[Français](http://www.ontario.ca/fr/lois/loi/13f04)

Financial Accountability Officer Act, 2013

S.o. 2013, chapter 4

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Interpretation

Definitions

**1** In this Act,

“public entity” has the same meaning as in subsection 1 (1) of the Financial Administration Act; (“entité publique”)

“recognized party” has the same meaning as in subsection 62 (5) of the Legislative Assembly Act; (“parti reconnu”)

“record” has the same meaning as in subsection 2 (1) of the Freedom of Information and Protection of Privacy Act. (“document”) 2013, c. 4, s. 1.

The Financial Accountability Officer

Financial Accountability Officer

**2** (1)  There shall be a Financial Accountability Officer who is an officer of the Assembly. 2018, c. 17, Sched. 16, s. 1.

Appointment

(2)  The Assembly shall, by order, appoint the Financial Accountability Officer. 2018, c. 17, Sched. 16, s. 1.

Selection by panel

(3)  Unless decided otherwise by unanimous consent of the Assembly, an order shall be made under subsection (2) only if the person to be appointed has been selected by unanimous agreement of a panel composed of one member of the Assembly from each recognized party, chaired by the Speaker who is a non-voting member. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Term of office

**3** (1)  The Financial Accountability Officer shall hold office for a term of five years and may be reappointed for one further term of five years. 2018, c. 17, Sched. 16, s. 1.

Selection by panel

(2)  Subsection 2 (3) applies with respect to a reappointment under subsection (1) of this section. 2018, c. 17, Sched. 16, s. 1.

Continuation in office

(3)  By order of the Assembly, the Financial Accountability Officer may continue to hold office after expiry of his or her term of office until a temporary Financial Accountability Officer is appointed under section 4.3 or until a successor is appointed. 2018, c. 17, Sched. 16, s. 1.

Transition

(4)  The Financial Accountability Officer in office immediately before the day the Restoring Trust, Transparency and Accountability Act, 2018 receives Royal Assent shall continue to hold office for the remainder of his or her term. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Removal or suspension

**4** (1)  The Assembly may, by order passed by a vote of at least two thirds of the members of the Assembly, remove or suspend the Financial Accountability Officer from office for cause. 2018, c. 17, Sched. 16, s. 1.

Suspension if Assembly not in session

(2)  If the Assembly is not in session, the Board of Internal Economy may on unanimous agreement suspend the Financial Accountability Officer for cause. 2018, c. 17, Sched. 16, s. 1.

Duration of suspension

(3)  A suspension under subsection (1) continues until revoked by order of the Assembly or until the Financial Accountability Officer is removed from office pursuant to subsection (1). 2018, c. 17, Sched. 16, s. 1.

Same

(4)  Unless the Board of Internal Economy revokes the suspension before the next sitting of the Assembly, a suspension under subsection (2) continues until revoked by order of the Assembly or until the Financial Accountability Officer is removed from office pursuant to subsection (1). 2018, c. 17, Sched. 16, s. 1.

Same

(5)  Despite subsection (4), no suspension imposed under subsection (2) continues past the 20th sessional day of the next sitting of the Assembly. 2018, c. 17, Sched. 16, s. 1.

Report to Assembly

(6)  The Board of Internal Economy shall report to the Assembly any action taken under subsections (2) and (4) at the earliest opportunity of the next sitting of the Assembly. 2018, c. 17, Sched. 16, s. 1.

Meaning of “not in session”

(7)  For the purposes of this section and sections 4.3 and 4.5, the Assembly is not in session when it is,

(a) prorogued; or

(b) adjourned for an indefinite period or to a day that is more than seven days after the date on which the Assembly was adjourned. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Salary and benefits

**4.1**(1)  The Board of Internal Economy shall determine the salary and benefits of the Financial Accountability Officer. 2018, c. 17, Sched. 16, s. 1.

Pension plan

(2)  Subject to subsections (3) and (4), the Financial Accountability Officer is a member of the Public Service Pension Plan. 2018, c. 17, Sched. 16, s. 1.

Notice re pension plan

(3)  Within 60 days after his or her appointment takes effect, the Financial Accountability Officer may notify the Speaker in writing that he or she elects not to be a member of the Public Service Pension Plan. 2018, c. 17, Sched. 16, s. 1.

Same

(4)  If the Financial Accountability Officer gives notice of their election to the Speaker in accordance with subsection (3), the election is irrevocable and is deemed to have taken effect when the appointment took effect. 2018, c. 17, Sched. 16, s. 1.

Expenses

(5)  Subject to the approval of the Board of Internal Economy, the Financial Accountability Officer is entitled to be reimbursed for reasonable expenses that he or she incurs in respect of anything done under this Act. 2018, c. 17, Sched. 16, s. 1.

Transition

(6)  The salary and expenses of the Financial Accountability Officer in office immediately before the day the Restoring Trust, Transparency and Accountability Act, 2018 receives Royal Assent continue to be determined in accordance with subsections 3 (1) and (3) of this Act, as they read immediately before that day, for the remainder of the Financial Accountability Officer’s term of office. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Designation by the Financial Accountability Officer

**4.2**(1)  The Financial Accountability Officer shall designate an individual from among the employees of the office of the Financial Accountability Officer who shall have the powers and duties of the Financial Accountability Officer if the Financial Accountability Officer is absent or unable to fulfil the duties of his or her office or if the office becomes vacant. 2018, c. 17, Sched. 16, s. 1.

Designation in writing

(2)  A designation under subsection (1) shall be in writing to the Speaker. 2018, c. 17, Sched. 16, s. 1.

Powers and duties

(3)  The individual designated under subsection (1) shall have the powers and duties of the Financial Accountability Officer unless a temporary Financial Accountability Officer is appointed under section 4.3. 2018, c. 17, Sched. 16, s. 1.

Salary

(4)  The Board of Internal Economy may increase the salary of an individual who assumes the powers and duties of the Financial Accountability Officer under subsection (1) in such circumstances as the Board considers appropriate. 2018, c. 17, Sched. 16, s. 1.

Removal or suspension

(5)  Section 4 applies in respect of an individual who assumes the powers and duties of the Financial Accountability Officer under subsection (1). 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Temporary Financial Accountability Officer

**4.3**(1)  If the Financial Accountability Officer is unable to fulfil the duties of his or her office or the office becomes vacant, the Assembly may, by order, appoint a temporary Financial Accountability Officer. 2018, c. 17, Sched. 16, s. 1.

Same, conditions

(2)  An order shall be made under subsection (1) only if,

(a) the Financial Accountability Officer,

(i) has not made a designation under subsection 4.2 (1), or

(ii) has made a designation under subsection 4.2 (1), but,

(A) the Financial Accountability Officer has been removed or suspended under section 4, or

(B) the person designated is unable or unwilling to act or has been removed or suspended under section 4; and

(b) unless decided otherwise by unanimous consent of the Assembly, the person to be appointed has been selected by unanimous agreement of a panel composed of one member of the Assembly from each recognized party, chaired by the Speaker who is a non-voting member. 2018, c. 17, Sched. 16, s. 1.

Appointment if Assembly not in session

(3)  If, while the Assembly is not in session, the Financial Accountability Officer is unable to fulfil the duties of his or her office or the office becomes vacant, the Board of Internal Economy may appoint a temporary Financial Accountability Officer. 2018, c. 17, Sched. 16, s. 1.

Same

(4)  Clause (2) (a) applies with respect to an appointment under subsection (3). 2018, c. 17, Sched. 16, s. 1.

Powers, salary and benefits

(5)  A temporary Financial Accountability Officer shall have the powers and duties of the Financial Accountability Officer and shall be paid a salary and benefits determined by the Board of Internal Economy and, subject to the approval of the Board, be reimbursed for reasonable expenses that he or she incurs in respect of anything done under this Act. 2018, c. 17, Sched. 16, s. 1.

Duration of office

(6)  A temporary Financial Accountability Officer shall hold office until,

(a) the Financial Accountability Officer is able to fulfil the duties of the office, where the appointment resulted from the Financial Accountability Officer being unable to do so;

(b) where the appointment resulted from a suspension of the Financial Accountability Officer, the suspension is revoked by order of the Assembly, by the Board of Internal Economy under subsection 4 (4) or by operation of subsection 4 (5);

(c) the Assembly appoints a different temporary Financial Accountability Officer under subsection (1); or

(d) the Assembly appoints a Financial Accountability Officer under section 2. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Subsequent appointment not prohibited

**4.4**A person who continues his or her first term as Financial Accountability Officer under subsection 3 (3) or who is appointed as a temporary Financial Accountability Officer is not prohibited from a subsequent appointment as Financial Accountability Officer under section 2 and, in the case of such an appointment, the previous time in office does not count toward the term of office set out in subsection 3 (1). 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Restrictions re other work, etc.

**4.5**(1)  The Financial Accountability Officer shall not be a member of the Assembly and shall not, without prior approval by the Assembly, or by the Board of Internal Economy when the Assembly is not in session, hold any other office or employment. 2018, c. 17, Sched. 16, s. 1.

Exception

(2)  Despite subsection (1), the Financial Accountability Officer may hold more than one office to which he or she has been appointed by the Assembly or the Board of Internal Economy. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Oath of office

**4.6**(1)  Before beginning the duties of his or her office, the Financial Accountability Officer shall take an oath or affirmation that he or she will faithfully and impartially exercise the functions of the office. 2018, c. 17, Sched. 16, s. 1.

Same

(2)  The Speaker or the Clerk of the Assembly shall administer the oath or affirmation. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Nature of office

**4.7**(1)  The Financial Accountability Officer holds office for a fixed term. 2018, c. 17, Sched. 16, s. 1.

Notice not required

(2)  No notice to the Financial Accountability Officer is required before the expiry of the Financial Accountability Officer’s term of office. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Protection from liability

**4.8**(1)  No cause of action arises, no proceeding may be brought and no remedy is available or damages, costs or compensation payable in connection with any amendment made by Schedule 16 to the *Restoring Trust, Transparency and Accountability Act, 2018* to this Act or anything done or not done in accordance with those amendments. 2018, c. 17, Sched. 16, s. 1.

Same

(2)  Subsection (1) applies whether the cause of action on which a proceeding is based arose before or after the day that subsection comes into force. 2018, c. 17, Sched. 16, s. 1.

Proceedings set aside

(3)  Any proceeding referred to in subsection (1) commenced before the day that subsection comes into force is deemed to have been dismissed, without costs, on that day. 2018, c. 17, Sched. 16, s. 1.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 1](http://www.ontario.ca/laws/statute/S18017" \l "sched16s1) - 06/12/2018

Administration

Budget

**5** (1)  The money required for the purposes of this Act shall be paid out of the money appropriated for those purposes by the Legislature. 2013, c. 4, s. 5 (1).

Directives

(2)  The Board of Internal Economy may from time to time issue directives to the Financial Accountability Officer with respect to the expenditure of funds, and the Financial Accountability Officer shall comply with those directives. 2013, c. 4, s. 5 (2).

Estimates

(3)  The Financial Accountability Officer shall present annually to the Board of Internal Economy estimates of the sums of money that will be required for the purposes of this Act. 2013, c. 4, s. 5 (3).

Review by Board

(4)  The Board of Internal Economy shall review and may alter the estimates as it considers proper. 2013, c. 4, s. 5 (4).

Audits

(5)  The accounts and financial statements of the office of the Financial Accountability Officer shall be audited annually by the Auditor General. 2013, c. 4, s. 5 (5).

Premises and supplies

**6** The Financial Accountability Officer may lease such premises and acquire such equipment and supplies as are necessary for the efficient and proper operation of his or her office. 2013, c. 4, s. 6.

Consultants

**7** The Financial Accountability Officer may enter into contracts to retain the services of technical and professional consultants. 2013, c. 4, s. 7.

Employees

**8** (1)  Subject to the approval of the Board of Internal Economy, the Financial Accountability Officer may employ such employees as he or she considers necessary for the efficient and proper operation of his or her office, and the Financial Accountability Officer may determine their salaries or wages and the terms and conditions of their employment. 2013, c. 4, s. 8 (1).

Salary and wages

(2)  Salaries or wages determined under subsection (1) shall be comparable to the salaries or wages determined under Part III of the Public Service of Ontario Act, 2006 for public servants employed under that Part to work in a ministry, other than in a minister’s office, who are in similar positions. 2013, c. 4, s. 8 (2).

Benefits

(3)  The benefits determined under Part III of the Public Service of Ontario Act, 2006 with respect to the following matters for public servants employed under that Part to work in a ministry, other than in a minister’s office, who are not within a bargaining unit apply to the employees of the office of the Financial Accountability Officer:

1. Cumulative vacation and sick leave credits for regular attendance and payments in respect of those credits.

2. Plans for group life insurance, medical-surgical insurance or long-term income protection.

3. The granting of leaves of absence. 2013, c. 4, s. 8 (3).

Same

(4)  For the purposes of subsection (3), if a benefit applicable to an employee of the office of the Financial Accountability Officer is contingent on the exercise of a discretionary power or the performance of a discretionary function, the power may be exercised or the function may be performed by the Officer or any person authorized in writing by the Officer. 2013, c. 4, s. 8 (4).

Pensions

(5)  The employees of the office of the Financial Accountability Officer are members of the Public Service Pension Plan. 2013, c. 4, s. 8 (5).

Delegation

**9** The Financial Accountability Officer may delegate in writing to any person employed in the office of the Financial Accountability Officer the authority to perform any of the Financial Accountability Officer’s functions or to carry out any of the Financial Accountability Officer’s powers, subject to the terms provided for in the delegation. 2013, c. 4, s. 9.

Mandate

Mandate

**10** (1)  The mandate of the Financial Accountability Officer is to,

(a) provide, on his or her own initiative, an independent analysis to the Assembly about the state of the Province’s finances, including the budget, and trends in the provincial and national economies; and

(b) respond to requests from members of the Assembly and committees of the Assembly to,

(i) undertake research into the Province’sfinances and trends in the provincial and national economies,

(ii) undertake research into the estimates and supplementary estimates submitted to the Legislature,

(iii) undertake researchintothe financial costs or financial benefits to the Province of any public bill that is before the Assembly, or

(iv) undertake to estimate the financial costs or financial benefits to the Province of any proposal that relates to a matter over which the Legislature has jurisdiction, including any proposal made by the Government or by any member of the Assembly. 2013, c. 4, s. 10 (1).

Financial Accountability Officer may refuse a request

(2)  The Financial Accountability Officer may in his or her discretion refuse any request by a member of the Assembly or a committee of the Assembly. 2013, c. 4, s. 10 (2).

Interpretation, Province

(3)  A reference in subsection (1) to the Province means the ministries of the Government of Ontario, the public entities and the other entities whose financial statements are included in the consolidated financial statements set out in the Public Accounts. 2013, c. 4, s. 10 (3).

Assistance to Standing Committee

**11** (1)  At the request of the Standing Committee on Finance and Economic Affairs, the Financial Accountability Officer and any of his or her employees designated by the Financial Accountability Officer shall attend at the meetings of the Committee and shall provide assistance to the Committee. 2013, c. 4, s. 11 (1).

Same

(2)  Subsection 10 (2) does not apply with respect to a request of the Committee described in subsection (1). 2013, c. 4, s. 11 (2).

Access to Information and Disclosure

Duty to give information

**12** (1)  Subject to subsections (2) and (3), every ministry of the Government of Ontario and every public entity shall, on request, give the Financial Accountability Officer, free of charge and in a timely manner, any financial, economic or other information that is in the custody or under the control of the ministry or the public entity and that the Financial Accountability Officer believes to be necessary to perform his or her duties under this Act. 2013, c. 4, s. 12 (1).

Exception, Cabinet records

(2)  A ministry or public entity shall not give the Financial Accountability Officer a record described in subsection 12 (1) of the Freedom of Information and Protection of Privacy Act, unless either of the circumstances described in clause 12 (2) (a) or (b) of that Act exist. 2013, c. 4, s. 12 (2).

Exception, personal information, etc.

(3)  A ministry or public entity shall ensure that the following information is not disclosed to the Financial Accountability Officer when the ministry or public entity gives any information under subsection (1):

1. Personal information within the meaning of the Freedom of Information and Protection of Privacy Act.

2. Personal health information within the meaning of the Personal Health Information Protection Act, 2004. 2013, c. 4, s. 12 (3).

Same, redaction of information

(4)  For greater certainty, before giving information to the Financial Accountability Officer, a ministry or public entity shall take reasonable steps to redact personal information and personal health information. 2013, c. 4, s. 12 (4).

Notice re failure to comply with subs. (1)

(5)  The Financial Accountability Officer may notify the Speaker of the Assembly and the chair of the Standing Committee on Finance and Economic Affairs if the Financial Accountability Officer is of the opinion that a ministry or a public entity has failed to comply with a request under subsection (1). 2013, c. 4, s. 12 (5).

No waiver of privilege

(6)  A disclosure to the Financial Accountability Officer under subsection (1) does not constitute a waiver of solicitor-client privilege, litigation privilege or settlement privilege. 2013, c. 4, s. 12 (6).

Disclosure of information

**13** The Financial Accountability Officer is permitted to disclose information that he or she is given under section 12 but only if all of the following conditions are satisfied:

1. The disclosure is essential for the performance of the Financial Accountability Officer’s mandate.

2. The Financial Accountability Officer did not obtain the information solely from a record described in section 17 of the Freedom of Information and Protection of Privacy Act.

3. If the Financial Accountability Officer obtained the information solely from a record described in section 15 or subsection 18 (1) of the Freedom of Information and Protection of Privacy Act, the Executive Council has consented to the disclosure.

4. If the information is subject to solicitor-client privilege, litigation privilege or settlement privilege, each holder of the privilege has consented to the disclosure. 2013, c. 4, s. 13.

Reporting Requirements

Annual report

**14** The Financial Accountability Officer shall report annually, on or before July 31 of each year, on the work of his or her office to the Speaker of the Assembly whoshall lay the report before the Assembly at the earliest reasonable opportunity. 2013, c. 4, s. 14.

Other reports

**15** (1)  The Financial Accountability Officer may make any other reports as he or she considers appropriate, and may present such report to the public or to any person he or she considers appropriate, but before the presentation shall deliver a copy of the report to the Minister of any ministry or to the head of any public entity to which the report is relevant. 2013, c. 4, s. 15 (1).

Interpretation, head of a public entity

(2)  A reference in subsection (1) to the head of a public entity is a reference to its chief executive officer or to a person who holds a similar position with respect to the public entity. 2013, c. 4, s. 15 (2).

Referral of reports to Standing Committee

**16** (1)  Every report by the Financial Accountability Officer stands permanently referred to the Standing Committee on Finance and Economic Affairs. 2013, c. 4, s. 16 (1).

Standing Committee report

(2)  The Standing Committee may report its observations, opinions and recommendations about the Financial Accountability Officer’s reports to the Assembly from time to time. 2013, c. 4, s. 16 (2).

Miscellaneous

Exclusion re: Hydro One Inc.

**16.1**(1)  Hydro One Inc. and its subsidiaries are deemed not to be public entities for the purposes of this Act on and after the date on which the Building Ontario Up Act (Budget Measures), 2015 received Royal Assent. 2015, c. 20, Sched. 10, s. 1.

(2), (3)  Repealed: 2013, c. 4, s. 16.1 (3).

**Section Amendments with date in force (d/m/y)**

2013, c. 4, s. 16.1 (3) - see [2015, c. 20, Sched. 10, s. 1](http://www.ontario.ca/laws/statute/S15020" \l "sched10s1) - 04/06/2016

[2015, c. 20, Sched. 10, s. 1](http://www.ontario.ca/laws/statute/S15020" \l "sched10s1) - 04/06/2015

Limitation of liability

**17** No proceedings lie against the Financial Accountability Officer or any person employed or retained by the Financial Accountability Officer, for anything he or she may do or report or say in the course of the exercise or the intended exercise of his or her functions under this Act, unless it is shown that he or she acted in bad faith. 2013, c. 4, s. 17.

Notice re obstruction by a member of the Assembly, etc.

**18** The Financial Accountability Officer may notify the Speaker of the Assembly if the Financial Accountability Officer is of the opinion that a member of the Assembly or their staff has interfered with or obstructed, or has attempted to interfere with or obstruct, the Financial Accountability Officer in the performance of his or her duties. 2013, c. 4, s. 18.

Transitional regulations

**19** (1)  The Lieutenant Governor in Council may make regulations providing for transitional matters arising from the enactment of Schedule 16 to the Restoring Trust, Transparency and Accountability Act, 2018. 2018, c. 17, Sched. 16, s. 2.

Conflict

(2)  If there is a conflict between a regulation made under subsection (1) and a provision of this or any other Act or a provision of another regulation made under any other Act, the regulation made under subsection (1) prevails. 2018, c. 17, Sched. 16, s. 2.

**Section Amendments with date in force (d/m/y)**

[2018, c. 17, Sched. 16, s. 2](http://www.ontario.ca/laws/statute/S18017" \l "sched16s2) - 06/12/2018

20Omitted (enacts short title of this Act). 2013, c. 4, s. 20.

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