

DRAFT MEMO

On May 31, 2017 the Auditor General requested emails to and from staff in Treasury Board Secretariat for the period December 2016 to May 31st, 2017 on the accounting for the Fair Hydro Plan. Please see the attached request from the Auditor General, Appendix A, that details her specific request.

You have been identified as a member of TBS who, because of your work in relation to the Fair Hydro Plan, may have email records that respond to the Auditor General's request. Accordingly you are receiving this memo to provide you with instructions as to how to search and produce responsive email records.

Step One:

Conducting the search.

The request from the Auditor General is broad in nature. The Auditor General has requested any emails on the accounting for the Fair Hydro Plan for the period starting from December 1, 2016 to May 31st, 2017, as detailed in Appendix A. In this respect, you should conduct a search of your email account and any other file where you may have stored electronic or hard copy versions of emails relating to the accounting for the Fair Hydro Plan.

In order to assist you in conducting your search, I have attached a guide that will give you step-by step instructions on how to search your email account, utilizing relevant search terms. The search terms you must utilize in your search are attached to this memo as Appendix B. The guide will explain both how to search your Outlook folders and the Enterprise Vault using the search terms. The guide also provides instructions on the folders that should be searched, including your inbox, sent items folder and deleted items folder.

It is important that you search both your Outlook folder and the Enterprise Vault separately, as emails located in the Enterprise Vault may not be located by a search performed solely in Outlook. You should also take appropriate steps to preserve all relevant emails, and not delete any relevant email currently in your email account.

Step Two

Reviewing and Preparing the Records.

Once you have conducted your search using the relevant search terms, you should then review each email record to determine whether the email is responsive to the Auditor General's request. A copy of responsive emails, including any attachments, should then be saved into a special folder you create for this purpose. The guide will give you instructions on how to create the folder and save copies of relevant emails. When you have completed your review, a copy of the folder should then be provided to (Dane Nelson, Senior Policy Advisor, Deputy Minister's Office). The guide will instruct you on how to prepare and transfer a copy of your search folder.

If you are uncertain as to whether an email you have located responds to the Auditor General's request, you may contact Paul Kaufman in the legal services branch to discuss. Your emails will be reviewed by staff in the legal services branch and Deputy Minister's Office before they are provided to the Auditor

General. Co-ordinating staff will also make a decision about whether to include attachments to responsive emails you have provided, if, for example, the attachment does not relate to the accounting for the Fair Hydro Plan.

The Auditor General has requested TBS to produce the relevant emails by June 12, 2017. In this respect, I request that you complete your search and review by (insert date).

If you have any questions about this process, please feel free to contact, (insert ministry coordinator)

Commented [PMK1]: Kyle, should this also be Dane or would you like LSB to be the general contact? We're good either way.

Appendix A

Auditor General Request

All emails between the following parties within Treasury Board for the period December 2016 to May 31, 2017 on the accounting for the Fair Hydro Plan:

- Within OPCD and Treasury Board Secretariat
- Between OPCD and any parties including the following:
 - Between OPCD and KPMG
 - Between OPCD and E&Y
 - Between OPCD and PWC
 - Between OPCD and IESO
 - Between OPCD and OPG
 - Between OPCD and the Ministry of Energy
 - Between OPCD and OEB

Appendix B

Search Terms (Search for all terms in the following bullets and sub-bullets)

- **GA**
 - GA refinancing
 - GA smoothing
 - GA deferral
 - GA financing
- **Accounting**
 - Accounting analysis
 - Accounting requirements
 - Accounting IESO
 - Accounting OPG
 - Government accounting
- **Financing**
 - Equity financing
- **Refinancing**
- **Smoothing**
- **Deferral**
- **Securitization**
- **Equity**
- **Mitigation**
 - Energy price mitigation
 - Rate mitigation
- **Fair Hydro**
 - Fair Hydro Act
 - Ontario Fair Hydro Plan
 - Fair Hydro Plan
- **OFHP**
- **OFHPA**
- **FHP**
- **Ernst**
- **E&Y**
- **EY**
- **KPMG**
- **PWC**
- **white paper**
- **IESO opinion**
- **Indicator**
 - indicator of control

- **Regulatory**
 - Regulatory asset
 - Regulatory accounting
- **Snowplow**
- **Snow plough**
- **Project**
- **New Thinking**
- **Commentary**
- **Opinion**
- **ASC 980**
- **Equity Financing**
- **OFA**
 - OFA lending
 - OFA exemption
- **Lending**
- **Affordability Fund**
- **A-Fund**
- **A fund**
- **TPA**
- **Control**
 - Control Assessment
 - Control Criteria
- **PSAB**
- **Trust**
 - Independent Trust
 - Trust Deed
 - Trust Principles
- **Declaration**