

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE MINISTER OF FINANCE

AND

THE ONTARIO LOTTERY AND GAMING CORPORATION

2011

TABLE OF CONTENTS

1.0	DEFINITIONS	3
2.0	PURPOSE	3
3.0	MANDATE	4
4.0	TERM	5
5.0	ACCOUNTABILITY RELATIONSHIPS	5
6.0	ROLES AND RESPONSIBILITIES	6
6.1	Minister	6
6.2	Deputy Minister	7
6.3	Chair	7
6.4	Board	8
6.5	CEO	10
7.0	FINANCIAL ARRANGEMENTS, AUDIT	11
8.0	ADMINISTRATIVE ARRANGEMENTS	12
9.0	OPERATING RELATIONSHIPS	14
10.0	STAFFING REQUIREMENTS	14
11.0	APPOINTMENTS	14
12.0	COMMUNICATION AND REPORTING REQUIREMENTS	14
13.0	CONFLICT OF INTEREST	16
14.0	LIABILITY AND INDEMNIFICATION	16
	SCHEDULE A_ONTARIO PUBLIC SERVICE DIRECTIVES	17
	SCHEDULE B_LEGISLATION	18
	SCHEDULE C_FORMULA FOR DEFINING MAJOR CAPITAL EXPENDITURES	19

1.0 DEFINITIONS

1.1 In this Memorandum:

- (a) **“Act”** means the *Ontario Lottery and Gaming Corporation Act, 1999*, S.O. 1999, c.12, Schedule L as amended;
- (b) **“Board”** means the Board of the Corporation including the Chair;
- (c) **“CEO”** means the Chief Executive Officer of the Corporation;
- (d) **“Chair”** means the Chair of the Board of the Corporation;
- (e) **“Corporation”** means the Ontario Lottery and Gaming Corporation;
- (f) **“Deputy Minister”** means the Deputy Minister of the ministry responsible for administering the *Act*;
- (g) **“Executive Management”** means the senior employees of the Corporation;
- (h) **“FIPPA”** means the *Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c. F.31 as amended.
- (i) **“Member”** or **“Members”** means the members of the Corporation appointed pursuant to the *Act* who also compose the Board of the Corporation by virtue of their appointment;
- (j) **“MOU”** means this Memorandum of Understanding including the schedules attached to this Memorandum as may be amended from time to time;
- (k) **“Minister”** means the member of the Executive Council (i.e.Cabinet) designated by the Lieutenant Governor in Council to administer the *Act*;
- (l) **“Ministry”** means the ministry responsible for administering the *Act*;
- (m) **“PSOA”** means the *Public Service of Ontario Act, 2006* S.O. 2006, c.35 Schedule A as amended.

2.0 PURPOSE

- 2.1 The purpose of this MOU is to establish the accountability relationships between the Minister and the Corporation through the Board and its Chair and the CEO, and to set out the roles and responsibilities of each, as required by the Management Board of Cabinet Agency Establishment & Accountability Directive.

2.2 This MOU should be read together with the Corporation's constituting legislation and regulations. This MOU will not affect, modify or interfere with the responsibilities of either party as established under law. In the event of a conflict between the provisions of this MOU and the law, the law will prevail.

3.0 MANDATE

3.1 The Corporation is established as a Corporation without share capital pursuant to the *Act* and is governed by the *Act* and regulations thereunder. The objects of the Corporation are to:

- (a) develop, undertake, organize, conduct and manage lottery schemes on behalf of Her Majesty in right of Ontario;
- (b) provide for the operation of gaming premises;
- (c) ensure that gaming premises are operated and managed in accordance with the *Act* and the *Gaming Control Act, 1992* and the regulations made under those acts;
- (d) provide for the operation of any business that the Corporation considers to be reasonably related to operating a gaming premise, including any business that offers goods and services to persons who play games of chance in a gaming premise;
- (e) if authorized by the Lieutenant Governor in Council, enter into agreements to develop, undertake, organize, conduct and manage lottery schemes on behalf of, or in conjunction with, the government of one or more provinces of Canada; and
- (f) do such other things as the Lieutenant Governor in Council may by order direct.

3.2 The Corporation is, for all its purposes, an agent of Her Majesty, in accordance with the *Act*. The Corporation is prescribed as a public body under the *PSOA*.

3.3 The Corporation is classified as an operational enterprise agency in accordance with the Management Board of Cabinet Agency Establishment & Accountability Directive and will fulfill the requirements of applicable Management Board of Cabinet directives as identified in Schedule A. For the purposes of procurement, the Corporation will be considered an Other Included Entity.

3.4 The Corporation shall carry out its activities in the public interest adhering to the principles of openness, transparency, integrity and accountability, and in compliance with all applicable laws, including, but not limited to the legislation set out in Schedule B.

3.5 The Corporation's net revenue helps fund government priorities that support hospitals, amateur sport, recreational and cultural activities, communities, provincial priority

programs (such as health care, education), local and provincial charities and non-profit organizations through the Ontario Trillium Foundation.

- 3.6 The Corporation is subject to the regulatory authority of the Alcohol and Gaming Commission of Ontario (AGCO) and the statutory authority of the Criminal Code of Canada as an agency appointed by the province to conduct and manage gaming.

4.0 TERM

- 4.1 This MOU shall be effective on the date on which it is signed by both parties and shall in no case be signed until it is approved by Management Board of Cabinet.
- 4.2 An approved copy of the MOU shall be provided to Management Board of Cabinet for information purposes, with the original copy being provided to the Director of the Ministry's Legal Services Branch.
- 4.3 This MOU will remain in effect for a period of five (5) years from the date of execution by both parties or until amended or replaced with the approval of Management Board of Cabinet. This MOU shall be renewed or revised by the expiry date. However, this MOU will remain in effect until such time as a new MOU comes into effect.
- 4.4 This MOU will be reviewed on the appointment of either a new Minister or a new Chair. If there are no changes to the MOU, each party will initial and date their initials on the MOU and provide a copy of that initialed and dated MOU to Management Board of Cabinet for information purposes, and a copy to the director of the Ministry's Legal Services Branch. Pending the review and written confirmation by the parties, this MOU will continue to govern the relationship between the parties.
- 4.5 At any time during the term of this MOU, changes may be made to this MOU by means of a written amending agreement between the parties. Any such amending agreement will amend this MOU only after such addition or alteration has received the approval of Management Board of Cabinet, as required.

5.0 ACCOUNTABILITY RELATIONSHIPS

- 5.1 The accountability relationship is as follows:
- (a) Minister is accountable to the Legislative Assembly for the Corporation's fulfillment of its mandate in accordance with government policies and directives that apply to the Corporation and for reporting to the Legislature on the Corporation's affairs;
 - (b) Board is accountable, through the Chair, to the Minister for the performance of the Corporation in fulfilling its mandate, for fulfilling the roles and responsibilities assigned pursuant to this MOU and any legislation or regulations

or policies and directive applicable to the Corporation, and for overseeing the management of the Corporation's affairs and business;

- (c) Deputy Minister is accountable to the Minister for carrying out the roles and responsibilities assigned to the Deputy Minister by the Minister, Management Board of Cabinet directives and this MOU;
- (d) CEO is accountable to the Board for the management of the Corporation, the supervision of the Corporation's staff and carrying out the roles and responsibilities assigned by the Board and this MOU; and
- (e) Corporation shall have the sole responsibility for carrying out its day-to-day activities.

6.0 ROLES AND RESPONSIBILITIES

6.1 The **Minister** is responsible for the administration of the *Act* and has the authority and responsibility for:

- (a) apprising the Chair of the Ontario government's current priorities and broad policy directions on gaming;
- (b) reviewing with the Chair the composition of the Board and advising the government regarding the appointment and re-appointment of members to the Board of the Corporation;
- (c) evaluating the performance of the Corporation, the Chair and the Board as a whole on an annual basis against approved objectives;
- (d) reviewing and approving the Corporation's business plan on an annual basis;
- (e) developing and reviewing from time to time with the Chair an MOU for the Corporation and recommending it to Management Board of Cabinet for approval;
- (f) receiving and submitting the Corporation's annual report to the Lieutenant Governor-in-Council and then the Legislative Assembly;
- (g) approving the remuneration, including salary and benefits, of senior employees of Corporation as required by the *Act*;
- (h) directing periodic reviews and/or audits of the Corporation as required;
- (i) communicating any direction provided to the Corporation by the Lieutenant Governor-in-Council pursuant to the *Act*;

- (j) reporting and responding to Cabinet on the Corporation's performance and compliance with laws, regulations, applicable government policies and directives and broad policy directions; and,
- (k) reporting and responding to the Legislative Assembly on the affairs of the Corporation.

6.2 The **Deputy Minister** is responsible for:

- (a) providing the Minister with advice and assistance in fulfilling assigned ministerial responsibilities with respect to the Corporation;
- (b) meeting, or directing a delegate to meet, with the CEO as required to discuss matters of mutual importance;
- (c) reviewing and assessing the Corporation's business plan and other reports, and advising the Minister on matters submitted to the Minister for review or approval; and
- (d) informing the Corporation of government policies that apply to the Corporation, in accordance with the Management Board of Cabinet Agency Establishment & Accountability Directive.

6.3 The **Chair**, on behalf of the Board, is responsible for:

- (a) providing strategic leadership to the Board and the CEO;
- (b) conducting regular meetings of the Board and determining the agenda for Board meetings, in consultation with the CEO and the Board, and ensuring that government priority issues are included and addressed in a timely manner;
- (c) ensuring that the Board is apprised of the government's current policy direction/parameters which may have a bearing on the Board's decisions;
- (d) meeting with the Minister as required, and making all reasonable effort to ensure timely communications with the Minister on the Corporation's activities, including contentious matters likely to be of interest to the Minister in the exercise of his or her responsibilities or likely to be raised in the Legislative Assembly;
- (e) providing the Minister with copies of the agenda and minutes of each Board and committee meeting within two business days of Board approval;
- (f) ensuring that all Board members and staff are informed of their duty to comply with relevant conflict of interest rules, Ministry of Finance, and Treasury Board/Management Board of Cabinet.

- (g) ensuring the Corporation operates in accordance with all applicable Management Board of Cabinet directives as set out in Schedule A hereto;
- (h) consulting with the Minister regarding the business plan and the annual report prior to approval by the Board;
- (i) developing, with the Minister, an MOU for the Corporation and executing the MOU on behalf of the Corporation once it has been approved by Management Board of Cabinet;
- (j) consulting with the Minister on behalf of the governance and nominating committee (or its equivalent) of the Board regarding the process for evaluating the performance of the Chair, individual directors and the Board as a whole;
- (k) ensuring programs are in place for orientation, training, development and evaluation of performance of the Board;
- (l) notifying the Minister of any upcoming Board vacancies, and providing advice to the Minister on behalf of the governance and nominating committee (or its equivalent) regarding new appointments and re-appointments, size and composition of the Board and members' compensation;
- (m) seeking the approval of the Minister, on behalf of the Board, on any matters that require the Minister's approval as specifically prescribed in other paragraphs of the MOU or in the *Act*;
- (n) advising the Minister on the establishment of all committees or proposed committees of the Board; and
- (o) attending and/or making presentations, at the Minister's request, before Cabinet, the Legislature or other committees of either, on matters affecting the operation of the Corporation.

6.4 The **Board** is responsible for:

- (a) overseeing the overall management of the affairs of the Corporation in accordance with its objects as set out in the *Act*, the Corporation's by-laws, the approved business plan and this MOU;
- (b) establishing the goals, objectives, and strategies for the Corporation consistent with the Corporation's mandate and applicable government policies, including Minister's directions where appropriate;
- (c) appointing a CEO and such other officers as the Board may determine;

- (d) delegating to the CEO those authorities and responsibilities necessary for the day-to-day management and operation of the Corporation by the CEO;
- (e) establishing and approving the annual performance objectives for the CEO in consultation with the CEO, assessing annual performance, and succession planning as necessary;
- (f) receiving the CEO's assessment of the Corporation's Executive Management for succession planning purposes;
- (g) ensuring that the Corporation is managed in an efficient and effective manner according to accepted business and financial practices;
- (h) ensuring the development of an effective performance measurement and management system for assessing the Corporation's performance;
- (i) establishing a code of ethics to govern the Board and the Corporation and ensuring the Corporation upholds and adheres to the principles of openness, transparency, integrity and accountability in delivering its mandate;
- (j) ensuring that operational and/or financial/risk audits are performed as needed and co-operating with respect to any periodic review directed by the Minister;
- (k) approving for submission to the Minister the Corporation's annual business plan, following consultation with the Minister, and other plans/reports as set out in section 12 of this MOU;
- (l) approving the MOU on behalf of the Corporation in a timely manner;
- (m) establishing committees of the Board as appropriate to exercise some or all of the Board's authority and responsibilities, including an audit committee;
- (n) approving the salary/benefits ranges and incentive plans parameters for Executive Management of the Corporation subject to the approval of the Minister pursuant to the *Act*;
- (o) establishing by-laws governing the operations of the Corporation;
- (p) ensuring timely implementation of any applicable written government policies or directives received from the Minister;
- (q) ensuring that the Corporation has established and implements policies encouraging responsible gaming;
- (r) establishing a process to evaluate and approve changes to (i) betting limits for table games , slot machines (i.e. slot denominations) and any other game of chance directly operated by the Corporation; and (ii) seating restrictions at any

premises directly operated by the Corporation where table games or slot machines are accessible to the public.

- (s) ensuring that each Board member is informed of his or her duty to declare, in writing to the Chair, on a timely basis, any potential, actual or perceived conflicts of interest.

6.5 The **CEO** is responsible for:

- (a) the management of the day-to-day operations of the Corporation and delegating those authorities/responsibilities to the Corporation's employees for its day-to-day operations;
- (b) preparing for Board approval, the Corporation's business plan, annual budgets, annual report, quarterly/annual financial statements/reports for the Corporation and other plans/reports as set out in section 12 of this MOU;
- (c) translating the policy and strategic direction of the Board into operational plans and activities in accordance with the approved business plan;
- (d) carrying out in-year monitoring of the Corporation's operational performance and reporting performance to the Board on a quarterly/annual basis;
- (e) establishing and applying a financial management framework to support decision-making and enable the Corporation to operate within the approved business plan;
- (f) ensuring that all directives set out in Schedule A are properly reflected within the Corporation's operations and, in particular, ensuring expense claims are properly expended and authorized in accordance with the Management Board of Cabinet Travel, Meal and Hospitality Expenses Directive and Addendum;
- (g) meeting with the Deputy Minister as required by the Minister to discuss matters of mutual importance, and keeping the Ministry and Chair advised of issues or events, including contentious matters likely to be of interest to the Minister in the exercise of his or her responsibilities or likely to be raised in the Legislative Assembly or the media;
- (h) attending and/or making presentations, at the Minister's request, before Cabinet, the Legislature or other committees of either, on matters affecting the operation of the Corporation;
- (i) establishing expense claims training and ensuring that all Corporation employees receive this training;
- (j) submitting expense information as required by the Ontario Integrity Commissioner in its review of the Corporation's expenses;

- (k) working with the Minister and the Ministry to comply with the posting requirements of selected employees' expenses on the government's website and the Corporation's website;
- (l) preparing, for Board approval, and implementing a performance management review system for all employees of the Corporation;
- (m) establishing the specific remuneration and assessing the performance of each employee of Executive Management for the purposes of merit and incentives;
- (n) acting as the prescribed ethics executive of the Corporation as required under the *PSOA*;
- (o) acting as the designated head of the Corporation for the purposes of the *FIPPA* and establishing a system for the creation, retention and disposal of records generated and/or collected by the Corporation;
- (p) providing the Deputy Minister with copies of all Corporation policies and guidelines referred to in subsections 8.1 of this MOU upon request;
- (q) co-operating with respect to any periodic review directed by the Minister; and
- (r) establishing and implementing policies encouraging responsible gaming.

7.0 FINANCIAL ARRANGEMENTS, AUDIT

- 7.1 The Corporation is funded from revenues received by the Corporation from gaming activities in accordance with the *Act* and shall be responsible for managing its own financial affairs pursuant to the *Act*.
- 7.2 Pursuant to the *Act*, if the Corporation intends to enter into any financial arrangements that would increase directly or indirectly the indebtedness or contingent liabilities of the Ontario Government per subsection 28(1) of the *Financial Administration Act*, R.S.O. 1990, c.F.32, as amended, the Corporation through the Chair will inform the Minister beforehand and work with the Ministry to obtain all necessary prior approvals from the Minister and the Minister of Finance.
- 7.3 If the Corporation proposes to undertake a major capital expenditure, the Corporation is required to seek the approval of the Minister and the Minister of Finance to borrow the necessary funds in accordance with the *Act*. An expenditure is a major capital expenditure if it comes within the criteria for a major capital expenditure established by the formula in the attached Schedule C to this MOU. The Minister may also notify the Corporation in writing that an expenditure is a major capital expenditure for the purposes of the *Act*.

- 7.4 The parties, along with the Ontario Financing Authority (OFA), agree to establish a protocol, which will set out processes to ensure each party is kept advised of issues, requirements and estimated completion dates of the Corporation's loan and financing requests.
- 7.5 The Chair shall notify the Minister a minimum of six months in advance of proposing to enter into a lease arrangement or into an agreement to purchase, acquire, sell or otherwise dispose of real property if the value (new or renewal) would exceed \$10 million.
- 7.6 In accordance with the *Act*, the Corporation shall pay revenue into the Consolidated Revenue Fund at such times and in such manner as the Minister of Finance may direct.
- 7.7 The Corporation shall maintain its own bank accounts and accounting and financial records and reports. Its accounting procedures will be based on sound business practices in accordance with Canadian Generally Accepted Accounting Principles, or International Financial Reporting Standards (IFRS), as applicable.
- 7.8 Pursuant to the *Act*, the Corporation shall be audited annually by auditors licensed under the *Public Accounting Act, 2004*, S.O. 2004, c.8, as amended, appointed by the Board.
- 7.9 Pursuant to the *Act*, the Minister may at any time require that any aspect of the affairs of the Corporation be audited by an auditor appointed by the Minister.
- 7.10 The results of any audit conducted at the request of the Minister will be shared with the Chair, the Deputy Minister and the CEO. The Chair and CEO will be accorded an opportunity to enter their comments into the audit report.

8.0 ADMINISTRATIVE ARRANGEMENTS

- 8.1 Subject to the *Act* and the applicable Management Board of Cabinet directives set out in Schedule A and section 3.0 of this MOU hereto, the Corporation may establish its own administrative, financial, procurement, human resource and operational policies and guidelines related to its mandate, exercising sound business acumen and judgment. The Corporation will provide the Minister with copies of these policies and guidelines and any changes to them, upon request.
- 8.2 The Corporation shall provide a high level of service to the public in carrying out its mandate and have in place a formal process for customer complaints consistent with best practices.
- 8.3 The Corporation acknowledges that it is subject to *FIPPA* and the Corporation shall respond to access requests and privacy investigations and fulfill all requirements of *FIPPA*.

- 8.4 The Corporation shall comply with the Agreement on Internal Trade and other applicable trade agreements for the purpose of acquiring goods, construction services and other services.
- 8.5 In accordance with the principles of proper governance, the Board has established, and each member of the Board shall comply with, the following corporate governance policies:
- (a) Board members' code of conduct;
 - (b) Board members' conflict of interest policy; and
 - (c) Management Board of Cabinet Government Appointee Directive and Addendum as set out in Schedule A hereto.
- 8.6 The Corporation and its subsidiaries shall not establish new subsidiary corporations without receiving the prior written approval of the Minister and Management Board of Cabinet.
- 8.7 With respect to the management of recorded information the Corporation will:
- (a) ensure that managers follow appropriately defined processes of retention and disposal consistent with the directives and Legislation set out in Schedules A and B hereto;
 - (b) ensure that managers and staff create full, accurate and reliable records that document and support significant business transactions, decisions, events, policies and programs;
 - (c) hold managers accountable for managing the recorded information that is under their custody and control;
 - (d) ensure that recorded information identified during retention scheduling as having archival value is safeguarded so as to protect its ongoing accessibility and integrity and ensure that information identified as not having archival value is disposed of in a timely manner; and
 - (e) establish responsibilities, in consultation with the Archivist of Ontario, for identifying and preserving records of archival value and ensure that, if and when required by the Archivist of Ontario, these records are transferred to the Archives of Ontario at the end of their scheduled operational use.
- 8.8 The Corporation shall remit HST in accordance with all applicable law. The Corporation acknowledges that property and/or services ordered/purchased by the Corporation are purchased by the Corporation for the use of the Crown in Right of Ontario.

9.0 OPERATING RELATIONSHIPS

- 9.1 For the purposes of obtaining strategic and other advice the Minister may, where and as appropriate, ensure that the Board, through the Chair, is provided with the opportunity to comment on significant new directions and/or proposed changes to legislation, regulations and policies governing the Corporation's mandate or operations which may have a significant impact on the Corporation.

10.0 STAFFING REQUIREMENTS

- 10.1 Employees of the Corporation are employed by the Corporation and are public servants pursuant to the *PSOA*.
- 10.2 The Corporation through its Board is responsible for its own operations and administration, including human resource matters such as the salary/benefits and incentive plans, job descriptions/categories, pay grades and salary ranges and overall terms and conditions of employment for employees of the Corporation.

11.0 APPOINTMENTS

- 11.1 The Members of the Corporation are appointed by the Lieutenant Governor in Council pursuant to the *Act*. The Lieutenant Governor in Council may also name the Members of the Corporation who will be the Chair and the Vice-Chair.
- 11.2 All appointees are paid only such remuneration and expenses as are determined by Management Board and authorized by the Lieutenant Governor in Council.

12.0 COMMUNICATION AND REPORTING REQUIREMENTS

- 12.1 The Minister and Chair recognize that the timely exchange of information and consultation is essential to success in discharging their respective responsibilities. In all its communications with the public, the Corporation will take into account its corporate responsibilities as a government agency.
- 12.2 The Chair shall provide timely information and advice to the Minister concerning all issues that arise from the business of the Corporation and that require the attention of the Minister or that may raise questions in the Legislative Assembly.
- 12.3 The Chair and the CEO shall provide timely information and advice to the Deputy Minister concerning significant matters affecting program operations, including but not limited to, matters affecting or relating to other jurisdictions.

- 12.4 The parties agree to establish a communications and issues management protocol. The protocol will set out processes to ensure each party is advised in advance of significant public issues, communications strategies and publications.
- 12.5 The Corporation through its Chair, shall provide the following reports to the Minister, with a copy to the Deputy Minister:
- (a) annual report, in accordance with the requirements of the *Act* and the Management Board of Cabinet Agency Establishment & Accountability Directive within 120 days of the fiscal year end;
 - (b) annual business plan, including annual revenue forecast, multi-year projections (including risks embedded in assumptions), a risk management plan, performance measures, targets for client/customer service and the Corporation's response to complaints, in accordance with the requirements outlined in the Management Board of Cabinet Agency Establishment & Accountability Directive, at least 30 days before the first day of the fiscal year;
 - (c) audited financial statements within 90 days of the fiscal year end or as requested for Public Accounts purposes;
 - (d) annual forecast for each fiscal year of proposed hospitality activities where alcohol will be served, which should contain information on the purpose, location, the recipients/audience, whether Ontario products will be used and the approximate cost;
 - (e) quarterly status reports containing a list of hospitality activities undertaken by the Corporation where the service of alcohol has occurred, including the name of the hospitality activity, date, location, site, number of attendees, and explanation of any variance against forecasted activity outlined in subsection 12.5(d);
 - (f) quarterly reports on the financial and operating performance of the Corporation, including in-year forecasts, relative to planned and budgeted performance within 45 days following the end of the quarter; reports will include reports on the Corporation's actual cash position, and disbursement to the province;
 - (g) quarterly status report within 45 days following the end of the quarter detailing the Board's evaluation and approval process, current limits and any year-over-year changes with respect to subsection 6.4(r), based upon authority provided to the Corporation under the *Act*;
 - (h) quarterly status reports on outstanding material litigation involving the Corporation or its subsidiaries;
 - (i) monthly financial updates immediately following presentation to the Board;

- (j) year-to-date revenues and net income to Province, same year revenue forecast and employee benefits expenses, when requested and draft (and audited) year-end financial statements with notes for public accounts purposes when requested, as well as other documents or information as requested for public accounts purposes;
- (k) forecasts of revenue, income and other items, as may be requested on an annual basis as determined by the Ministry of Finance;
- (l) copies of by-laws of the Corporation and its subsidiaries and any amendments thereto upon request; and
- (m) other reports which may be requested by the Minister and Deputy Minister from time to time.

13.0 CONFLICT OF INTEREST

- 13.1 The Corporation through the Chair and the CEO will ensure the Corporation complies with the conflict of interest requirements of the *PSOA*.

14.0 LIABILITY AND INDEMNIFICATION

- 14.1 In accordance with the *Act*, no action or other proceeding may be instituted against any Member of the Corporation or person appointed to the service of the Corporation for any act done in good faith in the execution or intended execution of the person's duty or for any alleged neglect or default in the execution in good faith of the person's duty.

SCHEDULE A
ONTARIO PUBLIC SERVICE DIRECTIVES

Accountability and Governance

- Accountability Directive
- Advertising Content Directive
- Agency Establishment & Accountability Directive
- Government Appointees Directive and Addendum
- Internal Audit Directive

Business Planning and Financial Management

- Accounting Advice Directive
- Capital Expenditure Evaluation
- Cash Management
- Delegation of Authority Directive
- Indemnification Directive
- Internal Controls Management Directive
- Relocation Expenses¹
- Travel, Meal & Hospitality Expenses Directive and Addendums

Human Resources Management

- Disclosure of Wrongdoing Directive

Information and Information Technology Management

- Enhancing Privacy: Computer Matching of Personal Information
- Freedom of Information and Privacy Directive
- Visual Identity Directive
- Management of Recorded Information Directive

Procurement

- Procurement Directive (Section Re: “Other Included Entities”)
- Procurement Directive on Advertising, Public and Media Relations, and Creative Communications Services

¹ Enhanced Relocation Expenses are not available to all OLG employees and the authority to approve its application is delegated to the Senior Vice Presidents.

**SCHEDULE B
LEGISLATION**

1. *Accessibility for Ontarians with Disabilities Act, 2005*, S.O. 2005 c.11 as amended
2. *Financial Administration Act*, R.S.O 1990 c.F.12 as amended
3. *Freedom of Information and Protection of Privacy Act*, R.S.O 1990 c. F.31 as amended
4. *French Languages Services Act*, R.S.O 1990 c.F.32 as amended
5. *Gaming Control Act, 1992*, S.O. 1992 c.24 as amended
6. *Ontario Lottery and Gaming Corporation Act, 1999*, S.O. 1999, c.12 Sched. L as amended
7. *Public Service of Ontario Act, 2006*, S.O. 2006, c.35 Sched. A as amended

And all other applicable legislation.

SCHEDULE C
FORMULA FOR DEFINING MAJOR CAPITAL EXPENDITURES

1. The aggregate amount of all expenditures in respect of a capital project constitutes a major capital expenditure if either of the following criteria is satisfied:
 1. The capital project is a project of the Corporation for the development of a new site.
 2. The capital project is a project to expand or renovate an existing site and the aggregate amount of the budgeted or actual expenditures for the project exceeds \$10 million.
2. For the purposes of paragraph 2 of subsection (1), the following activities are not considered to be a project to expand or renovate an existing site:
 1. Minor capital upgrades and refits which have been set out in the capital renewals budget of a commercial casino operator referenced in subsection (3).
 2. Unbudgeted emergency repairs that must be made by the Corporation or a commercial casino operator referenced in subsection (3).
3. Commercial casino operators at the following locations are referenced for the purposes of subsection (2):
 1. Fallsview Casino Resort
 2. Casino Niagara
 3. Casino Rama
 4. Caesars Windsor
4. For the purposes of subsection (1), a major capital expenditure does not include payment by the Corporation for,
 - (a) the refreshing or replacing of existing furnishings, fixtures or equipment that are not part of the development, expansion or renovation of an existing site; or
 - (b) the repair and maintenance of equipment.