

## Exhibit 4

# Auditor General Act

## R.S.O. 1990, Chapter A.35

Amended by: 1999, c. 5, s. 1; 1999, c. 11; 2004, c. 8, s. 46; 2004, c. 17, ss. 1-30; 2004, c. 20, s. 13; 2006, c. 15.

### Definitions

1. In this Act,

“agency of the Crown” means an association, authority, board, commission, corporation, council, foundation, institution, organization or other body,

(a) whose accounts the Auditor General is appointed to audit by its shareholders or by its board of management, board of directors or other governing body,

(b) whose accounts are audited by the Auditor General under any other Act or whose accounts the Auditor General is appointed by the Lieutenant Governor in Council to audit,

(c) whose accounts are audited by an auditor, other than the Auditor General, appointed by the Lieutenant Governor in Council, or

(d) the audit of the accounts of which the Auditor General is required to direct or review or in respect of which the auditor’s report and the working papers used in the preparation of the auditor’s statement are required to be made available to the Auditor General under any other Act,

but does not include one that the *Crown Agency Act* states is not affected by that Act or that any other Act states is not a Crown agency within the meaning or for the purposes of the *Crown Agency Act*; (“organisme de la Couronne”)

“audit” includes a special audit; (“vérification”, “vérifier”)

“Board” means the Board of Internal Economy referred to in section 87 of the *Legislative Assembly Act*; (“Commission”)

“Crown controlled corporation” means a corporation that is not an agency of the Crown and having 50 per cent or more of its issued and outstanding shares vested in Her Majesty in right of Ontario or having the appointment of a majority of its board of directors made or approved by the Lieutenant Governor in Council; (“société contrôlée par la Couronne”)

“fiscal year” has the same meaning as in the *Ministry of Treasury and Economics Act*; (“exercice”)

“grant recipient” means an association, authority, board, commission, corporation, council, foundation, institution, organization or other body that receives a reviewable grant directly or indirectly; (“bénéficiaire d’une subvention”)

“public money” has the same meaning as in the *Financial Administration Act*; (“deniers publics”)

“reviewable grant” means a grant or other transfer payment from the Consolidated Revenue Fund, from an agency of the Crown or from a Crown controlled corporation; (“subvention susceptible d’examen”)

“special audit” means an examination with respect to the matters described in subclauses 12 (2) (f) (i) to (v). (“vérification spéciale”) R.S.O. 1990, c. A.35, s. 1; 2004, c. 17, s. 2.

### References to former names

1.1 A reference in an Act, regulation, order in council or document to a person or office by the former title of that person or the former name of that office set out in Column 1 of the following Table or by a shortened version of that title or name shall be deemed, unless a contrary intention appears, to be a reference to the new title of that person or the new name of that office set out in Column 2:

Column 1/Colonne 1	Column 2/Colonne 2
Former titles and names/ Anciens titres et anciennes appellations	New titles and names/ Nouveaux titres et nouvelles appellations
Assistant Provincial Auditor/vérificateur provincial adjoint	Deputy Auditor General/ sous-vérificateur général
Office of the Provincial Auditor/Bureau du vérificateur provincial	Office of the Auditor General/Bureau du vérificateur général
Provincial Auditor/vérificateur provincial	Auditor General/ vérificateur général

2004, c. 17, s. 3.

### Office of the Auditor General

2. The Office of the Auditor General consists of the Auditor General, the Deputy Auditor General, the Advertising Commissioner and such employees as the Auditor General may require for the proper conduct of the business of the Office. 2004, c. 17, s. 4; 2004, c. 20, s. 13 (1).

### Auditor General

3. The Auditor General shall be appointed as an officer of the Assembly by the Lieutenant Governor or in Council on the address of the Assembly after consultation with the chair of the standing Public Accounts Committee of the Assembly. R.S.O. 1990, c. A.35, s. 3; 2004, c. 17, s. 5.

### Term of office

4. (1) The term of office of the Auditor General is 10 years and a person is not eligible to be appointed to more than one term of office. 2004, c. 17, s. 6.

### Reappointment after resignation

(1.1) Despite subsection (1), if an Auditor General resigns before the expiry of his or her term of office, he or she may be appointed for a second term of office that expires no later than at the expiry of the original term of office. 2006, c. 15, s. 1.

### Same

(2) The Auditor General continues to hold office after the expiry of his or her term of office until a successor is appointed. 2004, c. 17, s. 6.

### Removal

(3) The Auditor General may be removed from office for cause, before the expiry of his or her term of office, by the Lieutenant Governor in Council on the address of the Assembly. 2004, c. 17, s. 6.

### Salary of Auditor General

5. (1) The Auditor General shall be paid a salary within the highest range of salaries paid to deputy ministers in the Ontario civil service and is entitled to the privileges of office of a senior deputy minister. R.S.O. 1990, c. A.35, s. 5 (1); 1999, c. 5, s. 1 (1); 1999, c. 11, s. 1 (1); 2004, c. 17, s. 7.

### Same

(2) The salary of the Auditor General, within the salary range referred to in subsection (1), shall be determined and reviewed annually by the Board. 1999, c. 11, s. 1 (2); 2004, c. 17, s. 7.

### Idem

(3) The salary of the Auditor General shall be charged to and paid out of the Consolidated Revenue Fund. R.S.O. 1990, c. A.35, s. 5 (3); 2004, c. 17, s. 7.

### Appointment of Deputy Auditor General

6. The Deputy Auditor General shall be appointed as an officer of the Assembly by the Lieutenant Governor in Council upon the recommendation of the Auditor General. R.S.O. 1990, c. A.35, s. 6; 2004, c. 17, s. 8.

### Duties of Deputy Auditor General

7. The Deputy Auditor General, under the direction of the Auditor General, shall assist in the exercise of the powers and the performance of the duties of the Auditor General and, in the absence or inability to act of the Auditor General, shall act in the place of the Auditor General. R.S.O. 1990, c. A.35, s. 7; 2004, c. 17, s. 9.

### Qualifications

8. The persons appointed as Auditor General and Deputy Auditor General shall be persons who are licensed under the *Public Accounting Act, 2004*. R.S.O. 1990, c. A.35, s. 8; 2004, c. 8, s. 46; 2004, c. 17, s. 10.

### Appointment of Advertising Commissioner

8.1 (1) Subject to the approval of the Board, the Auditor General may appoint a person to act as Advertising Commissioner. 2004, c. 20, s. 13 (2).

### Duties

(2) The Advertising Commissioner may exercise such powers and shall perform such duties as the

Auditor General may delegate to him or her under subsection 24 (2). 2004, c. 20, s. 13 (2).

### Audit of Consolidated Revenue Fund

9. (1) The Auditor General shall audit, on behalf of the Assembly and in such manner as the Auditor General considers necessary, the accounts and records of the receipt and disbursement of public money forming part of the Consolidated Revenue Fund whether held in trust or otherwise. R.S.O. 1990, c. A.35, s. 9 (1); 2004, c. 17, s. 11.

### Audit of agencies of the Crown

(2) Where the accounts and financial transactions of an agency of the Crown are not audited by another auditor, the Auditor General shall perform the audit, and, despite any other Act, where the accounts and financial transactions of an agency of the Crown are audited by another auditor, the audit shall be performed under the direction of the Auditor General and such other auditor shall report to the Auditor General. R.S.O. 1990, c. A.35, s. 9 (2); 2004, c. 17, s. 11.

### Audit of Crown controlled corporations

(3) Where the accounts of a Crown controlled corporation are audited other than by the Auditor General, the person or persons performing the audit,

- (a) shall deliver to the Auditor General forthwith after completion of the audit a copy of their report of their findings and their recommendations to the management and a copy of the audited financial statements of the corporation;
- (b) shall make available forthwith to the Auditor General, when so requested by the Auditor General, all working papers, reports, schedules and other documents in respect of the audit or in respect of any other audit of the corporation specified in the request;

- (c) shall provide forthwith to the Auditor General, when so requested by the Auditor General, a full explanation of work performed, tests and examinations made and the results obtained, and any other information within the knowledge of such person or persons in respect of the corporation. R.S.O. 1990, c. A.35, s. 9 (3); 2004, c. 17, s. 11.

### **Additional examination and investigation**

(4) Where the Auditor General is of the opinion that any information, explanation or document that is provided, made available or delivered to him or her by the auditor or auditors referred to in subsection (2) or (3) is insufficient, the Auditor General may conduct or cause to be conducted such additional examination and investigation of the records and operations of the agency or corporation as the Auditor General considers necessary. R.S.O. 1990, c. A.35, s. 9 (4); 2004, c. 17, s. 11.

### **Special audits**

#### **Grant recipients**

9.1 (1) On or after April 1, 2005, the Auditor General may conduct a special audit of a grant recipient with respect to a reviewable grant received by the grant recipient directly or indirectly on or after the date on which the *Audit Statute Law Amendment Act, 2004* receives Royal Assent. 2004, c. 17, s. 12.

#### **Exception**

(2) Subsection (1) does not apply with respect to a grant recipient that is a municipality. 2004, c. 17, s. 12.

#### **Crown controlled corporations, etc.**

(3) The Auditor General may conduct a special audit of a Crown controlled corporation or a subsidiary of a Crown controlled corporation. 2004, c. 17, s. 12.

### **Examination of accounting records**

9.2 (1) The Auditor General may examine accounting records relating to a reviewable grant received directly or indirectly by a municipality. 2004, c. 17, s. 12.

#### **Same**

(2) The Auditor General may require a municipality to prepare and submit a financial statement setting out the details of its disposition of the reviewable grant. 2004, c. 17, s. 12.

### **Duty to furnish information**

10. (1) Every ministry of the public service, every agency of the Crown, every Crown controlled corporation and every grant recipient shall give the Auditor General the information regarding its powers, duties, activities, organization, financial transactions and methods of business that the Auditor General believes to be necessary to perform his or her duties under this Act. 2004, c. 17, s. 13.

### **Access to records**

(2) The Auditor General is entitled to have free access to all books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property belonging to or used by a ministry, agency of the Crown, Crown controlled corporation or grant recipient, as the case may be, that the Auditor General believes to be necessary to perform his or her duties under this Act. 2004, c. 17, s. 13.

### **No waiver of privilege**

(3) A disclosure to the Auditor General under subsection (1) or (2) does not constitute a waiver of solicitor-client privilege, litigation privilege or settlement privilege. 2004, c. 17, s. 13.

### Power to examine on oath

11. (1) The Auditor General may examine any person on oath on any matter pertinent to an audit or examination under this Act. 2004, c. 17, s. 13.

### Same

(2) For the purpose of an examination, the Auditor General has the powers that Part II of the *Public Inquiries Act* confers on a commission, and that Part applies to the examination as if it were an inquiry under that Act. 2004, c. 17, s. 13.

### Stationing a member in a ministry, etc.

11.1 (1) For the purpose of exercising powers or performing duties under this Act, the Auditor General may station one or more members of the Office of the Auditor General in any ministry of the public service, agency of the Crown, Crown controlled corporation or grant recipient. 2004, c. 17, s. 13.

### Accommodation

(2) The ministry, agency, corporation or grant recipient, as the case may be, shall provide the accommodation required for the purposes mentioned in subsection (1). 2004, c. 17, s. 13.

### Prohibition re obstruction

11.2 (1) No person shall obstruct the Auditor General or any member of the Office of the Auditor General in the performance of a special audit under section 9.1 or an examination under section 9.2 and no person shall conceal or destroy any books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property that the Auditor General considers to be relevant to the subject-matter of the special audit or examination. 2004, c. 17, s. 13.

### Offence

(2) Every person who knowingly contravenes subsection (1) and every director or officer of a cor-

poration who knowingly concurs in such a contravention is guilty of an offence and on conviction is liable to a fine of not more than \$2,000 or imprisonment for a term of not more than one year, or both. 2004, c. 17, s. 13.

### Penalty, corporation

(3) If a corporation is convicted of an offence under subsection (2), the maximum penalty that may be imposed on the corporation is \$25,000. 2004, c. 17, s. 13.

### Annual report

12. (1) The Auditor General shall report annually to the Speaker of the Assembly after each fiscal year is closed and the Public Accounts are laid before the Assembly, but not later than the 31st day of December in each year unless the Public Accounts are not laid before the Assembly by that day, and may make a special report to the Speaker at any time on any matter that in the opinion of the Auditor General should not be deferred until the annual report, and the Speaker shall lay each such report before the Assembly forthwith if it is in session or, if not, not later than the tenth day of the next session. R.S.O. 1990, c. A.35, s. 12 (1); 2004, c. 17, s. 14 (1).

### Contents of report

(2) In the annual report in respect of each fiscal year, the Auditor General shall report on,

- (a) the work of the Office of the Auditor General and on whether, in carrying on the work of the Office, the Auditor General received all the information and explanations required;
- (b) the examination of accounts of receipts and disbursements of public money;
- (c) the examination of the consolidated financial statements of Ontario as reported in the Public Accounts;

- (d) all special warrants issued to authorize payments, stating the date of each special warrant, the amount authorized and the amount expended;
- (e) all orders of the Treasury Board made to authorize payments in excess of appropriations, stating the date of each order, the amount authorized and the amount expended;
- (f) such matters as, in the opinion of the Auditor General, should be brought to the attention of the Assembly including, without limiting the generality of the foregoing, any matter relating to the audit or examination of the Crown, Crown controlled corporations or grant recipients or any cases where the Auditor General has observed that,
  - (i) accounts were not properly kept or public money was not fully accounted for,
  - (ii) essential records were not maintained or the rules and procedures applied were not sufficient to safeguard and control public property or to effectively check the assessment, collection and proper allocation of revenue or to ensure that expenditures were made only as authorized,
  - (iii) money was expended other than for the purposes for which it was appropriated,
  - (iv) money was expended without due regard to economy and efficiency, or
  - (v) where procedures could be used to measure and report on the effectiveness of programs, the procedures were not established or, in the opinion of the Auditor General, the established procedures were not satisfactory;
- (g) expenditures for advertisements, printed matter and messages that are reviewable under the *Government Advertising Act, 2004*. R.S.O. 1990, c. A.35, s. 12 (2); 2004, c. 17, s. 14 (2-7); 2004, c. 20, s. 13 (3).

### Opinion on statements

(3) In the annual report in respect of each fiscal year, the Auditor General shall express his or her opinion as to whether the consolidated financial statements of Ontario, as reported in the Public Accounts, present fairly information in accordance with appropriate generally accepted accounting principles and the Auditor General shall set out any reservations he or she may have. 2004, c. 17, s. 14 (8).

### Report re government advertising

(4) In the annual report, the Auditor General may report on expenditures for government advertising generally. 2004, c. 20, s. 13 (4).

13., 14. REPEALED: 2004, c. 17, s. 15.

### Proviso

15. Nothing in this Act shall be construed to require the Auditor General,

- (a) to report on any matter that, in the opinion of the Auditor General, is immaterial or insignificant; or
- (b) to audit or direct the audit of or report on the accounts of a body not referred to in this Act in the absence of such a requirement in any other Act in respect of the body. R.S.O. 1990, c. A.35, s. 15; 2004, c. 17, s. 16.

### Attendance at standing Public Accounts Committee of the Assembly

16. At the request of the standing Public Accounts Committee of the Assembly, the Auditor General and any member of the Office of the Auditor General designated by the Auditor General shall attend at the meetings of the committee in order,

- (a) to assist the committee in planning the agenda for review by the committee of the Public Accounts and the annual report of the Auditor General; and
- (b) to assist the committee during its review of the Public Accounts and the annual report of the Auditor General,

and the Auditor General shall examine into and report on any matter referred to him or her in respect of the Public Accounts by a resolution of the committee. R.S.O. 1990, c. A.35, s. 16; 2004, c. 17, s. 17.

### Special assignments

17. The Auditor General shall perform such special assignments as may be required by the Assembly, the standing Public Accounts Committee of the Assembly, by resolution of the committee, or by a minister of the Crown in right of Ontario but such special assignments shall not take precedence over the other duties of the Auditor General under this Act and the Auditor General may decline an assignment by a minister of the Crown that, in the opinion of the Auditor General, might conflict with the other duties of the Auditor General. R.S.O. 1990, c. A.35, s. 17; 2004, c. 17, s. 18.

### Power to advise

18. The Auditor General may advise appropriate persons employed in the public service of Ontario as to any matter that comes or that may come to the attention of the Auditor General in the course of exercising the powers or performing the duties of

Auditor General. R.S.O. 1990, c. A.35, s. 18; 2004, c. 17, s. 18.

### Audit working papers

19. Audit working papers of the Office of the Auditor General shall not be laid before the Assembly or any committee of the Assembly. R.S.O. 1990, c. A.35, s. 19; 2004, c. 17, s. 19.

### Staff

20. Subject to the approval of the Board and to sections 22, 25 and 26, the Auditor General may employ such professional staff and other persons as the Auditor General considers necessary for the efficient operation of the Office of the Auditor General and may determine the salary of the Deputy Auditor General and the salaries and remuneration, which shall be comparable to the salary ranges of similar positions or classifications in the public service of Ontario, and the terms and conditions of employment of the employees of the Office of the Auditor General. R.S.O. 1990, c. A.35, s. 20; 2004, c. 17, s. 20.

### Oath of office and secrecy and oath of allegiance

21. (1) Every employee of the Office of the Auditor General, before performing any duty as an employee of the Auditor General, shall take and subscribe before the Auditor General or a person designated in writing by the Auditor General,

- (a) the following oath of office and secrecy, in English or in French:

I, ....., do swear (or solemnly affirm) that I will faithfully discharge my duties as an employee of the Auditor General and will observe and comply with the laws of Canada and Ontario and, except as I may be legally required, I will not disclose or give to any person any information or document that comes to my

knowledge or possession by reason of my being an employee of the Office of the Auditor General.

So help me God. (Omit this line in an affirmation)

- (b) the following oath of allegiance, in English or in French:

I, ....., do swear (or solemnly affirm) that I will be faithful and bear true allegiance to Her Majesty Queen Elizabeth the Second (or *the reigning sovereign for the time being*), her heirs and successors according to law.

So help me God. (Omit this line in an affirmation)

R.S.O. 1990, c. A.35, s. 21 (1); 2004, c. 17, s. 21 (1).

### Idem

(2) The Auditor General may require any person or class of persons appointed to assist the Auditor General for a limited period of time or in respect of a particular matter to take and subscribe either or both of the oaths set out in subsection (1). R.S.O. 1990, c. A.35, s. 21 (2); 2004, c. 17, s. 21 (2).

### Record of oaths

(3) A copy of each oath administered to an employee of the Office of the Auditor General under subsection (1) shall be kept in the file of the employee in the Office of the Auditor General. R.S.O. 1990, c. A.35, s. 21 (3); 2004, c. 17, s. 21 (3).

### Cause for dismissal

(4) The failure of an employee of the Office of the Auditor General to take and subscribe or to adhere to either of the oaths required by subsection (1) may be considered as cause for dismissal. R.S.O. 1990, c. A.35, s. 21 (4); 2004, c. 17, s. 21 (3).

### Benefits

22. (1) The employee benefits applicable from time to time under the *Public Service Act* to civil servants who are not within a unit of employees established for collective bargaining under any Act

apply or continue to apply, as the case may be, to the Auditor General, the Deputy Auditor General and to the full-time permanent and probationary employees of the Office of the Auditor General and the Board or any person authorized by order of the Board may exercise the powers and duties of the Civil Service Commission and the Auditor General or any person authorized in writing by the Auditor General may exercise the powers and duties of a deputy minister under that Act in respect of such benefits. R.S.O. 1990, c. A.35, s. 22 (1); 2004, c. 17, s. 22 (1).

### Pension plan

(2) The Deputy Auditor General is a member of the Public Service Pension Plan. 2006, c. 15, s. 2.

### Same, Auditor General

(3) Subject to subsections (4) and (5), the Auditor General is a member of the Public Service Pension Plan. 2006, c. 15, s. 2.

### Notice re pension plan

(4) Within 60 days after his or her appointment takes effect, the Auditor General may notify the Speaker in writing that the Auditor General elects not to be a member of the Public Service Pension Plan. 2006, c. 15, s. 2.

### Same

(5) If the Auditor General gives notice of his or her election to the Speaker in accordance with subsection (4), the election is irrevocable and is deemed to have taken effect when the appointment took effect. 2006, c. 15, s. 2.

### Expert assistance

23. Subject to the approval of the Board, the Auditor General from time to time may appoint one or more persons having technical or special knowledge of any kind to assist the Auditor General for a limited period of time or in respect of a particular



matter and the money required for the purposes of this section shall be charged to and paid out of the Consolidated Revenue Fund. R.S.O. 1990, c. A.35, s. 23; 2004, c. 17, s. 23.

### Delegation of authority

24. (1) The Auditor General may delegate in writing to a person employed in the Office of the Auditor General the Auditor General's authority to exercise any power or perform any duty other than his or her duty to report to the Assembly. 2004, c. 17, s. 24.

### Same

(2) The Auditor General may delegate in writing to the Advertising Commissioner or to a person employed in the Office of the Auditor General any of the Auditor General's powers and duties under the *Government Advertising Act, 2004* and may impose conditions and restrictions with respect to the delegation. 2004, c. 20, s. 13 (5).

### Political activities of employees of the Office of the Auditor General

25. (1) An employee of the Office of the Auditor General shall not,
- (a) be a candidate in a provincial or federal election or in an election for any municipal office including a local board of a municipality within the meaning of the *Municipal Affairs Act*;
  - (b) solicit funds for a provincial, federal or municipal party or candidate; or
  - (c) associate his or her position in the Office of the Auditor General with any political activity. R.S.O. 1990, c. A.35, s. 25 (1); 2004, c. 17, s. 25.

### Cause for dismissal

(2) Contravention of any of the provisions of subsection (1) may be considered as cause for dismissal. R.S.O. 1990, c. A.35, s. 25 (2).

### Conduct of business and employee discipline

26. (1) The Auditor General may make orders and rules for the conduct of the internal business of the Office of the Auditor General and, subject to this section, may for cause suspend, demote or dismiss an employee of the Office or may release such an employee from employment. 2004, c. 17, s. 26.

### Suspension, etc., of employee

(2) Subject to subsection (3), if the Auditor General for cause suspends, demotes or dismisses an employee of the Office of the Auditor General or if the Auditor General releases such an employee from employment, the provisions of the *Public Service Act* and the regulations made under it that apply where a deputy minister exercises powers under section 22 of that Act apply, with necessary modifications. 2004, c. 17, s. 26.

### Same

(3) For the purposes of subsection (2), the *Public Service Act* and the regulations under it apply as if the Auditor General were a deputy minister, but the requirement that a deputy minister give notice to, or obtain the approval of, the Civil Service Commission does not apply. 2004, c. 17, s. 26.

### Grievances

(4) An employee whom the Auditor General for cause suspends, demotes or dismisses may file a grievance with respect to the Auditor General's decision. 2004, c. 17, s. 26.

### Same

(5) The provisions of the regulations made under the *Public Service Act* that apply in relation to grievances authorized by those regulations apply

with necessary modifications to a grievance authorized by subsection (4) as if the Auditor General were a deputy minister. 2004, c. 17, s. 26.

### Proceedings privileged

27. (1) No proceedings lie against the Auditor General, the Deputy Auditor General, the Advertising Commissioner, any person employed in the Office of the Auditor General or any person appointed to assist the Auditor General for a limited period of time or in respect of a particular matter, for anything he or she may do or report or say in the course of the exercise or the intended exercise of functions under this or any other Act, unless it is shown that he or she acted in bad faith. R.S.O. 1990, c. A.35, s. 27 (1); 2004, c. 17, s. 27 (1); 2004, c. 20, s. 13 (6).

(2) REPEALED: 2004, c. 17, s. 27 (2).

### Duty of confidentiality

27.1 (1) The Auditor General, the Deputy Auditor General, the Advertising Commissioner and each person employed in the Office of the Auditor General or appointed to assist the Auditor General for a limited period of time or in respect of a particular matter shall preserve secrecy with respect to all matters that come to his or her knowledge in the course of his or her employment or duties under this Act. 2004, c. 17, s. 28; 2004, c. 20, s. 13 (7).

### Same

(2) Subject to subsection (3), the persons required to preserve secrecy under subsection (1) shall not communicate to another person any matter described in subsection (1) except as may be required in connection with the administration of this Act or any proceedings under this Act or under the *Criminal Code* (Canada). 2004, c. 17, s. 28.

### Same

(3) A person required to preserve secrecy under subsection (1) shall not disclose any information or

document disclosed to the Auditor General under section 10 that is subject to solicitor-client privilege, litigation privilege or settlement privilege unless the person has the consent of each holder of the privilege. 2004, c. 17, s. 28.

### Confidentiality of personal information

27.2 (1) No person shall collect, use or retain personal information on behalf of the Auditor General unless the personal information is reasonably necessary for the proper administration of this Act or for a proceeding under it. 2004, c. 17, s. 28.

### Same

(2) No person shall collect, use or retain personal information on behalf of the Auditor General if other information will serve the purpose for which the personal information would otherwise be collected, used or retained. 2004, c. 17, s. 28.

### Retention of information

(3) If the Auditor General retains personal information relating to the medical, psychiatric or physiological history of the individual or information relating to the individual's health care or well-being, the Auditor General shall,

- (a) remove all references in the information to the name of the individual and to other identifying information;
- (b) retain the information by using a system of identifiers, other than the name of the individual and the other identifying information mentioned in clause (a); and
- (c) ensure that the information is not,
  - (i) easily identifiable by a person who is not authorized to have access to it,
  - (ii) used or disclosed for purposes not directly related to the Auditor General's duties under this Act,

- (iii) published, disclosed or distributed in any manner that would allow the information to be used to identify the individual or to infer the individual's identity, or
- (iv) combined, linked or matched to any other information that could identify the individual, except if the Auditor General finds it necessary to do so to fulfil his or her duties under this Act. 2004, c. 17, s. 28.

### Definition

(4) In this section,

“personal information” has the same meaning as in the *Freedom of Information and Protection of Privacy Act, 2004*, c. 17, s. 28.

### Examination of accounts of Office of the Auditor General

28. A person or persons, not employed by the Crown or the Office of the Assembly, licensed under the *Public Accounting Act, 2004* and appointed by the Board, shall examine the accounts relating to the disbursements of public money on behalf of the Office of the Auditor General and shall report thereon to the Board and the chairman of the Board shall cause the report to be laid before the Assembly if it is in session or, if not, at the next session. R.S.O. 1990, c. A.35, s. 28; 2004, c. 8, s. 46; 2004, c. 17, s. 29.

### Estimates

29. (1) The Auditor General shall present annually to the Board estimates of the sums of money that will be required for the purposes of this Act. R.S.O. 1990, c. A.35, s. 29 (1); 2004, c. 17, s. 30.

### Review by Board

(2) The Board shall review and may alter as it considers proper the estimates presented by the Auditor General, and the chair of the Board shall cause the estimates as altered by the Board to be laid before the Assembly and the Assembly shall refer the estimates laid before it to a committee of the Assembly for review. R.S.O. 1990, c. A.35, s. 29 (2); 2004, c. 17, s. 30.

### Notice

(3) Notice of meetings of the Board to review or alter the estimates presented by the Auditor General shall be given to the chair and the vice-chair of the standing Public Accounts Committee of the Assembly and the chair and the vice-chair may attend at the review of the estimates by the Board. R.S.O. 1990, c. A.35, s. 29 (3); 2004, c. 17, s. 30.

### Money

(4) The money required for the purposes of this Act, other than under sections 5 and 23, shall be paid out of the money appropriated therefor by the Legislature. R.S.O. 1990, c. A.35, s. 29 (4).