

**Memorandum of Understanding**  
**Among**  
**The Attorney General of Ontario,**  
**The Chair of the Alcohol and Gaming Commission of Ontario**  
**and**  
**The Chair of iGaming Ontario**

April 2022

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The parties to this memorandum of understanding agree to the following:

## 1. Purpose

a. The purpose of this memorandum of understanding (MOU) is to:

- Establish the accountability relationship between the Attorney General and the Chair of the AGCO on behalf of the AGCO.
- Establish the relationship between the Chair of the AGCO on behalf of the AGCO and the Chair of iGO on behalf of iGO.
- Establish the accountability relationship between the Attorney General and the Chair of iGO on behalf of iGO.
- Clarify the roles and responsibilities of the Attorney General, the Deputy Attorney General, the Chair of the AGCO, the Chair of iGO, the Chief Executive Officer of the AGCO, the Executive Director of iGO, the AGCO's Board of Directors, and iGO's Board of Directors.
- Clarify the operational, administrative, financial, staffing, auditing and reporting arrangements between the AGCO and the Ministry of the Attorney General that support the accountability requirements within a framework which recognizes that the AGCO makes independent regulatory decisions.
- Clarify the operational, administrative, financial, staffing, auditing and reporting arrangements between iGO and the Ministry of the Attorney General that support the accountability requirements necessitated by iGO's mandate to conduct and manage prescribed online lottery schemes, as well as its role as a revenue-generating entity for the Province, as required by law and applicable Government Directives.

b. This MOU should be read together with the *Alcohol and Gaming Commission of Ontario Act, 2019*. This MOU does not affect, modify or limit the powers of the AGCO or iGO as set out under the *Alcohol and Gaming Commission of Ontario Act, 2019*, and the iGO Regulation, or interfere with the responsibilities of any of its parties as established by law. In case of a conflict between this MOU and any act or regulation, the act or regulation prevails.

c. This MOU replaces the memorandum of understanding between the Attorney General of Ontario and the Chair of the AGCO from 2013.

## 2. Definitions

In this MOU:

- a. "AAD" means the Treasury Board/Management Board of Cabinet Agencies and Appointments Directive;
- b. "Acts" means the following acts, including any amendments to those acts and the relevant regulations made thereunder:
  - *Alcohol and Gaming Commission of Ontario Act, 2019*;
  - *Liquor Licence and Control Act, 2019*;
  - *Gaming Control Act, 1992*;

- *Horse Racing Licence Act, 2015*; and
  - *Cannabis Licence Act, 2018*.
- c. “AGCO” means the Alcohol and Gaming Commission of Ontario;
- d. “AGCOA” means the *Alcohol and Gaming Commission of Ontario Act, 2019* ;
- e. “AGCO Annual Report” means AGCO’s Annual Report referred to in section 11.3 of this MOU.
- f. “AGCO Board” means the Board of Directors of the AGCO;
- g. “AGCO Board Members” means the members of the Board of Directors of the AGCO;
- h. “AGCO CEO” means the Chief Executive Officer of the AGCO;
- i. “AGCO Chair” means the Chair of the Board of Directors of the AGCO;
- j. “AGCO Annual Business Plan” means the AGCO’s Annual Business Plan referred to in section 11.1 of this MOU.
- k. “AODA” means the *Accessibility for Ontarians with Disabilities Act, 2005*;
- l. “Appointee” means a Member of the AGCO Board of Directors appointed by the Lieutenant Governor in Council, or a Member of the iGO Board of Directors appointed by the Attorney General or the AGCO Board of Directors, but does not mean an individual employed or appointed by the AGCO or iGO as staff;
- m. “Applicable Government Directives” means the Government directives, policies, standards and guidelines that apply to the AGCO and iGO, respectively, as may be amended or replaced from time to time, which are listed in Appendix 2 to this MOU;
- n. “Attorney General” means the Attorney General of Ontario or such other person who may be designated from time to time as the responsible Minister in relation to this MOU in accordance with the *Executive Council Act*;
- o. “CLA” means the *Cannabis Licence Act, 2018*;
- p. “CRF” means the Consolidated Revenue Fund as defined by the *Financial Administration Act*;
- q. “Deputy Attorney General” means the Deputy Attorney General of the Ministry of the Attorney General or the Deputy Attorney General’s designate;
- r. “FAA” means the *Financial Administration Act*;
- s. “FIPPA” means the *Freedom of Information and Protection of Privacy Act*;
- t. “Fiscal Year” means the period from April 1 to March 31;
- u. “GCA” means the *Gaming Control Act, 1992*;
- v. “Government” means the Government of Ontario;
- w. “HRAP” means the Horse Racing Appeal Panel;

- x. "HRLA" means *Horse Racing Licence Act, 2015*;
- y. "iGO" means iGaming Ontario, the lottery subsidiary of the AGCO responsible for the conduct and management of online lottery schemes that are prescribed by the iGO Regulation;
- z. "iGO Annual Business Plan," means iGO's Annual Business Plan as described in section 11.2;
- aa. "iGO Annual Report" means iGO's Annual Report referred to section 11.4 of this MOU;
- bb. "iGO Board" means the Board of Directors of iGO;
- cc. "iGO Chair" means the Chair of the Board of Directors of iGO;
- dd. "iGO Executive Director" means the Executive Director of iGO;
- ee. "iGO Regulation" means Ontario Regulation 722/21 (Lottery Subsidiary – iGaming Ontario) made under the *AGCOA*;
- ff. "iGO Vice-Chair" means the Vice-Chair of the Board of Directors of iGO;
- gg. "Interim iGO Board" means the interim Board of Directors of iGO as described in section 12 of the iGO Regulation;
- hh. "LGIC" means the Lieutenant Governor in Council;
- ii. "LLCA" means *Liquor Licence and Control Act, 2019*;
- jj. "MBC" means the Management Board of Cabinet;
- kk. "Minister of Finance" means the Minister of Finance or such other person who may be designated from time to time under the *Executive Council Act*;
- ll. "Ministry" means the Ministry of the Attorney General or any successor to the Ministry;
- mm. "MOU" means this Memorandum of Understanding signed by the Attorney General, the AGCO Chair and the iGO Chair;
- nn. "OIC" means Order in Council;
- oo. "OLG" means the Ontario Lottery and Gaming Corporation;
- pp. "OPS" means the Ontario Public Service;
- qq. "Panel Members" means the members of the Horse Racing Appeal Panel;
- rr. "President of Treasury Board" means the President of Treasury Board of such other person who may be designated from time to time under the *Executive Council Act*;
- ss. "PSOA" means the *Public Service of Ontario Act, 2006*;
- tt. "Registrar" means the Registrar, as defined in the *Alcohol and Gaming Commission of Ontario Act, 2019*;
- uu. "TBS" means the Treasury Board Secretariat;
- vv. "TB/MBC" means the Treasury Board/Management Board of Cabinet;

ww. Any reference to a statute or regulation is a reference to that statute or regulation as amended from time to time.

### **3. AGCO and iGO, Legal Authority and Mandate**

- a. The legal authority of the AGCO is set out in the *AGCOA* and the *iGO Regulation*.
- b. The legal authority of iGO is set out in the *AGCOA* and the *iGO Regulation*.
- c. The AGCO has statutory authority granted by the *AGCOA*. The AGCO exercises specific authority granted to it by the *LLCA*, the *GCA*, the *HRLA*, the *CLA* and by the *iGO Regulation*. The Registrar exercises specific statutory authority granted under the *LLCA*, the *GCA*, the *HRLA*, and the *CLA*.
- d. The AGCO regulates the alcohol, gaming, horse racing, and private cannabis retail sectors, to the extent authorized by law, in the public interest, and in accordance with the principles of honesty and integrity, and social responsibility pursuant to s. 3(2) of the *AGCOA*.
- e. iGO is responsible for the conduct and management of prescribed online lottery schemes in Ontario.
- f. The objects of the AGCO are listed in s. 3(1) of the *AGCOA*.
- g. The objects of iGO are listed in s. 4 of the *iGO Regulation*.
- h. The AGCO provides administrative support to the Registrar in the carrying out of the Registrar's powers under the *GCA*, the *LLCA*, the *CLA* and the *HRLA* whereby the Registrar inspects or investigates registrants, licence holders, permit holders, authorization holders and applicants.
- i. The AGCO has an arbitration role under the *Ontario Lottery and Gaming Corporation Act, 1999* in respect of OLG lotteries, whereby members of the AGCO Board, or others selected by the AGCO Chair, may arbitrate disputes between persons claiming prizes from the OLG.
- j. The Registrar is responsible for administering Order in Council 1413/08, which authorizes licensing of charitable or religious organizations for the purpose of conducting and managing lottery schemes in Ontario.

### **4. Agency Type and Public Body Status**

- a. The AGCO is designated as a board-governed provincial agency under the *AAD*.
- b. iGO is designated as a board-governed Other Government Organization under the *AAD*.
- c. iGO is a subsidiary of the AGCO.
- d. The AGCO is prescribed as a public body by Ontario Regulation 146/10 under the *PSOA*.
- e. iGO is prescribed as a public body by Ontario Regulation 146/10 under the *PSOA*.

### **5. Corporate Status and Crown Agency Status**

- a. The AGCO is an agent of the Crown as set out in the *AGCOA*.
- b. iGO is an agent of the Crown as set out in the *AGCOA*.

- c. The AGCO is a corporation without share capital continued under the AGCOA.
- d. iGO is a corporation without share capital continued under the iGO Regulation.
- e. The AGCO has the capacity, rights, power and privileges of a natural person for carrying out its objects, subject to the limitations placed upon it by the AGCOA.
- f. iGO has the capacity, rights, powers and privileges of a natural person for carrying out its objects, subject to the limitations prescribed by the iGO Regulation and the AGCOA.
- g. The *Corporations Information Act* does not apply to the AGCO. Provisions of the *Not-for-Profit Corporations Act, 2010* may apply to the AGCO if prescribed as such by a regulation under the AGCOA.
- h. The *Corporations Information Act* does not apply to iGO. Provisions of the *Not-for-Profit Corporations Act, 2010* may apply to iGO if prescribed as such by a regulation under the AGCOA.
- i. iGO is bound by prescribed provisions of the *Business Corporations Act* set out in s. 24 of the iGO Regulation.

## 6. AGCO-iGO Conduct and Management Oversight and Accountability

- a. The AGCO's objects include overseeing iGO's conduct and management of prescribed online lottery schemes. As a result, iGO's Board is accountable to the AGCO Board for the conduct and management of prescribed online lottery schemes, in accordance with s. 3(1) of the AGCOA.
- b. iGO is accountable to the Attorney General for revenue generation, forecasting, and reporting.
- c. The Attorney General recognizes and affirms that it will support the AGCO and iGO in the exercise of their objects under the AGCOA, including in relation to oversight of the conduct and management of prescribed online lottery schemes.

## 7. Guiding Principles

The parties agree to the following principles:

- a. The Attorney General recognizes that the AGCO and iGO exercise powers and perform duties in accordance with their respective legal mandates under the Acts, this MOU, and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- b. The Attorney General recognizes that the AGCO and iGO play a meaningful role in the development of the policies and programs of the Government, as well as in the implementation of those policies and delivery of programs.
- c. The AGCO Board acknowledges that it is accountable, through the Attorney General, to the Legislative Assembly in exercising its mandate. Accountability is a fundamental principle to be observed in the management, administration and operations of the AGCO. The AGCO Board acknowledges that it is accountable to the Attorney General, through the AGCO Chair, for governance and oversight of the AGCO and for the oversight of the conduct and management of prescribed online lottery schemes by iGO. For greater certainty, iGO is



directly accountable to the Attorney General for its revenue-generation mandate and the forecasting or reporting of same.

- d. The iGO Board acknowledges that it is accountable, through the AGCO Board and the Attorney General, to the Legislative Assembly in exercising its mandate. Accountability is a fundamental principle to be observed in the management, administration and operations of iGO. The iGO Board acknowledges that it is accountable to the Attorney General, through the iGO Chair for governance and oversight of iGO. The iGO Board acknowledges that it is accountable to the AGCO Board for the conduct and management of prescribed online lottery schemes.
- e. As a Crown agent, the AGCO conducts itself according to the management principles of the Government. These principles include ethical behaviour; prudent, effective and lawful use of public resources; fairness; high quality service to the public; and openness and transparency to the extent allowed under the law.
- f. The Attorney General and the AGCO Board, through the AGCO Chair, are committed to a strong agency that is empowered to fulfill its statutory mandate efficiently and effectively. They share the goal of establishing and maintaining a co-operative relationship that facilitates the efficient administration of the agency and fulfillment of its statutory responsibilities.
- g. As a Crown agent that is an Other Government Organization, iGO conducts itself according to the management principles of the Government. These principles include ethical behaviour; prudent, effective and lawful use of public resources; fairness; high quality service to the public; and openness and transparency to the extent allowed under the law.
- h. The Attorney General and the iGO Board, through the iGO Chair, are committed to a strong iGO that is empowered to fulfill its statutory mandate efficiently and effectively. They share the goal of establishing and maintaining a co-operative relationship that facilitates the efficient administration of iGO and fulfillment of its statutory responsibilities.
- i. The Attorney General recognizes and affirms that they will support the AGCO and iGO in the exercise of their objects under the AGCOA and the iGO Regulation, including in relation to oversight of the conduct and management of prescribed online lottery schemes.
- j. The AGCO and the Ministry agree to seek cost effective services and avoid duplication of services wherever possible.
- k. iGO and the Ministry agree to seek cost effective services and avoid duplication of services wherever possible.
- l. In accordance with subsection 18(1) of the iGO Regulation, iGO may enter into written agreements with the AGCO providing that the AGCO, or any of its officers or employees, will provide services, advice, assistance, goods or other property to iGO.
- m. The AGCO, iGO and the Ministry will work together in a mutually respectful manner.

## **8. Accountability Relationships**

### **8.1 ATTORNEY GENERAL**

The Attorney General is accountable:

- a. To Cabinet and the Legislative Assembly for the AGCO's and iGO's fulfilment of their respective mandates and their compliance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU, and for reporting to the Legislative Assembly on the AGCO's and iGO's affairs.
- b. For reporting and responding to TB/MBC on the AGCO's and iGO's performance and compliance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU. This accountability does not extend to the statutory responsibilities of the Registrar and will not in any way fetter the discretion of the Registrar.
- c. To Cabinet for the performance of the AGCO and iGO and their compliance with the Government's broad policy directions.

## **8.2 AGCO CHAIR**

The AGCO Chair, acting on behalf of the AGCO Board, is accountable:

- a. To the Attorney General for the AGCO's performance in fulfilling its mandate, and for carrying out the roles and responsibilities assigned to the AGCO Chair by the Acts, this MOU, and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- b. For reporting to the Attorney General, as requested, on the AGCO's and iGO's activities related to the conduct and management of prescribed online lottery schemes.
- c. For ensuring timely communications with the Attorney General regarding any issue that affects, or can reasonably be expected to affect, the Attorney General's responsibilities for the AGCO and for iGO's conduct and management of prescribed online lottery schemes.
- d. To the Attorney General to confirm the AGCO's compliance with legislation, directives, and accounting and financial policies.

## **8.3 AGCO BOARD**

The AGCO Board is accountable:

- a. Through the AGCO Chair, to the Attorney General for the oversight and governance of the AGCO; setting goals, objectives and the strategic direction for the AGCO within its mandate; and for carrying out the roles and responsibilities assigned to it by the Acts, this MOU, and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- b. For the oversight of the HRAP, noting the AGCO Board has no involvement in adjudicative matters overseen by the HRAP and has no authority or jurisdiction to intervene in individual cases.
- c. For overseeing iGO's conduct and management of prescribed online lottery schemes and for ensuring that prescribed online lottery schemes are conducted, managed and operated by iGO in accordance with the *Criminal Code* (Canada), the AGCOA, the GCA and the regulations made under them.

## **8.4 DEPUTY ATTORNEY GENERAL**

The Deputy Attorney General is accountable to the Attorney General and to the Secretary of the Cabinet for the performance of the Ministry in providing administrative and organizational support to the AGCO and iGO and for carrying out the roles and responsibilities assigned by the Attorney General or provided to the Deputy Attorney General by this MOU and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.

The Deputy Attorney General is also accountable for attesting to TB/MBC on the AGCO's and iGO's compliance with applicable Government directives.

## **8.5 AGCO CEO**

The AGCO CEO is accountable to the AGCO Board for the management and administration of the AGCO; the supervision of AGCO staff; and for carrying out the roles and responsibilities assigned by the AGCO Board, this MOU and applicable Government policies and directives as articulated in Appendix 2 to this MOU. The AGCO CEO works under the direction of the AGCO Chair to implement policy and operational decisions. The AGCO CEO reports the AGCO's performance results to the AGCO Board, through the AGCO Chair. The AGCO CEO is accountable to the AGCO Board for overseeing agreements between the AGCO and iGO that are made in accordance with s. 18(1) of the iGO Regulation for the provision of services, advice, assistance, goods or other property to iGO.

## **8.6 IGO CHAIR**

The iGO Chair, acting on behalf of the iGO Board, is accountable:

- a. To the AGCO Board on matters related to the oversight of conduct and management of prescribed online lottery schemes and for reporting to the AGCO board, as requested, on iGO's activities related to such matters.
- b. To the Attorney General for ensuring iGO's compliance with legislation, regulations, applicable Government directives, accounting, and financial policies and for reporting to the Attorney General, as requested, on iGO's activities.
- c. For generating revenues from prescribed online lottery schemes and ensuring those revenues are used in a fiscally responsible manner that complies with the iGO Regulation and applicable Government directives that apply to iGO, and that is in accordance with generally acceptable business, ethical, financial and risk management practices and standards.
- d. For ensuring timely communications with the Attorney General regarding any issue that affects, or can reasonably be expected to affect, the Attorney General's responsibilities for iGO.

## **8.7 IGO BOARD**

The iGO Board is accountable:

- a. To the AGCO Board, through the iGO Chair, for the conduct and management of prescribed online lottery schemes.
- b. To the Attorney General and the AGCO Board for the provision of the Annual Report and for the inclusion of such additional content as the Attorney General or the AGCO Board

may require.

- c. For matters outside of the conduct and management of prescribed online lottery schemes, to the Attorney General, through the iGO Chair, for the oversight and corporate governance of iGO, including setting goals, objectives and the strategic direction for iGO within its mandate; and for carrying out the roles and responsibilities assigned to it by the Acts, this MOU, and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.

## **8.8 IGO EXECUTIVE DIRECTOR**

The iGO Executive Director is accountable to the iGO Board for the management and administration of iGO; the supervision of iGO staff; and carrying out the roles and responsibilities assigned by the iGO Board, the AGCOA and the iGO Regulation, this MOU and applicable Government policies and directives as articulated in Appendix 2 to this MOU. The iGO Executive Director works under the direction of the iGO Chair to implement policy and operational decisions. The iGO Executive Director reports iGO's performance results to the iGO Board, through the iGO Chair. The iGO Executive Director is accountable to the iGO Board for overseeing agreements between the AGCO and iGO that are made in accordance with s. 18(1) of the iGO Regulation for the provision of services, advice, assistance, goods or other property to iGO.

## **9. Roles and Responsibilities**

### **9.1 ATTORNEY GENERAL**

The Attorney General is responsible for:

- a. Reporting and responding to the Legislative Assembly on the affairs of the AGCO and iGO.
- b. Reporting and responding to TB/MBC on the AGCO's and iGO's performance and compliance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- c. Recommending to TB/MBC, where required, the merger, any change to the mandate, or dissolution of the AGCO or iGO.
- d. Recommending to TB/MBC the powers to be given to, or revoked from, the AGCO or iGO when a change to the mandate of the AGCO or iGO is being proposed.
- e. Meeting with the AGCO Chair to discuss issues relating to the fulfilment of the AGCO's mandate.
- f. Meeting with the iGO Chair to discuss issues relating to the fulfilment of iGO's mandate.
- g. Working with the AGCO Chair to develop appropriate measures and mechanisms related to the performance of the AGCO.
- h. Working with the iGO Chair to develop appropriate measures and mechanisms related to the performance of iGO.
- i. Reviewing the advice or recommendation of the AGCO Chair on candidates for appointment or re-appointment to the AGCO Board.

- j. Reviewing the advice or recommendations of the AGCO Board on candidates for appointment or re-appointment to the iGO Board.
- k. Making recommendations to the Premier for LGIC appointments and re-appointments to the AGCO Board, pursuant to the process for the AGCO appointments established by legislation and by MBC through the AAD.
- l. Appointing members to the iGO Board pursuant to the process for iGO appointments set out in the iGO Regulation and established by MBC through the AAD.
- m. Approving the revocation of an appointment by the AGCO Board of an iGO Interim Board member.
- n. Reviewing advice and recommendations of the AGCO board and appointing an iGO Chair and iGO Vice-Chair from members of the iGO Board.
- o. Approving, with the Minister of Finance, iGO's by-laws relating to borrowing, investing or managing financial risks.
- p. Confirming iGO's compliance with legislative and TB/MBC policy objectives.
- q. Determining at any time the need for a review or audit of the AGCO or iGO, directing the AGCO Chair or the iGO Chair to undertake reviews of their respective agency on a periodic basis, and recommending to TB/MBC any change(s) to the governance or administration of the AGCO or iGO resulting from any such review or audit.
- r. When appropriate or necessary, taking action or directing that the AGCO take corrective action with respect to the AGCO's administration or operations, recognizing that decisions made by the Registrar must be made and must be seen by the public to be made independently and impartially.
- s. When appropriate or necessary, taking action or directing that iGO take corrective action with respect to iGO's administration or operations.
- t. Receiving the AGCO's Annual Report and iGO's Annual Report, which is included as an appendix in the AGCO's Annual Report, and approving the reports within 60 calendar days of receipt.
- u. Tabling the AGCO's Annual Report, including iGO's Annual Report, within 30 calendar days of approving the reports.
- v. Informing the AGCO Chair and the iGO Chair of the Government's priorities and broad policy directions applicable to each agency, respectively.
- w. Consulting, as appropriate, with the AGCO Chair (and others) and the iGO Chair (and others) on significant new directions or when the Government is considering regulatory or legislative changes for the AGCO or iGO, or changes that will have an impact on the operations of the AGCO or iGO.
- x. Developing this MOU and any amendments to it with the AGCO Chair and iGO Chair, and signing this MOU into effect after it has been signed by the AGCO Chair and iGO Chair.
- y. Reviewing and approving the AGCO's Annual Business Plan and iGO's Annual Business Plan.
- z. Recommending to TB/MBC any provincial funding to be allocated to the AGCO or iGO.
- aa. Outlining the high-level expectations, key commitments and performance priorities for the AGCO and iGO at the beginning of the annual business planning cycle through agency mandate letters.

- bb. Approving the remuneration of members of the iGO Board as recommended by the AGCO Board.
- cc. Recommending the remuneration of members of the AGCO Board, vice-chair and chair to the LGIC.

## 9.2 AGCO CHAIR

The AGCO Chair is responsible to support the AGCO Board for:

- a. Providing leadership to the AGCO by working with the AGCO Board to set the goals, objectives and strategic directions within its mandate.
- b. Providing leadership to the AGCO's Board and ensuring the AGCO Board carries out its responsibilities for decisions regarding the AGCO.
- c. Chairing AGCO Board meetings, including the management of the AGCO Board's agenda.
- d. Reviewing and approving claims for per diems and travel expenses for members of the AGCO Board and the Chair of the HRAP.
- e. Seeking strategic policy direction for the AGCO from the Attorney General.
- f. Ensuring timely communications with the Attorney General regarding any issues or events that may concern, or can reasonably be expected to concern, the Attorney General in the exercise of their responsibilities relating to the AGCO and iGO.
- g. Consulting with the Attorney General in advance regarding any activity which may have an impact on the Government and Ministry's policies, directives or procedures, or on the AGCO's mandate, powers or responsibilities as set out in the AGCOA.
- h. Consulting with the Attorney General in advance regarding any activity which may have an impact on the Government and Ministry's policies, directives or procedures, or on iGO's mandate, powers or responsibilities as these relate to iGO's conduct and management of prescribed online lottery schemes as set out in the AGCOA.
- i. Reporting to the Attorney General as requested on the AGCO and on iGO's activities related to the oversight of conduct and management of prescribed online lottery schemes within agreed upon timelines, including an annual attestation letter confirming the AGCO's compliance with all applicable legislation, directives, and accounting and financial policies.
- j. Ensuring that the AGCO operates within its approved Budget allocation in fulfilling its mandate, and that public funds are used for the purpose intended with integrity and honesty.
- k. Developing this MOU and any amendments to it with the Attorney General and the Chair of iGO and signing it on behalf of the AGCO Board.
- l. Submitting the AGCO's Annual Business Plan, budget, AGCO Annual Report including iGO's Annual Report, on behalf of the AGCO Board, to the Attorney General in accordance with the timelines specified in the applicable TB/MBC and Government directives, and Appendix 1 of this MOU.
- m. Providing the Attorney General with a copy of every AGCO audit report requested by the Attorney General, a copy of the AGCO's response to each report, and any recommendation in the report.

- n. Advising the Attorney General annually on any outstanding audit recommendations related to the AGCO in accordance with the direction of the AGCO Board.
- o. Ensuring that AGCO Board members are informed of their responsibilities under the *PSOA* with regard to the rules of ethical conduct, including the political activity rules and procedures for disclosure of wrongdoing.
- p. Ensuring appropriate management systems are in place (financial, information technology, human resources) for the effective administration of the AGCO.
- q. Cooperating with any review or audit of the AGCO directed by the Attorney General or TB/MBC.
- r. Fulfilling the role of ethics executive for public servants who are government appointees to the AGCO, AGCO Board Members, Panel Members and the AGCO CEO.
- s. Keeping the Attorney General informed of upcoming AGCO and iGO appointment vacancies and providing recommendations for appointments or re-appointments.
- t. Ensuring the AGCO complies with legislative and TB/MBC policy obligations.
- u. Selecting members of the AGCO Board, or others, to arbitrate disputes between persons claiming prizes from the OLG (in accordance with Ontario Regulation 198/00 under the *Ontario Lottery and Gaming Corporation Act, 1999*).
- v. Reporting to the Attorney General on appointments and activities of the HRAP as part of the AGCO's annual accountability and reporting processes with the Attorney General.

### **9.3 AGCO BOARD OF DIRECTORS**

The AGCO Board is responsible for:

- a. Establishing the goals, objectives, and strategic directions for the AGCO within its mandate as defined by the *AGCOA* and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- b. Governing the affairs of the AGCO within its mandate as set out in the *AGCOA*, the approved AGCO Annual Business Plan as described in section 11.1 of this MOU, and the policy parameters established and communicated in writing by the Attorney General.
- c. Directing the development of and approving the AGCO's Annual Business Plans for submission to the Attorney General within the timelines agreed upon with the Ministry or set out in this MOU.
- d. Directing the preparation of and approving the AGCO's Annual Reports for submission to the Attorney General for tabling in the Legislative Assembly within the timelines established by the AAD, as applicable.
- e. Receiving the iGO Annual Report from the iGO Board and providing that iGO Annual Report to the Attorney General, appended to the AGCO Annual Report.
- f. Making decisions consistent with the AGCO Annual Business Plan approved for the AGCO and ensuring that the AGCO operates within its budget allocation.
- g. Ensuring that the AGCO uses public funds with integrity and honesty, and only for the business of the agency based on the principle of value for money, and in compliance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.

- h. Ensuring that the AGCO is governed in an effective and efficient manner according to accepted business and financial practices, and in accordance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- i. Establishing such AGCO Board committees or oversight mechanisms as may be required to advise the AGCO Board on effective management, governance or accountability procedures for the AGCO.
- j. Approving this MOU, and any amendments to this MOU, in a timely manner and authorizing the AGCO Chair to sign this MOU, or any amendments to this MOU, on behalf of the AGCO.
- k. Approving the AGCO's reports and reviews that may be requested by the Attorney General from time to time for submission to the Attorney General within agreed upon timelines.
- l. Directing the development of an appropriate risk management framework and a risk management plan and arranging for risk-based reviews and audits of the AGCO as needed.
- m. Ensuring that the ongoing risk reporting submitted to the Ministry of the Attorney General includes risks as identified by iGO where those relate to the oversight of iGO's conduct and management of prescribed online lottery schemes.
- n. Overseeing iGO's risk management framework as it relates to iGO's conduct and management of prescribed online lottery schemes, including ensuring that one is in place.
- o. Where applicable, ensuring that conflict of interest rules that the AGCO is required to follow have been approved and published by the Conflict of Interest Commissioner on the Commissioner's website, and are in place for members of the AGCO Board, Panel Members and employees of the AGCO.
- p. Establishing performance measures, targets and management systems for monitoring and assessing the AGCO's performance.
- q. Directing corrective action on the functioning or operations of the AGCO and the HRAP, if needed.
- r. Cooperating with and sharing any relevant information on any risk-based or periodic review of the AGCO or iGO where it relates to the Board's oversight of iGO's conduct and management of prescribed online lottery schemes directed by the Attorney General or TB/MBC.
- s. Cooperating with and sharing any relevant information on any risk-based or periodic review of the AGCO directed by the Attorney General or TB/MBC.
- t. Providing advice to the Government, through the Attorney General, on issues within or affecting the AGCO's or the HRAP's mandate or operations or AGCO oversight of iGO's conduct and management of prescribed online lottery schemes.
- u. Setting and reporting on the strategic direction for the AGCO according to the Attorney General's agency mandate letter, AGCO's proposed Annual Business Plan, and the AGCO's Annual Report.
- v. Making recommendations to the Attorney General for the appointment or re-appointment of members of the iGO Board pursuant to the process for iGO appointments set out in the iGO Regulation and established by MBC through the AAD.
- w. Providing recommendations to the Attorney General to remove a member of the iGO Board, when appropriate.



- x. Fixing by resolution the remuneration of members of the iGO Board, subject to the prior approval of the Attorney General.
- y. Under the leadership of the AGCO Chair, appointing an AGCO CEO and Registrar, setting performance objectives and remuneration terms linked to these objectives for the AGCO CEO which give due weight to the proper management and use of public resources.
- z. Evaluating the performance of the AGCO CEO and Registrar pursuant to the performance criteria established by the AGCO Board and the AGCO Chair.
- aa. Appointing Members to the HRAP as part-time or full-time Members for terms of up to three years and designating one of the Panel Members to be the Chair and one of the Panel Members to be the Vice-Chair of the HRAP.

#### **9.4 DEPUTY ATTORNEY GENERAL**

The Deputy Attorney General is responsible for:

- a. Advising and assisting the Attorney General regarding the Attorney General's responsibilities for the AGCO, including informing the Attorney General of policy direction, policies and priorities of relevance to the AGCO's mandate.
- b. Advising and assisting the Attorney General regarding the Attorney General's responsibilities for iGO, including informing the Attorney General of policy direction, policies and priorities of relevance to iGO's mandate.
- c. Advising the Attorney General on the requirements of the AAD, and all applicable Government policies and directives that apply to the AGCO as articulated in Appendix 2 to this MOU.
- d. Advising the Attorney General on the requirements of the AAD, and all applicable Government policies and directives that apply to iGO as articulated in Appendix 2 to this MOU.
- e. Recommending to the Attorney General, as may be necessary, the evaluation or review, including a risk-based review, of the AGCO or any of its programs, or changes to the management framework or operations of the AGCO.
- f. Recommending to the Attorney General, as may be necessary, the evaluation or review, including a risk-based review, of iGO or any of its programs, or changes to the management framework or operations of iGO.
- g. Facilitating regular briefings and consultations between the AGCO Chair and the Attorney General, and between Ministry staff and AGCO staff, as needed.
- h. Facilitating regular briefings and consultations between the iGO Chair and the Attorney General, and between Ministry staff and iGO staff, as needed, and where such briefings and consultations address the AGCO's oversight of iGO's conduct and management of prescribed online lottery schemes, the AGCO Chair or AGCO staff, as the case may be, may also be included.
- i. Attesting to TB/MBC on the AGCO's compliance with the mandatory accountability requirements set out in the AAD and all applicable Government policies and directives as articulated in Appendix 2 to this MOU based on the annual attestation of compliance from the AGCO Chair to the Attorney General.

- j. Attesting to TB/MBC on iGO's compliance with the mandatory accountability requirements set out in the AAD and all applicable Government policies and directives as articulated in Appendix 2 to this MOU based on the annual attestations of compliance from the iGO Chair to the Attorney General.
- k. Ensuring that the Ministry and the AGCO have the capacity and systems in place for on-going risk-based management, including appropriate oversight of the AGCO.
- l. Supporting the AGCO in developing the capacity and systems for oversight of iGO's conduct and management of prescribed online lottery schemes.
- m. Ensuring that the Ministry and iGO have the capacity and systems in place for on-going risk-based management, including appropriate oversight of iGO.
- n. Ensuring that the AGCO has an appropriate risk management framework and risk management plan in place for managing risks that the AGCO may encounter in meeting its program or service delivery objectives.
- o. Ensuring that iGO has an appropriate risk management framework and risk management plan in place for managing risks that iGO may encounter in meeting its program or service delivery objectives.
- p. Undertaking timely risk-based reviews of the AGCO and its management or operations, as may be directed by the Attorney General or TB/MBC.
- q. Undertaking timely risk-based reviews of iGO and its management or operations, as may be directed by the Attorney General or TB/MBC.
- r. Establishing a framework for reviewing and assessing the AGCO's Annual Business Plan and other reports.
- s. Establishing a framework for reviewing and assessing iGO's Annual Business Plan and other reports.
- t. Supporting the Attorney General in reviewing the performance targets, measures and results of the AGCO.
- u. Supporting the Attorney General in reviewing the performance targets, measures and results of iGO.
- v. Advising the Attorney General on documents submitted by the AGCO to the Attorney General for review or approval, or both.
- w. Advising the Attorney General on documents submitted by iGO to the Attorney General for review or approval, or both.
- x. Submitting to the Attorney General, as part of the annual planning process for each of the AGCO and iGO, a risk assessment and management plan for each risk category.
- y. Undertaking reviews of the AGCO as may be directed by the Attorney General.
- z. Undertaking reviews of iGO as may be directed by the Attorney General.
- aa. Cooperating with any review of the AGCO as directed by the Attorney General or TB/MBC.
- bb. Cooperating with any review of iGO as directed by the Attorney General or TB/MBC.
- cc. Monitoring the AGCO on behalf of the Attorney General while respecting the AGCO's authority, identifying needs for corrective action where warranted, and recommending to the Attorney General ways of resolving any issues that might arise from time to time.

- dd. Monitoring iGO on behalf of the Attorney General while respecting iGO's authority, identifying needs for corrective action where warranted, and recommending to the Attorney General ways of resolving any issues that might arise from time to time.
- ee. Negotiating a draft MOU with the Chair of the AGCO, as well as any amendments to the MOU, as directed by the Attorney General.
- ff. Negotiating a draft MOU with the Chair of iGO, as well as any amendments to the MOU, as directed by the Attorney General.
- gg. Consulting as needed with the AGCO CEO and AGCO Chair on matters of mutual importance including services provided by the Ministry and compliance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- hh. Consulting as needed with the iGO Executive Director and iGO Chair on matters of mutual importance including services provided by the Ministry and compliance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- ii. Meeting with the AGCO Chair or AGCO CEO as needed or as directed by the Attorney General, or on the request of the AGCO Chair or AGCO CEO.
- jj. Meeting with the iGO Chair or iGO Executive Director as needed or as directed by the Attorney General, or on the request of the iGO Chair or iGO Executive Director.
- kk. Arranging for administrative, financial and other support to the AGCO as specified in this MOU.
- ll. Arranging for administrative, financial and other support to iGO as specified in this MOU.
- mm. Reporting to TBS on the AGCO's and the Ministry's compliance with the AAD, as required.
- nn. Reporting to TBS on iGO's and the Ministry's compliance with the AAD, as required.
- oo. Informing the AGCO Chair or AGCO CEO, in writing, of new Government directives, updates or revisions to existing directives, and any exceptions to, or exemptions in whole or in part from TB/MBC and Ministry of Finance directives, Government policies, or Ministry administrative policies. This notice will serve to assist in determining whether new directives should be added to Appendix 2 of this MOU and, if not, whether the AGCO should nevertheless incorporate aspects of new directives into its operations and best practices.
- pp. Informing the iGO Chair or Executive Director, in writing, of new Government directives, updates or revisions to existing directives, and any exceptions to, or exemptions in whole or in part from TB/MBC and Ministry of Finance directives, Government policies, or Ministry administrative policies. This notice will serve to assist in determining whether new directives should be added to Appendix 2 of this MOU and, if not, whether iGO should nevertheless incorporate aspects of new directives into its operations and best practices.
- qq. When required, submitting a report to the Secretary of TB/MBC on the wind-down of the AGCO, following the disposition of any assets, completion of any outstanding responsibilities by the AGCO, and the termination of any appointments.
- rr. When required, submitting a report to the Secretary of TB/MBC on the wind-down of iGO, following the disposition of any assets, completion of any outstanding responsibilities by iGO, and the termination of any appointments

## 9.5 AGCO CEO

The AGCO CEO is responsible for:

- a. Managing the day-to-day financial, analytical, and administrative affairs of the AGCO in accordance with the mandate of the AGCO, all applicable Government policies and directives as articulated in Appendix 2 to this MOU, as well as accepted business and financial practices, as appropriate.
- b. Advising the AGCO Chair on the requirements of and the AGCO's compliance with the AAD, as well as other applicable TB/MBC and Government directives and policies, and AGCO policies, including annually attesting to the AGCO Chair on the AGCO's compliance with mandatory requirements.
- c. Applying policies and procedures so that public funds are used with integrity and honesty.
- d. Providing leadership and management to AGCO staff, including human and financial resources management, in accordance with the approved AGCO Annual Business Plan, accepted business and financial practices and standards, the AGCOA and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- e. Establishing and applying a financial management framework for the AGCO in accordance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- f. Translating the goals, objectives and strategic directions of the AGCO Board into operational plans and activities in accordance with the approved AGCO Annual Business Plan.
- g. Ensuring that the AGCO has the oversight capacity and an effective oversight framework in place for monitoring its management and operations.
- h. Keeping the AGCO Board, through the AGCO Chair, informed with respect to implementation of policy and the operations of the AGCO.
- i. Establishing and applying systems to ensure that the AGCO operates within its approved AGCO Annual Business Plan.
- j. Establishing and applying the AGCO's risk management framework and risk management plan as directed by the AGCO Chair and AGCO Board Members.
- k. Supporting the AGCO Chair and AGCO Board Members in meeting their responsibilities, including compliance with all applicable legislation and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- l. Carrying out in-year monitoring of the AGCO's performance and reporting on results to the AGCO Chair and the AGCO Board.
- m. Keeping the Ministry and the AGCO Chair advised on issues or events that may concern the Attorney General, the Deputy Attorney General and the AGCO Chair in the exercise of their responsibilities.
- n. Seeking support and advice from the Ministry, as appropriate, on AGCO management issues.
- o. Establishing and applying a system for the retention of AGCO documents and for making such documents publicly available when appropriate, and for complying with the *FIPPA* and the *Archives and Recordkeeping Act, 2006* where applicable.

- p. Undertaking timely risk-based reviews of the AGCO's management and operations.
- q. Consulting with the Deputy Attorney General as needed, on matters of mutual importance, including services provided by the Ministry, and on all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- r. Cooperating with any periodic review directed by the Attorney General or TB/MBC.
- s. Fulfilling the role of Ethics Executive for AGCO employees, other than government appointees.
- t. Promoting ethical conduct and ensuring that all employees of the AGCO are familiar with the ethical requirements of the *PSOA* and the regulations and directives made under that Act, including in respect of conflict of interest, political activity, and the protected disclosure of wrongdoing.
- u. Preparing the AGCO Annual Reports and AGCO Annual Business Plans as directed by the Board.
- v. Preparing financial reports for review by the AGCO Board.
- w. Preparing, for approval by the AGCO Board, a performance review system for AGCO staff and implementing the system.
- x. Carrying out effective public communications and relations for the AGCO as its chief spokesperson.
- y. Consulting, as appropriate, with stakeholders on the AGCO's goals, objectives and strategic directions.
- z. Ensuring that the AGCO Board is provided with information regarding iGO as the AGCO may require or request to carry out the AGCO's responsibilities.
- aa. Meeting with iGO as required, and maintaining a regular liaison as needed with iGO to discuss matters of mutual importance.
- bb. Keeping the AGCO Board, through the AGCO Chair, advised on matters related to iGO's conduct and management of prescribed online lottery schemes.
- cc. Entering into and overseeing agreements between the AGCO and iGO to support the establishment and operations of iGO with regards to sharing services, advice, assistance, goods or property, where appropriate.

## 9.6 IGO CHAIR

The iGO Chair is responsible to support the iGO Board for:

- a. Providing leadership to the iGO Board by working with the iGO Board to set the goals, objectives and strategic directions within its mandate.
- b. Providing leadership to the iGO Board and ensuring that the iGO Board carries out its responsibilities for decisions regarding iGO.
- c. Chairing iGO Board meetings, including the management of the iGO Board's agenda, in consultation with iGO Board Members.
- d. Reviewing and approving claims for per diems and travel expenses for iGO Board Members.
- e. Seeking strategic policy direction for iGO from the Attorney General.

- f. Ensuring timely communications with the Attorney General, regarding any issues or events that may concern, or can reasonably be expected to concern, the Attorney General in the exercise of his or her responsibilities relating to iGO.
- g. Ensuring timely communication with the AGCO Board through the AGCO Chair, regarding any issues or events that may concern, or can reasonably be expected to concern, the AGCO Board in the exercise of its statutory obligations relating to the oversight of iGO's conduct and management of prescribed online lottery schemes.
- h. Consulting with the Attorney General, in advance regarding any activity which may have an impact on the Government and the Ministry's policies, directives or procedures, or on iGO's mandate, powers or responsibilities as set out in the AGCOA and in the iGO Regulation.
- i. Sending an annual attestation letter to the Attorney General that confirms iGO's compliance with legislation, regulations, applicable Government Directives, accounting, and financial policies, including the AAD.
- j. Ensuring that iGO operates within its approved budget allocation in fulfilling its mandate, and that public funds are used for the purposes intended with integrity and honesty.
- k. Developing this MOU and any amendments to it with the AGCO Chair and the Attorney General and signing it on behalf of the iGO Board.
- l. Submitting the iGO Board-approved iGO Annual Business Plan, the iGO budget, the iGO Annual Report and the iGO financial reports, on behalf of the iGO Board, to the required parties within timelines specified in the applicable TB/MBC and Government directives, and Appendix 1 of this MOU.
- m. Providing the Attorney General with a copy of every iGO audit report, a copy of iGO's response to each report and any recommendations in the report.
- n. Advising the Attorney General annually on any outstanding audit recommendations related to iGO in accordance with the direction of the iGO Board.
- o. Ensuring that iGO Board members are informed of their responsibilities under the *PSOA* with regard to the rules of ethical conduct, including the political activity rules and procedures for disclosure of wrongdoing.
- p. Declaring to the Integrity Commissioner of Ontario on a timely basis, any potential, actual or perceived conflicts of interest pursuant the *PSOA*.
- q. Ensuring appropriate management systems are in place (financial, information technology, human resources) for the effective administration of iGO.
- r. Requiring that iGO Board members become knowledgeable of and adhere to the AGCOA, the iGO Regulation and applicable Government directives that apply to iGO.
- s. Ensuring that iGO complies with legislative, regulatory and TB/MBC policy obligations, including reporting requirements.
- t. Keeping the AGCO Board informed, through the AGCO Chair, of iGO activities related to the conduct and management of prescribed online lottery schemes.
- u. Reporting to and advising the AGCO Board, through the AGCO Chair, on any matter related to the conduct and management of prescribed online lottery schemes as is requested by the AGCO Chair.
- v. Fulfilling the role of ethics executive for iGO Board members and the iGO Executive Director.

- w. Consulting with the Ministry, regarding the processes for evaluating the performance of individual iGO Board members and the iGO Board as a whole.
- x. Consulting with the Deputy Attorney General, regarding the performance of the iGO Executive Director and pursuant to the performance criteria established by the Deputy Attorney General.
- y. Monitoring the performance of iGO.
- z. Co-operating with any review of iGO as directed by the Attorney General.
- aa. Ensuring that the Attorney General, is informed of significant or sensitive matters regarding iGO likely to be of interest to the Attorney General or the Deputy Attorney General in the exercise of their responsibilities, or that are likely to be raised in the Legislative Assembly and/or the media.
- bb. Providing recommendations to the Attorney General, on matters that require approval by the Attorney General or the Lieutenant Governor in Council.
- cc. Providing recommendations to the AGCO Board, through the AGCO Chair, on matters that require approval by the Attorney General or the Lieutenant Governor in Council and that relate to the AGCO's oversight of iGO's conduct and management of prescribed online lottery schemes, as appropriate.
- dd. Complying with information requests made by the Attorney General or the Deputy Attorney General within an appropriate period of time.
- ee. Apprising iGO Board members about the government's current priorities and broad policy directions for iGO which may have a bearing on the iGO Board's decisions.
- ff. Keeping the Attorney General and the AGCO Board through the AGCO Chair informed of upcoming appointment vacancies on the iGO Board, and providing recommendations and advice to the AGCO Board through the AGCO Chair for appointments or re-appointments to the iGO Board.

## **9.7 iGO BOARD OF DIRECTORS**

The iGO Board is responsible for:

- a. Establishing the goals, objectives, and strategic direction for iGO within its mandate as defined by the AGCOA, the iGO Regulation, and all applicable government policies and directives as articulated in Appendix 2 to this MOU.
- b. Governing the affairs of iGO so as to fulfil their responsibilities as set out in the AGCOA, the iGO Regulation and other applicable legislation, memoranda of understanding, by-laws, approved iGO Annual Business Plans as described in section 11.2 of this MOU and taking into account the policy directions and parameters established and communicated in writing by the Attorney General.
- c. Directing the development of, and approving, iGO Annual Business Plans for submission to the Attorney General within the timelines agreed upon with the Ministry or set out in this MOU.
- d. Directing the preparation of, and approving, iGO's Annual Reports for submission to the AGCO Board and the Attorney General for tabling in the Legislative Assembly within the timelines established by the AAD, as applicable.

- e. Making decisions consistent with the iGO Annual Business Plan approved for iGO and ensuring that iGO operates within its budget allocation.
- f. Ensuring that iGO uses public funds with integrity and honesty, and only for the business of iGO based on the principle of value for money, and in compliance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- g. Ensuring that iGO is governed in an effective and efficient manner according to accepted business and financial practices, and in accordance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- h. Establishing such iGO Board committees or oversight mechanisms as may be required to advise the iGO Board on effective management, governance or accountability procedures for iGO.
- i. Approving this MOU, and any amendments to this MOU, in a timely manner and authorizing the iGO Chair to sign this MOU, or any amendments to this MOU, on behalf of iGO.
- j. Approving iGO's reports and reviews that may be requested by the Attorney General from time to time for submission to the Attorney General within agreed upon timelines.
- k. Directing the development of an appropriate risk management framework and a risk management plan and arranging for risk-based reviews and audits of iGO as needed.
- l. Developing and maintaining a conflict of interest policy for the directors, officers and employees of iGO.
- m. Ensuring that conflict of interest rules that iGO is required to follow have been approved and published by the Integrity Commissioner on the Integrity Commissioner's website, and are in place for iGO Board members and employees of iGO.
- n. Establishing performance measures, targets and management systems for monitoring and assessing iGO's performance.
- o. Directing corrective action on the functioning or operations of iGO, if needed.
- p. Cooperating with and sharing any relevant information on any risk-based or periodic review of iGO directed by the Attorney General or TB/MBC.
- q. Providing advice to the Government on issues within or affecting iGO's mandate and operations.
- r. Setting and reporting on the strategic direction for iGO according to the Attorney General's Agency mandate letter, the proposed iGO Annual Business Plan, and the iGO Annual Report.
- s. Ensuring the development and maintenance of an appropriate system of internal corporate governance and control with respect to the day-to-day operation of iGO that considers the AGCOA; the iGO Regulation; applicable government policies, procedures and guidelines; and Applicable Government Directives.
- t. Subject to clause u, establishing, amending, or revoking by-laws governing the management and affairs of iGO in accordance with section 14 of the iGO Regulation.
- u. Establishing, amending, or revoking financial by-laws relating to borrowing, investing or managing financial risks, subject to the approval of the Attorney General and the Minister of Finance.
- v. Approving corporate policies and strategies, including those that would have a significant



impact on iGO's operations taking into consideration government priorities and broad policy direction communicated by the Ministry or the AGCO Board when it involves the AGCO's oversight of iGO's conduct and management of prescribed online lottery schemes.

- w. Appointing an Executive Director and setting performance objectives and remuneration terms linked to these objectives for the Executive Director which give due weight to the proper management and use of public resources.
- x. Ensuring that the iGO Executive Director is responsible and accountable to the iGO Board for the day-to-day management and operation of iGO and that the iGO Executive Director provides regular reports to the iGO Board.
- y. Approving the budget for iGO.

## **9.8 INTERIM iGO BOARD OF DIRECTORS**

- a. Until the permanent iGO Board is duly constituted pursuant to the process set out in the iGO Regulation, an Interim iGO Board of Directors has been established pursuant to the process set out in section 12 of the iGO Regulation and has assumed the roles and responsibilities of the iGO Board as set out in section 9.7 of this MOU.

## **9.9 iGO EXECUTIVE DIRECTOR**

The iGO Executive Director is responsible for:

- a. Managing the day-to-day financial, analytical, and administrative affairs of iGO, subject to the supervision and direction of the iGO Board, and in accordance with the mandate of iGO, all applicable Government policies and directives as articulated in Appendix 2 to this MOU, as well as accepted business and financial practices, as appropriate.
- b. Advising the iGO Chair on the requirements of and iGO's compliance with the AAD, as well as other applicable TB/MBC and Government directives and policies, and iGO by-laws and policies, including annually attesting to the iGO Chair on iGO's compliance with mandatory requirements.
- c. Applying policies and procedures so that public funds are used with integrity and honesty.
- d. Providing leadership and management to iGO staff, including human and financial resources management, in accordance with the approved iGO Annual Business Plan, accepted business and financial practices and standards, the AGCOA, the iGO Regulation, and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- e. Establishing and applying a financial management framework for iGO in accordance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- f. Translating the goals, objectives and strategic directions of the iGO Board into operational plans and activities in accordance with the iGO's approved Annual Business Plan.
- g. Ensuring that iGO has the oversight capacity and an effective oversight framework in place for monitoring its management and operations.
- h. Keeping the iGO Board, through the iGO Chair, informed with respect to implementation of policy and the operations of iGO.

- i. Establishing and applying systems to ensure that iGO operates within its approved iGO Annual Business Plan.
- j. Establishing and applying iGO's risk management framework and risk management plan.
- k. Supporting the iGO Chair and iGO Board Members in meeting their responsibilities, including compliance with all applicable legislation and all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- l. Carrying out in-year monitoring of iGO's performance and reporting on results to the iGO Chair and the iGO Board.
- m. Keeping the Ministry and the iGO Chair advised on issues or events that may concern the Attorney General, the Deputy Attorney General and the iGO Chair in the exercise of their responsibilities.
- n. Seeking support and advice from the Ministry, as appropriate, on iGO management issues.
- o. Establishing and applying a system for the retention of iGO's documents and for making such documents publicly available when appropriate, and for complying with the *FIPPA* and the *Archives and Recordkeeping Act, 2006*, where applicable.
- p. Undertaking timely risk-based reviews of iGO's management and operations.
- q. Consulting with the Deputy Attorney General as needed, on matters of mutual importance, including services provided by the Ministry, and on all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- r. Cooperating with any periodic review directed by the Attorney General or TB/MBC.
- s. Fulfilling the role of Ethics Executive for iGO employees, other than government appointees.
- t. Promoting ethical conduct and ensuring that all employees of iGO are familiar with the ethical requirements of the *PSOA* and the regulations and directives made under that Act, including in respect of conflict of interest, political activity, and the protected disclosure of wrongdoing.
- u. Keeping the iGO Board informed about operational matters.
- v. Preparing iGO Annual Reports, iGO Annual Business Plans and iGO's budget plans for approval by the iGO Board.
- w. Preparing financial reports for approval by the iGO Board.
- x. Preparing, for approval by the iGO Board, a performance review system for iGO staff and implementing the system.
- y. Attesting to the compliance of iGO with applicable directives and policies and supporting the iGO Board of Directors in providing the statement of compliance of iGO.
- z. Carrying out effective public communications and relations for iGO as its chief spokesperson.
- aa. Consulting, as appropriate, with stakeholders on iGO's goals, objectives and strategic directions.
- bb. Meeting with the AGCO CEO as required, and maintaining a regular liaison as needed with the AGCO to discuss matters of mutual importance relating to the conduct and management of prescribed online lottery schemes by iGO.

- cc. Entering into and overseeing agreements between the AGCO and iGO to support the establishment and operations of iGO with regards to sharing services, advice, assistance, goods or property, where appropriate.
- dd. Hiring the iGO senior management team.
- ee. Taking reasonable measures to ensure that personal information that is collected as part of information technology service agreements or storing of information agreements is maintained separately from any other information collected by the AGCO.
- ff. Taking reasonable measures to ensure that the AGCO is not given access to personal information it receives in providing information technology service assistance pursuant to any agreements or access to personal information it stores pursuant to information agreements, unless access is reasonably necessary for the AGCO to provide services under those agreements.

## 10. Ethical Framework

Members of the AGCO Board and members of the iGO Board (Board Members) who are appointed by the LGIC or the Attorney General are subject to the conflict of interest provisions of the AAD and the conflict of interest provisions of the *PSOA* and its regulations.

Board Members shall not use any information gained as a result of their appointment or membership on the AGCO Board or iGO Board for personal gain or benefit. A Board Member who has reasonable grounds to believe that he or she has a conflict of interest in a matter before the AGCO Board or iGO Board, or a committee of the AGCO Board or iGO Board, shall disclose the nature of the conflict to the AGCO Chair or iGO Chair as the case may be at the first opportunity and shall refrain from further participation in the consideration of the matter. The AGCO Chair and the iGO Chair shall cause to be recorded in the minutes of the meeting of the AGCO Board or iGO Board, as the case may be, any declared conflicts of interest.

The AGCO Chair, as the Ethics Executive for the AGCO Board, Panel Members and the AGCO CEO, is responsible for ensuring that they are informed of the ethical rules to which they are subject, including the rules on conflict of interest, political activity and protected disclosure of wrongdoing that apply to the AGCO.

The AGCO CEO, as the Ethics Executive for the AGCO, is responsible for ensuring that employees of the AGCO are informed of the ethical rules to which they are subject, including the rules on conflict of interest, political activity and protected disclosure of wrongdoing that apply to the AGCO.

The iGO Chair, as the Ethics Executive for the iGO Board and the Executive Director, is responsible for ensuring that they are informed of the ethical rules to which they are subject, including the rules on conflict of interest, political activity and protected disclosure of wrongdoing that apply to iGO.

The iGO Executive Director, as the Ethics Executive for iGO, is responsible for ensuring that employees of iGO are informed of the ethical rules to which they are subject, including the rules on conflict of interest, political activity and protected disclosure of wrongdoing that apply to iGO.

## **11. Reporting Requirements**

### **11.1 AGCO ANNUAL BUSINESS PLAN**

- a. The AGCO Chair will ensure that the Attorney General is provided annually with the AGCO Annual Business Plan covering a minimum of three years from the upcoming fiscal year, which includes a financial budget and risk identification, assessment and mitigation strategies, for approval by the Attorney General. The AGCO Annual Business Plan shall be in accordance with the requirements set out in the AAD.
- b. The AGCO Annual Business Plan is to be submitted to the Ministry's Chief Administrative Officer or designated equivalent within three months prior to the AGCO's fiscal year start.
- c. The AGCO Chair is responsible for ensuring that the AGCO's Annual Business Plan includes a system of performance measures and reporting on the achievement of the objectives set out in the AGCO Annual Business Plan. The system must include performance goals, how they will be achieved, and targeted results and timeframes.
- d. The AGCO Chair will ensure that the AGCO Annual Business Plan includes a risk assessment and risk management plan to assist the Ministry in developing its risk assessment and risk management plan information in accordance with the requirements of the AAD to assess risks, develop and maintain necessary records, and report to TB/MBC.
- e. The AGCO Chair will ensure that publicly posted AGCO Annual Business Plans do not disclose: personal information; sensitive employment and labour relations information; solicitor-client privileged information; Cabinet confidential information; trade secrets or scientific information, technical, commercial, financial or labour relations information of third parties supplied in confidence, information that would prejudice the financial or commercial interests of the AGCO in the marketplace, and information that would otherwise pose a risk to the security of the facilities and/or operations of the AGCO.
- f. The Attorney General will review the AGCO Annual Business Plan and will promptly advise the AGCO Chair whether or not he or she concurs with the directions proposed by the AGCO. The Attorney General may advise the AGCO Chair where and in what manner the AGCO Annual Business Plan varies from Government or Ministry policy or priorities as may be required, and the AGCO Chair, on behalf of the AGCO Board, will revise the AGCO Annual Business Plan accordingly. AGCO Annual Business Plans are only to be considered valid once the Attorney General has approved the plan and the approval has been expressed in writing.
- g. In addition, TB/MBC may require the Attorney General to submit the AGCO Annual Business Plan to TB/MBC for review at any time.
- h. The AGCO Chair, through the AGCO CEO, will ensure that its Attorney General-approved AGCO Annual Business Plan is made available to the public in an accessible format, in both official languages, on the AGCO website within 30 days of the Attorney General's approval of the AGCO Annual Business Plan.

### **11.2 IGO ANNUAL BUSINESS PLAN**

- a. iGO will ensure that the Attorney General is provided annually with the iGO Annual Business Plan. The iGO Annual Business Plan must cover a minimum of three years from the upcoming fiscal year, which includes a financial budget and a risk assessment and

management plan, for approval by the Attorney General. The iGO Annual Business Plan shall be in accordance with the requirements set out in the AAD.

- b. The iGO Chair is responsible for ensuring that the iGO Annual Business Plan includes a system of performance measures and reporting on the achievement of the objectives set out in the iGO Annual Business Plan. The system must include performance goals, how they will be achieved, and targeted results and timeframes.
- c. The iGO Chair will ensure that the iGO Annual Business Plan includes a risk assessment and risk management plan to assist the Ministry in developing its risk assessment and risk management plan information in accordance with the requirements of the AAD to assess risks, develop and maintain necessary records, and report to TB/MBC.
- d. The iGO Chair will ensure that the Annual Business Plan includes a strategic plan to grow its revenues and find efficiencies in its internal operations to deliver greater value to Ontario taxpayers.
- e. The iGO Chair will ensure that publicly posted iGO Annual Business Plans do not disclose: personal information; sensitive employment and labour relations information; solicitor-client privileged information; Cabinet confidential information; trade secrets or scientific information, technical, commercial, financial or labour relations information of third parties supplied in confidence; information that would prejudice the financial or commercial interests of iGO in the marketplace; and information that would otherwise pose a risk to the security of the facilities and/or operations of iGO.
- f. The Attorney General will review the iGO Annual Business Plan and will promptly advise the iGO Chair whether or not he or she concurs with the directions proposed by iGO. The Attorney General may advise the iGO Chair where and in what manner the iGO Annual Business Plan varies from Government or Ministry policy or priorities as may be required, and the iGO Chair, on behalf of the iGO Board, will revise the iGO Annual Business Plan accordingly. iGO Annual Business Plans are only to be considered valid once the Attorney General has approved the iGO Annual Business Plan and the approval has been expressed in writing.
- g. In addition, TB/MBC may require the Attorney General to submit the iGO Annual Business Plan to TB/MBC for review at any time.
- h. The iGO Chair, through the iGO Executive Director, will ensure that its Attorney General-approved iGO Annual Business Plan is made available to the public in an accessible format, in both official languages, on iGO's website within 30 days of the Attorney General's approval of the iGO Annual Business Plan.

### **11.3 AGCO ANNUAL REPORTS**

- a. The AGCO Chair is responsible for ensuring the AGCO Annual Report is prepared and submitted to the Attorney General for approval within the earlier of 90 days from when iGO receives their audited financial statement from the Auditor General of Ontario and 120 days from the AGCO's fiscal year-end. The AGCO Annual Report shall be in accordance with the requirements set out in the AAD.
- b. The AGCO Chair, through the AGCO CEO, will ensure that the AGCO Annual Report is prepared in the format specified in the AAD.
- c. The AGCO will provide the iGO Annual Report as an appendix to the AGCO Annual Report.

- d. The AGCO Chair will ensure that publicly-posted AGCO Annual Reports do not disclose: personal information; sensitive employment and labour relations information; solicitor-client privileged information; Cabinet confidential information; trade secrets or scientific information, technical, commercial, financial or labour relations information of third parties supplied in confidence; information that would prejudice the financial or commercial interests of the AGCO in the marketplace; or information that would otherwise pose a risk to the security of the facilities and/or operations of the AGCO.
- e. The Attorney General will receive and review the AGCO Annual Report to confirm adherence with the AAD requirements, and will approve the report within 60 calendar days after the day of receipt.
- f. The Attorney General will, within 30 calendar days of approval, table the AGCO Annual Report in the Legislative Assembly.
- g. The AGCO Chair, through the AGCO CEO, will ensure that the AGCO Annual Report is publicly posted in an accessible format, in both official languages, on the AGCO website within 30 calendar days of the Attorney General's approval.
- h. When distributing annual reports, digital formats and channels for distribution must be used unless otherwise required (e.g. by directive, by legislation).

#### **11.4 iGO ANNUAL REPORTS**

- a. The iGO Chair is responsible for ensuring that an iGO Board-approved iGO Annual Report is prepared and provided annually to the AGCO Board for submission and approval by the Attorney General. The iGO Annual Report will be an appendix in the AGCO Annual Report. The iGO Chair will provide the iGO Annual Report to the AGCO Board within 90 calendar days of receiving iGO's audited financial statement from the Auditor General of Ontario.
- b. The iGO Chair, through the Executive Director, will ensure that the iGO Annual Report is prepared in accordance with the requirements specified by the AAD.
- c. The iGO Chair will ensure that publicly-posted iGO Annual Reports do not disclose: personal information; sensitive employment and labour relations information; solicitor-client privileged information; Cabinet confidential information; trade secrets or scientific information, technical, commercial, financial or labour relations information of third parties supplied in confidence; information that would prejudice the financial or commercial interests of iGO in the marketplace; or information that would otherwise pose a risk to the security of the facilities and/or operations of iGO.
- d. The Attorney General will receive and review the iGO Annual Report to confirm adherence with the AAD requirements, and will approve the report within 60 calendar days after the day of receipt.
- e. The iGO Chair, through the iGO Executive Director, will ensure that the iGO Annual Report is publicly posted in an accessible format, in both official languages, on the iGO website within 30 calendar days of the Attorney General's approval.
- f. When distributing annual reports, digital formats and channels for distribution must be used unless otherwise required (e.g. by directive, by legislation).

## 11.5 OTHER REPORTS

The AGCO Chair is responsible on behalf of the AGCO Board and the iGO Chair is responsible on behalf of the iGO Board for:

- a. Ensuring that the reports and documents set out in Appendix 1 to this MOU are submitted for review and approval by the Attorney General in accordance with the timelines set out in Appendix 1.
- b. Supplying specific data and other information, at the request of the Attorney General or the Deputy Attorney General, that may be required from time-to-time for the purpose of the Ministry's administration.

## 12. Public Posting Requirements

- a. The AGCO, through the AGCO Chair on behalf of the AGCO Board, will ensure that the following approved governance documents are posted in an accessible format, in both official languages, on the AGCO website within the specified timelines:
  - MOU and any Letter of Affirmation – 30 calendar days of the Attorney General's approval.
  - Agency Mandate Letter – no later than the corresponding AGCO Annual Business Plan.
  - AGCO Annual Business Plan – 30 calendar days of Attorney General's approval.
  - AGCO Annual Report – 30 calendar days of the Attorney General's approval, and after tabling in the Legislative Assembly.
- b. iGO, through the iGO Chair on behalf of the iGO Board, will ensure that the following approved governance documents are posted in an accessible format, in both official languages, on the iGO website within the specified timelines:
  - MOU and any Letter of Affirmation – 30 calendar days of the Attorney General's approval.
  - Agency Mandate Letter – no later than the corresponding iGO Annual Business Plan.
  - iGO Annual Business Plan – 30 calendar days of Attorney General's approval.
  - iGO Annual Report – 30 calendar days of the Attorney General's approval, and after tabling in the Legislative Assembly.
- c. Posted governance documents should not disclose: personal information; sensitive employment and labour relations information; solicitor-client privileged information; Cabinet confidential information; trade secrets or scientific information, technical, commercial, financial or labour relations information of third parties supplied in confidence; information that would prejudice the financial or commercial interests of the AGCO or iGO in the marketplace; or information that would otherwise pose a risk to the security of the facilities and/or operations of the AGCO or iGO.
- d. The AGCO, through the AGCO Chair on behalf of the AGCO Board, will ensure that the expense information for the AGCO Board and applicable senior management staff are posted on the AGCO website, in accordance with the requirements of the MBC Travel, Meal and Hospitality Expenses Directive.

- e. iGO, through the iGO Chair on behalf of the iGO Board, will ensure that the expense information for the iGO Board and applicable senior management staff are posted on the iGO website, in accordance with the requirements of the MBC Travel, Meal and Hospitality Expenses Directive.
- f. The AGCO, through the AGCO Chair on behalf of the AGCO Board, will ensure that any other applicable public posting requirements are met.
- g. iGO, through the iGO Chair on behalf of the iGO Board, will ensure that any other applicable public posting requirements are met.

### **13. Communications and Issues Management**

The parties to this MOU recognize that the timely exchange of information on the operations and administration of the AGCO and iGO is essential for the Attorney General to meet his or her responsibilities for reporting and responding to the Legislative Assembly on the affairs of the AGCO and iGO. The parties also recognize that it is essential for the AGCO Chair on behalf of the AGCO Board as well as the iGO Chair, on behalf of the iGO Board, to be kept informed of Government initiatives and broad policy directions that may affect the AGCO's or iGO's mandate and functions as the case may be.

The Attorney General, the AGCO Chair on behalf of the AGCO Board, and the iGO Chair on behalf of the iGO Board, therefore, agree that:

- a. The AGCO Chair will keep the Attorney General advised, in a timely manner, of all planned events or issues, including contentious matters, that concern or can be reasonably expected to concern the Attorney General in the exercise of his or her responsibilities.
- b. The iGO Chair will keep the Attorney General advised, in a timely manner, of all planned events or issues, including contentious matters, that concern or can be reasonably expected to concern the Attorney General in the exercise of his or her responsibilities.
- c. The Attorney General will consult with the AGCO Chair in a timely manner, as appropriate, on broad Government policy initiatives or legislation being considered by the Government that may impact on the AGCO's mandate or functions, or which otherwise will have a significant impact on the AGCO.
- d. The Attorney General will consult with the iGO Chair in a timely manner, as appropriate, on broad Government policy initiatives or legislation being considered by the Government that may impact on iGO's mandate or functions, or which otherwise will have a significant impact on iGO.
- e. The Attorney General and the AGCO Chair will consult with each other on public communication strategies and publications. They will keep each other informed of the results of stakeholder and other public consultations and discussions.
- f. The Attorney General and the iGO Chair will consult with each other on public communication strategies and publications. They will keep each other informed of the results of stakeholder and other public consultations and discussions.



- g. The Attorney General and the AGCO Chair will meet at least annually, or as requested by either party, to discuss issues relating to the fulfillment of the AGCO's mandate, management and operations.
- h. The Attorney General and the iGO Chair will meet at least annually, or as requested by either party, to discuss issues relating to the fulfillment of iGO's mandate, management and operations.
- i. The Deputy Attorney General and the AGCO CEO will meet at least annually, or as requested by either party, to discuss issues relating to the delivery of the AGCO Board's mandate, the efficient operation of the agency and the provision of services by the Ministry to the AGCO. The Deputy Attorney General and the AGCO CEO shall provide timely information and advice to each other concerning significant matters affecting the AGCO's management or operations.
- j. The Deputy Attorney General and the iGO Executive Director will meet at least annually, or as requested by either party, to discuss issues relating to the delivery of iGO's mandate, the efficient operation of iGO and the provision of services by the Ministry to iGO. The Deputy Attorney General and the iGO Executive Director shall provide timely information and advice to each other concerning significant matters affecting iGO's management or operations.
- k. The AGCO CEO is limited in the information that he or she can provide to the Attorney General, Deputy Attorney General or Ministry staff regarding specific regulatory matters including due diligence inquiries, inspections, investigations or decisions that are carried out as part of his or her role as Registrar of the AGCO.
- l. Inquiries received by the Ministry regarding a regulatory matter being considered by the Registrar must be re-directed to the AGCO without comment. Any response made by the Ministry to the inquiring party will indicate that the inquiry has been forwarded to the AGCO and that the Attorney General and/or the Ministry cannot comment on a regulatory decision of the Registrar.

## **14. Administrative Arrangements**

### **14.1 APPLICABLE GOVERNMENT DIRECTIVES**

- a. The AGCO Chair, on behalf of the AGCO Board, is responsible for ensuring that the AGCO operates in accordance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- b. The iGO Chair, on behalf of the iGO Board, is responsible for ensuring that iGO operates in accordance with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- c. The Ministry will inform the AGCO of amendments or additions to directives, policies and guidelines that apply to the AGCO; however, the AGCO is responsible for complying with all directives, policies and guidelines to which it is subject.
- d. The Ministry will inform iGO of amendments or additions to directives, policies and guidelines that apply to iGO; however, iGO is responsible for complying with all directives, policies and guidelines to which it is subject.
- e. In addition to complying with the MBC Realty Directive, the AGCO shall comply with the Ministry of Government Services' Realty Policy including any appendices to this policy when

acquiring space for accommodation and program purposes. The Ministry will ensure that the AGCO is provided with any updates to this policy.

- f. In addition to complying with the MBC Realty Directive, iGO shall comply with the Ministry of Government Services' Realty Policy including any appendices to this policy when acquiring space for accommodation and program purposes. The Ministry will ensure that iGO is provided with any updates to this policy.

## **14.2 ADMINISTRATIVE AND ORGANIZATIONAL SUPPORT SERVICES**

- a. The AGCO will be responsible for all administrative services for the AGCO, including human resources support services, financial, administrative and payroll processing, training, staff development, information technology development, operations support and stakeholder management.
- b. iGO will be responsible for all administrative services for iGO, including human resources support services, financial, administrative and payroll processing, training, staff development, information technology development, operations support and stakeholder management
- c. The AGCO may engage persons to provide professional, technical or other assistance to, or on behalf of, the AGCO and may prescribe their duties and other terms of engagement and provide for the payment of remuneration and expenses of such persons in accordance with the AGCOA, and with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- d. iGO may engage persons to provide professional, technical or other assistance to, or on behalf of, iGO and may prescribe their duties and other terms of engagement and provide for the payment of remuneration and expenses of such persons in accordance with the AGCOA and s. 17(2) of the iGO Regulation, and with all applicable Government policies and directives as articulated in Appendix 2 to this MOU.
- e. The AGCO may participate in any Government-wide shared services arrangements, where applicable.
- f. iGO may participate in any Government-wide shared services arrangements, where applicable.
- g. Any administrative services provided to iGO by the AGCO will be formally outlined, and periodically updated, in a Shared Services Agreement(s) between the AGCO and iGO. The agreement will include provisions to address conflict of interest management.

## **14.3 AGREEMENTS WITH THIRD PARTIES**

- a. Any agreement entered into by the AGCO with third parties will comply with the applicable procurement directives, as outlined in Appendix 2 to this MOU.
- b. Any agreement entered into by iGO with third parties will comply with the applicable procurement directives, as outlined in Appendix 2 to the MOU.

#### **14.4 LEGAL SERVICES**

- a. The AGCO is responsible for the provision of its own legal services but may, where appropriate and mutually agreed upon, use Ministry legal services.
- b. Any changes to the legislation administered by the AGCO will be developed and drafted in a collaborative manner between the Ministry and the AGCO. Any proposed changes in the Acts, regulations or OICs or the creation of new statutes, regulations or OICs that pertain to the AGCO, whether requested or initiated by the AGCO or otherwise, shall be reviewed by legal counsel with the Ministry's branch responsible for liaising with the AGCO and any other affected ministry, before being forwarded by the Ministry's legal counsel to the Office of Legislative Counsel for drafting.
- c. Ministry legal counsel will consult with the AGCO Legal Services Division on drafts of any proposed changes in the Acts, regulations or OICs or on drafts of any new statutes, regulations or OICs that pertain to the AGCO.
- d. iGO is responsible for the provision of its own legal services, but may, where appropriate and mutually agreed upon, use Ministry legal services.
- e. Any changes to the iGO Regulation or the provisions of the AGCOA that pertain to iGO will be developed and drafted in a collaborative manner between the Ministry and iGO. Any proposed changes to the iGO Regulation or the provisions of the AGCOA that pertain to iGO, whether requested or initiated by iGO or the AGCO or otherwise, shall be reviewed by legal counsel with the Ministry's branch responsible for liaising with iGO and any other affected ministry, before being forwarded by the Ministry's legal counsel to the Office of Legislative Counsel for drafting.
- f. Ministry legal counsel will consult with iGO legal counsel on drafts of any proposed changes to the iGO Regulation or the provisions of the AGCOA that pertain to iGO.
- g. Any changes to the iGO Regulation or the AGCOA that would affect both iGO and the AGCO will be drafted in a collaborative manner between the Ministry, iGO and the AGCO. Any proposed changes to the iGO Regulation or the AGCOA that would affect both iGO and the AGCO, whether requested or initiated by iGO or the AGCO or otherwise, shall be reviewed by legal counsel with the Ministry's branch responsible for liaising with both iGO and the AGCO and any other affected ministry, before being forwarded by the Ministry's legal counsel to the Office of Legislative Counsel for drafting.
- h. Ministry legal counsel will consult with iGO legal counsel and the AGCO Legal Services Division on drafts of any proposed changes to the iGO Regulation or the provisions of the AGCOA that would affect both iGO and the AGCO.

#### **14.5 CREATION, COLLECTION, MAINTENANCE AND DISPOSITION OF RECORDS**

- a. The AGCO Chair, on behalf of the AGCO Board, is responsible for ensuring that a system is in place for the creation, collection, maintenance and disposal of records.
- b. The iGO Chair, on behalf of the iGO Board, is responsible for ensuring that a system is in a place for the creation, collection, maintenance and disposal of records.
- c. The AGCO Board, through the AGCO Chair, is responsible for ensuring that the AGCO complies with all applicable legislation and Government directives and policies related to information and records management, as articulated in Appendix 2 to this MOU.

- d. The iGO Board, through the iGO Chair, is responsible for ensuring that iGO complies with all applicable legislation and Government directives and policies related to information and records management, as articulated in Appendix 2 to this MOU.
- e. The AGCO CEO, the AGCO Chair and the AGCO Board shall protect the legal, fiscal and other interests of the AGCO by implementing reasonable measures to ensure the ongoing viability, integrity, preservation and security of all official records created, commissioned or acquired by the AGCO. This includes, but is not limited to, all electronic records, such as emails, information posted on the AGCO's website(s), database data sets, and all records stored on personal computers and shared drives.
- f. The iGO Executive Director, the iGO Chair and the iGO Board shall protect the legal, fiscal and other interests of iGO by implementing reasonable measures to ensure the ongoing viability, integrity, preservation and security of all official records created, commissioned or acquired by iGO. This includes, but is not limited to, all electronic records, such as emails, information posted on iGO's website, database data sets, and all records stored on personal computers and shared drives.
- g. The AGCO Chair, on behalf of the AGCO Board, is responsible for ensuring measures are implemented requiring the AGCO's employees to create full, accurate and reliable records that document and support significant business transactions, decisions, events, policies and programs.
- h. The iGO Chair, on behalf of the iGO Board, is responsible for ensuring measures are implemented requiring iGO's employees to create full, accurate and reliable records that document and support significant business transactions, decisions, events, policies and programs.
- i. The AGCO Board, through the AGCO Chair, is responsible for ensuring that the AGCO complies with the *Archives and Recordkeeping Act, 2006*.
- j. The iGO Board, through the iGO Chair, is responsible for ensuring that iGO complies with the *Archives and Recordkeeping Act, 2006*.

#### **14.6 INTELLECTUAL PROPERTY**

- a. The AGCO Chair, on behalf of the AGCO Board, is responsible for ensuring that the legal, financial and other interests of the Government related to intellectual property are protected in any contract that the AGCO may enter into with a third party that involves the creation of intellectual property.
- b. The iGO Chair, on behalf of the iGO Board, is responsible for ensuring that the legal, financial and other interests of the Government related to intellectual property are protected in any contract that iGO may enter into with a third party that involves the creation of intellectual property, to the extent practicable.

#### **14.7 FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY**

- a. The AGCO Chair and the Attorney General acknowledge that the AGCO is bound to follow the requirements set out in the *FIPPA* in relation to the collection, retention, security, use, distribution and disposal of records.
- b. The iGO Chair and the Attorney General acknowledge that iGO is bound to follow the requirements set out in the *FIPPA* in relation to the collection, retention, security, use, distribution and disposal of records.

- c. The AGCO institution head for the purposes of the *FIPPA* is the AGCO CEO.
- d. The iGO institution head for the purposes of the *FIPPA* is the iGO Executive Director.

## **14.8 SERVICE STANDARDS**

- a. The AGCO shall establish customer service and quality standards that are consistent with the appropriate standards of the Government, the Ministry and the OPS.
- b. iGO shall establish customer service and quality standards that are consistent with the appropriate standards of the Government, the Ministry and the OPS.
- c. The AGCO Chair will ensure that the AGCO delivers its services at a quality standard that reflects the principles and requirements of the OPS Service Directive.
- d. The iGO Chair will ensure that iGO delivers its services at a quality standard that reflects the principles and requirements of the OPS Service Directive.
- e. The AGCO has in place a formal process for responding to complaints about the quality of services received by clients of the AGCO (e.g. licensees) consistent with the Government's service quality standards. The AGCO's process for responding to complaints about the quality of services does not apply to the AGCO's regulatory decisions.
- f. iGO will develop by April 4, 2020, a formal process for responding to complaints about the quality of services received from iGO consistent with the Government's service quality standards.
- g. The AGCO Annual Business Plan will include performance measures and targets for customer service and the AGCO's plan to respond to complaints.
- h. The iGO Annual Business Plan will include performance measures and targets for customer service and iGO's plan to respond to complaints about the quality of services received from iGO.
- i. The AGCO shall comply with the *AODA*.
- j. iGO shall comply with the *AODA*.

## **15. Financial Arrangements**

### **15.1 GENERAL**

- a. All financial procedures for the AGCO and iGO shall be in accordance with applicable TB/MBC and Ministry of Finance directives and guidelines, Ministry corporate financial and administrative policies and procedures, and other Government guidelines, directives and policies, as set out in Appendix 2 of this MOU.
- b. When ordered to do so by the Minister of Finance and/or the President of the Treasury Board, pursuant to Section 16.4 of the *FAA*, the AGCO or iGO, as the case may be, shall pay into the CRF any money that the Minister of Finance and/or the President of the Treasury Board determines is surplus to its requirements.
- c. Pursuant to Section 28 of the *FAA*, neither the AGCO nor iGO shall enter into any financial arrangement or commitment, guarantee, indemnity or similar transaction that may increase, directly or indirectly, the indebtedness or contingent liabilities of the Government without the written approval of the Minister of Finance and/or the President of the Treasury Board. The

Attorney General's approval is required before seeking statutory approval from the Minister of Finance.

- d. The AGCO's or iGO's approved operating and capital allocations may be adjusted in a given year if in-year fiscal constraints are ordered by Cabinet or the Attorney General. The AGCO or iGO, as the case may be, will be provided with notice of changes to its allocation as soon as is reasonably possible. Where the AGCO or iGO must reallocate resources as a result of its operating and/or capital allocations being adjusted, the AGCO or iGO, as the case may be, shall inform and discuss this with the Ministry before making such changes.
- e. The AGCO CEO shall be responsible for providing the Ministry with the necessary documentation to support the AGCO's expenditures.
- f. The iGO Executive Director shall be responsible for providing the Ministry with the necessary documentation to support iGO's expenditures.

## **15.2 FUNDING**

- a. The AGCO is funded by the Government out of the CRF pursuant to an appropriation authorized by the Legislative Assembly, and is subject to adjustments made by the Attorney General, TB/MBC or the Legislative Assembly.
- b. iGO will be funded by the Government out of the CRF pursuant to an appropriation authorized by the Legislative Assembly, and will be subject to adjustments made by the Attorney General, TB/MBC or the Legislative Assembly until such time as iGO generates revenues from its conduct and management of prescribed online lottery schemes.
- c. The AGCO CEO will prepare estimates of the AGCO's expenditures for inclusion in the Ministry's business plan for presentation to the Legislative Assembly. The AGCO Chair will deliver these estimates to the Attorney General in sufficient time to be analyzed and approved by the Attorney General.
- d. The iGO Executive Director will prepare estimates of iGO's revenues and expenditures for inclusion in the Ministry's business plan for presentation to the Legislative Assembly. The iGO Chair will deliver these estimates to the Attorney General in sufficient time to be analyzed and approved by the Attorney General.
- e. The estimates provided by the AGCO Chair and the iGO Chair may, after appropriate consultation with the AGCO Chair or the iGO Chair, as the case may be, be altered as required. The parties acknowledge that TB/MBC has final decision-making authority.
- f. Financial procedures of the AGCO and iGO must be in accordance with TB/MBC and Ministry of Finance directives and guidelines and other applicable government direction.
- g. Section 11 of the AGCOA provides that money required for the purposes of the AGCOA shall be paid out of money appropriated for that purpose by the Legislature.
- h. Subsection 12 (1) of the AGCOA provides that subject to the approval of Treasury Board, the AGCO Board may direct the OLG to pay to the AGCO such money as the AGCO Board directs and that money may be used for the purposes of the AGCO.
- i. Subsection 19(2) of the iGO Regulation provides that subject to the approval of the Treasury Board, the AGCO may direct iGO to pay to the AGCO such money as it directs, and that money may be used for the purposes of the AGCO.
- j. The AGCO shall abide by the provisions of the Delegation of Financial Authority for the AGCO.

- k. iGO shall abide by the provisions of the Delegation of Financial Authority for iGO.
- l. Unless the AGCOA provides otherwise, costs recovered by the AGCO and other revenue of the AGCO, if any, are paid as received to the CRF and may not be applied to the administrative expenditures of the AGCO.
- m. Money received by the AGCO from monetary penalties may be used only for the purposes set out in the AGCOA.
- n. iGO is required to make payments according to the prescribed priority set out in subsection 19(1) of the iGO Regulation.
- o. After making the payments described in subsection 19(1) of iGO Regulation, iGO may make payments out of the remaining revenue for capital expenditures related to iGO's conduct and management of online lottery schemes in accordance with subsection 19(3) of the iGO Regulation.
- p. After making payments described in subsections 19(1) and permitted by subsection 19(3) (and described in clause o above) of the iGO Regulation, any remaining revenue will be paid into the CRF as directed by the Minister of Finance in accordance with subsection 19(4) of the iGO Regulation.

### 15.3 FINANCIAL REPORTS

- a. The AGCO shall submit financial reports, including in-year quarterly and year-end reports to the Ministry, in accordance with a format and timeline prescribed by the Ministry.
- b. iGO shall submit financial reports, including in-year quarterly and year-end reports to the Ministry, in accordance with a format and timeline prescribed by the Ministry.
- c. The AGCO CEO shall meet the requirements for the maintenance and retention of documentation to support expenditures as outlined in TB/MBC and Ministry of Finance policies and directives.
- d. The iGO Executive Director shall meet the requirements for the maintenance and retention of documentation to support expenditures as outlined in TB/MBC and Ministry of Finance policies and directives.
- e. The AGCO Chair, on behalf of the AGCO Board, will provide to the Attorney General annual financial reports, and will include them as part of the AGCO Annual Report. The statements will be provided in a format that is in accordance with the Province's stated accounting policies issued by the Office of the Provincial Controller Division.
- f. The iGO Chair, on behalf of the iGO Board, will provide to the Attorney General annual financial statements and will include them as part of the iGO Annual Report. The statements will be provided in a format that is in accordance with the Province's stated accounting policies issued by the Office of the Provincial Controller Division.
- g. The AGCO will submit its salary information to the Minister of Finance and/or the President of the Treasury Board, through the Ministry, in accordance with the *Public Sector Salary Disclosure Act, 1996*.
- h. iGO will submit its salary information to the Minister of Finance and/or the President of the Treasury Board, through the Ministry, in accordance with the *Public Sector Salary Disclosure Act, 1996*.

## 15.4 TAXATION STATUS: HARMONIZED SALES TAX (HST)

- a. The AGCO is responsible for paying HST where applicable, in accordance with the federal *Excise Tax Act*. HST paid to suppliers is recovered through a centrally administered account maintained by the Office of the Provincial Controller Division.
- b. iGO is responsible for paying HST where applicable, in accordance with the federal *Excise Tax Act* and the related Games of Chance (GST/HST) Regulation.

## 16. Audit and Review Arrangements

### 16.1 AUDITS

- a. The accounts of the AGCO shall be audited annually by the Auditor General of Ontario. Audited financial statements will be included in the AGCO Annual Report.
- b. The accounts and financial transactions of iGO shall be audited annually by the Auditor General of Ontario. Audited financial statements will be included in the iGO Annual Report.
- c. The AGCO is subject to periodic review and value-for-money audit by the Auditor General of Ontario under the *Auditor General Act* or by the Ontario Internal Audit Division of TBS.
- d. iGO is subject to periodic review and value-for-money audit by the Auditor General of Ontario under the *Auditor General Act*, or by the Ontario Internal Audit Division of TBS.
- e. The Ontario Internal Audit Division may also carry out an internal audit on the AGCO or iGO, if approved to do so by the Ministry's Audit Committee or by the Corporate Audit Committee.
- f. Regardless of any previous or annual external audit, the Attorney General may direct that the AGCO or iGO be audited at any time.
- g. The Attorney General may at any time appoint a licensed public accountant to audit the accounts and financial transactions of iGO for any period of time that the Attorney General specifies. iGO shall fully cooperate with the audit being conducted.
- h. The AGCO will promptly provide a copy of every report from an audit to the Attorney General. The AGCO will also provide a copy of its response to the audit report and any recommendations therein. The AGCO will advise the Attorney General annually on any outstanding audit recommendations.
- i. iGO will promptly provide a copy of every report from an audit to the Attorney General. iGO will also provide a copy of its response to the audit report and any recommendations therein. iGO will advise the Attorney General annually on any outstanding audit recommendations.
- j. The AGCO Chair, on behalf of the AGCO Board, may request an external audit of the financial transactions or management controls of the AGCO, at the AGCO's expense.
- k. The AGCO Chair, on behalf of the AGCO Board, may request an external audit of the financial transactions or management controls of iGO, as they relate to the conduct and management of prescribed online lottery schemes, at iGO's expense.
- l. The iGO Chair, on behalf of the iGO Board, may request an external audit of the financial transactions or management controls of iGO, at iGO's expense.



## 16.2 OTHER REVIEWS

- a. The AGCO and iGO are subject to periodic review initiated at the discretion and direction of TB/MBC or the Attorney General. The review may cover such matters relating to the AGCO and/or iGO that are determined by TB/MBC or the Attorney General, and may include the mandate, powers, governance structure and/or operations of the AGCO and/or iGO.
- b. In requiring periodic review(s), the Attorney General or TB/MBC shall determine the timing and responsibility for conducting the review(s), the roles of the AGCO Chair, the AGCO Board, or the iGO Chair, the iGO Board, as the case may be, and the Attorney General, and how any other parties are involved.
- c. A mandate review of the AGCO will be conducted at least once every six years, or as directed by Treasury Board Secretariat. The Attorney General will consult the AGCO Chair, on behalf of the AGCO Board, as appropriate during any such review(s).
- d. A mandate review of iGO will be conducted at least once every six years, or as directed by Treasury Board Secretariat. The Attorney General will consult the iGO Chair on behalf of the iGO Board, as appropriate during any such review(s).
- e. The AGCO Chair, AGCO CEO and AGCO Board will cooperate in any mandate review of the AGCO.
- f. The iGO Chair, the iGO Executive Director and the iGO Board will cooperate in any mandate review of iGO.
- g. In the event of a mandate review initiated at the direction of the Attorney General, the Attorney General shall submit any recommendations for change that are developed from the results of the review regarding the AGCO and/or iGO to TB/MBC for consideration.

## 17. Staffing and Appointments

### 17.1 STAFFING REQUIREMENTS

- a. AGCO employees are employed under subsection 9(1) of the AGCOA.
- b. iGO employees are employed under subsection 17(1) of the iGO Regulation.
- c. Additionally, the AGCO has a Bureau of the Ontario Provincial Police (OPP) assigned to it that is staffed by persons employed under Part III of the *PSOA*.
- d. In accordance with subsection 9(2) of the AGCOA, the AGCO Board establishes job categories, salary ranges and terms and conditions for employees of the AGCO, subject to the approval of the LGIC.
- e. In accordance with subsection 7(2) of the iGO Regulation, iGO's job categories, salary ranges and terms and conditions of employment for its employees shall be the same as those established under subsection 9(2) of the AGCOA.

### 17.2 APPOINTMENTS

- a. The AGCO Chair and AGCO Board Members are appointed by the LGIC on the recommendation of the Premier of Ontario pursuant to subsection 5(1) of the AGCOA. There is no fixed term of appointment.
- b. The AGCO Chair and AGCO Vice-Chair(s) are designated by the LGIC on the recommendation of the Premier of Ontario pursuant to subsection 5(3) of the AGCOA.

- c. The AGCO Board shall be comprised of not more than 11 members appointed by the LGIC as set out in subsection 5(1) of the AGCOA. The LGIC shall designate one of the members as the chair and may designate one or more members as vice-chairs.
- d. The HRAP Panel Members are appointed by the AGCO Board, as part-time or full-time Members for terms of up to three years, pursuant to subsection 7(2) of the *HRLA*.
- e. The iGO Chair and the iGO Vice-Chair are designated by the Attorney General, pursuant to the process set out in subsection 9(1) of the iGO Regulation. There is no fixed term of appointment.
- f. The iGO Board Members are appointed by the Attorney General on the recommendation of the AGCO Board, pursuant to the process set out in section 7 of the iGO Regulation. There is no fixed term of appointment.
- g. Where a third-party wishes to propose a candidate(s) for the AGCO to recommend for appointment as iGO Board Member(s), the AGCO must ensure that the third-party provides three (3) names for consideration for each Member position and that all three (3) names are in turn provided to the Attorney General.
- h. The maximum number of iGO Chairs is one as set out in subsection 9(1) of the iGO Regulation.
- i. The maximum number of iGO Vice-Chairs is one as set out in subsection 9(1) of the iGO Regulation.
- j. The maximum number of iGO Board members is seven as set out in subsection 6(2) of the iGO Regulation.

### **17.3 REMUNERATION**

- a. The AAD sets out remuneration rates paid to the AGCO Chair, AGCO Vice-Chair and AGCO Board Members.
- b. In accordance with section 11 of the iGO Regulation, iGO Board members shall be paid the remuneration fixed by resolution of the AGCO Board, subject to the approval of the Attorney General.
- c. Travel expenses of the AGCO Board and the iGO Board must comply with the MBC Travel, Meal and Hospitality Expenses Directives. Reasonable expenses shall be reimbursed.
- d. In accordance with subsection 7(5) of the *HRLA*, the AGCO Board determines remuneration and expenses that are paid to Panel Members.

## **18. Risk Management, Liability Protection and Insurance**

### **18.1 RISK MANAGEMENT**

- a. The AGCO Chair, on behalf of the AGCO Board, is responsible for ensuring that a risk management strategy is developed for the AGCO, in accordance with the OPS Risk Management process.
- b. The AGCO shall ensure that the risks it faces are dealt with in an appropriate manner.

- c. The iGO Chair, on behalf of the iGO Board, is responsible for ensuring that a risk management strategy is developed for iGO, in accordance with the OPS Risk Management process.
- d. iGO shall ensure that the risks it faces are dealt with in an appropriate manner.

## **18.2 LIABILITY PROTECTION AND INSURANCE**

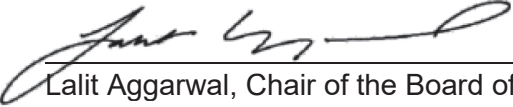
- a. All members of the AGCO Board are indemnified by the Government from any legal liability including any related costs and expenses that may result from their activities on behalf of the AGCO Board, while they are members of the AGCO Board, provided they are not otherwise covered under an insurance policy or claims fund, and that they act honestly and in good faith with a view to the best interests of the AGCO and do not act with dishonesty, negligence or willful misconduct.
- b. All members of the iGO Board are indemnified by iGO from any legal liability including any related costs and expenses that may result from their activities on behalf of the iGO Board, while they are members of the iGO Board, provided they are not otherwise covered under an insurance policy or claims fund, and that they act honestly and in good faith with a view to the best interests of iGO and do not act with dishonesty, negligence or willful misconduct.
- c. This indemnity is given with the approval of the Minister of Finance under section 28 of the FAA, in the forms attached as Appendices 3 and 4 to this MOU.

## **19. Effective Date, Duration and Periodic Review of the MOU**

- a. This MOU becomes effective on the date it is signed by the Attorney General as the last party to execute it (“Original Effective Date”) and continues in effect until it is revoked or replaced by a subsequent MOU signed by the parties.
- b. A copy of the signed MOU and any successor MOU must be provided to the Secretary, TB/MBC.
- c. Upon a change in the Attorney General, the AGCO Chair or the iGO Chair, all parties must affirm by letter that this MOU will continue in force without a review (and attach the signed letter to the MOU); or alternatively, they may agree to revise it and sign a new MOU within six months of the change.
- d. A copy of the letter of affirmation, or a new MOU between the Attorney General, AGCO Chair and iGO Chair must be provided to the Secretary, TB/MBC within six months of the new party or parties’ commencement.
- e. Any of the Attorney General, the AGCO Chair, on behalf of the AGCO Board, or the iGO Chair, on behalf of the iGO Board, may initiate a review of this MOU by written request to the other parties.
- f. If any of the parties deems it expedient to amend this MOU, they may do so only in writing. Any amendment shall only be effective after approval by all parties.
- g. A full review and replacement of this MOU will be conducted immediately in the event of a significant change to the AGCO’s mandate, powers or governance structure as a result of an amendment to the AGCOA or a significant change to iGO’s mandate, powers or governance structure as a result of an amendment to either the iGO Regulation or the AGCOA.

- h. At a minimum, this MOU will be reviewed at least once every five years, to ensure it is current and consistent with Government expectations.


## Signatures

  
\_\_\_\_\_  
Lalit Aggarwal, Chair of the Board of the  
Alcohol and Gaming Commission of Ontario

April 14, 2022  
\_\_\_\_\_  
Date

DocuSigned by:  
  
6CB42B01B7BD4D5  
\_\_\_\_\_  
Dave Forestell, Chair of the Board of  
iGaming Ontario

April 19, 2022  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Hon. Doug Downey,  
Attorney General of Ontario

April 28, 2022  
\_\_\_\_\_  
Date

## Appendix 1: Summary of AGCO and iGO Reporting Requirements

### AGCO Reporting Requirements

Due Date	Report / Document	Names of Responsible Officials
Submitted annually within three (3) months prior to the AGCO's fiscal year end.	AGCO Annual Business Plan	<p>The AGCO CEO prepares the AGCO Annual Business Plan.</p> <p>The AGCO Chair provides the AGCO Board-approved AGCO Annual Business Plan to the Attorney General for approval.</p>
Submitted annually within the earlier of 90 days from when iGO receives their audited financial statement from the Auditor General of Ontario and 120 days from the AGCO's fiscal year-end.	AGCO Annual Report	<p>The AGCO CEO prepares the AGCO Annual Report.</p> <p>The iGO Executive Director prepares the iGO Annual Report which is included as an appendix to the AGCO Annual Report.</p> <p>The iGO Chair provides the iGO Board-approved iGO Annual Report to the AGCO Chair.</p> <p>The AGCO Chair provides the AGCO Board-approved AGCO Annual Report to the Attorney General for approval. The iGO Board-approved iGO Annual Report will be appended to the AGCO Annual Report.</p>
Reviewed at least once every 5 years.	Memorandum of Understanding	The AGCO Chair signs the MOU.
Estimates of the AGCO's expenditures will be delivered in sufficient time to be analyzed and approved by the Attorney General.	The AGCO will prepare estimates of its expenditures for inclusion in the Ministry's business plan.	<p>The AGCO CEO prepares the estimates.</p> <p>The AGCO Chair delivers the estimates to the Attorney General.</p>
AGCO's audited financial statements will be included in the AGCO Annual Report.	AGCO Audited Financial Statements	The Auditor General of Ontario shall audit the AGCO's accounts annually.

## iGO Reporting Requirements

<b>Due Date</b>	<b>Report / Document</b>	<b>Names of Responsible Officials</b>
Submitted annually within three (3) months prior to iGO's fiscal year end	iGO Annual Business Plan	<p>The iGO Executive Director prepares the plan.</p> <p>The iGO Chair provides the iGO Board approved plan to the Attorney General for approval.</p>
Submitted annually within 90 days from when iGO receives their audited financial statement from the Auditor General of Ontario.	iGO Annual Report	<p>The iGO Executive Director prepares the iGO Annual Report.</p> <p>The iGO Chair provides the iGO Board approved iGO Annual Report to the AGCO Chair for inclusion in the AGCO Annual Report as an appendix.</p> <p>The AGCO Annual Report with the iGO Annual Report included as an appendix, is submitted by the AGCO Chair to the Attorney General for approval.</p>
Estimates of iGO's revenues and expenditures will be delivered in sufficient time to be analyzed and approved by the Attorney General.	iGO will prepare estimates of its revenues and expenditures for inclusion in the Ministry's business plan.	<p>The iGO Executive Director prepares the estimates.</p> <p>The iGO Chair delivers the estimates to the Attorney General.</p>
iGO's audited financial statements will be included in the iGO Annual Report.	iGO Audited Financial Statements	The Auditor General of Ontario shall audit iGO's accounts annually.

## Appendix 2: Applicable Government of Ontario Directives

### 1. The following TB/MBC and government directives and policies apply to the AGCO

1. Accountability Directive
2. Accountable Advance Operating Policy
3. Accounting Advice Directive
4. Accounting and Financial Reporting Policy
5. Accounting Policy for Recoveries
6. Advertising Content Directive
7. Agencies and Appointments Directive
8. Bank Account Policy
9. Bank Reconciliation Policy
10. Billing Management and Recording Policy
11. Broader Public Sector Compensation Information Directive
12. Broader Public Sector Executive Compensation Program Directive
13. Budgetary and Appropriation Control Policy
14. Capital Expenditure Evaluation Directive
15. Cash Management Directive
16. Centralized Archiving of IFIS Financial Information Policy
17. Chart of Accounts Policy
18. Communications in French Directive
19. Data Integrity Policy
20. Delegation of Financial Management Authority Policy
21. Digital and Data Directive
22. Disclosure of Wrongdoing Directive (Employees / Appointees of Public Bodies)
23. Enterprise Risk Management Directive
24. Executive Compensation Framework Compliance Report Directive
25. Expenditure Management Directive
26. Financial Record Retention Policy
27. Financial Threshold Policy
28. General Expenses Directive
29. iExpenses Policy
30. IFIS Corrections Policy
31. IFIS Foreign Exchange Policy
32. IFIS Payment Override Policy
33. IFIS Transaction Processing Policy
34. IFIS User Identification and Responsibilities Policy
35. Indemnification Directive
36. Inter/Intra Ministry Journals Policy
37. Interim Payment Authority Policy
38. Internal Audit Directive
39. Internal Control Policy
40. Management Information Access and Disclosure Policy
41. Managing, Distributing and Pricing Government Information Directive
42. Ministry of Infrastructure Realty Policy
43. Motor Vehicle Fleet Policy
44. Non-Tax Receivables Collections Policy
45. Non-Tax Revenue Design Policy
46. Non-Tax Revenue Directive
47. Payment Card Acceptance Policy

48. Payment Terms Policy
49. Payments from Ministry Accountable Advance Accounts Policy
50. Perquisites Directive
51. Prepayment Policy
52. Procurement Directive on Advertising, Public and Media Relations, and Creative Communications Services
53. Realty Directive
54. Receipts Handling and Allocations Policy
55. Revenue and Accounts Receivables Reporting and Analysis Policy
56. Revenue Management Policy
57. Risk Management Policy
58. Small Value Financial Transactions Policy
59. Special Purpose Account Policy
60. Stale-Dated, Lost or Stolen Cheques Policy
61. T4A Policy
62. Tangible Capital Assets, Accounting Policy
63. Travel, Meal and Hospitality Expenses Directive
64. Use of Personal and Confidential Information in OPS Financial Systems Policy
65. Write-Offs Policy

**The following TB/MBC Directives and Policies apply to the AGCO subject to certain sections referenced which are not applicable to the AGCO as noted:**

66. Government Publications Directive<sup>1</sup>
67. Procurement Directive<sup>2 3</sup>
68. Visual Identity Directive<sup>3</sup>

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<sup>1</sup> Applies only to the AGCO's annual reports.

<sup>2</sup> Does not apply to the acquisition of administrative services (e.g. corpay and WIN) and of Legal Services.

<sup>3</sup> Does not apply to AGCO vehicles used for law enforcement purposes or to vehicles provided to AGCO employees as part of their compensation package.

**The following TB/MBC Directives and Policies apply to iGO:**

1. Accountability Directive
2. Accountable Advance Operating Policy
3. Accounting Advice Directive
4. Accounting and Financial Reporting Policy
5. Accounting Policy for Recoveries
6. Advertising Content Directive
7. Agencies and Appointments Directive
8. Bank Account Policy
9. Bank Reconciliation Policy
10. Billing Management and Recording Policy



11. Broader Public Sector Compensation Information Directive
12. Budgetary and Appropriation Control Policy
13. Capital Expenditure Evaluation Directive
14. Cash Management Directive
15. Centralized Archiving of IFIS Financial Information Policy
16. Chart of Accounts Policy
17. Cheque Printing from Ministries Accountable Advance Accounts Policy
18. Communications in French Directive
19. Data Integrity Policy
20. Delegation of Financial Management Authority Policy
21. Disclosure of Wrongdoing Directive (Employees / Appointees of Public Bodies)
22. Executive Compensation Framework Compliance Report Directive
23. Expenditure Management Directive
24. Financial Record Retention Policy
25. Financial Threshold Policy
26. General Expenses Directive
27. Government Publications Directive
28. iExpenses Policy
29. IFIS Corrections Policy
30. IFIS Foreign Exchange Policy
31. IFIS Payment Override Policy
32. IFIS Transaction Processing Policy
33. IFIS User Identification and Responsibilities Policy
34. Indemnification Directive
35. Inter/Intra Ministry Journals Policy
36. Interim Payment Authority Policy
37. Internal Audit Directive
38. Internal Control Policy
39. Managing, Distributing and Pricing Government Information Directive
40. Non-Tax Receivables Collections Policy
41. Non-Tax Revenue Design Policy
42. Non-Tax Revenue Directive
43. Open Data Directive
44. Payment Card Acceptance Policy
45. Perquisites Directive
46. Policy for Management Information Access and Disclosure
47. Prepayment Policy
48. Procurement Directive<sup>1</sup>
49. Procurement Directive on Advertising, Public and Media Relations, and Creative Communications Services
50. Realty Directive
51. Receipts Handling and Allocations Policy
52. Revenue and Accounts Receivables Reporting and Analysis Policy
53. Revenue Management Policy
54. Risk Management Policy
55. Small Value Financial Transactions Policy
56. Special Purpose Account Policy
57. Stale-Dated, Lost or Stolen Cheques Policy
58. T4A Policy
59. Tangible Capital Assets, Accounting Policy
60. Travel, Meal and Hospitality Expenses Directive

61. Visual Identity Directive

62. Use of Personal and Confidential Information in OPS Financial Systems Policy

<sup>1</sup> iGO will comply with sections 3 and 8 of the OPS Procurement Directive and will create its own procurement policy that aligns with the requirements set out in the OPS Procurement Directive.

63. Write-Offs Policy

**The following TB/MBC Directives and Policies do not apply to iGO**

- Governance and Management of Information Technology Directive.

### Appendix 3: Form of Indemnity for AGCO Board Members

In consideration of your agreement to be appointed to act as a member of the board of the Alcohol and Gaming Commission of Ontario (“AGCO”), the undersigned, Her Majesty the Queen in right of Ontario as represented by the Attorney General (the “Province”) hereby agrees, subject to the terms hereof, to indemnify and hold harmless you and your heirs and legal personal representatives against and from any and all losses, costs, damages, expenses and liabilities of whatsoever kind, including amounts paid to defend, resist or settle any proceeding, whether actual or threatened, or to satisfy a judgment or to conduct any appeal and including all legal fees and other expenses (a “Claim” or collectively, the “Claims”) which you may reasonably sustain or incur or become subject to by reason of your being or having been a member of the AGCO board, but this indemnity does not apply with respect to Claims:

- (a) arising from any circumstances for which coverage is provided and paid for under an insurance policy or claims fund to the extent that you are indemnified or covered under such policy or fund;
- (b) in which you did not act honestly and in good faith with a view to the best interests of the AGCO; or
- (c) brought about or contributed to by your dishonesty, negligence or willful misconduct, if a judgment or other final adjudication adverse to you establishes that there was dishonesty, negligence or willful misconduct on your part which was material to the cause of action as adjudicated.

In order to be entitled to indemnification hereunder, you must comply with the following terms and conditions:

- (i) if you receive a notice of Claim or Claims, whether actual or threatened, you shall forthwith deliver to the Province (through the Agency and Tribunal Relations Branch and/or the Justice Policy Branch) a notice setting forth in reasonable detail all available particulars of the Claim;
- (ii) upon the written request of the Province, you shall furnish to the Province copies of all documents and provide any other information relating to the Claim(s) that is in your possession or under your control;
- (iii) as requested by the Province and at the cost of the Province you shall take all reasonable steps necessary to secure and preserve your rights in respect of the Claim(s) and, to the extent that you have a right to commence a proceeding against another person (whether for damages or indemnification or otherwise) in respect of a matter for which you claim indemnification from

the Province hereunder, you shall, if requested by the Province and at its cost, assign that right to the Province and subrogate the Province to that right to the extent of the amounts paid by the Province or for which the Province is liable hereunder;

- iv) you shall not voluntarily assume any liability in respect of or settle or compromise a Claim or any proceeding relating thereto without obtaining the Province's prior written consent;
- (v) at its cost, the Province shall have the right to participate in or assume control of the negotiation, settlement or defence of the Claim(s) and any proceedings related thereto or appeal thereof, but the Province may not settle any action commenced against you without your written consent;
- (vi) if the Province elects at its cost to participate in or assume control of the negotiation, settlement or defence of the Claim(s) and any proceedings relating thereto or appeal thereof, you shall aid the Province in securing information and evidence and the attendance of any witnesses and cooperate fully with the Province (except in a pecuniary way) in connection with the same, and you shall agree to be represented by legal counsel chosen by the Province, unless, in the opinion of such legal counsel, there would arise a conflict of interest preventing such legal counsel from representing you, and, where it is such legal counsel's opinion that a conflict of interest prevents their representing you, you will be entitled, subject to the Province's prior written approval, to retain legal counsel of your choice (it being understood that the Province may withhold its approval in relation to any counsel proposed by you who does not agree to retainer terms, including fees, consistent with the policies of the Ministry of Attorney General of Ontario), and the fees and expenses of your counsel incurred in your representation shall be costs to which this indemnity extends;
- (vii) if the Province is not also party to the Claim, without cost to you, if requested by the Province, you shall consent to any order or leave that may be required for the Crown to be added as a party or to be allowed to make representations on its own behalf without being a party; and
- (viii) the expenses incurred by you in investigating, defending or appealing any Claim(s) shall, at your request, be paid by the Province as may be appropriate to enable you to properly investigate, defend or appeal such Claim(s), with the understanding that if it is ultimately determined that you are not entitled to be indemnified hereunder for any reason herein stated, you shall immediately repay such amount(s) so paid, which shall become payable as a debt due to the Crown.

For greater clarify, this indemnity shall apply to Claim(s) that are referable to the period during which you were a member of the AGCO board, and of which notice is received by the Province either during the period you are a member or after you cease to be a member.

IN WITNESS WHEREOF, the undersigned has duly executed this indemnity this

day of , 20XX.

HER MAJESTY IN RIGHT OF ONTARIO,  
as represented by the Attorney General

## Appendix 4: Form of Indemnity for iGO Board Members

[IGO LETTERHEAD]

### INDEMNITY

To: [Name of Director/Officer]

In consideration of your agreement to be appointed to act as a director of the board of iGaming Ontario ( "iGO"), iGO hereby agrees, subject to the terms hereof, to indemnify you and hold you harmless against and from any and all legal fees and disbursements and other expenses (an "Expense" or collectively, the "Expenses") which you may reasonably sustain or incur in defending any action or other proceeding (a "Claim" or collectively, the "Claims"), against you in connection with your being or having been a director of iGO, but this indemnity does not apply with respect to Expenses:

- (a) arising from any circumstances for which coverage is provided under an insurance policy or claims fund to the extent that you are indemnified or covered under such policy or fund;
- (b) incurred by you in connection with any Claim(s) arising out of circumstances in which you did not, honestly and in good faith, with a view to the best interests of iGO and in the performance or intended performance of your duties as a director of iGO, act or refrain from acting; or
- [(c) incurred by you in connection with any Claim(s) where you were judged by a court or other competent authority to have committed any fault or omitted to do anything that you ought to have done; or
- (d) incurred by you in connection with any Claim(s) arising out of a criminal or administrative proceeding that is enforced by monetary penalty where you did not have reasonable grounds for believing that your conduct was lawful.

In order to be entitled to indemnification hereunder, you must comply with the following terms and conditions:

- (i) you shall agree to be represented by legal counsel chosen by iGO, unless, in the opinion of such legal counsel, there would arise a conflict of interest preventing such legal counsel from representing you, and, where it is such legal counsel's opinion that a conflict of interest prevents their representing you, you will be entitled, subject to iGO's prior written approval, to retain legal counsel of your choice, it being understood that iGO may withhold its approval in relation to any counsel proposed by you who does not agree to retainer terms, including fees, consistent with the policies of the Ministry of the Attorney General of Ontario, and the fees and expenses of your counsel incurred in your representation shall be costs to which this indemnity extends;
  
- (ii) the expenses incurred by you in investigating, defending or appealing any Claim(s) shall, at your request, be paid by iGO as may be appropriate to enable you to properly investigate, defend or appeal such Claims(s), with the understanding that if it is ultimately determined that you are not entitled to be indemnified hereunder, you shall immediately repay such amount(s) so paid, which shall become payable as a debt due to iGO; and
  
- (ix) you agree to pay to iGO all amounts you receive as a recovery or reimbursement of any Claim which has been previously indemnified by iGO hereunder.

For greater clarity, this indemnity shall apply to Claim(s) that are referable to the period during which you were a director of iGO, and of which notice is received by iGO either during the period you are a director or after you cease to be a director.

This indemnity shall be governed by the laws of the Province of Ontario and the federal laws of Canada applicable in the Province of Ontario.

IN WITNESS WHEREOF, the undersigned has duly executed this indemnity this ● day of ●, 20X●.

iGaming Ontario

By: \_\_\_\_\_ (c/s)

Name:

Title:

By: \_\_\_\_\_

Name:

Title: