



REVIEW REPORT 205-2025

Town of Lafleche

April 27, 2026

Summary:

The Applicant submitted an access to information request to the Town of Lafleche (Town) for an auditor's report and a copy of the auditor's letter that was referred to but not released at a specific Town Council meeting.

The Town provided the Applicant with the audit report itself and a revised version of the auditor's letter. The Town withheld a paragraph from the original version of the letter, under section 16(1)(a) (advice, proposals, recommendations, analyses or policy options developed by or for the local authority) of *The Local Authority Freedom of Information and Protection of Privacy Act (LA FOIP)*.

The Commissioner found that section 16(1)(a) of *LA FOIP* was properly applied to the withheld portion of the record. The Commissioner recommended that the Town continue to withhold paragraph one of page two of the original letter under section 16(1)(a) of *LA FOIP*.

I BACKGROUND

[1] On July 30, 2025, the Applicant submitted the following access to information request to the Town of Lafleche (Town):

I would like a copy of the recent auditors and letter as presented at last town council meeting in open session!

[2] On July 30, 2025, the Applicant paid the \$20.00 application fee.

[3] On August 11, 2025, the Town provided a section 7 decision letter to the Applicant, informing them that some records responsive to their request were being provided in part.

Further, the Town communicated that portions of the responsive records were withheld under section 16(1)(a) of *The Local Authority Freedom of Information and Protection of Privacy Act (LA FOIP)*.¹

[4] On August 19, 2025, the Applicant requested a review by the Office of the Saskatchewan Information and Privacy Commissioner (OIPC). On August 20, 2025, the Applicant gave written consent via email for their spouse to act on their behalf with OIPC.

[5] On December 5, 2025, OIPC notified the Town and the Applicant that this office would be undertaking a review of the decision by the Town to withhold portions of the record under section 16(1)(a) of *LA FOIP*. OIPC requested that the Town provide a copy of the record at issue and an index of records by January 5, 2026. Both parties were invited to provide submissions by February 3, 2026.

[6] On February 5, 2026, OIPC followed up with the Town via email as the submission had not been received. OIPC granted the Town a one-week extension (February 12, 2026).

[7] On February 10, 2026, after a telephone call with OIPC, the Town decided not to provide a submission and referred OIPC to details previously provided to this office in an email dated December 5, 2025.

[8] The Applicant did not provide a submission.

II RECORDS AT ISSUE

[9] The Town released 43 pages in full to the Applicant including a revised letter from the auditor, an index of the audit and the auditor's report. The Applicant requested access to the full original version of the letter only.

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

[10] There are two versions of the letter relating to the Town’s December 31, 2024, year-end audit:

- A first version of the letter (hereafter referred to as the original letter) was sent by the auditor to the Town.
- A second, revised version of the letter (hereafter referred to as the revised letter) was sent by the auditor to the Town.

[11] The original and revised letters are nearly identical (including the date at the top of each) with the sole exception being the first paragraph on page two of the two letters:

- The original letter contains, under the heading “NEW SHOP PURCHASE” information from an auditor’s report completed for the Town by an accounting firm. The Town withheld this portion of the original letter, in part, under section 16(1)(a) of *LA FOIP* and provided the Applicant with a revised form of this letter.
- The revised letter contains, under the heading “NEW SHOP PURCHASE” the following:

...
NEW SHOP PURCHASE

We have retracted this paragraph, as subsequent to the issuance of this letter, it was discovered that internal controls set by council were properly followed in this matter.

[12] The Applicant’s request was always for the original letter.

[13] The record at issue is one paragraph of the original version of the auditor’s letter (page two – paragraph one) which the Town withheld under section 16(1)(a) of *LA FOIP*.

III DISCUSSION OF THE ISSUES

1. Jurisdiction

[14] The Town is a “local authority” as defined by section 2(1)(f)(i) of *LA FOIP*. Therefore, OIPC has jurisdiction to conduct a review of this matter under PART VI of *LA FOIP*.

2. Did the Town properly apply section 16(1)(a) of LA FOIP?

a) Preliminary Consideration – The Municipalities Act

[15] Given the nature of the record at issue (an auditor’s letter to council) and past decisions of this office,² it is important to first consider if section 117(1)(b.1) of *The Municipalities Act*³ is relevant in this case. Section 117(1)(b.1) of *The Municipalities Act* provides as follows:

117(1) Any person is entitled at any time during regular business hours to inspect and obtain copies of:

...

(b.1) the municipality’s financial statements prepared in accordance with section 185 and auditor’s report prepared in accordance with subsection 189(1);

[16] Section 117(1)(b.1) of *The Municipalities Act* appears to contemplate auditor’s reports completed in accordance with section 189(1) of *The Municipalities Act*, which provides as follows:⁴

189(1) The auditor for the municipality shall report to the council on the annual financial statements of the municipality in accordance with the form and the reporting standards recommended from time to time by the Chartered Professional Accountants of Canada.

[17] The question at play here is if the original letter is part of the audit report pursuant to section 189(1) of *The Municipalities Act*. If it is, then section 117(1)(b.1) of *The Municipalities Act* may apply. In consideration of this, section 189(3) of *The Municipalities Act* provides as follows:⁵

189(3) An auditor mentioned in subsection (1) or (2) shall:

² OIPC [Review Report 179-2021](#) at paragraph [8].

³ [The Municipalities Act](#), SS 2005, c M-36.1, as amended.

⁴ *Supra*, footnote 2 at paragraph [12].

⁵ *Ibid*, at paragraph [13].

(a) separately report to the council any improper or unauthorized transaction or non-compliance with this or another Act or a bylaw that is noted during the course of an audit; and

(b) provide a copy of any report made pursuant to clause (a) to the minister.

[18] The record in question is a letter written to the council, mayor and Ministry of Government Relations from the town's auditor. In an email to OIPC dated April 2, 2026, the Town stated:

...for both original and revised, the Auditor sends the reports in the same package but they are separated as a Management letter⁶ and then the audited statements. The package goes to a closed session. Once Council has reviewed the documents to ensure accuracy, the audited statement can go public, but the management letter is removed.

While I was an Administrator, the auditor usually attended those closed sessions. In this case, the Auditor did not attend when Council received the docs. The administrator of the day, not having experience with reviewing for any inaccuracies, placed the document on the open agenda⁷.

[19] OIPC has considered auditor's letters in the past and has found that only audit reports are available for inspection by the public. A letter of this nature does not fall under the jurisdiction of section 117(1)(b.1) of *The Municipalities Act*.⁸

b) Advice from Officials (s.16 of LA FOIP)

[20] Section 16 of *LA FOIP* is intended to allow for candor during the decision-making process. Section 16(1)(a) of *LA FOIP* provides:

16(1) Subject to subsection (2), a head may refuse to give access to a record that could reasonably be expected to disclose:

⁶ In an email to OIPC on April 2, 2026, the mayor referred to the auditor's letter as the "management letter".

⁷ The document was referenced during the meeting but was not presented.

⁸ *Supra*, at footnote 2 at paragraph [15].

(a) advice, proposals, recommendations, analyses or policy options developed by or for the local authority;

[21] Section 16(1)(a) of *LA FOIP* is a discretionary, class-based exemption. It permits refusal of access in situations where release of a record could reasonably be expected to disclose advice, proposals, recommendations, analyses or policy options developed by or for a local authority.⁹

[22] OIPC applies the following two-part test for section 16(1)(a) of *LA FOIP*:¹⁰

1. Does the information qualify as advice, proposals, recommendations, analyses or policy options?
2. Was the advice, proposals, recommendations, analyses and/or policy options developed by or for the local authority?

[23] Below is an analysis to determine whether the two-part test has been met.

1. Does the information qualify as advice, proposals, recommendations, analyses or policy options?

[24] In the submission on December 5, 2025, the Town asserted:

16(1)(a) was determined to apply as the report by the auditor was submitted as advice to the municipality, the paragraph in question having been written to inform the municipality of what it should do in similar circumstances. Further, this paragraph from the auditor was written without ensuring from the bank that the information presented in the first version was accurate.

...

Upon information being collected by the current Mayor and presented to the auditor, the auditor withdrew their statement and re-issued the report with that paragraph removed.

[Emphasis added]

⁹ *Ibid*, at paragraph [16].

¹⁰ OIPC [Review Report 060-2025](#) at paragraph [42].

[25] The Town confirmed that that the withheld information was eventually found to be inaccurate. The list of exemptions under Part III of *LA FOIP* do not include inaccuracies.

[26] That leaves for consideration the Town's argument that the withheld information is "advice" to the Town from the auditor. The third paragraph on the first page of the released auditor's letter clearly references advice that is being submitted for some debate and direction: "Based on our examination, the following observations and recommendations are submitted for your consideration and information."

[27] Saskatchewan Courts have defined the term advice which is helpful to this analysis:¹¹

[29] The plain meaning of the word "advice" refers to guidance or recommendations offered with regard to future action. In the context of s.17 of *FOIP*, "advice" refers to opinions or analysis related to a situation which may require action. "Recommendations" include suggestions as to a course of action, and the rationale for such suggestions. "Proposals", "analyses" and "policy options" refer to the concise setting out of the advantages and disadvantages of particular courses of action: *Saskatoon (City), Re*, 2011 CarswellSask 949 (WL) (Sask IPC). See also [*John Doe v Ontario (Finance)*, 2014 SCC 36 at para 23, [2014] 2 SCR 3].

[Emphasis added]

[28] This office has historically recognized that advice, recommendations, proposals, and policy options may be revealed in two ways:¹²

- The information itself consists of advice, proposals, recommendations, analyses, or policy options.
- The information, if disclosed, would permit the drawing of accurate inferences as to the nature of the actual advice, proposals, recommendations, analyses or policy options.

[29] A recommendation is a specific piece of advice about what to do, especially when given officially. It is a suggestion that someone should choose a particular thing or person that

¹¹ [Leo v Global Transportation Hub Authority](#), 2019 SKQB 150 at paragraph [29].

¹² *Supra*, at footnote 10, at paragraph [47].

one thinks particularly good or meritorious. Recommendations relate to a suggested course of action more explicitly and pointedly than “advice”. It can include material that relates to a suggested course of action that will ultimately be accepted or rejected by the person being advised. It includes suggestions for a course of action as well as the rationale or substance for a suggested course of action.¹³

[30] A review of the paragraph withheld on the second page reveals that the auditor interpreted a set of facts in a specific way and then advised the Town of the possible legal consequences, all of which was intended for future debate and discussion amongst the Town council. The auditor’s fact situation was incorrect and was ultimately corrected negating the need for the paragraph entirely. This does not take away from the fact that the withheld paragraph certainly was presented as advice. The Supreme Court of Canada has repeatedly noted the protected sphere essential for the communication of advice and even drafts of advice by contracted parties to officials. Even though the Supreme Court was discussing the importance of a protective sphere for the giving of advice amongst government employees to officials, the same applies to those who are employed to give advice to a local authority:¹⁴

[43] The purpose of exempting advice or recommendations within government institutions was addressed in the Williams Commission Report and later jurisprudence. It is to preserve an effective and neutral public service so as to permit public servants to provide full, free and frank advice...

2. Was the advice, proposals, recommendations, analyses and/or policy options developed by or for the local authority?

[31] Our review of the original letter reveals that the retracted paragraph on page two was written by the accounting firm to the Town after an audit. The letterhead belongs to the accounting firm, “Dudley and Company LLP, Chartered Professional Accountants” and

¹³ *Supra*, at footnote 2 at paragraph [19].

¹⁴ *John Doe v Ontario (Finance)*, [2014] 2 SCR 3 at paragraph [43]. In this case section 13(1) of the Ontario *FIPPA* was discussed, but at paragraph [40] of the ruling, the Supreme Court noted that there are eight provinces in Canada that specifically exempt policy options and advice from disclosure. Saskatchewan is one of them.

the letter is addressed, “To the Council”, and carbon copied to the Mayor of the Town and the Ministry of Government Relations. The letter is signed by a member of the accounting firm. As such, the second part of the test has been met as was clearly prepared for the local authority.

[32] The discretionary exemption in section 16(1)(a) of *LA FOIP* was properly applied in this instance. There is no evidence that the decision to withhold was made in bad faith, for an improper purpose, or that it took into account irrelevant considerations. There is no public interest to be considered in connection with this matter. There will be no recommendation that the Town’s discretion be reconsidered.

IV FINDINGS

[33] OIPC has jurisdiction to conduct this review and is undertaking this review pursuant to PART VI of *LA FOIP*.

[34] Section 16(1)(a) of *LA FOIP* was properly applied to the withheld portion of the original letter.

V RECOMMENDATION

[35] I recommend that the Town continue to withhold paragraph one of page two of the original letter under section 16(1)(a) 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