



Office of the  
Saskatchewan Information  
and Privacy Commissioner

## **REVIEW REPORT 305-2023**

### **RM of Corman Park No. 344**

**May 27, 2024**

#### **Summary:**

The Applicant submitted an access to information request to the RM of Corman Park No. 344 (RM). The RM withheld portions of the responsive records pursuant to subsection 18(1)(d) of *The Local Authority Freedom of Information and Protection of Privacy Act* (LA FOIP). The Commissioner found that subsection 18(1)(d) of LA FOIP was not properly applied to the record, but that subsection 28(1) of LA FOIP would apply to some portions of the record. The Commissioner recommended that the RM continue to withhold information accordingly pursuant to subsection 28(1) of LA FOIP, and to release the remaining information to the Applicant within 30 days of the issuance of this Report.

#### **I BACKGROUND**

[1] On July 18, 2023, the RM of Corman Park No. 34 (RM) received the Applicant's access to information request for the following records:

Bank Account statements and deposit records which record the deposit of all development levies and servicing agreement fees received pursuant to sections 171 and 172 of the Planning and Development Act 2007 [sic] into one or more development levy or servicing agreement accounts, separate and apart from other funds of the municipality as required by section 174(1) of the Planning and Development Act 2007 [sic]. This request is for records related to fees received between February 17, 2015 and July 18, 2023.

[2] On November 6, 2023, the RM issued its section 7 decision letter to the Applicant providing copies of the RM's general ledgers for the years 2015, 2016, 2017, 2018, 2019,

2020, 2021, 2022 and 2023, partially withholding information pursuant to subsection 18(1)(d) of *The Local Authority Freedom of Information and Protection of Privacy Act* (LA FOIP).

[3] On November 14, 2023, the Applicant submitted their request for review to my office.

[4] On December 13, 2023, my office requested the RM provide my office with the contact information for the third parties identified in the records. After multiple communications to obtain the contact information for the third parties, on January 10, 2024, my office advised the RM that in the circumstances, the review could move forward without the third party contact information.

[5] On January 10, 2024, my office notified the RM and the Applicant that my office would be undertaking a review.

[6] On March 8, 2024, the RM provided my office with its submission. The Applicant did not provide a submission; however, their November 14, 2023, email requesting a review did provide some representations of their position on the application of subsection 18(1)(d) of LA FOIP.

## **II RECORDS AT ISSUE**

[7] The records at issue are general ledger statements from the years 2015 to 2023 totaling 17 pages. The RM withheld pages 1, 3, 5 to 9, 11 to 14, and 16 (or 12 pages), in part, pursuant to subsection 18(1)(d) of FOIP.

## **III DISCUSSION OF THE ISSUES**

### **1. Do I have jurisdiction?**

[8] The RM qualifies as a “local authority” pursuant to subsection 2(1)(f)(i) of LA FOIP. Therefore, I have jurisdiction to conduct this review.

**2. Did the RM properly apply subsection 18(1)(d) of LA FOIP?**

[9] As noted earlier, the RM applied subsection 18(1)(d) of LA FOIP to withhold portions of seven pages of general ledger statements.

[10] Subsection 18(1)(d) of LA FOIP provides:

**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.

[11] The *Guide to LA FOIP*, Chapter 4, “Exemptions from the Right of Access,” (*Guide to LA FOIP*, Ch.4) at page 199, provides that subsection 18(1)(d) of LA FOIP is a mandatory, class-based exemption. It permits refusal of access in situations where a record contains a statement of a financial account relating to a third party with respect to the provision of routine services from a local authority.

[12] Pages 200 and 201 of the *Guide to LA FOIP*, Ch. 4, provides the following two-part test for the application of subsection 18(1)(d) of LA FOIP:

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

[13] I will consider each part of the test.

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

[14] The *Guide to LA FOIP*, Ch. 4 at pages 200 and 201, provides the following definitions:

- A “statement” is a formal written or oral account, setting down facts, a document setting out the items of debit and credit between two parties.
- A “statement of a financial account” is not defined in LA FOIP. However, the following is helpful in interpreting what the Legislation Assembly intended by this phrase:
  - A “statement of account” is a report issued periodically (usually monthly) by a creditor to a customer, providing certain information on the customer’s account, including the amounts billed, credits given, and the balance due; a document setting out the items of debit and credit between two parties.
- ...
- “Relating to” should be given a plain but expansive meaning. The phrase should be read in its grammatical and ordinary sense. There is no need to incorporate complex requirements (such as “substantial connection”) for its application, which would be inconsistent with the plain unambiguous meaning of the words of the statute. “Relating to” requires some connection between the information and the provision of routine services.
- “With respect to” are words of the widest possible scope; the phrase is probably the widest of any expression intended to convey some connection between two related subject matters.
- “Routine” means a regular course of procedure; an unvarying performance of certain acts; regular or unvarying procedure or performance.

[15] The information withheld in the general ledger statements includes the names of individuals or businesses, the debits and credits for each of their accounts and in some cases a note relating to a debit or credit entry. The RM disclosed portions of the ledger to the Applicant that include column headers titled, “account code”, “account name”, “opening balance”, “debit”, “credit” and “balance.” Portions disclosed to the Applicant also include that the document is the “General Ledger Detail” of the RM, and other items such as the fiscal year.

[16] The RM’s submission provides as follows:

The RM refused access to the Full General Ledger Statement that include specifics of the name of the party making the payment and the value of the payment on the following grounds:

General ledger entries that include specifics of the name of the party making the payment and the value of the payment are refused on the basis of section 18(1)(d) of LAFOIP, as such information amounts a record that contains a statement of a financial account relating to a third party with respect to the provision of routine services from a local authority.

Fees collected pursuant to section 172 are used to contribute to the payment, in whole or in part, for the capital and other costs of providing, altering, expanding, or upgrading sewage, water, drainage, roadways, recreational projects, other utility services, and offsite services, all of which are routine services provided by the RM that will be used directly and/or indirectly by developers and subdivisions in the RM.

[17] Subsection 2(1)(k) of LA FOIP describes that a “third party” includes a person, including unincorporated entities, that are not the applicant or a local authority. The records at issue are reports that the RM has run from its accounting program of its general ledger. These reports capture the debits and credits for the RM’s subdivision servicing fees for various third parties. A general ledger is a record of accounting of the RM’s debits and credits for all financial transactions. *Black’s Law Dictionary*, 11<sup>th</sup> Edition, 2019 defines a “ledger” as:

A book or series of books used for recording financial transactions in the form of debits and credits, esp., a book in which a bank records how much money it receives and spends. Also termed *general ledger*.

[18] The RM describes the record at issue as a statement of third parties, “who are making payments to the RM pursuant to the service agreements.” The RM also states the ledger represents “a statement of debit (what is owed) and credit (what is paid) between the RM and the third parties and/or a reckoning of monetary dealing.”

[19] As noted earlier, the *Guide to LA FOIP*, provides that a statement is a document between two parties and a statement of account is a report issued periodically setting out the debits and credits between two parties. In my office’s [Review Report 020-2016](#), it provides that the statement would have to relate to a specific financial account.

[20] The records at issue are reports that were generated from the RM's accounting program in response to the Applicant's access to information request. This is not a report that is issued periodically to set out the debits and credits between two parties. This report summarizes the debits and credits for the subdivision servicing fees for all applicable third parties, therefore, it is not a statement between two parties.

[21] Based on the RM's description, as well as the definitions of "statement", "statement of account" and "ledger", it appears that I am dealing with a summary of accounting of the RM's debits and credits for subdivision servicing fees, and not a statement of a financial account between two parties. As the first part of the test has not been met, I do not need to continue my analysis and find that the RM has not properly applied subsection 18(1)(d) of LA FOIP to the record.

### **3. Does subsection 28(1) apply to the record?**

[22] While the RM did not claim subsection 28(1) of LA FOIP to any portion of the record, it is a mandatory exemption and so I will determine if it has application here. Subsection 28(1) of LA FOIP provides as follows:

**28(1)** No local authority shall disclose personal information in its possession or under its control without the consent, given in the prescribed manner, of the individual to whom the information relates except in accordance with this section of section 29.

[23] For subsection 28(1) of LA FOIP to apply, I must first find that the withheld information is "personal information." Subsection 23(1) of LA FOIP defines "personal information" and provides some examples of the types of information that can be considered personal information.

[24] In determining if there is personal information involved, I need to first consider the type of information I am dealing with in the general ledger. To do so, I turn towards my office's [Review Report 077-2022](#), concerning the Town of Ituna (Town). In that report, I reviewed an access request for information that was contained in a tax ledger. The tax ledger was in table form and, similar to the general ledger in this review, it contained amounts billed by

the Town for taxes on a certain property, as well as the amounts the Town collected from property owners. Ultimately, I found that subsection 28(1) of LA FOIP applied to the portions of the tax ledger that could reveal financial transactions of an identifiable individual as it qualified as personal information pursuant to subsections 23(1)(b) and (j) of LA FOIP.

[25] In the general ledger statements in this review, some entries appear to relate to individuals as it includes their names along with the amount of debit or credit. As in the Town of Ituna report, this information would reveal the financial history of these individuals as defined by subsection 23(1)(j) of LA FOIP, which provides as follows:

**23(1)** Subject to subsections (1.1) and (2), “personal information” means personal information about an identifiable individual that is recorded in any form, and includes:

...

(j) information that describes an individual’s finances, assets, liabilities, net worth, bank balance, financial history or activities or credit worthiness; or

[26] Therefore, I find that there is personal information involved in this matter based on there being identifiable individuals contained in the RM’s general ledgers and information describing their balances or finances.

[27] Before I recommend which personal information the RM should continue to withhold pursuant to subsection 28(1) of LA FOIP, I note that if the RM removes the names of the individuals, or sufficiently de-identifies the information, it can release the remaining information in the withheld columns, including the totals of the debits and credits (in [Review Report 063-2023](#), I discuss de-identifying a record more in depth). Based on this, I find that subsection 28(1) of LA FOIP would apply to the names of the individuals and to the account code for those individuals as it includes the first three letters of each individual’s last name. The release of the name of the individuals or the account code would allow for their identification. On the following lines of information on each page, I recommend the RM continue to withhold the names and account codes on the lines identified pursuant to subsection 28(1) of LA FOIP as follows:

- Page 1 – lines 8 to 15, 17, 22, 24, 25, 27 to 31;
- Page 3 – lines 1 to 5, 8 to 15, 18 to 21, 23, 25 to 28, 30, 31, 34, 36 to 38;
- Page 5 – lines 1 to 14, 17, 18, 20 to 22, 24 to 30, 32, 33, 36;
- Page 6 – lines 1 to 3, 5, 7, 8;
- Page 7 – lines 1 to 3, 6 to 11, 13 to 21, 24 to 38;
- Page 8 – lines 1, 3, 6;
- Page 9 – lines 2, 4 to 6, 8 to 10, 13, 15 to 23, 26, 29, 33;
- Page 11 – lines 1 to 4, 6 to 8, 12, 14 to 16, 18, 19;
- Page 12 – lines 21 to 25, 28 to 31, 33 to 35, 38, 39;
- Page 13 – lines 1, 3, 4, 7, 9, 11, 12;
- Page 14 – lines 3, 4, 6, 10 to 12, 14 to 16, 20 to 22, 24, 31, 32, 35; and
- Page 16 – lines 1 to 3, 5, 9 to 12, 21 to 23, 26, 29, 30, 32.

[28] The remaining information in the tables appears to relate to businesses. In past reports, including [Review Report 085-2021](#) and [Review Report 270-2023](#), I stated that financial information related to a business is not “personal in nature” and therefore, not personal information pursuant to LA FOIP. I take the same approach in this matter and find that subsection 28(1) of LA FOIP would not apply to the remaining information, or to the information not described in the preceding paragraph. I recommend the RM release this remaining information to the Applicant within 30 days of the issuance of this Report.

#### **IV FINDINGS**

[29] I find that I have jurisdiction to conduct this review.

[30] I find that the RM has not properly applied subsection 18(1)(d) of LA FOIP.



[31] I find that that subsection 28(1) of LA FOIP applies as described at paragraph [27] of this Report.

## **V RECOMMENDATION**

[32] I recommend the RM continue to withhold information in the record as described at paragraph [27] of this Report and release the remaining information to the Applicant within 30 days of the issuance of this Report.

Dated at Regina, in the Province of Saskatchewan, this 27th day of May, 2024.

Ronald J. Kruzeniski, K.C.  
Saskatchewan Information and Privacy  
Commissioner