2016-17 OAG Summary of Unadjusted Differences (not disputed by the Province)

AG Concern or Area of Interest	Explanation
Subsequent year-end tax receipts (EHT, Gas, Tobacco, Fuel,etc.) – ($104 million)	The AG identified unaccrued revenues that were received after the year-end that related to 2016-17
Personal Income Tax ($312 million)	The AG was presented with updated data based on July data from the Canada Revenue Agency which indicated personal tax revenue may have been over estimated for 2016-17. The AG was satisfied not to make any changes to the revenue estimate currently based on June data.
Ontario Rebate for Electricity Consumers (OREC) over-accrual – ($29 million)	The AG detected an over-accrual for expense related to OREC in the fiscal year that was not justifiable given past level of expense for the program.
Ontario Works – late claims not accrued ($23 million)	The AG identified unaccrued claims relating to 2016-17 that were not reported as expense by the program.
Drug rebate fiscalization – cutoff error (calendar versus fiscal year) ($100 million)	The AG reviewed the timeliness of the claims made to pharmaceutical manufacturers and determined that claims made for the claims over the calendar year (January – December) were booked as fiscal year recoveries (April – March).
Consolidation of CCACs/CAS' – opening balance sheet impact (no deficit impact)	The AG has deemed that these groups of organizations are controlled by the Province and should be consolidated.