

October 13, 2017

Helen Angus
Deputy Minister, Treasury Board Secretariat
Whitney Block Rm 5320, 99 Wellesley St W
Toronto ON M7A 1A1

Scott Thompson
Deputy Minister, Ministry of Finance
Frost Building South, 7th Floor, 7 Queen's Park Crescent
Toronto, ON M7A 1Y7

RE: FAO Information Request (EFO-Fall 2017): Pension Expense and Taxation Revenue Estimation Methodologies

Dear Deputies Angus and Thompson:

My mandate as Temporary Financial Accountability Officer is to provide the Legislative Assembly of Ontario with the economic and financial analysis it needs to perform its constitutional functions.

My staff are currently preparing analysis to support the FAO's bi-annual Economic and Fiscal Outlook (EFO) report. This work is undertaken under paragraph 10(1)(a) of the *Financial Accountability Officer Act, 2013* (the Act), which allows the Officer to "provide, on his or her own initiative, an independent analysis to the Assembly about the state of the Province's finances, including the budget, and trends in the provincial and national economies."

To support the FAO's analysis, I request that your ministries provide me with some background information. Specifically, I am requesting that you direct your staff to provide the information outlined in two attached documents:

- Using Attachment 3, please provide updated information related to the impact of the Auditor General's recommended accounting treatment for assets in jointly-sponsored pension plans; and
- As described in Attachment 4, please provide detailed descriptions of the methodologies and background data used to estimate Ontario personal income tax, corporate tax and HST revenues as reported in the 2016-17 Public Accounts.

This information is necessary to perform my duties as required by subsection 12(1) of the Act.

In addition, I request that your ministries complete Attachment 1 by outlining any disclosure restrictions related to the information request.

- If you believe that some or all of the requested information falls under the Cabinet records exception under subsection 12(2) of the FAO Act and that Cabinet has not consented to provide that information to the FAO in the Cabinet records order-in-council (see OC 1412/2016, Attachment 2), please describe the information in the Cover spreadsheet (Attachment 1) and explain why you believe the exception prevents you from providing me with the information.
- If you believe that some or all of the information that you are providing in response to this request is subject to the disclosure restrictions under the Cabinet records order-in-council, please clearly identify the information in question.
- If you believe that some or all of the requested information is personal information and/or personal health information exceptions under subsection 12(3) of the FAO Act, please describe the information in the Cover spreadsheet (Attachment 1), and explain why you believe that exception applies and why you have been unable to redact the information in accordance with subsection 12(4) of the FAO Act.
- If you believe that some or all of the information that you are providing in response to this request is subject to the disclosure restrictions in paragraphs 2, 3 and/or 4 of section 13 of the FAO Act, please identify the information in question and in the Cover spreadsheet (Attachment 1), identify which condition applies, citing the specific provision of the *Freedom of Information and Protection of Privacy Act*.

If the restriction is intended to protect the interests of other public institutions, governments, third parties and/or legal privilege holders, please specifically identify any institutions, governments, third parties and/or legal privilege holders whose interests would be affected by the disclosure of the information.

I request that you provide me with this information by Monday October 27, 2017.

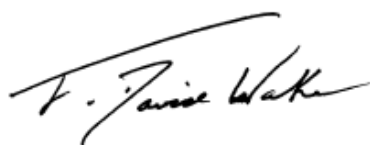
I have enclosed the *Guide to Responding to Information Requests from the FAO*, including the Cabinet records order-in-council (Attachment 2) to assist you with responding to this information request.

Please note that any cover letter accompanying your response to this request will be posted publicly on the FAO website, but attachments will not.

Should you or your staff have any questions about this request, I would ask that you contact Luan Ngo at lngo@fao-on.org or by phone at 416-277-1856.

I would like to thank you for your assistance in this matter. My primary objective is to provide timely and relevant analysis to the Legislative Assembly. My ability to do so depends on your providing me free and timely access to the information held by your ministries that is necessary for me to perform my duties. By providing me with this information, you are assisting me in better serving all Members of Provincial Parliament.

Sincerely,



The Honourable J. David Wake
Temporary Financial Accountability Officer

Enclosures: 4

Attachment 1: EFO-Fall 2017 Cover Spreadsheet

Attachment 2: Guide to Responding to Information Requests from the FAO

Attachment 3: EFO-Fall 2017 Pension Information Request

Attachment 4: EFO-Fall 2017 Taxation Revenue Background Information Request

cc.

Karen Hughes

Associate Deputy Minister, Treasury Board Secretariat

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