



Office of the
Saskatchewan Information
and Privacy Commissioner

REVIEW REPORT 157-2025¹

Regina Exhibition Association Limited

April 27, 2026

Summary:

The Applicant submitted an access to information request under *The Local Authority Freedom of Information and Protection of Privacy Act (LA FOIP)* to the City of Regina (City) for the facility use agreement and associated documents related to a partnership between Regina Exhibition Association Limited (REAL) and Queen City Young Guns Hockey Academy (QCYG). The City transferred the request to REAL.

REAL informed QCYG it intended to release records to the Applicant that may involve the third party interests of QCYG. QCYG objected to the release of some records and requested a review by the Office of the Saskatchewan Information and Privacy Commissioner (OIPC).

In the interim, REAL released records to the Applicant for which QCYG had no objections. Some records were released in full and others were withheld in part under exemptions. The Applicant also requested a review by OIPC.

With respect to the review initiated by QCYG, the Commissioner found:

- Section 18(1)(d) of *LA FOIP* (a statement of financial account relating to a third party with respect to the provision of routine services from a local authority) was properly applied to Records 8 and 9 (invoices) in full.
- Section 18(1)(c)(i) of *LA FOIP* (information that could reasonably be expected to result in financial loss or gain to a third party) does not apply to Records 2, 4, 5, 6 or 7.

¹ This Review Report includes OIPC file 316-2025.

With respect to the review initiated by the Applicant, the Commissioner found:

- Section 17(1)(b) of *LA FOIP* (financial, commercial, scientific, technical or other information in which the local authority has proprietary interest or right of use and that has or is reasonably likely to have monetary value) does apply to the proposed redactions on pages 27 and 28 of the facility use agreement, Record 7.
- Section 17(1)(e) of *LA FOIP* (positions, plans, procedures, criteria, or instructions developed for the purpose of contractual or other negotiations of the local authority) applies to the proposed redactions on pages 13, 14 and 15 of the email messages of Record 5.

The Commissioner recommended REAL continue to withhold Records 8 and 9 (invoices) in full pursuant to section 18(1)(d) of *LA FOIP* and, within 30 days of the issuance of this Report, REAL:

- 1) Release Records 2, 4 and 6 to the Applicant, subject to the application of section 28(1) of *LA FOIP* on Record 6.
- 2) Release Record 5 (email messages) to the Applicant, subject to the application of section 17(1)(e) of *LA FOIP* to parts of pages 13, 14 and 15 of Record 5, subject to the application of section 28(1) of *LA FOIP*; and
- 3) Release Record 7 (the facility use agreement) to the Applicant, subject to the application of section 17(1)(b) of *LA FOIP* to parts of pages 27 and 28 of Record 7, and subject to the application of section 28(1) of *LA FOIP*.

I BACKGROUND

[1] On January 12, 2025, the Applicant submitted an access to information request to the City of Regina (City) for the time period of August 1, 2024 to January 12, 2025:

I would like the Facility Use Agreement for the Queen City Young Guns Hockey Academy and associated documents.

[2] On January 20, 2025, the City transferred this request to Regina Exhibition Association Limited (REAL), which confirmed receipt on February 3, 2025.

- [3] On February 5, 2025, REAL emailed the Applicant to clarify the request, resulting in the following detail added to the request:

Time Period: August 1, 2024 to January 12, 2025

I would like the Facility Use Agreement for the Queen City Young Guns Hockey Academy and/or Mike Reich and Regina Exhibition Association Ltd. (REAL) and associated documents in the City Manager's possession or in the possession of Roberta Engele or Trevor Walsh (President and Vice President of REAL).

Please forward any e-mail to or from the City Manager or to or from Roberta Engele or Trevor Walsh (President and Vice President of REAL) regarding the negotiated times granted to the Young Guns Hockey Academy or by extension e-mails to Mike Reich. Any e-mails regarding negotiated hourly rates to be paid by the Academy or Mike Reich. Any e-mails regarding the process and distribution of surplus ice time granted to the Academy.

- [4] In a letter dated June 10, 2025, REAL provided a decision letter to both the Applicant and QCYG, indicating the records were being withheld in full and in part under sections 16(1)(a), (c), 17(1)(b), (e), (f), and 18(1)(c) of *The Local Authority Freedom of Information and Protection of Privacy Act (LA FOIP)*.² . In the same correspondence, REAL also explained that they had applied some redactions to reflect the third party personal information of an individual associated with the Queen City Young Guns Hockey Academy (QCYG). REAL advised that partial access to the records would be provided to the Applicant unless the Applicant or QCYG requested a review within 20 days of the date of the letter.
- [5] Subsequently, on June 20, 2025, QCYG emailed a request for review to the Office of the Saskatchewan Information and Privacy Commissioner (OIPC). QCYG opposed the release of the facility use agreement and invoices as identified originally by REAL, relying on sections 18(1)(c)(i) and (d) of *LA FOIP*.

² [*The Local Authority Freedom of Information and Protection of Privacy Act*](#), SS 1990-91, c. L-27.1, as amended.

- [6] On September 29, 2025, REAL, QCYG, and the Applicant were notified that OIPC would commence a review.
- [7] On November 5, 2025, REAL provided this office with a copy of the records at issue and the index of records.
- [8] On November 25, 2025, REAL, with the consent of QCYG, provided an updated section 7 decision letter to the Applicant and released four pages of records to the Applicant. In the revised section 7 decision letter, REAL highlighted that the personal information of other individuals would be withheld under section 28(1) of *LA FOIP*. No other exemptions were applied to the information released to the Applicant.
- [9] On November 26, 2025, the Applicant requested OIPC review the decision by REAL to apply sections 16(1)(a), (c), 17(1)(b), (e), and (f) of *LA FOIP* to portions of the records not yet released. The Applicant advised OIPC they were not interested in the personal information of other individuals, withheld pursuant to section 28(1) of *LA FOIP*. As such, section 28(1) of *LA FOIP* is not considered in this review.
- [10] On November 27, 2025, OIPC notified the Applicant and REAL that the review would include the decision by REAL to apply sections 16(1)(a), (c), 17(1)(b), (e), and (f) of *LA FOIP* to the records requested by the Applicant. Both REAL and the Applicant were invited to provide submissions by December 29, 2025.
- [11] The Applicant provided a submission on December 1, 2025, and REAL provided a submission on December 19, 2025. QCYG provided submissions on its position in a letter to REAL dated May 26, 2025. QCYG indicated it wished to supply formal submissions but they did not follow through with their claim. This office communicated to QCYC on December 30, 2025, that we would consider the submissions in the letter of May 26, 2025 in lieu of a formal submission.

[12] In correspondence with OIPC on April 15, 2026, the Applicant informed this office they were not interested in a review of page 17 of Record 5. As such, the application of an exemption on page 17 of Record 5 will not be considered in this Review.

II RECORDS AT ISSUE

[13] REAL released Records 1 (page 1 of document), 3 (page 8 of document), 10 (page 47 of document), and 11 (page 48 of document) to the Applicant in full. QCYG made no objection. Therefore, this Report will only address the remaining seven records that total 43 pages. The table below outlines the records and the positions of REAL and QCYG with respect to the application of exemptions for each record:

Record	Page Numbers	Description of the Record	REAL Position and Exemption(s)	QCYG Position and Exemption(s)
2	2 to 7	A six-page spreadsheet of total scheduling hours for REAL ice times.	None.	Withhold in full - section 18(1)(c)(i) of <i>LA FOIP</i> .
4	9	Email messages among REAL staff.	None.	Withhold in full - section 18(1)(c)(i) of <i>LA FOIP</i> .
5	10 to 16	Seven pages of email messages between REAL staff and QCYG about ice time allocation, invoice calculations, and instructions for making payments.	Withhold in part - sections 16(1)(a), (c), and 17(1)(e) of <i>LA FOIP</i> .	Withhold in full - section 18(1)(c)(i) of <i>LA FOIP</i> .
6	18	A one-page covering email for a facility use agreement sent from REAL to QCYG.	None.	Withhold in full - section 18(1)(c)(i) of <i>LA FOIP</i> .
7	19 to 43	A twenty-five-page facility use agreement that engages REAL and QCYG and includes information about facility booking, use protocols, rules, and regulations.	Withhold in part - section 17(1)(b) of <i>LA FOIP</i> .	Withhold in full - section 18(1)(c)(i) of <i>LA FOIP</i> .

8	44	A one-page invoice issued by REAL to QCYG.	Withhold in part – section 17(1)(e) of <i>LA FOIP</i> .	Withhold in full - section 18(1)(d) of <i>LA FOIP</i> .
9	45 to 46	A two-page invoice issued by REAL to QCYG.	Withhold in part – section 17(1)(e) of <i>LA FOIP</i> .	Withhold in full - section 18(1)(d) of <i>LA FOIP</i> .

III DISCUSSION OF THE ISSUES

1. Jurisdiction

[14] This office has not previously issued a report involving REAL. As such, we must consider whether REAL qualifies as a “local authority.” *LA FOIP* provides OIPC with jurisdiction over local authorities as defined at section 2(1)(f) of *LA FOIP*. Section 2(1)(f)(v)(B) of *LA FOIP* is relevant and provides:

2(1) In this Act:

...
(f) “local authority” means:

...
(v) any board, commission or other body that:

...
(B) is prescribed;

[15] Section 2(1)(i) of *LA FOIP* provides that “prescribed” means prescribed in the regulations. Therefore, *The Local Authority Freedom of Information and Protection of Privacy Regulations (LA FOIP Regulations)* must be considered.³

³ [*The Local Authority Freedom of Information and Protection of Privacy Regulations*](#), RRS, c. L-27.1 Reg 1 (came into force July 1, 1993), as amended.

[16] Section 3(1) of the *LA FOIP Regulations* refers to PART I of the Appendix which states that a prescribed local authority may include any “board, commission or other body established pursuant to *The Cities Act*.”

[17] To that end, section 55 of *The Cities Act* states:⁴

55 A council may establish council committees and other bodies and define their functions.

[18] In 2014, the City established REAL under a *Unanimous Members Agreement*⁵ that set out the mandate, scope of responsibility, and reporting requirements for REAL⁶ as well as the relationship and decision-making structure between REAL and the City.⁷ This is further corroborated by a public declaration on the REAL website - “Governance” section:

The Regina Exhibition Association Limited (REAL) is governed by a Board of Directors. REAL is a not-for-profit corporation that operates the REAL District. The City of Regina is the owner and sole-shareholder of REAL.

REAL operates separately and independently from the City of Regina and does not have authority to act as an agent for the City of Regina unless expressly provided.

The City of Regina owns the land and assets of the REAL District which REAL operates on behalf of City Council in accordance with the *Unanimous Members Agreement*.

[19] REAL is an organization established pursuant to *The Cities Act*. It meets the definition of a local authority pursuant to section 2(1)(f)(v)(B) of *LA FOIP* and section 3(1) and PART I of the Appendix of *LA FOIP Regulations*. This office has jurisdiction to conduct a review of this matter, under PART VI of *LA FOIP*.

⁴ [The Cities Act](#), SS 2002, c. C-11.1, as amended.

⁵ [Unanimous Members Agreement](#) for Regina Exhibition Association Limited, 2014.

⁶ *Ibid*, at article 2.1.

⁷ *Ibid*, at articles 3 and 5.

[20] This review was also initiated in part by QCYG. Section 2(1)(k) of *LA FOIP* defines a “third party” as a person, including an unincorporated entity, other than an applicant or a local authority. As QCYG is neither the applicant nor a local authority, QCYG is a third party for purposes of this review.

2. The application of the mandatory exemption in 18(1)(c)(i) of *LA FOIP*

[21] QCYG asserted section 18(1)(c)(i) of *LA FOIP* applies to Records 2, 4, 5, 6 and 7, such that these records should be withheld in full. Section 18(1)(c)(i) of *LA FOIP* states:

18(1) Subject to Part V and this section, a head shall refuse to give access to a record that contains:

...

(c) information, the disclosure of which could reasonably be expected to:

(i) result in financial loss or gain to;

...

a third party;

[22] As a mandatory, harm-based exemption, section 18(1)(c)(i) of *LA FOIP* features the phrase “could reasonably be expected.” For the exemption to be found to apply, the party asserting the exemption applies must demonstrate that the harm alleged “could reasonably be expected” to happen. In *Kasprick v. Saskatchewan Power Corporation*, Davis J. found the phrase, “could reasonably be expected” means a standard lower than “probability” but at least somewhat higher than “mere possibility”:⁸

[30] ... The “could reasonably” language is incorporated directly into the applicable provisions in the *FOIP Act*. A “could” standard generally invokes reasonable possibilities – not probabilities: *Giesbrecht* at para 44, *FOIP Act* at s 17. When combined with the word “expectation” the Legislature appears to be instituting a standard lower than probability, but at least somewhat higher

⁸ *Kasprick v Saskatchewan Power Corporation*, 2025 SKKB 139 at paragraph [30]. See also *Saskatchewan Government Insurance v Geisbrecht*, 2025 SKCA 10 at paragraph [78] where the standard was framed as an “objective possibility” by the Court of Appeal for Saskatchewan.

than mere possibility: *Merck Frosst Canada Ltd. v Canada (Health)*, 2012 SCC 3 at para 196, [2012] 1 SCR 23 [*Merck Frosst*]. It should be noted that the Supreme Court in *Merck Frosst* was dealing with a standard involving a “reasonable expectation of probable harm” – something which I consider to be higher than the “could reasonably be expected” standard in the *FOIP Act*.

[23] We will refer to the standard as being that of an objective possibility: the expectation of harm needs to be reasonable but not a certainty. The burden of proof is borne by the party alleging the application of the exemption to show that the standard has been met. In this case, QCYG bears the burden since it requested the application of this exemption.

[24] OIPC uses the following two-part test to determine if section 18(1)(c)(i) of *LA FOIP* applies:

1. What is the financial loss or gain being claimed?
2. Could release of the record reasonably be expected to result in financial loss or gain to a third party?

[25] What follows is an analysis to determine if the two-part test is met.

1. What is the financial loss or gain being claimed?

(a) Records 2, 4, 5 and 6

[26] QCYG has raised this exemption, in the absence of submissions, to Records 2, 4, 5, and 6. Because this exemption is mandatory in nature, this office must consider the application of the exemption.

[27] OIPC has accepted that “financial loss or gain” must be monetary in nature. This concept must have an attached monetary equivalent or value (e.g. loss of revenue or loss of corporate reputation).⁹ To meet the first part of the test there must be an established financial loss or gain on the part of the party – in this case QCYG.¹⁰

⁹ OIPC [Review Report 121-2021](#) at paragraph [40].

¹⁰ *Ibid*, at paragraph [43].

- [28] Record 2 is a six-page spreadsheet of total scheduling hours for REAL ice times. On its face, there is nothing in this record that would suggest a financial loss or gain to QCYG upon release. The spreadsheet reproduces the hours for which REAL facilities are in use by various hockey groups. Nothing in this record would suggest financial loss or gain because it is a schedule. Since QCYG has not explained how it would experience financial loss or gain in relation to disclosure of the record, this office cannot speculate. The first part of the test for section 18(1)(c)(i) of *LA FOIP* is not met for Record 2.
- [29] Records 4, 5, and 6 involve nine pages of emails between REAL staff and QCYG with reference to the scheduling of ice time. Once again, it is difficult to see how release of emails that discuss the scheduling of ice time could result in a financial loss or gain on the part of QCYG.
- [30] For example, within Record 5, only page 14 reveals dollar amounts related to rental costs in the entire tranche of documents submitted by REAL. Common sense would lend an impartial observer to conclude that this page could allow someone to clearly account for the rental costs to QCYG on the basis of the proposed rental hours on other pages. Our dilemma was that QCYG was silent on this issue and REAL did not provide submissions with respect to this exemption. Because REAL withdrew any reliance on this exemption and because the burden of making this argument falls upon QCYG, we can only conclude that the first part of the test is not met and that section 18(1)(c)(i) of *LA FOIP* does not apply to Records 4, 5, and 6.
- [31] REAL applied the exemptions in sections 16(1)(a), (c), and 17(1)(e) of *LA FOIP* to parts of Record 5 only. That analysis will occur later in this Report.

(b) Record 7

[32] Record 7 is the facility use agreement between REAL and QCYG. This document is central to the Applicant's access to information request. QCYG has asked for the application of the exemption in 18(1)(c)(i) to this record in full. QCYG asserted in the May 26, 2025 letter to REAL:

We strongly object to the release of the facility use agreement under section 18(1)(c)(i) of LA FOIP ... The agreement contains highly sensitive commercial information, including:

- Strategically secured and exclusive ice time allocations;
- Confidentially negotiated pricing and discount structures;
- Custom operational terms specifically crafted to serve our proprietary programming model.

Releasing this information would cause immediate and material harm to our competitive position with no objective advantage to the public, if released. It would give our competitors a detailed roadmap of our internal operations, enabling them to reserve-engineer our strategies, aggressively undercut our pricing, and mirror our scheduling framework.

Such disclosure would not only strip us of our strategic advantages, but could trigger a rapid loss of program participants, significant financial deterioration, and irreparable damage to our brand, business model, and long-term viability.

[33] On this issue, REAL and the third party QCYG are at odds. This means that the party claiming the exemption has the burden of establishing it. In this case, REAL was not opposed to the disclosure of this agreement:

It is REAL's position that such objections are unfounded and that the documents can be properly disclosed as per REAL's suggested redactions on the following basis:

... The information REAL is proposing by disclosed (following the limited redactions...) ... does not contain detailed financial information or business plans, any rates charged, or strategic items that would impact QCYG, its competitors or other potential business arrangements. The scope of information REAL proposed to redact does include this type of confidential financial information, but the other information proposed to be disclosed is already in the public domain through ... publicly available rink scheduling information and commonly used contracts by REAL for facility booking.

[Emphasis added]

[34] OIPC asked for clarification of the public availability of “commonly used contracts”. REAL responded:

... When an event or organizer is looking to book something with REAL, REAL would regularly supply them with their standard form contract to review. These documents are not provided under any type of confidentiality restriction and while not publicly posted would not be confidential.

[35] REAL confirmed that this agreement is the standard form contract that is used repeatedly for similar transactions, and the content is available upon request and portions of it are indeed available on the website for public viewing with respect to general descriptions of the facility.

[36] Our review of Record 7 revealed that this is in fact a standard form contract. Standard terms and conditions are defined. The contract describes the availability of the premises, the license terms, conditions associated with rent such as when rent is payable but no fixed rental amount is stipulated, the acceptable use of the property, the storage, the food and beverage availability, as well as maintenance and repair considerations. This contract appears to reflect standard language desired by REAL. Since this contract has no financial terms expressed within, it is impossible that the disclosure of this agreement could reasonably be expected to negatively impact a third party financially in any way.

[37] In the absence of concrete evidence from QCYG, this office cannot rely on conjecture about possible financial harm that could reasonably be expected to result from disclosure of the agreement. As such, the first part of the test is not met for section 18(1)(c)(i) of *LA FOIP* to apply to Record 7. However, REAL also applied section 17(1)(b) of *LA FOIP* to parts of pages 27 and 28 of Record 7, which will be considered next.

3. Does section 17(1)(b) of *LA FOIP* apply to pages 27 and 28 of Record 7?

[38] REAL submitted that Record 7 (the facility use agreement), should be withheld, in part, pursuant to section 17(1)(b) of *LA FOIP*, which states:

17(1) Subject to subsection (3), a head may refuse to give access to a record that could reasonably be expected to disclose:

...

(b) financial, commercial, scientific, technical or other information:

(i) in which the local authority has a proprietary interest or a right of use; and

(ii) that has monetary value or is reasonably likely to have monetary value;

[39] As a discretionary, class-based exemption, section 17(1)(b) of *LA FOIP* again features the phrase “could reasonably be expected to.” As previously highlighted, this requires an objective possibility of the harm.

[40] OIPC uses the following test to determine if section 17(1)(b) of *LA FOIP* applies:¹¹

1. Does the information contain financial, commercial, scientific, technical, or other information?
2. Does the local authority have a proprietary interest or a right to use it?
3. Does the information have monetary value for the local authority or is it reasonably likely to?

[41] What follows is an analysis to determine if the two-part test is met.

1. ***Does the information contain financial, commercial, scientific, technical, or other information?***

[42] With respect to Record 7, REAL asserted:

The information redacted relates to the specific dollar value of insurance required and the content of the indemnity required of QCYG in the agreement. ... REAL specifically negotiates insurance requirements and indemnity requirements with each potential tenant based on facility use and other requirements.

¹¹ OIPC [Review Report 124-2023](#) at paragraph [14].

[Emphasis added]

[43] REAL submitted that the withheld information is “commercial information,” which this office defines as information relating to the buying, selling or exchange of merchandise or services.¹² This is evident, on the face of the record, as the dollar amount (on page 27 of Record 7) and indemnity clause (on page 28 of Record 7) are the results of REAL and the third party having negotiated the terms of the rental of its facilities. This office has historically established the unit prices for rental in a contract between a public body and a third party qualify as “commercial information.”¹³ As such, the first part of the test is met.

2. Does the local authority have a proprietary interest or a right to use it?

[44] In the submission, REAL asserted:

The redactions are limited to dollar values and commercial terms that relate to a “proprietary interest or a right of use” ...

[45] REAL draws upon terms which OIPC defines as follows:¹⁴

- “Proprietary” means of, relating to, or holding as property.
- “Proprietary interest” is the interest held by a property owner together with all appurtenant rights. It signifies simply “interest as an owner” or “legal right or title.”
- “Right of use” means a legal, equitable, or moral title or claim to the use of property, or authority to use.

[46] Section 18(1)(a) of the Ontario [Freedom of Information and Protection of Privacy Act \(FIPPA\)](#)¹⁵ is similar to our own *LA FOIP* except, rather than citing “proprietary interest”

¹² OIPC [Review Report 105-2024](#) at paragraph [41].

¹³ OIPC [Review Report 086-2019](#) at paragraph [27].

¹⁴ *Supra*, footnote 11 at paragraph [19].

¹⁵ [Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. F.31](#), as amended.

or “right of use,” section 18(1)(a) of *FIPPA* uses the phrase “that belongs to the Government of Ontario or an institution.” In [Order MO-1746](#), the Office of the Information and Privacy Commissioner of Ontario (ON OIPC), interpreted the phrase “belongs to” was found to mean “ownership,” making it relevant for Saskatchewan’s section 17(1)(b) of *LA FOIP*. In that Order, the adjudicator for the ON OIPC established:

...“ownership of information” requires more than the right to simply possess, use or dispose of information, or control access to the physical record in which the information is contained. For information to “belong to” an institution, the institution must have some proprietary interest in it, either in a traditional intellectual property sense - such as copyright, trademark, patent or industrial design – or in the sense that the law would recognize a substantial interest in protecting the information from misappropriation by another party.

[Emphasis added]

[47] This depiction of “ownership of information” by the ON IPC adjudicator is relevant to the present consideration of “proprietary interest” because, for section 17(1)(b) of *LA FOIP* to apply, the information must, indeed, “belong” to the local authority in some way that could warrant shielding it from disclosure.

[48] In the submission, REAL indicated that it negotiates insurance requirements and indemnity requirements with each potential tenant based on each tenant’s facility use and other requirements. Each negotiation is unique. This alone attributes a proprietary interest in (or a right to use) the commercial information. The content proposed for redaction on pages 27 and 28 of Record 7 constitute traditional intellectual property or commercial information that warrants protection as it is competitive information. As such, the second part of the test is met. Section 17(1)(b) of *LA FOIP* applies to the withheld portions on pages 27 and 28 of Record 7 and the agreement should be released with the redactions intact.

4. Does section 18(1)(d) of *LA FOIP* apply to Records 8 and 9?

[49] QCYG objects to the release of Records 8 and 9 (two invoices, totaling three pages) in full, under section 18(1)(d) of *LA FOIP*, which states:

18(1) Subject to Part V and this section, a head shall refuse to give access to a record that contains:

...

(d) a statement of a financial account relating to a third party with respect to the provision of routine services from a local authority.

[50] As a mandatory, class-based exemption, section 18(1)(d) of *LA FOIP* allows a head to withhold information in situations where a record contains a statement of financial account relating to a third party, with respect to the provision of routine services from a local authority.

[51] OIPC uses the following two-part test to determine if section 18(1)(d) of *LA FOIP* applies:¹⁶

1. Is the record a statement of financial account relating to a third party with respect to the provision of routine services?
2. Is the statement from a local authority?

[52] What follows is an analysis to determine if the two-part test is met.

1. Is the record a statement of financial account relating to a third party with respect to the provision of routine services?

[53] Records 8 and 9 are invoices and in the letter dated May 26, 2025, QCYG asserted:

These invoices reflect detailed financial records associated with our facility rentals and contain:

- Precise transaction values and financial breakdowns;
- Complete usage timelines and rental frequencies;
- Payment histories and patterns that reveal our internal financial planning.

¹⁶ See OIPC [Review Report 305-2023](#) at paragraph [12].

- [54] Turning to the language provided in section 18(1)(d) of *LA FOIP*, OIPC defines a “statement” as a formal written or oral account or a document setting out the items of debit and credit between two parties.¹⁷ By extension, this office interprets “financial” as meaning of (or pertaining to) revenue or money matters.¹⁸
- [55] A review of Records 8 and 9 confirms the invoices are, on their faces, statements of financial account relating to the third party. Specifically, the invoices display columns entitled “Quantity,” “Unit Price,” “Amount,” “Subtotal before taxes,” “GST/PST/LCT,” and “Amount due.” The records are reports issued by the proprietor (REAL) to the customer (QCYG).
- [56] The question remains whether the invoices were provided with respect to the provision of a routine service by the local authority (REAL). OIPC defines “routine” as a regular course of procedure¹⁹ and “services” as labour performed in the interest (or under the direction) of others.²⁰ The preparation of invoices is a routine service that serves as a formal request for payment, a record of sale, and a document for tax, accounting, and legal purposes. These documents are clearly invoices and, as such, reflect “routine services.”
- [57] OIPC accepts that “relating to” should be given a plain but expansive meaning that requires some connection between the information and the provision of routine services.²¹ Similarly, the words “with respect to” are of the widest possible scope, intended to convey some connection between two related subject matters.²²

¹⁷ OIPC [Review Report 071-2024](#) at paragraph [92].

¹⁸ *Ibid.*

¹⁹ *Supra*, footnote 16 at paragraph [14].

²⁰ OIPC [Review Report 085-2021](#) at paragraph [37].

²¹ *Ibid.*, at paragraph [34].

²² *Ibid.*, at paragraph [35].

[58] It is evident, on their faces, that Records 8 and 9 are invoices and statements of financial account. The invoices relate to QCYG with respect to the money owed to REAL in the provision of a routine service. Therefore, OIPC concludes that Records 8 and 9 are statements of financial account relating to a third party with respect to the provision of a routine service. The first part of the test is met for Records 8 and 9.

2. Is the statement from the local authority?

[59] It is clear that the invoices, printed on standard REAL letterhead addressed to QCYG from REAL, were provided by the local authority (REAL) to the third party (QCYG). As such, the second part of the test for Records 7 and 8 is met; section 17(1)(d) of *LA FOIP* applies to the invoices.

[60] REAL also proposed redactions to Records 7 and 8 under section 17(1)(e) of *LA FOIP*. However, given that section 18(1)(d) of *LA FOIP* was found to apply, section 17(1)(e) of *LA FOIP* will not be considered in this Report relating to these redactions.

5. Did REAL properly apply section 17(1)(e) of *LA FOIP* to Record 5?

[61] The remaining record at issue is Record 5. This record involves seven pages of email messages that REAL intends to withhold, in part, under section 17(1)(e) of *LA FOIP*:

17(1) Subject to subsection (3), a head may refuse to give access to a record that could reasonably be expected to disclose:

...

(e) positions, plans, procedures, criteria or instructions developed for the purpose of contractual or other negotiations by or on behalf of the local authority, or considerations that relate to those negotiations;

[62] As a discretionary, class-based exemption, section 17(1)(e) of *LA FOIP* features the phrase “could reasonably be expected.” As noted previously, the phrase means a standard lower than “probability” but at least somewhat higher than “mere possibility.” There must be an objective possibility of harm.

[63] OIPC uses the following test to determine if section 17(1)(e) of *LA FOIP* applies:²³

1. Does the record contain positions, plans, procedures, criteria, instructions, or considerations that relate to the negotiations?
2. Were the positions, plans, procedures, criteria, instructions, or considerations developed for the purpose of contractual or other negotiations by or on behalf of the local authority?

[64] What follows is an analysis to determine if the two-part test is met.

- 1. Does the record contain positions, plans, procedures, criteria, instructions, or considerations that relate to the negotiations?***

[65] Record 5 is seven pages of email messages between REAL staff and QCYG about ice time allocation, invoice calculations, and instructions for making payments. REAL has indicated it would redact portions of pages 13, 14, and 15 of Record 5 under section 17(1)(e) of *LA FOIP* and release the remaining content. In the submission, REAL asserted:

The information is an internal email between REAL officials and QCYG confirming the formulas and basis used to calculate invoices sent by REAL to QCYG. ... The calculations disclose key items of the commercial transaction negotiated between REAL and QCYG.

[66] To engage the exemption in section 17(1)(e) of *LA FOIP*, the record must contain positions, plans, procedures, criteria, instructions, or considerations that relate to negotiations. OIPC has historically defined these terms as follows:²⁴

- A “position” is a point of view or attitude. An opinion, stand; a way of regarding situations or topics; an opinion that is held in opposition to another in an argument or dispute.
- A “plan” is a formulated and especially detailed method by which a thing is to be done; a design or scheme. A detailed proposal for doing or achieving something; an intention or decision about what one is going to do.

²³ See OIPC [Review Report 106-2024](#) at paragraph [75].

²⁴ *Ibid*, at paragraphs [68] and [76].

- A “procedure” is an established or official way of doing something; a series of actions conducted in a certain order or manner.
- “Criteria” are standards, rules, or tests on which a judgement or decision can be based or compared; a reference point against which other things can be evaluated.
- “Instructions” are directions or orders.
- A “consideration” is a careful thought; a fact taken into account when making a decision. Thus, a record identifying the facts and circumstances connected to positions, plans, procedures, criteria or instructions could also fall within the scope of this provision.
- A “negotiation” is a consensual bargaining process in which the parties attempt to reach agreement on a disputed or potentially disputed matter. It can also be defined as dealings conducted between two or more parties for the purpose of reaching an understanding. It connotes a more robust relationship than “consultation”. It signifies a measure of bargaining power and a process of back-and-forth, give-and-take discussion.

[67] The pages that contained withheld material in Record 5 may be described as follows:

Record	Page	Description
5	13	The content proposed for redaction under section 17(1)(e) of <i>LA FOIP</i> describes an established way of doing something. As such, the content may reflect a “procedure.” However, for section 17(1)(e) of <i>LA FOIP</i> to be engaged, the procedure must be <i>related to a negotiation</i> . On the face of the record, it appears that the procedure is related to a negotiation about the allocation of rental time (and subsequent payment for) ice time at REAL facilities.
	14	The content proposed for redaction under section 17(1)(e) of <i>LA FOIP</i> reveals precise dollar amounts related to calculations of rental costs. The dollar amount is the focal point of the negotiations and forms the basis of any related considerations.
	15	The content proposed for redaction under section 17(1)(e) of <i>LA FOIP</i> reveals questions and concerns initiated by QCYG related to ongoing negotiations, which may reflect “considerations” related to the negotiation.

[68] The above-noted content on pages 13, 14 and 15 of Record 5 qualifies as “procedures” and “considerations,” respectively, related to negotiations. As such, the first part of the test is met for pages 13, 14 and 15.

2. Were the positions, plans, procedures, criteria, instructions, or considerations developed for the purpose of contractual or other negotiations by or on behalf of the local authority?

[69] Pages 13, 14 and 15 of Record 5 must be considered for the second part of the test.

[70] In the submission, REAL asserted:

... The information disclosed directly relates to contractual interpretation matters and would be relevant to future negotiations and administration of the QCYG Agreement and other similar agreements to be negotiated by REAL for use of its facilities by other third parties. Should third parties obtain access to this information, it would prejudice REAL's position in negotiating other third party ice rental agreements.

[71] The key terms in the legislation are defined by OIPC as follows:²⁵

- “Developed” means to start to exist, experience or possess.
- “For the purpose of” signals intention; the immediate or initial purpose of something.
- “On behalf of” means “for the benefit of.” A person does something “on behalf of” another, when he or she does the thing in the interest of, or as a representative of, the other person.

[72] Based on a review of pages 13, 14 and 15 of Record 5, the email chains engage several REAL staff in correspondence with an individual associated with QCYG. The email chain was initiated by REAL in providing invoices to QCYG, which ultimately led to a discussion of the previously established “procedures” and “considerations” on pages 13, 14 and 15 of Record 5, respectively. It appears, then, the procedures and considerations were, indeed, “developed by” REAL, “for the purpose of” reaching an understanding with QCYG regarding contractual obligations (negotiations). The negotiations within pages 13, 14 and 15 of Record 7 pertain to an emerging partnership between REAL and QCYG with respect to the allocation of ice times for hockey use and terms related to the use of the ice

²⁵ OIPC [Review Report 118-2020](#) at paragraphs [71] to [73].

time. The second part of the test is met. Section 17(1)(e) of *LA FOIP* applies to portions of Record 5 on pages 13, 14 and 15. REAL has also applied section 16(1)(a) and (c) of *LA FOIP* to these same proposed redactions on pages 13, 14 and 15 of Record 5. As section 17(1)(e) of *LA FOIP* has been found to apply there is no need to consider the application of the other exemptions applied. These email messages should be released, in part, to the Applicant.

IV FINDINGS

[73] OIPC has jurisdiction to conduct this review pursuant to Part VI of *LA FOIP*.

[74] Section 18(1)(c)(i) of *LA FOIP* does not apply to Records 2, 4, 5, 6, or 7.

[75] Section 17(1)(b) of *LA FOIP* does apply to the proposed redactions on pages 27 and 28 of Record 7.

[76] Section 18(1)(d) of *LA FOIP* applies to Records 8 and 9, in full.

[77] Section 17(1)(e) of *LA FOIP* applies to the proposed redactions on pages 13, 14 and 15 of Record 5.

V RECOMMENDATIONS

[78] I recommend, within 30 days of the issuance of this Report, REAL release Records 2, 4, and 6 to the Applicant, subject to the application of section 28(1) of *LA FOIP* on Record 6.

[79] I recommend that, within 30 days of the issuance of this Report, REAL release Record 7 to the Applicant, subject to the application of section 17(1)(b) of *LA FOIP* to parts of pages 27 and 28, subject to the application of section 28(1) of *LA FOIP*.

[80] I recommend REAL withhold Records 8 and 9 in full, under section 18(1)(d) of *LA FOIP*.

[81] I recommend, within 30 days of the issuance of this Report, REAL release Record 5 to the Applicant, subject to the application of section 17(1)(e) of *LA FOIP* to parts of pages 13, 14 and 15, subject to the application of section 28(1) of *LA FOIP*.

Dated at Regina, in the Province of Saskatchewan, this 27th day of April, 2026.

Grace Hession David
Saskatchewan Information and Privacy Commissioner