Legisaltive Option - "extraordinary circumstances"

From: "Kaufman, Paul (TBS)" <paul.kaufman@ontario.ca>
To: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>, "Petsche, Nadine (TBS)" <nadine.petsche@ontario.ca>
Cc: "Duffy, Stephen (TBS)" <stephen.duffy@ontario.ca>, "Kearney, Sean (TBS)" <sean.kearney@ontario.ca>, "Hatzis, Len (TBS)" <len.hatzis@ontario.ca>
Date: Wed, 21 Sep 2016 11:24:42 -0400

Hi Cindy and Nadine – we know you're both busy but wanted to get your review of the text that we might add to section 1.0.26 of the FAA under one of the legislative options that would amend the FAA to delay the tabling requirement for public accounts. Please just let us know if we should direct this to someone else in OPCD.

Section 1.0.26(5) of the FAA provides that the public accounts need to be submitted by the minister to the LGIC by September 27 "except in extraordinary circumstance". It isn't clear that the possible option of consulting with other accounting firms after getting an opinion from Delloitte's would qualify as "extraordinary circumstances", so one of the leg amendment options on the table involves clarifying in the FAA that "extraordinary circumstances" includes the need to undertake that consultation. If this approach is taken, we were thinking of using wording like the following:

"in this section, 'extraordinary circumstances' include circumstances in which the Minister is of the opinion that it is appropriate to seek external advice to support the preparation of the consolidated financial statements of the Province under clause (1)(b) and the report of the Auditor General under clause (1)(c)".
2 questions for you:

- Does this accurately describe the consultations that we would be the reason for the delay in the release of the accounts?
- Do you think the reference to the AG would cause any issues in terms of your relationship with her?

The section of the FAA that this would cross reference to is reproduced below.

Happy to discuss if it's easier. I appreciate that you're probably busy preparing for Cab this morning as well.

Paul

Preparation of Public Accounts

1.0.26 (1) The Public Accounts for each fiscal year shall be prepared under the direction of the Minister of Finance and shall include,

(a) the annual report of the Government of Ontario for the fiscal year;

(b) the consolidated financial statements of the Province for the fiscal year;

(c) the report of the Auditor General concerning his or her examination of the consolidated financial statements of the Province; and

(d) subject to subsection (4), any other information that, under another Act of the Legislature, is required to be included in the Public Accounts. 2009, c. 34, Sched. J, s. 2; 2015, c. 20, Sched. 11, s. 6 (1).

Paul Kaufman
Counsel
Ministry of the Attorney General | Legal Services Branch | Treasury Board Secretariat
9th Floor, 77 Wellesley Street West, Ferguson Block, Toronto, ON M7A 1N3
Phone: 416-327-7012 Fax: 416-325-9404