Public Accounts 2016-17 Release Options

Release Option	Products	Considerations
1. Low-profile, reactive (paper release only): Following the tabling of 2016-17 Public Accounts, a news release and backgrounder is distributed province-wide on Ontario.ca. New web copy goes live, as well as a series of tweets from @OpengovON. *Scalable tactic*: If needed, a joint TBS/MOF/Energy Ministers' statement is distributed to press gallery which could include: • Pension accounting • IESO market accounts • IESO rate regulated accounting • FHP	- Province-wide news release - Backgrounder on accounting changes - Web content - Media Qs - HBN - Optional: - Joint statement or second backgrounder explaining government's position on qualified opinion	Pros: • Keeps the focus on path to balance narrative and highlights from Public Accounts. Cons: • Provides opportunity for third parties to frame the public narrative.
2. Medium-profile, pro-active (press conference and paper release): A joint TBS and MOF Ministers' press conference is held, following the tabling of 2016-17 Public Accounts. At the same time, a news release and backgrounder is distributed province-wide on Ontario.ca. New web copy goes live, as well as a series of tweets from @OpengovON.	- Event plan - Visuals for press conference - Media advisory - Province-wide news release - Backgrounder on accounting changes - Optional: - Second backgrounder explaining government's position on qualified opinion - Remarks - Web content - Tweets - Media Qs - HBN	Pros: • Allows Ministers opportunity to present path to balance narrative and highlights from Public Accounts. • Provides an opportunity to address government's position on areas upon which AG based qualified opinion. Cons: • Ministers are left to address the accounting issues without technical support. • (Exploring option to have tech experts present who would be called on as needed to address technical questions if they arise.)

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Release Option	Products	Considerations
3. High-profile, proactive (technical briefing, press conference, paper release) A technical briefing for media is held after tabling 2016-17 Public Accounts, led by ministry officials, including the Provincial Controller, and DMs from TBS, Finance, and Energy and/or IESO representative. Moderator would be present to support ministry officials. This is followed by a joint TBS and MOF Ministers' press conference. At the same time, a news release and backgrounder is distributed province-wide on Ontario.ca. New web copy goes live, as well as a series of tweets from @OpengovON.	- Media advisory - Technical briefing deck - Event plan - Visuals for press conference - Province-wide news release - Backgrounder on accounting changes - Remarks - Web content - Tweets - Media Qs - HBN	Pros: • Allows media opportunity to talk directly to the experts about the accounting issues. Cons: • By highlighting the accounting issues, there's a potential that the narrative shifts away from the path to balance.

Technical Briefing:

- Objective is to present Ontario's position on accounting for pension assets and IESO in a factual, evidence based manner while respecting independence of all parties involved.

Option 1:

- Focus on basis for qualified opinion only (pension accounting, consolidation of market accounts) and deal with "other matters" on a reactive basis.
    - Pros:
        - Keeps focus on qualified opinion vs. "other matters".
        - Government proactively demonstrates commitment to openness.
        - Opportunity for Ministers to reaffirm PA narrative re financial results, responsible fiscal management, investments in areas that make a difference in everyday lives.
    - Cons:
        - Resurfaces narrative around Government's disagreement with AG.
        - Negative reaction from AG if not informed about tech briefing.

        - Risk of introducing negative narrative and detract from substance of public accounts narrative.

Option 2:

- Focus on explaining basis for qualified audit opinion (pension accounting, consolidation of market accounts) with brief explanation of "other matters" noting the details of FHP are yet to be finalized and work with AG continues.
    - Pros:
        - Government proactively demonstrates commitment to openness.
        - Opportunity for Ministers to reaffirm PA narrative re financial results, responsible fiscal management, investments in areas that make a difference in everyday lives.
    - Cons:
        - Resurfaces narrative around Government's disagreement with AG.
        - Negative reaction from AG if not informed about tech briefing.
        - Risk of introducing negative narrative and detract from substance of public accounts narrative.