

Message

From: Betik, Matthew [mbetik@kpmg.ca]
Sent: 2018-05-24 4:48:02 PM
To: Anthony Martinello [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=3fb7d76317b34780b15d96309b995c31-Anthony Mar]; Susan Nicholson [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=f668e601bd2b4865a5c31dca531047c8-Susan Nicho]
Subject: RE: PSAB SERP/OPEB discount rate & audited pension f/s
Attachments: IESO PP Management Rep.docx; 2016-12-31 IESO Pension Plan Auditors Report.docx; IESO PP 2017 AFR_CAS.pdf

Anthony – here are the materials for the pension plan for the audit committee for your review and comment.

Matt

From: Anthony Martinello [mailto:Anthony.Martinello@ieso.ca]
Sent: Monday, May 14, 2018 6:07 AM
To: Betik, Matthew <mbetik@kpmg.ca>; Susan Nicholson <susan.nicholson@ieso.ca>
Subject: PSAB SERP/OPEB discount rate & audited pension f/s

Matt,

1. Is there any expected timeline on when PSAB may issue any updated guidelines/GAAP on discount rates? At the last IESO Audit Committee I informed them that PSAB was looking to issue a new ruling regarding discount rates.

2.

For the June 12, 2018 IESO Audit Committee – do you have a preference on what time works best for you to attend between 8:30am to 11am?...just working on the agenda time for the audited pension plan f/s.

And send me the KPMG mgmt rep letter and the KPMG audit/issues presentation no later than May 25 2018 if possible.

Regards.

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