

FW: As discussed

From: "Petsche, Nadine (TBS)" <nadine.petsche@ontario.ca>
To: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>
Date: Thu, 15 Sep 2016 22:22:29 -0400

From: lucy.durocher@ca.pwc.com [mailto:lucy.durocher@ca.pwc.com]
Sent: September 15, 2016 9:07 PM
To: Petsche, Nadine (TBS)
Subject: Re: As discussed

Thank you Nadine.

I will be in touch tomorrow.

Lucy

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From: "Petsche, Nadine (TBS)" <Nadine.Petsche@ontario.ca>
To: Lucy Durocher/CA/ABAS/PwC@Americas-CA
Date: 09/15/2016 08:47 PM
Subject: As discussed

Hi Lucy.

Further to our discussion, below is an outline of the work we discussed. The work relates to the jointly sponsored pension plans (OTPP and OPSEUUP) as reported in the Province's consolidated financial statements.

I'll look forward to hearing back from you.

Best regards,

Nadine

416 562 9509

The Services and Deliverables to be provided by the Vendor under this Statement of Work include the following

- Taking into account public sector accounting principles, advice and guidance on complex accounting and reporting matters related to accounting for pensions on the Province's consolidated financial statements.
- The Vendor will participate in meetings as necessary to support the engagement objectives:
- Working with management of OPCD's Accounting Policy and Financial Reporting Branch (APFR), the provider of complex accounting services related to the following possible areas:

- Develop discussion and analysis material
- Develop draft input/briefing materials/option papers
- Provide accounting advice and guidance related to the accounting for pensions on the Province's financial statements
- Participate in discussions with internal and external stakeholders, as required

As part of this engagement, the consultant(s) would be expected to provide professional accounting expertise in assessing actuarial assessments for specified plans in relation to applying the ceiling test to the accrued pension benefit assets in accordance with PS3250 (3250.050 to PS3250.059).

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