

Davis, Andrea L FIN:EX

From: Grewar, Phil J FIN:EX
Sent: Wednesday, May 21, 2014 12:00 PM
To: Westby, Mark FIN:EX
Cc: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Mark, we need to report on all of the payments for the programs delivered through indemnities plus special indemnities and any others.

s13

s13

Phil

From: Sihota, Raj S FIN:EX
Sent: Wednesday, May 21, 2014 11:56 AM
To: Grewar, Phil J FIN:EX
Cc: Cheng, Natalie FIN:EX
Subject: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

OCG is required to report payments made to honour guarantees and indemnities pursuant to Section 74(3) of the Financial Administration Act. We have received a listing from you for payments made to honour guarantees. I understand there have been indemnity payments made as well. As the point person for these payments, could you please provide the payments made to honour indemnities for the year ended March 31, 2014?

R.S. (Raj) Sihota
Manager, Summary Section
Financial Reporting and Advisory Services Branch
Office of the Comptroller General
Ph (250) 387-9212, Fax (250) 356-8388

Davis, Andrea L FIN:EX

From: Grewar, Phil J FIN:EX
Sent: Friday, May 23, 2014 3:37 PM
To: Westby, Mark FIN:EX
Cc: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

s13

From: Westby, Mark FIN:EX
Sent: Friday, May 23, 2014 3:34 PM
To: Grewar, Phil J FIN:EX
Cc: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

s13

From: Grewar, Phil J FIN:EX
Sent: Friday, May 23, 2014 2:53 PM
To: Westby, Mark FIN:EX
Cc: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

What kind of a breakdown can we give for the section 74 indemnities?

Phil

From: Sihota, Raj S FIN:EX
Sent: Friday, May 23, 2014 2:50 PM
To: Grewar, Phil J FIN:EX
Cc: Cheng, Natalie FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

I've discussed the reporting issue with Carl Fischer and have attached a proposal for disclosure.

We would need more information on the Section 74 indemnities amount of \$101,772.98. We would propose to disclose these in categories that are consistent with the Guarantees and Indemnities report.

Raj

From: Grewar, Phil J FIN:EX
Sent: Friday, May 23, 2014 10:47 AM
To: Sihota, Raj S FIN:EX
Cc: Cheng, Natalie FIN:EX; Westby, Mark FIN:EX; Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hello Raj

Attached is a summary of the indemnity payments made under our various programs. We need to discuss the amount of detail that will be presented.

Phil

Phil Grewar
Executive Director
Risk Management Branch
& Government Security Office
Government of British Columbia
Ph. 250-387-0521



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From: Westby, Mark FIN:EX
Sent: Thursday, June 5, 2014 2:33 PM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

We can do this for 12/13. It will be easier if we can wait s22 has to run reports out of cas to identify these payments. There will definitely not be any excluded employee indemnity payments in that year, only the one-off indemnities.

From: Irvine, Linda FIN:EX
Sent: Thursday, June 5, 2014 2:19 PM
To: Westby, Mark FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014
Importance: High

I think we can do this, Mark?

From: Cheng, Natalie FIN:EX
Sent: Thursday, June 5, 2014 2:12 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014
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Hi Linda,
I received the indemnity amounts for FY13/14 from Phil earlier. Could you be able to provide the comparable numbers for FY12/13?

Thanks,
Natalie

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Cc: Cheng, Natalie FIN:EX; Westby, Mark FIN:EX; Irvine, Linda FIN:EX
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That will do. Thank you Linda! ☺

Thanks,
Natalie

From: Irvine, Linda FIN:EX
Sent: Thursday, June 5, 2014 2:39 PM
To: Cheng, Natalie FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
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Hi Natalie,

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Thanks
Linda

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Linda

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Under section 74, the only people who can approve these indemnity payments are the minister of finance and the executive director of risk management branch. Here is a snippet from that act:

Payment of guarantee and indemnity

74 (1) Money required to be paid by the government in respect of a guarantee or indemnity must be paid out of the consolidated revenue fund.

(2) If the government enters into an agreement in connection with the issue and sale of securities to be guaranteed by the government, money required to be paid by the government to meet an obligation under the agreement may be paid out of the consolidated revenue fund.

(3) A statement for each fiscal year of all payments made to honour guarantees and indemnities or to meet an obligation under subsection (2) must be included in the public accounts for that fiscal year.

From: Irvine, Linda FIN:EX
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To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Mark,

I am not entirely clear what Section 74 Indemnities are. Would you be able to provide a few ivos numbers so I can go look at them?

Thanks
Linda

From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 11:01 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

I have it now and am just reviewing before I send to you.

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 10, 2014 10:40 AM
To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Thanks. Can I let her know to expect it by the end of day?

From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 10:04 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, we are working on this right now.

From: Cheng, Natalie FIN:EX
Sent: Tuesday, June 10, 2014 9:15 AM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

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Davis, Andrea L FIN:EX

From: Cheng, Natalie FIN:EX
Sent: Tuesday, June 10, 2014 11:43 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Thank you very much!

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 10, 2014 11:13 AM
To: Cheng, Natalie FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie,

Attached please find the numbers for FY12/13 as requested. Please let me know if you have any questions

Thank you
Linda

From: Cheng, Natalie FIN:EX
Sent: Thursday, June 5, 2014 2:12 PM
To: Irvine, Linda FIN:EX
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Linda, these could also be included under 'section 74' as per the worksheet:

This is the Excluded Employees (Legal Proceedings) Indemnity Regulation (financial administration act)

Payment of amounts provided under indemnity

41 If an amount becomes payable for coverage under this regulation, the administrator must direct the **Executive Director of the Risk Management Branch** in the Ministry of Finance to make the payment or arrange for the payment to be made.

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Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 10, 2014 2:48 PM
To: Westby, Mark FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014
Attachments: Copy of Indemnity Payments 2014.xlsx; Indemnity Payments Proposed Disclosure.xlsx

Have you seen this from Raj?

From: Sihota, Raj S FIN:EX
Sent: Tuesday, June 10, 2014 2:45 PM
To: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

From: Sihota, Raj S FIN:EX
Sent: Friday, May 23, 2014 2:50 PM
To: Grewar, Phil J FIN:EX
Cc: Cheng, Natalie FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

I've discussed the reporting issue with Carl Fischer and have attached a proposal for disclosure.

We would need more information on the Section 74 indemnities amount of \$101,772.98. We would propose to disclose these in categories that are consistent with the Guarantees and Indemnities report.

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From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 2:59 PM
To: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, the response below should be used again for the 12/13 amount. There were no payments under the excluded employee regulation.

From: Grewar, Phil J FIN:EX
Sent: Thursday, May 29, 2014 9:17 AM
To: Sihota, Raj S FIN:EX
Cc: Cheng, Natalie FIN:EX; Irvine, Linda FIN:EX; Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hello Raj

s13 There were no payments under the indemnity
to excluded employees.

Phil

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Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 10, 2014 4:05 PM
To: Hughes, Laura A FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014
Attachments: Copy of Indemnity Payments 2014.xlsx; Indemnity Payments Proposed Disclosure.xlsx

Hi Laura,

This is the report that OCG is proposing to disclose. First attachment is ours, with the numbers we provided them, the second attachment is how they propose to disclose it.

I spoke with Raj Sihota at OCG today and he says they have been reporting guarantees but not indemnitees and had this pointed out to them by the auditor.

s13

Does

this make sense to you?

Thanks and perhaps we can discuss a little more tomorrow

Linda

From: Sihota, Raj S FIN:EX
Sent: Tuesday, June 10, 2014 2:45 PM
To: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

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Davis, Andrea L FIN:EX

From: Butler, Richard JAG:EX
Sent: Wednesday, June 11, 2014 4:33 PM
To: Irvine, Linda FIN:EX
Subject: RE: Public Accounts - Indemnities

It is in the Auditor General special indemnities report. On his/her website.

From: Irvine, Linda FIN:EX
Sent: Wednesday, June 11, 2014 4:32 PM
To: Butler, Richard JAG:EX
Subject: Public Accounts - Indemnities

Hi Richard,

When I spoke with Michael Sheppard he referenced a joint response from PSA/LSB/RMB that was done after the Auditor General's report. He thought this might be helpful for me to see in the context of our responses to Recommendations 8, 9 & 10. Do you have a copy of this draft that can be shared with me? Was it ever published?

Thanks
Linda

Davis, Andrea L FIN:EX

From: McCabe, Melissa FIN:EX
Sent: Thursday, June 12, 2014 8:45 AM
To: Irvine, Linda FIN:EX
Subject: RE: Public Accounts Committee

Hi Linda

I think you mean recommendation 9 and 10?

s13

Did you

also clarify that with Carl to be sure I didn't translate this part incorrectly?

s13

From: Irvine, Linda FIN:EX
Sent: Thursday, June 12, 2014 8:20 AM
To: McCabe, Melissa FIN:EX
Subject: Public Accounts Committee

Hi Melissa,

Can I ask you to please look at the speaking notes I've added for slides 9 and 10 and let me know if this matches your understanding of how we will be reporting.

Thanks
Linda

Davis, Andrea L FIN:EX

From: Sihota, Raj S FIN:EX
Sent: Thursday, June 12, 2014 8:58 AM
To: Irvine, Linda FIN:EX
Subject: RE: Indemnity report 13/14

Hi Linda.

The numbers you provided are included in a schedule on our website. They actually are not part of the 2013/14 Public Accounts. 2012/13 numbers are on page 11 of this link:

http://www.fin.gov.bc.ca/ocg/pa/12_13/CRF%20Supplementary%20Schedules%2012-13.pdf

The 2013/14 Public Accounts and the related “Schedule of Payments Made to Honour Guarantees and Indemnities” is targeted to be completed by July 14, 2014. However, the Minister will decide when they will officially be released.

Let me know if you have any questions.

Raj

From: Irvine, Linda FIN:EX
Sent: Thursday, June 12, 2014 8:13 AM
To: Sihota, Raj S FIN:EX
Subject: Indemnity report 13/14

Hi Raj,

In preparation for the report to Public Accounts Committee, would you please confirm the indemnity numbers we provided will be included in the Public Accounts for 13/14 and the timing of when these will be released ... July?

Thx
Linda

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Thursday, June 19, 2014 2:04 PM
To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Thx again

From: Westby, Mark FIN:EX
Sent: Thursday, June 19, 2014 1:08 PM
To: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, this is in response to your other email I received a few minutes ago. I will also send on another one I sent last dealing with these payment types.

From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 11:36 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, these could also be included under 'section 74' as per the worksheet:

This is the Excluded Employees (Legal Proceedings) Indemnity Regulation (financial administration act)

Payment of amounts provided under indemnity

41 If an amount becomes payable for coverage under this regulation, the administrator must direct the **Executive Director of the Risk Management Branch** in the Ministry of Finance to make the payment or arrange for the payment to be made.

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 10, 2014 11:24 AM
To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Mark,

I am not entirely clear what Section 74 Indemnities are. Would you be able to provide a few ivos numbers so I can go look at them?

Thanks
Linda

From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 11:01 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

I have it now and am just reviewing before I send to you.

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 10, 2014 10:40 AM
To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Thanks. Can I let her know to expect it by the end of day?

From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 10:04 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, we are working on this right now.

From: Cheng, Natalie FIN:EX
Sent: Tuesday, June 10, 2014 9:15 AM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Linda,
This is a friendly reminder, please send us the FY12/13 numbers as soon as they become available.

Thanks,
Natalie

From: Irvine, Linda FIN:EX
Sent: Thursday, June 5, 2014 2:39 PM
To: Cheng, Natalie FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie,

Yes this is possible. Is Tuesday next week OK? Our person who runs the reports out of CAS is away until then.

Thanks
Linda

From: Cheng, Natalie FIN:EX
Sent: Thursday, June 5, 2014 2:12 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014
Importance: High

Hi Linda,
I received the indemnity amounts for FY13/14 from Phil earlier. Could you be able to provide the comparable numbers for FY12/13?

Thanks,
Natalie

From: Grewar, Phil J FIN:EX
Sent: Friday, May 23, 2014 10:47 AM
To: Sihota, Raj S FIN:EX
Cc: Cheng, Natalie FIN:EX; Westby, Mark FIN:EX; Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hello Raj

Attached is a summary of the indemnity payments made under our various programs. We need to discuss the amount of detail that will be presented.

Phil

Phil Grewar
Executive Director
Risk Management Branch
& Government Security Office
Government of British Columbia
Ph. 250-387-0521



From: Sihota, Raj S FIN:EX
Sent: Wednesday, May 21, 2014 11:56 AM
To: Grewar, Phil J FIN:EX
Cc: Cheng, Natalie FIN:EX
Subject: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

OCG is required to report payments made to honour guarantees and indemnities pursuant to Section 74(3) of the Financial Administration Act. We have received a listing from you for payments made to honour guarantees. I understand there have been indemnity payments made as well. As the point person for these payments, could you please provide the payments made to honour indemnities for the year ended March 31, 2014?

R.S. (Raj) Sihota
Manager, Summary Section
Financial Reporting and Advisory Services Branch
Office of the Comptroller General
Ph (250) 387-9212, Fax (250) 356-8388

Davis, Andrea L FIN:EX

From: McCabe, Melissa FIN:EX
Sent: Monday, June 23, 2014 10:31 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

s13

From: Irvine, Linda FIN:EX
Sent: Monday, June 23, 2014 8:00 AM
To: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Yes, I recall us talking about that

s13

s13

From: McCabe, Melissa FIN:EX
Sent: Friday, June 20, 2014 12:26 PM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

s13

From: Irvine, Linda FIN:EX
Sent: Friday, June 20, 2014 11:16 AM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie and Raj,

s13

under this item for 13/14.

s13

Note there was nothing paid

The amended figures are below. Please let me know if you have any questions. Raj I've left you a voice message and please give me a call to clarify when the numbers will be included in Public Accounts.

s13

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 17, 2014 4:22 PM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie,

s13 I wonder if you and Raj or Carl are
available for a discussion. s13

s13

s13 We will provide this information to OCG and it will be up to OCG to include it in their
reporting.

I am getting myself up to speed on this issue as I have to respond at the Public Accounts Committee on June 24th. I
have included Melissa McCabe as she prepares the spreadsheet sent to OCG for reporting purposes.

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Wednesday, June 11, 2014 1:42 PM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Yes, thank you. Much clearer.

PS Thanks Raj for your help yesterday navigating me around the OCG site and Public Accounts Report.

From: Cheng, Natalie FIN:EX
Sent: Wednesday, June 11, 2014 1:19 PM
To: Irvine, Linda FIN:EX
Cc: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014
Importance: High

Hi Linda,

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Thanks,
Natalie

From: Sihota, Raj S FIN:EX
Sent: Wednesday, June 11, 2014 1:16 PM
To: Cheng, Natalie FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Yes, that's pretty close.

s13

Maybe you could confirm this with Linda.

Raj

From: Cheng, Natalie FIN:EX
Sent: Wednesday, June 11, 2014 1:13 PM
To: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Raj,

s13

Thanks,
Natalie

From: Sihota, Raj S FIN:EX
Sent: Wednesday, June 11, 2014 1:10 PM
To: Cheng, Natalie FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie.

s13

Is that correct?

Raj

From: Irvine, Linda FIN:EX
Sent: Wednesday, June 11, 2014 12:49 PM
To: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Raj

s13

Please let me know if you would like to discuss

Thanks

Linda

From: Sihota, Raj S FIN:EX
Sent: Tuesday, June 10, 2014 2:45 PM
To: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

From: Sihota, Raj S FIN:EX
Sent: Friday, May 23, 2014 2:50 PM
To: Grewar, Phil J FIN:EX
Cc: Cheng, Natalie FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

I've discussed the reporting issue with Carl Fischer and have attached a proposal for disclosure.

We would need more information on the Section 74 indemnities amount of \$101,772.98. We would propose to disclose these in categories that are consistent with the Guarantees and Indemnities report.

Raj

From: Grewar, Phil J FIN:EX
Sent: Friday, May 23, 2014 10:47 AM
To: Sihota, Raj S FIN:EX
Cc: Cheng, Natalie FIN:EX; Westby, Mark FIN:EX; Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hello Raj

Attached is a summary of the indemnity payments made under our various programs. We need to discuss the amount of detail that will be presented.

Phil

Phil Grewar
Executive Director
Risk Management Branch
& Government Security Office
Government of British Columbia
Ph. 250-387-0521



From: Sihota, Raj S FIN:EX
Sent: Wednesday, May 21, 2014 11:56 AM
To: Grewar, Phil J FIN:EX
Cc: Cheng, Natalie FIN:EX
Subject: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

OCG is required to report payments made to honour guarantees and indemnities pursuant to Section 74(3) of the Financial Administration Act. We have received a listing from you for payments made to honour guarantees. I understand there have been indemnity payments made as well. As the point person for these payments, could you please provide the payments made to honour indemnities for the year ended March 31, 2014?

R.S. (Raj) Sihota
Manager, Summary Section
Financial Reporting and Advisory Services Branch
Office of the Comptroller General
Ph (250) 387-9212, Fax (250) 356-8388

Davis, Andrea L FIN:EX

From: Westby, Mark FIN:EX
Sent: Monday, June 23, 2014 8:48 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

I will ask Roberta to let me know on this breakdown. She manages the files in conjunction with JAG and I reconcile the \$. We can definitely distinguish between the two types of indemnity payments starting this fiscal year 2014/15.

From: Irvine, Linda FIN:EX
Sent: Monday, June 23, 2014 7:57 AM
To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Mark,

Would you be able to break out from the Section 74 indemnities number, how many are Excluded Employees/Legal Representation indemnities? This is an important distinction for the purposes of responding to the Auditor General's recommendations. For 13/14 I understand there were no Excluded Employee Indemnities. Going forward we need to report on the number and cost of Excluded Employee indemnities

Please let me know if you have any questions
Thanks
Linda

From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 11:06 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, here is the worksheet. There were two large payments in 2013 HO033334 for \$3.9m and file 049775 for 5.5m to help explain the increase from 2013 to 2014 in hcpp.

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 10, 2014 10:40 AM
To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Thanks. Can I let her know to expect it by the end of day?

From: Westby, Mark FIN:EX
Sent: Tuesday, June 10, 2014 10:04 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, we are working on this right now.

From: Cheng, Natalie FIN:EX
Sent: Tuesday, June 10, 2014 9:15 AM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Linda,

This is a friendly reminder, please send us the FY12/13 numbers as soon as they become available.

Thanks,
Natalie

From: Irvine, Linda FIN:EX
Sent: Thursday, June 5, 2014 2:39 PM
To: Cheng, Natalie FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie,

Yes this is possible. Is Tuesday next week OK? Our person who runs the reports out of CAS is away until then.

Thanks
Linda

From: Cheng, Natalie FIN:EX
Sent: Thursday, June 5, 2014 2:12 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Sihota, Raj S FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014
Importance: High

Hi Linda,

I received the indemnity amounts for FY13/14 from Phil earlier. Could you be able to provide the comparable numbers for FY12/13?

Thanks,
Natalie

From: Grewar, Phil J FIN:EX
Sent: Friday, May 23, 2014 10:47 AM
To: Sihota, Raj S FIN:EX
Cc: Cheng, Natalie FIN:EX; Westby, Mark FIN:EX; Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hello Raj

Attached is a summary of the indemnity payments made under our various programs. We need to discuss the amount of detail that will be presented.

Phil

Phil Grewar
Executive Director
Risk Management Branch
& Government Security Office
Government of British Columbia
Ph. 250-387-0521



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Cc: Cheng, Natalie FIN:EX
Subject: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

OCG is required to report payments made to honour guarantees and indemnities pursuant to Section 74(3) of the Financial Administration Act. We have received a listing from you for payments made to honour guarantees. I understand there have been indemnity payments made as well. As the point person for these payments, could you please provide the payments made to honour indemnities for the year ended March 31, 2014?

R.S. (Raj) Sihota
Manager, Summary Section
Financial Reporting and Advisory Services Branch
Office of the Comptroller General
Ph (250) 387-9212, Fax (250) 356-8388

Davis, Andrea L FIN:EX

From: Westby, Mark FIN:EX
Sent: Tuesday, June 24, 2014 10:26 AM
To: Irvine, Linda FIN:EX
Subject: indemnity payments/recoveries

Hello linda. Fyi, I have a call in to kyle pollner at JAG and am waiting for him to get back to me on the excluded employee indemnity payments. I will send a note to you as soon as I find out.

Davis, Andrea L FIN:EX

From: Westby, Mark FIN:EX
Sent: Tuesday, June 24, 2014 11:10 AM
To: Irvine, Linda FIN:EX
Subject: FW: excluded employee indemnity regulation

This just in. I will be following up with kyle pollner on these.

From: Pollner, Kyle JAG:EX
Sent: Tuesday, June 24, 2014 11:05 AM
To: Westby, Mark FIN:EX
Subject: RE: excluded employee indemnity regulation

Good morning Mark,

I'm currently reviewing these files, but we do make regular payments to outside counsel and recover via JV from Risk Management each month.

s13

s13

Kyle Pollner

Director, Finance & Human Resources
Corporate Management Services Branch
[Supporting: Legal Services Branch \(click for intranet site\)](#)
tel. (250) 952-7554
cel. s17
fax. (250) 387-5034
<mailto:kyle.pollner@gov.bc.ca>

From: Westby, Mark FIN:EX
Sent: Monday, June 23, 2014 3:47 PM
To: Pollner, Kyle JAG:EX
Subject: excluded employee indemnity regulation

Hi kyle. I have a question on the above noted regulation and how payments to outside legal counsel are handled by JAG and the associated recovery from IRMA.

Does JAG make payments to outside legal counsel regularly each month?
If so, does jag recover these payments from IRMA via journal voucher each month?

s13

I would appreciate your comments on this topic. It is urgent because mof executive are in attendance at the public accounts committee all day tomorrow and will be speaking to any questions on this subject. Thank you.
Mark westby

Davis, Andrea L FIN:EX

From: McCabe, Melissa FIN:EX
Sent: Thursday, June 26, 2014 2:28 PM
To: Irvine, Linda FIN:EX
Subject: RE: plse send me what we are planning to report in 13/14 Public Accounts re indemnities by Friday so we can finalize w/ OCG..thx Jim

s13

m

Melissa McCabe CRM

A/Director Client Services, Core Government & Crowns | Risk Management Branch and Government Security Office
ph 250 356 5638 | cel s17 fax 250 356 6222 | Intranet: <http://gwww.fin.gov.bc.ca/gws/pt/rmb/index.stm>

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From: Irvine, Linda FIN:EX
Sent: Thursday, June 26, 2014 11:05 AM
To: McCabe, Melissa FIN:EX
Subject: FW: plse send me what we are planning to report in 13/14 Public Accounts re indemnities by Friday so we can finalize w/ OCG..thx Jim

Your thoughts, please.

s13

s13 This is the context of the meeting I booked for us tomorrow. Thx

From: Hopkins, Jim FIN:EX

Sent: Thursday, June 26, 2014 11:00 AM

To: Irvine, Linda FIN:EX

Cc: Westby, Mark FIN:EX

Subject: RE: plse send me what we are planning to report in 13/14 Public Accounts re indemnities by Friday so we can finalize w/ OCG..thx Jim

That is fine..thanks

s13

Cheers Jim

From: Irvine, Linda FIN:EX

Sent: Thursday, June 26, 2014 8:27 AM

To: Hopkins, Jim FIN:EX

Cc: Westby, Mark FIN:EX

Subject: RE: plse send me what we are planning to report in 13/14 Public Accounts re indemnities by Friday so we can finalize w/ OCG..thx Jim

Hi Jim,

These numbers have already been provided to OCG, although there is an ability to refine if we need to. Please let me know if you have any questions. The amounts are in thousands of dollars.

Thanks

Linda

s13

From: Hopkins, Jim FIN:EX

Sent: Wednesday, June 25, 2014 10:31 PM

To: Irvine, Linda FIN:EX; Westby, Mark FIN:EX

Subject: plse send me what we are planning to report in 13/14 Public Accounts re indemnities by Friday so we can finalize w/ OCG..thx Jim

Davis, Andrea L FIN:EX

From: Hopkins, Jim FIN:EX
Sent: Thursday, June 26, 2014 5:16 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: 13/14 Public Accounts re indemnities

For our discussion, perhaps tomorrow if you are available.. I thought it might be best to write it down

s13

Cheers jim

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Sent: Thursday, June 26, 2014 8:27 AM
To: Hopkins, Jim FIN:EX
Cc: Westby, Mark FIN:EX
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Sent: Thursday, June 26, 2014 8:23 AM
To: Irvine, Linda FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Linda, s13
s13

From: Irvine, Linda FIN:EX
Sent: Thursday, June 26, 2014 8:11 AM
To: Westby, Mark FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Mark

Can you tell me what's included in the numbers for Section 74? s13
s13 There is \$101,000 paid and none of that will be Excluded Employees as there were none for 13/14.
Thx

From: Irvine, Linda FIN:EX
Sent: Thursday, June 26, 2014 8:05 AM
To: Westby, Mark FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

FYI, Mark, this may add some more context for you and please let me know if you see any issues with the way we are planning to proceed. Thanks

From: Irvine, Linda FIN:EX
Sent: Friday, June 20, 2014 11:16 AM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie and Raj,

s13

s13 Note there was nothing paid
under this item for 13/14.

The amended figures are below. Please let me know if you have any questions. Raj I've left you a voice message and please give me a call to clarify when the numbers will be included in Public Accounts.

s13

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 17, 2014 4:22 PM
To: Cheng, Natalie FIN:EX
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Cc: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Yes, thank you. Much clearer.

PS Thanks Raj for your help yesterday navigating me around the OCG site and Public Accounts Report.

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Sent: Wednesday, June 11, 2014 1:19 PM
To: Irvine, Linda FIN:EX
Cc: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014
Importance: High

Hi Linda,

s13

Thanks,
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From: Sihota, Raj S FIN:EX
Sent: Wednesday, June 11, 2014 1:16 PM

To: Cheng, Natalie FIN:EX

Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Yes, that's pretty close

s13

s13

Maybe you could confirm this with Linda.

Raj

From: Cheng, Natalie FIN:EX

Sent: Wednesday, June 11, 2014 1:13 PM

To: Sihota, Raj S FIN:EX

Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Raj,

s13

Thanks,

Natalie

From: Sihota, Raj S FIN:EX

Sent: Wednesday, June 11, 2014 1:10 PM

To: Cheng, Natalie FIN:EX

Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie.

s13

Is that correct?

Raj

From: Irvine, Linda FIN:EX

Sent: Wednesday, June 11, 2014 12:49 PM

To: Sihota, Raj S FIN:EX

Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Raj

s13

Please let me know if you would like to discuss

Thanks
Linda

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Sent: Tuesday, June 10, 2014 2:45 PM
To: Irvine, Linda FIN:EX
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Cc: Cheng, Natalie FIN:EX
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Hi Phil.

I've discussed the reporting issue with Carl Fischer and have attached a proposal for disclosure.

We would need more information on the Section 74 indemnities amount of \$101,772.98. We would propose to disclose these in categories that are consistent with the Guarantees and Indemnities report.

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From: Sihota, Raj S FIN:EX
Sent: Wednesday, May 21, 2014 11:56 AM
To: Grewar, Phil J FIN:EX
Cc: Cheng, Natalie FIN:EX
Subject: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

OCG is required to report payments made to honour guarantees and indemnities pursuant to Section 74(3) of the Financial Administration Act. We have received a listing from you for payments made to honour guarantees. I understand there have been indemnity payments made as well. As the point person for these payments, could you please provide the payments made to honour indemnities for the year ended March 31, 2014?

R.S. (Raj) Sihota
Manager, Summary Section
Financial Reporting and Advisory Services Branch
Office of the Comptroller General
Ph (250) 387-9212, Fax (250) 356-8388

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Friday, June 27, 2014 2:58 PM
To: McCabe, Melissa FIN:EX
Subject: RE: indemnities/reporting FAA&OAG report

I'm concerned about what will go into public accounts for July 14th. The broader meeting can be postponed but we need to agree on amount of detail to include for 13/14 within that deadline. Thx

From: McCabe, Melissa FIN:EX
Sent: Friday, June 27, 2014 2:55 PM
To: Irvine, Linda FIN:EX
Subject: FW: indemnities/reporting FAA&OAG report

FYI do we postpone? s22

-----Original Appointment-----

From: Fischer, Carl M FIN:EX
Sent: Friday, June 27, 2014 2:53 PM
To: McCabe, Melissa FIN:EX
Subject: Declined: indemnities/reporting FAA&OAG report
When: Thursday, July 3, 2014 3:00 PM-4:00 PM (UTC-08:00) Pacific Time (US & Canada).
Where: s15

I will not be able to meet on this issue until after July 15.

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Friday, July 4, 2014 1:16 PM
To: Hopkins, Jim FIN:EX
Subject: RE: 13/14 Public Accounts /indemnites

s13

Thanks.

From: Hopkins, Jim FIN:EX
Sent: Friday, July 4, 2014 12:30 PM
To: Irvine, Linda FIN:EX
Subject: RE: 13/14 Public Accounts /indemnites

It sounds good.

s13

Cheers Jim

From: Irvine, Linda FIN:EX
Sent: Friday, July 4, 2014 12:16 PM
To: Hopkins, Jim FIN:EX
Subject: RE: 13/14 Public Accounts /indemnites

Hi Jim

s13

Please let me know if you have additional questions. We should have something to OCG by early next week and I touched base with Raj Sihota there this morning and we plan to connect on Monday. He confirms the time line allows for submission next week.

Thanks
Linda

From: Hopkins, Jim FIN:EX
Sent: Friday, July 4, 2014 12:02 PM
To: Irvine, Linda FIN:EX
Subject: 13/14 Public Accounts /indemnites

Linda...what was decided with OCG..thx

Jim

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Friday, July 4, 2014 2:42 PM
To: Moar, Susie FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Excellent, thanks!

From: Moar, Susie FIN:EX
Sent: Friday, July 4, 2014 2:34 PM
To: Irvine, Linda FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Linda

I have doubled checked my reports and everything has been captured....no payments have been made from the small pools..ie Foster Parents, CLBC etc..

Susie Moar
Financial Analyst
Risk Management Branch & Government Security Office
Phone (250) 953-3224 Fax (250) 356-6222

From: Irvine, Linda FIN:EX
Sent: Friday, July 4, 2014 12:13 PM
To: Moar, Susie FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Thanks. I'll talk to OCG next week re the 8561.22

In the meantime, do these amounts encompass all indemnity payments from IRMA? Are there any others that aren't captured in these categories?

Thanks
Linda

From: Moar, Susie FIN:EX
Sent: Friday, July 4, 2014 9:49 AM
To: Irvine, Linda FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Linda

2013 is correct with no payments for Excluded Employees...

2014 - 8,516.22 was paid through IRMA for one Excluded Employee file, however, these payments were not coded in CAS to the "Section 74 Indemnity" line as they came from Legal Services Branch at year end and past my cut off to do a

s13

Susie Moar
Financial Analyst
Risk Management Branch & Government Security Office
Phone (250) 953-3224 Fax (250) 356-6222

From: Irvine, Linda FIN:EX
Sent: Friday, July 4, 2014 8:36 AM
To: Moar, Susie FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Susie- here is the propose reporting. Formerly, Mark had provided the Legal Representation figures as "Section 74 Indemnity". As you can see, we are trying to bring clarity to this section particularly following the audit of Special Indemnities with its focus on excluded employees.

I am certain the Section 74 amount for 2014 did not include any for excluded employees.

s13

Thanks! Linda

Hello Natalie,

Following the public accounts committee meeting of June 24th and subsequent meetings with Legal Services Branch (Michael Shepherd) and OCG (Matthew O'Rae and Jim Capron) we would like to make further changes to clarify the indemnities paid from IRMA.

s13

We propose the following figures be included in the public accounts:

s13

s13

From: Irvine, Linda FIN:EX
Sent: Friday, June 20, 2014 11:16 AM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie and Raj,

s13

under this item for 13/14.

Note there was nothing paid

s13 Please let me know if you have any questions. Raj I've left you a voice message and please give me a call to clarify when the numbers will be included in Public Accounts.

s13

From: Irvine, Linda FIN:EX
Sent: Tuesday, June 17, 2014 4:22 PM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie,

s13 I wonder if you and Raj or Carl are available for a discussion.

s13

s13

s13 We will provide this information to OCG and it will be up to OCG to include it in their reporting.

I am getting myself up to speed on this issue as I have to respond at the Public Accounts Committee on June 24th. I have included Melissa McCabe as she prepares the spreadsheet sent to OCG for reporting purposes.

Thanks

Linda

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Sent: Wednesday, June 11, 2014 1:42 PM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Yes, thank you. Much clearer.

PS Thanks Raj for your help yesterday navigating me around the OCG site and Public Accounts Report.

From: Cheng, Natalie FIN:EX
Sent: Wednesday, June 11, 2014 1:19 PM
To: Irvine, Linda FIN:EX
Cc: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014
Importance: High

Hi Linda,

s13

Thanks,
 Natalie

From: Sihota, Raj S FIN:EX
Sent: Wednesday, June 11, 2014 1:16 PM
To: Cheng, Natalie FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Yes, that's pretty close.

s13

Maybe you could confirm this with Linda.

Raj

From: Cheng, Natalie FIN:EX
Sent: Wednesday, June 11, 2014 1:13 PM
To: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Raj,

s13

s13

Thanks,
Natalie

From: Sihota, Raj S FIN:EX
Sent: Wednesday, June 11, 2014 1:10 PM
To: Cheng, Natalie FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Natalie.

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Is that correct?

Raj

From: Irvine, Linda FIN:EX
Sent: Wednesday, June 11, 2014 12:49 PM
To: Sihota, Raj S FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Raj

s13

Please let me know if you would like to discuss

Thanks
Linda

From: Sihota, Raj S FIN:EX
Sent: Tuesday, June 10, 2014 2:45 PM
To: Irvine, Linda FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

From: Sihota, Raj S FIN:EX
Sent: Friday, May 23, 2014 2:50 PM
To: Grewar, Phil J FIN:EX

Cc: Cheng, Natalie FIN:EX

Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Phil.

I've discussed the reporting issue with Carl Fischer and have attached a proposal for disclosure.

We would need more information on the Section 74 indemnities amount of \$101,772.98. We would propose to disclose these in categories that are consistent with the Guarantees and Indemnities report.

Raj

From: Grewar, Phil J FIN:EX

Sent: Friday, May 23, 2014 10:47 AM

To: Sihota, Raj S FIN:EX

Cc: Cheng, Natalie FIN:EX; Westby, Mark FIN:EX; Irvine, Linda FIN:EX

Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hello Raj

Attached is a summary of the indemnity payments made under our various programs. We need to discuss the amount of detail that will be presented.

Phil

Phil Grewar
Executive Director
Risk Management Branch
& Government Security Office
Government of British Columbia
Ph. 250-387-0521



From: Sihota, Raj S FIN:EX

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Subject: Information on Indemnity Payments for the Year Ended March 31, 2014

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R.S. (Raj) Sihota
Manager, Summary Section
Financial Reporting and Advisory Services Branch

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Friday, July 4, 2014 3:10 PM
To: Moar, Susie FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Susie

Can you please provide more detail on the payment of 8516.22.

s13

Are there some other circumstances of this one? Do you have a claims number associated with it perhaps it will help me to take a look.

Thanks
Linda

From: Moar, Susie FIN:EX
Sent: Friday, July 4, 2014 9:49 AM
To: Irvine, Linda FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Information on Indemnity Payments for the Year Ended March 31, 2014

Hi Linda

2013 is correct with no payments for Excluded Employees...

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Thanks! Linda

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Hello Raj

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Executive Director
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& Government Security Office
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Ph. 250-387-0521



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R.S. (Raj) Sihota
Manager, Summary Section
Financial Reporting and Advisory Services Branch
Office of the Comptroller General
Ph (250) 387-9212, Fax (250) 356-8388

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, July 8, 2014 10:04 AM
To: Westby, Mark FIN:EX; Moar, Susie FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Here's what has been submitted as of today which will be included in the public accounts at the end of this week.

Thanks to you both for your work to allow RMB to comply with this requirement. We will want to report consistently on these categories from year to year and may be asked to provide additional detail.

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Tuesday, July 8, 2014 9:59 AM
To: Cheng, Natalie FIN:EX
Cc: Sihota, Raj S FIN:EX
Subject: FW: Information on Indemnity Payments for the Year Ended March 31, 2014

Hello Natalie,

Following the public accounts committee meeting of June 24th and subsequent meetings with Legal Services Branch (Michael Shepherd) and OCG (Matthew O'Rae and Jim Capron) we would like to make further changes to clarify the indemnities paid from IRMA.

s13

We submit the following figures be included in the public accounts.

s13

s13

Please let me know if you have any questions

Thanks

Linda

Pages 69 through 70 redacted for the following reasons:

s14

Davis, Andrea L FIN:EX

From: Hopkins, Jim FIN:EX
Sent: Wednesday, August 13, 2014 3:52 PM
To: Irvine, Linda FIN:EX
Subject: Re: Indemnity payments for closed indemnities..

good stuff

thx Jim

From: Irvine, Linda FIN:EX
Sent: Wednesday, August 13, 2014 3:09 PM
To: Hopkins, Jim FIN:EX
Subject: RE: Indemnity payments for closed indemnities..

FYI, Jim, I talked to Diane Liangra this a.m. and we are on track to get the info to OCG within next 2 weeks. Have requested same from JAG and PSA by end of day Aug 22nd. Clear on responsibilities and should be fairly straightforward to establish a process.

From: Hopkins, Jim FIN:EX
Sent: Tuesday, August 12, 2014 1:28 PM
To: Irvine, Linda FIN:EX
Subject: Re: Indemnity payments for closed indemnities..

Ok...

From: Irvine, Linda FIN:EX
Sent: Tuesday, August 12, 2014 1:15 PM
To: Hopkins, Jim FIN:EX
Subject: RE: Indemnity payments for closed indemnities..

There are several facets to the reporting. RMB has already began reporting the annual payments from IRMA for indemnities that fall into this class, and will continue to do so.

s13

s13

Thx
Linda

From: Hopkins, Jim FIN:EX
Sent: Tuesday, August 12, 2014 1:05 PM
To: Irvine, Linda FIN:EX
Subject: Re: Indemnity payments for closed indemnities..

OK thanks...governance notwithstanding I know you will make it work..

s13

Cheers Jim

From: Irvine, Linda FIN:EX
Sent: Tuesday, August 12, 2014 12:40 PM
To: Hopkins, Jim FIN:EX
Subject: RE: Indemnity payments for closed indemnities..

Thanks Jim. Diane and I have been trying to connect by telephone.

s13

s13

Coordination will be key and we've already had a preliminary meeting with OCG and LSB that touched on this.

From: Hopkins, Jim FIN:EX
Sent: Tuesday, August 12, 2014 12:13 PM
To: Irvine, Linda FIN:EX
Subject: Indemnity payments for closed indemnities..

Linda..I bumped into Carl and Diane Liangra about the above into ...I said we were happy to pitch in to complete the report with PSA

s13

Thanks. ...pleased to discuss

Cheers Jim

Pages 73 through 85 redacted for the following reasons:

s14

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Wednesday, August 20, 2014 3:58 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Yes.

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks
Diane

Diane Lianga, CPA, CGA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | Office of the Comptroller General | Ministry of Finance |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Westby, Mark FIN:EX
Sent: Thursday, August 21, 2014 12:11 PM
To: Irvine, Linda FIN:EX
Subject: RE: Indemnity payments

Linda, where does the \$8500 figure come from?

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 9:57 AM
To: Westby, Mark FIN:EX
Subject: FW: Indemnity payments

FYI Mark Please read the email stream below. This is new reporting to comply with the excluded employees indemnity. We've only paid \$8500 of \$29xxx total. Where would the rest have been paid from?

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

Thank you for that information. In order to support our disclosure, and to ensure that we maintain consistency for future reporting, we need to create a working paper that will be used annually to capture this information. This working paper will reconcile to the amounts disclosed in the G&I Report and will also be the starting point for next year's listing to ensure continuity. I have attached my initial thoughts on how this would look - it is modeled after our pending litigation support which requires similar diligence. Please review and modify as you see appropriate, then complete with any additional 2014 fiscal year information. Please be assured that all information will be held in confidence.

Thanks again for your prompt attention and assistance on this item.
Diane

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 8:03 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

There was one concluded excluded employees indemnity for 13/14. The amount was \$29,426.64 and the nature was s22 RMB's reference number is 129864.

Please let me know if you have any questions

Thanks

Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

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Diane Lianga, CPA, CGA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | [Office of the Comptroller General](#) | [Ministry of Finance](#) |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Pages 89 through 91 redacted for the following reasons:

s14

s3

Davis, Andrea L FIN:EX

From: Steffens, Margo D FIN:EX
Sent: Tuesday, September 9, 2014 11:12 AM
To: Irvine, Linda FIN:EX
Subject: RE: Indemnity payments

That is my understanding,

s13

We no longer see any of the claims that are handled under the new Regulation.

Margo

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 11:09 AM
To: Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

I agree. Yes, it is a claims reference number. You can see that Diane is trying to reconcile with the G & I report. I would suspect that indemnities paid under the new Regulation will no longer appear in the G & I report. Is that right? Thanks

From: Steffens, Margo D FIN:EX
Sent: Tuesday, September 9, 2014 11:07 AM
To: Irvine, Linda FIN:EX
Subject: RE: Indemnity payments

Is that a claims reference number? It is not an indemnity number so are we going to have to rely on claims or Mark to give us this information. Do we want this as part of the briefing note?

As this is our first year reporting this we should have a process that will be consistent on a going forward basis.

Margo

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 11:00 AM
To: Steffens, Margo D FIN:EX
Subject: FW: Indemnity payments

Hi Margo

Are you going to be able to reconcile this with the G & I report? I haven't sent response to OCG yet as I am not clear on all the facets and if reconciliation is possible given all the different parameters for reporting. Appreciate your thoughts.

Thanks
Linda

From: Lianga, Diane FIN:EX
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To: Irvine, Linda FIN:EX
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Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 12:02 PM
To: Steffens, Margo D FIN:EX; Westby, Mark FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments

Mark reports on the other indemnity payments under major headings. We sent the figures for 13/14 to OCG to include in last year's public accounts.

From: Steffens, Margo D FIN:EX
Sent: Tuesday, September 9, 2014 11:34 AM
To: Irvine, Linda FIN:EX; Westby, Mark FIN:EX
Cc: McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments

Hi Linda

I have included Melissa in this as well. How is RMB going to report separately on other indemnities paid? The ones you reference as other indemnity payments which are categorized by major headings.

Margo

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 11:21 AM
To: Steffens, Margo D FIN:EX; Westby, Mark FIN:EX
Subject: RE: Indemnity payments

Would you please review my draft communication to OCG and let me know if you have any comments or ...

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Tuesday, September 9, 2014 9:45 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

We are in the final stages of wrapping up this year's G&I report. Can you please provide the document noted below?

Thanks
Diane

From: Lianga, Diane FIN:EX
Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

Thank you for that information. In order to support our disclosure, and to ensure that we maintain consistency for future reporting, we need to create a working paper that will be used annually to capture this information. This working paper will reconcile to the amounts disclosed in the G&I Report and will also be the starting point for next year's listing to ensure continuity. I have attached my initial thoughts on how this would look - it is modeled after our pending litigation support which requires similar diligence. Please review and modify as you see appropriate, then complete with any additional 2014 fiscal year information. Please be assured that all information will be held in confidence.

Thanks again for your prompt attention and assistance on this item.
Diane

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 8:03 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

There was one concluded excluded employees indemnity for 13/14. The amount was \$29,426.64 and the nature was RMB's reference number is 129864.

s22

Please let me know if you have any questions

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks
Diane

Diane Lianga, CPA, CGA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | [Office of the Comptroller General](#) | [Ministry of Finance](#) |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 12:03 PM
To: Westby, Mark FIN:EX
Subject: RE: Indemnity payments

The \$29 xxx is the total amount paid for the legal representation for this employee. The remainder was paid prior to the implementation of the Regulation so it's not in our records the same way as the \$85xx. Does that make sense?

Thanks

From: Westby, Mark FIN:EX
Sent: Tuesday, September 9, 2014 11:49 AM
To: Irvine, Linda FIN:EX
Subject: RE: Indemnity payments

Linda, here is a screen print from ivos for this file #129864 (not 129867).
the only payment is the \$8.5k. I am not sure where the \$29k figure mentioned below comes from unless it is the original reserve amount?

s14



s22

Internet Explorer

File Tools Help

File #: 129864
Type: Claim-Other
Status: Open

Name: s22
Examiner: Roberta Flett
Insured: IND - Approved Indemnities

Incident Date: 1
Policy: IND039
Insurance Type

Diary

Mail

Document Image

Notepad

File Info

Correspondence

Attachments

Reserve

Pa



Save

Indemnity

s14

Previous T

8,516.22 Payments

Current O

Change

s14

New Total

New Outst

*Approval Status: Approved

Reason:

Reason Desc:

Reserve Transaction	Total Incurred	Payments	Outstanding
Indemnity		8,516.22	
Expense		0.00	
Totals:	s14	8,516.22	s14

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 10:00 AM
To: Westby, Mark FIN:EX
Subject: FW: Indemnity payments

Original with attachment. Thanks

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 9:57 AM
To: Westby, Mark FIN:EX
Subject: FW: Indemnity payments

FYI Mark Please read the email stream below. This is new reporting to comply with the excluded employees indemnity. We've only paid \$8500 of \$29xxx total. Where would the rest have been paid from?

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

Thank you for that information. In order to support our disclosure, and to ensure that we maintain consistency for future reporting, we need to create a working paper that will be used annually to capture this information. This working paper will reconcile to the amounts disclosed in the G&I Report and will also be the starting point for next year's listing to ensure continuity. I have attached my initial thoughts on how this would look - it is modeled after our pending litigation support which requires similar diligence. Please review and modify as you see appropriate, then complete with any additional 2014 fiscal year information. Please be assured that all information will be held in confidence.

Thanks again for your prompt attention and assistance on this item.
Diane

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 8:03 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

There was one concluded excluded employees indemnity for 13/14. The amount was \$29,426.64 and the nature was
s22 RMB's reference number is 129864.

Please let me know if you have any questions

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks
Diane

Diane Lianga, CPA, CQA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | Office of the Comptroller General | Ministry of Finance |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 3:07 PM
To: Steffens, Margo D FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments

This is correct. She has a list without about 55 names on it.

From: Steffens, Margo D FIN:EX
Sent: Tuesday, September 9, 2014 3:05 PM
To: Irvine, Linda FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments

We would have to involve Claims in this as I believe that they go directly to the claims department. (I believe that Roberta does them)

Margo

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 3:01 PM
To: Steffens, Margo D FIN:EX; McCabe, Melissa FIN:EX
Subject: FW: Indemnity payments

Hello,

Diane called me about this statement and she thinks this requirement still exists under 72(8) of the FAA. She would like to include in the report a number for approved excluded employee indemnities (as of the time they are granted).

Please let me know your thoughts

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 2:34 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

Thank you for following up on this. This is a good template to start with and thank you for providing the framework. Please note indemnities paid under the new Regulation (Excluded Employees) will no longer appear on the G & I report. The Regulation has created a different payment stream and separate reporting requirement. The Auditor General report recommended reporting on the number, nature and cost of concluded indemnities (which may span several years). Incidentally, RMB is also to report separately on the annual amounts paid for indemnity. This includes Excluded Employees indemnities and also other indemnity payments which are categorized by major headings.

Going forward, the amounts will be disclosed more clearly as actions will be opened and closed entirely under the new Regulation whereas this particular file spans two different methods under different legislation. Please note we only know the file was concluded in 2014 and do not know any more specifics about the dates of the stages of the case and are therefore unable to provide the information regarding start and close date. Please note our case file number is 129864, not 129867.

Hope this will allow you to make changes to the template and welcome any additional comments or suggestions you may have

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Tuesday, September 9, 2014 9:45 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

We are in the final stages of wrapping up this year's G&I report. Can you please provide the document noted below?

Thanks
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Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX
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Subject: RE: Indemnity payments

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Thank you for that information. In order to support our disclosure, and to ensure that we maintain consistency for future reporting, we need to create a working paper that will be used annually to capture this information. This working paper will reconcile to the amounts disclosed in the G&I Report and will also be the starting point for next year's listing to ensure continuity. I have attached my initial thoughts on how this would look - it is modeled after our pending litigation support which requires similar diligence. Please review and modify as you see appropriate, then complete with any additional 2014 fiscal year information. Please be assured that all information will be held in confidence.

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Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

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Please let me know if you have any questions

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks
Diane

Diane Lianga, CPA, CGA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | [Office of the Comptroller General](#) | [Ministry of Finance](#) |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 4:36 PM
To: Steffens, Margo D FIN:EX
Cc: McCabe, Melissa FIN:EX; Westby, Mark FIN:EX
Subject: FW: Indemnity payments
Attachments: Excl Emp indemnity payments.xlsx

Hi Margo

As this section applies to the G & I report, please confirm to me we will be able to comply and there is nothing excepting this information being included in the G & I report.

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Tuesday, September 9, 2014 4:11 PM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

To recap our call from earlier, to complete the G&I report for this year we will wait for you to confirm that the indemnities for the excluded employees issued under the FAA regulation need to be reported as issued in the current year. There is no mention of the indemnities issued for excluded employees in the draft report we have at this time and I am not aware of any exclusion clause that we preclude us from reporting them.

I can confirm that our draft G&I report does include a short paragraph at the end citing the one case you've mentioned below and that we are expecting to continue this disclosure in the future to address the recommendations in the OAG report. This disclosure is in addition to the current year payments made on indemnities by major category which is included in a schedule in the supplement to the Public Accounts released back in July.

I modified the worksheet to incorporate your comments from below and I hope this will work for you.

Thanks
Diane

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 2:34 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

Thank you for following up on this. This is a good template to start with and thank you for providing the framework. Please note indemnities paid under the new Regulation (Excluded Employees) will no longer appear on the G & I report. The Regulation has created a different payment stream and separate reporting requirement. The Auditor General report recommended reporting on the number, nature and cost of concluded indemnities (which may span several years). Incidentally, RMB is also to report separately on the annual amounts paid for indemnity. This includes Excluded Employees indemnities and also other indemnity payments which are categorized by major headings.

s13

Going forward, the amounts will be disclosed more clearly as actions will be opened and closed entirely under the new Regulation whereas this particular file spans two different methods under different legislation. Please note we only know the file was concluded in 2014 and do not know any more specifics about the dates of the stages of the case and are therefore unable to provide the information regarding start and close date. Please note our case file number is 129864, not 129867.

Hope this will allow you to make changes to the template and welcome any additional comments or suggestions you may have

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Tuesday, September 9, 2014 9:45 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

We are in the final stages of wrapping up this year's G&I report. Can you please provide the document noted below?

Thanks
Diane

From: Lianga, Diane FIN:EX
Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

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Thanks again for your prompt attention and assistance on this item.

Diane

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 8:03 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

There was one concluded excluded employees indemnity for 13/14. The amount was \$29,426.64 and the nature was
s22 RMB's reference number is 129864.

Please let me know if you have any questions

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks
Diane

Diane Lianga, CPA, CGA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | Office of the Comptroller General | Ministry of Finance |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 16, 2014 4:23 PM
To: Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Thanks. I heard from Roberta and she says she wants to check with Susie tomorrow. Here is a record of our communications. If you can follow up with her tomorrow I would be most appreciative. Thanks

Irvine, Linda FIN:EX [3:04 PM]:

hi roberta

Flett, Roberta FIN:EX [3:05 PM]:

hi linda

Irvine, Linda FIN:EX [3:05 PM]:

or should i say bonjour

Flett, Roberta FIN:EX [3:05 PM]:

Yup! happy to be only english now!

Irvine, Linda FIN:EX [3:06 PM]:

the indemnity reporting requires us to report on the number of approved indemnities for 13/14. you received a list of excluded employees from psa. were there any for 13/14 in addition to the one employee for whom payments were made?

Flett, Roberta FIN:EX [3:08 PM]:

I dont believe so but need to review with Susie

s22

so will review tomorrow and finalize.

From: Steffens, Margo D FIN:EX
Sent: Tuesday, September 16, 2014 3:13 PM
To: Irvine, Linda FIN:EX
Subject: FW: Indemnity payments

Hi Linda

I asked Roberta yesterday and she said she would get back to me. I explained the importance but until she went through her emails she would confirm that there was only one for last year.

Margo

From: Cretelli, Alice FIN:EX
Sent: Tuesday, September 16, 2014 2:27 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Steffens, Margo D FIN:EX; Lianga, Diane FIN:EX
Subject: RE: Indemnity payments

Hello Linda,

I hope that you have an opportunity to confirm the additional G&I information with your senior claims examiner. Would you please let me know if you can provide us a reply by tomorrow or Thursday (September 18)?

Thanks in advance for your assistance.

Regards,

Alice Cretelli, CPA, CMA
Financial Accountant
Financial Reporting & Advisory Services
Office of the Comptroller General
Phone (250) 387-8558
Fax (250) 356-8388

From: Irvine, Linda FIN:EX
Sent: Thursday, September 11, 2014 9:06 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

I just wanted to follow up on our subsequent conversation regarding reference in the first paragraph to indemnities paid (which should have said indemnities approved) under the new regulation not appearing on the G & I report. On reflection, and in the spirit of the intent of 72(8) of the FAA we will include in the G & I report indemnities approved by PSA along with indemnities approved by RMB. There was only one employee for whom indemnity was paid for 13/14 but in order to confirm if approval was granted for other employees, I need to consult with a senior claims examiner

s22

We will then include this information in the G & I report.

Please let me know if you have any questions

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 2:34 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

Thank you for following up on this. This is a good template to start with and thank you for providing the framework. Please note indemnities paid under the new Regulation (Excluded Employees) will no longer appear on the G & I report. The Regulation has created a different payment stream and separate reporting requirement. The Auditor General report recommended reporting on the number, nature and cost of concluded indemnities (which may span several years). Incidentally, RMB is also to report separately on the annual amounts paid for indemnity. This includes Excluded Employees indemnities and also other indemnity payments which are categorized by major headings.

s13

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are therefore unable to provide the information regarding start and close date. Please note our case file number is 129864, not 129867.

Hope this will allow you to make changes to the template and welcome any additional comments or suggestions you may have

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Tuesday, September 9, 2014 9:45 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

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Thanks
Diane

From: Lianga, Diane FIN:EX
Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX
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Subject: RE: Indemnity payments

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Thanks again for your prompt attention and assistance on this item.
Diane

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To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

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s22

Please let me know if you have any questions

Thanks
Linda

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Thanks
Diane

Diane Lianga, CPA, CGA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | Office of the Comptroller General | Ministry of Finance |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Wednesday, September 17, 2014 1:25 PM
To: McCabe, Melissa FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Unfunded Indemnities for Excluded Employees

We are required to report the approved employee indemnities to OCG. The interpretation of 72(8) of the FAA is that this falls to us because the authority was delegated to PSA under an Order in Council and it is therefore an indemnity approved by the Lieutenant Governor in council. This is interpretation of Jim Hopkins and OCG.

From: McCabe, Melissa FIN:EX
Sent: Wednesday, September 17, 2014 12:58 PM
To: Steffens, Margo D FIN:EX
Cc: Irvine, Linda FIN:EX
Subject: RE: Unfunded Indemnities for Excluded Employees

Somebody still needs to report approved employee indemnities to somebody maybe the arrangement is PSA reports approved employee indemnities to OCG directly? At one point OCG directed us to obtain this info and include it in our report to them (while we were discussing who is doing what). This is in addition to RMB reporting amounts paid for concluded cases. But I haven't been included in on all the conversations so perhaps it's gone in a different direction. The note from Diane only reinforces what I'm saying I think.

m

Melissa McCabe CRM

A/Director Client Services, Core Government & Crowns | Risk Management Branch and Government Security Office
ph 250 356 5638 | cel s17 | fax 250 356 6222 | Intranet: <http://gwww.fin.gov.bc.ca/gws/pt/rmb/index.stm>

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From: Steffens, Margo D FIN:EX
Sent: Wednesday, September 17, 2014 12:52 PM
To: McCabe, Melissa FIN:EX
Subject: RE: Unfunded Indemnities for Excluded Employees

That is a claim no, we are reporting on number amount etc., we don't report on indemnities approved under the Excluded Employees Indemnity Regulation except for number (claim no) and amount I also just sent you spreadsheet from OCG on what to report

From: McCabe, Melissa FIN:EX
Sent: Wednesday, September 17, 2014 12:47 PM
To: Steffens, Margo D FIN:EX; Irvine, Linda FIN:EX; Flett, Roberta FIN:EX
Cc: Moar, Susie FIN:EX
Subject: RE: Unfunded Indemnities for Excluded Employees

It looks like those are approved in previous fiscal years if those are indemnity numbers used to identify the files. All 13/14 approved indemnities start with the number 14. Or is that some other numbering system used to identify them once they become claims?

m

Melissa McCabe CRM

A/Director Client Services, Core Government & Crowns | Risk Management Branch and Government Security Office
ph 250 356 5638 | cel s17 fax 250 356 6222 | Intranet: <http://gwww.fin.gov.bc.ca/gws/pt/rmb/index.stm>

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From: Steffens, Margo D FIN:EX
Sent: Wednesday, September 17, 2014 12:17 PM
To: Irvine, Linda FIN:EX; Flett, Roberta FIN:EX; McCabe, Melissa FIN:EX
Cc: Moar, Susie FIN:EX
Subject: RE: Unfunded Indemnities for Excluded Employees

Thanks for the info I have included Melissa in the discussion as she is my supervisor and should be included in discussions as well.

From: Irvine, Linda FIN:EX
Sent: Wednesday, September 17, 2014 11:59 AM
To: Flett, Roberta FIN:EX
Cc: Steffens, Margo D FIN:EX; Moar, Susie FIN:EX
Subject: RE: Unfunded Indemnities for Excluded Employees

Hi Roberta and thanks,

The reporting requires us to distinguish between indemnities **approved** and indemnities **paid**. There are two separate reporting streams and requirements under different section of the FAA.

The information below helps with the indemnities **paid**. The amount for s22 is consistent with what we have reported. However, we didn't report any amount for s22 and I'm curious to why this didn't show up at the time we ran reports since it was entered before the end of March 2014. Can you please let me know what may have happened so we can avoid it happening again? And also so I can explain to OCG why our first report didn't include it?

With respect to indemnities **approved** for 13/14. This will presumably include both these employees but were there any others for whom legal representation was approved for 13/14 but no payments were made within that period?

Thanks
Linda

From: Flett, Roberta FIN:EX
Sent: Wednesday, September 17, 2014 11:38 AM
To: Irvine, Linda FIN:EX
Cc: Steffens, Margo D FIN:EX
Subject: Unfunded Indemnities for Excluded Employees

Hi Linda,

I have met with Susie to make sure we have the same amounts for payments up to March 31, 2014.

There were three excluded employee files open at that time but only two had payments.

File 129864 s22 - These three payments on this file were inputted into IVOS after March 31, 2014 as I was waiting for invoices before I could enter. They are on Susie's payments before that as they were JV'd before the year end.

\$2,331.82

\$1,805.00

\$4, 379.40

File 116777- s22

\$30.00 entered in IVOS March 28, 2014

There was a payment of \$13,478.36 entered in November 2013 as we received an invoice to pay so we paid it but then found out that LSB had already paid it so it was cancelled.

We expected them to then JV it to us but they have never done so. I emailed them in May 2014 advising them of this but still nothing.

There are quite a few new journal vouchers for LSB in house lawyer fees which I expect we should enter, will need to set up a couple files.

These are the first ones we have received that are not outside lawyers so it is only billable hours, not invoices. Please confirm okay to pay?

I have one more weird one that I need to discuss with you as well when you have a moment!

Thanks,

Roberta Flett
Senior Claims Examiner
Risk Management Branch

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Pages 114 through 117 redacted for the following reasons:

s14

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Thursday, September 18, 2014 2:15 PM
To: Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Thanks Margo. Would you like to reply to Alice?

From: Steffens, Margo D FIN:EX
Sent: Thursday, September 18, 2014 2:10 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Hi Linda

I spoke with Kash and he said that because OGC in part of the Ministry of Finance we can release the information to them if they require it in the course of their duties.

This is found in 33.2 of Freedom of Information and Protection of Privacy Act.

So the question would be do they (OCG) require the information for the performance of their duties.

(c) to an officer or employee of the public body or to a minister, if the information is necessary for the performance of the duties of the officer, employee or minister;

Margo

From: Irvine, Linda FIN:EX
Sent: Thursday, September 18, 2014 1:43 PM
To: Steffens, Margo D FIN:EX
Cc: Westby, Mark FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Hi Margo

Would you please check with Kash about his thoughts on releasing the names?

Thanks
Linda

From: Cretelli, Alice FIN:EX
Sent: Thursday, September 18, 2014 1:30 PM
To: Steffens, Margo D FIN:EX; Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Lianga, Diane FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Thank very much Margo. We didn't receive the list yet. Will you or Linda forward us the list?

Regards,
Alice

From: Steffens, Margo D FIN:EX
Sent: Thursday, September 18, 2014 11:51 AM
To: Cretelli, Alice FIN:EX; Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Lianga, Diane FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Hi Alice

Attached please find the Briefing Note prepared by our office for the Report of Guarantees and Indemnities for the fiscal year ended March 31, 2014.

I have inserted a comment in the Background Section that talks about government corporations, this has no bearing on this report as government corporations report under a different section of the Financial Administration Act.

Under specific indemnities worth noting, there was really nothing that stuck out for last fiscal except for the 6 Indemnity and Legal Representation Agreements for the 6 Justice's .

With respect to Excluded Employees Indemnities covered under the Excluded Employees (Legal Proceedings) Indemnity Regulation, our office has been provided with a list from PSA. There were twenty (20) names on the list for the period July 16, 2012 through to March 14, 2013. And there are twenty six (26) names on the list for the period of April 11, 2013 to February 26, 2014. We are leaving it up to you as to how best address this as we are not including it in the Briefing Note.

Margo Steffens CRM
Risk Management Consultant
Risk Management Branch & Government
Security Office
Ph: (250)387-1923 Fax: (250)356-6222

<http://www.fin.gov.bc.ca/pt/rmb/index.stm>

Unless otherwise agreed expressly in writing by the author, this communication is to be treated as confidential and the information in it (or attached to it) may not be used or disclosed except for the purpose for which it has been sent or as determined by FOIPPA requirements and procedures. This message is intended only for the use of the person to whom it is addressed. Any distribution, copying or use by anyone else is strictly prohibited. If you have received this e-mail in error, please telephone me immediately and destroy this e-mail.

From: Cretelli, Alice FIN:EX
Sent: Tuesday, September 16, 2014 4:21 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Steffens, Margo D FIN:EX; Lianga, Diane FIN:EX
Subject: RE: Indemnity payments

Thanks very much Linda.

Alice

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 16, 2014 4:20 PM
To: Cretelli, Alice FIN:EX
Cc: Westby, Mark FIN:EX; Steffens, Margo D FIN:EX; Lianga, Diane FIN:EX
Subject: RE: Indemnity payments

Hi Alice,

Yes, we will have this information for you. Just finalizing to make sure we have all confirmations.

Thank you
Linda

From: Cretelli, Alice FIN:EX
Sent: Tuesday, September 16, 2014 2:27 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Steffens, Margo D FIN:EX; Lianga, Diane FIN:EX
Subject: RE: Indemnity payments

Hello Linda,

I hope that you have an opportunity to confirm the additional G&I information with your senior claims examiner. Would you please let me know if you can provide us a reply by tomorrow or Thursday (September 18)?

Thanks in advance for your assistance.

Regards,

Alice Cretelli, CPA, CMA
Financial Accountant
Financial Reporting & Advisory Services
Office of the Comptroller General
Phone (250) 387-8558
Fax (250) 356-8388

From: Irvine, Linda FIN:EX
Sent: Thursday, September 11, 2014 9:06 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

I just wanted to follow up on our subsequent conversation regarding reference in the first paragraph to indemnities paid (which should have said indemnities approved) under the new regulation not appearing on the G & I report. On reflection, and in the spirit of the intent of 72(8) of the FAA we will include in the G & I report indemnities approved by PSA along with indemnities approved by RMB. There was only one employee for whom indemnity was paid for 13/14 but in order to confirm if approval was granted for other employees, I need to consult with a senior claims examiner

s22

We will then include this information in the G & I report.

Please let me know if you have any questions

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 2:34 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

Thank you for following up on this. This is a good template to start with and thank you for providing the framework. Please note indemnities paid under the new Regulation (Excluded Employees) will no longer appear on the G & I report. The Regulation has created a different payment stream and separate reporting requirement. The Auditor General report recommended reporting on the number, nature and cost of concluded indemnities (which may span several years). Incidentally, RMB is also to report separately on the annual amounts paid for indemnity. This includes Excluded Employees indemnities and also other indemnity payments which are categorized by major headings.

s13

Going forward, the amounts will be disclosed more clearly as actions will be opened and closed entirely under the new Regulation whereas this particular file spans two different methods under different legislation. Please note we only know the file was concluded in 2014 and do not know any more specifics about the dates of the stages of the case and are therefore unable to provide the information regarding start and close date. Please note our case file number is 129864, not 129867.

Hope this will allow you to make changes to the template and welcome any additional comments or suggestions you may have

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Tuesday, September 9, 2014 9:45 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

We are in the final stages of wrapping up this year's G&I report. Can you please provide the document noted below?

Thanks
Diane

From: Lianga, Diane FIN:EX
Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX

Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

Thank you for that information. In order to support our disclosure, and to ensure that we maintain consistency for future reporting, we need to create a working paper that will be used annually to capture this information. This working paper will reconcile to the amounts disclosed in the G&I Report and will also be the starting point for next year's listing to ensure continuity. I have attached my initial thoughts on how this would look - it is modeled after our pending litigation support which requires similar diligence. Please review and modify as you see appropriate, then complete with any additional 2014 fiscal year information. Please be assured that all information will be held in confidence.

Thanks again for your prompt attention and assistance on this item.
Diane

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 8:03 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

There was one concluded excluded employees indemnity for 13/14. The amount was \$29,426.64 and the nature was s22 RMB's reference number is 129864.

Please let me know if you have any questions

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks
Diane

Diane Lianga, CPA, CGA

Manager, Social Sector

[Financial Reporting & Advisory Services \(FRAS\)](#) | [Office of the Comptroller General](#) | [Ministry of Finance](#) |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Davis, Andrea L FIN:EX

From: Irvine, Linda FIN:EX
Sent: Friday, September 19, 2014 2:28 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Yes, this is correct. Thank you Diane.

From: Lianga, Diane FIN:EX
Sent: Friday, September 19, 2014 2:24 PM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

Thank you for the follow up. To ensure accuracy, can you please confirm the attached represents the payments made under the new regulation and those concluded in the current year.

Thanks
Diane

From: Irvine, Linda FIN:EX
Sent: Friday, September 19, 2014 2:03 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

The nature of the allegations for File 116777 s22

This should conclude the record. Please let me know if you have any questions

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Thursday, September 18, 2014 3:47 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

Further to our conversation we have discovered another payment. Our oversight in the original report was due to a coding matter that has now been rectified.

On File 116777 RMB paid \$30 March 28, 2014. LSB also made a payment on this file of \$13,478.36 in November 2013. We have confirmed with LSB the matter is now concluded. I am in the process of finding out from LSB the nature of the allegations.

Please let me know if you have any questions

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 2:34 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

Thank you for following up on this. This is a good template to start with and thank you for providing the framework. Please note indemnities paid under the new Regulation (Excluded Employees) will no longer appear on the G & I report. The Regulation has created a different payment stream and separate reporting requirement. The Auditor General report recommended reporting on the number, nature and cost of concluded indemnities (which may span several years). Incidentally, RMB is also to report separately on the annual amounts paid for indemnity. This includes Excluded Employees indemnities and also other indemnity payments which are categorized by major headings.

s13

Going forward, the amounts will be disclosed more clearly as actions will be opened and closed entirely under the new Regulation whereas this particular file spans two different methods under different legislation. Please note we only know the file was concluded in 2014 and do not know any more specifics about the dates of the stages of the case and are therefore unable to provide the information regarding start and close date. Please note our case file number is 129864, not 129867.

Hope this will allow you to make changes to the template and welcome any additional comments or suggestions you may have

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Tuesday, September 9, 2014 9:45 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

We are in the final stages of wrapping up this year's G&I report. Can you please provide the document noted below?

Thanks
Diane

From: Lianga, Diane FIN:EX
Sent: Thursday, August 21, 2014 9:27 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Linda,

Thank you for that information. In order to support our disclosure, and to ensure that we maintain consistency for future reporting, we need to create a working paper that will be used annually to capture this information. This working paper will reconcile to the amounts disclosed in the G&I Report and will also be the starting point for next year's listing to ensure continuity. I have attached my initial thoughts on how this would look - it is modeled after our pending litigation support which requires similar diligence. Please review and modify as you see appropriate, then complete with any additional 2014 fiscal year information. Please be assured that all information will be held in confidence.

Thanks again for your prompt attention and assistance on this item.
Diane

From: Irvine, Linda FIN:EX
Sent: Thursday, August 21, 2014 8:03 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

There was one concluded excluded employees indemnity for 13/14. The amount was \$29,426.64 and the nature was
s22 RMB's reference number is 129864.

Please let me know if you have any questions

Thanks
Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks
Diane

Diane Lianga, CPA, CGA
Manager, Social Sector
[Financial Reporting & Advisory Services \(FRAS\)](#) | [Office of the Comptroller General](#) | [Ministry of Finance](#) |
Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca

Pages 126 through 138 redacted for the following reasons:

s14

s3

Liang, Diane FIN:EX

From: Steffens, Margo D FIN:EX
Sent: Wednesday, September 24, 2014 1:59 PM
To: Liang, Diane FIN:EX; Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; McCabe, Melissa FIN:EX; Cretelli, Alice FIN:EX
Subject: RE:CORRECTION TO EMAIL Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Sorry all, this should have read for reference only, names are **NOT** to be released. Sorry for the confusion.

Margo

From: Steffens, Margo D FIN:EX
Sent: Wednesday, September 24, 2014 1:01 PM
To: Liang, Diane FIN:EX; Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; McCabe, Melissa FIN:EX; Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Attached is the listing we have for the above noted. This is for reference only names are to be released.

Margo

From: Liang, Diane FIN:EX
Sent: Wednesday, September 24, 2014 12:09 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; McCabe, Melissa FIN:EX; Steffens, Margo D FIN:EX; Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Hi Linda,

We will require the listing of indemnities issued under the regulation. The Minister will need to be informed, even though the details will not be in the report.

Thanks
Diane

From: Irvine, Linda FIN:EX
Sent: Thursday, September 18, 2014 2:45 PM
To: Cretelli, Alice FIN:EX
Cc: Westby, Mark FIN:EX; Liang, Diane FIN:EX; McCabe, Melissa FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Hi Alice,

With an abundance of caution, and due to the personal and sensitive nature of this information we need to ensure there is appropriate authority for us to release it to you. As OCG is part of the Ministry of Finance we can release the

information to you only if it is required by OCG in the course of its duties. This is found in 33.2 of Freedom of Information and Protection of Privacy Act. As the names of the employees are not part of the required reporting please confirm the necessity of OCG to have this information.

Thanks
Linda

From: Cretelli, Alice FIN:EX
Sent: Thursday, September 18, 2014 1:30 PM
To: Steffens, Margo D FIN:EX; Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Lianga, Diane FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Thank very much Margo. We didn't receive the list yet. Will you or Linda forward us the list?

Regards,
Alice

From: Steffens, Margo D FIN:EX
Sent: Thursday, September 18, 2014 11:51 AM
To: Cretelli, Alice FIN:EX; Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Lianga, Diane FIN:EX; McCabe, Melissa FIN:EX
Subject: RE: Indemnity payments and Briefing Note for Report of Guarantees and Indemnities for fiscal year ended march 31, 2014

Hi Alice

Attached please find the Briefing Note prepared by our office for the Report of Guarantees and Indemnities for the fiscal year ended March 31, 2014.

I have inserted a comment in the Background Section that talks about government corporations, this has no bearing on this report as government corporations report under a different section of the Financial Administration Act.

Under specific indemnities worth noting, there was really nothing that stuck out for last fiscal except for the 6 Indemnity and Legal Representation Agreements for the 6 Justice's .

With respect to Excluded Employees Indemnities covered under the Excluded Employees (Legal Proceedings) Indemnity Regulation, our office has been provided with a list from PSA. There were twenty (20) names on the list for the period July 16, 2012 through to March 14, 2013. And there are twenty – six (26) names on the list for the period of April 11, 2013 to February 26, 2014. We are leaving it up to you as to how best address this as we are not including it in the Briefing Note.

Margo Steffens CRM
Risk Management Consultant
Risk Management Branch & Government
Security Office
Ph: (250)387-1923 Fax: (250)356-6222

<http://www.fin.gov.bc.ca/pt/rmb/index.stm>

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From: Cretelli, Alice FIN:EX
Sent: Tuesday, September 16, 2014 4:21 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Steffens, Margo D FIN:EX; Lianga, Diane FIN:EX
Subject: RE: Indemnity payments

Thanks very much Linda.

Alice

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 16, 2014 4:20 PM
To: Cretelli, Alice FIN:EX
Cc: Westby, Mark FIN:EX; Steffens, Margo D FIN:EX; Lianga, Diane FIN:EX
Subject: RE: Indemnity payments

Hi Alice,

Yes, we will have this information for you. Just finalizing to make sure we have all confirmations.

Thank you
Linda

From: Cretelli, Alice FIN:EX
Sent: Tuesday, September 16, 2014 2:27 PM
To: Irvine, Linda FIN:EX
Cc: Westby, Mark FIN:EX; Steffens, Margo D FIN:EX; Lianga, Diane FIN:EX
Subject: RE: Indemnity payments

Hello Linda,

I hope that you have an opportunity to confirm the additional G&I information with your senior claims examiner. Would you please let me know if you can provide us a reply by tomorrow or Thursday (September 18)?

Thanks in advance for your assistance.

Regards,

Alice Cretelli, CPA, CMA
Financial Accountant
Financial Reporting & Advisory Services
Office of the Comptroller General
Phone (250) 387-8558
Fax (250) 356-8388

From: Irvine, Linda FIN:EX
Sent: Thursday, September 11, 2014 9:06 AM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

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I just wanted to follow up on our subsequent conversation regarding reference in the first paragraph to indemnities paid (which should have said indemnities approved) under the new regulation not appearing on the G & I report. On reflection, and in the spirit of the intent of 72(8) of the FAA we will include in the G & I report indemnities approved by PSA along with indemnities approved by RMB. There was only one employee for whom indemnity was paid for 13/14 but in order to confirm if approval was granted for other employees, I need to consult with a senior claims examiner

s22

We will then include this information in the G & I report.

Please let me know if you have any questions

Thanks
Linda

From: Irvine, Linda FIN:EX
Sent: Tuesday, September 9, 2014 2:34 PM
To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX; Westby, Mark FIN:EX; Steffens, Margo D FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

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s13

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From: Irvine, Linda FIN:EX
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To: Lianga, Diane FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: RE: Indemnity payments

Hi Diane,

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Please let me know if you have any questions

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Linda

From: Lianga, Diane FIN:EX
Sent: Wednesday, August 20, 2014 10:18 AM
To: Irvine, Linda FIN:EX
Cc: Cretelli, Alice FIN:EX
Subject: Indemnity payments

Hi Linda,

Further to our conversation last week, I am following up on the listing of the payments made for indemnities issued under the excluded employees regulation in the fiscal year 13/14? Is it possible to get it today or tomorrow?

Thanks

Diane

Diane Lianga, CPA, CGA

Manager, Social Sector

Financial Reporting & Advisory Services (FRAS) | Office of the Comptroller General | Ministry of Finance |

Phone: 250 387-9242 | Fax: 250 356-8388 | Diane.Lianga@gov.bc.ca



Where ideas work

Memorandum

BC Public Service Agency
PO Box 9404 Stn Prov Govt
Victoria, BC V8W 9V1

March 14, 2014

CLIFF #5488

To: Phil Grewar
Executive Director
Risk Management Branch, Ministry of Finance

Re: Excluded Employee Indemnities

As the administrator of the Excluded Employees (Legal Proceedings) Indemnity Regulation, pursuant to s. 41 of that regulation I am directing you as the Executive Director of Risk Management Branch to pay or arrange for the payment of amounts payable for coverage under the Regulation for employees named in the attached Schedule by having Legal Services Branch make those payments and by accepting Legal Services branch journal vouchers that are presented to you for recovery of the amounts so paid.

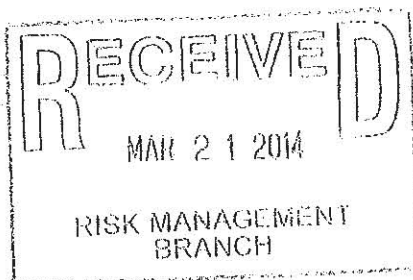
The Schedule lists all employees approved for coverage by myself as administrator under the Regulation since 2012. My office will also forward to you e-copies of the indemnity approval letters for reference.

Sincerely,

Lynda Tarras
Deputy Minister

pc: Richard Butler, Legal Counsel, Minis

*I don't think this is included
because it contains individual
names and is highly sensitive.*



**Schedule – Employees Approved for Coverage by the Agency Head under the
Excluded Employees (Legal Proceedings) Indemnity Regulation**

<i>Name of Employee (Ministry/Organization)</i>	<i>Date of Approval Letter</i>
1.	July 16, 2012
2.	Nov. 28, 2012
3.	Nov. 28, 2012
4.	Nov. 28, 2012
5.	Nov. 28, 2012
6.	Nov. 28, 2012
7.	Nov. 30, 2012
8.	Jan. 25, 2013
9.	Jan. 25, 2013
10.	Jan. 25, 2013
11.	Jan. 25, 2013
12.	Feb. 18, 2013
13.	Jan. 25, 2013
14.	Feb. 4, 2013
15.	Feb. 27, 2013
16.	Feb. 27, 2013
17.	Feb. 27, 2013
18.	Feb. 27, 2013
19.	March 14, 2013
20.	March 14, 2013
21.	Apr. 11, 2013
22.	May 10, 2013
23.	May 10, 2013
24.	May 10, 2013
25.	May 10, 2013
26.	May 1, 2013
27.	May 10, 2013
28.	May 22, 2013
29.	May 28, 2013
30.	May 28, 2013
31.	May 28, 2013
32.	May 28, 2013
33.	May 29, 2013
34.	May 28, 2013
35.	May 28, 2013
36.	May 28, 2013
37.	June 18, 2013
38.	No approval letter (Payment authorization memo sent to RMB, June 26, 2013)
39.	July 24, 2013
40.	July 26, 2013
41.	Nov. 5, 2013
42.	Dec. 30, 2013
43.	Jan. 8, 2014
44.	Jan. 15, 2014

s22

45.	s22	Feb. 13, 2014 (Authorization memo sent to RMB, March 4, 2014)
46.		Feb. 26, 2014



Where ideas work

20141737
Memorandum

004121
BC Public Service Agency
PO Box 9404 Stn Prov Govt
Victoria, BC V8W 9V1

March 4, 2014

CLIFF #5480

To: Phil Grewar
Executive Director
Risk Management Branch, Ministry of Finance

Re: Indemnity for s22

As the administrator of the Excluded Employees (Legal Proceedings) Indemnity Regulation, pursuant to s. 41 of that regulation I am directing you as the Executive Director of Risk Management Branch to pay or arrange for the payment of amounts payable for coverage under the Regulation for the above-named employee by having Legal Services Branch make those payments and by accepting Legal Services branch journal vouchers that are presented to you for recovery of the amounts so paid.

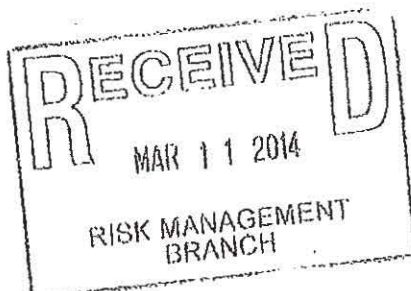
I have attached the indemnity approval letter for reference.

Sincerely,

Lynda Tarras
Deputy Minister

cc: Richard Butler, Legal Counsel, Ministry of Justice

Attachment





Where ideas work

February 13, 2014

CLIFF #5457

s22

Dear

s22

Re: Indemnity Coverage for Legal Expenses – Civil Action

I am writing to confirm your eligibility for coverage of legal expenses pursuant to the Excluded Employees (Legal Proceedings) Indemnity Regulation. I note that since the date you completed and signed your application for coverage

s22

This coverage is for a civil action brought against you by s22 in relation to conduct occurring in the performance of your employment s22 has named you as a defendant in an s22

s22

Coverage is effective

s22

Legal Services Branch, Ministry of Justice, will be in contact with you and/or your legal counsel to set up the specifics of the coverage arrangements.

If you have any questions or concerns about this letter, please contact me at 250-952-6296. If you have specific questions regarding how coverage will be provided, please contact Kurt Sandstrom, Assistant Deputy Attorney General, Legal Services Branch, Ministry of Justice, at 250-366-8800.

Yours truly,

Lynda Tarras
Deputy Minister

po:

s22

**Ministry of Finance
BRIEFING DOCUMENT**

To:	Stuart Newton Comptroller General	Date Requested:	September 19, 2014
		Date Required:	September 26, 2014
		Date Prepared:	September 19, 2014
		Date Amended:	
Initiated by:	Carl Fischer Executive Director	Phone:	250-356-9272
		Email:	Carl.Fischer@gov.bc.ca
Ministry Contact:	Diane Lianga Manager, Social Sector	Phone:	250-387-9242
		Email:	Diane.Lianga@gov.bc.ca
		CLIFF #:	338709

TITLE: *Guarantees & Indemnities Issued Report: Changes for 2014*

PURPOSE:

FOR INFORMATION

DATE PREPARED: September 19, 2014

TITLE: *Guarantees & Indemnities Issued Report: Changes for 2014*

ISSUE:

- Changes to the Guarantees and Indemnities Issued Report are required to address the *Excluded Employees (Legal Proceedings) Indemnity Regulation* (Mar 2012) and the recommendations in the Auditor General's Audit on Special Indemnities (Dec 2013).

BACKGROUND:

- The Office of the Comptroller General works closely with Risk Management Branch to fulfill the Minister of Finance's obligation to report to the Legislative Assembly the guarantees and indemnities issued by core government in each fiscal year under the *Financial Administration Act* (FAA 72 (8)).
- The *Excluded Employees (Legal Proceedings) Indemnities Regulation* (the "regulation") was deposited under the FAA on March 31, 2012. This regulation provides the framework for the indemnification of excluded employees in legal proceedings and the payments required to satisfy those indemnities.
- The Auditor General's Audit on Special Indemnities (Dec 2013) recommended that the annual reporting to the Legislative Assembly include the number, nature and cost of indemnities granted under the regulation where the legal proceeding have concluded in that year.
- We have not previously reported on indemnities issued or payments made under the new regulation.

DISCUSSION:

- Under the regulation, the Public Service Agency issues the indemnity to the excluded employee and Risk Management Branch issues the payments required to satisfy those indemnities.
- The Public Service Agency provided a list of indemnities issued under this new regulation to Risk Management Branch. There were twenty (20) names for the period July 16, 2012 through to March 14, 2013 and there are twenty-six (26) names on the list for the period of April 11, 2013 to February 26, 2014.
- Due to the personal nature of this information, the listing is deemed extremely sensitive. Risk Management Branch was hesitant to provide OCG with a copy of the listing citing section 33.2 of the FOIPPA, however we feel it is imperative to our duties to fully inform the Minister on the indemnities that he will be reporting on. This listing will be attached to the Minister's Briefing.
- The Guarantees & Indemnities Issued report does not include individual names in accordance with legal advice. In reporting the indemnities issued under the regulation, it is recommended to summarize the total number issued in that year.

- Under the new regulation, Risk Management Branch made payments in the past fiscal year on two cases, both of which have concluded in the year. Both indemnities were issued prior to the new regulation being brought in force and also had payments made by Justice previously.
 - Payments in Fiscal 2014 - \$8,546.22.
 - Total payments on two concluded cases - \$42,935.00
- Risk Management Branch has a more integrated role under this regulation and given the heavy reliance on the information they provide, it is prudent to request a letter of representation from the executive for the branch confirming the completeness of information used to compile the Guarantees & Indemnities Issued report.

CHANGE TO REPORTING:

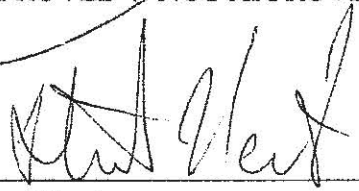
- A new section has been added to the end of the Guarantees & Indemnities Issued Report to address the two reporting components of the new regulation in a cumulative manner.
- For March 31, 2014, the number of indemnities issued in fiscal year 2013 has been included as it was not reported in the previous year.

Excluded Employee (Legal Proceedings) Regulation:

There were twenty-six indemnities issued under the regulation during the fiscal year (2013: twenty).

During the fiscal year, legal proceedings concluded on two cases where indemnities had been issued to excluded employees. The total payments made to honour these indemnities over the course of the proceedings were \$42,935.00.

APPROVED / NOT APPROVED


Stuart Newton
Comptroller General

Date



Pages 153 through 155 redacted for the following reasons:

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