

Message

From: David Barrett [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=EF6F3B035CEB494099260E6FA7603F36-DAVID BARRE]
Sent: 2018-07-24 11:00:51 PM
To: Jordan Penic [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=7d23bcd450594583bb40b447b35485da-Jordan Peni]
Subject: FW: SCOPA Report - Chapter 2 Public Accounts

Importance: High

Catching up on SCOPA stuff. For this, some important points to consider related to the “no surprises” theme and for the August 13 meeting with KPMG/TB

From: Anthy Lovachis
Sent: May 03, 2018 1:43 PM
To: David Barrett; Jordan Penic; Andrew Dow
Cc: Jessica Savage; Emily Somerville
Subject: RE: SCOPA Report - Chapter 2 Public Accounts
Importance: High

Here it is: [http://www.ontla.on.ca/committee-proceedings/committee-reports/files_html/Public%20Accounts%20of%20the%20Province%20\(Final\)%20English.htm](http://www.ontla.on.ca/committee-proceedings/committee-reports/files_html/Public%20Accounts%20of%20the%20Province%20(Final)%20English.htm)

Recommendations copied below:

1. **Government accounting practices, and those of its agencies, that affect the consolidated financial statements of the Province, must be carried out in accordance with Canadian Public Sector Accounting Standards.**
2. **The Office of the Controller for the Province of Ontario should provide copies of all terms of reference to the Auditor General’s Office when they engage private sector firms for accounting advice or opinions.**

Very important to note, the report includes a “dissenting opinion” from the PCs in the appendix, which I understand is very rare. In the PCs view, the recommendations that should have been approved for inclusion in the final report are:

- **Requiring that all subordinate entities of the legislature whose financial statements impact the consolidated financial statement require approval from the Auditor General on the appointment of their auditor;**
- **Requiring that any subordinate body of the legislature that employs the same firm to both provide accounting advice and to be their auditor, seek approval to do so from the Auditor General, and;**
- **That the Office of the Controller for the Province of Ontario should provide copies of all terms of reference to the Auditor General’s office when other ministries or government agencies engage private sector firms for accounting advice or opinions.**

From: David Barrett
Sent: May 03, 2018 10:15 AM
To: Jordan Penic; Anthy Lovachis; Andrew Dow
Cc: Jessica Savage; Emily Somerville
Subject: SCOPA Report - Chapter 2 Public Accounts

FYI - The SCOPA report on the AG report Chapter 2 Public Accounts is due to be tabled today. Expect it to be published shortly.

Thanks,
David

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