

RE: Doc Search (FHP)

From: "Veinot, Cindy (TBS)" <"o=govon/ou=exchange administrative group (fydibohf23spdlt)/cn=recipients/cn=veinot, cindy (tbs)d57">
To: "Petsche, Nadine (TBS)" <nadine.petsche@ontario.ca>
Cc: "Hosick, Sarah (TBS)" <sarah.hosick@ontario.ca>
Date: Fri, 09 Jun 2017 10:02:24 -0400

[sure](#)

From: Petsche, Nadine (TBS)
Sent: June 9, 2017 10:02 AM
To: Veinot, Cindy (TBS)
Cc: Hosick, Sarah (TBS)
Subject: RE: Doc Search (FHP)

[Works for me. Can Sarah share with Patrick for consideration/distribution? n](#)

From: Veinot, Cindy (TBS)
Sent: June-09-17 10:01 AM
To: Petsche, Nadine (TBS)
Cc: Hosick, Sarah (TBS)
Subject: RE: Doc Search (FHP)

[See one suggested edit -- Cindy](#)

From: Petsche, Nadine (TBS)
Sent: June 9, 2017 8:51 AM
To: Veinot, Cindy (TBS)
Cc: Hosick, Sarah (TBS)
Subject: Doc Search (FHP)

Cindy,
Further to our discussion earlier this week, the following are some thoughts to help assess which pieces of correspondence are relevant to the AG's request for 'emails on the accounting for the FHP'...

Accounting for the FHP could reasonably be interpreted as referring to any matters related to accounting for elements of the FHP where accounting standards (PSAS or IFRS) are relevant considerations, [or fiscal impact to the province is being evaluated based on the recording of the transaction](#). Accounting-related selections could include both considerations of the appropriate accounting to reflect the economic substance of the transactions (i.e. rate regulated asset, intangible asset) as well as the recording thereof (i.e. journal entries).

(Note that under this lens, matters related to sensitivity analysis would not necessarily be captured).

Nadine