

1 - Email - November 16 2016 - Re\_ Exemption Request\_ Pension Expert Advisory Panel.pdf

**From:** [Petsche, Nadine \(TBS\)](#)  
**To:** [Monteiro, Belinda \(TBS\)](#)  
**Cc:** [Virani, Shyrose \(TBS\)](#); [Cheung, Clara \(TBS\)](#); [Tam, Nelson \(TBS\)](#)  
**Subject:** Re: Exemption Request: Pension Expert Advisory Panel  
**Date:** November-16-16 9:52:34 AM

---

Hi Belinda. The proposal for PwC will be submitted as 65K, including a 25K contingency amount. I am copying Nelson Tam, the project manager for the panel as he will have additional info on cumulative estimates to date. Nadine

---

**From:** Monteiro, Belinda (TBS)  
**Sent:** Wednesday, November 16, 2016 9:45 AM  
**To:** Petsche, Nadine (TBS)  
**Cc:** Virani, Shyrose (TBS); Cheung, Clara (TBS)  
**Subject:** RE: Exemption Request: Pension Expert Advisory Panel

---

Hi Nadine: I am sure you have your finger on the pulse but I thought of mentioning that someone keep tabs of the various contracts under the Pension Asset Expert Advisory Panel umbrella to ensure the spend does not cross the approved \$500,000.

Just as an fyi., how many contracts do we have under this umbrella to date?

Thank you.

Belinda

---

**From:** Petsche, Nadine (TBS)  
**Sent:** November 15, 2016 4:46 PM  
**To:** Monteiro, Belinda (TBS)  
**Cc:** Virani, Shyrose (TBS); Cheung, Clara (TBS)  
**Subject:** RE: Exemption Request: Pension Expert Advisory Panel

Thanks so much Belinda. Nadine

---

**From:** Monteiro, Belinda (TBS)  
**Sent:** November 15, 2016 3:55 PM  
**To:** Petsche, Nadine (TBS)  
**Cc:** Virani, Shyrose (TBS); Cheung, Clara (TBS)  
**Subject:** Exemption Request: Pension Expert Advisory Panel

Hi Nadine: Please see my edits to the BN in tracked changes.

I prefer not to name a person as it may latter present a Conflict of Interest scenario. I have amended the BN accordingly.

I have not reviewed the Note to File as I feel it duplicates all that is said in the BN.

You will need the approval in place before you send out the SOW (you can start populating the SOW)

Please let me know if you have any questions.

Thank you.

Belinda

---

**From:** Petsche, Nadine (TBS)  
**Sent:** November 15, 2016 1:53 PM  
**To:** Monteiro, Belinda (TBS)  
**Cc:** Virani, Shyrose (TBS)  
**Subject:** Documents for your review

Hi Belinda.

Thanks for your feedback on our recent submission related to support for the Expert Advisory Panel.

Attached are revised documents for your review and feedback. We would like to proceed with preparing the SOW as soon as possible. Please advise if there is anything else we should consider.

Thanks in advance.

Nadine

2 - Email - November 22 2016 - Re\_ Where are we at re\_engaging PwC to be the report writer for the panel\_ -- Cindy.pdf

**From:** [Veinot, Cindy \(TBS\)](#)  
**To:** [Tam, Nelson \(TBS\)](#); [Petsche, Nadine \(TBS\)](#)  
**Cc:** [Hosick, Sarah \(TBS\)](#)  
**Subject:** Re: Where are we at re: engaging PwC to be the report writer for the panel? -- Cindy  
**Date:** November-22-16 3:48:32 PM  
**Attachments:** [image001.png](#)

---

Sarah, can you follow up with Patrick. Thanks

Sent from my BlackBerry 10 smartphone on the Rogers network.

---

**From:** Tam, Nelson (TBS)  
**Sent:** Tuesday, November 22, 2016 3:47 PM  
**To:** Veinot, Cindy (TBS); Petsche, Nadine (TBS)  
**Cc:** Hosick, Sarah (TBS)  
**Subject:** RE: Where are we at re: engaging PwC to be the report writer for the panel? -- Cindy

---

Cindy

As per Nadine, it is currently with Karen.

Nelson

---

**From:** Veinot, Cindy (TBS)  
**Sent:** November-22-16 3:47 PM  
**To:** Tam, Nelson (TBS); Petsche, Nadine (TBS)  
**Cc:** Hosick, Sarah (TBS)  
**Subject:** Re: Where are we at re: engaging PwC to be the report writer for the panel? -- Cindy

With who? Karen or Helen?

Sent from my BlackBerry 10 smartphone on the Rogers network.

---

**From:** Tam, Nelson (TBS)  
**Sent:** Tuesday, November 22, 2016 3:03 PM  
**To:** Veinot, Cindy (TBS); Petsche, Nadine (TBS)  
**Cc:** Hosick, Sarah (TBS)  
**Subject:** RE: Where are we at re: engaging PwC to be the report writer for the panel? -- Cindy

Cindy

It is in the approval process upstairs.

Nelson  
X20514

---

**From:** Veinot, Cindy (TBS)  
**Sent:** November-22-16 12:54 PM  
**To:** Petsche, Nadine (TBS); Tam, Nelson (TBS)  
**Cc:** Hosick, Sarah (TBS)  
**Subject:** Where are we at re: engaging PwC to be the report writer for the panel? -- Cindy

Cindy Veinot  
Provincial Controller and Assistant Deputy Minister, Office of the Provincial Controller  
Treasury Board Secretariat  
Frost Building South  
7 Queen's Park Crescent East  
Toronto, Ontario M7A 1Y7

T: 416-325-8017

E: [cindy.veinot@ontario.ca](mailto:cindy.veinot@ontario.ca)



image001.pdf

**TBS**

3 - Email - November 30 2016 - RE\_ Expert Panel Report Writer.pdf

**From:** [Petsche, Nadine \(TBS\)](#)  
**To:** [Tam, Nelson \(TBS\)](#)  
**Cc:** [Hosick, Sarah \(TBS\)](#)  
**Subject:** RE: Expert Panel Report Writer  
**Date:** November-30-16 12:51:55 PM  
**Importance:** High

---

Nelson,

I am the contact with the firm being procured and have started to work on the documentation in anticipation of the M's approval. Anything you can do to expedite the DM's and Minister's approval would be appreciated😊

N

---

**From:** Tam, Nelson (TBS)  
**Sent:** November 30, 2016 11:06 AM  
**To:** Petsche, Nadine (TBS)  
**Subject:** Expert Panel Report Writer

Nadine

As per Sarah, the Associate DM has approved the single-source procurement and is making its way to DM and then Minister for sign-off.

In anticipation of Minister approval, do you have the previous contract with the individual and the report writer business case? I can start populating the agreement using the previous agreement.

Also, do you want to have the discussion with her since you already have the connection or do you want me to contact her?

Thanks

Nelson  
X20514

4 - Email - December 1 2016 - RE\_ PwC and Panel.pdf

**From:** [Tam, Nelson \(TBS\)](#)  
**To:** [Veinot, Cindy \(TBS\)](#)  
**Cc:** [Hosick, Sarah \(TBS\)](#)  
**Subject:** RE: PwC and Panel  
**Date:** December-01-16 8:38:00 AM

---

Cindy

The Associate DM signed the business case and it is making its way up to the DM and Minister. Sarah is tracking this with Patrick.

Nadine advised me that she will be taking the lead to populate the contract and reach out to PwC as she already has the relationship after Minister sign-off.

I will touch base with Sarah this morning to see if she knows the status.

Thanks

Nelson

---

**From:** Veinot, Cindy (TBS)  
**Sent:** December-01-16 7:27 AM  
**To:** Tam, Nelson (TBS)  
**Cc:** Hosick, Sarah (TBS)  
**Subject:** PwC and Panel

Hi Nelson, are the approvals in place for Lucy from PwC to attend the Panel meeting on Monday?

Sent from my BlackBerry 10 smartphone on the Rogers network.

5 - Email - December 2 2016 - RE\_ Report Writer.pdf

**From:** [Petsche, Nadine \(TBS\)](#)  
**To:** [Hosick, Sarah \(TBS\)](#)  
**Cc:** [Tam, Nelson \(TBS\)](#)  
**Subject:** RE: Report Writer  
**Date:** December-02-16 9:59:45 AM

---

Lucy is aware and has a hold on Monday; however, if we don't have all of the necessary approvals (including Minister), we can't execute the signed SOW and she won't be able to participate on Monday. N

---

**From:** Hosick, Sarah (TBS)  
**Sent:** December-02-16 9:59 AM  
**To:** Petsche, Nadine (TBS)  
**Cc:** Tam, Nelson (TBS)  
**Subject:** RE: Report Writer

Hi Nadine

Just wanted to touch base to see if you had reached out to Lucy?

Alternatively do you have her contact info if you would prefer Nelson to do so?

Thanks  
Sarah

---

**From:** Hosick, Sarah (TBS)  
**Sent:** December-01-16 11:28 AM  
**To:** Petsche, Nadine (TBS)  
**Cc:** Tam, Nelson (TBS)  
**Subject:** Report Writer

Hi Nadine,

The DM has signed the procurement request, and is with the Minister for approval. Given that we would like Lucy at the meeting on Monday, are you able to connect with her on this if you haven't done so already?

I recognize you are sick today, so if you require Nelson to reach out instead please let us know.

I'll give everyone an update as soon as I hear it has been signed by the minister.

Thanks  
Sarah

5A - Email - December 2 2016 - RE\_Report Writer.pdf

**From:** [Petsche, Nadine \(TBS\)](#)  
**To:** [Tam, Nelson \(TBS\)](#); [Hosick, Sarah \(TBS\)](#)  
**Cc:** [Veinot, Cindy \(TBS\)](#); [Virani, Shyrose \(TBS\)](#)  
**Subject:** RE: Report writer  
**Date:** December-02-16 2:30:30 PM

---

Thanks Nelson. Tom's advice is consistent with my understanding of how the process would work. I think we'll be ok. Nadine

---

**From:** Tam, Nelson (TBS)  
**Sent:** December-02-16 2:19 PM  
**To:** Petsche, Nadine (TBS); Hosick, Sarah (TBS)  
**Cc:** Veinot, Cindy (TBS); Virani, Shyrose (TBS)  
**Subject:** RE: Report writer

Nadine

I spoke with Tom, his preference is that we have the Minister's sign-off and the SOW signed prior to the report writer is aboard.

Did you share the SOW with PWC? If yes, have they agreed to the SOW?

Thanks

Nelson

---

**From:** Petsche, Nadine (TBS)  
**Sent:** December-02-16 12:11 PM  
**To:** Hosick, Sarah (TBS)  
**Cc:** Veinot, Cindy (TBS); Virani, Shyrose (TBS); Tam, Nelson (TBS)  
**Subject:** RE: Report writer

Sarah,

I think we would need executive permission to get the SOW signed before the exemption request is signed. I think that Karen and Helen would need to be aware. Perhaps you might want to follow up with Tom Lo of LSB just to make sure. He's been a source of direction in the past.

N

---

**From:** Hosick, Sarah (TBS)  
**Sent:** December-02-16 12:07 PM  
**To:** Tam, Nelson (TBS); Petsche, Nadine (TBS)  
**Cc:** Veinot, Cindy (TBS)  
**Subject:** Report writer

Just received word the Minister will be signing the request on Monday. They know we wanted the writer with the panel on Monday.

Can we make it work if it's signed same day?

Sent from my BlackBerry 10 smartphone on the Rogers network.

6 - Email - December 5 2016 - FW\_ Request for Exemption under the Procurement Directive - Asset Panel - PwC.pdf

**From:** [Hosick, Sarah \(TBS\)](#)  
**To:** [Tam, Nelson \(TBS\)](#); [Petsche, Nadine \(TBS\)](#)  
**Subject:** FW: Request for Exemption under the Procurement Directive - Asset Panel - PwC  
**Date:** December-05-16 9:14:45 AM

---

Minister signed!

---

**From:** Nelson, Dane (TBS)  
**Sent:** December-05-16 9:09 AM  
**To:** Hosick, Sarah (TBS); Laughton, Patrick (TBS)  
**Subject:** RE: Request for Exemption under the Procurement Directive - Asset Panel - PwC

The minister has signed the request!

---

**From:** Hosick, Sarah (TBS)  
**Sent:** December-02-16 2:48 PM  
**To:** Nelson, Dane (TBS); Laughton, Patrick (TBS)  
**Subject:** RE: Request for Exemption under the Procurement Directive - Asset Panel - PwC

Awesome – thanks!

---

**From:** Nelson, Dane (TBS)  
**Sent:** December-02-16 2:47 PM  
**To:** Hosick, Sarah (TBS); Laughton, Patrick (TBS)  
**Subject:** FW: Request for Exemption under the Procurement Directive - Asset Panel - PwC

Fyi

---

**From:** Pichelli, Jason (TBS)  
**Sent:** December-02-16 2:46 PM  
**To:** Nelson, Dane (TBS)  
**Subject:** Re: Request for Exemption under the Procurement Directive - Asset Panel - PwC

No problem. We'll try to get it done first thing in the AM

Sent from my BlackBerry 10 smartphone on the Rogers network.

---

**From:** Nelson, Dane (TBS)  
**Sent:** Friday, December 2, 2016 2:23 PM  
**To:** Pichelli, Jason (TBS)  
**Cc:** MacIntyre, Kyle (TBS)  
**Subject:** Request for Exemption under the Procurement Directive - Asset Panel - PwC

Hey Jason,

Further to our conversation can you please let me know when the minister signs the request for exemption on Monday. We're hoping to avoid any delays with the report writing process for the panel.

---

**From:** Hosick, Sarah (TBS)  
**Sent:** December-02-16 1:55 PM

**To:** Nelson, Dane (TBS)  
**Cc:** Laughton, Patrick (TBS)  
**Subject:** RE: DM/M weekly

Hi Dane,

Thanks – please let us know as soon as it is signed. The report writer needs to come Monday otherwise there will be delays in an already expedited timeline to get a report by the end of the month.

Sarah

---

**From:** Nelson, Dane (TBS)  
**Sent:** December-02-16 11:44 AM  
**To:** Hosick, Sarah (TBS)  
**Cc:** Laughton, Patrick (TBS)  
**Subject:** RE: DM/M weekly

Hey Sarah,

Just spoke to Jason. The minister will sign on Monday, she is not in today.

---

**From:** Hosick, Sarah (TBS)  
**Sent:** December-02-16 10:01 AM  
**To:** Nelson, Dane (TBS)  
**Cc:** Laughton, Patrick (TBS)  
**Subject:** RE: DM/M weekly

Any luck on finding out if it's been signed? Or when we could expect signature? If we don't have minister approval the report writer will not be able to participate with the panel on Monday.

Thanks  
Sarah

7 - Email - December 6 2016 - RE\_procument question.pdf

**From:** [Tam, Nelson \(TBS\)](#)  
**To:** [Petsche, Nadine \(TBS\)](#)  
**Cc:** [Virani, Shyrose \(TBS\)](#)  
**Subject:** RE: procurement question  
**Date:** December-06-16 3:24:00 PM

---

Nadine

Further discussed with Dena. Since we are keeping Cindy out of the procurement, the process is:

- PWC will invoice TBS and you will approve (hopefully, one invoice)
- It will be paid out of your cost centre.
- A journal to transfer the cost to ADM cost centre.

Rationale – if it goes directly to ADM cost centre, then Cindy will need to approve which we are trying to keep her out of the loop.

Thanks

Nelson  
X20514

---

**From:** Tam, Nelson (TBS)  
**Sent:** December-06-16 2:33 PM  
**To:** Petsche, Nadine (TBS)  
**Cc:** Virani, Shyrose (TBS)  
**Subject:** RE: procurement question

Nadine

All costs related to the Advisory Panel should be paid through the ADM's office cost centre. Dena is tracking the Panel costs on an excel worksheet in anticipation of FOI requests. There is no specific budget allocation but Dena will manage at a Divisional level.

Thanks

Nelson  
X20514

---

**From:** Petsche, Nadine (TBS)  
**Sent:** December-06-16 2:27 PM  
**To:** Tam, Nelson (TBS)  
**Cc:** Virani, Shyrose (TBS)  
**Subject:** procurement question  
**Importance:** High

Nelson,  
I have concerns with reporting the procurement of the external writer for the Expert Panel to my cost centre. This is work being done on behalf of the Panel and I

assume will be reimbursed. Shouldn't it be reported in the ADM's office reports?  
Nadine

7A - Email - December 6 2016 - RE\_procument question.pdf

**From:** [Bernard, Dena \(TBS\)](#)  
**To:** [Tam, Nelson \(TBS\)](#); [Petsche, Nadine \(TBS\)](#)  
**Subject:** RE: procurement question  
**Date:** December-06-16 2:55:49 PM

---

The reason I think it has to be paid out of Nadine's area is because the BN states that Cindy is not to see the file. How can she approve the invoice?

---

**From:** Tam, Nelson (TBS)  
**Sent:** December 6, 2016 2:34 PM  
**To:** Bernard, Dena (TBS)  
**Subject:** FW: procurement question

Dena

FYI

Nelson

---

**From:** Tam, Nelson (TBS)  
**Sent:** December-06-16 2:33 PM  
**To:** Petsche, Nadine (TBS)  
**Cc:** Virani, Shyrose (TBS)  
**Subject:** RE: procurement question

Nadine

All costs related to the Advisory Panel should be paid through the ADM's office cost centre. Dena is tracking the Panel costs on an excel worksheet in anticipation of FOI requests. There is no specific budget allocation but Dena will manage at a Divisional level.

Thanks

Nelson  
X20514

---

**From:** Petsche, Nadine (TBS)  
**Sent:** December-06-16 2:27 PM  
**To:** Tam, Nelson (TBS)  
**Cc:** Virani, Shyrose (TBS)  
**Subject:** procurement question  
**Importance:** High

Nelson,  
I have concerns with reporting the procurement of the external writer for the Expert Panel to my cost centre. This is work being done on behalf of the Panel and I assume will be reimbursed. Shouldn't it be reported in the ADM's office reports?  
Nadine

BN OPCD 17 Writer Expert Panel.pdf

THIS FILE MUST NOT BE SHOWN TO OR DISCUSSED WITH CINDY VEINOT



# Briefing Note

**Office of the Provincial Controller Division**  
Accounting Policy and Financial Reporting Branch

## Title

### Issue:

Deputy Minister and Minister approval is requested for an exemption to the requirements of the OPS Procurement Directive that states non-competitive procurements must align with at least one of the allowable exceptions listed in the Directive.

The Chair of the Pension Asset Expert Advisory Panel has requested that Treasury Board Secretariat assist with engaging a professional from PricewaterhouseCoopers LLP (PWC) to provide assistance to the Panel in summarizing and documenting the Panel's deliberations/position and recommendations.

### Current Status:

The Pension Asset Expert Advisory Panel has recently commenced its deliberations on the complex and high risk pension-related reporting matter. The Chair of the Panel has identified PWC LLP as the vendor of choice to provide assistance to the Panel. The firm is familiar with the terms of the Ontario Teachers' Pension Plan and complex public sector accounting standards for pension plans to provide assistance to the Panel.

Given the Chair's expressed preference and the fact that the Panel's work has already commenced, it is important that the resource be available on a timely basis in order to support the Panel's success. It is also important to ensure compliance with procurement policies and directives. Since the intended procurement does not align with any of the allowable exceptions listed in the Procurement Directive, an exemption is being requested to allow for a non-competitively procurement of consulting services from PWC for a period ending March 31, 2017 with an approximate ceiling value not exceeding \$65,000 (including \$25,000 as contingency).

## **Background:**

On October 5, 2016 Treasury Board/Management Board of Cabinet (TB/MBC) approved the draft Terms of Reference for the Pension Asset Expert Advisory Panel (the 'Panel') to review the application of the Public Sector Accounting Standards (PSAS) to accounting for pension assets on the Province's consolidated financial statements, and to provide advice to government.

On Thursday November 10th, 2016, the Province issued a news release with details about the Expert Advisory Panel and expectations that the Panel's report to government will be delivered by the end of the calendar year. In order to meet this deadline, it is expected that the Panel commenced its review during the week of November 14<sup>th</sup>. The Panel will be supported by staff in Treasury Board Secretariat, including support for procurement-related matters.

During the initial discussion with the Chair of the Panel regarding logistics, the Chair expressed a preference to use the services of a vendor knowledgeable on the subject matter to assist with summarizing and documenting the Panel's work. The work of the Expert Advisory Panel will address a fiscally significant, high-profile accounting issue raised by the Auditor General during the 2015-16 Public Accounts audit. The issue has received attention from the media, the opposition and other stakeholders. The outcome of the Panel's deliberations could materially impact the Province's future fiscal plans and credit rating.

After considering the option of a competitive tender process and timing, the Chair expressed a preference that Treasury Board Secretariat assist the Panel by procuring the services of PWC to assist the Panel. Having provided complex accounting advisory services to the Office of the Provincial Controller Division during the 2015/16 the Public Accounts process, PWC has become familiar with key aspects of OTPP's constating documents and has expertise in public sector accounting standards for pensions. PWC will also be supporting PSAB's current project on Employment Future Benefits and has demonstrated experience in synthesizing substantial, complex information into a concise, reader-friendly product.

In addition to the documentation of the Panel's full report with recommendations, it is envisioned that a summary document may also be compiled for purposes of sharing the Panel's recommendations with the public. For this latter deliverable, TBS Communications is expected to be heavily involved.

The maximum price of the contract would be \$ 65,000.00, not including HST, reflecting:

- (1) the Fixed Price of \$40,000.00 (which includes a total of 25 consultant work days); plus
- (2) the amount for any consultant work days exceeding 25, to also be charged on a Per Diem basis at a maximum rate of \$1,600 per day per consultant

Other service providers were considered by the Chair of the Panel but assessed as sub-optimal as they were not as fully versed on the specific pension-related accounting issues to be assessed by the Panel which would have reduced their ability to support the Panel as effectively in the short time frame over which the Panel's work is expected to be completed.

## **Business Case**

As noted above, and consistent with the Chair's direction, Treasury Board Secretariat confirms that there is a business case to support the procurement of PWC to support the success of the Expert Advisory Panel.

In order to engage the services of PWC to support the Panel starting as soon as possible, the Office of the Provincial Controller (OPCD) of Treasury Board Secretariat, on behalf of the Expert Advisory Panel, is seeking approval for an exemption to the OPS Procurement Directive. Specifically, OPCD is seeking an exemption from the requirement that non-competitive procurements must align with at least one of the allowable exceptions listed in the Procurement Directive.

As noted above, PWC was engaged in September, 2016 by OPCD to provide complex accounting advisory services in regards to the 2015/16 Public Accounts process. The services involved advice and guidance related to the complex pension accounting issue that is the focus of the Expert Advisory Panel. No formal written report was issued in relation to the recent engagement which is substantively complete as at the date of this submission. Due to extremely tight timelines involved, and related technical knowledge of the subject matter, the services of the professional from PWC were procured under a single sourced contract. Appropriate approvals from the Deputy Minister and Minister to single source PWC were obtained for the services of PWC on the pension asset file in relation to the 2015/16 Public Accounts. The related Statement of Work was signed effective September 16, 2016.

Under, Section 4.4.5 of the OPS Procurement Directive the following information also applies to this request:

- a) A description of the potential pool of vendors that might have responded to a competitive Procurement, where appropriate, and an assessment of all potential vendor complaints and how the ministry would respond and manage these complaints.

Other potential vendors might have included: Ernst and Young, Deloitte LLP, Grant Thornton and BDO LLP. One firm, Deloitte LLP, was engaged by the Province to provide an accounting opinion related to the issue under consideration, so a perceived conflict may have existed. . The other firms would not have been able to meet the needs of the Panel as effectively based on the time constraints and lack of familiarity with the subject matter (OTPP). In the case of Deloitte LLP which was engaged to provide an accounting opinion related to the issue under assessment, there may have also been a perceived conflict of

interest.

b) A description of how the Ministry will ensure it will comply with the principles of this Directive, particularly value for money.

Value for money will be achieved by selecting a consultant well-versed in the subject matter and able to capture key Panel deliberations and recommendations in the documented report and recommendations.

c) Any alternatives considered.

Consideration was given to engaging alternative service providers including writers without the depth of subject matter expertise or accountants without specific knowledge of the subject matter being addressed by the Panel. These alternatives were considered inferior options given the tight timelines (lack of lead time) available to enable an alternative service provider to familiarize themselves with details regarding OTPP and specifics of the accounting issues under consideration

d) The impact on the business requirements if the non-competitive Procurement is not approved.

If the non-competitive procurement is not approved, the requested support will not be available to support the Panel on a timely basis, and the ability to support timely and accurate documentation of the Panel's deliberations and recommendations will be impacted.

e) If appropriate, a description of how the Ministry will meet these business requirements, in the future, using a competitive procurement process.

The work of the Panel is unique and this type of engagement is not envisioned to recur in the future.

f) Any other matters considered relevant.

None

## **Procurement Process**

In a support capacity to the Expert Advisory Panel, the Office of the Provincial Controller Division of Treasury Board Secretariat is seeking an Exemption from the OPS Procurement Directive that states non-competitive procurements must align with at least one of the allowable exceptions listed in the Directive.

## **Budget Allocation and Time Frame**

The cost of this engagement will be covered by the procurement budget reflected in the TB/MBC Report Back on the Pension Asset Expert Advisory Panel (see Report to TB/MBC dated October 18, 2016).

## TBS FDOA Requirements

An exemption for consulting services with a procurement value of \$0 up to \$500,000 requires both Deputy Minister and Minister approval.

### Recommendation:

It is recommended that the Deputy Minister and Minister approve an exemption from the OPS Procurement Directive as outlined above to enable OPCD to engage PWC to assist the Expert Advisory Panel as requested by the Chair.

**Prepared by:** Nadine Petsche  
Director, Accounting Policy and Financial Reporting  
416 325 8027

| Approved by:                                        | Name:          | Date Approved: |
|-----------------------------------------------------|----------------|----------------|
| Director, Accounting Policy and Financial Reporting | Nadine Petsche | Nov. 22        |
| Associate Deputy Minister                           | Karen Hughes   | Nov. 24        |
| Deputy Minister, Treasury Board Secretariat         | Helen Angus    |                |
| Minister, Treasury Board Secretariat                | Liz Sandals    |                |



1. The first part of the document is a list of names and addresses. The names are written in a cursive script, and the addresses are written in a more formal, printed style. The list is organized into two columns, with names on the left and addresses on the right. The names are: John Smith, Mary Jones, Robert Brown, and Sarah White. The addresses are: 123 Main Street, New York, NY 10001; 456 Elm Street, New York, NY 10002; 789 Oak Street, New York, NY 10003; and 101 Pine Street, New York, NY 10004.