

Re: Confidential Legal Issues - Public Accounts

From: "Bromm, William (CAB)" </o=govon/ou=ontario public sector - iserv
ems/cn=recipients/cn=brommwi">
To: "Kearney, Sean (TBS)" <sean.kearney@ontario.ca>, "Hatzis, Len (TBS)"
<len.hatzis@ontario.ca>
Date: Sun, 25 Sep 2016 11:53:57 -0400

Thanks. I am going to forward an email from Patrick as well.

W

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Kearney, Sean (TBS)
Sent: Sunday, September 25, 2016 11:52 AM
To: Bromm, William (CAB); Hatzis, Len (TBS)
Subject: Re: Confidential Legal Issues - Public Accounts

Will do William. Len is taking the call at noon and I'll be available shortly thereafter to support re these issues.

S

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Bromm, William (CAB)
Sent: Sunday, September 25, 2016 11:42 AM
To: Kearney, Sean (TBS); Hatzis, Len (TBS)
Subject: Confidential Legal Issues - Public Accounts

Sean and Len, the Secretary has requested some urgent legal advice on public accounts. I have chatted with the DAG to let him know I will reach out to you. He would like to keep the controller and Deputy Orenszak out of these discussions for now, so has asked that you work directly with the DAG and our office. Let me know if you want to chat after the conference call. See my email below setting out the questions, some of which overlap to a certain extent.

W

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Bromm, William (CAB) <William.Bromm2@ontario.ca>
Sent: Sunday, September 25, 2016 11:37 AM
To: Orsini, Steve (CAB); Monahan, Patrick (MAG)
Subject: Legal Issues - Public Accounts

These are the legal questions that I will be directing to Sean Kearney and Len Hatzis. I will request that they not engage anyone else on these issues at this time, including the controller and Deputy Orenacsak, and report directly to the Deputy Attorney General and you.

Let me know if you have any additions.

1. What is the scope of independence exercised by the controller in the preparation of the public accounts?
2. What role, if any, is played by the following individuals/entities in the preparation of public accounts and what is the scope of that role in terms of the overall preparation of the public accounts and the ability to direct the controller on any aspect of the preparation of the public accounts:
 - Management, particularly the Secretary to the Treasury Board, the Deputy of Finance, and the Secretary of the Cabinet
 - The Minister of Finance
 - Treasury Board
 - Cabinet
3. Can the Minister refuse to sign the Public Accounts and, if yes, what are the results of that refusal?
4. What is the scope of Cabinet's regulatory authority related to the preparation of public accounts? For example, can a regulation direct that the OTPP surplus be treated as an asset and stipulate the value of the asset?

W

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