OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER
NEWFOUNDLAND AND LABRADOR

Report A-2023-012

March 8, 2023

City of St. John's

Summary: The Complainant requested the 2019 to 2021 financial statements for St. John's Sports and Entertainment Ltd. from the City of St. John's. The 2021 statement included information on the aggregate amount paid out by St. John's Sports and Entertainment Ltd. to settle workplace disputes, as well as information pertaining to the settlement of another legal matter. The City objected to the release of this information, citing sections 30(1)(a), 30(2), 35(1)(b), and 35(1)(g) of the *Access to Information and Protection of Privacy Act, 2015*. The City also asserted settlement privilege. The Commissioner found, pursuant to section 43(3), that the City did not meet the burden of proof for any of the exceptions to disclosure it cited. Further, the Commissioner held that settlement privilege is not recognized as an exception to disclosure under the *Access to Information and Protection of Privacy Act, 2015*. The Commissioner recommended the City release the information currently being withheld from St. John's Sports and Entertainment Ltd.'s 2021 financial statements.

Statutes Cited: *Access to Information and Protection of Privacy Act, 2015*, SNL 2015, c A-1.2.

Authorities Relied On: OIPC NL Reports A-2018-019, A-2018-021, A-2019-017, A-2022-005, and A-2022-031.

Asphalt Product Industries Inc. v. Town Council of the Town of Come By Chance (Town) 2023 NLSC 12; *Blank v. Canada (Minister of Justice)* 2006 SCC 39; *Newfoundland and Labrador (Information and Privacy Commissioner) v. Eastern Regional Integrated Health Authority*, 2015 CanLII 83056, *Globe and Mail v. Canada (Attorney General)*, 2010 SCC 41.

BACKGROUND

[1] The Complainant made an access to information request to the City of St. John's (the "City") seeking a copy of the financial statements for St. John's Sports and Entertainment Ltd. ("SJSEL") for 2019 to 2021. SJSEL is a corporation created by the City to operate and manage the Mary Brown's Centre which, until 2022, was known as Mile One Centre. SJSEL is under the overall control of the City, which appoints all the directors to the SJSEL board.

[2] St. John's provided the requested documents but redacted some information on the basis of sections 35(1)(b), 35(1)(g), 30(1)(a), and 30(2). The City also asserted that settlement privilege applied.

[3] Over the course of the investigation by this Office, the City agreed to release most of the information previously redacted. What remains withheld from the 2021 financial statements are the aggregate amount paid out by the City to various claimants to settle workplace issues and SJSEL's total liabilities for 2021 (the "Aggregate Settlement"), and other information related to a settled legal matter (the "Settled Legal Matter").

[4] As informal resolution was unsuccessful, the complaint proceeded to formal investigation in accordance with section 44(4) of *ATIPPA, 2015*.

PUBLIC BODY'S POSITION

[5] The City of St. John's submits that, with respect to the disclosure of the Aggregate Settlement amounts, this complaint should follow the decision made by this Office in A-2022-005. In that Report, a Complainant made a request for the individual remuneration paid to employees who left SJSEL as part of the ongoing workplace matter. In its submission in A-2022-005, St. John's asserted that since there were still outstanding claims, that disclosing the amounts paid for specific individuals would compromise the City's ability to negotiate and settle future claims. The release of the information at the individual level would establish a baseline for a future claimant who occupied a similar position under similar circumstances.

This Office accepted these arguments and recommended that the City continue to withhold the information.

[6] The City argues that the same facts apply in the current complaint. According to the City, there are still two claims against SJSEL relating to the workplace matter, though litigation has not commenced in either. With respect to the aggregate total, the City submitted an affidavit arguing the following:

> *10. Knowing that person A received $100,000 and person B received $150,000 is no less harmful to the financial interests of SJSEL and its ability to continue negotiations with outstanding known claimants than the resulting $250,000 was provided to 2 individuals…With this information and the release of the aggregate amounts, it is not difficult for an average amount per employee to be calculated to SJSEL's detriment. An average amount would be inaccurate and would not reflect circumstances accurately, however, it will be used against SJSEL.*
>
> *11. The arbitration settlement amount results in the same harm to SJSEL; any potential claimant will not have any specifics as to what the amount includes and will assume that it was simply a payment for damages, which is inaccurate, misleading, detrimental, and frankly not the case. This will further damage SJSEL financial interests and ability to negotiate outstanding claims.*

[7] According to the City, there are still claims outstanding. Therefore, the City submits that the disclosure of the Aggregate Settlement amount would prejudice its financial interest with respect to future claimants and should be withheld pursuant to section 35(1)(g) of *ATIPPA, 2015.* Furthermore, the City argues that since there are claims outstanding, this information also has monetary value pursuant to section 35(1)(b) of *ATIPPA, 2015*. This monetary value will be lost if the information is disclosed.

[8] From the City's perspective, this was what Justice Orsborn was contemplating when he wrote the following in his 2020 review of *ATIPPA, 2015:*

> *I expect that, if an application were made for access to settlement information while the litigation in question – or related litigation – is ongoing, it would almost automatically lead to a finding of prejudice under section 35 and a recommendation not to grant access. To conclude otherwise would be to allow disclosure of information in the ATIPPA, 2015 process that could and would not be disclosed or admitted in the concurrent court proceedings. In these*

> *circumstances, any recommendation to disclosure could, and probably should, be challenged in Supreme Court.*

[9] The City also asserts that the Aggregate Settlement information is subject to litigation privilege and, therefore, pursuant to section 30(1)(a) of *ATIPPA, 2015*, it is at the discretion of the public body to disclose. The City asserts litigation privilege due to possible future litigation relating to the same workplace matter. In support of its position, the City relies upon *Dudley Estates v. British Columbia* (2016) BCCA 328:

> *[70] The purposes underlying the privilege* [litigation privilege] *are not achieved by merely locking the litigation adversary out of the room. Rather, they are achieved through maintenance of a zone of privacy. In my view, limiting the scope of the privilege to the litigation adversary risks eradicating the zone of privacy the privilege is designed to protect.*

[10] The City further claims that settlement privilege also applies to the Aggregate Settlement amounts. While this argument is more succinctly made with respect to the settled legal matter, the City argues that settlement privilege applies in this case because:

a) The communications and ultimate settlements originated in confidence that there would be no disclosure;

b) As negotiations in some cases were lengthy, confidentiality remained essential;

c) Reaching resolutions with employees (current and former) and tenants is a relationship to be fostered, and

d) Disclosure in this instance far outweighs the benefits gained, particularly when potential litigation is likely and has been stated to be forthcoming if settlements are not reached.

[11] Lastly, with respect to the Aggregate Settlement information, the City also asserts that section 30(2) of *ATIPPA, 2015* also applies to the disclosure of the aggregate settlement amount. The City submits that this provision requires a public body to withhold information of a person other than the public body that is subject to litigation privilege. In support of this position, the City asserts that the third parties involved in these settlements are expecting confidentiality and privilege to be maintained.

[12] With respect to the Settled Legal Matter that is redacted on page 14 of the 2021 SJSEL financial statements, the City submits that sections 35(1)(b) and 35(1)(g) of *ATIPPA, 2015* apply to the disclosure of this information.

[13] The City also asserts that sections 30(1)(a) and 30(2) of *ATIPPA, 2015* apply with respect to the disclosure of the information about the Settled Legal Matter. For these arguments, the City does not argue for the privileges set forth in those sections, rather it argues that the common law privilege of settlement privilege should be recognized as being covered under these two sections of the *ATIPPA, 2015.* In support of this, the City relies upon Lizotte v. Aviva, 2016 SCC 52. This decision is about litigation privilege, not settlement privilege. The Supreme Court opines in this decision:

> *[56] Because litigation privilege is a common law rule, it will be helpful to reiterate the general principle that applies to legislative departures from such rules. This Court has held that it must be presumed that a legislature does not intend to change existing common law rules in the absence of a clear provision to that effect.*
>
> *[64] That is a sufficient basis for concluding that litigation privilege, like solicitor-client privilege, cannot be abrogated by inference and that clear, explicit and unequivocal language is required in order to lift it*.

[14] The City argues that *ATIPPA, 2015* did not abrogate the right to withhold information based on settlement privilege despite the fact that it is not included in the list of privileges covered in section 30(1)(a). Thus, the City asserts that settlement privilege must be preserved and implicitly read into section 30(1)(a) along with litigation privilege and solicitor-client privilege.

[15] The City did not provide a copy of the settlement of this legal matter, but it did submit an affidavit putting forth the language used in the settlement regarding confidentiality and how often this language was used. According to this affidavit, the following language was used on two occasions in the settlement:

> *This settlement agreement, or any term of it, shall not be disclosed to anyone other than the parties and their respective employees and directors without written permission from SJSEL or DSE or as required by law.*

[16] With respect to section 30(2) of *ATIPPA, 2015,* the City again relies on the perspective of Justice Orsborn in his 2020 review of the *Act*. In that review, he stated with respect to settlement privilege and section 30(2):

> *But where privileged information is concerned, and recognizing that whether settlement privilege can be established in the first place involves a case by case contextual analysis, I do not think it either appropriate or necessary in the public interest that a non-public body be required to establish harm to avoid disclosure. It is true that any information of the public body that is disclosed may necessarily provide information relating to a third party. However, to the extent that information over which settlement privilege is claimed may be found to be information "of a third party", or, to put it another way, not "of a public body", the third party should be able to avail of the protection afforded by the privilege. This view reflects the intent of the mandatory exception in subsection 30(2) for solicitor-client or litigation privileged information.*

COMPLAINANT'S POSITION

[17] The Complainant asserts that the information being withheld in the 2021 SJSEL financial statement needs to be released given that it involves the expenditure of public funds and does not harm, financially or otherwise, either the City or those who have already reached a settlement with the City.

ISSUES

[18] There are 10 issues to be addressed. With respect to the Aggregate Settlement amount:

i) Does section 35(1)(g) apply?
ii) Does section 35(1)(b) apply?
iii) Does section 30(1)(a) apply?
iv) Does section 30(2) apply?
v) Does settlement privilege apply?

With respect to the Settled Legal Matter:

vi) Does section 35(1)(g) apply?
vii) Does section 35(1)(b) apply?
viii) Does section 30(1) (a) apply?
ix) Does section 30(2) apply?
x) Does settlement privilege apply?

DECISION

[19] The relevant sections of *ATIPPA, 2015* are:

> *30(1)(a) The head of a public body may refuse to disclose to an applicant information:*
>
> *(a) that is subject to solicitor and client privilege or litigation privilege of a public body*
>
> *30(2) The head of a public body shall refuse to disclose to an applicant information that is subject to solicitor and client privilege or litigation privilege of a person other than a public body.*
>
> *…*
>
> *35(1) The head of a public body may refuse to disclose to an applicant information which could reasonably be expected to disclose*
>
> *(b) financial, commercial, scientific, or technical information that belongs to a public body or to the government of the province and that has, or is reasonably expected to have, monetary value;*
>
> *(g) information, the disclosure of which could reasonably be expected to prejudice the financial or economic interest of the government of the province or a public body.*

Aggregate Settlement Amounts:

[20] In Report A-2022-005, this Office addressed an access request seeking the values of any settlement, severance, or salary continuance paid out for each individual involved in a workplace matter with the City of St. John's. It is the aggregate of these values that it is currently at issue in this request and in this complaint. In our 2022 Report, the City argued that section 35(1)(g) was applicable, as it would serve as a baseline in negotiations for other potential litigants in similar positions with similar experiences. In Report A-2022-005, this Office agreed with the position of the City that section 35(1)(g) was applicable. In doing so, it cited paragraphs 29 and 30 of A-2018-021:

> [29] *One of the considerations in taking a decision to terminate a contract is, of course, the likelihood of resulting court action. A related consideration is the anticipated likelihood of settling such litigation through negotiation. The District maintains that a current or future claimant could view the settlement details of the present case as a "baseline" by which to pursue its own settlement negotiations. This, it states, would prejudice the District's ability to defend individual claims, or to negotiate reasonable*

> *settlements and thereby put the public purse at risk. The District is of the view that this meets the standard of "reasonable expectation of harm."*
>
> [30] *I agree with this reasoning. As the court in* Calian *observed, while there is an element of forecasting and speculation involved, the District "grounded its prediction in ascertainable facts" and has therefore met the requirements of section 35(1)(g). I am satisfied that disclosing details of the present settlement could reasonably be expected to result in prejudice to the financial or economic interests of the District.*

[21] In agreeing with the City in Report A-2022-005, the Commissioner did make some caveats. The Commissioner noted that "I generally agree with the Complainant that the information in question (specifically remuneration) is generally subject to disclosure under *ATIPPA, 2015*…" Later, in paragraph 36, the Commissioner also noted that "in the event that the City settles all negotiations in this matter or the two-year limitation period passes without proceeding to court, the City would have a much more difficult job of meeting its burden of proof in withholding this information under *ATIPPA, 2015*."

[22] This Office's decision in Report A-2022-005 rested largely on the notion that the disclosed information would allow a possible future claimant to establish a baseline from which to begin negotiating a settlement with the City. That baseline argument does not apply in this case because the information is the aggregate total paid out to all claimants. The aggregate total does not provide any individual breakdown nor does it list the number of former employees to whom settlements have been paid.

[23] The City has argued that a possible claimant, if they were able to determine the number of settlements covered by this aggregate number, would be able to arrive at an average settlement amount. According to the City, this would make the position of the City even worse than if the individual settlement figures were released, because claimants would expect to receive the average settlement amount. This is a difficult argument to accept. It is highly unlikely that the Complainant's legal representation would sustain an argument for compensation based solely on the average paid out without consideration for any other facts.

[24] Section 35(1)(g) is focused on "prejudice" to the financial or economic interest of the public body. This possible prejudice must be reasonably likely on the basis of fact. However, the possible prejudice to the City based on releasing the aggregate information is remote. The fact that the City is in the process of settling several workplace claims is well-known. The releasing of the aggregate of the amounts paid out does not prejudice the City, it merely confirms that settlements have been paid, which is publicly known. It does not mean that a present or future claimant could derive a negotiating position or quantum expectation based on the information released. Litigation regarding the workplace is far more complex than merely taking a total that is already paid and dividing it by the suspected number of claimants who have already settled.

[25] With respect to section 35(1)(b), this Office recently considered the "monetary value" component of the section in Report A-2022-031. In that decision, there was a contractual relationship of a type where both parties disclosed very sensitive business information in order to arrive at an agreement that contained particulars on margins and overall costs. The disclosure of that contract could therefore serve as a "starting point" – or baseline – for future negotiations. Thus, disclosing all of the information in the contract would deprive the public body of the future monetary value of the current contract.

[26] As set out in the analysis of the section 35(1)(g) claim, the disclosure of the aggregate amount paid out in settlements provides no "baseline" for future negotiations. That negotiations occurred with former employees is not a secret and disclosing the aggregate amount paid to all claimants is stating a fact of what has happened in the past. It does not frame current or future negotiation. There is no present or future monetary value in disclosing the information. If the amounts were broken down individually and claims were still outstanding, then a section 35(1)(b) claim would have some validity.

[27] In its argument for a section 30(1)(a) exception to the aggregate settlement amount, the City suggests that litigation privilege be extended outwards to "related litigation". In support of this position they rely upon *Dudley Estates* from the British Columbia Court of Appeal. This decision involves very different circumstances than those in this Report. In *Dudley Estates* the applicant was seeking access to files regarding a person in an ongoing criminal matter to

support her own litigation against the same person. Thus, two legal matters were ongoing against the same person. That is not the case with the aggregate settlement amounts, which involve cases that are settled. The zone of privacy, as envisioned by the decision in *Dudley Estates,* has been maintained with respect to the settlements agreed to by the City of St. John's.

[28] With respect to whether a specific claim to litigation privilege under section 30(1)(a) can be supported, the "dominant purpose test" would have to be applied against the information in question. The applicability of this test was reaffirmed by the Supreme Court of Canada in *Blank v. Canada (Minister of Justice)* [2006] 2 S.C.R. 319. The "dominant purpose test" requires that for information to be considered covered by litigation privilege, it must:

- Be created in contemplation of litigation which is in "reasonable prospect"; and
- For the dominant purpose of use in the litigation.

Moreover, litigation privilege expires once the litigation ends. With respect to the Aggregate Settlement figures included in the 2021 SJSEL financial statement, that document was not created in contemplation of litigation, nor was the dominant purpose of the document created for use in litigation. Lastly, all of the litigation that makes up the aggregate number is concluded.

[29] As for the City's claim of section 30(2) of *ATIPPA, 2015,* which require the public body to withhold information, the Aggregate Settlement amounts are not covered by litigation privilege. The purpose of litigation privilege is to exclude the adversarial party from access to documents created for litigation. It does not make sense for the City to have in its possession documents for which the other side claims litigation privilege.

[30] As well, this Office has already addressed the disclosure of aggregate information pertaining to a section 30(2) claim. In Report A-2018-019, a complainant was seeking access to billing information from legal aid. In recommending the release of the information, my predecessor wrote:

> *[22] Based on the relevant authorities, I find there is no reasonable possibility that the Complainant (or any assiduous inquirer) would be able to deduce any*

> *privileged communications from the disclosure of the list of lawyers or law firms and the total aggregate amount paid per annum over a ten-year period. Aggregate amounts without individual invoices, dates of invoices or client names makes it exceedingly difficult for any assiduous inquirer to acquire or deduce privileged communications*

[31] Applying this reasoning to the aggregate settlement amount in question, it is impossible to deduce privileged communication from this total as there is no individual settlement amounts, names, communications, dates, facts, and so on.

[32] The City has also asserted that settlement privilege applies to the Aggregate Settlement figures. I will address settlement privilege in greater detail with respect to the Settled Legal Matter, but with respect to the Aggregate Settlement figures an argument for settlement privilege cannot be sustained. The aggregate figures are not settlement figures. Precise settlement terms cannot be deduced. No one was paid the aggregate amount. If we were to apply settlement privilege over the aggregate total of several cases, then any law firm that advertised the aggregate value of what it has secured for all of its clients would be in breach of settlement privilege because it is certain that some, perhaps most, of those awards were through settlement. Settlement privilege rests with each individual litigant or claimant; it cannot be bundled.

[33] Moving on to the Settled Legal Matter, the City has asserted that section 35(1)(g) of *ATIPPA, 2015* applies to this information though it has provided little to support this claim. Section 35(1)(g) requires that the public body show that the disclosure of information prejudices their financial interest. This has not been shown. The facts surrounding the Settled Legal Matter are *sui generis* and do not provide any "baseline" for another potential litigant. Moreover, the Settled Legal Matter has been widely reported upon in the news and a settlement has been confirmed. Disclosing the further information on this matter would not prejudice the current or future financial or economic interests of the City.

[34] The City's argument for applying section 35(1)(b) to the Settled Legal Matter was also made with little evidence in support. While the information that the City wants to withhold is certainly financial information, hence its placement in the financial statement, it has no

monetary value. Rather it reflects information that is a fact in the recent past. It cannot be used to further the specific current or future financial or economic interests of the City.

[35] As for the City's argument for section 30(1)(a), the argument that the information about the Settled Legal Matter is covered by litigation privilege cannot hold. Firstly, the information fails both parts of the "dominant purpose test", as the document was not created in contemplation of litigation, nor was litigation the dominant purpose of the use of the document. Lastly, the litigation upon which the settled legal matter is based is finished and litigation privilege no longer applies.

[36] Section 30(1)(a) also covers information covered by solicitor-client privilege. The standard against which to judge solicitor-client privilege in the context of ATIPPA, 2015 was confirmed by the Supreme Court of Newfoundland and Labrador in the context of ATIPPA, 2015 in *Newfoundland and Labrador (Information and Privacy Commissioner) v. Eastern Regional Integrated Health Authority*. For information to be covered by solicitor-client privilege:

i) a communication between a solicitor, acting in his or her professional capacity, and the client;
ii) the communication must entail the seeking or giving of legal advice, and
iii) the communication must be intended to be confidential.

[37] The courts have been clear that not all documents provided to a lawyer by a client would trigger solicitor-client privilege. There needs to be some interaction with the solicitor, in their capacity as a solicitor, for the information to be triggered under solicitor-client privilege. The information in the financial statement at issue fails in all aspects of the standard for establishing solicitor-client privilege:

- The information does not involve communication with a client;
- It was not created for the purpose of obtaining legal advice;
- The solicitor-client relationship was not involved in the creation of the document or in the preparation of the numbers;

[38] With respect to the City's claim that section 30(2) applies, there was no information provided to explain how or why the information could be considered solicitor-client or litigation privilege of a third party when it was neither of those for the City. In fact, we do not know

whether the third party even believes that this information is covered under one of these two privileges as we have not heard from the third party on these claims. Instead, the City has asserted that it has an obligation to protect the information of others. While this is true, it does not mean that the City can simply make this assertion without context provided by the third party. Section 30(2) is a right for a third party and it cannot be presumed that the position of the third party and the public body are aligned, particularly when the information involved derives from an adversarial legal process.

[39] The focus of the City's argument with respect to Report A-2019-017 centres around settlement privilege. In Report A-2019-017, this Office affirmed that "*ATIPPA, 2015* is a complete, exhaustive code, and common law settlement privilege does not exist as a freestanding exception overriding *ATIPPA, 2015.* Therefore, a public body cannot invoke settlement privilege as a justification for denying access to responsive records." It is not for this Office to read into the statute further exceptions to access.

[40] In support of its position that settlement privilege does apply, the City has cited *Imperial Oil Ltd. v. Calgary* (2014 ABCA 231) which asserts that Alberta's *Freedom of Information and Protection of Privacy Act* does not grant the right for the Alberta Commissioner to override a common law privilege, such as settlement privilege. However, the Alberta access to information legislation differs from *ATIPPA, 2015* with respect to privilege. In particular, the Alberta legislation allows for information to be exempt from disclosure "for any type of legal privilege," of which settlement privilege is one.

[41] This Office's position on settlement privilege has not changed and the position set forth in Report A-2019-017 continues to apply. A claim of settlement privilege over this information cannot be sustained.

[42] Nonetheless, we would like to make some brief comments on settlement privilege. There appears to be confusion as to what settlement privilege is and what a non-disclosure clause is. Settlement privilege is a rule of evidence, it exists to allow free and frank settlement discussions without concern that those discussions will be used as evidence against a party to a litigation at a later date. It applies whether a settlement is reached or not. Its importance

relates to its use in future litigation (see, for example, *Globe and Mail v. Canada (Attorney General*). There is nothing to suggest that settlement privilege exists as a bar to release information to the public in perpetuity. Restrictions on the release of information are specifically covered in non-disclosure clauses that create a binding agreement between the parties and that could result in an award of damages to one side if breached by the other. But a non-disclosure clause is not settlement privilege and, where public bodies subject to *ATIPPA, 2015* are concerned, non-disclosure clauses are not a bar to releasing information.

[43] If the City's position with respect to settlement privilege were adopted, it would mean that a public body could refuse to disclose information on any settlement in perpetuity. This goes against one of the pillars upon which access to information is built, which is making public bodies more transparent and accountable. This Office has not rendered a decision in favour of applying the section 9 public interest override in *ATIPPA, 2015* primarily because it has not been presented with a compelling reason to use that provision. However, the public interest as it relates to municipal agreements was recently considered in *Asphalt Product Industries Inc. v. Town Council of Come by Chance (Town)* 2023 NLSC 12. That decision involved the Town's refusal to disclose individual tax agreements with companies within the town. Justice Browne cited the following from the 2014 Statutory Review of *ATIPPA* in support of his decision to rule in favour of disclosure pursuant to section 9 of the *Act:*

> *…it is important to recognize that when a citizen, individual or corporate, requests a municipal council to grant a permit, tax relief, a license, are zoning of land, a contract to provide goods or services, or any other benefit, that grant will not be made by some uninvolved detached private enterprise, but rather by all of the other citizens of that municipality, through the agency of the council.*
>
> *Those other citizens are entitled to be informed as to the basis on which the grant of permit or other benefit was made, to whom, what property was affected, the extent of the rights granted and all other information used by the council to make the decision to grant the permission or other benefit. It is only with that information that all other citizens will be able to assess whether the council has acted within the law and regulations that protect the interests of all citizens of the municipality.*

In this case, the City found itself in a circumstance where legal action was initiated that resulted in a decision to settle based on financial terms. The people of the City of St.

John's are entitled to understand the financial cost or benefit of this decision to settle. In the present matter, I have found that sections 30 and 35 do not apply to withhold the requested information. In the event that they did apply, to either this information or to similar information in a future matter, section 9 might apply to override those exceptions to access and would bear careful consideration.

[44] In general, if settlement privilege were to be used by public bodies as the basis to refuse to disclose, in perpetuity, settlement information involving public bodies, this Office would have to reconsider how and when such a claim could trigger the use of the public interest override. Information about the expenditure of the public's money is a key element of transparency and accountability. The fastest way to undermine support of public bodies is to provide these bodies with the means to not be accountable for the expenses they incur.

RECOMMENDATIONS

[45] Under the authority of section 47 of *ATIPPA, 2015* I recommend that the City of St. John's release all of the information contained in the financial statements of St. John's Sports and Entertainment Ltd. that is currently being withheld pursuant to section 30 and section 35 of *ATIPPA, 2015.*

[46] As set out in section 49(1)(b) of *ATIPPA, 2015*, the head of the City of St. John'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.

[47] Dated at St. John's, in the Province of Newfoundland and Labrador, this 8th day of March 2023.

Michael Harvey
Information and Privacy Commissioner
Newfoundland and Labrador