

Memorandum of Understanding

Between

The President of the Treasury Board

And

**Chair of the Provincial Judges Pension
Board**

March 2015

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1. Purpose

- a. The purpose of this Memorandum of Understanding (MOU) is to:
 - Set out the accountability relationships between the President of the Treasury Board and the Chair of the Provincial Judges Pension Board on behalf of the Board.
 - Clarify the roles and responsibilities of the Minister, the Deputy Minister, and the Chair.
 - Set out the expectations for the operational, administrative, financial, staffing, auditing and reporting arrangements between the Board and the Ministry.
- b. This MOU should be read together with Ontario Regulation 290/13. This MOU does not affect, modify or limit the powers of the Board as set out in the Regulation, or interfere with the responsibilities of any of its parties as established by law. In case of a conflict between this MOU and any act or regulation, the act or regulation prevails.

2. Definitions

In this MOU:

- a. "AAD" means the Treasury Board/Management Board of Cabinet Agencies and Appointments Directive.
- b. "Appointee" means a member appointed to the Board by the Lieutenant Governor in Council.
- c. "Board" means the Provincial Judges Pension Board.
- d. "Chair" means the Chair of the Provincial Judges Pension Board.
- e. "CRF" means the Consolidated Revenue Fund.
- f. "Deputy Minister" means the Deputy Minister, Treasury Board.
- g. "Directives" means the Directives issued by the Treasury Board and/or Management Board of Cabinet and the Government made under various statutory authorities.
- h. "Fund" means the Provincial Judges Pension Fund which continues the Provincial Judges Benefits Fund pursuant to Section 62 of the Regulation.
- i. "Minister" means the President of the Treasury Board
- j. "Ministry" means the Treasury Board Secretariat.

- k. "Plan" means the Provincial Judges Pension Plan which provides pension and survivor allowance benefits pursuant to the Regulation.
- l. "PSOA" means the *Public Service of Ontario Act*, 2006, S.O. 2006, c. 35, Sched. A.
- m. "Regulation" means Ontario Regulation 290/13, as amended, made under the *Courts of Justice Act*, R.S.O. 1990, c. 43, as amended.
- n. "Order in Council" means Order in Council O.C. 1441/2013 dated October 2, 2013, made pursuant to the *Courts of Justice Act* setting out salaries, benefits and expense allowances for provincial judges as amended from time to time.
- o. "Stakeholders" means the members of the Plan and their survivors, the Ontario Conference of Judges, and the Office of the Chief Justice of Ontario.
- p. "TB/MBC" means Treasury Board/Management Board of Cabinet.

3. Agency's Legal Authority and Mandate

- a. The Board is continued under subsection 61(1) of the Regulation.
- b. The Board administers the pension and survivor allowance benefits and contribution refunds provided under the Regulation, as well as certain death benefits and termination payments as set out in Schedule B of Order in Council 1441/2013.
- c. Any administration of the Regulation with respect to individuals who are not in receipt of, or have not applied for, pensions or survivor allowances, or with regard to benefits that are neither pension benefits nor survivor allowances, excluding contribution refunds and the death benefits and termination payments referred to in 3.b. above, remains the responsibility of the Minister except where such responsibility lies with another in accordance with any other agreements, memoranda of understanding, legislation, or decisions of a court of law.

4. Crown Agent Status and Agency Classification

- a. The Board is prescribed as a public body under the PSOA. It operates at arm's length from the government.
- b. The Board is classified as a trust agency under the MBC Agencies and Appointments Directive. While the Board does not have separate legal personality for civil, private law purposes that would be required for it to be a Crown agency in law, the Board has its own legal personality for certain administrative, public law purposes. The Board may be referred to as a Crown agency when that term is used to distinguish between ministries and other agencies of the Crown.

5. Guiding Principles

The parties agree to the following principles:

- a. The Minister acknowledges that the Board exercises powers and performs duties in accordance with its mandate and its fiduciary obligations to the members of the Plan. The Board's decisions with respect to administration of the Plan must be made and be seen by members of the Plan to be made independently and impartially.
- b. The Minister acknowledges that the Board plays a meaningful role in the development of the policies and programs of the government, as well as in the implementation of those policies and the delivery of programs.
- c. The Board acknowledges that accountability is a fundamental principle to be observed in the management, administration and operations of the agency.
- d. As an agency of the government, the Board conducts itself according to the management principles of the Government of Ontario. These principles include ethical behaviour, prudent, efficient, and lawful use of public resources, fairness, high quality service to the public, and openness and transparency to the extent allowed under law.
- e. The Board and the Ministry agree to avoid duplication of services wherever possible.

6. Accountability Relationships

6.1 Minister

The Minister is accountable:

- a. To Cabinet and the Legislative Assembly for reporting and responding to the Legislative Assembly on the affairs of the Board.
- b. For reporting and responding to TB/MBC on the Board's performance and compliance with government's applicable Directives and operational policies.
- c. To Cabinet for the performance of the Board and its compliance with the government's operational policies and broad policy directions.
- d. For receiving the Board's annual report, tabling it in the Legislative Assembly, and ensuring that the annual report is made available to the public after it has been tabled.

6.2 Chair

The Chair is accountable:

- a. To the Minister for the performance of the Board in fulfilling its mandate, and for carrying out the roles and responsibilities assigned to the Chair by the Regulation, this MOU, and applicable TB/MBC, Public Service Commission, and Government Directives.
- b. For reporting to the Minister, as requested, on the Board's activities including a letter confirming the agency's compliance with legislation, directive and accounting and financial policies.
- c. For ensuring timely communications with the Minister regarding any issue that affects, or can reasonably be expected to affect, the Minister's responsibilities for the Board.

6.3 Deputy Minister

- a. The Deputy Minister is accountable to the Secretary of the Cabinet and the Minister for the performance of the Ministry in providing administrative and organizational support to the Board and for carrying out the roles and responsibilities assigned by the Minister, applicable TB/MBC and Government Directives, and this MOU.

7. Conflict of Interest

- a. The Chair is responsible for ensuring that appointees to the Board are informed of the ethical rules to which they are subject, including the rules on conflict of interest, political activity and protected disclosure of wrongdoing that apply to the Board.
- b. All Appointees, including the Chair, are required to comply with the conflict of interest provisions of the TB/MBC Agencies and Appointments Directive. All Appointees, including the Chair, will comply with the conflict of interest rules for ministries set out in Ontario Regulation 381/07 of the PSOA.

8. Roles and Responsibilities

8.1 Minister

The Minister represents the Crown in right of Ontario as the sponsor of the Plan and is accountable to Cabinet and to the Legislative Assembly for:

- a. Reporting and responding to the Legislative Assembly on the affairs of the Board;
- b. Reporting and responding to TB/MBC on the Board's performance, compliance with applicable TB/MBC Directives, the government's operational policies and policy directions;
- c. Where required, recommending to TB/MBC the merger of the Board with any other entity, any changes to the Board's mandate, or the dissolution of the Board;
- d. Recommending to TB/MBC the powers to be given to, or revoked from, the Board when a change to the mandate of the Board is being proposed;

- e. Determining at any time the need for a review or audit of the Board, and recommending to TB/MBC any changes to the governance or administration of the Board resulting from any such review or audit;
- f. When appropriate or necessary, taking action or directing that corrective action be taken with respect to the Board's administration or operations;
- g. Receiving the Board's annual report, tabling it in the Legislative Assembly, and ensuring that the annual report is made available to the public after it has been tabled;
- h. Informing the Chair of the government's priorities and broad policy directions for the Board;
- i. Consulting, as appropriate, with the Chair (and others) on significant new directions or when the government is considering regulatory or legislative changes for the Board;
- j. Developing the Board's MOU with the Chair and signing it into effect after it has been signed by the Chair;
- k. Reviewing and approving the Board's annual business plan;
- l. Making recommendations to the Lieutenant Governor in Council respecting the appointment and remuneration of Appointees;
- m. Making recommendations to the Lieutenant Governor in Council respecting the designation of a Chair from among its Appointees;
- n. Making recommendations to the Lieutenant Governor in Council respecting judges and survivors who require authorization in order to receive a pension or survivor allowance;
- o. Ensuring the administration of the Plan with respect to individuals who are not in receipt of and have not applied for pensions or survivor allowances;
- p. Reviewing the recommendations of the Provincial Judges Remuneration Commission respecting the design and level of pension benefits;
- q. Making recommendations to the Lieutenant Governor in Council respecting amendments to the Regulation; and
- r. Directing the Chair to undertake reviews of the Board on a periodic basis, and make recommendations to TB/MBC as may be required after such reviews are completed.

8.2 Chair

The Chair is responsible for:

- a. Providing leadership to the Board;

- b. Setting the goals, objectives and strategic directions for the Board within its mandate and ensuring the implementation of actions that support those goals, objectives, and strategic directions;
- c. Ensuring the Board:
 - i. Delivers high quality and timely information and service to the members and former members of the plan and the Ministry of the Attorney General, within its mandate;
 - ii. Carries out the responsibilities assigned to it under the Regulation and Order in Council;
 - iii. Manages its affairs in compliance with applicable TB/MBC Directives;
 - iv. Administers the Plan wisely and at the lowest reasonable cost consistent with its fiduciary obligations; and
 - v. Develops a system for the creation, collection, maintenance and disposal of records.
- d. Developing performance measures and targets for the Board;
- e. Recommending policy and/or changes to the Regulation to the Minister;
- f. Seeking strategic policy guidance for the Board from the Minister;
- g. Ensuring timely communications with the Minister regarding any issues or events that may concern, or can reasonably be expected to concern the Minister in the exercise of his/her responsibilities relating to the Board;
- h. Consulting with the Minister in advance regarding any activity which may have an impact on the government and Ministry's policies, Directives or procedures, or on the Board's mandate, powers or responsibilities as set out in the Regulation;
- i. Monitoring the performance of the Board;
- j. Reporting to the Minister as requested on the Board's activities within specified timelines;
- k. Developing the Board's MOU with the Minister and signing it on behalf of the Board;
- l. Reviewing and approving the Board's business plan, budget, annual report and financial reports, and submitting them to the Minister in accordance with the time lines specified in the applicable TB/MBC and Government Directives, and this MOU;
- m. Providing both the Minister and the Minister of Finance with a copy of every audit report, a copy of the Board's response to each report, and any recommendations in the report;

- n. Advising the Minister annually on any outstanding audit recommendations;
- o. Making sure that processes are in place for identifying, responding to and resolving issues raised by the Board's Stakeholders;
- p. Ensuring timely notification to the Minister of appointment vacancies and making recommendations to the Minister on appointments and reappointments of Appointees pursuant to the process of agency appointments established by legislation or by the TB/MBC;
- q. With the approval of the Minister, enter into contracts on behalf of the Board;
- r. Cooperating with any review or audit of the Board directed by the Minister or TB/MBC;
- s. Ensure that public funds are used for the purpose intended with integrity and honesty; and
- t. Fulfilling the role of ethics executive for public servants who are government appointees to the Board, promoting ethical conduct, and ensuring that all Appointees are familiar with the ethical requirements of the PSOA, and the regulations and the Directives made under that Act, including in respect of conflict of interest, political activity and the protected disclosure of wrongdoing.

8.3 Deputy Minister

The Deputy Minister is responsible for:

- a. Advising and assisting the Minister regarding the Minister's responsibilities for the Board;
- b. Advising the Minister on the requirements of the AAD, and other Directives that apply to the Board;
- c. Recommending to the Minister, as may be necessary, the evaluation or review, including a risk-based review, of the Board or any of its programs, or changes to the management framework or operations of the Board;
- d. Facilitating briefings and consultations between the Chair and Minister as needed;
- e. Attesting to TB/MBC, as required, to the Board's compliance with the mandatory accountability requirements set out in the AAD based on the letter of compliance from the Chair to the Minister;
- f. Ensuring that the Ministry and the Board have the capacity and systems in place for on-going risk-based management, including appropriate oversight of the Board;

- g. Ensuring that the Board has an appropriate risk management framework and a risk management plan in place for managing risks that the Board may encounter in meeting its program or service delivery objectives;
- h. Undertaking timely risk-based reviews of the Board, its management or operations, as may be directed by the Minister or TB/MBC;
- i. Establishing a framework for reviewing and assessing the Board's business plans and other reports;
- j. Supporting the Minister in reviewing the performance targets, measures and results of the Board;
- k. Advising the Minister on documents submitted by the Board to the Minister for review or approval, or both;
- l. Submitting to the Minister, as part of the annual planning process, a risk assessment and management plan for each risk category;
- m. Undertaking reviews of the Board as may be directed by the Minister;
- n. Cooperating with any review of the Board as directed by the Minister or TB/MBC;
- o. Monitoring the Board on behalf of the Minister while respecting the Board's authority, identifying needs for corrective action where warranted, and recommending to the Minister ways of resolving any issues that might arise from time to time;
- p. Negotiating a draft MOU with the Chair as directed by the Minister;
- q. Consulting with the Chair, as needed, on matters of mutual importance including services provided by the Ministry and compliance with TB/MBC Directives and Ministry policies;
- r. Meeting with the Chair as needed or as directed by the Minister;
- s. Arranging for administrative, financial and other support to the Board as specified in this MOU;
- t. Informing the Chair, in writing, of new government Directives and any exceptions to or exemptions in whole or in part from TB/MBC Directives or Ministry administrative policies; and
- u. When required, submitting a report to the secretaries of TB/MBC on the wind-down of the Board, disposition of any assets, completion of any outstanding responsibilities by the Board, and the termination of any appointments.

9. Reporting Requirements

9.1 Business Plan

- a. The Chair will ensure that the Minister is provided annually with the Board's business plan covering a minimum of three years from the current fiscal year, which includes a financial budget and a risk management plan, for approval within the timelines specified by the Minister for this purpose.
- b. The Chair is responsible for ensuring that the Board's annual business plan meets the requirements of the AAD.
- c. The Chair will ensure that the business plan includes a risk assessment and risk management plan to assist the Ministry in developing its risk assessment and risk management plan information in accordance with the requirement of the AAD, to assess risks, develop and maintain necessary records and report to TB/MBC.
- d. The Minister will review the Board's annual business plan and will promptly advise the Chair whether or not he/she concurs with the directions proposed by the Board. The Minister may advise the Chair where and in what manner the Board's plans vary from government or Ministry policy or priorities, and the Board will revise its plan accordingly.
- e. The Chair is responsible for ensuring that the Board's business plan includes a system of performance measures and reporting on the achievement of the objectives set out in the business plan. The system must include performance goals, how they will be achieved, and target results and time frames.
- f. In addition, TB/MBC may require the Minister to submit the Board's business plan to TB/MBC for review at any time.

9.2 Annual Reports

- a. The Chair is responsible for ensuring that the Board's annual report is submitted to the Minister for tabling in the legislative assembly. The Chair will submit the annual report to the Minister within 120 days of the Board's fiscal year end.

9.3 Other Reports/Disclosure of Plan Data

The Chair is responsible for:

- a. At the request of the Minister or Deputy Minister, supplying specific data and other information that may be required from time-to-time for the purpose of Ministry administration.
- b. The parties may disclose data and other information to third parties who require access, which such disclosure is authorized under the *Freedom of Information and Privacy Act*, R.S.O., 1990, c.F.31.

10. Communications

The parties to this MOU recognize that the timely exchange of information on the operations and administration of the Board is essential for the Minister to meet his/her responsibilities for reporting and responding to the Legislative Assembly on the affairs of the Board. The parties also recognize that it is essential for the Chair to be kept informed of the government initiatives and broad policy directions that may affect the Board's mandate and functions.

The parties, therefore, agree as follows:

- a. The Chair will keep the Minister advised, in a timely manner, of all planned events and issues that concern or can be reasonably expected to concern the Minister in the exercise of his/her responsibilities.
- b. The Minister will consult with the Chair, as appropriate, on broad government policy initiatives or legislation being considered by the government that may impact on the Board's mandate or functions.
- c. The Minister and the Chair will consult with each other on public communications strategies and publications. They will keep each other informed of the results of Stakeholder and other public consultations and discussions.
- d. The Minister and the Chair will meet annually, or as requested by either party, to discuss issues relating to the fulfillment of the Board's mandate, management and operations.
- e. The Deputy Minister and the Chair will meet annually, or as requested by either party, to discuss issues relating to the efficient operation of the Board and the provision of services by the Ministry to the Board.

11. Administrative Arrangements

11.1 Applicable Treasury Board / Management Board of Cabinet and Government Directives

- a. The Chair is responsible for ensuring that the Board operates in accordance with all applicable TB/MBC, Public Service Commission, and Government Directives, as well as applicable Ministry financial and administrative policies and procedures. Appendix 2 to this MOU provides a list of applicable Directives and policies.

11.2 Administrative and Organizational Support Services

- a. The Deputy Minister is responsible for providing the Board with the administrative, actuarial, and organizational support services listed in Appendix 3 to this MOU, and for negotiating agreements with Ontario Shared Services or the Ontario Pension Board concerning these services, as appropriate.
- b. The Ministry may enter into agreements for the administrative and other support services

listed in subsection (a) to be provided by one or more third party service providers.

- c. The Ministry and the Chair will be parties to any service agreement entered into pursuant to subsection (b).
- d. Any service agreement entered into will include provisions that will:
 - i. ensure the timely and effective provision of the support services to be provided under it;
 - ii. include the processes and standards to be applied to the administrative and support services to be provided by the service provider to the Board; and
 - iii. be reviewed at the request of the Minister or Chair.
- e. Appendix 3 may be reviewed at any time at the request of either party.
- f. The Deputy Minister will ensure that the support or services provided to the Board are of the same quality as those provided to the Ministry's own divisions and branches.

11.3 Legal Services

- a. Legal services to the Board will be provided or approved by the Ministry of the Attorney General in accordance with its Corporate Operating Policy on Acquiring and Using Legal Services.
- b. Legal work must be done by government legal counsel or, in certain specific cases, the Board may request outside legal assistance when it requires expertise which is unavailable within the Ministry of the Attorney General or when the use of a law officer of the Crown would result in any conflict of interest.
- c. The Ministry of the Attorney General must approve the retaining of outside legal counsel by the Board.

11.4 Freedom of Information and Protection of Privacy

- a. The Minister is the institution head for the purposes of the *Freedom of Information and Protection of Privacy Act*.

11.5 Records Management

- a. The Chair is responsible for ensuring that a system is in place for the creation, collection, maintenance, and disposal of records.

- b. The Chair is responsible for ensuring that the agency complies with the TB/MBC Management and Use of Information and Information Technology (I&IT) Directive, in conjunction with the Corporate Policy of Recordkeeping, as applicable.

11.6 Stakeholder Service

- a. The Chair will ensure that the Board delivers its services at a quality standard that reflects the principles and requirements of the OPS Service Directive.
- b. The Board has in place a formal process for responding to complaints about the quality of services received by Stakeholders of the Board consistent with the government's service quality standards.
- c. The Board's annual business plan will include performance measures and targets for Stakeholder service and the Board's response to issues raised by Stakeholders.

12. Financial Arrangements

12.1 Funding

- a. The expenses in respect of the operation of the Board and the administration of the Plan are funded out of the CRF pursuant to an appropriation authorized by the Legislature through the Ministry, notwithstanding that under the AAD the Board is defined as a Trust Agency.
- b. The Ministry prepares estimates of the Board's expenditures for inclusion in the Ministry's allocation request to TB/MBC. The Ministry will deliver these estimates to the Minister and the Deputy Minister in sufficient time to be analyzed and approved by the Minister and the Deputy Minister. The estimates provided by the Ministry may, after appropriate consultation with the Chair, be altered as required.
- c. Responsibility for the maintenance of documentation and information to support expenditures is assigned to the Ministry.
- d. Pursuant to Section 28 of the *Financial Administration Act*, the Board shall not enter into any financial arrangement or commitment, guarantee, indemnity or similar transaction that may increase, directly or indirectly, the indebtedness or contingent liabilities of the Government of Ontario without the written approval of the Minister or the Minister of Finance. The Minister's approval is required before seeking statutory approval from the Minister of Finance.

12.2 The Fund

- a. The Fund consists of contributions and money paid, transferred and credited to the Fund, less money paid out under the Plan. The Minister of Finance is the custodian of the Fund and is responsible for the annual crediting of interest to the Fund. The fiscal year of the Fund is the same as the fiscal year of the CRF. The Board may establish procedures for

making payments out of the Fund for the purpose of the Plan. No payment shall be made out of the Fund unless it is authorized by the Board or made in accordance with procedures established by the Board. All receipts and disbursements of the Fund shall be entered into the Provincial Judges Benefits Fund Account under Section 62(4) of the Regulation.

- b. In addition to the Fund, an additional account known as the Provincial Judges Supplemental Pension Account (the “Account”) shall be established in the CRF in accordance with Section 63(1) of the Regulation. The Minister of Finance is the custodian of the Account and is responsible for the annual crediting of interest to the Account. The fiscal year of the Account is the same as the fiscal year of the CRF. The Board may establish procedures for making payments out of the Account for the purpose of the Plan. No payment shall be made out of the Account unless it is authorized by the Board or made in accordance with procedures established by the Board. All receipts and disbursements of the Account shall be entered into the Account.
- c. The Board is not liable to pay the Goods and Services Tax out of the Fund or the Account.

13. Audit and Review Arrangements

- a. The Ministry is responsible for the internal controls related to the compilation of the financial statement, all contributions to the Fund, and interest earned. The Board is responsible for internal control regarding all payments made out of the Fund. The Ministry and the Board shall each have a process in place to ensure that internal controls are satisfactory and ensure compliance with applicable legislation, and should review the need for internal audit arrangements as necessary.
- b. The external financial statements of the Plan are subject to annual audits by the Auditor General of Ontario or an accredited external auditing firm chosen through tender.
- c. The Board is subject to periodic review and value-for-money audit by the Auditor General of Ontario under the *Auditor General Act* or by the Ontario Internal Audit Division on a schedule set by the Auditor General or the Ontario Internal Audit Division.
- d. The Auditor General is responsible for performing an annual audit on the financial statement of the Fund and/or Account and based on the results of the audit, issuing an audit report expressing an opinion on whether the financial statement is fairly presented. The audit report is addressed to both the Board and the Minister of Finance.
- e. The Ontario Internal Audit Division may also carry out an internal audit, if approved to do so by the Ministry’s Audit Committee or by the Corporate Audit Committee.
- f. Regardless of any previous audit(s), the Minister may direct that the Board be audited at any time.
- g. Regardless of any previous audit(s), the Chair may request an external audit of the financial transactions or management controls of the Board.

- h. The Board will promptly provide a copy of every report from an audit to the Minister and the Minister of Finance. The Board will also provide a copy of its response to the audit report and any recommendations therein. The Board will advise the Minister annually on any outstanding audit recommendations.

14. Staffing and Appointments

- a. The Appointees are appointed by the Lieutenant Governor in Council on the recommendation of the Minister pursuant to 61(2) of the Regulation.
- b. The Chair is designated by the Lieutenant Governor in Council on the recommendation of the Minister pursuant to 61(3) of the Regulation.
- c. The Lieutenant Governor in Council shall establish the remuneration or range of remuneration paid to the members of the Board and the Chair. No individual employed under Part III of the PSOA shall be entitled to remuneration other than for expenses.

15. Liability Protection and Insurance

- a. Subject to the approval of the Minister of Finance under Section 28 of the *Financial Administration Act*, the Government of Ontario will indemnify the Appointees from any damages that may result from their activities on behalf of the Board, provided they do not act fraudulently or with willful misconduct or gross negligence.
- b. The Board is covered under the Government of Ontario General & Road Liability Protection Program covering third party liability where bodily or personal injury, death, or property damage including loss of use thereof is caused.

16. Effective Date and Duration and Periodic Review of the MOU

16.1 Effective Date of MOU

- a. This MOU becomes effective on the date of its signature by the parties and continues in effect until it is revoked or a new MOU is signed by the parties.
- b. Upon a change in the Minister or Chair, the parties must either sign a letter of affirmation that is attached to the MOU or sign a new MOU within 6 months of the change.
- c. Without affecting the effective date of this MOU, either the Minister or Chair may initiate a review of this MOU by written request to the other.

16.2 Reviews

- a. The Board may be subject to a review at the discretion and direction of TB/MBC or the Minister. The review may cover such matters relating to the Board that are determined by TB/MBC or the Minister, and may include the mandate, powers, governance structure and/or operations of the Board.
- b. The Minister will consult the Chair as appropriate during any such review.
- c. The Chair will cooperate in any review.

17. Delegation and Performance of Functions

- a. Staff of the Ministry and Board Members are delegated to perform many of the functions that enable the Minister, the Deputy Minister and the Chair respectively to fulfill their responsibilities under this MOU.

18. Signatures

Deborah Oakley
Board Chair
Provincial Judges Pension Board

Date

The Hon. Deb Matthews
President of the Treasury Board

Date

**Appendix 1:
Summary of Board Reporting Requirements**

DUE DATE	REPORT/DOCUMENT	NAMES OF RESPONSIBLE OFFICIALS
Annually, but budget is submitted three (3) months before fiscal year end	Board Business Plan <ul style="list-style-type: none"> • Prepares • Approves • Provides to Minister 	<ul style="list-style-type: none"> • Board • Board • Chair
Within 90 days of the Board's receipt of its audited financial statement from the Auditor General	Annual Report <ul style="list-style-type: none"> • Prepares • Approves • Provides to Minister 	<ul style="list-style-type: none"> • Board • Board • Chair
Annually	Auditing	<ul style="list-style-type: none"> • Auditor General*
Annually	Audited Financial Statements Financial Reports	<ul style="list-style-type: none"> • OSS
	MOU <ul style="list-style-type: none"> • Prepares • Approves • Signs 	<ul style="list-style-type: none"> • Deputy Minister/Chair • Board • Chair

* Note: Annual reports of board governed agencies, whose auditor of record is the Auditor General, must be submitted to the ministry within 90 days of the agency's receipt of its audited financial statement from the Auditor General.

Appendix 2:

Applicable TB/MBC and Government Directives

1. The following TB/MBC and Government Directives, guidelines, and policies apply to the Board:
 - Agencies and Appointments Directive.
 - Advertising Content Directive.
 - Travel, Meal and Hospitality Expenses Directive.
 - Records Management Guideline.
 - Visual Identity Directive.
 - Procurement Directive on Advertising, Public and Media Relations and Creative Communications Services.
 - Procurement Directive (to the extent applicable to the Board as an “Other Included Entity”).
 - Freedom of Information and Protection of Privacy Directive.
 - Disclosure of Wrongdoing Directive.
2. The Ministry will inform the Board of amendments or additions to Directives, policies and guidelines that apply to the Board; however, the Board is responsible for complying with all Directives, policies and guidelines to which it is subject.

Appendix 3:

Administrative or Organizational Support Services

The Deputy Minister is responsible for ensuring that the Ministry provides the following administrative support services to the Board:

- Administrative, financial and organizational support services are provided by the Ontario Pension Board as per the Service Level Agreement signed by the parties.
- Actuarial service as needed provided through a Service Level Agreement.