

AG Request – Process and Scoping

Request:

On May 31, 2017 the Auditor General requested that the Ministry of Energy provide emails from the period December 2016 to May 31st, 2017 that cover communications and material on the accounting/Financing for the Fair Hydro Plan (including discussion about IESO and OPG) between:

- Ministry of Energy and KPMG
- Ministry of Energy and PWC
- Ministry of Energy and E&Y
- Ministry of Energy and IESO
- Ministry of Energy and OPG
- Ministry of Energy and Treasury Board Secretariat
- Ministry of Energy and Ministry of Finance
- Ministry of Energy and OEB
- Ministry of Energy and OPG
- Ministry of Energy and OFA/OEFC
- Minister of Energy staff and KPMG
- Minister of Energy staff and PWC
- Minister of Energy staff and E&Y
- Within the Ministry of Energy
- Between the Ministry of Energy and the Minister of Energy staff

The request asked that the material be provided in USB format if possible prior to June 12, 2017.

Similar requests with different search parameters have gone to TBS and the OFA, as well as to the IESO and the OPG.

Process:

On Monday, June 5, we followed up with the AG to discuss the request and agreed to a two stage response.

Stage 1

We are aiming to provide the AG by Monday June 12th, or shortly thereafter, all records of correspondence between senior staff (based on an agreed upon list, names **bolded** below) and KPMG that cover communications and material on the accounting/Financing for the Fair Hydro Plan from December, 2016 to May 31st, 2017.

In terms of process, **individuals** will search their own email accounts and provide all records on a USB key by EOD Thursday, June 8th. Files will be saved using the following naming convention: Initials_number(based on chronological order)_file name.

To facilitate the search, individuals were asked to folks on search contacts from KPMG that we are aware of corresponding with, including: Michel Picard and Lois Ouellette

Once all files are compiled, they will be reviewed by a team of reviewers (1 from LSB and 2 from policy) on Friday June 9th for relevance and solicitor-client privilege.

LSB will draft a transmittal memo to send to the AG with the records, which will identify next steps for stage 2.

SMT will then meet on Monday, June 12 to review the response to submitting and to discuss next steps on stage 2.

Stage 2

The AG is still looking for a response to her original request before the end of the month.

The process for stage could include a manual search, which could be very time consuming or could involve contacting a document discovery firm to conduct an electronic search and sort documents. Corporate is working to get a cost estimate for an electronic search prior to submitting stage 1.

- In 2013 MOF had a retainer with Wortzman Nickle who engaged KPMG to provide data hosting support. KPMG provided the software platform 'Relativity' to do the document review and confidentiality tagging (relevant to the litigation for which the search was done). Collecting the data was done by the OPS – it was then handed over to KPMG and uploaded into Relativity. Relativity is web-based, so teams of Wortzman reviewers were able to comb through the documents to do the review. ENERGY was then responsible for a quality control check.

Potential Custodians

Below is a list of 79 potential Ministry of Energy (current and former) employees who could be custodians of the records:

1. Tai An
2. Jasjit Bawa
3. Michael Beare*
4. Mark Bergman
5. Megan Biggs
6. Franceca Bungaro-Yemec
- 7. Robert Burns**
- 8. Carolyn Calwell**
9. David Campbell
10. Daniel Cayley
11. David Chan
12. Sunita Chander
13. Tim Christie
14. Cory Cook*
15. Sarah Cooper
- 16. Hilary Cox**
17. Raina Crasto
18. Jo-Anne Cusimano
19. Dan Cvjeticanin

20. Savitha D'Mello*
21. Avril DeSouza
22. Charlotte Desouza
23. Jane Devan
24. Yvonne DiTullio
- 25. Adam Feather**
26. Diana Gibbs
27. Pratima Gouden
28. Tim Hindmarch-Watson*
29. Larissa Ho
30. Jackson Huang
- 31. Steen Hume**
- 32. Serge Imbrogno**
33. Paul Johnson
34. Kate Johnstone
35. Jennifer Kacaba
- 36. Keley Katona***
37. Ava Lightbody
38. Janet Lim
39. Robin Macpherson
40. Lauren Maguire
41. Justin Malecki*
42. Eric Martin
43. Andrew McIntyre
44. Stephen Motluk
45. Harkamal Multani
46. Mimi Ng
47. Eamon O-Riordan
48. Andrea Pastori
49. Linda Poirier
50. Judith Ponte
51. Petar Prazic
52. Musab Qureshi*
53. James Rasalingam* (Co-op student)
54. James Rehob
- 55. Michael Reid**
56. Meredith Rewick
57. Kathryn Royal
58. Craig Ruttan
59. Asokan Sadasivan
- 60. Martin Schlaepfer**
61. Emma Schwab-Pflug
- 62. Kaili Sermat-Harding**
63. Dan Shear
64. Valerie Simmons*
65. Inayat Singh
66. Mike Smith
67. Brett Smith

- 68. Marlo SpenceLair
- 69. Nik Spohr
- 70. Usman Syed
- 71. Rebecca Teare*
- 72. Wanda Teixeira
- 73. Andrew Teliszewsky**
- 74. Erin Thompson**
- 75. Matt Whittington
- 76. Betty Wilson
- 77. Elaine Wong
- 78. Graham Young
- 79. Sean Zheng

* The following user accounts would need authorization to search as the employees no longer work for the Ministry of Energy or are on parental leave.

Bolded are for the initial response phase.

Potential Search Terms:

The following 52 potential search terms could be used:

- 1. Global Adjustment
- 2. Global Adjustment refinancing
- 3. Global Adjustment smoothing
- 4. Global Adjustment deferral
- 5. GA refinancing
- 6. GA smoothing
- 7. GA deferral
- 8. GA financing
- 9. Accounting opinion
- 10.
- 11. Financing
- 12. Electricity mitigation
- 13. Electricity Price mitigation
- 14. Rate mitigation
- 15. Ontario Fair Hydro Plan
- 16. Fair Hydro Plan
- 17. Fair Hydro
- 18. Fair Hydro Act
- 19. OFHP
- 20. OFHPA
- 21. OPG Trust
- 22. FHP
- 23. Ernst
- 24. E&Y
- 25. EY
- 26. KPMG
- 27. PWC

28. White paper
29. IESO opinion
30. Regulatory asset
31. Regulatory accounting
32. Snowplow
33. Snow plough
34. SPV
35. Special Purpose Vehicle
36. New Thinking
37. ASC 980
38. Equity Injection
39. Equity Financing
40. Affordability Fund
41. A-Fund
42. A fund
- 43.
44. Trust
45. Declaration

Government Document Production Committee meeting – June 5, 2017

1. Discussion of requests made to TBS, Energy and the OFA (attached)
 - Take same interpretation across three requests?
 - Proactive outreach with AG to ensure interpretation of the request
 - OFA to follow up (Ken)
 - DM Imrogno and DM Angus to
2. Identification of custodians with responsive records
 - Each area to identify who are the custodians
 - Take the document search list and add/remove people as necessary
 - Share list with MOF
3. Search terms/guidance to ministries
 - TBS to determine whether getting list from External Accounting firms would help get a comprehensive list of correspondence
 - Go back to AG on custodians to narrow list (each ministry to follow up individually)
 - MAG drafting memo with three parts
 - Instructions on search
 - Multiple search terms at once
 - Search based on the instructions for all records (search terms could augment search)
 - Centralized search requires search terms
 - Have FIT get list of accounts and send to Wortzman's
 - Go back to AG with approach of what we are doing and timeline
 - Consistent search terms?
4. Co-ordination of searches and document preparation
 - What about MO search? – Offer to do it centralized or they can do.
5. Review of responsive documents
 - Identify coordinator in each ministry
 - Identify solicitor client privilege
6. Preparation and delivery of records to the Auditor General
 - Provide consistent response on the same day or stagger (inform table to decide whether or not to submit)