

1 - Email - December 20 2016 - RE_ Availability - Pre-brief with Cindy and Nelson.pdf

From: Tam, Nelson (TBS)
To: ["Patricia O'Malley"](#)
Subject: RE: Availability - Pre-brief with Cindy and Nelson
Date: December-20-16 3:28:00 PM

Patricia

The response I received is below. There was no one around during the period requested. Public Accounts had minimal disclosure.

I've been digging into the historical files. Based on what I could find prior to 2001, joint plans were not picked up by taking 50% of liability and 50% assets. I believe the Province used previous version of PS3250 without the joint plans section that we know today and made adjustments for experience gains and enhancement costs which are not attributable to the province. This is all I could find since I wasn't here at that time.

Not sure if this is helpful.

Nelson

From: Patricia O'Malley [mailto:plomalley@outlook.com]
Sent: December-20-16 12:12 PM
To: Tam, Nelson (TBS)
Subject: Re: Availability - Pre-brief with Cindy and Nelson

Thanks. What about from 94/95 to 2001? When did they adopt accrual accounting and how did they treat the joint plans?

From: Tam, Nelson (TBS) <Nelson.Tam@ontario.ca>
Sent: December 20, 2016 12:03
To: Patricia O'Malley
Subject: RE: Availability - Pre-brief with Cindy and Nelson

Patricia

The answer is:

Prior to 1993-94, the Province's basis of accounting used by the Province was modified cash (including pensions). Expenditure for the fiscal year would be the cash contributions made by the Province.

Let me know if you need anything else. I sent an invite to HOLD your calendar for the Minister briefing on January 17th

Thanks

Nelson
416-212-0514

From: Patricia O'Malley [<mailto:plomalley@outlook.com>]
Sent: December-20-16 11:48 AM
To: Tam, Nelson (TBS)
Subject: Re: Availability - Pre-brief with Cindy and Nelson

Nelson

I also have another question I'd like you to find an answer to.

OTPP was converted to a joint plan in 1992 and OPSEUPP in 1995. How were these plans accounted for in the financial statements of the province before 3250 was effective? Can you discover what the basis for that accounting was?

Thanks

TRicia

From: Tam, Nelson (TBS) <Nelson.Tam@ontario.ca>
Sent: December 20, 2016 10:46
To: Patricia O'Malley (plomalley@outlook.com)
Subject: Availability - Pre-brief with Cindy and Nelson

Patricia

Are you available on Tuesday, January 3rd to have a conference call with Cindy and myself? It is a pre-brief in preparation for the January 9th meeting with the Deputy Minister. If you are available, please let me know what time and I will send an invite. Cindy is in the office on the 3rd.

You mentioned in a previous email you will arrive at 12:45 at Frost and walk over together. I would suggest 12:30 – to get you checked in and settled before walking over to Whitney block. Hope this is okay with you.

Thanks

Nelson
416-212-0514

2 - Email - December 20 2016 - RE_ OTPP & OPSEUPP Chair Question.pdf

From: [Fong, Pauline \(TBS\)](#)
To: [Tam, Nelson \(TBS\)](#)
Subject: RE: OTPP & OPSEUPP Chair Question
Date: December-20-16 3:04:48 PM

Hi Nelson,

I've been digging into the historical files. Based on what I could find prior to 2001, joint plans were not picked up by taking 50% of liability and 50% assets. I believe the Province used previous version of PS3250 without the joint plans section that we know today and made adjustments for experience gains and enhancement costs which are not attributable to the province. This is all I could find since I wasn't here at that time.

Pauline

From: Tam, Nelson (TBS)
Sent: December-20-16 12:14 PM
To: Fong, Pauline (TBS)
Subject: RE: OTPP & OPSEUPP Chair Question

Pauline

Thanks. The Chair had a follow up question:

Thanks. What about from 94/95 to 2001? When did they adopt accrual accounting and ow did they treat the joint plans?

Nelson
X20514

From: Fong, Pauline (TBS)
Sent: December-20-16 11:57 AM
To: Tam, Nelson (TBS)
Subject: RE: OTPP & OPSEUPP Chair Question

Hi Nelson,

Prior to 1993-94, the Province's basis of accounting used by the Province was modified cash (including pensions). Expenditure for the fiscal year would be the cash contributions made by the Province.

Pauline

From: Tam, Nelson (TBS)
Sent: December-20-16 11:51 AM
To: Fong, Pauline (TBS)
Subject: OTPP & OPSEUPP Chair Question

Pauline

The Chair had a question regarding the OTPP and OPSEUPP.

OTPP was converted to a joint plan in 1992 and OPSEUPP in 1995.
How were these plans accounted for in the financial statements of the province before 3250 was effective? Can you discover what the basis for that accounting was?

Hope you can answer the question. If not, please direct me to someone who may be able to assist.

Thanks

Nelson
X20514