



OFFICE OF THE INFORMATION
AND PRIVACY COMMISSIONER
NEWFOUNDLAND AND LABRADOR

Report A-2026-009

April 2, 2026

Town of St. George's

Summary:

The Complainant made an access to information request to the Town of St. George's for records of recommendations received by the Town from an auditor in December 2025. The Town located one responsive record and withheld it in its entirety under section 29 (policy advice or recommendations) of the **Access to Information and Protection of Privacy Act, 2015**. During the investigation it was recommended that the Town conduct a line-by-line review of the record and release any part which would not reasonably disclose the recommendations. The Town agreed and provided the Complainant with the one-page letter with only the body withheld under section 29. The Commissioner found the exceptions had been properly applied and recommend the Town continue to withhold the information.

Statutes Cited:

[Access to Information and Protection of Privacy Act, 2015](#), SNL 2015, c A-1.2, section 29.

Authorities Relied On: NL OIPC Reports [A-2021-033](#).

ON IPC Order [MO-2626](#).

BACKGROUND

- [1] The Complainant submitted an access to information request to the Town of St. George's under the **Access to Information and Protection of Privacy Act, 2015** (the "Act"), seeking a copy of the recommendations received by the Town from an auditor in December 2025.
- [2] The Town refused access to the responsive record, withholding the letter in its entirety, pursuant to section 29 (policy advice or recommendations) of the Act. The Complainant proceeded to file a complaint with this Office.
- [3] As informal resolution was unsuccessful, the complaint proceeded to formal investigation in accordance with section 44(4) of the Act.

PUBLIC BODY'S POSITION

- [4] The Town maintains that it appropriately withheld information under section 29(1)(a), as the record contains recommendations from the auditor to the Town council.

COMPLAINANT'S POSITION

- [5] The Complainant argues that section 29 does not apply and that a letter addressed to the Mayor and Councilors should be made publicly available.

ISSUES

- [6] At issue for this Report is whether the Town properly applied section 29 of the Act.

DECISION

Section 29(1)(a)

[7] Section 29(1)(a) of the Act provides:

29(1) The head of a public body may refuse to disclose to an applicant information that would reveal

(a) advice, proposals, recommendations, analyses or policy options developed by or for a public body or minister; has been applied to withhold information that includes policy advice, and recommendations.

[8] Determining the correct application of this section requires consideration of its purpose, which this Office interpreted in Report A-2021-033:

This exception is intended to provide public servants with a “safe space” in which to hold discussions or debates around courses of action and to provide advice or recommendations about policy or procedural matters, without being concerned that their views and opinions will be made public.

[9] In this case, a letter from an auditor to the Town providing advice and recommendations as a result of a financial audit, was withheld. This type of letter is referred to as a ‘management letter’.

[10] While section 29(2)(f) does mandate that a public body shall not refuse to disclose a final report or final audit on the performance or efficiency of a public body, this letter was prepared separately from the formal audit. It was prepared after the audit was completed to offer recommendations on matters of interest. It therefore cannot be considered as part of the final report or audit and section 29(2)(f) would not apply.

[11] Order [MO-2626](#) issued by the Information and Privacy Commissioner of Ontario dealt with a similar matter and determined that the recommendations contained within the management letter should be withheld as policy advice and could not be defined as a report. The Order also recommended release of all other general information contained within the letter which would not lead one to accurately infer the advice or recommendations at issue.

- [12] During this investigation, we determined that the Town had utilized section 29 as a blanket exception to withhold the entirety of the letter. A preliminary recommendation was made to conduct a line-by-line review of the document and release any information that would not reasonably disclose the recommendations. The Town agreed and released all but the body of the letter to the Complainant.
- [13] As disclosure of the remaining redacted information would reveal recommendations and analyses developed for a public body, we recommend the Town continue to withhold the information under section 29(1)(a).

RECOMMENDATIONS

- [14] Under the authority of section 47 of the **Access to Information and Protection of Privacy Act, 2015**, I recommend that the Town of St. George's maintain its position on this matter and continue to withhold the information pursuant to section 29.
- [15] As set out in section 49(1)(b) of the **Access to Information and Protection of Privacy Act, 2015**, the head of the Town of St. George's must give written notice of his or her decision with respect to these recommendations to the Commissioner and any person who was sent a copy of this Report within 10 business days of receiving this Report.
- [16] Dated at St. John's, in the Province of Newfoundland and Labrador, this 2nd day of April 2026.



Kerry Hatfield
Information and Privacy Commissioner
Newfoundland and Labrador