

FOR APPROVAL: SCOPA Report Posted: Public Accounts of the Province (Ch 2 of AG's 2017 Annual Report)

From: "Hosick, Sarah (TBS)" <sarah.hosick@ontario.ca>
To: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>
Date: Mon, 14 May 2018 14:18:13 -0400
Attachments: Letter to the Committee Clerk_SCOPA Report on Ch 2_Corrections_20180514.docx (16.71 kB); SCOPA Report on Ch 2_Corrections_20180514_tracked.docx (27.05 kB)

Hi Cindy,

Further to the edits made to the SCOPA report last week, Alisha has reached out with an updated version.

This letter and updated table will be to the attention of the SCOPA Committee Clerk so some of the language has changed.

Please let me know if you have any additional feedback, and provide your approval.

Thanks,
Harpreet

From: Tharani, Alisha (TBS)
Sent: May 14, 2018 2:03 PM
To: Hosick, Sarah (TBS); Shokar, Harpreet (TBS)
Subject: FW: SCOPA Report Posted: Public Accounts of the Province (Ch 2 of AG's 2017 Annual Report)

Hi Harpreet,

I hope this message finds you well.

In follow-up to Dane's request below, please see attached for a proposed letter and updated table for Mark & Cindy's approval.

(I have included my tracked changes, so that Mark & Cindy can see updates since their last review.)

If we could please have your feedback as soon as possible, it would be appreciated.

Please let me know if you have any questions,

Alisha

Alisha Tharani
Senior Issues & Media Advisor | Treasury Board Secretariat
416-327-3803 | Alisha.Tharani@ontario.ca

From: Tharani, Alisha (TBS)
Sent: May 14, 2018 10:15 AM
To: Nelson, Dane (TBS); Skoberne, Vivienne (TBS); Ue, Allison (TBS)

Cc: DiMuzio, Sofie (TBS); Sullivan, Bryant (TBS); Vrancart, Kate (TBS); Laughton, Patrick (TBS); Hosick, Sarah (TBS); Williams, Michelle (TBS); Miller, Amanda (TBS)
Subject: RE: SCOPA Report Posted: Public Accounts of the Province (Ch 2 of AG's 2017 Annual Report)

Hi Dane,

Sounds good. We'll be sure to loop back with a proposed response.

Thanks,

Alisha

Alisha Tharani

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From: Nelson, Dane (TBS)
Sent: May 14, 2018 10:06 AM
To: Tharani, Alisha (TBS); Skoberne, Vivienne (TBS); Ue, Allison (TBS)
Cc: DiMuzio, Sofie (TBS); Sullivan, Bryant (TBS); Vrancart, Kate (TBS); Laughton, Patrick (TBS); Hosick, Sarah (TBS); Williams, Michelle (TBS)
Subject: RE: SCOPA Report Posted: Public Accounts of the Province (Ch 2 of AG's 2017 Annual Report)

Hi Alisha,

Further to our conversation, can we please draft a letter to the attention of the SCOPA Committee Clerk (Mr. Katch Koch) to raise the issue of errors in the report and formally request corrections? We can use your table as an appendix to identify the error, rationale and evidence for the correction. Thanks!

Regards,

Dane Nelson, Senior Policy Advisor

Treasury Board Secretariat | Deputy Minister's Office
Phone: 416-325-3617 | Mobile: 416-409-3437 | E-mail: Dane.Nelson@ontario.ca

From: Tharani, Alisha (TBS)
Sent: May-11-18 5:38 PM
To: Skoberne, Vivienne (TBS); Nelson, Dane (TBS); Ue, Allison (TBS)
Cc: DiMuzio, Sofie (TBS); Sullivan, Bryant (TBS); Vrancart, Kate (TBS); Laughton, Patrick (TBS); Hosick, Sarah (TBS); Williams, Michelle (TBS)
Subject: RE: SCOPA Report Posted: Public Accounts of the Province (Ch 2 of AG's 2017 Annual Report)

Hello DMO colleagues,

Upon further review and following discussions with OPCD, we have noted that there are a few errors in the SCOPA Report on Public Accounts of the Province (Chapter 2, 2017 Annual Report of the Office of the Auditor General) – see the attached table.

The table includes: statements from the SCOPA report where there is a potential error; a rationale for why a correction may be requested; evidence to support a request for correction; and finally, suggested next steps (and proposed wording, if appropriate).

Note that given findings in either the SCOPA transcript or the Auditor General's IESO audit opinion, we may not necessarily have the basis to request a correction. These

areas have been noted in the “suggested next steps” column.

While we may wish to submit corrections as soon as possible, as the report is public and, for example, one of the errors in the report is the same one we requested a correction for in the Globe & Mail April 21st article (p. 4 of the attached: that the Provincial Controller asked IESO to consider the issue of market accounts – *not* rate-regulated accounting), this may not be possible.

In terms of the process to correct the record: we have spoken with the Legislative Assembly’s procedural services branch and they noted that given parliament is dissolved and records have been archived, it may be quite difficult – or not possible – to make changes to the report at this time. However, we do have the option to reach out to the Clerk’s office for further conversation.

In terms of next steps, options include:

- 1) DMO could reach out to the SCOPA Committee Clerk (Mr. Katch Koch) to inquire as to what options are available to TBS to submit corrections to the report
- 2) We could wait to submit corrections to the report when TBS submits its response to the Committee’s recommendations (which is due by August 31, 2018)

We look forward to your direction on next steps.

Thanks,

Alisha

Alisha Tharani

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From: Nelson, Dane (TBS)
Sent: May 4, 2018 10:33 AM
To: Laughton, Patrick (TBS); Hosick, Sarah (TBS)
Cc: Ue, Allison (TBS); Tharani, Alisha (TBS)
Subject: FW: SCOPA Report Posted: Public Accounts of the Province (Ch 2 of AG's 2017 Annual Report)

Hi Patrick and Sarah,

Please find a memo from the clerk of the committee attached which requests that we provide a written response to the SCOPA recommendations by August 31, 2018.

Regards,

Dane Nelson, Senior Policy Advisor

Treasury Board Secretariat | Deputy Minister's Office

Phone: 416-325-3617 | Mobile: 416-409-3437 | E-mail: Dane.Nelson@ontario.ca

From: Tharani, Alisha (TBS)
Sent: May-03-18 3:16 PM
To: Rubin, Jack (TBS); Hadisi, Lawvin (TBS); Skoberne, Vivienne (TBS); Ue, Allison (TBS); Nelson, Dane (TBS); Liu, Mary (TBS); Walsh, Laura M. (TBS); Laughton, Patrick (TBS); Hosick, Sarah (TBS); @FIN-L-O-CSB-ISSUES; @ENERGY-COMM-Issues_and_MediaRelations
Cc: @TBS-L-Issues and Media; Ovenden, Erin (TBS)
Subject: SCOPA Report Posted: Public Accounts of the Province (Ch 2 of AG's 2017 Annual Report)

Hi all,

The Standing Committee on Public Accounts (SCOPA) has tabled their review of Chapter 2, Public Accounts of the Province, of the Auditor General's 2017 Annual Report. It is attached here and available [online](#).

The Committee's report provides two recommendations:

1. Government accounting practices, and those of its agencies, that affect the consolidated financial statements of the Province, must be carried out in accordance with Canadian Public Sector Accounting Standards.
2. The Office of the Controller for the Province of Ontario should provide copies of all terms of reference to the Auditor General's Office when they engage private sector firms for accounting advice or opinions.

Like the Committee's recent report on government advertising, this report includes a dissenting opinion from members of the PC party (beginning on page 5).

The dissenting opinion includes the following:

Recommendations that should have been approved for inclusion in the final report to address these issues, but are not, include:

- Requiring that all subordinate entities of the legislature whose financial statements impact the consolidated financial statement require approval from the Auditor General on the appointment of their auditor;
- Requiring that any subordinate body of the legislature that employs the same firm to both provide accounting advice and to be their auditor, seek approval to do so from the Auditor General, and;
- That the Office of the Controller for the Province of Ontario should provide copies of all terms of reference to the Auditor General's office when other ministries or government agencies engage private sector firms for accounting advice or opinions.

Best,

Alisha

Alisha Tharani

Senior Issues & Media Advisor | Treasury Board Secretariat
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