



Nova Scotia

# Office of the Auditor General

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May 23, 2012

Mr. Rene Halden  
Correspondence Secretary,  
Nova Scotians for Equalization Fairness  
593 Donkin Highway,  
Donkin, N.S. B3J 6N7

Dear Mr. Halden:

Thank you for your letter of April 27, 2012 to Mr. Jacques Lapointe, Auditor General, in which you requested that we initiate an audit regarding the distribution of equalization payments received by the Province of Nova Scotia.

Equalization received by the Province of Nova Scotia from the federal government, through federal legislation, is included in the general revenue of the Province. Amounts included in general revenue are distributed through government programs and services as a result of government policy, including amounts provided to municipalities and towns. It is not possible to directly link equalization received from the federal government to any specific expenditure or distribution.

We will take your request under advisement. However, we do not intend to conduct an audit of the distribution of equalization amounts received.

Yours truly,

Ann McDonald, CA  
Assistant Auditor General