just some notes

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15/16 - use the word last year
page 8 - based on the AG new or current interpretation provided sept 13
in the timeline chart - when we talk about the sept 13 box - should the chart itself indicate that was 14 days before the public accounts should be tabled - highlight that on the chart
- sept 27 box the place - tabled
- modify and make them the same colour
- presented the document on the 29th - done that on the 29th and that clear in the deck
- get the 29th in the deck info
- why 4 days later
- allowing the auditor general to be forthcoming in her opinion
- she advised she would not provide an audited opinion - so she would not provide an opinion?

- first question is why are you doing this today?
 - the AG may not provide an audit opinion so we are going out today to be transparent
 - this is all happening
- deck could be changed to reflect the position of the audit
 - it remains unclear as to whether or when we will get an audit opinion
 - government feels its important under these circumstances that since we didn't table them on the 27th there is speculation about the numbers and the fiscal

- why are you taking her point of view?
- ministers met with the AG and she may not provide an audit

- transparency and accountability
- what has happened since Friday and Thursday

Gaming out
- she informed officials at Friday at 1:00 am that she may not provide an opinion
- this is the reason we are doing this - but cannot speak for the auditor - use a quote from the auditor in chapter 2 of 2015 annual report - i would have no choice but to include a reservation - does not say
What is the reason why she is not providing an opinion:
- we are not willing to say what she is demanding regarding an error - she will volunteer it
- we have to be ready to put it forward in the deck and the technical briefing

Letter
- the letter is really good because it has her position and our position in good language - making it public
- not planning on posting it
- prepared letter - use the language in the end that is in the letter***
- key to use the language in the letter

List of questions
- only province that has this type of pension arrangement - any other jurisdictions that are having this
- add BC and new Brunswick into the Q and A document
(if you think that your position is right why are you changing the numbers to align to her point of view when it doesn't seem you will get her support
- what is the professional judgement that exists out there to interpreting jointly sponsored pensions
- are you saying that the auditor general is mis-interpreting PSAB
- strategy - defer for a year is how these things happen - being cautious and not deferring for a long time while 3rd parties opine - why this is different - taken a cautious view - legislating in the way that the auditor's view - that is why it is time limited view

- the province has been treating the pensions the same way since 2001 and when did she tell you that she would tell you differently

- timelines of the review - could do it in collaboration with the auditor general - have her disown that

- FES - take it into consideration and explain how fiscal update works - will you take this on in the bottom line in 16/17 - "take it into consideration" - we have been working to get 15/16 out - what comes of this is later
- options and consequences of a no audit opinion

- (is the auditor wrong)
- because we are being responsible so she won't qualify our books
- if we hsdn't done this she would have qualified the books
- manioulsting the rules
- she won't take yes for an answers
- she qualified us for putting forward the numbers that she suggested

Sent from my iPad