custodian(s)	Period	Preferred format
Fire; Water; Wastewater; Roads; Recreation; Fleet; IT; Real Estate; Legal/Risk	2019-01-01 to 2026-08-20	Native CSV/XLSX/export + searchable PDFs + index/data dictionary

Records requested

- 35. Annual/monthly KPI exports and data dictionaries used for management, business plans, dashboards or Council reporting.
- 36. Budget/actual cost, volume, quality, timeliness, reliability, utilization, complaints and equity/geography dimensions for each service.
- 37. Fire response components; water breaks/quality/leakage; wastewater bypass/overflow/compliance; roads condition/response/winter; recreation utilization/waitlists; fleet availability/cost; IT uptime/incidents/projects; real-estate utilization; claims/legal spend.

Required fields / structure

Provide target, actual, numerator, denominator, owner, source system, revision date and any discontinuity notes.

Search and processing direction

- Search shared drives, project systems, ERP/financial systems, procurement systems, records-management repositories and official email accounts of the responsible project/program managers where responsive records are not in the systems of record.
- Provide a list of custodians, systems searched, date search completed and any retention/destruction schedule affecting the period.
- If a field is not held, mark it 'not held' rather than leaving it blank; if records are withheld, identify the MFIPPA exemption and number of records/pages affected.
- Please contact the requester before incurring fees above \$100 and provide options to narrow by project, year or record type.

RECORDS REQUEST R6

Grants, CIP incentives and contingency mapping

Custodian(s)	Period	Preferred format
Community Development & Grants; Planning; Finance	2020-01-01 to 2026-08-20	Native CSV/XLSX/export + searchable PDFs + index/data dictionary

Records requested

38. Every Community Grant and CIP/incentive application, including multi-year, annual, Brownfield, Office-to-Residential and Residential DC programs.
39. Applicant/recipient, project, amount requested/scored/approved/committed/paid, panel scores and rationale, agreement, milestones, reports, outputs/outcomes, monitoring, closeout, repayment/clawback and status.
40. Chart-of-account/fund mapping that reconciles the 2018 Operating Budget Contingency Reserve target to the 2024 audited 'Contingencies' reserve line and subsequent policy-target calculations.

Required fields / structure

One recipient-project-year row plus payment/milestone tables linked by agreement ID; include withdrawn/declined projects and reason codes.

Search and processing direction

- Search shared drives, project systems, ERP/financial systems, procurement systems, records-management repositories and official email accounts of the responsible project/program managers where responsive records are not in the systems of record.
- Provide a list of custodians, systems searched, date search completed and any retention/destruction schedule affecting the period.
- If a field is not held, mark it 'not held' rather than leaving it blank; if records are withheld, identify the MFIPPA exemption and number of records/pages affected.
- Please contact the requester before incurring fees above \$100 and provide options to narrow by project, year or record type.

APPENDIX B

Claim Verification Register

This register logs the material claims used for outreach. “Derived” means arithmetic is reproduced in Appendix D. “Limited” means the claim is valid only at the stated denominator or reporting stage. The three short-form closure claims are: C046, the CEAP audit contains 17 observations/recommendations (S22); C047, the February 2026 follow-up reviewed 10 actions—three closed and seven on track (S24); and C048, all twelve original asks have final dispositions—eight built and four routed to filing-ready records requests (Appendix E).

ID	Material claim	Status	Source	Guardrail
C001	2026 tax-supported operating expenditure is \$1.467820B.	Verified	S01	Budget authority; not actual.
C002	2026 tax-rate increase is 3.4%.	Verified	S01	Rate impact, not levy growth.
C003	Three 10-year capital plans total \$3.588B, \$707M and \$1.469B.	Verified	S01	Keep support types separate.
C004	2024 actual expenses were below budget in 8 of 9 PSAB functions.	Derived	S11	Broad functions only.
C005	Social housing was 28.2% below budget in 2024.	Derived	S11	Cause not established.
C006	2025 PSAB annual surplus was \$463.734M vs \$281.085M budget.	Verified	S12	Not tax-supported cash surplus.
C007	2025 PSAB surplus variance was \$182.649M (+65.0%).	Derived	S12	Arithmetic only.
C008	2023 maintain-current infrastructure gap was \$946.1M.	Verified	S04	Modeled 10-year gap.
C009	Infrastructure gap rose 66.3% from 2019 and 103.0% from 2014.	Derived	S04	Cycle-to-cycle published values.
C010	70.5% of 1,978 scraped award records had no visible value.	Derived / limited	S05	Scraped posted population only.
C011	Known-value awards total \$1.0223B.	Derived / limited	S05	Excludes unknown-value records.
C012	Top ten vendors represent 71.6% of known-value awards.	Derived / limited	S05	Not total procurement; no parent normalization.
C013	Known-value HHI is 949 overall and 1,065 construction.	Derived / limited	S05	Descriptive statistic; not market concentration.
C014	Current procurement policy took effect Oct. 1, 2025.	Verified	S06	Legacy policy applies earlier.
C015	2025 Annual Procurement Compliance Review was received Apr. 20, 2026.	Verified	S07	Existence does not prove every award compliant.
C016	May 2026 biannual report threshold is \$133,800 goods/services and \$334,000 construction.	Verified	S08	Threshold is report scope.
C017	2025 DC contributions were \$68.5M and disbursements \$106.2M.	Verified	S10	All eleven funds combined.
C018	2025 DC closing balance was \$327.1M.	Verified	S10	Not uncommitted cash.
C019	Repeat-draw scenario produces \$214.0M in year 3.	Derived	S10	Sensitivity, not forecast.

ID	Material claim	Status	Source	Guardrail
C020	Sunshine List headcount rose 579 to 831 from 2021 to 2025.	Derived / limited	S28	Above-threshold disclosure population only.
C021	Average disclosed salary rose 1.7% nominal.	Derived / limited	S28	Not real wage; not all staff.
C022	5,462 residential units received permits in 2025.	Verified	S02	Not completions.
C023	HAF year-2 permits were 4,284 vs 3,991 target.	Verified	S03	HAF measurement window.
C024	2,576 City-funded affordable units were tracked by Dec. 31, 2025.	Verified	S02	Mixed pipeline stages.
C025	675 affordable units were in progress and 1,360 in planning.	Verified	S02	Stage definitions not reproduced.
C026	44 City-led HSH units were completed and occupied.	Verified	S02	Specific subset.
C027	422 HSH units were tracked in 2025.	Verified / limited	S02	Not all complete.
C028	Draft subdivisions were within timeline 33% of the time, avg 145 days.	Verified	S02	Cause not established.
C029	42 recipients total exactly \$9.2M in 2024–2027 grants.	Verified / derived	S14	Allocation, not payment.
C030	Grant recipients reported average 164,003 people served/year.	Verified	S15	Program-reported metric.
C031	Grants reportedly leveraged >\$50M.	Verified	S15	Not independently audited here.
C032	MNP found no documented score-to-award threshold.	Verified	S16	Medium-risk observation.
C033	MNP found no mandatory panel scoring rationale in SmartSimple.	Verified	S16	Medium-risk observation.
C034	Both grant actions are on track for Q4 2027.	Verified	S24	Status at evidence lock.
C035	YOU hub spend was \$2.980M vs \$3.301M budget.	Verified	S19	Dec. 2023–Dec. 2025.
C036	Atlohsa spend was \$4.248M vs \$4.236M budget.	Verified	S19	Dec. 2023–Dec. 2025.
C037	MNP reported >100 served and >40 stable housing outcomes.	Verified	S18/S19	Not fully broken down by site/cohort.
C038	LTC reported 17.5M conventional rides in 2025.	Verified	S31	Annual report.
C039	LTC 2025 rides per service hour were 24.4.	Verified	S31	Conventional service.
C040	On-time performance satisfaction was 46%.	Verified	S31	Survey metric, ±3.7% margin.
C041	LTC carried \$33.9M of unstarted 2025 capital into 2026.	Verified	S31	Not proof of failed projects.
C042	LPS 2025 net cost was \$186.7M.	Verified	S32	In line with approved budget.
C043	LPS answered 238,293 9-1-1 calls.	Verified	S32	Communications metric.
C044	LPS completed 288 of 375 strategic deliverables.	Verified / derived	S32	77%, second year of plan.
C045	CIP audit contains 10 observations.	Verified	S20	Final Feb. 12, 2026.

APPENDIX C

Official source register

ID	Source	Use
S01	City of London — 2026 Annual Budget Update	Budget and capital plans
S02	City of London — 2025 Annual Development Report	Permits, timelines, affordable/HSR pipeline
S03	City of London — London exceeds HAF target (2025)	HAF target and permit result
S04	City of London — Corporate Asset Management	2023 CAM plan and gap context
S05	City Bids and Tenders portal — Contract Awards / Annual Statistics	1,978-record procurement extraction
S06	City of London — current Procurement of Goods and Services Policy	Policy effective Oct. 1, 2025
S07	2025 Procurement Compliance Report	Annual compliance review
S08	Bi-Annual Procurement Report, May 27 2026	Awards over reporting thresholds
S09	2024 Annual Report on DC Reserve Funds	2024 reserves, shortfall, project tables
S10	2025 Annual Report on DC Reserve Funds	2025 contribution, disbursement, balance and debt
S11	City financial reporting page — 2024 audited statements	2024 functional budget/actual and condition
S12	2025 Consolidated Financial Statements	2025 audited annual surplus
S13	2025 Consolidated Financial Report presentation	Variance explanation
S14	City of London Community Grants Program	42 multi-year and 16 annual allocations
S15	Community Grants Impact Report 2024–2025	People served, leverage and reported outcomes
S16	Internal Audit Follow-up — grants observations	Grant control findings and status
S17	Susan Stevenson letter re Hubs VfM audit	Primary-source dissent and questions

ID	Source	Use
S18	Housing & Homelessness VfM final report	Hub outcomes and audit findings
S19	Housing & Homelessness VfM supplemental	Operator cost breakdown and comparisons
S20	Community Improvement Plans Audit	10 observations and management actions
S21	Performance Measurement Audit	Corporate framework recommendations
S22	CEAP Audit final report	17 observations/recommendations
S23	Subdivision Review Process Audit	Streamlining and technology
S24	Audit Committee Feb. 25, 2026 agenda / follow-up dashboard	Audit plan, recommendations and status
S25	2024–2033 Tax-Supported Project Detail Records	Named service-improvement projects
S26	City committee and council meeting portal	Project and authorization records
S27	2026 Growth Management Implementation Strategy	Growth-infrastructure timing and reserve context
S28	Ontario Public Sector Salary Disclosure	2021–2025 City of London disclosure rows
S29	PEC minutes — LJM brownfield approval	CIP approval status; meeting portal used where a stable deep link was not verified
S30	City Council minutes, Oct. 27 2020	YOU residential DC grant direction; meeting portal used where a stable deep link was not verified
S31	London Transit Commission — 2025 Annual Report	Transit service, finance and capital metrics
S32	London Police Service Board — 2025 Annual Report summary	Police performance and finance
S33	City of London — Fire Department	Fire service baseline
S34	City of London — Water system	Annual water reporting
S35	City of London — Sewers and wastewater	Wastewater/stormwater reports
S36	City of London — CEAP dashboard and reports	200 actions and reporting links
S37	City of London contact/council roster	Current council role check at lock date

APPENDIX D

Reproducible calculations and caveats

Measure	Formula	Result	Caveat
Infrastructure gap, 2019→2023	$(946.1 - 568.8) \div 568.8$	66.33%	Rounded to 66.3%.
Infrastructure gap, 2014→2023	$(946.1 - 466.1) \div 466.1$	102.98%	Rounded to 103.0%.
2025 PSAB surplus variance	463.734 – 281.085	\$182.649M	PSAB annual surplus.
2025 PSAB surplus variance %	$182.649 \div 281.085$	64.98%	Rounded to 65.0%.
Procurement no-value rate	$1,394 \div 1,978$	70.475%	Rounded to 70.5%; scraped records.
Top-10 known-value share	$732.1 \div 1,022.3$	71.61%	Rounded to 71.6%.
Construction known-value share	$964.1 \div 1,022.3$	94.31%	Rounded to 94.3%.
DC 2025 net change	68.5 – 106.2	–\$37.7M	Contribution less disbursement.
DC high-stress net change	$68.5 \times 0.8 - 106.2 \times 1.1$	–\$62.02M	Rounded to –\$62.0M.
DC recovery net change	$68.5 \times 1.3 - 106.2$	–\$17.15M	Rounded to –\$17.1M.
HAF target overage	4,284 – 3,991	293 units	Permit measure.
HAF overage %	$293 \div 3,991$	7.34%	Rounded to 7.3%.
Affordable stages stated	675 + 1,360	2,035 units	Progress + planning.
Affordable unclassified remainder	2,576 – 2,035	541 units	Other stages not broken out in summary.
Multi-year grant ledger	Sum of 42 published allocations	\$9,200,000	Exactly reconciles to program total.
LPS strategic completion	$288 \div 375$	76.8%	Reported as 77%.

HHI note

HHI = $\Sigma(\text{share}_i \times 100)^2$ across vendors in the known-value award pool. The pool excludes most posted awards by record count and is dominated by infrastructure dollars. Corporate-family normalization was not performed. The statistic is therefore descriptive of one partial dataset, not a relevant antitrust market and not an evaluation of competition law.

Rounding

Source figures are retained at their published precision. Displayed totals may differ by \$0.1 million because of source rounding. Percentages are recalculated from displayed values unless the source's own percentage is explicitly used.

APPENDIX E

Public-use wording and verification declaration

Safe formulations

Use	Avoid
“The 2026 budget update reports...” plus support type.	“The City spent...” when the source is budget authority.
“Of 1,978 awards scraped from the posted portal...”	“Of all City procurement...”
“The 2025 DC report shows...”	“The reserve is insolvent / sustainable” without commitments and forecasts.
“The Sunshine List disclosure population...”	“City headcount” or “management complement.”
“Permitted / tracked / in progress / planned / occupied”	Using “homes built” for mixed stages.
“MNP observed...” and identify the audit.	Treating a councillor’s letter as an audit finding.
“The public record does not provide an end-to-end reconciliation.”	Fraud, corruption, steering, favouritism or waste without direct evidence.

Verification declaration

Final Public Edition 5.0 verifies that retained material claims are traceable to identified sources, calculations are reproducible from displayed inputs, and limitations are placed beside conclusions. It does not certify source completeness or accuracy, examine original books and records, confirm legal compliance, or provide professional assurance.

Publication rule

Use only Final Public Edition 5.0 and later source-locked supplements for outreach. Do not circulate Edition 1.0 or any pre-July 26, 2026 draft as fact-checked final work. If a source changes, update the claim register and preserve the prior version rather than silently overwriting the evidence trail.

Final disposition

All twelve research asks are now finished as evidence work: eight are built to the full depth supported by public records, and four are complete audit specifications with filing-ready requests for the City-held records required to reach transaction-level findings. No blank or placeholder module remains.

SOURCE LOCK C001–C048; R1–R6; S01–S37