

(Ministry Letterhead)

DATE: [Insert Date]

TO: Cindy Veinot
Assistant Deputy Minister and Provincial Controller
Office of the Provincial Controller Division
Treasury Board Secretariat

FROM: [Full Ministry Name]

SUBJECT: 2018 Pre-Election Report Attestation

In support of the *Fiscal Transparency and Accounting Act, 2004* requirements and the release of the 2018 Pre-Election Report on Ontario's Finances, this Memo provides our assurance that in relation to our 2018/19 Program Review, Renewal and Transformation submission and related documentation, herein referred to as 'our submissions' to the best of our knowledge and belief, the [ministry name], is in compliance with the following Statements of Responsibility:

- [REDACTED]
- The financial information, schedules and estimates, relevant to the preparation of our submissions, have been prepared in accordance with the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and as reflected in the government's accounting policies.
- The application of accounting policies and estimation techniques used for the preparation of our submissions are appropriate and consistent across the Ministry.
- Assumptions used by management are reasonable and consistent with the plans of the ministry (i.e. reflect the expected economic effects of anticipated strategies, programs and actions including those being planned in response to expected future economic conditions). All significant assumptions and their related risks have been disclosed to the Treasury Board Secretariat.
- Assumptions are based on past performance of the ministry itself, the performance of other organizations engaged in similar activities, feasibility studies, marketing studies or any other sources that provide objective corroboration of the assumptions used.
- The Ministry's estimates of revenues and expenses have been developed consistent with the policy decisions of the government and assumptions on the projected performance of the Ontario economy, demands for government services and other key fiscal planning assumptions for the fiscal years ending March 31, 2018, March 31, 2019, and March 31, 2020.
- The Ministry has satisfactory title to all assets, and there are no liens or encumbrances on such assets.

Commented [g1]: Suggest removing this statement as Ministries will not be preparing the PER therefore would not be able to attest to the components and approach to developing the actuals report itself.

CV -- agreed

- The corresponding expense impact of liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to the Treasury Board Secretariat, and are appropriately reflected in our submissions.
- The Ministry has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, impacting provincial debt amount, thereby impacting the amounts reflected in our submissions.
- The Ministry included all agencies that were consolidated as of March 31, 2017 in its submission,, and for any new agencies set up since then or that have experienced a change in size, the Ministry has performed a review to determine whether or not the government controls the organization. If an agency is assessed as controlled, the Ministry has performed further analysis on its nature, whether the consolidation threshold has been met, and cost vs. benefit of consolidating the agency, and where appropriate as consolidated the impact of those agencies in its submissions Any changes have been communicated to Office of the Provincial Controller Division, Treasury Board Secretariat.
- Subsequent to [date PRRT was submitted to Office of the Treasury Board], all changes or other factors that may have a significant impact on our submission, have been disclosed to Treasury Board Secretariat.
- The Ministry has provided all information of which we are aware that would be relevant to the preparation of the Pre-Election Report, such as records, reports, documentation and any other matters.

Commented [CV2]: To discuss this one – not sure what we are getting at.

Deputy Minister
[Print name / signature]

Month, 2018

Chief Administrative Officer
[Print name / signature]

Month, 2018