

April 3, 2017

Helen Angus
Deputy Minister, Treasury Board Secretariat
Whitney Block Rm 5320, 99 Wellesley St W
Toronto ON M7A 1A1

Scott Thompson
Deputy Minister, Ministry of Finance
Frost Building South, 7th Floor, 7 Queen's Park Crescent
Toronto, ON M7A 1Y7

RE: FAO Information Request (FA1709-01) on Pension Expense and Contributions

Dear Deputies Angus and Thompson:

My mandate as Temporary Financial Accountability Officer is to provide the Legislative Assembly of Ontario with the economic and financial analysis it needs to perform its constitutional functions.

My staff are currently preparing analysis to support the FAO's bi-annual Economic and Fiscal Outlook report. This work is undertaken under paragraph 10(1)(a) of the *Financial Accountability Officer Act, 2013* (the Act), which allows the Officer to "provide, on his or her own initiative, an independent analysis to the Assembly about the state of the Province's finances, including the budget, and trends in the provincial and national economies."

This analysis will include an assessment of the impact of the Auditor General's recommended accounting treatment for assets in jointly-sponsored pension plans.

I request that your ministries provide me with the information outlined in the attached documents, which I consider to be necessary to perform my duties as required by subsection 12(1) of the Act.

- Please complete the enclosed "Cover spreadsheet" in Attachment 1 and provide the information described in the "Information Request" spreadsheet in Attachment 3.
- If you believe that some or all of the requested information falls under the Cabinet records exception under subsection 12(2) of the Act and that Cabinet has not consented to provide that information to the FAO in the Cabinet records order-in-council (OC 1412/2016, Attachment 2), please describe the information in the Cover Spreadsheet (Attachment 1) and explain why you believe the exception prevents you from providing the information.

- If you believe that some or all of the requested information is subject to the disclosure restrictions under the Cabinet records order-in-council (OC 1412/2016, Attachment 2), please identify the information in question in the Cover spreadsheet (Attachment 1).
- If you believe that some or all of the requested information is subject to the disclosure restrictions in paragraphs 2, 3 and/or 4 of section 13 of the Act, please identify the information in question in the Cover spreadsheet (Attachment 1).
- If the restriction is intended to protect the interests of other public institutions, governments, third parties and/or legal privilege holders, please specifically identify any institutions, governments, third parties and/or legal privilege holders whose interests would be affected by the disclosure of the information.

I request that you provide me with this information within two business days following the release of the 2017 Ontario Budget.

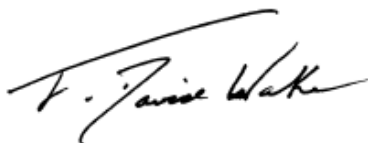
I have enclosed the *Guide to Responding to Information Requests from the FAO*, including the Cabinet records order-in-council (Attachment 2) to assist you with responding to this information request.

Please note that any cover letter accompanying your response to this request will be posted publicly on the FAO website, but attachments will not.

Should you or your staff have any questions about this request, I would ask that you contact Luan Ngo at Ingo@fao-on.org or by phone at 416-948-9783.

I would like to thank you for your assistance in this matter. My primary objective is to provide timely and relevant analysis to the Legislative Assembly. My ability to do so depends on your providing me free and timely access to the information held by your ministries that is necessary for me to perform my duties. By providing me with this information, you are assisting me in better serving all Members of Provincial Parliament.

Sincerely,

A handwritten signature in black ink, appearing to read "J. David Wake". The signature is fluid and cursive, with a long horizontal stroke at the end.

The Honourable J. David Wake
Temporary Financial Accountability Officer

Enclosures: 3

Attachment 1: FA1709-01 Cover Spreadsheet

Attachment 2: Guide to Responding to Information Requests from the FAO

Attachment 3: FA1709-01 Information Request

cc.

Karen Hughes

Associate Deputy Minister, Treasury Board Secretariat
Frost Building South, 7th Floor
7 Queen's Park Crescent East
Toronto, ON M7A 1Y7

Tim Schuurman

Assistant Deputy Minister, Ministry of Finance
Frost Building South, 4th Floor
7 Queen's Park Crescent East
Toronto ON M7A 1Y7

Cindy Veinot

Assistant Deputy Minister & Provincial Controller,
Treasury Board Secretariat
Frost Building South, 2nd Floor
7 Queen's Park Crescent East
Toronto, ON M7A 1Y7

David West

Chief Economist,
Financial Accountability Office of Ontario
2 Bloor Street W, Suite 900
Toronto Ontario M4W 3E2