

DURHAM SOCIAL HOUSING DIRECTIVES



Subject: **ANNUAL INFORMATION RETURN TEMPLATE**
Directive Number: **FIN 2013-02**
Date: **July 16, 2013**

Purpose Provide the Annual Information Return (AIR) Template for all Housing Providers and Municipal Housing Providers (MNP) governed by the Housing Services Act, 2011 (*HSA*), for all fiscal years commencing on or after January 1, 2012.

Background Effective January 1, 2012, the legislation that governed housing throughout the Province, entitled the Social Housing Reform Act, 2000 (*SHRA*), was replaced by the Housing Services Act, 2011 (*HSA*).

The [AIR Template](#) and [accompanying guide](#) have been revised to reflect references to the new legislation and associated regulations.

Annual Information Return Attached is the Ministry's Annual Information Return [template](#), accompanying [user guide](#), and the Region's [Checklist](#), to be used by all housing providers governed by the *HSA*, with fiscal years commencing on or after January 1, 2012.

Housing providers will continue to adhere to the following year end reporting requirements:

1. The requirement that RGI vacancy loss be reported as a separate and distinct line item in the AIR.
2. In order for the financial statements to reflect the correct amount of subsidy owing from (to) the service manager, the subsidy calculation in the AIR must be completed before the financial statements are finalized.

Please ensure that your auditor is aware of the Region of Durham's reporting requirements.

Housing providers governed by the *HSA* must submit their annual reports and year end reporting package to the Region of Durham's Financial Housing Services within five months of their fiscal year end.

The year-end financial reporting package must be comprised of the following:

1. Audited Financial Statements, signed by two authorized board members.
2. [Complete AIR](#), signed on page A1, by two authorized board members.
3. Accountant's Report on Applying Specified Auditing Procedures in Respect of the Annual Information Return (refer to [Directive 2005-04](#)).
4. Management letter from the auditor, if issued. Alternatively, please provide confirmation that a management letter was not issued.
5. Updated evidence of insurance coverage, that includes the appropriate indemnification of the Region of Durham, as required under [Directive 2007-03](#).
6. PH&N statements that coincide with the fiscal year-end date.
7. A detailed list or general ledger printout of both the Market and RGI units that were vacant during the year that reflect the total dollar amounts as reported at Lines 505 and 506 of the AIR.
8. [Checklist \(PDF\)](#) to ensure that all of the above requirements have been met and are attached to the year-end filing submission.

Once complete, please ensure the year-end reporting package is forwarded to:

Region of Durham
605 Rossland Road East, PO Box 623
4th Floor – Finance Department
Whitby, ON L1N 6A3

Attention: Financial Housing Services

**Website
Link**

The AIR template, guide and Checklist are available electronically on the Region's website. Go to

www.durham.ca and search under Services – Housing – Information for Housing Providers in Durham – Durham Social Housing Directives – FIN 2013-02.

If you have any questions, please contact your Senior Financial Analyst.

Repealed Rules

This directive replaces Directive 2009-01

Legislative Authority

Housing Services Act, s. 78(1), s. 81
Ontario Regulation 369/11, Part II and Part III