RE_ Final Opinion.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**CC:** Steele, Jana [JSteele@osler.com]
**Subject:** RE: Final Opinion
**Date:** Tuesday, September 20, 2016 13:48:25
**Attachment 1:** image001.gif
**Attachment 2:** image002.gif

---

Thanks very much for providing this under tight timelines.

**From:** Code, Jacqueline [mailto:JCode@osler.com]
**Sent:** September 20, 2016 12:47 PM
**To:** Hatzis, Len (TBS)
**Cc:** Steele, Jana
**Subject:** Final Opinion

Len,

Attached is the final opinion in electronic form. I've incorporated the minor changes we discussed.

Let me know if you need anything further.

Regards,

Jacqui

**Jacqueline Code**

416.862.6462

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416.862.6666

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jcode@osler.com

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Box 50, 1 First Canadian Place
Toronto, Ontario, Canada  M5X 1B8

http://www.osler.com/

image001.pdf

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image002.pdf

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RE_ Update and Question.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**Subject:** RE: Update and Question
**Date:** Monday, September 19, 2016 12:31:42
**Attachment 1:** image001.gif
**Attachment 2:** image002.gif

---

Will call you at 1240

**From:** Code, Jacqueline [mailto:JCode@osler.com]
**Sent:** September 19, 2016 12:27 PM
**To:** Hatzis, Len (TBS)
**Subject:** RE: Update and Question

Could be free in about 10 mins. I have a meeting at 1 so if we need longer than that, I could call you after my meeting.

**From:** Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
**Sent:** Monday, September 19, 2016 12:25 PM
**To:** Code, Jacqueline <JCode@osler.com>
**Subject:** RE: Update and Question

It may be helpful to have a call with you – are you free shortly by any chance

**From:** Code, Jacqueline [mailto:JCode@osler.com]
**Sent:** September 19, 2016 11:23 AM
**To:** Hatzis, Len (TBS)
**Subject:** Update and Question

Hi Len,

We are working on drafting something for you by the end of the day. If you need some idea of where we think it comes out in advance of the end of day, let me know and we'll give you an oral report when it’s convenient for you.

In the meantime, we note that s. 9(1) of the Auditor General Act imposes a duty of the AG to “audit … the accounts and records of the receipt of public money forming part of the Consolidated Revenue Fund”. As a factual matter, we are not sure whether this is a narrower obligation and could not be interpreted as an obligation to audit the Public Accounts (a term which doesn’t appear to be defined anywhere), or whether this provision could provide some additional support for a positive obligation on the Auditor General to audit and report on the Public Accounts before they are tabled.

Since this appears to be a largely factual question about the relationship between the Consolidated Revenue Fund and the Public Accounts that insiders would understand, we are hoping you could clarify whether you would view s. 9(1) as applicable in this scenario or not. It is not critical to the opinion that we be able to rely on s. 9(1), but it would provide some additional support if we could.

Regards,

Jacqui

**Jacqueline Code**

416.862.6462

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jcode@osler.com

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Toronto, Ontario, Canada  M5X 1B8

http://www.osler.com/

image001.pdf

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image002.pdf

osler.com

RE_ Update and Question.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**Subject:** RE: Update and Question
**Date:** Monday, September 19, 2016 11:26:29
**Attachment 1:** image001.gif
**Attachment 2:** image002.gif

---

Hi

I will review and get back to you

**From:** Code, Jacqueline [mailto:JCode@osler.com]
**Sent:** September 19, 2016 11:23 AM
**To:** Hatzis, Len (TBS)
**Subject:** Update and Question

Hi Len,

We are working on drafting something for you by the end of the day. If you need some idea of where we think it comes out in advance of the end of day, let me know and we'll give you an oral report when it's convenient for you.

In the meantime, we note that s. 9(1) of the Auditor General Act imposes a duty of the AG to "audit … the accounts and records of the receipt of public money forming part of the Consolidated Revenue Fund". As a factual matter, we are not sure whether this is a narrower obligation and could not be interpreted as an obligation to audit the Public Accounts (a term which doesn't appear to be defined anywhere), or whether this provision could provide some additional support for a positive obligation on the Auditor General to audit and report on the Public Accounts before they are tabled.

Since this appears to be a largely factual question about the relationship between the Consolidated Revenue Fund and the Public Accounts that insiders would understand, we are hoping you could clarify whether you would view s. 9(1) as applicable in this scenario or not. It is not critical to the opinion that we be able to rely on s. 9(1), but it would provide some additional support if we could.

Regards,

Jacqui

**Jacqueline Code**

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*****************************************************************

image001.pdf

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image002.pdf

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Re_ Draft Opinion - Auditor General.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**CC:** Steele, Jana [JSteele@osler.com]
**Subject:** Re: Draft Opinion - Auditor General
**Date:** Tuesday, September 20, 2016 11:59:59

---

Sorry - can we make it at 1215 if possible

Sent from my BlackBerry 10 smartphone on the Rogers network.
Original Message
From: Code, Jacqueline
Sent: Tuesday, September 20, 2016 11:58 AM
To: Hatzis, Len (TBS)
Cc: Steele, Jana
Subject: RE: Draft Opinion - Auditor General

Yes, I can be.

-----Original Message-----
From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Tuesday, September 20, 2016 11:52 AM
To: Code, Jacqueline <JCode@osler.com>
Cc: Steele, Jana <JSteele@osler.com>
Subject: Re: Draft Opinion - Auditor General

Thanks - will review - are you free to chat at 1230 if possible.

Sent from my BlackBerry 10 smartphone on the Rogers network.
From: Code, Jacqueline
Sent: Tuesday, September 20, 2016 11:25 AM
To: Hatzis, Len (TBS)
Cc: Steele, Jana
Subject: Draft Opinion - Auditor General

Len,

Attached please find our draft opinion regarding the obligations of the Auditor General to audit the Public Accounts before they are tabled. We have provided it in draft in the event that you have questions or comments that would require it to be revised.

I'd be happy to discuss it with you at your convenience once you have had a chance to review it.

Best regards,

Jacqui

[cid:image001.gif@01D21331.91764C20]

Jacqueline Code

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[cid:image002.gif@01D21331.91764C20]<http://www.osler.com/>

---

Re_ TBS - Opinion re AG Act.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**CC:** Callaghan, Patrick [PCallaghan@osler.com]; Kaufman, Paul (TBS) [Paul.Kaufman@ontario.ca]; Dyczkowski, Marilyn (TBS) [Marilyn.Dyczkowski@ontario.ca]
**Subject:** Re: TBS - Opinion re AG Act
**Date:** Friday, September 16, 2016 12:48:12
**Attachment 1:** image001.gif
**Attachment 2:** image002.gif
**Attachment 3:** image003.png

---

We are getting on call in 1 minute

Sent from my BlackBerry 10 smartphone on the Rogers network.
**From:** Hatzis, Len (TBS)
**Sent:** Friday, September 16, 2016 12:18 PM
**To:** Code, Jacqueline
**Cc:** Callaghan, Patrick; Kaufman, Paul (TBS); Dyczkowski, Marilyn (TBS)
**Subject:** RE: TBS - Opinion re AG Act

Will send out call for 1245

Marilyn pls send out

**From:** Code, Jacqueline [mailto:JCode@osler.com]
**Sent:** September 16, 2016 12:12 PM
**To:** Hatzis, Len (TBS)
**Cc:** Callaghan, Patrick; Kaufman, Paul (TBS)
**Subject:** RE: TBS - Opinion re AG Act

Yes. I'm available until 1:45, though would prefer to speak after 12:30, if that works at your end.

**From:** Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
**Sent:** Friday, September 16, 2016 12:10 PM
**To:** Code, Jacqueline <JCode@osler.com>
**Cc:** Callaghan, Patrick <PCallaghan@osler.com>; Kaufman, Paul (TBS) <Paul.Kaufman@ontario.ca>
**Subject:** RE: TBS - Opinion re AG Act

Hi

Can we have a call today as we think there are a couple of nuances to this opinion we would like to discuss with you.   Thanks

**From:** Code, Jacqueline [mailto:JCode@osler.com]
**Sent:** September 15, 2016 4:48 PM
**To:** Hatzis, Len (TBS)
**Cc:** Callaghan, Patrick
**Subject:** RE: TBS - Opinion re AG Act

Hi Len,

I left you a message.   We'll answer the question you pose below.   If there is any further factual context that you feel would be helpful to us, I'm available to discuss for the next short while, and then again in the morning.

Regards,

Jacqui

**Jacqueline Code**

416.862.6462

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jcode@osler.com

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Box 50, 1 First Canadian Place
Toronto, Ontario, Canada  M5X 1B8

http://www.osler.com/

**From:** Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
**Sent:** Thursday, September 15, 2016 4:36 PM
**To:** Code, Jacqueline <JCode@osler.com>
**Cc:** Callaghan, Patrick <PCallaghan@osler.com>
**Subject:** RE: TBS - Opinion re AG Act

Hi

Not sure if you called (on a call with Jana steele right now) but the question is: can the AG refuse to issue an opinion on the public accounts.  We think the answer is no.

**From:** Code, Jacqueline [mailto:JCode@osler.com]
**Sent:** September 15, 2016 3:59 PM
**To:** Hatzis, Len (TBS); Steele, Jana
**Cc:** Callaghan, Patrick
**Subject:** RE: TBS - Opinion re AG Act

Hi Len,

I will call you shortly.

Jacqui

**Jacqueline Code**

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jcode@osler.com

Osler, Hoskin & Harcourt LLP
Box 50, 1 First Canadian Place
Toronto, Ontario, Canada M5X 1B8

http://www.osler.com/

**From:** Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
**Sent:** Thursday, September 15, 2016 3:58 PM
**To:** Steele, Jana <JSteele@osler.com>
**Cc:** Code, Jacqueline <JCode@osler.com>; Callaghan, Patrick <PCallaghan@osler.com>
**Subject:** RE: TBS - Opinion re AG Act

Thanks Jana

Jacqueline/Patrick

Can I please speak with one of you – I'm at my desk.

Len Hatzis

Deputy Director

Legal Services Branch | Treasury Board Secretariat

77 Wellesley Street West, 9th Floor, Toronto ON M7A 1N3

416.327.6393



**From:** Steele, Jana [mailto:JSteele@osler.com]
**Sent:** September 15, 2016 3:41 PM
**To:** Hatzis, Len (TBS)
**Cc:** Code, Jacqueline; Callaghan, Patrick
**Subject:** TBS - Opinion re AG Act

Hi Len:

Confirming our conversation that we can assist on this second opinion.

I am copying my partner, Jacqui Code, and our colleague, Patrick Callaghan, (both from our research group) who will be assisting on this matter so that you can correspond directly.

Best regards,

Jana


**Jana Steele**

416.862.6625

DIRECT

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jsteele@osler.com

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http://www.pensionsbenefitslaw.com/

https://twitter.com/pensionsjana

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image002.pdf

image003.pdf

Re_ Update -- Auditor General Opinion.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**CC:** Steele, Jana [JSteele@osler.com]; Kaufman, Paul (TBS) [Paul.Kaufman@ontario.ca]; Kearney, Sean (TBS) [Sean.Kearney@ontario.ca]
**Subject:** Re: Update -- Auditor General Opinion
**Date:** Friday, September 16, 2016 22:17:16

---

Thanks for the update - much appreciated.

Sent from my BlackBerry 10 smartphone on the Rogers network.
Original Message
From: Code, Jacqueline
Sent: Friday, September 16, 2016 7:15 PM
To: Hatzis, Len (TBS)
Cc: Steele, Jana; Kaufman, Paul (TBS); Kearney, Sean (TBS)
Subject: Re: Update -- Auditor General Opinion

Hi Len

Thanks for clarifying the question, which corresponds with what we took away from our call earlier today.

While I understand your internal constraints, the earliest I could possibly provide a written draft is the end of day Monday, and at that point it would still be subject to our internal review and confirmation before it would be final.

We would be pleased to provide you with an oral report of what the conclusions are likely to be by midday on Monday.

Thanks
Jacqui

Sent from my iPad

> On Sep 16, 2016, at 6:51 PM, Hatzis, Len (TBS) <Len.Hatzis@ontario.ca> wrote:
>
> Jacqueline
> Further to our chat, just to confirm the narrow question bring asked surrounds the AG's obligations (if there are any) to submit an opinion/report as part of the public accounts process as detailed in the FAA. We require an explanation of the legal landscape in terms of whether there is a requirement for the AG as part of the public accounts process. We presume that as part of this analysis, the AG Act will also need to be reviewed.
> In terms of timelines, sorry but we are facing an statutory deadline and an internal decision making timeline as well, so I am requesting if there is a way to expedite so that we can have something in writing by Monday (even a draft). Thanks
> Sent from my BackBerry 10 smartphone on the Rogers network.
> From: Code, Jacqueline
> Sent: Friday, September 16, 2016 5:17 PM
> To: Hatzis, Len (TBS)
> Cc: Steele, Jana
> Subject: Update -- Auditor General Opinion
>
>
> Hi Len,
>

> As requested, I’m providing you with an update as to our timing for an opinion on the auditor-general issues.
>
> We’ve discussed the issues and done some preliminary digging. I think with the benefit of some further time on Sunday to review the authorities and consider their implications, we should be in a position to provide at least a preliminary view on Monday by late morning.   This will not be the written opinion but an oral view as to where the written opinion is likely to end up.
>
> Assuming you still want the written opinion after our conversation, we would then draft it and get it to you as soon as possible after that. I believe Jana mentioned to you that we need to get internal sign-off on the opinion. It may therefore be a day or two before we can provide the written product.
>
> Let me know if you would like to discuss further,
> Jacqui
>
> [cid:image001.gif@01D2103C.0F8FA500]
>
> Jacqueline Code
>
>
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>
> DIRECT
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> 416.862.6666
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> FACSIMILE
>
> jcode@osler.com
>
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> Toronto, Ontario, Canada   M5X 1B8
>
> [cid:image002.gif@01D2103C.0F8FA500]<http://www.osler.com/>
>
>
>
> ________________________________
>

>
>

Re_ update re opinion.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**CC:** Steele, Jana [JSteele@osler.com]
**Subject:** Re: update re opinion
**Date:** Tuesday, September 20, 2016 11:20:07

---

Hi jacqueline
Can you provide an update re: when I can expect a draft of the opinion pls. Thanks

Sent from my BlackBerry 10 smartphone on the Rogers network.
Original Message
From: Code, Jacqueline
Sent: Monday, September 19, 2016 6:41 PM
To: Hatzis, Len (TBS)
Cc: Smook, Nick (TBS)
Subject: RE: update re opinion

I am here and could speak at 7.

-----Original Message-----
From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Monday, September 19, 2016 6:33 PM
To: Code, Jacqueline <JCode@osler.com>
Cc: Smook, Nick (TBS) <Nick.Smook@ontario.ca>
Subject: Re: update re opinion

We are reviewing this issue currently and hope to be back to you shortly. It may be a benefit if we can have a short call at 7 if you're free to nail this down. Not sure if you can accommodate that.

Sent from my BlackBerry 10 smartphone on the Rogers network.
Original Message
From: Code, Jacqueline
Sent: Monday, September 19, 2016 6:19 PM
To: Hatzis, Len (TBS)
Subject: RE: update re opinion

Well, the FAA requires a report of the AG "concerning his or her examination of the financial statements". I'm not an accountant so I'm not sure whether that could be anything other than an audit opinion. Has the AG ever provided a report in this context that is not an audit opinion?

That said, the requirements of s. 12(3) are more explicit regarding the need for an opinion regarding the compliance with GAAP, but s. 12(3)'s obligations apply after the Public Accounts have been tabled.

-----Original Message-----
From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Monday, September 19, 2016 6:14 PM
To: Code, Jacqueline <JCode@osler.com>
Subject: Re: update re opinion

Apologies but one last point from my clients:

It will be important to know whether that report has to be in the form of an audit opinion. Or in other words, can the AG withhold her audit opinion (because in her view the gov't has done something she

does not agree with), but still provide some sort of report? I don't think this latter situation would help us much.
Sent from my BlackBerry 10 smartphone on the Rogers network.
Original Message
From: Code, Jacqueline
Sent: Monday, September 19, 2016 5:50 PM
To: Hatzis, Len (TBS)
Subject: RE: update re opinion

I think it does.

-----Original Message-----
From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Monday, September 19, 2016 5:39 PM
To: Code, Jacqueline <JCode@osler.com>
Subject: RE: update re opinion

Hi
Quick question re the draft: can it pls opine on the obligation to provide a review within the time necessary for the Minister to comply with the FAA obligations re disclosure/tabling? Happy to discuss

-----Original Message-----
From: Code, Jacqueline [mailto:JCode@osler.com]
Sent: September 19, 2016 4:38 PM
To: Hatzis, Len (TBS)
Subject: RE: update re opinion

ok

-----Original Message-----
From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Monday, September 19, 2016 4:36 PM
To: Code, Jacqueline <JCode@osler.com>
Subject: Re: update re opinion

Can we chat at 5 pls

Sent from my BlackBerry 10 smartphone on the Rogers network.
From: Code, Jacqueline
Sent: Monday, September 19, 2016 3:20 PM
To: Hatzis, Len (TBS)
Subject: RE: update re opinion

I think the written draft will not be done before 4:15 or so. I can give you a preview of what it will say whenever it's convenient.

From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Monday, September 19, 2016 3:17 PM
To: Code, Jacqueline <JCode@osler.com>
Subject: update re opinion

Hi Jacqueline
Can we chat about this oral report option or do you feel the draft will done in short term. Thank you. I am back in my office at 415

Thanks

Len Hatzis
Deputy Director
Legal Services Branch | Treasury Board Secretariat
77 Wellesley Street West, 9th Floor, Toronto ON M7A 1N3
416.327.6393



From: Code, Jacqueline [mailto:JCode@osler.com]
Sent: September 19, 2016 11:23 AM
To: Hatzis, Len (TBS)
Subject: Update and Question

Hi Len,

We are working on drafting something for you by the end of the day.   If you need some idea of where we think it comes out in advance of the end of day, let me know and we'll give you an oral report when it's convenient for you.

In the meantime, we note that s. 9(1) of the Auditor General Act imposes a duty of the AG to "audit . the accounts and records of the receipt of public money forming part of the Consolidated Revenue Fund". As a factual matter, we are not sure whether this is a narrower obligation and could not be interpreted as an obligation to audit the Public Accounts (a term which doesn't appear to be defined anywhere), or whether this provision could provide some additional support for a positive obligation on the Auditor General to audit and report on the Public Accounts before they are tabled.

Since this appears to be a largely factual question about the relationship between the Consolidated Revenue Fund and the Public Accounts that insiders would understand, we are hoping you could clarify whether you would view s. 9(1) as applicable in this scenario or not.   It is not critical to the opinion that we be able to rely on s. 9(1), but it would provide some additional support if we could.

Regards,
Jacqui

[cid:image001.gif@01D21289.59B06E40]

Jacqueline Code

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jcode@osler.com<mailto:jcode@osler.com>

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Toronto, Ontario, Canada   M5X 1B8

[cid:image002.gif@01D21289.59B06E40]<http://www.osler.com/>

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Re_ update re opinion.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**CC:** Kaufman, Paul (TBS) [Paul.Kaufman@ontario.ca]
**Subject:** Re: update re opinion
**Date:** Monday, September 19, 2016 18:12:07

---

Thanks
It would be helpful if the opinion addressed that expressly. Much appreciated

Sent from my BlackBerry 10 smartphone on the Rogers network.
Original Message
From: Code, Jacqueline
Sent: Monday, September 19, 2016 5:48 PM
To: Hatzis, Len (TBS)
Subject: RE: update re opinion

Yes. I think there are two implied obligations (or one dual-pronged obligation). The audit of the consolidated financial statements implicitly has to occur before the FAA deadline and the report has to be provided before the deadline.

-----Original Message-----
From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Monday, September 19, 2016 5:47 PM
To: Code, Jacqueline <JCode@osler.com>
Subject: Re: update re opinion

Hi
Re the timing question, I presume that if the better view is that the AG has an implied obligation to provide a report as part of the PA process, then the obligation would arise in the context of the statutory timelines associated with submitting public accounts (within 180 days etc...subsection of the FAA) .

Sent from my BlackBerry 10 smartphone on the Rogers network.
Original Message
From: Hatzis, Len (TBS)
Sent: Monday, September 19, 2016 5:39 PM
To: Code, Jacqueline
Subject: RE: update re opinion

Hi
Quick question re the draft: can it pls opine on the obligation to provide a review within the time necessary for the Minister to comply with the FAA obligations re disclosure/tabling? Happy to discuss

-----Original Message-----
From: Code, Jacqueline [mailto:JCode@osler.com]
Sent: September 19, 2016 4:38 PM
To: Hatzis, Len (TBS)
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Sent: Monday, September 19, 2016 4:36 PM

To: Code, Jacqueline <JCode@osler.com>
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Sent from my BlackBerry 10 smartphone on the Rogers network.
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Sent: Monday, September 19, 2016 3:20 PM
To: Hatzis, Len (TBS)
Subject: RE: update re opinion

I think the written draft will not be done before 4:15 or so. I can give you a preview of what it will say whenever it's convenient.

From: Hatzis, Len (TBS) [mailto:Len.Hatzis@ontario.ca]
Sent: Monday, September 19, 2016 3:17 PM
To: Code, Jacqueline <JCode@osler.com>
Subject: update re opinion

Hi Jacqueline
Can we chat about this oral report option or do you feel the draft will done in short term. Thank you. I am back in my office at 415

Thanks

Len Hatzis
Deputy Director
Legal Services Branch | Treasury Board Secretariat
77 Wellesley Street West, 9th Floor, Toronto ON M7A 1N3
416.327.6393



From: Code, Jacqueline [mailto:JCode@osler.com]
Sent: September 19, 2016 11:23 AM
To: Hatzis, Len (TBS)
Subject: Update and Question

Hi Len,

We are working on drafting something for you by the end of the day. If you need some idea of where we think it comes out in advance of the end of day, let me know and we'll give you an oral report when it's convenient for you.

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Since this appears to be a largely factual question about the relationship between the Consolidated Revenue Fund and the Public Accounts that insiders would understand, we are hoping you could clarify whether you would view s. 9(1) as applicable in this scenario or not. It is not critical to the opinion that we be able to rely on s. 9(1), but it would provide some additional support if we could.

Regards,
Jacqui

[cid:image001.gif@01D21289.59B06E40]

Jacqueline Code

416.862.6462

DIRECT

416.862.6666

FACSIMILE

jcode@osler.com<mailto:jcode@osler.com>

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Box 50, 1 First Canadian Place
Toronto, Ontario, Canada M5X 1B8

[cid:image002.gif@01D21289.59B06E40]<http://www.osler.com/>

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update re opinion.rtf

**From:** Hatzis, Len (TBS) []
**To:** Code, Jacqueline [JCode@osler.com]
**Subject:** update re opinion
**Date:** Monday, September 19, 2016 15:16:42
**Attachment 1:** image001.gif
**Attachment 2:** image002.gif

---

Hi Jacqueline

Can we chat about this oral report option or do you feel the draft will done in short term.   Thank you.   I am back in my office at 415

Thanks


Len Hatzis

Deputy Director

Legal Services Branch | Treasury Board Secretariat

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**From:** Code, Jacqueline [mailto:JCode@osler.com]

**Sent:** September 19, 2016 11:23 AM
**To:** Hatzis, Len (TBS)
**Subject:** Update and Question

Hi Len,

We are working on drafting something for you by the end of the day. If you need some idea of where we think it comes out in advance of the end of day, let me know and we'll give you an oral report when it's convenient for you.

In the meantime, we note that s. 9(1) of the Auditor General Act imposes a duty of the AG to "audit … the accounts and records of the receipt of public money forming part of the Consolidated Revenue Fund". As a factual matter, we are not sure whether this is a narrower obligation and could not be interpreted as an obligation to audit the Public Accounts (a term which doesn't appear to be defined anywhere), or whether this provision could provide some additional support for a positive obligation on the Auditor General to audit and report on the Public Accounts before they are tabled.

Since this appears to be a largely factual question about the relationship between the Consolidated Revenue Fund and the Public Accounts that insiders would understand, we are hoping you could clarify whether you would view s. 9(1) as applicable in this scenario or not. It is not critical to the opinion that we be able to rely on s. 9(1), but it would provide some additional support if we could.

Regards,

Jacqui

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