



Office of the
Saskatchewan Information
and Privacy Commissioner

DISREGARD DECISION 285-2026

Resort Village of Kivimaa-Moonlight Bay

September 24, 2026

Summary:

In 2021, the Resort Village of Kivimaa-Moonlight Bay (Village) received an access to information request for records associated with the Village audit for the years 2011 to 2020 inclusive. Some years later, the Applicant posed many questions to the Village, seeking information outside of the formal access to information regime set out in *The Local Authority Freedom of Information and Protection of Privacy Act (LA FOIP)*. Then, in August 2026, the Applicant submitted a formal access request under *LA FOIP*. Within the scope of the access request, the Applicant sought records associated with the Village audit for the years 2022 to 2025.

After receiving the Applicant's August 2026 access request, the Village asked the Office of the Saskatchewan Information and Privacy Commissioner to disregard the Applicant's access request pursuant to sections 43.1(2)(a) (would unreasonably interfere with the operations of a local authority because of the systemic and repetitious nature) and 43.1(2)(b) (an abuse of the right of access because of the systemic and repetitious nature) of *LA FOIP*.

The requirements to disregard the Applicant's access request pursuant to sections 43.1(2)(a) and (b) of *LA FOIP* are met. As a result, the Commissioner granted the application from the Village to disregard the Applicant's access request of August 5, 2026. The Village may discontinue the Applicant's access request.

I BACKGROUND

- [1] In 2021, the Applicant submitted an access to information request under *The Local Authority Freedom of Information and Protection of Privacy Act*¹ (*LA FOIP*) to the Resort Village of Kivimaa-Moonlight Bay (Village). The request was for “all letters, attachments and enclosures from the Village’s auditor(s) to the Village, administration and/or Council upon completion of the audits for the fiscal years ended 2011 to 2020 inclusive”. That access request, and the Village’s response, was the subject of [Review Report 179-2021](#), Office of the Saskatchewan Information and Privacy Commissioner (OIPC). In that report, the previous Commissioner found that the Village had properly applied the discretionary exemption in section 16(1)(a) of *LA FOIP* to portions of the requested information that contained recommendations from the auditors. The previous Commissioner also found that the mandatory exemption protecting personal information also applied to the withheld information. We are speaking of seven letters to the Mayor and Village Council, 15 pages in total, where the auditor made recommendations with respect to year-end audits. The previous Commissioner recommended that this information continue to be withheld.
- [2] On June 11, 2026, the Applicant sent an email to the Village requesting information that the Applicant explicitly indicated was *not* to be considered a formal access to information request under *LA FOIP*:

Dear Council and Administration,

With increasing expectations for accountability and transparency across all levels of government, I am respectfully requesting clarification regarding the Resort Village’s policies and procedures for handling donations, contributions, and cash receipts.

I would like to clarify that this request is for general information regarding policies, procedures, and standard practices. It is my understanding that this type of information does not require submission through a formal *LA FOIP* application, and I would appreciate any information that can be provided through regular administrative channels.

¹ [The Local Authority Freedom of Information and Protection of Privacy Act](#), S.S. 1990-91, c. L-27.1, as amended.

Specifically, I would appreciate details on the controls and processes in place to ensure proper collection, safeguarding, recording, and reporting of these funds:

- Donations received in the donation box located at the Mini Golf (noting two padlocks on the box)
- Donations received in the donation box located at the Pickleball Court (noting one padlock on the box)
- Donations received for silent auction items associated with Picnic in the Park
- Contributions and sponsorships related to lotteries, including the 2025 sponsorships from Rec-Tech, Triod Supply, and Tail Gatz (spelling to be confirmed)
- Any planned donation box or fee structure for the newly constructed public shower, including how payments will be collected, safeguarded, and recorded
- Sale of firewood, particularly during peak periods (Friday evenings and weekends), including:
 - How payments will be made (cash, e-transfer, other methods)
 - How transactions will be recorded when the office is closed
 - Whether office hours will be extended to include Saturdays
 - Whether staff or summer students will be assigned to manage weekend sales
 - How firewood inventory will be tracked, reconciled, and safeguarded

At present, there is a perception that elements of the donation process (including access to donation boxes) and certain operational activities, such as firewood sales, may be handled by a single individual. I would appreciate clarification on the roles and responsibilities of Council and administration in these areas, and what controls are in place to ensure appropriate segregation of duties, oversight, and accountability.

In addition, I am seeking clarification on the accounting and tax treatment of donated items and auction proceeds. By way of example:

If an individual donates an item (e.g., a paddle board purchased for \$211 including tax, with receipt provided), and the item is subsequently sold at a silent auction for \$200:

- Is the donor issued a receipt for \$211?
- If so, is this considered an official charitable donation receipt for income tax purposes?
- Is the purchaser issued a receipt for \$200?
- If so, is this treated as a charitable donation receipt, or simply a standard receipt for purchase?

Further, with respect to lottery sponsorships (e.g., golf cart, mountain bike, paddle board):

- Have receipts been issued for contributed items?
- If receipts were issued, what methodology was used to determine the fair value of those items?

I would appreciate copies of any written policies, procedures, or guidelines currently in place, as well as clarification on practices where formal documentation may not exist.

Thank you for your attention to this matter. I look forward to your response.

[The Applicant]

- [3] On July 14, 2026, after having not received a response from the Village administration, the Applicant sent a further email:

Dear Council and Administration,

I am following up on my email of June 11, 2026 (copied below), as I have not yet received a response.

The information requested relates to general policies, procedures, and standard practices for the handling of donations, cash receipts, and related funds. This includes matters such as collection, safeguarding, recording, and reporting, as well as roles and responsibilities.

Since that time, the Resort Village has held the Picnic in the Park event, which involved the collection of donations, raffle ticket sales, and silent auction proceeds. This underscores the relevance of the information requested and the importance of clear and consistent processes.

Further to my email of June 11, 2026, I would also appreciate clarification regarding access to and handling of donation boxes, including:

- Who is authorized to open donation boxes
- Whether more than one individual is involved in the opening and counting process
- How amounts are recorded and reported once collected

My request remains focused on general processes and controls, as well as any written policies or procedures currently in place.

I would appreciate a response within 10 business days.

- [4] The Village annual general meeting was to be held on July 17, 2026. On July 15, 2026, at 7:38 am, two days before the annual general meeting, the Applicant sent another comprehensive list of questions to the Village administration that the Applicant wished to be answered at the meeting:

Thank you for providing residents with the opportunity to submit questions before the Annual General Meeting.

Over the past seven months I have submitted a number of questions and shared several concerns. I understand there will not be enough time to answer all of these questions during the meeting. My goal is not to criticize Council or Administration, but to encourage continued improvements in governance, financial transparency, environmental stewardship, and communication with ratepayers.

The following are the main topics I hope Council can address:

- **Water Management and Turtle Lake**
 - Has the Village received all permits or approvals required for pumping water from low-lying areas into Turtle Lake?
 - If permits exist, will they be made available for public review?
 - What steps are being taken to protect Turtle Lake and maintain natural drainage?
- **Development and Stormwater Management**
 - What requirements are in place to ensure new developments manage stormwater responsibly?
 - Has Council reviewed whether past developments have affected drainage within the Village?
- **Lottery Funds**
 - How does the Village ensure lottery proceeds are used in accordance with SLGA requirements?
 - Can Council explain the transfers from the lottery accounts to the General Account?
 - How are lottery funds tracked and reported?
- **Financial Management**
 - When was the 2025 budget formally approved?
 - What is Council's long-term plan for reserve funds and taxation?
 - How does Council ensure it complies with The Municipalities Act and Village bylaws relating to financial reporting?

The 2026 budget was approved by Council on **May 6, 2026** (Motion No. **089/26**) and is available on the Resort Village's website and in the Council meeting minutes.

Council's long-term goal is to balance responsible taxation while building reserve funds for future infrastructure and unforeseen emergencies. As annual taxation primarily funds day-to-day operations, reserves take years to build and are essential to the municipality's long-term sustainability.

Council complies with **The Municipalities Act** through approved budgets, financial reporting, independent audits, and the oversight of Administration.

- **Council Decisions**
 - What authority was used to reimburse cell phone expenses after the motion authorizing those payments was defeated?
 - What processes are in place to ensure expenditures receive proper Council approval before payment?
- **Communication and Transparency**
 - Will Council consider providing more timely responses to written questions from ratepayers?
 - Will Council consider making more supporting information available to residents when major decisions are made?
- **Looking Ahead**
 - What priorities does Council have over the next year to improve governance, financial transparency, environmental stewardship, and communication with residents?

I appreciate the time and effort that Council, Administration, and volunteers give to our community. While I understand that not all of these questions can be answered during the Annual General Meeting, I would appreciate it if responses to all questions could be provided by email following the meeting. If other residents have similar questions or would benefit from the information, I would encourage Council to make those responses available to everyone.

Thank you for your consideration. I look forward to continuing to work together toward an open, well-managed, and environmentally responsible community.

Sincerely,

[The Applicant]

- [5] On July 20, 2026, the Village responded by email to the Applicant's original June 11, 2026, list of questions. The Village responded in detail. The extent of the response required a month and considering the other local authority duties being performed by one person, we cannot find this timeline to be unreasonable. We have reproduced the Village response in **Appendix A** to this Report – the Village responses to the questions appear red text.
- [6] On July 20, 2026 and in the same email as above, the Village also provided fulsome responses to the Applicant's list of questions from July 15, 2026. We have reproduced the Village response in **Appendix B** to this Report – the Village responses to the questions appear in red text.
- [7] The Applicant remained dissatisfied, and on July 21, 2026, they demanded an explanation why the list of questions and answers on the Village's website did not include all the Applicant's questions submitted for the annual general meeting:

Dear Administration and Council,

I have reviewed the website section titled "Submitted Public Question Responses for the 2026 AGM." The black text appears to reproduce wording from my emails to the Village, and the red text appears to be Administration's responses.

I received the Administrator's email at 12:16 p.m. on July 20, and when I reviewed the Village website after 7:00 a.m. on July 21, the posting was already there.

Please confirm whether any other residents submitted questions for the 2026 AGM. If other residents submitted questions, please explain why the website posting does not include all questions submitted for the AGM.

Please also explain why all of the questions I submitted, including those answered and those not answered, were not included in the posting. If any questions were omitted, consolidated, paraphrased, or left unanswered, please identify which ones and the reason for that treatment.

If the website posting does not include every question submitted to Council and Administration for the AGM, please state clearly on the webpage that it is only a partial record and identify any omitted questions and the reason for

omission. Please also confirm the date and time the webpage was posted, if that information is available.

At this time, I am requesting clarification through the Village's normal public communication process. My concern is that the public record should be complete, accurate, fair, transparent, and thorough for all ratepayers. A posting that does not include every submitted question should not be presented as though it reflects the full AGM record.

Sincerely,

[The Applicant]

- [8] On the same day, the Village responded with another considered and fulsome response. Among other things, the Applicant was informed that they were the only member of the community that had submitted questions for the annual general meeting. We have provided that response in **Appendix C** to this Report.
- [9] On July 22, 2026, the Applicant sent another email to the Village. The subject line of the email is "Questions from July 15 AGM Email not Directly Addressed". The Village responded the same day revisiting and repeating many of the same issues once again. Still, the Village response was fulsome, respectful and provided direct answers to the Applicant's questions. We have provided that response in **Appendix D** to this Report.
- [10] On August 5, 2026, the Village received the following access to information request under *LA FOIP* from the Applicant:

Pursuant to *The Local Authority Freedom of Information and Protection of Privacy Act*, I respectfully request access to the following records in the possession or under the control of the Resort Village of Kivimaa-Moonlight Bay.

This request has been intentionally limited to records necessary to verify specific statements that have been publicly made by the Resort Village regarding the implementation of recommendations made by its external auditor and the existence of permits authorizing the pumping of water into Turtle Lake.

If any portion of this request is considered likely to result in significant search or preparation costs, I would appreciate being contacted before processing so that I may consider refining the scope of the request.

1. External Auditor Records

For the annual financial audits for the fiscal years ended **December 31, 2022, December 31, 2023, December 31, 2024 and December 31, 2025**, I request copies of the following records:

1. All Management Letters prepared by Pinnacle Business Solutions for Council and/or Administration.
2. All written correspondence exchanged between Pinnacle Business Solutions and the Resort Village relating specifically to recommendations arising from the *annual audits*.
3. All written responses prepared by or on behalf of the Resort Village responding to recommendations or findings made by Pinnacle Business Solutions.
4. Any reports, memoranda, briefing notes, agenda package materials or other records presented to Council *regarding recommendations* made by Pinnacle Business Solutions.
5. Any compliance checklists, implementation plans, tracking documents or similar records maintained by the Resort Village documenting the implementation or completion of recommendations made by Pinnacle Business Solutions.

The purpose of this portion of the request is to verify public statements that the Resort Village has implemented the recommendations of its external auditor.

2. Water Pumping Permits and Related Records

For the period January 1, 2017 to the date this request is processed, I request copies of:

1. All permits, licences, approvals or authorizations permitting the pumping or discharge of water into Turtle Lake.
2. All applications submitted by or on behalf of the Resort Village seeking such permits or approvals.
3. All approval letters or correspondence issued by the Water Security Agency or any other provincial or federal authority relating to those permits or approvals.
4. All written correspondence between the Resort Village and the Water Security Agency relating specifically to permits or approvals authorizing the pumping or discharge of water into Turtle Lake.
5. Any reports, memoranda, agenda package materials or other records presented to Council relating to obtaining, approving or relying upon those permits or approvals.

6. Copies of any Council resolutions or meeting minutes authorizing applications for, approval of, or reliance upon those permits or approvals.

The purpose of this portion of the request is to verify public statements made by the Resort Village during its Annual General Meeting held on July 17, 2026 indicating that permits authorizing such pumping activities exist.

Preferred Format

Where records already exist in electronic format, I request that they be provided electronically in PDF format wherever practicable.

If access to any record, or any portion of a record, is denied, I request that the specific provision(s) of *The Local Authority Freedom of Information and Protection of Privacy Act* relied upon be identified for each withheld record or severed portion.

I understand that an application fee and administration charges accompany this request, which was eTransferred to RVKMB@myaccess.ca earlier today. Before any additional fees are incurred, I request a written estimate of those fees. If the estimated fees exceed those already paid, please provide a detailed breakdown showing the estimated time required for searching, locating, preparing and reproducing the records, together with the applicable rates prescribed by the Regulations. I request that no further processing occur until I have had an opportunity to review the estimate and determine whether I wish to proceed with the request as submitted or refine its scope.

Thank you for your consideration of this request.

- [11] On August 11, 2026, the Village applied to OIPC pursuant to section 43.1 of *LA FOIP* to disregard the Applicant's access request. On the same day, the Village notified the Applicant by email of its application to disregard the access request and supplied the Applicant with an exact copy of the materials that were submitted to this office.
- [12] On August 12, 2026, OIPC advised the Village and the Applicant that the legislative timeline with respect to processing the Applicant's access request of August 5, 2026, was suspended due to the application to disregard which automatically suspends all proceedings. On the same day, OIPC notified the Village and the Applicant that the Village's application to disregard the access request would be considered. OIPC invited

the Applicant to provide a response to the Village's application, which the Applicant provided on August 21, 2026.

II DISCUSSION OF THE ISSUES

1. Jurisdiction

[13] The Village is a "local authority" pursuant to section 2(1)(f)(i) of *LA FOIP*. As such, OIPC has jurisdiction to consider this application to disregard pursuant to PART VI of *LA FOIP*.

2. The Village's application to disregard the Applicant's access to information request of August 5, 2026

[14] The Village applied to OIPC and argued that the Applicant's access request be disregarded pursuant to sections 43.1(2)(a) and (b) of *LA FOIP*. The relevant provisions of the legislation read as follows:

Power to authorize a local authority to disregard applications or requests

43.1(1) The head may apply to the commissioner to disregard one or more applications pursuant to section 6 or requests pursuant to section 31.

(2) In determining whether to grant an application or request mentioned in subsection (1), the commissioner shall consider whether the application or request:

(a) would unreasonably interfere with the operations of the local authority because of the repetitious or systematic nature of the application or request;

(b) would amount to an abuse of the right of access or right of correction because of the repetitious or systematic nature of the application or request;

[15] An application to disregard is a serious matter because, if granted, it removes an applicant's express right to seek access to records pursuant to section 5 of *LA FOIP*, which says:

Right of access

5 Subject to this Act and the regulations, every person has a right to and, on an application made in accordance with this Part, shall be permitted access to records that are in the possession or under the control of a local authority.

[16] Section 2(1)(j) of *LA FOIP* defines “record” as follows:

Interpretation

2(1) In this Act:

...

(j) “**record**” means a record of information in any form and includes information that is written, photographed, recorded or stored in any manner, but does not include computer programs or other mechanisms that produce records;

[17] *LA FOIP* recognizes that not all access to information requests are valid. Section 43.1 of *LA FOIP* exists to preserve and ensure the proper intent and functioning of the Act. Former British Columbia Information and Privacy Commissioner (BC OIPC), David Loukidelis, stated the relevant principles with respect to the equivalent provision in British Columbia’s Act:²

...Access to information legislation confers on individuals such as the respondent a significant statutory right, i.e., the right of access to information (including one’s own personal information). All rights come with responsibilities. The right of access should only be used in good faith. It must not be abused. By overburdening a public body, misuse by one person of the right of access can threaten or diminish a legitimate exercise of that same right by others, including as regards their own personal information. Such abuse also harms the public interest, since it unnecessarily adds to public bodies’ costs of complying with the Act. Section 43 exists, of course, to guard against abuse of the right of access...

Section 43.1(2)(a) of LA FOIP

[18] For section 43.1(2)(a) of *LA FOIP* to be found to apply, the local authority must demonstrate that an applicant’s access to information request interferes unreasonably with the operations of the local authority due to the repetitious or systematic nature of

² BC OIPC [*Decision on a section 43 application by the Vancouver Police Board*](#), (December 22, 1999) at pages 7 to 8.

the request. OIPC uses the following two-part test to determine if an access request can be disregarded pursuant to section 43.1(2)(a) of *LA FOIP*:³

1. Is the request for access or correction repetitious or systematic?
2. Does the repetitious or systematic request unreasonably interfere with the operations of the local authority?

Is the request for access repetitious or systematic?

[19] OIPC offers the following definitions regarding the first part of the two-part test:⁴

- “Repetitious” requests are requests that are made two or more times.
- “Systematic” requests are those made according to a method or plan of acting that is organized and carried out according to a set of rules or principles. It includes a pattern of conduct that is regular or deliberate; methodical, arranged, and/or conducted according to a system. The local authority needs to identify any of the following factors that may apply:
 - Are the requests similar in nature or is there some overlap?
 - Are the requests close in their filing time?
 - Does the applicant continue to engage in a determined effort to request the same information? (An important factor in finding whether requests are systematic, is to determine whether they are repetitious.)
 - Is there a pattern of conduct on the part of the applicant in making repeated requests that are regular or deliberate. Does the applicant methodically request records or information in many areas of interest over extended time periods, rather than focusing on specific records or information involving identified events or matters?
 - Has the applicant requested records or information of various aspects with respect to the same issue?
 - Has the applicant filed several new requests related to matters where there has been previous disclosure?

³ OIPC [Disregard Decision 055-2026](#) at paragraph [8]

⁴ *Ibid*, at paragraph [9].

- Does the applicant follow up on responses by making further requests with the same theme or topic?
- Does the applicant question the content of disclosed records by making further access requests?
- Does the applicant question whether records or information exist when told they do not?

[20] In its application, the Village noted that the Applicant submitted a formal access to information request in 2021 for records associated with the Village's audits for the years 2011 to 2020 inclusive. The current access request of August 5, 2026, demands records associated to the Village's annual audits and specifically, the recommendations associated to those audits, for the years 2022, 2023, 2024 and 2025. Even though the scope of the requests involves different audit years, there is little difference in the nature of the documents sought in 2021 to the present with respect to the first part of the August 5, 2026 access request. Documents of this type have already been found to contain information to which the exemption in section 16(1)(a) *LA FOIP* surely applies. Having said that, it is clear that the nature of this request may be categorized as repetitious and indicative of a pattern of conduct that is similar in nature. We buttress this conclusion by the fulsome nature with which the Village has already responded to the Applicant's questions with respect to both taxation issues and the environmental concern with respect to Turtle Lake in Appendices B and D appended to this Report.

[21] As noted in the *Background* of this Decision, the Applicant submitted 37 questions to the Village regarding its 2026 Annual General Meeting a mere two days before the meeting. On the day of the annual general meeting, the Applicant emailed the Village administration to inform them that they would not be able to attend the meeting because they were heading out of town. But at this meeting those questions were to be discussed. In spite of this, the Applicant still expected written responses from the Village. The Village did discuss the questions at the annual general meeting, they posted the questions and answers on the Village website for public access and fully answered the Applicant's questions in written format as requested. The Applicant's retaliation by submitting a formal access request on August 5, 2026, under *LA FOIP* regarding the same or similar

subjects is a clear abuse of the freedom of information legislative scheme in this province.

We agree with the following submissions on the part of the Village:

For the July 17, 2026, AGM, [the Applicant] submitted 37 questions. Administration and Council spent a significant amount of time reviewing those questions, locating information and preparing responses.

After the first responses were provided, [the Applicant] advised that [they] did not consider the answers adequate or complete enough. Administration then went back through the same questions and prepared further or expanded responses. In practical terms, the Village had to work through the 37 questions twice.

The present LA FOIP request followed shortly afterwards and specifically says that its purpose is to verify the Village's answers on the auditor and Turtle Lake permit issues. From the Village's perspective, this is a continuation of the same cycle: questions are researched and answered, the answers are challenged, further answers are prepared, and then a broad record request is made to re-examine the same subjects.

[22] Sincer her appointment in 2025, the Commissioner has committed a great deal of time to meeting with local authorities and speaking on the importance of responding to Applicants with respect and attention. The fact that the Applicant's initial questions to the Village were not framed within the *LA FOIP* scheme in this case is irrelevant. One of the many purposes of *LA FOIP* is to assist those who are having trouble obtaining responses from local authorities that are unresponsive. Here the Applicant has demanded, and received, an inordinate amount of Village time taken to respond to an unending list of questions that are unrelated, repetitive and at times, downright abusive in their demands. The Applicant's decision to file an access request under *LA FOIP* in this case was nothing more than a vindictive manoeuvre to obtain obeisance.

[23] The first part of the two-part test for section 43.1(2)(a) of *LA FOIP* is met.

Unreasonable interference with the business of the local authority

[24] The Village submitted that the amount of time and expense involved in the search for records to back up the access request – prior to the application of eventual exemptions - would be more than one full working week on the part of the one staff member in this

tiny local authority. All other local authority duties would be ignored during this week and more time would be spent in the vetting and application of exemptions once the search was complete. The Village's submissions on this point are illustrative of the ongoing issue in this case:

The Resort Village does not have a separate access-to-information employee, records department, communications department or legal department. The [one] Administrator who deals with this request is also responsible for Council administration, taxation, financial administration, regulatory matters, record, public correspondence and day-to-day municipal business.

Throughout the year, a significant amount of administrative time has also been spent responding to emails and questions from [the Applicant], many of which require historical research or review of municipal records. The cumulative demand has become difficult to absorb and reduces the time available for the work that must be done for the municipality as whole.

- [25] In the context of the many detailed responses that have already been fashioned for the benefit of the Applicant, this office cannot allow the local authority to pursue one more meritless venture. Further, it is not in the public interest that this tiny Resort Village administration be monopolized by never-ending requests for information on the part of this Applicant. The test for section 43.1(2)(a) of *LA FOIP* is met.

Section 43.1(2)(b) of LA FOIP

- [26] Section 43.1(2)(b) of LA FOIP also requires a two-part analysis.⁵ The first half of the test is whether the request for access is repetitious. That finding has been made. The second half of the test mandates a consideration of whether the access request amounts to an abuse of the right of access scheme in this province.
- [27] When a local authority treats a member of the community with the respect and attention that is evidenced in the communications that have been provided to this office, and when the member of the community fashions an immediate resort to the access scheme in *LA FOIP* simply because the questions have not been answered in the manner required by

⁵ OIPC [Disregard Decision 225-2024](#) at paragraph [26].

the member of the community – the purpose behind *LA FOIP* have been abused. That is the case here.

- [28] We were provided with emails and questions from this Applicant going back to May 25, 2026, all with respect to similar issues that have been discussed in the appendices in this Report. We caution the Applicant that the local authority does not exist for the prime reason of serving any whimsical information requests they may have on an ongoing basis. We note that the Applicant's tone in all emails seems respectful at first glance, but a closer analysis of the breadth and scope of these repeated "questions" constitutes nothing more than outright harassment. An Applicant must approach a local authority with the same deference and respect that they expect to receive from the local authority.

III DECISION

- [29] The requirements to disregard the Applicant's access request of August 5, 2026 pursuant to sections 43.1(2)(a) and (b) are met. I grant the application from the Village to disregard the access request. The Village may discontinue processing the Applicant's access request.

Dated at Regina, in the Province of Saskatchewan, this 24th day of September, 2026.

Grace Hession David
Saskatchewan Information and Privacy Commissioner

APPENDIX A⁶

Dear Council and Administration,

With increasing expectations for accountability and transparency across all levels of government, I am respectfully requesting clarification regarding the Resort Village's policies and procedures for handling donations, contributions, and cash receipts.

I would like to clarify that this request is for general information regarding policies, procedures, and standard practices. It is my understanding that this type of information does not require submission through a formal LA FOIP application, and I would appreciate any information that can be provided through regular administrative channels.

Specifically, I would appreciate details on the controls and processes in place to ensure proper collection, safeguarding, recording, and reporting of these funds:

- Donations received in the donation box located at the Mini Golf (noting two padlocks on the box)
- Donations received in the donation box located at the Pickleball Court (noting one padlock on the box)

The Resort Village does not have a formal written policy for the collection of donation box funds.

The Mini Golf donation box has **two padlocks** because the box is wider and requires one lock on each corner to prevent access through the opening. The Pickleball Court donation box is narrower and is adequately secured with **one padlock**.

Administration is responsible for collecting and recording municipal revenues under **The Municipalities Act**. Two summer staff collect the donations together, count the funds, record the amount and date on a sealed envelope, and both sign the envelope. The envelopes are retained with the municipality's financial records for review by the independent external auditor.

The municipality's external auditor has reviewed and accepted this process. Donations are recorded as municipal revenue and are included in the annual audited financial statements.

- Donations received for silent auction items associated with Picnic in the Park

The Resort Village does not have a formal written policy governing donated silent auction items.

⁶ The Applicant sent the questions on June 11, 2026 and the local authority provided responses on July 20, 2026.

Donors may be provided with a standard gift-in-kind receipt, if requested. Donated items are recorded in the municipality's accounting system (Munisoft) as gift-in-kind contributions in accordance with the municipality's normal accounting practices. This accounting treatment has been reviewed and accepted by the municipality's independent external auditor.

- Contributions and sponsorships related to lotteries, including the 2025 sponsorships from Rec-Tech, Triod Supply, and Tail Gatz (spelling to be confirmed)

The Resort Village does not have a formal written policy governing sponsorships related to municipal fundraising events or lotteries.

Sponsorships are accounted for according to the nature of the contribution. Monetary sponsorships provided in support of municipal events may qualify for an official charitable donation receipt in accordance with the **Income Tax Act (Canada)**. Eligible donated items are recorded as gift-in-kind contributions in the municipality's accounting system (Munisoft).

Where goods or services are purchased by the municipality, such as items acquired at a discounted price or advertising arrangements, they are recorded as normal municipal expenditures and are not treated as charitable donations.

Municipal lotteries are conducted in accordance with the licensing and reporting requirements of the Saskatchewan Liquor and Gaming Authority (SLGA). The municipality's accounting practices have been reviewed and accepted by the independent external auditor.

- Any planned donation box or fee structure for the newly constructed public shower, including how payments will be collected, safeguarded, and recorded

- **Question** **5**
Any planned donation box or fee structure for the newly constructed public shower, including how payments will be collected, safeguarded, and recorded.

At this time, Council has not approved a donation box or fee structure for the public shower facility.

Should Council approve a donation box or user fee in the future, Administration will establish an appropriate process for the collection, safeguarding, recording, and reporting of funds in accordance with the municipality's normal financial administration practices and applicable legislation.

- Sale of firewood, particularly during peak periods (Friday evenings and weekends), including:
 - How payments will be made (cash, e-transfer, other methods)
 - How transactions will be recorded when the office is closed
 - Whether office hours will be extended to include Saturdays
 - Whether staff or summer students will be assigned to manage weekend sales
 - How firewood inventory will be tracked, reconciled, and safeguarded

Firewood is sold as part of a community fundraising initiative using wood obtained from fallen or removed municipal trees. As inventory is dependent on available material, quantities cannot be guaranteed.

Firewood sales are arranged through the municipal office during regular business hours, invoiced through the municipality's accounting system, and are generally paid by e-transfer. The municipality previously offered Saturday office hours; however, they were discontinued due to limited use.

Administration is responsible for determining staffing requirements and assigning duties within approved budgets and operational needs. Firewood inventory and related revenues are recorded and reconciled through the municipality's normal financial administration practices. The municipality's accounting practices have been reviewed and accepted by the independent external auditor.

At present, there is a perception that elements of the donation process (including access to donation boxes) and certain operational activities, such as firewood sales, may be handled by a single individual. I would appreciate clarification on the roles and responsibilities of Council and administration in these areas, and what controls are in place to ensure appropriate segregation of duties, oversight, and accountability.

Council is responsible for governance, policy, budgets, and oversight. Administration is responsible for the day-to-day operation of the municipality, implementation of Council decisions, maintenance of municipal records, and financial administration under **The Municipalities Act**.

Although staffing is limited in a small municipality, reasonable financial controls are in place. Where practical, duties involving municipal funds are shared between employees, financial reporting is provided to Council, and the municipality's financial records are subject to an annual independent external audit.

In addition, I am seeking clarification on the accounting and tax treatment of donated items and auction proceeds. By way of example:

If an individual donates an item (e.g., a paddle board purchased for \$211 including tax, with receipt provided), and the item is subsequently sold at a silent auction for \$200:

- Is the donor issued a receipt for \$211?
- If so, is this considered an official charitable donation receipt for income tax purposes?
- Is the purchaser issued a receipt for \$200?
- If so, is this treated as a charitable donation receipt, or simply a standard receipt for purchase?

Further, with respect to lottery sponsorships (e.g., golf cart, mountain bike, paddle board):

- Have receipts been issued for contributed items?
- If receipts were issued, what methodology was used to determine the fair value of those items?

As outlined in the previous response, eligible gift-in-kind donations may receive an official municipal charitable donation receipt in accordance with the **Income Tax Act (Canada)** and Canada Revenue Agency (CRA) guidance.

When a donated item is sold through a silent auction, the purchaser receives a standard receipt for payment, not a charitable donation receipt.

This information is publicly available through the Canada Revenue Agency. Administration encourages residents to consult these resources for general tax and accounting questions to reduce unnecessary administrative costs funded by municipal taxpayers.

I would appreciate copies of any written policies, procedures, or guidelines currently in place, as well as clarification on practices where formal documentation may not exist.

Administration has not identified any formal written policies or procedures specific to the operational matters referenced in your correspondence.

Under **The Municipalities Act**, municipalities are required to maintain certain municipal records; however, the legislation does not require every administrative practice or operational process to be documented as a formal written policy or procedure.

Where written policies or existing public records are available, they may be accessed through the municipality's normal records access process.

If your request requires Administration to create a record, compile information from multiple sources, or document practices that are not already recorded, the request must be submitted under **The Local Authority Freedom of Information and Protection of Privacy Act (LAFOIP)**, as responding requires the use of municipal resources beyond providing existing records.

Thank you for your attention to this matter. I look forward to your response.

Further to my email of June 11, 2026, I would also appreciate clarification regarding access to and handling of donation boxes, including:

- Who is authorized to open donation boxes
- Whether more than one individual is involved in the opening and counting process
- How amounts are recorded and reported once collected

My request remains focused on general processes and controls, as well as any written policies or procedures currently in place.

I would appreciate a response within 10 business days.

Sincerely,
[Applicant]

APPENDIX B⁷

Thank you for providing residents with the opportunity to submit questions before the Annual General Meeting.

Over the past seven months I have submitted a number of questions and shared several concerns. I understand there will not be enough time to answer all of these questions during the meeting. My goal is not to criticize Council or Administration, but to encourage continued improvements in governance, financial transparency, environmental stewardship, and communication with ratepayers.

The following are the main topics I hope Council can address:

- **Water Management and Turtle Lake**
 - Has the Village received all permits or approvals required for pumping water from low-lying areas into Turtle Lake?
 - If permits exist, will they be made available for public review?
 - What steps are being taken to protect Turtle Lake and maintain natural drainage?

⁷ The Applicant sent the questions on July 15, 2026. They were discussed at the annual general meeting on July 17, 2026 and these responses were also sent on July 20, 2026.

As outlined in previous correspondence, the Resort Village has obtained the required permits and approvals for this work, which are renewed as required by the issuing authority.

Council is committed to protecting Turtle Lake. The Resort Village inherited drainage infrastructure that was developed long before incorporation and without modern engineering standards. Recognizing that Council members are not engineers, Council has sought professional guidance through the **Climate Ready Infrastructure Service (CRIS) Cohort**, the **Turtle Lake Watershed Study**, the **Water Security Agency**, the **Ministry of Environment**, and the **Saskatchewan Onsite Wastewater Management Association (SOWMA)**. The Resort Village was also the first municipality on Turtle Lake to install no-wake buoys to help reduce shoreline erosion.

Through the CRIS project, the Resort Village hopes to become one of the first municipalities on Turtle Lake to move away from the traditional practice of directing stormwater to the lake and instead explore more sustainable, science-based solutions. Council is awaiting the final recommendations of the Turtle Lake Watershed Study before proceeding with major drainage planning.

The Mayor is also working with other lake communities to develop a model bylaw for aging septic tank inspections, with the goal of encouraging stronger, province-wide lake stewardship.

- **Development and Stormwater Management**

- What requirements are in place to ensure new developments manage stormwater responsibly?
- Has Council reviewed whether past developments have affected drainage within the Village?

Development applications are reviewed in accordance with the Resort Village's Zoning Bylaw and applicable provincial legislation.

Council recognizes that long-term drainage improvements may exceed **\$1 million**. Due to the size of the project, improvements will need to be completed in stages as funding and grants become available. Through the **Climate Ready Infrastructure Service (CRIS) Cohort**, Council is ensuring the Resort Village is prepared with professional recommendations to pursue future grant opportunities.

- **Lottery Funds**

- How does the Village ensure lottery proceeds are used in accordance with SLGA requirements?
- Can Council explain the transfers from the lottery accounts to the General Account?

- How are lottery funds tracked and reported?

Municipal lotteries are conducted in accordance with the licensing, reporting, and record-keeping requirements of the **Saskatchewan Liquor and Gaming Authority (SLGA)**.

Lottery revenues and expenditures are tracked separately within the municipality's accounting system (Munisoft). Transfers between bank accounts do not change the accounting or approved use of lottery funds.

In addition to the municipality's annual independent financial audit, the Resort Village recently underwent an independent **Sask Lotteries compliance audit** following a resident complaint. The audit found the municipality to be in compliance with the applicable lottery requirements.

- **Financial Management**

- When was the 2025 budget formally approved?
- What is Council's long-term plan for reserve funds and taxation?
- How does Council ensure it complies with The Municipalities Act and Village bylaws relating to financial reporting?

The 2026 budget was approved by Council on **May 6, 2026** (Motion No. **089/26**) and is available on the Resort Village's website and in the Council meeting minutes.

Council's long-term goal is to balance responsible taxation while building reserve funds for future infrastructure and unforeseen emergencies. As annual taxation primarily funds day-to-day operations, reserves take years to build and are essential to the municipality's long-term sustainability.

Council complies with **The Municipalities Act** through approved budgets, financial reporting, independent audits, and the oversight of Administration.

- **Council Decisions**

- What authority was used to reimburse cell phone expenses after the motion authorizing those payments was defeated?
- What processes are in place to ensure expenditures receive proper Council approval before payment?

Council may reconsider matters at future meetings as circumstances, operational requirements, budgets, or information change. Municipal expenditures are authorized through Council-approved budgets, resolutions, contracts, and other lawful authorities under The Municipalities Act. Administration implements those decisions in accordance with Council direction and applicable legislation.

- **Communication and Transparency**

- Will Council consider providing more timely responses to written questions from ratepayers?
- Will Council consider making more supporting information available to residents when major decisions are made?

Council and Administration strive to respond to correspondence in a timely manner; however, response times may vary due to operational demands. **The Municipalities Act** does not establish timelines for responding to general correspondence, while **LAFOIP** requests are subject to legislated timelines.

Information is regularly shared through Council agendas and minutes, budgets, financial statements, bylaws, policies, and the municipal website. Questions that have already been answered may not receive duplicate responses.

- **Looking Ahead**

- What priorities does Council have over the next year to improve governance, financial transparency, environmental stewardship, and communication with residents?

Council will continue to focus on responsible governance, sound financial management, environmental stewardship, and open communication with residents.

Council remains committed to sharing accurate information and encourages residents to contact the municipal office directly with questions, as information shared through unofficial sources may not always be complete or accurate.

I appreciate the time and effort that Council, Administration, and volunteers give to our community. While I understand that not all of these questions can be answered during the Annual General Meeting, I would appreciate it if responses to all questions could be provided by email following the meeting. If other residents have similar questions or would benefit from the information, I would encourage Council to make those responses available to everyone.

Thank you for your consideration. I look forward to continuing to work together toward an open, well-managed, and environmentally responsible community.

Sincerely,
[Applicant]

APPENDIX C⁸

Dear Administration and Council,

I have reviewed the website section titled “Submitted Public Question Responses for the 2026 AGM.” The black text appears to reproduce wording from my emails to the Village, and the red text appears to be Administration’s responses.

I received the Administrator’s email at 12:16 p.m. on July 20, and when I reviewed the Village website after 7:00 a.m. on July 21, the posting was already there.

Please confirm whether any other residents submitted questions for the 2026 AGM. If other residents submitted questions, please explain why the website posting does not include all questions submitted for the AGM.

Please also explain why all of the questions I submitted, including those answered and those not answered, were not included in the posting. If any questions were omitted, consolidated, paraphrased, or left unanswered, please identify which ones and the reason for that treatment.

If the website posting does not include every question submitted to Council and Administration for the AGM, please state clearly on the webpage that it is only a partial record and identify any omitted questions and the reason for omission. Please also confirm the date and time the webpage was posted, if that information is available.

At this time, I am requesting clarification through the Village’s normal public communication process. My concern is that the public record should be complete, accurate, fair, transparent, and thorough for all ratepayers. A posting that does not include every submitted question should not be presented as though it reflects the full AGM record.

Sincerely,
[Applicant]

Thank you for your email.

To clarify, you were the only resident who submitted written questions for the 2026 Annual General Meeting.

Council and Administration responded to the questions contained in your emails that were submitted for the AGM. To prepare the responses, the text of your questions (shown in black) was copied and pasted directly from your emails into a Word document without any changes. This was done solely to make it easier to prepare and organize the responses.

Where several questions addressed the same topic or contained multiple related points, the responses were combined to avoid unnecessary repetition while still addressing the substance of each question.

⁸ The Applicant sent the questions on July 21, 2026 and the local authority provided responses that same day.

In your correspondence, you stated:

"If other residents have similar questions or would benefit from the information, I would encourage Council to make those responses available to everyone."

With that request in mind, Council believed it was appropriate to make the questions and responses available to all residents in the interest of transparency and to provide information that may be of benefit to the broader community.

It was not Council's intention to omit any of the questions submitted in your AGM correspondence. If you believe a specific question was not addressed, please identify it, and Council will review it.

Thank you.

APPENDIX D⁹

Subject: Questions from July 15 AGM Email Not Directly Addressed

Dear Administration and Council,

I am following up on the questions that were not answered at the AGM. For ease of reference, I have listed them below, along with *additional clarification where needed*.

Water management

- Has the Village received all permits or approvals required for pumping water from low-lying areas into Turtle Lake?

The Resort Village has obtained the permits required by the Water Security Agency for municipal drainage discharge where applicable. Municipal drainage infrastructure has been developed over many years to address localized flooding and protect public infrastructure. Council continues to work with provincial agencies to ensure municipal drainage practices remain appropriate while exploring opportunities to further improve long-term water management.

- If permits exist, will they be made available for public review? *Please clarify whether the permit, if any, relates to storm water discharge into the lake, or to pumping water from low-lying areas.*

The Water Security Agency permits relate to municipal drainage discharge into Turtle Lake. These permits are public records held by the issuing authority. Residents wishing

⁹ The Applicant sent the questions on July 22, 2026 and the local authority responded on the same day.

to review the permits may request copies through the appropriate provincial agency or through the Resort Village where available.

The Resort Village's drainage practices are consistent with those used by many municipalities and jurisdictions around Turtle Lake and are not unique to the Resort Village of Kivimaa–Moonlight Bay. As discussed at the Annual General Meeting, Council recognizes the importance of protecting Turtle Lake and takes lake stewardship seriously. For that reason, Council is working with engineers and participating in initiatives such as the Climate Ready Infrastructure Service (CRIS) program to explore practical, science-based alternatives for future stormwater management. Council believes that identifying long-term drainage solutions is best guided by qualified engineering and environmental professionals while ensuring the protection of both municipal infrastructure and the health of Turtle Lake.

- What steps are being taken to protect Turtle Lake and maintain natural drainage? *For example, please clarify whether any sump pumps or piping are being used to move water from low-lying areas into the lake, and if so, whether those have been removed or discontinued.*

Council has addressed this topic on several occasions, including at public meetings and through previous communications, because the protection of Turtle Lake remains a priority. Council continues to take this matter seriously and is committed to improving drainage practices where appropriate. Council believes that long-term drainage solutions should be guided by qualified engineering and environmental professionals rather than assumptions.

The Resort Village is actively participating in the Turtle Lake Watershed Study and the Climate Ready Infrastructure Service (CRIS) program to help identify practical, science-based solutions. Once the study is finalized and professional recommendations have been received, Council will review and prioritize improvements. Any recommended changes will be implemented in stages as funding becomes available, through grants, annual budgets, and reserve funds where appropriate, while continuing to protect municipal infrastructure and the long-term health of Turtle Lake.

Development and storm water

- What requirements are in place to ensure new developments manage storm water responsibly? *Please clarify whether Council and Administration have considered natural drainage solutions in development areas instead of sump pumps or similar systems.*

Under the Resort Village's development approval process, developers are responsible for ensuring their developments comply with applicable municipal bylaws, provincial legislation, permit requirements, and any conditions of approval, including stormwater management where required. Developers are responsible for addressing drainage within their developments and for ensuring their activities do not negatively impact neighbouring properties or municipal infrastructure.

As discussed previously, Council continues to take drainage and lake stewardship seriously. Council believes that long-term stormwater management solutions should be guided by qualified engineering and environmental professionals. Through initiatives such as the Turtle Lake Watershed Study and the Climate Ready Infrastructure Service (CRIS) program, Council is exploring practical, science-based approaches that work with natural drainage patterns wherever feasible while protecting both municipal infrastructure and Turtle Lake.

Financial management

- When was the 2025 budget formally approved? *I was able to locate discussion of the budget meeting, but I was unable to find a separate motion specifically approving the final budget. Please identify the meeting date and motion number, if applicable.*

Council reviewed and finalized the 2025 budget through its budget process before adopting the annual Tax Rate Bylaw. Administration has not identified a separate stand-alone resolution approving the final budget. The approved budget is reflected through the adoption of the Tax Rate Bylaw and Council's ongoing financial oversight, including the approval of expenditures and monthly Payment of Accounts throughout the year.

- What is Council's long-term plan for reserve funds and taxation? *The 2025 audited financial statements appear to show reserves have been established. Please elaborate on how those funds are to be handled, including whether they will be held separately from the regular operating account and what specific purposes have been identified for them.*

Council has established reserve funds to support the long-term financial sustainability of the Resort Village. These currently include a **Future Capital Reserve**, a **Dedicated Land Reserve**, and a **Tax Stabilization Reserve**. The purpose of these reserves is to help fund future capital projects, land-related initiatives, unforeseen expenses, and to reduce the financial impact of significant costs or revenue fluctuations on taxpayers.

Reserve funds are tracked separately within the Resort Village's financial records, although they may not be held in separate bank accounts. It is generally considered a municipal best practice to work toward maintaining reserve balances equivalent to approximately one year's operating expenditures or taxation revenue to provide long-term financial stability. As a small municipality, achieving that goal will take many years and will require continued financial planning and responsible contributions to reserves as resources permit.

Information regarding these reserves is disclosed in the Resort Village's audited financial statements, which are available to the public.

Council decisions

- What authority was used to reimburse cell phone expenses after the motion authorizing those payments was defeated? *At the August 2025 regular council meeting, Motion*

165/25 regarding cell phone reimbursement was defeated. Please explain what authority was used to reimburse cell phone payments to Council.

*Council members have received a monthly cell phone allowance. The allowance is charged to **General Ledger Account 2131-200 – Cell Phone Allowance** and has been included in the monthly Payment of Accounts presented to Council. By approving the Payment of Accounts at each regular Council meeting, Council approved the payment of the allowance as part of the accounts payable. The allowance has therefore been reviewed and approved by Council through its regular financial approval process.*

- What processes are in place to ensure expenditures receive proper Council approval before payment? *My understanding is that there are three distinct decisions a board should make: approve the idea, approve the purchase, and approve the payment. Please clarify whether the Village follows that process, as the minutes and accounts approved for payment do not appear to separate those steps.*

*The Resort Village follows the governance model established under **The Municipalities Act**. Council is responsible for approving bylaws, policies, annual budgets, taxation, and other matters that require Council direction. Administration is responsible for carrying out Council's direction, managing the day-to-day operations of the municipality, and ensuring expenditures are made in accordance with Council-approved budgets, bylaws, policies, and applicable legislation.*

Not every expenditure requires a separate Council resolution. Depending on the nature and value of the expenditure, Council approval may occur through the adoption of the annual budget, approval of a bylaw or policy, approval of a specific resolution, or through the approval of the monthly Payment of Accounts. Administration is responsible for ensuring expenditures remain within Council's approved authority and budget.

While some organizations choose to separately approve an idea, a purchase, and a payment, municipal legislation does not require every expenditure to follow that exact process. The Resort Village follows the legislative framework applicable to Saskatchewan municipalities and continues to review its financial practices as part of its commitment to good governance and sound financial management.

Communication and transparency

- Will Council consider providing more timely responses to written questions from ratepayers?

Council and Administration are committed to responding to written inquiries as promptly as reasonably possible. While the resident requested a response within 10 days, that timeframe is not always practical or reasonable. The Resort Village must continue to meet numerous legislated deadlines and mandatory responsibilities, including financial reporting, taxation, assessment, grant administration, council meeting preparation, and other statutory obligations, which must take priority.

In addition, when questions are directed to Council or require Council's direction, Administration may need to wait until a regular Council meeting before a response can be provided. Some inquiries also require research, review of historical records, consultation with professionals, or legal review to ensure the information provided is accurate and complete.

Council remains committed to providing complete and accurate responses and will continue to respond to written inquiries within a reasonable timeframe while balancing its legislated responsibilities and operational priorities.

- Will Council consider making more supporting information available to residents when major decisions are made?

Council is committed to transparency and will continue to consider opportunities to provide supporting information when appropriate. The Resort Village already provides residents with information beyond what is required under **The Municipalities Act**, including open Council meetings, posting approved Council meeting minutes, agendas, audited financial statements, budgets, bylaws, policies, notices, and other public information on the Resort Village's website and social media.

Council and Administration have always appreciated hearing from residents by email, telephone, and in person, and believe that open communication is important to good local government. Members of Council and Administration regularly make themselves available to residents outside of normal office hours to answer questions, address concerns, and assist where possible. This level of accessibility reflects their commitment to serving the community.

While some decisions may be accompanied by additional background information, Council must also balance transparency with legislative requirements, privacy obligations, confidentiality, legal considerations, and the administrative resources available to a small municipality. Council will continue to evaluate opportunities to enhance communication while ensuring information is accurate, appropriate, and in the public interest.

- Will these questions, along with my notes for clarification and your answers, be posted to the Village's website for public access?

Yes. Council has determined that the questions submitted, together with Council's responses, will be posted on the Resort Village's website as they relate to matters of public interest. **In response to your previous request to make these questions and responses publicly available**, they will be published on the Resort Village's website so all residents have equal access to the same information. Personal information will be handled in accordance with applicable privacy legislation

Thank you in advance for addressing these outstanding questions.
Kind regards,