

1 - Email - December 5 2016 - RE_ Dec 12 and 13.pdf

From: [Tam, Nelson \(TBS\)](#)
To: [Murray Gold](#)
Subject: RE: Dec 12 and 13
Date: December-05-16 4:56:00 PM
Attachments: [image001.png](#)

Murray

Yes. There was briefing on the OPSEU, HOOP and CATT. There may be a need to have more discussions on these plans especially on the OPSEU. I will be sending more information on HOOP and CATT later on this week, hopefully tomorrow.

There was a discussion that the January report will be more on OPSEU and OTPP and a supplemental relating to HOOP and CATT as the urgency of a potential pension is not expected until 2017/18.

If we end early on Dec 13 then it would be great but decided to move it back to the full day.

Nelson
416-212-0514

From: Murray Gold [mailto:mgold@kmlaw.ca]
Sent: December-05-16 4:26 PM
To: Tam, Nelson (TBS)
Subject: Dec 12 and 13

Nelson,

Are we back to 2 full days on Dec 12 and 13?

Murray

KOSKIE **Murray Gold**
MINSKY **Partner**
T: +1 416-595-2085 | F: +1 416-204-2873 | E: mgold@kmlaw.ca
JUSTICE MATTERS Koskie Minsky LLP, 20 Queen Street West, Suite 900, Toronto, ON. M5H 3R3
kmlaw.ca

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image001.pdf

**KOSKIE
MINSKY**
JUSTICE MATTERS

2 - A - Terms of Reference.pdf

Independent Pension Asset Expert Panel

Terms of Reference
October 6, 2016 1:15 P.M.

Governance

An expert panel is being established as a short-term advisory body appointed by the President of the Treasury Board to review the application of the Public Sector Accounting Standards (PSAS) to accounting for pension assets and provide advice to government. The final report will be submitted to the President of the Treasury Board and provided to the Auditor General of Ontario. It will be made public thereafter. The future accounting for the pension assets in preparation of the province's financial statements will be guided by the report of the panel.

The Public Sector Accounting Board established a task force to review the standards on pension plans. Should its review result in changes to the standards, these new standards would be applied by the province.

Mandate

The expert panel's mandate is to deliver advice and recommendations to the government on the application of PSAS to the recognition and measurement of pension assets. The expert panel's advice and recommendations to the government will consider:

- The requirement regarding control with respect to recognizing a pension asset for a joint defined benefit plan
- The requirement regarding control with respect to recognizing a pension asset for other pension plans
- Appropriate valuation techniques to measure a pension asset that take into consideration future decision making authority by plan sponsors
- Recommendations to the Employee Future Benefits Task Force of the Public Sector Accounting Board regarding issues that should be considered in its review of the retirement and post-employment benefits standards.

Timelines

A report to the President of the Treasury Board and the Auditor General of Ontario is due by the end of 2016.

Membership

The panel will comprise experts in the areas of jointly sponsored pension plans, actuarial modelling for pension plans and Public Sector Accounting Standards. All members will be appointed by the President of the Treasury Board.

Support

The province will identify individuals to support the panel and work collaboratively to provide information related to the pension plans sponsored by the province of Ontario.

Matt Ostergard Minister's Office
416-326-3839
Jason Wesley Communications Branch
416-327-4023

[Available Online](#)
[Disponible en Français](#)

2 - Email - December 6 2016 - Draft Agenda and Meeting Minutes for your review.pdf

From: [Tam, Nelson \(TBS\)](#)
To: [Patricia O'Malley \(plomalley@outlook.com\)](mailto:plomalley@outlook.com)
Subject: Draft Agenda and Meeting Minutes for your review
Date: December-06-16 2:29:00 PM
Attachments: [Draft Agenda - December 12 - 13 2016.docx](#)
[Draft Meeting Minutes - December 5 2016.docx](#)

Patricia

Attached is the draft Agenda for next week meeting. May need to adjust the Communications timing (waiting for confirmation) and if the Panel wants a briefing on the other plans as mentioned by Nadine. I included time on December 12th to discuss the other plans and the rest is basically the report so any additional briefings can be worked around the report discussions. Also, for December 13th, I added a bit of time to confirm the strategy discussion with the AG and confirmation of timelines. It goes until 5PM for both days, the Panel can decide when the day ends but we definitely want the 15 minutes to confirm timelines before everyone leaves on December 13th

The draft meeting minutes – considerably shorter as most was being captured by Lucy for the report. Please review before I sent out to the Panel.

I am thinking Friday morning for the Agenda and the Meeting minutes.

Let me know if you need anything else.

Thanks

Nelson
416-212-0514

Draft Agenda - December 12 - 13 2016.pdf

AGENDA

Pension Asset Expert Panel

December 12 - 13, 2016

Attendees

Patricia O'Malley – Chair

Nelson Tam – Project Manager

Murray Gold

Lucy Durocher - PWC Partner, Report Writer

Uros Karadzic

Paul Martin

Topic	Lead	
December 12 2016		
1. December 5 Meeting Minutes Approval, Other Matters as required	Nelson	8:45 – 9:00
2. Communications – Report Advice, Accessibility, Translation	Communications	9:00 – 9:30
3. Discussion on OPSEU, CATT, HOOP	Chair	9:30 – 10:30
4. Break		10:30 – 10:45
5. Report Drafting	Chair/Lucy	10:45– 12:00
6. Lunch		12:00 – 1:00
7. Report Drafting	Chair/Lucy	1:00 – 3:00
8. Break		3:00 – 3:15
9. Report Drafting		3:15 – 5:00
December 13 2016		
10. Recap of AG Meeting Strategy	Chair	8:45 – 9:00
11. Report Drafting	Chair/Lucy	9:00 – 4:45
12. Timeline Confirmation	Chair	4:45 – 5:00
13. Breaks		10:30 – 10:45 3:00 – 3:15
14. Lunch		12:00 – 1:00

Next Meeting – December 12 2016, 8:45 – 5:00

Location - Frost Building South, 2nd floor, 7 Queen's Park Crescent, ADM Boardroom

Draft Meeting Minutes - December 5 2016.pdf

PENSION ASSET EXPERT ADVISORY PANEL

MEETING MINUTES

DECEMBER 5 2016

Attendees

Panel

Patricia O'Malley – Chair
Murray Gold
Uros Karadzic
Paul Martin

Supports

Nelson Tam – Project Manager
Lucy Durocher – Report Writer

Guests

Cindy Veinot – ADM & Provincial Controller
Nadine Petsche – Director

Introduction & Housekeeping

- Lucy Durocher, PWC Partner, introduced herself to the Panel.
- November 18th meeting minutes were approved.
- FOI – Freedom of Information – all information provided to the Panel is subject to a FOI requests. The requester submits a form and the Ministry determines, if any, the cost to fulfil the request. Potentially, the OTPP position paper may be released.

Auditor General Annual Report Debrief

- OPCD provided an overview of Chapter 2 & Chapter 4 of the annual report
- The comparative year financial statements were not re-stated to reflect the full asset valuation allowance which resulted in the qualification.
- The Auditor General's opinion is that legislated accounting was not required as the change made to the financial statement was in compliance with PSAS.
- Also, the Auditor General's opinion that legislating accounting was not appropriate because it may result in the financial statement not being presented fairly as per PSAS. In most instances, the legislating accounting required PSAS to be followed.
- A discussion relating to interest rates were discussed – IFRS and Part IV. Also, whether the asset and liability were calculated on the same basis.

- **UROS – a quick re-calculation to determine the liability and asset on the same basis – basically excluding the unamortized gains and losses and determine what affect it has on the pension asset (surplus).**

OPSEU, HOOP and CAAT

- OPCD provided an overview of the position paper relating to the OPSEU, HOOP and CAAT pension plans
- Discussion on the timeline (see next item for details)

Timeline

- Nelson reviewed the draft timeline with the Panel with follow-up discussion
- Based on the discussions, Lucy to draft bullet points for next meeting so the Panel can confirm/add to the report
- Lucy will provide a draft to the Panel by end of December
- The Panel will review the draft during the week of January 2nd and provide comments to Lucy
- Lucy will incorporate the comments during the week of January 9th and provide an updated draft for finalization.
- The Ministry will schedule briefings for the Chair with the Associate Deputy Minister and Deputy Minister for the week of January 9th.
- Minister briefings will be required after the above briefing which will be scheduled by the Ministry.
- Based on timeline, the report is expected to be released by end of January.
- The direction the Panel will be known by the week of January 2nd.
- The OPSEU, CAAT and HOOP were not considered in depth for the reporting deadline. Discussion that OPSEU and OTPP needs to be addressed in the report and the CAAT and HOOP can be issued as a supplemental after the January report release.

Report – Questions and Related Discussion

- The report will be in the order of the Terms of Reference except that the report will reverse first and second bullet points.
- Control was discussed in context with the Auditor General report – the AG report included the definition of an asset but did not discuss the definition of control. PSAB may need to consider – If you have joint control, can you recognize an asset for jointly sponsored plans? IAS19, IFRIC 14, Joint Ventures, Government Partnerships were part of the discussion.

- Discussion relating the order of determining the asset and valuation allowance – the entire plan should be considered for asset and allowance and then the sponsor taking their share. Or should the order be reversed which maybe the AG approach.
- Discussion on the reporting contents – Executive Summary is expected to be 3 – 4 pages with the conclusions and the “technical” paper will have all the analysis such as background (single, joint, and multi-employer), plan arrangements (roles and responsibilities, contrasting BC and NB plans), accounting literature and detailed analysis of the four bullet points in the Terms of Reference using the background, plan arrangements and accounting literature to form the analysis.
- In-depth discussions on what analysis should be included to support the Panel’s conclusion.
- Discussion on access to surplus – economic benefits, joint control (equal, agreed upon, mutual), OTPP funding agreement and Act
- Discussion on valuation – scenarios, minimum payments/contributions and effect on the different scenarios, provision of adverse deviations in the valuations
- **UROS – to review the Deloitte report and calculations in more detail.**

Other Items

- **Nelson**
 - **Invite Communications to discuss report, accessibility and translation – Done – email sent December 6**
 - **Email to AG regarding materials for Paul on December 16 – email sent to Christine Wu on December 6**
 - **Send HOOP and CAAT pension plan documents – email sent on December 6**
 - **Agenda – include time for OPSEU, HOOP & CAAT discussion - done**

2 - Email - December 9 2016 - RE_ [Not Virus Scanned] Expert Panel - Draft Minutes.pdf

From: Tam, Nelson (TBS)
To: ["lucy.durocher@ca.pwc.com"](mailto:lucy.durocher@ca.pwc.com)
Subject: RE: [Not Virus Scanned] Expert Panel - Draft Minutes
Date: December-09-16 8:37:00 AM
Attachments: [A - Terms of Reference.pdf](#)

Lucy

Attached is the Terms of Reference with the 4 bullet points.

Let me know if you need anything else.

Thanks and have a great weekend and see you on Monday.

Nelson
416-212-0514

From: lucy.durocher@ca.pwc.com [mailto:lucy.durocher@ca.pwc.com]
Sent: December-09-16 6:39 AM
To: Tam, Nelson (TBS)
Subject: Re: [Not Virus Scanned] Expert Panel - Draft Minutes

Hi Nelson,

In the meeting on Monday, there was a document on the screen that included the 4 bullet points that made up the mandate of the Panel. I don't believe I have that document included in the materials from the last meeting. Would you be able to share that with me, so I can ensure that the report outline reflect the 4 bullet points with the right language.

Many thanks,

Lucy

Lucy Durocher
PwC | Partner, National Accounting Consulting Services
T: +1 416 869 2311
Email: lucy.durocher@ca.pwc.com
Assistant: Tracey Whelan | T: +1 416 941 8383 ext. 14223
PricewaterhouseCoopers LLP
PwC Tower, 18 York Street, Suite 2600, Toronto ON M5J 0B2
<http://www.pwc.com/ca>

From: "Tam, Nelson (TBS)" <Nelson.Tam@ontario.ca>
To: Lucy Durocher/CA/ABAS/PwC@Americas-CA
Date: 12/08/2016 08:44 AM
Subject: [Not Virus Scanned] Expert Panel - Draft Minutes

Lucy

Attached is the subject document. Please review and provide track change edits specifically related to the timeline section. The Chair and I tried to capture the timing but was unsure if got it right. The document is password protected.

Thanks

Nelson

Nelson Tam, CPA, CA, CIA
Project Manager, Pension Asset Evaluation
Treasury Board Secretariat, Office of Provincial Controller
Frost Building South
7 Queen's Park Crescent, Floor 2
Toronto, Ontario
M7A 1Y7

Telephone – 416-212-0514

Email – nelson.tam@ontario.ca

[attachment "Draft Meeting Minutes - December 5 2016 v2.docx" deleted by Lucy Durocher/CA/ABAS/PwC]

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A - Terms of Reference.pdf

Independent Pension Asset Expert Panel

Terms of Reference
October 6, 2016 1:15 P.M.

Governance

An expert panel is being established as a short-term advisory body appointed by the President of the Treasury Board to review the application of the Public Sector Accounting Standards (PSAS) to accounting for pension assets and provide advice to government. The final report will be submitted to the President of the Treasury Board and provided to the Auditor General of Ontario. It will be made public thereafter. The future accounting for the pension assets in preparation of the province's financial statements will be guided by the report of the panel.

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The province will identify individuals to support the panel and work collaboratively to provide information related to the pension plans sponsored by the province of Ontario.

Matt Ostergard Minister's Office
416-326-3839
Jason Wesley Communications Branch
416-327-4023

[Available Online](#)
[Disponible en Français](#)

2A - Email - December 6 2016 - Re_ Draft Agenda and Meeting Minutes for your review.pdf

From: [Patricia O'Malley](#)
To: [Tam, Nelson \(TBS\)](#)
Subject: Re: Draft Agenda and Meeting Minutes for your review
Date: December-06-16 3:46:17 PM
Attachments: [Draft Agenda - December 12 - 13 2016.docx](#)
[Draft Meeting Minutes - December 5 2016.docx](#)

Some suggestions/questions in the agenda. Mainly drafting in the minutes but it might be a good idea to check with Lucy that she has the same recollection of the timing of the various drafts as I do. I thought we were going to see another outline before she actually started writing.

From: Tam, Nelson (TBS) <Nelson.Tam@ontario.ca>
Sent: December 6, 2016 14:29
To: Patricia O'Malley (plomalley@outlook.com)
Subject: Draft Agenda and Meeting Minutes for your review

Patricia

Attached is the draft Agenda for next week meeting. May need to adjust the Communications timing (waiting for confirmation) and if the Panel wants a briefing on the other plans as mentioned by Nadine. I included time on December 12th to discuss the other plans and the rest is basically the report so any additional briefings can be worked around the report discussions. Also, for December 13th, I added a bit of time to confirm the strategy discussion with the AG and confirmation of timelines. It goes until 5PM for both days, the Panel can decide when the day ends but we definitely want the 15 minutes to confirm timelines before everyone leaves on December 13th

The draft meeting minutes – considerably shorter as most was being captured by Lucy for the report. Please review before I sent out to the Panel.

I am thinking Friday morning for the Agenda and the Meeting minutes.

Let me know if you need anything else.

Thanks

Nelson
416-212-0514

Draft Agenda - December 12 - 13 2016_1.pdf

AGENDA

Pension Asset Expert Panel

December 12 - 13, 2016

Attendees

Patricia O'Malley – Chair
 Murray Gold
 Uros Karadzic
 Paul Martin

Nelson Tam – Project Manager
 Lucy Durocher - PWC Partner, Report Writer

Topic	Lead	
December 12 2016		
1. December 5 Meeting Minutes Approval, Other Matters as required	Nelson	8:45 – 9:00
2. Communications – Report Advice, Accessibility, Translation	Communications	9:00 – 9:30
3. Discussion on OPSEU, CAAT, HOOP	Chair	9:30 – 10:30
4. Break		10:30 – 10:45
5. Report Drafting	Chair/Lucy	10:45– 12:00
6. Lunch		12:00 – 1:00
7. Report Drafting	Chair/Lucy	1:00 – 3:00
8. Break		3:00 – 3:15
9. Report Drafting		3:15 – 5:00
December 13 2016		
10. Recap of AG Meeting Strategy	Chair	8:45 – 9:00
11. Report Drafting	Chair/Lucy	9:00 – 4:45
12. Timeline Confirmation	Chair	4:45 – 5:00
13. Breaks		10:30 – 10:45 3:00 – 3:15
14. Lunch		12:00 – 1:00

Commented [P01]: Not sure we want to spend much time on CAAT and HOOP if we are not going to include in main report? Perhaps leave to end of day 2 if we have time?

Commented [P02]: Needs more time, perhaps 45 minutes?

Commented [P03]: I think we need to discuss this earlier so we know what we are aiming to get finished by the end of the day. Then perhaps recap0/confirmation as wrap up where you have it now.

Next Meeting – ~~December 12 2016, 8:45 – 5:00~~TDB if necessary

Location - Frost Building South, 2nd floor, 7 Queen's Park Crescent, ADM Boardroom

Draft Meeting Minutes - December 5 2016_1.pdf

PENSION ASSET EXPERT ADVISORY PANEL

MEETING MINUTES

DECEMBER 5 2016

Attendees

Panel

Patricia O'Malley – Chair
Murray Gold
Uros Karadzic
Paul Martin

Supports

Nelson Tam – Project Manager
Lucy Durocher – Report Writer

Guests

Cindy Veinot – ADM & Provincial Controller
Nadine Petsche – Director

Introduction & Housekeeping

- Lucy Durocher, PWC Partner, introduced herself to the Panel.
- November 18th meeting minutes were approved.
- FOI – Freedom of Information – all information provided to the Panel is subject to a FOI requests. The requester submits a form and the Ministry determines, if any, the cost to fulfil the request. Potentially, the OPCD's OTPP position paper may be released.

Auditor General Annual Report Debrief

- OPCD provided an overview of Chapter 2 & Chapter 4 of the annual report
- The comparative year financial statements were not re-stated to reflect the full asset valuation allowance which resulted in the qualification.
- The Auditor General's opinion is that legislated accounting was not required as the change made to the financial statement was in compliance with PSAS.
- Also, the Auditor General's opinion that legislating accounting was not appropriate because it may result in the financial statements not being presented fairly as per PSAS. In most instances in which accounting requirements have been legislated, the legislated accounting required PSAS to be followed.
- ~~A discussion relating to it~~ Interest rates were discussed – IFRS and Part IV. Also, whether the asset and liability were calculated on the same basis.

- UROS – a quick re-calculation to determine the liability and asset on the same basis – basically excluding the unamortized gains and losses and determine what ~~ae~~ffect it has on the pension asset (surplus).

OPSEU, HOOP and CAAT

- OPCD provided an overview of ~~the-its~~ position papers relating to the OPSEU, HOOP and CAAT pension plans
- Discussion on the timeline (see next item for details)

Timeline

- Nelson reviewed the draft timeline with the Panel with follow-up discussion
- Based on the discussions, Lucy to draft the report outline in bullet points for next meeting so the Panel can confirm/add to the report
- Lucy will provide a second draft to the Panel with expanded bullet points early in week of 19~~by end of~~ December. Panel to provide any comments by end of that week.
- Lucy will provide full written draft of report by the end of December.
- The Panel will review the draft during the week of January 2nd and provide comments to Lucy.
- Lucy will incorporate the comments during the week of January 9th and provide an updated draft for finalization.
- The Ministry will schedule briefings ~~for~~by the Chair with the Associate Deputy Minister and Deputy Minister for the week of January 9th.
- Minister briefings will be required after the above briefing which will be scheduled by the Ministry.
- Based on timeline, the report is expected to be released by end of January.
- The direction of the Panel will be known by the week of January 2nd.
- The ~~OPSEU~~, CAATPP and HOOPP were not considered in depth for the reporting deadline. Discussion that OPSEU and OTPP needs to be addressed in the report and the CAATPP and HOOPP can be issued as a supplemental after the January report release as they are not anticipated to have material surpluses in the next two years.

Report – Questions and Related Discussion

- The report will ~~be address~~ the issues in the order of the Terms of Reference except that the report will reverse first and second bullet points.

- Control was discussed in context with the Auditor General report – the AG report included the definition of an asset but did not discuss the definition of control. PSAB may need to consider – If you have joint control, can you recognize an asset for jointly sponsored plans? IAS19, IFRIC 14, Joint Ventures, Government Partnerships were part of the discussion.
- Discussion relating the order of determining the asset and valuation allowance – the entire plan should be considered for asset and allowance and then the sponsor taking their share. Or should the order be reversed which maybe the AG approach.
- Discussion on the reporting contents – Executive Summary is expected to be 3 – 4 pages with the conclusions and the “technical” paper report will have all the analysis. The main analysis will follow the four bullet points in the Terms of Reference and provide background on the plan arrangements and the accounting literature to inform the analysis. However, it is intended that the main body of the report will be a relatively crisp, understandable discussion of the issues and conclusions. More in depth analysis of important topics such as background (single, joint, and multi-employer), plan arrangements (roles and responsibilities, contrasting BC and NB plans), accounting literature will be included in appendices. ~~and detailed analysis of the four bullet points in the Terms of Reference using the background, plan arrangements and accounting literature to form the analysis.~~
- In-depth discussions on what analysis should be included to support the Panel’s conclusion.
- Discussion on access to surplus – economic benefits, joint control (equal, agreed upon, mutual), OTPP funding agreement and Act
- Discussion on valuation – scenarios, minimum payments/contributions and effect on the different scenarios, provision of for adverse deviations in the valuations
- **UROS – to review the Deloitte report and calculations in more detail.**

Other Items

- **Nelson**
 - Invite Communications to discuss report, accessibility and translation – Done – email sent December 6
 - Email to AG regarding materials for Paul on December 16 – email sent to Christine Wu on December 6
 - Send HOOP and CAAT pension plan documents – email sent on December 6
 - Agenda – include time for OPSEU, HOOP & CAAT discussion - done

3 - Email - December 7 2016 - RE_ Expert Panel Request.pdf

From: [Sullivan, Bryant \(TBS\)](#)
To: [Tam, Nelson \(TBS\)](#)
Cc: [DiMuzio, Sofie \(TBS\)](#); [Ovenden, Erin \(TBS\)](#); [Morris, David \(TBS\)](#); [Miller, Amanda \(TBS\)](#)
Subject: RE: Expert Panel Request
Date: December-07-16 12:43:06 PM

Hi Nelson, yes either Sofie or I would be happy to sit in on the next panel meeting. Can you share the invite with us?

We're putting together a little tip sheet and workback schedule that we can give to the committee to help inform their planning work.

Thanks
Bryant

Bryant Sullivan
Assistant Director, Corporate Communications
Treasury Board Secretariat
(o) 416-325-1378
(c) 647-330-5784
(e) Bryant.J.Sullivan@ontario.ca



Communications Branch
Your Strategic Partner

From: Tam, Nelson (TBS)
Sent: December-06-16 8:35 AM
To: Sullivan, Bryant (TBS)
Subject: Expert Panel Request

Bryant

Will you or Sophie or someone in Communications be available on Monday, December 12th at 9AM to meet with the panel? I am anticipating half an hour.

We have the report writer on board and she met with the panel yesterday and will be drafting high level bullet points for the December 12th meeting. Quick overview of the format the panel is thinking (2 or 3 page executive summary, more detailed technical paper)

The panel wants to ensure that when the report is written, it has the accessibility requirements in mind (Arial 12, no bolding or italics etc). Helpful hints would be greatly appreciated.

Also, the translation process and timeline needed to ensure that the report is provided in appropriate timeframe to meet the deadlines.

Please let me know if this is a good time. It could be moved to another time.

Thanks

Nelson
X20514

3A - Email - December 8 2016 - RE_ Expert Panel Request.pdf

From: [Ovenden, Erin \(TBS\)](#)
To: [Tam, Nelson \(TBS\)](#)
Cc: [Sullivan, Bryant \(TBS\)](#); [Miller, Amanda \(TBS\)](#)
Subject: RE: Expert Panel Request
Date: December-08-16 2:22:49 PM

This is helpful, thanks Nelson!

Erin Ovenden

Senior Communications Consultant

Communications Branch | Treasury Board Secretariat
77 Wellesley Street West, Ferguson Block
Toronto, ON M7A 1N3
Tel: 416-326-7727

From: Tam, Nelson (TBS)
Sent: December-08-16 2:13 PM
To: Ovenden, Erin (TBS)
Cc: Sullivan, Bryant (TBS); Miller, Amanda (TBS)
Subject: RE: Expert Panel Request

Erin

I think both will have to be translated. The Summary Report or Executive Summary will be very short, maybe 3 or 4 pages while the “technical” report will have all the background and the rationale leading to the Panel’s conclusion/recommendations

I just received the invite for MO briefing on Dec 19th

Thanks

Nelson
X20514

From: Ovenden, Erin (TBS)
Sent: December-08-16 2:10 PM
To: Tam, Nelson (TBS)
Cc: Sullivan, Bryant (TBS); Miller, Amanda (TBS)
Subject: RE: Expert Panel Request

Hi Nelson-

I’ll hold off on changing the due date on our MO Rollout, and I’ll flag the MO’s request for a meeting Dec 19.

One more question... In your work plan, I noticed that only the Summary Report is listed for translation. Does this mean the plan is to only release the summary report? What is the difference between this document and the full report?

Erin Ovenden

Senior Communications Consultant

Communications Branch | Treasury Board Secretariat
77 Wellesley Street West, Ferguson Block
Toronto, ON M7A 1N3
Tel: 416-326-7727

From: Tam, Nelson (TBS)
Sent: December-08-16 11:45 AM
To: Ovenden, Erin (TBS)
Cc: Sullivan, Bryant (TBS)
Subject: RE: Expert Panel Request

Erin

Attached is the draft work plan discussed with the Panel on Monday. Maybe you can update the attached for your timelines.

Sarah confirmed that the Associate DM was not briefed fully on the change. It was a quick meeting. I would suggest not making any changes to your Communications calendar until the appropriate briefings are completed. There could be direction that the Panel may have to change their strategy.

MO is requesting a December 19th meeting not OPCD which still needs to be confirmed.

Thanks

Nelson

From: Ovenden, Erin (TBS)
Sent: December-08-16 11:22 AM
To: Tam, Nelson (TBS)
Cc: Sullivan, Bryant (TBS)
Subject: RE: Expert Panel Request

Hi Nelson-

Thanks for chatting with me – you're always helpful!

I understand that MO may not be aware of the new delivery date of the final report and that you're trying to schedule the MO briefing for Dec 19. Please let us know if there are any other key dates we should be aware of.

On our end, we'll have something ready for the panel on Monday that provides our best advice on production timelines.

Erin Ovenden

Senior Communications Consultant

Communications Branch | Treasury Board Secretariat
77 Wellesley Street West, Ferguson Block
Toronto, ON M7A 1N3
Tel: 416-326-7727

From: Tam, Nelson (TBS)
Sent: December-08-16 10:05 AM
To: Ovenden, Erin (TBS)
Cc: Sullivan, Bryant (TBS)
Subject: RE: Expert Panel Request

Erin

All good questions which I don't have any answers and will need Communications advice based on previous experience with advisory panels.

The final report will not be delivered until mid-January as the draft for the panel members to review will be sent on December 31st. The Panel is planning to submit a word document.

The Panel is meeting for two days – December 12 and 13th. There is an opportunity to discuss with the panel on Monday and have another quick meeting on Tuesday if needed based on the discussion.

Sorry I am not much help.

Nelson
X20514

From: Ovenden, Erin (TBS)
Sent: December-08-16 9:58 AM
To: Tam, Nelson (TBS)
Cc: Sullivan, Bryant (TBS)
Subject: FW: Expert Panel Request

Hi Nelson-

Bryant sent me your request. We're working on pulling something together for Monday's meeting. There are a few details I'm hoping you can provide that will help us give our best advice:

- How long will the document be?
- What is the distribution plan?
 - o Does the panel want it available in hard copies? For who?
 - Our recommendation is an online version, however the panel may want hard copies delivered to our offices and the Auditor General's offices.
- What format does the panel want the final report delivered on Dec 31? Are they delivering a simple word document that we then format?
- Who owns this document, the panel or the Government of Ontario?

Thanks,

Erin Ovenden

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Tel: 416-326-7727

From: Tam, Nelson (TBS)
Sent: December-06-16 8:35 AM
To: Sullivan, Bryant (TBS)
Subject: Expert Panel Request

Bryant

Will you or Sophie or someone in Communications be available on Monday, December 12th at 9AM to meet with the panel? I am anticipating half an hour.

We have the report writer on board and she met with the panel yesterday and will be drafting high level bullet points for the December 12th meeting. Quick overview of the format the panel is thinking (2 or 3 page executive summary, more detailed technical paper)

The panel wants to ensure that when the report is written, it has the accessibility requirements in mind (Arial 12, no bolding or italics etc). Helpful hints would be greatly appreciated.

Also, the translation process and timeline needed to ensure that the report is provided in appropriate timeframe to meet the deadlines.

Please let me know if this is a good time. It could be moved to another time.

Thanks

Nelson
X20514

4 - Email - December 11 2016 - FW_ Expert Panel - December 12 & 13 Agenda.pdf

From: [Petsche, Nadine \(TBS\)](#)
To: [Tam, Nelson \(TBS\)](#)
Cc: [Hosick, Sarah \(TBS\)](#)
Subject: FW: Expert Panel - December 12 & 13 Agenda
Date: December-11-16 10:32:14 AM
Attachments: [Final Agenda - December 12 - 13 2016.docx](#)

Nelson,

For the OPSEU discussion, both Rogers Smithies and Michael MacPherson of ERB had been advised that there is a possibility that the Panel may want them to present/answer questions when they meet this week. Please feel free to connect with them if the Panel needs any assistance.

Nadine

From: Tam, Nelson (TBS)
Sent: December-08-16 8:52 AM
To: Petsche, Nadine (TBS); Veinot, Cindy (TBS)
Cc: Virani, Shyrose (TBS); Hosick, Sarah (TBS)
Subject: Expert Panel - December 12 & 13 Agenda

Nadine, Cindy

Attached is the Agenda to be sent tomorrow to the Panel. Currently, you are not scheduled for any items. There is a discussion on the OPSEU pension from 9:30 – 10:30. If possible, please keep your schedules free at this time just in case there are questions. If not possible, they can be dealt with later on in the day.

Thanks

Nelson
X20514

Final Agenda - December 12 - 13 2016.pdf

AGENDA

Pension Asset Expert Panel

December 12 - 13, 2016

Attendees

Patricia O'Malley – Chair

Nelson Tam – Project Manager

Murray Gold

Lucy Durocher - PWC Partner, Report Writer

Uros Karadzic

Paul Martin

Topic	Lead	
December 12 2016		
1. December 5 Meeting Minutes Approval, Other Matters as required	Nelson	8:45 – 9:00
2. Communications – Report Advice, Accessibility, Translation	Communications	9:00 – 9:30
3. Discussion on OPSEU	Chair	9:30 – 10:30
4. Break		10:30 – 10:45
5. Report Drafting	Chair/Lucy	10:45– 12:00
6. Lunch		12:00 – 1:00
7. Report Drafting	Chair/Lucy	1:00 – 3:00
8. Break		3:00 – 3:15
9. Report Drafting	Chair/Lucy	3:15 – 5:00
December 13 2016		
10. Recap of AG Meeting Strategy	Chair	8:45 – 9:30
11. Review Timelines	Chair	9:30 – 10:00
12. Break		10:00 – 10:15
13. Report Drafting	Chair/Lucy	10:15 – 12:00
14. Lunch		12:00 – 1:00
15. Report Drafting	Chair/Lucy	1:00 – 3:00
16. Break		3:00 – 3:15
17. Report Drafting	Chair/Lucy	3:15 – 4:30
18. Recap of Next Steps, Timing, CAAT, HOOP	Chair	4:30 – 5:00

Next Meeting – TDB if necessary

**Location - Frost Building South, 2nd floor, 7 Queen's Park Crescent, ADM
Boardroom**

5 - Email - December 13 2016 - HOOP_CAAT & Report Timeline.pdf

From: Tam, Nelson (TBS)
To: [Patricia O'Malley \(plomalley@outlook.com\)](mailto:Patricia.O'Malley@outlook.com); [Uros Karadzic \(uros.karadzic@ca.ey.com\)](mailto:Uros.Karadzic@ca.ey.com); [Martin, Paul \(FIN\) \(Paul.Martin@gnb.ca\)](mailto:Martin.Paul@gnb.ca); [Murray Gold \(mgold@kmlaw.ca\)](mailto:Murray.Gold@kmlaw.ca); lucy.durocher@ca.pwc.com
Subject: HOOP/CAAT & Report Timeline
Date: December-13-16 12:16:00 PM

Patricia, Uros, Paul, Murray, Lucy

HOOP & CAAT

Please send me your questions by end of week (December 16) or earlier so I can send for response.

Report (Panel, Lucy, Nelson to be cc'd on correspondence and password protected)

- **Lucy** – December 15th end of day or December 16th morning – Second draft of outline to the Panel in preparation for meeting with AG
- **Panel** – December 19th – Tracked changes with comments on second draft sent to Lucy
- **Lucy** – December 30th or 31st – 1st draft of report sent to Panel. **Nelson** – send to Bryant for formatting and estimated translation time.
- **Panel** – January 8th – Send tracked changes with comments to Lucy.
- **Lucy** – January 10th – first draft of final report based on Panel comments and for discussion on January 11th
- **Patricia** – January 11th – start drafting of Executive Summary

Thanks

Nelson
416-212-0514