



Office of the
Saskatchewan Information
and Privacy Commissioner

REVIEW REPORT 119-2025

Village of Hawarden

November 5, 2025

Summary:

The Applicant submitted an access to information request to the Village of Hawarden (Village) for the 2024 monthly financials. The Village indicated that the 2024 monthly financials did not yet exist. The Applicant requested a review by the Office of the Saskatchewan Information and Privacy Commissioner.

To satisfy the Applicant's request, the Village created a document of "Accounts Payable for the year 2024" and provided it to the Applicant. The Applicant was not satisfied by the document.

The Commissioner found that the Village conducted a reasonable search for responsive records on the grounds that the requested records do not yet exist.

The Commissioner recommended that the Village take no further action regarding the search for records.

I BACKGROUND

[1] On January 10, 2025, the Village of Hawarden (Village) received the following access to information request for the time period of February 2024 to December 2024 from the Applicant:

February 2024 Minutes and Financials (Income & Balance Statements and Payables) Regular Council Meeting

Monthly Financials (Income & Balance Statements and Payables) For the months as follows: February 2024, March 2024, April 2024, May 2024, June 2024, July 2024, August 2024, September 2024, October 2024, November 2024

Zoning Bylaw

- [2] By March 14, 2025, the Applicant had not received a response from the Village, so they submitted a request for review to the Office of the Saskatchewan Information and Privacy Commissioner (OIPC) to determine if section 7 of *The Local Authority Freedom of Information and Protection of Privacy Act (LA FOIP)*¹ was complied with, including legislated timelines. OIPC issued [Review Report 057-2025](#) on June 20, 2025, to address those issues.
- [3] On May 29, 2025, the Village emailed a section 7 decision letter to the Applicant. The Village indicated that the monthly financials for the months of February 2024 through November 2024 would not be provided because the records did not yet exist.
- [4] The Applicant made a subsequent request for review to OIPC on June 2, 2025. In that request, the Applicant requested a review of the claim by the Village that the monthly financials did not yet exist. A second review file was opened, and this Report will focus only on that issue.
- [5] This office made attempts at an early resolution but the Applicant's concerns could not be satisfied. On July 18, 2025, OIPC notified both the Village and the Applicant that a review would be commenced with respect to the monthly financials for February 2024 through November 2024. In the notice to the Village, OIPC requested that the Village explain its method with respect to the requested records. Additionally, OIPC asked the Village to provide any documentation that helped to support the conclusion that these monthly financials did not yet exist.
- [6] On August 13, 2025, the Applicant provided their submission to OIPC.
- [7] On August 20, 2025, the Village provided the Applicant and this office with a document entitled "Accounts Payable for the year 2024." On the same day, the Applicant informed OIPC that they were not satisfied with the document provided.

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

- [8] On August 27, 2025, the Village provided a submission to OIPC. The Village consented to OIPC sharing the submission with the Applicant and, on September 2, 2025, OIPC did so. Given that the Applicant was not satisfied, OIPC continued with the review.

II RECORDS AT ISSUE

- [9] At issue is the efforts of the Village to search for records. There are no records at issue.

III DISCUSSION OF THE ISSUES

1. Jurisdiction

- [10] The Village is a “local authority” pursuant to section 2(1)(f)(i) of *LA FOIP*. OIPC has jurisdiction and is undertaking a review of this matter pursuant to PART VI of *LA FOIP*.

2. Did the Village conduct a reasonable search for responsive records?

- [11] Section 5 of *LA FOIP* provides an applicant with a right of access to records in the possession or control of a local authority. Section 5 of *LA FOIP* provides:

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.

- [12] OIPC has historically established that there are two circumstances where a local authority can validly claim the non-existence of a record pursuant to *LA FOIP*.² The second circumstance is relevant to this case: that is, the Village claims that the record requested by the Applicant does not yet exist. To validate this claim, the Village must substantiate that a reasonable search failed to produce the requested record.

- [13] A “reasonable search” is one where an employee, experienced in the subject matter, expends a reasonable effort to locate records that are reasonably related to the request. A reasonable

² See OIPC [Review Report 077-2025](#) at paragraph [15].

effort is the level of effort one would expect of any fair, sensible person searching areas where records are likely to be stored. What is reasonable depends on the request and related circumstances.³

[14] This review of search efforts was initiated because the Applicant could not fathom how monthly financials for the previous year (2024) “did not yet exist”. The Applicant expressed concern that documented efforts of a council towards financial stewardship was, in their view, a fundamental aspect of *The Municipalities Act*,⁴ that should promote responsible governance and service delivery. In the Applicant’s view, the Village was obligated to maintain monthly financials.

[15] On August 20, 2025, the Village provided to the Applicant a document referred to as the “Accounts Payable for the year 2024.” The material was a five-page document that was approved by the Village council on the day prior (August 19, 2025). The document was organized into sections based on months, with information presented in columns regarding dates, entities, expense descriptions, and dollar amounts.

[16] Upon receipt of the “Accounts Payable for the year 2024” document, the Applicant expressed concern that the material did not include the details they would expect to see in monthly financials. Specifically, in their submission to OIPC, the Applicant asserted:

The documents that [the Village]⁵ included do not satisfy my inquiry. ... I just wanted to see a spreadsheet of income and expenses ...

If you examine the documents you will see that in Jan of 2024 there is a sheet with payables, but no revenue included, February is the same. ... However if you read through the minutes you can see the motions made to pay the payables. There is no break down of what they are. Also there is no revenue reported. ...

[17] Subsequently, OIPC needed to understand how the Village came to offer the “Accounts

³ See OIPC [Review Report 275-2024](#) at paragraph [13].

⁴ [The Municipalities Act](#), S.S. 2005, c. M-36.1., as amended.

⁵ The words in square brackets are inserts on the part of this office to preserve the identity of an employee.

Payable for the year 2024” document in response to the Applicant’s request for “monthly financials.”

[18] In a telephone call with the Village on October 27, 2025, OIPC asked the Village about the process and timelines of its preparation of monthly financials. The Village asserted the following:

- The monthly financials of the Village have been approved, whereas the 2023 monthly financials of the Village (under review by the auditor currently) likely will be approved by council in November 2025.
- The 2024 monthly financials of the Village have not yet been created month-to-month, but will be, based on the feedback of the auditor from the 2023 monthly financials.
- The Ministry of Government Relations provided a timeline extension for the Village to provide its 2024 monthly financials to the auditor no later than December 31, 2025.

[19] In other words, as recently as October 27, 2025, the Village maintained that the “monthly financials” record requested by the Applicant still did not exist.

[20] In the submission to OIPC and in an October 27, 2025 telephone call, the Village conveyed that the “Accounts Payable for the year 2024” (provided to the Applicant on August 20, 2025) was a document created manually by the Village in an effort to satisfy the Applicant’s request. The Village explained that the information sought by the Applicant did not exist in one location or system because it had not yet been entered into a database, such as an Excel spreadsheet, accounting sheet, or *MuniSoft*. We note that *MuniSoft* is a software product that assists with administrative, financial, and management needs of public bodies. In its submission to this office, the Village noted that council voted to move all records to *MuniSoft*. In the section 7 decision letter provided to the Applicant, the Village indicated that it had set a target date of July 30, 2025 to have the documents generated, presented to council, and approved by motion.

[21] In creating the “Accounts Payable for the year 2024” document, the Village manually extracted expense data from a variety of sources, including receipt books, bank statements,

and existing *Sage*⁶ accounting records. These actions were substantiated by the Village in its submission:

The municipality searched and were unable to produce any result. Therefore, the records were deemed Do Not Exist – Reasonable search was unable to produce records.

... administration created the requested documents, and council approved for distribution...

[22] To sum up, the document provided to the Applicant on August 20, 2025, was not the 2024 monthly financials of the Village. The monthly financials, as requested by the Applicant, *still* do not exist. The Village created and provided the document that it referred to as “Accounts Payable for the year 2024” with the hope that the information would satisfy the Applicant’s request. It did not.

[23] The Village faces challenges in its fulfillment of legislated commitments, including the timely completion of its financial obligations. These challenges are considerable and it is evident that the Village is struggling to meet its obligations to the residents of the community. In the submission, the Village asserted:

The Village operates on limited resources, utilizing skeleton staff. ... The Village of Hawarden employs an administrator on a part time basis. The office is open three (3) hours per week... [T]he resources available to the municipality do not support the current workload required. The result of this imbalance being the municipality is often deemed inefficient and unable to stay compliant with regulated deadlines. This municipality is currently considering restricting into a neighbouring RM to help counteract the interference they have been experiencing over the past 10 years.

[24] OIPC acknowledges the resources invested in the creation of the document provided to the Applicant. Further, OIPC commends the Village for supporting efforts towards early resolution by providing some additional clarification as to why the record did not yet exist and for acting with the intention to informally resolve the dispute in this way.

⁶ *Sage* is another business management product that the Village previously engaged in its record management.

- [25] There is a finding that the Village conducted a reasonable search for responsive records. The requested records do not yet exist. Accordingly, there will be a recommendation that the Village take no further action regarding the search for records. If the Applicant is still interested in accessing the financials, as noted earlier, they may make a request for those records at a later date.

IV FINDINGS

- [26] OIPC has jurisdiction and has undertaken a review of this matter pursuant to PART VI of *LA FOIP*.
- [27] The Village conducted a reasonable search for responsive records. The requested records do not yet exist.

V RECOMMENDATION

- [28] I recommend that the Village take no further action regarding the search for records.

Dated at Regina, in the Province of Saskatchewan, this 5th day of November, 2025.

Grace Hession David
Saskatchewan Information and Privacy Commissioner