

RE: OPSEU Corr accrual

From: "Stevenson, Joy (MCSCS)" <joy.stevenson@ontario.ca>
To: "Donaldson, Mark (TBS)" <mark.donaldson@ontario.ca>
Date: Thu, 22 Feb 2018 09:29:42 -0500

Thanks Mark.

We would not be comfortable that PS3300 has been met. We are still in bargaining and are waiting to see what the bargaining agent puts forward.

From: Donaldson, Mark (TBS)
Sent: Thursday, February 22, 2018 9:14 AM
To: Stevenson, Joy (MCSCS)
Subject: RE: OPSEU Corr accrual

Thanks Joy.

Discussions I have had with Cindy is that she is expecting ministries to apply the concepts of likely and estimable under PS3300 is assessing retroactive awards as part of contract settlements. One point of discussion has been whether negotiation mandates are useful as a basis for estimate. I appreciate the appropriation aspect – that's something that I'd defer to my TBS colleagues.

Mark

From: Stevenson, Joy (MCSCS)
Sent: February 21, 2018 4:01 PM
To: Donaldson, Mark (TBS)
Subject: RE: OPSEU Corr accrual

Hi Mark,
No, we are not accruing for any retro bargaining adjustments.

It is our assessment that this will be proceeding to arbitration in Q1 2018-19 and there is not a clear position as to what will be requested and awarded. OPSEU is still formulating this comprehensive package which is expected to include other "non-financial" items which will have a financial impact to MCSCS and which will need to be costed and back filled.

This is quite a different scenario from the 2015-16 Public Accounts. We did a post year-end TBO for the OPPA, but the outcome of arbitration was known with certainty and we had already received the OPP request.

We have communicated back to both your team and TBS. We do not feel the criteria for retro adjustment have been met. If we were directed to make this retro adjustment, we would then for consistency and audit purposes expect TBS to also provide the appropriation increase for 2018-19 and ongoing to align to these costs. We have been consistent in not including them either in our year-end TBO and Interim Outlook nor in our multi-year PRRT.

Happy to chat,
Joy

From: Donaldson, Mark (TBS)
Sent: Wednesday, February 21, 2018 3:44 PM
To: Stevenson, Joy (MCSCS)
Subject: OPSEU Corr accrual

Hi Joy – hope things are well.

Is your ministry planning an accrual for retro bargaining adjustments applicable to 2017-18?

Thanks,
Mark