This is **Exhibit "K"** to the Affidavit of Ephry Mudryk,
sworn December 14, 2021

Caitlin Milne

A Commissioner for oaths, etc.

Legislative
Assembly
of Ontario

Assemblée
législative
de l'Ontario

November 18, 2021

Robert Haché
President and Vice-Chancellor
Laurentian University
935 Ramsey Lake Road
Sudbury, Ontario P3R 2C6

Claude Lacroix
Chair, Board of Governors
Laurentian University
935 Ramsey Lake Road
Sudbury, Ontario P3E 2C6

Dear Dr. Haché and Mr. Lacroix,

At its Wednesday, November 17, 2021 meeting, the Standing Committee on Public Accounts adopted the following motion:

> That Mr. Claude Lacroix, Chair of the Board of Governors of Laurentian University and Dr. Robert Haché, President and Vice-Chancellor of Laurentian University be invited to attend a closed session meeting of the Committee at either 9:00 a.m. or 12:30 p.m. on either November 24, 2021 or December 1, 2021 for the following purposes:
>
> - To justify the University's position regarding the Committee's authority to compel the delivery of documents; and
>
> - To address the University's concerns regarding the sensitivity of documents related to the audit of Laurentian University; and
>
> - To explain the University's plan to comply with the order of the Committee compelling the delivery of documents in a fulsome and timely manner; and
>
> That Mr. Lacroix and Mr. Haché entitled to attend with counsel; and
>
> That if Mr. Lacroix and Mr. Haché decline this request to appear or fail to appear that the Chair, on behalf of the Committee, be authorized to report this matter to the House and request that the House authorize the Speaker to issue his warrant for the appearance of

Mr. Claude Lacroix, Chair of the Board of Governors of Laurentian University and Dr. Robert Haché, President and Vice-Chancellor of Laurentian University before the Standing Committee on Public Accounts at a date and time to be set by the Committee.

I have been instructed by the Committee to arrange for your attendance via videoconference, together with counsel and any other staff you may consider appropriate.

The Standing Committee on Public Accounts meets on Wednesdays when the House is sitting. The Committee is inviting you to attend a closed session meeting of the Committee at **either 9:00 a.m. or 12:30 p.m.** on either **November 24, 2021 or December 1, 2021**. Please let me know your availability at your earliest convenience.

On behalf of the Committee, I thank you for your assistance in this matter. If I can be of any assistance, please do not hesitate to contact me at 416-325-3883 or at comm-publicaccounts@ola.org.

Sincerely,

C Tyrell

Christopher Tyrell,
Clerk of the Committee

CC: Taras Natyshak, MPP, Chair of the Committee
Bonnie Lysyk, Auditor General

This is **Exhibit "L"** to the Affidavit of Ephry Mudryk,
sworn December 14, 2021

Caitlin Milne

A Commissioner for oaths, etc.

STOCKWOODS
barristers

Brian Gover
Direct Line: 416-593-2489
Direct Fax: 416-593-9345
briang@stockwoods.ca

November 22, 2021

SENT VIA EMAIL to comm-publicaccounts@ola.org

Christopher Tyrell
Clerk, Standing Committee on Public Accounts
Legislative Building, Queen's Park
Toronto, ON
M7A 1A5

Dear Mr. Tyrell:

Re: Laurentian University of Sudbury – Standing Committee on Public Accounts

I am writing to reply to your letter dated November 18, 2021 to Dr Robert Haché and Mr Claude Lacroix.

Dr Haché and Mr Lacroix would be pleased to appear before the Committee in its closed session on December 1, 2021 at 12:30 p.m., with counsel, to address the matters outlined in your November 18 letter. I will be in further contact with you to discuss procedural arrangements.

Yours truly,

Brian Gover

c. Claude Lacroix, Chair, Board of Governors
Dr. Robert Haché, President and Vice-Chancellor
D. J. Miller, *Thornton Grout Finnigan LLP* (Insolvency counsel to the University)
Sharon Hamilton, *Ernst & Young Inc*. (Court-Appointed Monitor of the University)
Ashley Taylor, *Stikeman Elliott LLP* (Counsel to the Court-Appointed Monitor)
Peter Osborne, *Lenczner Slaght* (Counsel to the Board of Governors of the University)
Richard Dearden, *Gowling WLG (Canada) LLP* (Counsel to the Auditor General)
Fredrick Schumann, *Stockwoods LLP*
Celeste Boyer, *Laurentian University*

This is **Exhibit "M"** to the Affidavit of Ephry
Mudryk, sworn December 14, 2021

Caitlin Milne

A Commissioner for oaths, etc.

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???

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Office of the Auditor General of Ontario
Bureau de la vérificatrice générale de l'Ontario

News Release

For Immediate Release **December 1, 2021**

Annual Report Shows Need for Improved Transparency, and More Focus on Financial Sustainability and Service Delivery for Ontarians

(TORONTO) Value-for-money audits in the Auditor General's *2021 Annual Report* show that public organizations need to improve on both service delivery, and providing more accessible information to help Ontarians make more informed decisions, Auditor General Bonnie Lysyk said today after the Report was tabled in the Legislative Assembly. Financial accountability and governance were also themes this year.

Organizations and programs audited this year cover a wide range of areas, from health and social services to post-secondary education, land use planning, infrastructure, finance and technology; five provincial agencies were audited. Find more information on our audit topics at the end of this document.

Lysyk's Report this year also includes:

- an update on the ongoing Special Audit of Laurentian University, and
- a review of Internet Gaming in Ontario.

Additional chapters included each year are:

- a review of the Public Accounts of the province; the Auditor provided an unqualified opinion on the Public Accounts for the fourth year in a row,
- a review of government advertising; and
- follow-up reports on recommendations from previous Annual Reports and the Standing Committee on Public Accounts.

Authority to Release Reports

The Auditor General's Annual Report is released each year before December 31 in accordance with the *Auditor General Act*. The Auditor General's 2021 *Report of Environment Audits* was released on November 22, 2021 in accordance with the requirements of the *Environmental Bill of Rights, 1993*. It included five value-for-money and two follow-up environment audits.

-30-

For more information, please contact:
Bonnie Lysyk
Auditor General
(647) 267-9263

Read the report at www.auditor.on.ca

@OntarioAuditor

The Office of the Auditor General is an independent Office of the Legislative Assembly that conducts value-for-money and financial audits of the provincial government, its ministries and agencies. We also audit organizations in the broader public sector that receive provincial funding. Our vision is to deliver exceptional value and assurance to members of the Legislative Assembly, the Standing Committee on Public Accounts, and all Ontarians through high-quality work that promotes accountability, value for money and effective governance in the Ontario public sector.

2021 Annual Report of the Auditor General of Ontario

Audit Topics

Assisted Living Services: The Ministry of Health sets policies and provides funding for assisted living services through Ontario Health. These publicly funded health-care services consist of home-based help, including personal support services, homemaking services and calls or visits to check on the client's health and safety.

Cardiac Disease and Stroke Treatment: CorHealth Ontario, established in 2016, is responsible for providing evidence-based guidance as well as monitoring and reporting on the performance of cardiac, stroke and vascular services in Ontario.

COVID-19 Economic Response and Supports for Businesses: Ontario's public health restrictions intended to curb the spread of COVID-19 required many businesses to temporarily close, operate at limited capacity, or implement public health measures. The province announced financial support to be distributed between the health-care sector and the economy.

COVID-19 Personal Protective Equipment Supply: Personal protective equipment (PPE) helps prevent exposure to infectious diseases or other hazards. PPE comprises wearable equipment such as gloves and masks. PPE was in short supply in Ontario at the start of the COVID-19 pandemic.

Financial Reporting of School Boards in Ontario: The Ministry of Education is responsible for overseeing the financial health of Ontario's school boards and how they use their funding. The *Education Act* requires the boards' treasurers to prepare annual financial statements.

Homelessness: Each night, about 9,600 Ontarians experience "visible" homelessness such as living in shelters - about 90,000 Ontarians experience this type of homelessness in a year. It is estimated that as many as 80% of Ontario's homeless population experiences "hidden homelessness" such as couch surfing, sleeping in abandoned buildings or camping under bridges and in remote locations.

Inspection and Maintenance of the Province's Bridges and Culverts: The Ministry of Transportation is responsible for inspecting, maintaining and repairing approximately 3,000 bridges and 2,000 large culverts located on provincial highways and in northern areas of the province. Bridges must be inspected every two years using the Ontario Structure Inspection Manual.

Land-Use Planning in the Greater Golden Horseshoe: The province develops legislation, policies and plans that govern planning for private and municipal lands. Municipalities decide how lands within their jurisdiction are used, within what is allowed by provincial planning policies. Provincial land-use planning in the Greater Golden Horseshoe is intended to align with good land-use planning practices, the *Planning Act*, and the Growth Plan.

Ontario Cannabis Retail Corporation: The Ontario Cannabis Retail Corporation, which runs Ontario Cannabis Store, is a Crown agency that sells cannabis online and is the province's sole wholesaler of recreational cannabis to authorized retail stores. The OCRC's mandates to buy and sell cannabis and related products, and to promote the socially responsible use of cannabis.

Read the report at www.auditor.on.ca

@OntarioAuditor

The Office of the Auditor General is an independent Office of the Legislative Assembly that conducts value-for-money and financial audits of the provincial government, its ministries and agencies. We also audit organizations in the broader public sector that receive provincial funding. Our vision is to deliver exceptional value and assurance to members of the Legislative Assembly, the Standing Committee on Public Accounts, and all Ontarians through high-quality work that promotes accountability, value for money and effective governance in the Ontario public sector.

Ontario Clean Water Agency: The Ontario Clean Water Agency (OCWA), a Crown agency reporting to the Ministry of the Environment, Conservation and Parks, provides drinking-water and wastewater treatment services to an estimated 4.5 million Ontarians. OCWA's role is to fill gaps in the marketplace, especially for smaller, remote and First Nation communities where private operators are not willing to offer services.

Ontario Motor Vehicle Industry Council: The Ontario Motor Vehicle Industry Council (OMVIC) was created by the government of Ontario as a not-for-profit delegated authority to protect consumers and to maintain fair, honest and open competition for registered motor vehicle dealers.

Ontario Provincial Police: The Ontario Provincial Police (OPP) is one of the largest police forces in North America, with about 5,600 police officers and 2,500 civilian employees. The OPP provides policing services in areas of Ontario that do not have their own police force; patrols on provincial highways and waterways; policing services under contract to municipalities that have requested them; emergency and other support services; and investigations into complex criminal cases and organized crime.

Ontario Securities Commission: The Ontario Securities Commission (OSC) is a Crown corporation mandated to provide protection to investors from unfair, improper or fraudulent practices; foster fair, efficient and competitive capital markets and confidence in the capital markets; foster capital formation; and contribute to the stability of the financial system and the reduction of systemic risk.

Ontario's Provincial Comptrollership Framework: The Office of the Comptroller General provides leadership and transparency in provincial financial reporting, financial management policy and enterprise risk management, and oversees the Ontario Internal Audit Division's day-to-day operations. The Office of the Comptroller General has a centralized finance function, called the Office of the Provincial Controller Division.

Outpatient Surgeries: Outpatient surgery, sometimes referred to as "day surgery" or "ambulatory surgery," is typically surgery in which a patient spends less than 24 hours in hospital before going home. The Ministry of Health funds public and private hospitals, and independent health facilities, to provide surgeries.

Private Career Colleges Oversight: About 500 private career colleges in Ontario train adults who require specific job skills or who already possess academic qualifications but want to enhance their practical skills to become more competitive in the job market. They currently enrol about 159,000 learners.

Public Colleges Oversight: The Ministry of Colleges and Universities is responsible for the oversight of Ontario's 24 public colleges. Public colleges provide career-oriented education and training to help students gain employment, meet the needs of employers, and support the social and economic development of communities.

5G Network Technology and 5G Pre-Commercial Program: In 2017, the province partnered with the federal government, the province of Quebec and three multinational technology companies to build and operate several 5G test platforms. The 5G mobile network, which is not yet operating commercially in Canada, will enable new services and technology that rely on real-time data-sharing, including smart energy products and smart health-care services.

This is **Exhibit "N"** to the Affidavit of Ephry Mudryk, sworn December 14, 2021

Caitlin Milne

A Commissioner for oaths, etc.

Bonnie Lysyk
Auditor General of Ontario

Reflections

This is the second tabling of our Annual Report during the COVID-19 pandemic.

The past year has been challenging, not only for us in completing this work during periods of lockdowns, but also for those we audited.

Thanks to the co-operation and assistance of our auditees in the public- and broader-public sectors, and hard work and determination of my staff, we have completed our value-for-money audits with a number of recommendations for improvement, that if implemented, can benefit Ontarians.

Also included are reports on the Public Accounts, Internet Gaming, an update on our audit of Laurentian University and government advertising, as well as our two-year follow-up work on audits issued in 2019, our continuous follow-up work on audits completed in the five-year period of 2014 to 2018 and follow-up work on the recommendations issued by the Standing Committee on Public Accounts contained in the reports it has tabled in the Legislative Assembly of Ontario.

Value-for-money audits play an important role holding public-sector and broader-public-sector organizations accountable for financial responsibility, well-managed programs and transparency in public reporting.

In reviewing the results of this year's value-for-money audits, there are a number of important issues worth highlighting and key themes that stand out.

Transparent, Accessible Information for More Informed Ontarians

Transparent and accessible information can help Ontarians make more informed decisions and may lead to better outcomes. A few examples from our audits this year where further public education and awareness is needed include:

- Our audit on **Cardiac Disease and Stroke Treatment** found that in 2019/20, about 30% of patients (almost 12,000 people) who arrived at an emergency department with stroke symptoms did not go to the type of site (such as a stroke centre) best suited for stroke treatment and care. If paramedics determine a stroke has likely occurred, instead of taking the person to the nearest hospital, they generally go to a hospital specialized in stroke care. However, patients who go to a hospital on their own may unknowingly go to a hospital that is not as well-suited to treat a stroke. Further education is needed to help Ontarians identify that a stroke is happening and to call an ambulance.

- The Ontario Securities Commission (the OSC) is the largest capital market regulator in Canada. It is important that the public be aware that in Ontario and the rest of Canada, there is no fiduciary duty requirement for advisors, dealers and their representatives to act in the best interest of their clients. Our audit of the **Ontario Securities Commission** confirmed that deferred sales charges and trailing commissions have taken over a decade to be banned, and although trailing commissions will be prohibited for discount brokers/dealers (that is dealers who are not permitted, under existing regulations, to provide advice to investors) effective June 1, 2022, under the proposed rules they will still be permitted for full-service dealers. Many investors do not know how much they pay in these hidden fees or that they pay them at all. These sales practices cost Ontario investors an estimated $13.7 billion in commissions paid from 2016 to 2020. By contrast, securities regulators in the United Kingdom and Australia have banned these types of embedded commissions since 2012.
- We noted in our audit of **Ontario Cannabis Retail Corporation** that more action is required on social responsibility, including educating the public on responsible consumption, health risks, and the differences between regulated and unregulated cannabis products.
- Our audit of **Assisted Living Services** found that familiarity with these services is low among the public and information on these services may be difficult to find. In fact, neither the Ministry of Health, many of the health regions, nor Ontario Health tracks locations of where assisted living services are provided and Ontario Health had to compile this information when we asked as part of our audit. This general lack of information represents a significant barrier to vulnerable people finding the help they need to live safely and comfortably in their homes, and to avoid long-term care or hospitalization.
- The 5G network is poised to be a game-changer with the power to fuel innovation and transform the way people live, work and play. Our audit of **5G Network Technology and the Related Pre-commercial 5G Program** highlighted that legislation currently in place in Ontario to protect privacy and ensure data security predates emerging technologies such as 5G. The province has commenced preliminary work to update relevant legislation.
- We found in our audit of **Outpatient Surgeries** that more information on wait times would allow Ontarians to make more informed choices about their health care. Surgeons at the same hospital can have significantly different wait times. For example, the average wait time for one ophthalmologist was almost four times longer than another. But surgeons' wait times are not tracked or publicly reported in Ontario. In contrast, Alberta and British Columbia publicly report wait times by surgeon.
- In our audit of **Oversight of Private Career Colleges**, we found that when the Ministry of Colleges and Universities posts information on private career colleges' graduation rates and graduate employment rates, the information is at least two years old. But for up to 83% of college programs, performance indicators are not available at all. Also, the Ministry does not analyze complaints about colleges or publish repeat complaints. As a result, students are missing important information when making decisions about their vocational training.
- Our audit of **Land-Use Planning in the Greater Golden Horseshoe** found that unprecedented use of Ministers' Zoning Orders (MZOs) compounded with numerous changes to Growth Plan policies have created instability in the planning process. The lack of transparency in issuing MZOs opens the process to criticisms of conflict of interest and unfairness. There is no formal process that interested parties are required to follow to request an MZO, and there are no established criteria against which the Minister assesses requests for MZOs.

Service Delivery for Ontarians

A number of audits addressed service delivery for Ontarians.

In our audit of the **Ontario Provincial Police** (OPP), in 2020, over 1,000 front-line constable positions were vacant, representing 26% of the OPP's total funded front-line constable positions. Vacancies in front-line constables appear to be contributing to a decline in the service levels provided by the OPP to municipalities. Despite increasing reported incidents of crime and calls for service in recent years, and an increase in the number of municipalities and population that the OPP serves, the number of hours of patrol that the OPP provided to municipalities and on provincial highways decreased by 28% from 2016 to 2020, from 1.36 million hours to just over 975,000 hours.

In our audit of the **Ontario Motor Vehicle Industry Council** (OMVIC) we noted that OMVIC has been accumulating larger surpluses and reserves instead of using the revenues it generates to enhance and improve consumer protection.

The **Ontario Clean Water Agency** (OCWA) provides drinking water and wastewater treatment services to an estimated 4.5 million Ontarians. Our audit found that OCWA provides safe and reliable drinking water and reliable wastewater treatment services in compliance with legislation.

Our audit on **Homelessness** determined that the Ministry of Municipal Affairs and Housing does not have an overarching strategy that effectively co-ordinates actions for the reduction of homelessness with other provincial ministries, municipalities, and other third-party service providers. Most of the work being done to tackle homelessness is city-specific and as a result, there exists only a patchwork of data, making it difficult to systemically understand the state of homelessness in Ontario. We found that municipalities also did not have effective processes to monitor third-party service providers and did not have sufficient consolidated information confirming whether people who are homeless are provided with the needed supports and services.

Our audit on **Personal Protective Equipment Supply** (PPE) is included in our Annual Report, and represents Chapter 6 of our *COVID-19 Preparedness and Management Special Report*. The audit confirms that Ontario was unprepared to respond to the COVID-19 pandemic with sufficient PPE, as a result of long-standing issues identified but not addressed by the Ministry of Health dating back as early as the Severe Acute Respiratory Syndrome (SARS) outbreak in 2003.

Our audit on the **Inspection and Maintenance of the Province's Bridges and Culverts** confirmed that the Ministry of Transportation performs inspections every two years on every bridge it is responsible for, as required. However, the Ministry could improve its inspection manual and processes. By keeping bridges in good repair, the Ministry is providing reliable mobility for people and goods in Ontario.

Board Governance

This year, our audits identified a need for continued attention to the fundamentals of good board governance, including delays in appointments, absent term limits, and lack of criteria in establishing board member competencies.

- Since November 2019, **Ontario Place** has been without any board members, and as a result, there has been no board member to sign-off on the financial statements. The timely appointment of board members is important for ensuring that organizations are well governed and meet their respective mandates.
- Our audit of the **Ontario Motor Vehicle Industry Council** found an overrepresentation of motor vehicle dealers on the Board (nine of 12 Board members), despite being a consumer protection agency. Further, with no term limits, we found that some Board members had served over 14 years on the Board, holding key positions such as Chair and Vice-Chair, and Secretary-Treasurer.

- In our audit of the **Ontario Securities Commission**, we found that the government did not follow the established process for board appointments twice in 2019. We also found existing board members tended to have backgrounds in industry, rather than investor protection. Including some Board members with experience in investor protection, or a clear investor protection outlook, would assist the Commission in fulfilling its mandate to protect investors.
- In our audit of **Public Colleges Oversight**, we found that board governance of public colleges could be strengthened in areas such as board member training, conflict of interest processes and board evaluations.
- In our report on **Internet Gaming in Ontario**, we highlight our concern that the governance structure of iGaming Ontario, a legal subsidiary of the Alcohol and Gaming Commission of Ontario (AGCO), compromises the AGCO's regulatory independence. An inherent conflict of interest has been established in legislation between iGaming Ontario's goal of generating profit-based revenue for the province and the AGCO's goal of effectively administering regulatory oversight of the gaming sector.

Financial Accountability and Sustainability

In our report on the **Public Accounts** we highlighted that the Auditor General issued an unqualified opinion on the province's consolidated financial statements for the year ended March 31, 2021, and we again raised the risk of the province's growing debt and the related impact of interest expense costs on program expenditures. We recommended that the province provide legislators and the public with a strategy, including long-term targets, to reduce Ontario's current and projected debt.

Our audit of the **Provincial Comptrollership Framework** identified that further work needed to be done to strengthen this new framework to play a clearer central accounting oversight role, with stronger cross-ministry co-ordinated financial decision-making, internal controls and public financial reporting.

Our review of **Financial Reporting of School Boards in Ontario** confirmed that school board financial statements can be presented in accordance with public sector accounting standards. There are opportunities to improve disclosures on education property tax revenue and transportation partnerships in the notes to the financial statements.

In our audit of **Public Colleges Oversight**, we found that precedent-setting revenues from international students are integral to the financial sustainability of the public college system in Ontario. In 2020/21, 68% of public colleges' total tuition fee revenue came from international students. However, the Ministry of Colleges and Universities does not have a strategic plan for the sector to help mitigate the risk of a sudden decline in international students.

During our 2021 audits, we found examples where the public sector is leaving money on the table. More could be done to recover funds. For instance:

- Even in a time of COVID-19, care needs to be taken in the distribution of taxpayer dollars. The province provided funds totalling $226 million to ineligible recipients and provided $714 million to businesses in excess of what they requested under the Ontario Small Business Support Grant and the Property Tax and Energy Rebates Program. In our audit of **COVID-19 Economic Response and Supports for Businesses**, we examined five economic recovery programs and found that as a consequence of quick program delivery, eligibility controls were either missing entirely, poorly designed, or not applied. Of the $210 million paid to ineligible recipients under the Ontario Small Business Support Grant, the province does not plan to recover, nor has recovered, any amounts. Of the $16 million paid to ineligible recipients under the Property Tax and Energy Cost Rebates program, the province had recovered only 5.3% at the time of our audit, with ongoing efforts to recoup the remainder. About 46% of businesses that received a grant received a total of $714 million more under the Ontario Small Business Support Grant than they requested because the grant minimum payment was $10,000.

- Our audit of **Ontario Securities Commission** found that between 2011/12 and 2020/21, the Commission collected only 28% of $525 million of monetary sanctions it imposed. Of the money collected from such sanctions and deposited in a special fund called the Designated Fund, the OSC accumulated $117 million as of 2020/21. Although the *Securities Act* allows this fund to be used for certain purposes, the OSC only paid out between 6% and 11% for the benefit of the investor community as well as for other purposes allowed under the Act, each year between 2016/17 and 2020/21.

The Importance of Unfettered Access to People and Information: The Auditor General's Access

With one exception, our auditees were co-operative, demonstrated their acceptance of the audit process, and conducted open and transparent discussions with us. They also provided us with the information we needed to complete our work for the Legislature and Ontarians.

There is respect in the public and the broader public sectors for our legislation, and the role of the Office of the Auditor General, and our Office is provided with unfettered access to information. Government and those who work in the public and broader public sectors understand our audit process, but even more, understand and respect that it is the right of the Legislature and Ontarians to be provided with information about taxpayer-funded public services and the use of taxpayer dollars. They co-operate because they are open to improving their programs, processes and systems for the benefit of Ontarians, even when an audit points out or confirms the need to improve.

This Annual Report shows that those who have provided information for these audits understand the critical role of accountability and transparency. It is disappointing and unfortunate that this is not understood by those governing Laurentian University, a broader public sector organization. The Standing Committee on Public Accounts passed a motion for us to conduct a Special Audit of Laurentian University. An update of our Special Audit of Laurentian University and the challenges in conducting this audit is included in this Annual Report.

Acknowledgements

On behalf of my Office, I again want to thank the many people in the public- and broader-public-sectors involved in our work for their assistance and co-operation in the completion of this year's audits.

I also want to extend my personal thanks to my professional and dedicated team, our excellent panel of external advisors, and the various subject-matter experts who shared with us their knowledge and advice during the past year.

Further, I want to acknowledge and extend best wishes to Laura Bell, Audit Director, Attest who has more than 31 years of service, and Brian Wanchuk, Audit Supervisor, who will be retiring early next year after 35 years of service to the Office and the Legislature.

Last, but not least, I also want to express my gratitude to members of the Standing Committee on Public Accounts, an all-party Committee of the Legislature, for their support, and for their dedicated work on examining the way government spends taxpayer money and the way programs are delivered for the benefit of all Ontarians.

Sincerely,

Bonnie Lysyk, MBA, FCPA, FCA
Auditor General of Ontario

Office of the Auditor General of Ontario

Update on the Special Audit of Laurentian University

December 2021

Update on The Special Audit of Laurentian University

1.0 Summary

Established in 1960, Laurentian University of Sudbury (Laurentian) is one of Ontario's 23 public universities. Over the last five fiscal years, Laurentian has received on average $85.9 million per year (or 45% of its total annual revenues) from the provincial government. Laurentian has had a significant role in the greater Sudbury region, as one of the primary bilingual and post-secondary institutions serving Northern Ontario. It is also one of the region's largest employers, employing a total of 1,751 people, including part-time staff and student employees, as of December 2020.

On February 1, 2021, Laurentian filed for creditor protection under the *Companies' Creditors Arrangement Act* (CCAA). This is the first time in Canadian history that a publicly funded university has filed for creditor protection.

The CCAA is a federal act that allows corporations experiencing financial difficulties to restructure their affairs while being temporarily protected from creditors. The CCAA can only be used by corporations with amounts owing in excess of $5 million. Based on information in reports of Ernst & Young, Inc., the Monitor appointed under the CCAA proceedings, Laurentian has spent approximately $9.86 million from January 30, 2021 to August 13, 2021 thus far on restructuring activities under the CCAA and is projected to spend a total of $19.84 million by February 4, 2022.

On April 28, 2021, the Standing Committee on Public Accounts (Committee) unanimously passed a motion requesting that the Office of the Auditor General conduct a value-for-money audit on Laurentian's operations for the period of 2010 to 2020. During the discussion on the motion, the Committee indicated that they want the audit to examine what happened to lead Laurentian to enter the CCAA process, to bring transparency to the situation, and to identify lessons learned. The Committee also identified that they would like the audit to look forward and "ensure something like this does not happen in another academic institution elsewhere."

Because of the historical scope of the request, as well as the desire to be forward looking, the Committee provided the Auditor General with discretion on the scope of the audit. Shortly thereafter, our Office initiated a value-for-money audit to examine the governance, operations and past financial decisions at Laurentian University.

Limitations Imposed by Laurentian on the Conduct of the Special Audit

Given that Laurentian is a publicly funded institution, part of the broader public sector (BPS) and a recipient of significant provincial government funding, there is an expectation from the public for transparency and accountability.

Unfortunately, our Office has been denied access by Laurentian to information we consider absolutely necessary for the conduct of our audit work to be able to fully satisfy the Committee's motion. Laurentian has refused to provide our Office information that its internal and external legal counsel decided is subject to solicitor-client privilege, litigation privilege, or settlement privilege. In many instances, it has also declined to provide non-privileged information on the basis that to review documents to determine if information is privileged would be too resource intensive. Consequently, we have been restricted from obtaining unfettered access and timely access to information. Such a pervasive restriction of our audit work is unprecedented.

Further, Laurentian put in place communication and documentation protocols that discourage university staff from speaking freely with us or providing our Office with unfettered access to information without fear of reprimand. These protocols have created a culture of fear surrounding interactions with our Office.

In addition, Laurentian has implemented a centralized tracking system to review most information before it is provided to us and to control and monitor our conversations with staff. All of these self-imposed processes require Laurentian staff and external legal counsel to spend significant time and resources responding to our audit requests.

Unfettered access to information is fundamental to the work of our Office. If an auditor is prevented from accessing information, many of the auditor's questions will remain unanswered, and audit findings would remain inconclusive. Undue scope restrictions also undermine an auditor's ability to accurately assess the completeness of information provided in response to audit inquiries.

Despite explaining on numerous occasions the type of access granted under the *Auditor General Act* and the safeguards in place, Laurentian has not wavered on its position. In light of this, on September 29, 2021, the Auditor General filed an Application before the Ontario Superior Court of Justice for a declaration that section 10 of the *Auditor General Act* confers on the Auditor General a right of access to privileged information and documents.

Standing Committee on Public Accounts (Committee)

In October 2021, we communicated the restrictions Laurentian was placing on our work to the Standing Committee on Public Accounts. The Committee then formally requested information from Laurentian University in conjunction with their motion. The *Legislative Assembly Act*, Standing Orders and Parliamentary Privilege provide the Committee the authority to command the production of papers or things that the Committee considers necessary for its work.

After sending three letters, the Committee began to receive material from Laurentian on November 17, 2021. However, Laurentian's external legal counsel indicated that Laurentian would not provide privileged information, information subject to court ordered confidentiality, and information that implicates third parties and the CCAA process. A fourth letter was sent to Laurentian on November 18, 2021 to request the President and the Chair of the Board of Laurentian appear before the Committee to explain their delay and refusal to provide material. It remains unclear whether all requested material will be received.

Ministry of Colleges and Universities (Ministry)

The Ministry has strongly encouraged Laurentian to cooperate with the Office of the Auditor General of Ontario by providing the information requested for the special audit.

2.0 Background

2.1 Standing Committee on Public Accounts

The Standing Committee on Public Accounts (Committee) is an all-party committee of the Legislature empowered to review and report to the Legislative Assembly its observations, opinions and recommendations on reports from the Auditor General and on the Public Accounts. The Committee examines, assesses and reports to the Legislative Assembly on a number of issues, including the economy and efficiency of government and broader public sector (BPS) operations, and the effectiveness of programs in achieving their objectives. Under sections 16 and 17 of the *Auditor General Act*, the Committee may also request that the Auditor General examine any matter in respect of the Public Accounts or undertake a special assignment.

2.2 University Governance in Ontario

A university is a higher learning institution designed for teaching and research. Universities are authorized by the province to grant undergraduate and graduate academic degrees through their academic programs. There are 23 publicly funded universities in Ontario. Every publicly funded university, with the exception of Queen's University (governed under Royal Charter) has its own provincial statute, the earliest having been established in legislation in 1849 (University of Toronto) and the most recent awaiting proclamation (Université de Hearst and the Northern Ontario School of Medicine).

Universities are part of the broader public sector (BPS) and receive on average 23% of their operating revenue from the Ministry of Colleges and Universities (Ministry). As BPS entities, they are subject to specific accountability and transparency rules set out in legislation (e.g. *Broader Public Sector Accountability Act, 2010* and *Broader Public Sector Executive Compensation Act, 2014*). These rules are accompanied by directives and cover topics such as expenses, procurement, executive compensation, and the publication of business plans and other business or financial documents such as an annual report.

The Ministry provides operating funding and manages some capital funding programs to publicly assisted universities, establishes provincial objectives for the use of public funds, and designs frameworks for achieving these objectives. The province has bilateral agreements with each university (referred to as Strategic Mandate Agreements), which outline priorities of the province and establish strategic objectives (e.g., graduation rates, research funding secured) for the universities.

Most universities operate through a bicameral structure, whereby university operations are governed by a Board of Governors and academic affairs governed by a Senate. The Board of Governors (Board) has powers to make bylaws, resolutions, or regulations. The Board has legal responsibility for the institution and authority over the conduct, management and control of university property, revenues, expenditures, business, and other affairs. Each university's legislation may include requirements to have a number of Lieutenant Governor in Council (LGIC) appointments (provincial appointments) on the Board. The Senate, generally comprised of academic and administrative representatives, is responsible for making academic decisions, such as educational policies, the creation of faculties, or courses. However, any educational or academic policy from Senate that requires the expenditure of funds or the establishment of facilities, requires Board approval.

2.3 Companies' Creditors Arrangement Act (CCAA)

The *Companies' Creditors Arrangement Act* (CCAA) is a federal act that allows corporations experiencing financial difficulties to restructure their affairs while being temporarily protected from creditors. During this period, the company presents a Plan of Arrangement (Plan) to the court and its creditors for approval, outlining how it will address the debt it owes. The CCAA process can only be used by corporations with amounts owing in excess of $5 million. Until Laurentian's filing on February 1, 2021, the CCAA process had been used exclusively in the private sector. However, there are no restrictions in the act that limit its use by a government-funded and broader public sector institution.

The intent of the CCAA process is to provide an opportunity for a corporation to restructure its financial affairs to avoid bankruptcy and allow creditors to receive some form of payment for amounts owing to them by the company. First, a majority number in each class of creditor, representing two-thirds of the value of the claims in each class of creditors, must vote to approve the Plan. Second, the Court will be asked to sanction the Plan. Upon Court sanction, the company continues forward as outlined under the Plan until it has satisfied the requirements under the Plan. If a class of creditors or the Court does not approve the Plan, the CCAA process will often come to an end shortly after the Plan fails. When the CCAA proceedings come to an end as a result of a failed Plan, it is possible that the corporation will subsequently be placed into receivership or bankruptcy, which are stricter legal processes, to address the corporation's financial difficulties.

2.4 Laurentian University of Sudbury

Located in the bilingual City of Greater Sudbury, Laurentian has been one of the primary post-secondary organizations serving Northern Ontario and one of Sudbury's largest employers. As of December 30, 2020, Laurentian employed approximately 1,751 people; of this total, approximately 758 were full-time employees and approximately 993 were contract, part-time and student employees.

Laurentian's history is that of a tricultural (French, English and Indigenous) and bilingual post-secondary institution, offering courses in both English and French. On April 6, 2021, Laurentian's Senate passed a resolution approving proposed program closures and faculty and departmental restructuring as part of the university's financial restructuring under the *Companies' Creditors Arrangement Act* (CCAA).

Approximately 8,200 domestic and international undergraduate students (or approximately 6,250 full-time equivalents) were enrolled in the 2020/21 fall semester. Laurentian's graduate program had approximately 1,100 domestic and international graduate students (or approximately 830 full-time equivalents) enrolled in the 2020/21 fall semester. Generally, half of its students have been from Northern Ontario, and 19% of its total student population studied in French.

In the last five years, between 2016/17 and 2020/21, the Province of Ontario provided Laurentian on average $85.9 million annually, comprising over 45% of Laurentian's revenues (see **Figure 1**).

2.4.1 Laurentian University's Finances

The following financial information is derived from our review of Laurentian's public financial statements.

Figure 1: Provincial Funding to Laurentian University 2016/17 to 2020/21 ($)

Source of data: Public Accounts of Ontario Detailed Schedules of Payments

Ministry	2016/17	2017/18	2018/19	2019/20	2020/21
Colleges and Universities[1]	84,992,214	86,780,936	81,173,128	83,672,459	78,885,968
Economic Development, Job Creation and Trade[2]	324,534	225,699	297,591	603,362	–
Education	324,175	561,416	673,345	419,256	141,300
Energy, Northern Development and Mines[3]	57,915	–	–	–	–
Health[4]	688,184	–	1,516,299	1,752,949	668,132
Labour, Training and Skills Development[5]	537,901	144,191	313,846	715,569	989,963
Natural Resources and Forestry	153,315	98,101	110,715	75,000	50,000
Other	1,047,502	862,395	507,500	–	–
Total	**88,125,740**	**88,672,738**	**84,592,424**	**87,238,595**	**80,735,363**

Notes:
1. Includes funding from former Ministry of Advanced Education and Skills Development and Ministry of Training, Colleges and Universities.
2. Includes funding from former Ministry of Economic Development and Growth and Ministry of Economic Development, Employment and Infrastructure.
3. Includes funding from former Ministry of Northern Development and Mines.
4. Includes funding from former Ministry of Health and Long-Term Care.
5. Includes funding from former Ministry of Labour.

Ratio analysis is a useful way to evaluate an entity's financial results and trends over time to provide indicators of financial performance. It also enables a comparison of financial results of entities of varying sizes. Useful financial ratios include:

- **Net income/loss ratio:** [(total revenues - total expenses) / total revenues] measures the portion of an entity's revenues which translate to net income.
- **Current ratio:** [current assets / current liabilities] measures an entity's ability to meet its short-term obligations using its current, more liquid assets.
- **Debt ratio:** [total debt / total assets] measures the portion of assets funded by debt.
- **Primary reserve ratio**: [expendable net assets / total expenses x 365 days**]** measures how long an entity could cover expenses using its available unrestricted net assets without accessing any new revenues.
- **Viability ratio** [expendable net assets / long-term debt] measures the proportion of long-term debt that could be settled using unrestricted assets.

As illustrated in **Figure 2**, Laurentian's net income ratio averaged -0.8% over the past eight years and has consistently been below Ministry benchmarks for the post-secondary sector during this period.

Laurentian generated a net loss of $11.9 million in aggregate between 2012/13 and 2019/20. During this time, its debt ratio increased and approached the Ministry's benchmark maximum debt ratio of 35%. Laurentian's current ratio had fallen to 0.67 by April 30, 2016. This meant that for every dollar of current liabilities (i.e. liabilities falling due within one year), Laurentian only had 67 cents available to pay the liabilities using its current assets such as cash and short-term investments as at the end of the 2015/16 fiscal year. As of April 30, 2020, Laurentian's primary reserve ratio had also fallen below the sector benchmark of 30 days.

By 2019/20, Laurentian's viability ratio, which measures the proportion of long-term debt that could be settled using unrestricted assets, had already been below zero for the past eight years.

Laurentian was historically able to manage its cash flows because the university did not have a significant number of capital projects under active development and its cash flows from operating activities tended to break even over the last decade. However, as indicated in **Figure 3** below, between 2014/15 and 2018/19 the

Figure 2: Ratio Analysis

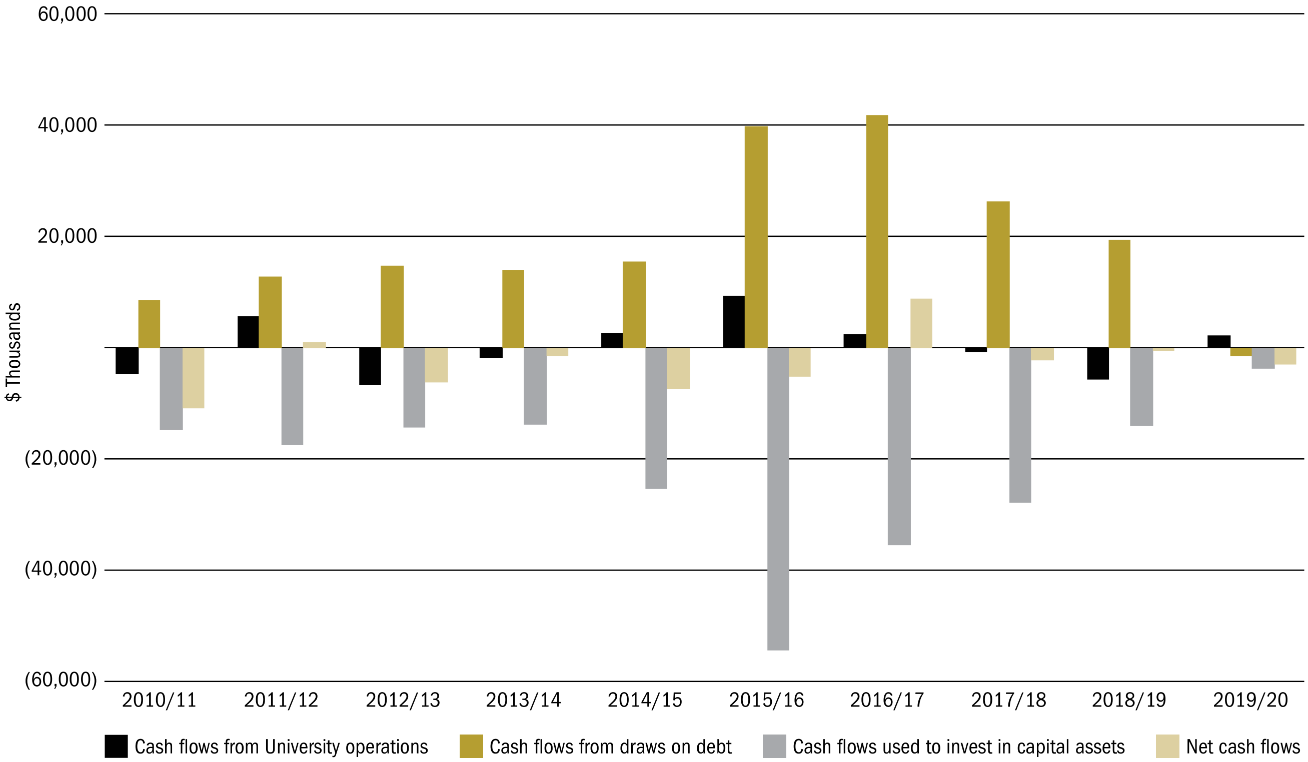
Source of Data: Laurentian University Audited Financial Statements

Measure	Ministry Benchmarks	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Net Income/Loss Ratio (%)	=>1.5	0.1	(0.8)	(1.0)	(1.1)	(1.0)	1.1	(2.1)	(1.6)
Debt Ratio (%)	=<35	25.0	25.2	23.3	29.9	28.2	29.9	30.7	30.0
Current ratio	=>1	1.55	1.51	1.06	0.67	0.89	0.83	0.78	0.76
Primary Reserve (Days)[1,2]	=>30	(14)	(16)	(11)	(18)	(21)	(15)	(25)	(33)
Viability Ratio (%)[1]	=>30	(10.0)	(12.2)	(8.3)	(10.0)	(10.5)	(8.3)	(14.3)	(19.6)
In-Year Surplus ($ millions)	=>0	0.2	(1.4)	(1.7)	(2.0)	(1.8)	2.1	(4.1)	(3.1)

1. In calculating expendable net assets, the Office of the Auditor General of Ontario (OAGO) included all components of net assets other than endowments, capital assets and employee future benefits, while the Ministry also excludes portions of the net asset balance related to accrued vacation pay.
2 In calculating long-term debt, the OAGO included the current portion of long-term debt, while the Ministry excluded this portion.

Figure 3: Laurentian University Cash Flow Analysis (2010-2020)

Source: Laurentian University Audited Financial Statements



university completed several capital projects which put significant strain on the university's cash flow.

2.4.2 Laurentian's Application to Restructure Under the CCAA

On February 1, 2021, Laurentian filed for creditor protection under the *Companies' Creditors Arrangement Act* (CCAA). This is the first time in Canadian history that a publicly-funded university has filed for creditor protection under the CCAA.

Based on information in reports of the court-appointed monitor (Monitor's Reports), Laurentian has spent approximately $9.86 million from January 30, 2021 to August 13, 2021 on restructuring costs. These are costs for services retained by Laurentian to conclude its CCAA proceedings. Including projections to February 4, 2022, Laurentian is estimated to spend a total of $19.84 million on restructuring costs between January 30, 2021 and February 4, 2022.

3.0 Audit Initiation and Restrictions to Our Work

We initiated our audit work on May 14, 2021 by meeting with the President of Laurentian to explain the role of the Auditor General and discuss the upcoming audit. Following this meeting, an introductory letter for the audit was sent to the President and the Chair of the Board of Laurentian along with a draft management representation letter to be signed at the end of the audit, indicating that Laurentian's management fulfilled its responsibilities to provide our Office with complete and accurate information.

Following this, a detailed list of information requests was provided to Laurentian on June 15, 2021. Nearly one month later, Laurentian informed our Office that information it deems to be privileged would not be provided to our Office.

Laurentian has refused to provide our Office information that it asserts is subject to solicitor-client privilege, litigation privilege, or settlement privilege. In some instances, Laurentian has declined to provide non-privileged information on the basis that the process to review documents for privilege is too resource intensive, thereby restricting our access to non-privileged information as well. As a consequence, our Office is not being provided with timely, unfettered and direct access to all information needed to conduct our audit without significant scope limitations.

Between July 8, 2021 and September 28, 2021 our Office explained to Laurentian's President, internal legal counsel and external legal counsel on a number of occasions the type of access granted under the *Auditor General Act*, discussed the past practices of other auditees, shared protocols and guides on working with our Office (see **Appendix 1** for extracts from the *Auditor General Act* and guidelines document). During this time, we also reassured Laurentian repeatedly that under the *Auditor General Act* disclosure of privileged documents and information does not waive privilege. Further, our Office indicated that Laurentian would receive a draft report for senior management's review prior to publication to safeguard against public disclosure of privileged information.

On three occasions, Laurentian declined the Auditor General's offer to meet with the Board as a whole to discuss the audit and the audit process.

Outlined below are examples of challenges that have been faced by our audit team in accessing information and the limitations placed on our work.

Board of Governor and Committee Materials

A review of Board and Board Committee (Committee) materials and minutes is standard practice in value-for-money audits. Such a review can provide insight into the governance of an organization, the quality and completeness of information used to inform key decision-makers, and provides a record of the decision-making process.

Laurentian's internal and external legal counsel indicated it needed to review all Board and Committee materials for privilege before providing them to our Office. It was not until early September that we were informed that in addition to redactions, documents related to Board items had been removed in their entirety from Board packages. As a result, our audit team expended significant time attempting to identify what material had been removed from Board and Committee materials. In some cases, information was initially withheld in its entirety and later provided in redacted form. In other instances, Laurentian provided a list of materials removed, but the audit team had no record of certain items being discussed at Board meetings or was previously informed by Laurentian staff that no accompanying materials existed.

Laurentian's screening measures have prevented our auditors from accessing information in a timely manner and our staff must spend excessive time to review the material provided to assess completeness. Further, the lack of transparency in the process undermines our Office's ability to rely on management's assertions of relevance and completeness, since we do not know what information is being withheld or specific reasons as to why.

Legal Invoices

Auditing standards require auditors to identify litigation and claims involving the entity being audited as well as to review legal expenses. Such work often includes reviewing source documentation, such as legal invoices and details of completed or ongoing litigation. As part of Laurentian's refusal to provide privileged information, no legal invoices have been provided to date and limited documentation on current and past litigation has been received.

Emails and Electronic Server Folders

Our audit team requested access to emails of senior administrators and key decision-makers and electronic server folders for the university administration which contain thousands of individual files. Provision of such access by auditees is standard practice in many of our audits. It is often the most efficient and effective way to conduct an audit since it allows auditors to review digital information in an unrestricted manner and uses less auditee staff time and resources. However, Laurentian internal and external legal counsel took the position that they also needed to review every email and server file for privilege before sharing them with our audit team.

On September 3, 2021, Laurentian's external legal counsel told us that access to emails and server files would not be provided to us because it would take years to vet them for privileged information and they do not have the capacity to review them before they are provided to us. They suggested that we provide them with search terms to search the email database and review this material before providing it to us. Under audit standards, this would be an unacceptable limitation on our work, as it impacts the independent performance of our audit procedures.

Human Resources, Recruitment and Union Grievance Files

Laurentian refused to provide our Office direct access to human resource files and union grievance files, and instead decided that all files were to be reviewed by Laurentian staff first. As a result, we have not been able to freely obtain information required for our audit or confirm completeness of the files we receive. Further, Laurentian indicated it did not have sufficient staff to review entire personnel or grievance files.

On November 23, 2021, months after our request, access to some personnel files reviewed by Laurentian were provided to our auditors, with redactions and information removed. Further, our Office has only been provided access to some incomplete union grievance files and some information with respect to grievance settlements.

Communications with Staff

Our understanding is that Laurentian has instituted a centralized process to control all information and communications with our audit team. Staff are being instructed to:

- inform internal legal counsel if we ask to meet or talk with them;
- seek approval to provide us with any documented information; and
- share all information provided to the audit team (including public information) with internal and external legal counsel.

This strategy is causing an additional strain on Laurentian's resources and has the side effect of making staff hesitant to speak freely with us, for fear of reprimand. A culture of fear has been created.

Direct unfettered access is the most efficient way to audit, for both the auditor and the entity being audited. We routinely receive privileged information during our audit work. In some cases, our auditors need to access databases that may contain thousands of privileged documents as part of their audit work (e.g. compliance related databases). It has been our experience that in such cases the auditees provide us with direct unfettered access with the understanding that such access does not waive privilege and there will be an opportunity for the auditee to review our draft audit report prior to finalization to ensure that client privileged information is not disclosed.

If the university chose, likewise, to provide our audit team with unrestricted access, there would be no need for them to centrally collect and review documents or files. As a result, the legal effort and costs associated with vetting such large amounts of material would be reduced or avoided entirely.

Given the limitations and challenges faced by our Office, the Auditor General filed an Application before the Ontario Superior Court of Justice on September 29, 2021 for a declaration that Section 10 of the *Auditor General Act* includes unfettered access to privileged information. Based on communications to date, it is unclear if Laurentian will provide our Office unrestricted access to information even if the court agrees with our interpretation of Section 10 of the *Auditor General Act*.

4.0 Laurentian's Response to the Standing Committee on Public Accounts

Pursuant to subsection 35 (1) of the *Legislative Assembly Act* and Standing Order 113 (b) the Standing Committee on Public Accounts (Committee) has the authority to command the production of papers or things that the Committee considers necessary for its work. The Committee has requested information directly from Laurentian in conjunction with their motion.

The Committee sent three letters to Laurentian's President and Board Chair requesting the production of information to the Committee and asked for explanations as to why requested information was not being provided. Laurentian's external legal counsel indicated that Laurentian would not provide privileged information, information subject to court ordered confidentiality, and information that implicates third parties and the CCAA process.

The Committee has indicated that, unless demonstrable progress is made on the Committee's demand, the Committee may have to seek a Speaker's warrant to enforce its demand.

On November 17, 2021, the Committee began to receive some material from Laurentian. A fourth letter was sent to Laurentian on November 18, 2021 to request the President and the Chair of the Board of Laurentian to appear before the Committee to explain their delay and refusal to provide all material. The President and the Chair of the Board are scheduled to appear before the Committee on December 1, 2021. It is still unclear whether all material requested by the Committee will be received.

Appendix 1: The Office of the Auditor General's Access to Information

Extracts from the *Auditor General Act*

Subsections 10(1) and 10(2) of the *Auditor General Act* (Act) impose a mandatory duty on auditees to provide documents and information to the Office and entitles the Auditor General access to documents and information that the Auditor General believes to be necessary to perform the duties under the Act.

Duty to furnish information
10(1) Every ministry of the public service, every agency of the Crown, every Crown controlled corporation and every grant recipient shall give the Auditor General the information regarding its powers, duties, activities, organization, financial transactions and methods of business that the Auditor General believes to be necessary to perform his or her duties under this Act.

Access to records
10(2) The Auditor General is entitled to have free access to all books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property belonging to or used by a ministry, agency of the Crown, Crown controlled corporation or grant recipient, as the case may be, that the Auditor General believes to be necessary to perform his or her duties under this Act.

No waiver of privilege
10(3) A disclosure to the Auditor General under subsection (1) or (2) does not constitute a waiver of solicitor-client privilege, litigation privilege or settlement privilege.

Staff of the Office of the Auditor General of Ontario have a duty of confidentiality with respect to privileged information they obtain under Section 10 of the *Auditor General Act*.

Duty of confidentiality
27.1(3) A person required to preserve secrecy under subsection (1) shall not disclose any information or document disclosed to the Auditor General under section 10 that is subject to solicitor-client privilege, litigation privilege or settlement privilege unless the person has the consent of each holder of the privilege.

The Ontario Public Service Guide for Interaction with the Auditor General of Ontario: Value for Money Audits

The duty of auditees to provide the Office of the Auditor General (OAGO) privileged information is clearly articulated in *The Ontario Public Service Guide for Interaction with the Auditor General of Ontario: Value for Money Audits*, a jointly developed guide signed in April 2019 by the Auditor General and the Secretary of the Cabinet. The guide defines auditees or audited entities as government ministries, organizations in the broader public sector (BPS) such as hospitals, colleges and universities, school boards, agencies of the Crown, and Crown-controlled corporations and their subsidiaries.

The Guide states that auditees are required "to provide the OAGO with free (open) access to audit information, reports, and explanations, as the OAGO deems necessary to complete the audit", indicating that the subsections of the Act related to privileged information (10(3), 27.1(3)), "ensure that the disclosure of privileged information to the Auditor General does not result in the loss of the privilege and prohibit the OAGO from disclosing privileged information without the consent of the holder of the privilege."

As institutions which receive reviewable grants and transfer payments from the province, universities are part of the broader public sector and are grant recipients as defined under the Act. Therefore, they have a duty to provide all documents and information that the Auditor General believes is necessary to perform her duties, including privileged documents and information.

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This is **Exhibit "O"** to the Affidavit of Ephry Mudryk,
sworn December 14, 2021

Caitlin Milne

A Commissioner for oaths, etc.

PRELIMINARY TRANSCRIPT—DRAFT

This preliminary transcript is unverified and subject to correction.
Double question marks indicate words or phrases whose accuracy has yet to be checked.
Duplications where five-minute segments overlap will be eliminated during editing.
This is not an official report.

TRANSCRIPTION PROVISOIRE—BROUILLON

Cette transcription provisoire est non vérifiée et donc sous réserve de corrections.
Des points d'interrogation doubles marquent un mot ou plusieurs mots qui sont encore à vérifier.
Les phrases répétées à la fin et au début de chaque intervalle de cinq minutes seront supprimées durant la révision.
Cette transcription ne constitue pas le rapport officiel.

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LEGISLATIVE ASSEMBLY OF ONTARIO

STANDING COMMITTEE ON PUBLIC ACCOUNTS

Wednesday 8 December 2021

The committee met at 1230 in room 151 and by video conference, following a closed session.

COMMITTEE BUSINESS

The Chair (Mr. Taras Natyshak): Welcome back, committee members. We are in open session, and we're joined here today by the Honourable Paul Calandra, government House leader, and official opposition whip, John Vanthof. Thank you very much, gentlemen, for appearing before us today and joining us today on such short notice. We appreciate your attendance here and your support and help as we navigate through this specific issue.

With that, perhaps …

P003-1225-08 ends

P003-1230-08 begins

(The Chair (Mr. Taras Natyshak)

—today on such short notice. We appreciate your attendance and your support and help as we navigate through this specific issue.

With that, perhaps I should read this. For your information, the issue that we're dealing with pertains to Laurentian University and the production of documents through this committee, and the inability for this committee and the Auditor General to recover those documents and to have Laurentian be compelled to do so, after various attempts. So this committee is at its wits' end, so to speak.

On April 28, 2021, the Standing Committee on Public Accounts passed a motion requesting that the Auditor General conduct a value-for-money audit on Laurentian University's operations for the 2010-20 period. On October 6, 2021, the Auditor General updated the committee on restrictions imposed by the university on her office's work.

The committee sent three letters to Laurentian University, on October 15, October 22 and November 3, 2021. The first two letters requested that Laurentian produce to the committee the documents required by the Auditor General for her to fully conduct her audit. The committee received correspondence from counsel to the university on October 19, October 29 and November 10, 2021, indicating that the university was not willing to provide all of the documents requested by the committee. The letter from the committee on November 3 requested Laurentian to specify its objections to the committee's demand.

On November 18, 2021, the committee sent a letter inviting representatives from Laurentian University, with counsel, to appear before the committee.

On November 30, 2021, counsel for Laurentian University sent a letter to the committee offering to produce some, but not all, of the documents requested by the committee.

On December 1, 2021, representatives from Laurentian University and their counsel appeared before a closed session meeting of the committee.

To date, they have still not agreed to produce all the documents requested by the committee.

Therefore, we are at this juncture in the function of the public accounts committee and we humbly ask your guidance and your support for the committee's work to move ahead.

With that, we're going to keep this a little bit informal. We have committee members joining us on the screen, virtually, and maybe I'll open it up to discussion.

MPP Parsa? Go ahead.

Mr. Michael Parsa: Thank you very much, Chair. I appreciate the opportunity. Mr. Calandra and Mr. Vanthof, I want to thank you both for agreeing to appear today on such notice. We've asked you to attend today so this committee can brief you on a very concerning situation which has developed over the last several months related to Laurentian University. The committee has conducted its work on this file almost exclusively in closed session, in an effort to be conciliatory and reasonable in our dealings with Laurentian. However, we have reached an impasse.

Dr. Robert Haché, Laurentian's president and vice-chancellor, and Mr. Claude Lacroix, chair of the board of governors, have continually resisted this committee's demand for documents to audit the university's finances. Further, they have actively challenged this committee and this Parliament's authority to demand and receive documents. As you know, Laurentian University was declared insolvent and entered proceedings under the creditors agreement act earlier this year. This is a publicly funded institution in dire financial circumstances, and yet they have fought this committee's oversight vigorously.

To understand the situation we're in, I will outline the actions this committee has taken to date and the responses from Laurentian.

On April 28, 2021, this committee adopted a motion that the Auditor General conduct a value-for-money audit on Laurentian University's operation. By October 6, the committee decided that if there was to be any hope of this audit being completed, the committee would have to directly demand the delivery of documents from Laurentian University.

On October 19, Laurentian, through their legal counsel, responded to the committee's request. They initially indicated a willingness to work with the committee, but immediately made effort to delay this disclosure of documents, suggesting they would require significantly more time than requested by the committee.

At the same time, the university cited concerns over disclosure of documents relating to CCAA process and disclosure of documents subject to solicitor-client privilege. The response from Laurentian incorrectly cites rulings of Speaker Milliken and Speaker Levac, attempting to justify that Laurentian should not have to provide the committee privileged information.

On October 22, the committee wrote back to Laurentian University, clarifying that the committee, exercising its parliamentary authority, has the power to command the production of—

P003-1230-08 ends

P003-1235-08 begins

(Mr. Michael Parsa)

… Laurentian University, clarifying that the committee, exercising its parliamentary authority, has the power to command the production of paper and things from Laurentian. The committee, of its own volition, decided that it would not publicly disclose the documents it was requesting in order to address Laurentian's concerns around privilege and confidentiality, but was firm in reiterating that the committee requires all of the documents that it had requested. Further, the committee identified a series of documents which appeared to be readily available, and demanded the immediate disclosure of those documents.

On October 29, Laurentian again responded to the committee through counsel, and their response claimed that they were willing to discuss an arrangement which could allow them to disclose documents; however, they would require Chief Justice Morawetz to mediate this dispute, a clearly unacceptable suggestion for a parliamentary committee.

On November 3, this committee responded to Laurentian University, asking Laurentian to answer a series of questions relating to the university's lack of compliance with the committee's order for documents. I won't read each of these questions, but suffice it to say that the committee gave Laurentian every opportunity to explain themselves and to comply.

On November 10, Laurentian again responded to the committee through counsel. This response, in particular, was deeply concerning. It can only be characterized as a direct challenge to this committee and this Parliament's authority. Laurentian, through their counsel said, "I recognize that parliamentary committees do on occasion request documents that are subject to solicitor-client privilege. I do not necessarily accept that the committee has the right to compel the production of such documents, in particular from an entity that is not part of government."

Minister and Mr. Vanthof, I think you both would agree that this is simply not the case. As all of us members know that Parliament's—its sole authority over its own business. This is a long history, as old as our system of Parliament itself, which maintains the right of Parliament to any documents it believes it requires, including

??solicitor-client-privileged materials, materials subject to other privileges, or even materials subject to national security protections.

One reference I will point to this is the House of Commons Procedure and Practice, third edition, which members will know is an authoritative text on the rights, privileges and procedures of Parliament. It states, “Companies may be reluctant to release papers which could jeopardize their industrial security or infringe upon their legal obligations, particularly with regard to the protection of personal information. Others have cited solicitor-client privilege in refusing to allow access to legal papers or notices.

“These types of situations have absolutely no bearing on the power of committees to order the production of papers and records. No statute or practice diminishes the fullness of that power rooted in House privileges unless there is an explicit legal provision to that effect, or unless the House adopts a specific resolution limiting the power. The House has never set a limit on its power to order the production of papers and records.”

Now, numerous rulings from Speakers, including our own former Speaker Dave Levac, confirmed the simple fact that Parliament has the right to privileged documents and Parliament is the sole authority over its own right.

In response to this letter, the committee asked Dr. Haché and Mr. Lacroix to appear at committee to justify their position and explain their plan to comply with the committee’s request. The committee was wholly unsatisfied with the presentation made by Laurentian, and it became clear that Laurentian does not have any intention to fully or substantially comply with the committee’s orders.

And on November 30, Laurentian wrote to the committee and the Auditor General’s office and proposed a resolution to the committee’s request for documents. Laurentian proposed they would deliver materials, even though subject to solicitor-client privilege, but only up to March 2020 and certain materials after March 2020, but nothing subject to the CCAA process.

I think it is clear to say that members of this committee do not believe that this disclosure would be sufficient. We have serious concerns over what happened between March 2020 and February 2021, when the university entered CCAA proceedings. In addition …

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P003-1240-08 begins

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(Mr. Michael Parsa)

—serious concerns over what happened between March 2020 and February 2021, when the university entered CCAA proceedings. In addition to this, Laurentian will require that the committee confirm this to be a full and final resolution of the committee’s request. It would require that the committee will not continue to seek further disclosure of documents, and it would require that this committee and this Parliament submit to a settlement agreement outlined in a court order from Chief Justice Morawetz.

Minister and Mr. Vanthof, I think you are both aware that Parliament is the highest court in the land. Parliament has the exclusive authority over itself, and any such agreement would be unprecedented in the history of our system of government. The situation we are in now is that this committee requires the documents it has requested in order to do its work. It is my hope that this committee will agree to a request that the Speaker issue a warrant for these documents. I know this is a rare step, but I believe we have no other choice. We need to assert the authority of Parliament and we need to hold this publicly funded institution to account. If this committee resolves to request a Speaker's warrant, I would ask that you, House leader, prioritize the consideration of this request so such a warrant can be issued before the end of the year. Thank you very much, once again, for appearing before our committee.

The Chair (Mr. Taras Natyshak): Thank you very much, MPP Parsa. We'll turn to MPP Gélinas.

Mme France Gélinas: First, were there any questions for MPP Parsa before I start or do you want to wait to hear more?

Hon. Paul Calandra: Maybe, Mr. Vanthof, we'll wait until we hear a bit more.

Mme France Gélinas: Okay. I want to bring us back in time a little bit when, on April 28, I brought forward a motion to ask for a value-for-money audit of Laurentian University. The idea was really because of the hurt I could see in my community. After the CCAA process started at Laurentian University, many people lost their jobs. Many students lost the opportunity to ever hope of graduating from university because 69 programs were eliminated—28 of them in French. French university education is even harder to get.

So, when I made this request to our committee, it was really to bring closure to my community so that the Auditor General would be this independent third party that people would trust, an independent third party that has the Auditor General Act. The act gives her the power to ask for information. It gives her the power to have access to records. It gives her the power to waive privilege. It gives her the power to enter premises and ask for information and documents. And all this so we could bring to my community the sense that this independent third party will come in, tell us exactly what led to this, where our university is now facing bankruptcy and has to go through the CCAA, if there are any lessons to learn from this so that it doesn't happen to another community.

Because I can tell you that this has been going on for nine months now, and it has gone from complete shock and surprise to dismay, to wanting to know more, to now the level of anger and hatred toward the university is everywhere in my community. They don't trust them, and now they don't like them, and it's just every week and every month it's getting worse.

Laurentian is important. It has to survive. It has to be there if you want the people of the northeast to have access to university education. Of the 600 people who didn't have a way to continue, many of them did not come to Toronto or Ottawa. They stayed home. They stayed home and gave up on the hope of ever having a university education. We know that the percentage of northerners who achieve a post-secondary education is way lower than it is in the rest of Ontario. Laurentian—we have to be able to rebuild back trust, and this is what the …

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P003-1245-08 begins

(M^me^ France Gélinas)

… the rest of Ontario. Laurentian—we have to be able to rebuild that trust, and this is what the auditor will do.

Once the auditor has access to the information and emails and papers that she needs to do her work, we can assure everyone that in the over a hundred years that we've had an Auditor General in every single of our provinces and at the federal level, there has never been a breach of confidentiality. Every auditor has gained access to solicitor-client privilege. They gain access to litigation privilege, to so many privileges—I don't even know what those words mean but I hear them lots. They have access to all of that information and they know how to treat it in a way that respects the confidentiality that needs to happen.

But at the same time, they tell us the story of what happened. They tell us what needs to change. And they make recommendations so that the initial goal of having this independent third party look at Laurentian can tell us where did they go wrong. What can we do so it doesn't happen to another university, and how do we rebuild from there? That was the impetus behind the ask and it is just as important today as it was back in April.

We are all human beings, and when we don't know what's going on, we tend to assume the worst, and right now my community is assuming the worst. And some of the stories that I hear and some of the accusations that I hear of good people who have done good in my community but are linked to Laurentian are really hard to live with.

We need this independent third party to shed light. I don't know why they're giving the auditor such a hard time to let her do her work, but it has to be done.

As MPP Parsa said before, we've exhausted all of the possibilities that were available to us. There is one left, and there's a runway of about 24 hours to get it done, because the House will rise tomorrow. That runway is for us to bring a report to the House, where we would ask the Speaker of the House to issue what I called a "Speaker warrant" to ask Laurentian to comply with the wish of the House. It wouldn't be the wish of the committee anymore. It would be the wish of the Legislative Assembly.

This falls on your shoulders, as House leader, to make that happen. I realize it is a huge ask. I realize that there's lots on the docket between now and 24 hours or so when the House rises, but I want you to understand how important it is to get this done, to have the motion tabled in the House, discussed, if it needs to, and agreed upon so that our Speaker can issue this warrant and the auditor can gain access to the documents she needs to bring peace back to my community.

The Chair (Mr. Taras Natyshak): Thank you very much, MPP Gélinas.

Are there any further comments from committee members? MPP West.

Mr. Jamie West: Thank you very much, Chair. I also want to thank the government House leader, Minister Calandra, and the NDP House leader, MPP Vanthof, for joining.

I want to start off by saying Laurentian is a cornerstone of our community in Sudbury. As the MPP for Sudbury, as a graduate of Laurentian, as a former sessional professor at Laurentian, I am 100% committed to the success of this university. I know how important it is. I know that I wouldn't have the critical thinking skills that I have if it wasn't for Laurentian University. As MPP Gélinas was saying, the affordability and location of Laurentian University, that success story, is important because I would never be able to afford to have left town to go to school and to go here. So, it's truly, truly important to me that this is successful.

Sudbury, Chair, is a community that cares. It's a community that is constantly accomplishing incredible tasks. Sudbury is the home of the international Day of

Mourning. We willed a cancer clinic into existence at a time when people said, “You wouldn’t have one in the north.” We willed the ...

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(Mr. Jamie West)

... home of the international Day of Mourning. We willed the cancer clinic into existence at a time when people said, “You wouldn’t have one in the north.” We willed the original creation of Laurentian University into existence.

1250

These are all things that Sudbury willed into being. These are some of our success stories. And I believe, Chair, that if Sudburians were aware of the financial crisis of Laurentian University, we would have come together and we would have created another success story.

However, that’s not what happened, and as we all know here, the CCAA route was chosen. That process started last year. Families and students and donors and researchers, small businesses, were all directly affected, and they are still reeling from the news of the insolvency. Let’s not forget, 200 people lost their jobs; 200 people lost their careers.

The CCAA process, it continues along today, and Sudburians are now concerned that Laurentian will be forced to sell off their green space. It’s important to recognize that this doesn’t just affect where people in Sudbury walk and ski and explore nature; this has the potential to adversely affect the drinking water of the city of Sudbury as well.

Last year, when the news came out about Laurentian going into insolvency, the economic impact of the CCAA process was estimated to be $100 million a year on my city. The people of Sudbury, they deserve to now how we got here, and the Auditor General has the authority to tell us. We really need to know this.

As MPP Gélinas said, people are frustrated and angry, and when they don’t know, they guess, and sometimes when they guess, they get it wrong. And the strain on my community that this has had is unbearable. People are frustrated and angry. People are struggling to work in the environment. I know that people who were working at Laurentian are struggling as well and feeling the brunt of the public attacks and the public frustration. It’s important that we can get the answers of how we got here, that we clear the story. As I said when we were previously talking with Laurentian, allow public accounts to help you by doing this.

And I want to thank all members of the public accounts committee, because this truly has been an unpartisan topic. It’s been a pleasure working with them. MPP Parsa very eloquently detailed all the steps that this committee has done. They literally, Chair, have done everything they can to work with Laurentian University. It has been months, and the committee has exhausted every tool at their disposal.

Chair, MPP Vanthof, Minister Calandra, this process has been going on since April. It’s now December—it’s eight or nine months—and I am concerned about Laurentian’s behaviour and the response to the Auditor General. I’m concerned not just because of Laurentian University, but I’m concerned about setting a precedent for future Auditor General requests, setting a precedent for the authority of this committee, setting a precedent for the authority of the Legislative Assembly of Ontario, because, rest assured, there are lawyers watching this and wondering, "Maybe this is the route that I should take if I'm ever asked for an audit by the Auditor General."

And so, MPP Vanthof, Minister Calandra, the people of Sudbury, they need your help. I need your help. I want to join the call to issue a warrant for the documents that the Auditor General has requested, and if there's anything I can do to be of service, please don't hesitate to call on me. Thank you, Chair.

The Chair (Mr. Taras Natyshak): Thank you very much, MPP West. Are there any further comments? Seeing none, we will turn the floor over to our guests.

Interjection.

The Chair (Mr. Taras Natyshak): Pardon me? Sorry, MPP Parsa. I'm sorry. I missed you.

Mr. Michael Parsa: No, I apologize. No, thank you, Chair. I apologize. I just wanted to know if—as soon as the opportunity presents, I will be moving a motion after our guests have finished speaking.

The Chair (Mr. Taras Natyshak): Okay, thank you very much, MPP Parsa. Gentlemen, the floor is yours now to provide us some comment on what you've heard so far.

Hon. Paul Calandra: Thank you very much. I appreciate the invitation, Mr. Chair and members of the committee. I do appreciate it. It is, I guess, rather unusual to have House leaders appear before you in this type of fashion, so I do appreciate all the work that you have done and your invitation, Mr. Chair.

Because what you're asking is obviously very serious, and my memory doesn't allow me to think back of how often this has happened, but I imagine in very, very, very few instances. So I think it was Mr. Parsa or you, Mr. Chair—you said that officials of the university did appear before the committee. I assume that that was obviously was in camera because I have not—

The Chair (Mr. Taras Natyshak): Yes, it was.

Hon. Paul Calandra: Okay, and that was obviously wholly unsatisfactory, obviously, or we would not be here today. And then Ms. Gélinas, you said, I think, you requested this in April 2021. Some documents have been delivered, but obviously not in a fashion that either the committee, in particular…

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(Hon. Paul Calandra)

… 2021. Some documents have been delivered, but obviously not in a fashion that either the committee, in particular—and I appreciate the Auditor General's role as an officer of Parliament, but I think I'm going to just focus on the committee's authority, Madam Auditor General. Sothat was obviously not satisfactory to the committee to fulfill Madame Gélinas's motion.

Then I think Mr. Parsa had mentioned—it would cause all of us concern—that at some point they had asked that whatever documents they had delivered would be considered full and complete, and that we would not be able to ask for any more. Okay; all right. And it's been going on for eight months.

Look, I can say this, and I'm not speaking for Mr. Vanthof: Given this and given that you've asked us to come here to brief us on this, I guess I could say that should the committee decide to request the warrant, I am prepared to work with Mr. Vanthof to do whatever we have to do, to stay as late as we have to stay, to ensure that this gets done before we adjourn tomorrow. So, I can give you that confirmation—not to speak for Mr. Vanthof; we can let him speak for himself. Should we go down that—I think it would be important, though, colleagues, that there be an opportunity in the House to also further explain why the committee is requesting this approach.

But just given everything that you've outlined, and as I said, respecting the Auditor General is an officer of Parliament, but more importantly that the committee is, I think Mr. Parsa said—and it's obviously exercised through you, Mr. Chair, and very much appreciated—we are the highest court in the land, and you've been extraordinarily patient to this point. We should protect that.

So I think, from my end, that will not be a problem. You have my commitment that we will do that tomorrow should you request it. So, I'll turn it over to Mr. Vanthof.

The Chair (Mr. Taras Natyshak): Thank you very much, Mr. Calandra.

Mr. Vanthof?

Mr. John Vanthof: Thank you, Chair; thank you, Mr. Calandra; and thank you to the committee for inviting us. It is rather unusual.

I don't think it's a conflict of interest, but Laurentian University is very dear to me as well because it is the bedrock university for northeastern Ontario. Having said that, I would, if I could, like to ask the Auditor General a couple of questions.

Basically, when the committee asked you to do a value-for-money audit, I would expect that not everyone is ever eager for an audit, but were you expecting the level of resistance that, in your professional opinion, came back from the university?

Ms. Bonnie Lysyk: No. I can say that as an officer of the Legislature and as the representative of the Office of the Auditor General we have never encountered the pushback we received from Laurentian University during the course of an audit.

Mr. John Vanthof: Thank you. One other question: When Laurentian entered into the CCAA process, that caught many of us by surprise as well. Have you had previous experience auditing an institution when it was going through that process?

Ms. Bonnie Lysyk: No. We have not audited a university or an entity that has gone through that process. Laurentian University, to my understanding, is the first publicly funded institution that has sought CCAA. Our audit would be looking at, as the committee requested, the process leading up to filing of the CCAA process, all the way to the filing in February. So, not after but up until that point.

Mr. John Vanthof: Okay, thank you.

Hon. Paul Calandra: Mr. Chair, do you mind if I just ask one last question?

The Chair (Mr. Taras Natyshak): Absolutely, yes.

Hon. Paul Calandra: Madame Gélinas, you requested it in April, and when was the first set of documents even delivered to the committee, respecting that they were wholly inadequate for—

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P003-1300-08 begins

[Hon. Paul Calandra]

… and when was the first set of documents even delivered to the committee, respecting that they were wholly inadequate for—

1300

Mr. Taras Natyshak: How is that information chronicled?

Mme France Gélinas: By memory, I would say not until the end of October, but we can give you a specific date. By memory it was October 19.

Hon. Paul Calandra: Wow, okay.

The Clerk of the Committee (Mr. Christopher Tyrell): November 17 was the day that the university first began to produce documents to the committee.

Hon. Paul Calandra: Okay. All right. I appreciate your frustration and anger, then, at this point. Okay. Thank you.

Mr. John Vanthof: On behalf of the official opposition, we are prepared to work with the government to expedite this process. I agree with Mr. Calandra that there should be a discussion about it in the House, but not debate for the sake of debate, if I am safe to say that.

Hon. Paul Calandra: The ultimate goal is to respect what the committee has asked for and make sure that we honour the committee's request before we are out of here tomorrow, 100%.

Mr. John Vanthof: I commit to work with you on that.

The Chair (Mr. Taras Natyshak): Thank you very much. Are there any further questions or comments from any committee members? Okay. Seeing none, gentlemen, I want to thank you so much for taking the time. I know your time is precious in this House, especially as we get down to the final minutes of the sitting. I want to thank you for your clear understanding of the situation that the committee is presented with.

If you don't know already, this committee is unique in its structure. I didn't know that until I became the Chair, because I never had the opportunity to sit as a member of the committee. But this committee operates on a basis of collaboration, co-operation and compromise. It is unique in its structure and it is those virtues that make it a really special and important function of this Legislature and of Legislatures in parliamentary systems around the world.

I have been honoured to sit with the committee members, especially during this difficult time, because we found that measure of co-operation and collaboration. Today, your presence here with us, as opposition members and government members, reinforces those virtues. I commend you and I thank you very much for appearing before us today and continuing the work on behalf of the people of Ontario into the House, and to hopefully get some answers for the people of Sudbury. Thank you very much.

MPP Parsa?

Mr. Michael Parsa: Thank you very much, Chair. While we have the government House leader and Mr. Vanthof in the room, if you don't mind, I'd like to move a motion, please.

The Chair (Mr. Taras Natyshak): Absolutely. Go ahead.

Mr. Michael Parsa: I too want to join you in thanking both the government House leader, Mr. Calandra, and Mr. Vanthof on joining our committee on such short notice, and certainly I thank you, Auditor General, and every member of this committee for all the collaboration that we've been able to show on this.

I move that the Standing Committee on Public Accounts report to the House on Thursday, December 9, 2021 that the committee has been unable to obtain the documents it has requested from Laurentian University, and recommends and requests that the Speaker now issue his warrant for the production of documents, addressed to Dr. Robert Haché and Mr. Claude Lacroix of Laurentian University, ordering them to provide the committee with the documents it has requested, and that the documents be delivered to the committee not later than February 1, 2022.

The Chair (Mr. Taras Natyshak): Thank you very much. The motion is in on the floor. Are there any questions on the motion?

Madame Gélinas?

M^me^ France Gélinas: We have a very good Clerk in this committee. If it would help the House leader, it could be done this afternoon, but to be respectful of the work of the Clerk it would be easier tomorrow, December 9. I'm just asking the House leader, is it better for you if we rush through so that it's this afternoon, or is it okay if we wait till 1 o'clock tomorrow?

Hon. Paul Calandra: I appreciate the question. If the committee can complete its work, I know that we can work together to ensure that by ...

P003-1300-08 ends

P003-1305-08 begins

(M^me^ France Gélinas)

—if we wait until 1 o'clock tomorrow?

Hon. Paul Calandra: I appreciate the question. If the committee can complete its work, I know we can work together to ensure that by tomorrow it is done. You have, I think, our word. We will honour the request that you are making. Absolutely.

Take your time to do the work because I do appreciate how important what you're asking is, so we will ensure that it gets done.

M^me^ France Gélinas: Thank you.

The Chair (Mr. Taras Natyshak): Thank you very much. Are there any further questions on the motion? Seeing none, all in favour of the motion? All opposed? The motion carries. Thank you very much.

With that, gentlemen, you'll be hearing from us very shortly, and we appreciate it.

We'll now go into closed session.

The committee continued in closed session at 1306.

This is **Exhibit "P"** to the Affidavit of Ephry Mudryk,
sworn December 14, 2021

Caitlin Milne Type text here

A Commissioner for oaths, etc.

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December 8, 2021

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Dear Sirs and Mesdames:

Re: Laurentian University of Sudbury – Standing Committee on Public Accounts

I am counsel to Laurentian University of Sudbury in the above-noted matter. I am writing in relation to the motion, passed today, by the Standing Committee on Public Accounts to request a Speaker's warrant to command the production of certain documents and information from Laurentian University. I understand that the Standing Committee will report to the House tomorrow, December 9, at 1:00 in the afternoon.

I ask that this letter be tabled in the House, and read by the Speaker, when the House considers the Committee's motion.

In my respectful submission, it would be inappropriate for a Speaker's warrant to be issued now. I say this for three reasons:

1. The Committee's request would seek to pre-empt and interfere with a pending determination by the Court on the very issue that is the subject matter of the requested Speaker's Warrant. That court application, brought by the Auditor General, was heard on Monday of this week by Chief Justice Morawetz of the Ontario Superior Court of Justice. He has reserved his decision and indicated that it will be issued shortly.

2. Complying with the Committee's request, or an ensuing Speaker's warrant, is legally impossible for the University, because it would cause the University to violate a court order made by Chief Justice Morawetz.

3. At the Committee's meeting today, factually inaccurate statements were made that likely influenced its decision to request a Speaker's warrant.

Interference with ongoing court process

The issue of whether s. 10 of the *Auditor General Act* provides the Auditor General with a right of access to an auditee's privileged information was fully argued on December 6, 2021 before Chief Justice Morawetz of the Ontario Superior Court of Justice.

It should be noted that since May, 2021 Laurentian University has provided the Auditor General with extensive and voluminous information on an ongoing basis. In addition, the Auditor General has direct access to the University's financial system and enrolment database.

The hearing on December 6 resulted from an application that the Auditor General herself had commenced.

The Chief Justice's decision is currently under reserve, and he stated that he would endeavour to release it quickly.

The Committee's purpose in seeking to compel information from the University is to hand that material over to the Auditor General. The Auditor General has participated in the Committee's efforts to obtain information from Laurentian.

One of the two questions that the Auditor General submitted to the court in her application is whether she may access an audit subject's privileged information. If the Speaker were to issue his warrant to compel Laurentian to provide privileged information for the purpose of providing it to the Auditor General, it would pre-empt an issue that is currently under reserve before the Chief Justice.

Because of the Committee's motion, we attended an urgent case conference with the Chief Justice this afternoon. The Auditor General and her counsel were present. We notified the Clerk of the Standing Committee of the case conference, but he was unavailable.

At the case conference, the Chief Justice very clearly expressed his serious concern that the steps taken by the Standing Committee were an attempt to circumvent the ruling he would soon issue on the Auditor General's application. He asked counsel to remind the Legislature of the *sub judice* rule.

The Supreme Court of Canada described the *sub judice* rule as follows:

> A well-known rule of Parliamentary practice holds that no Member of the House of Commons should comment upon any matter that is pending before the courts. The following account of what is called the "*sub judice* rule" appears in *Beauchesne's Rules & Forms of the House of Commons of Canada* (6th ed. 1989), at p. 153 (para. 505):
>
> > Members are expected to refrain from discussing matters that are before the courts or tribunals which are courts of records. The purpose of this *sub judice* convention is to protect the parties in a case awaiting or undergoing trial and persons who stand to be affected by the outcome of a judicial inquiry. It is a voluntary restraint imposed by the House upon itself in the interest of justice and fair play.

> Though the rule is a matter of Parliamentary convention and not of statutory law, "[i]t is desirable that the convention of Parliament as to matters *sub judice* should, so far as possible, be the same as the law administered in the courts", or, in other words, that parliamentarians should act in a way that does not render more difficult the administration of the law by judges.[1]

In my respectful view, the only course of action that would be consistent with the *sub judice* rule would be for the House to refrain from considering the Committee's report, and from taking any action pursuant thereto, until after the application commenced by the Auditor General has been resolved.

If the House is unwilling to do so, and a Speaker's warrant issues, we have advised the Chief Justice that a further motion for relief may be necessary, and he has indicated that he will make himself available as required.

Conflict with court orders

The House should know that a Speaker's warrant will put the University in an impossible position. There is currently a court order prohibiting the University from disclosing documents relating to the confidential mediation going on in the *CCAA* proceeding. I enclose a copy of that order. The requests of the Committee, now sought to be transformed into a Speaker's warrant, seek documents that pertain to the confidential mediation.

In my respectful submission, the House cannot properly ask that the University put itself in contempt of court. However, that would be the effect of the Speaker's warrant that the Committee is requesting.

Factually inaccurate statements at Committee meeting

At the Committee's meeting today, certain factually inaccurate statements were made and not corrected by anyone present, including the Auditor General:

- The Auditor General stated that she was only seeking information from the University up to *February 1, 2021*, when the University filed for *CCAA* protection. This was incorrect. At all times, the Auditor General's demands have been for information up until the present day, including documents post-dating the *CCAA* filing.

- The Committee stated that the Auditor General's audit had started in April 2021 and that the University had not provided any documents until November 17, 2021. This was incorrect. The University started to provide documents to the Auditor General very soon after she formally commenced her audit in May 2021. November 17 was when the University began to provide documents to the *Standing Committee*, and the Committee's

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[1] *Canada (Minister of Citizenship and Immigration) v. Tobiass*, 1997 CanLII 322 (SCC), [1997] 3 SCR 391 at para 114.

request was first made only on October 15. The Committee was left with the impression that the University had failed to provide any documents for many months, which is simply wrong.

In my view, the Committee's decision was likely influenced by these factually inaccurate statements that were made to it.

We were not given notice of the Committee's meeting and so we did not have an opportunity to correct any of these misstatements. We did not even become aware the meeting was taking place until it was almost over, and so we do not know whether any other incorrect statements had already been made.

As I said above, my respectful submission is that it would not be appropriate for the House to request the issuance of a Speaker's warrant until the issues above have been resolved.

Yours truly,

Brian Gover

Enclosures: Procedural Memorandum and Endorsement, September 27, 2021
Notice of Application, September 28, 2021
Mediation Order, February 5, 2021

c. Claude Lacroix, Chair, Board of Governors
Dr. Robert Haché, President and Vice-Chancellor
D. J. Miller, *Thornton Grout Finnigan LLP* (Insolvency counsel to the University)
Sharon Hamilton, *Ernst & Young Inc*. (Court-Appointed Monitor of the University)
Ashley Taylor, *Stikeman Elliott LLP* (Counsel to the Court-Appointed Monitor)
Peter Osborne, *Lenczner Slaght* (Counsel to the Board of Governors of the University)
Richard Dearden, *Gowling WLG (Canada) LLP* (Counsel to the Auditor General)
Fredrick Schumann, *Stockwoods LLP*
Celeste Boyer, *Laurentian University*

This is **Exhibit "Q"** to the Affidavit of Ephry Mudryk,
sworn December 14, 2021

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Caitlin Milne

A Commissioner for oaths, etc.

Legislative Assembly of Ontario

Assemblée législative de l'Ontario

Official Report of Debates (Hansard)

Journal des débats (Hansard)

No. 32

N° 32

2nd Session
42nd Parliament

2e session
42e législature

Thursday
9 December 2021

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9 décembre 2021

Speaker: Honourable Ted Arnott
Clerk: Todd Decker

Président : L'honorable Ted Arnott
Greffier : Todd Decker

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REPORTS BY COMMITTEES

STANDING COMMITTEE ON PUBLIC ACCOUNTS

Mr. Taras Natyshak: I beg leave to present a report from the Standing Committee on Public Accounts, and move its adoption.

The Speaker (Hon. Ted Arnott): Mr. Natyshak presents the committee's report and moves its adoption.

Does the member wish to make a brief statement?

Mr. Taras Natyshak: As Chair of the Standing Committee on Public Accounts, I'm pleased to table the committee's report today entitled, Request for a Speaker's Warrant to Produce Documents from Laurentian University.

I'd like to take this opportunity to thank the permanent membership of the committee and substitute members who have participated in the committee's discussion and report-writing process on this topic.

The committee acknowledges the assistance provided during the discussion and report-writing deliberations by the Office of the Auditor General, the Clerk of the Committee, parliamentary counsel and legislative research.

With that, I move adjournment of the debate.

The Speaker (Hon. Ted Arnott): Is it the pleasure of the House that the motion carry? I heard some noes.

All those in favour of the motion will please say "aye."

And all those opposed to the motion will please say "nay."

In my opinion, the nays have it.

The motion is lost.

Further debate?

Mr. Taras Natyshak: It is an honour to rise today. At the outset, I'd like to thank the members of the Standing Committee on Public Accounts. As Chair of the committee, I've been honoured to serve on this unique committee. For those who have never had the opportunity to serve on the public accounts committee, it is unique in its construct in that it requires us to put our partisanship aside to find commonality, to find compromise, and we do that in the public's trust and in the best interests of the public.

Unfortunately, today, Speaker, we have been left with no opportunity, no other option but to seek the guidance of yourself and of our colleagues in the chamber to allow us to do that work. As many members would know, our committee has the legislative authority to compel documents. We have attempted to do so through the committee work for several months, and we have been unsuccessful. Therefore, we are left with this extraordinary process to request the intervention of the House.

I truly hope that all members understand that this is a measure that we, as committee members, do not take lightly. We understand the severity of it and its implications. However, in the best interests of the public, of oversight, accountability and transparency for the people of Ontario, we do so, and ask the intervention of our colleagues in the House today.

The Speaker (Hon. Ted Arnott): Further debate?

Hon. Paul Calandra: Mr. Speaker, the situation the House is facing today is indeed a dire one. Yesterday, I was asked to appear before the Standing Committee on Public Accounts, where I and my colleague the opposition whip received a deeply troubling report from the Chair and members of the public accounts committee. They spoke passionately about what can only be described as attempts at intentional delay, obfuscation and resistance by Laurentian University and its counsel.

I'm sure the member for Aurora–Oak Ridges–Richmond Hill will speak at length about the efforts that the Standing Committee on Public Accounts has taken to try and obtain these documents to date, and he is obviously more qualified than I am to detail the committee's months-long effort to hold Laurentian to account.

Before I continue, let me be very clear: While the Laurentian insolvency is anything but clear, the matter before the House is. We are considering one thing and one thing only: the fundamental rights of Parliament. Even as recently as last night, Laurentian University and its counsel continue to challenge this Parliament's authority and to conflate the process with the ongoing matters before the Superior Court.

Mr. Speaker, this is not about any case before any other court. This is not about any insolvency proceeding. This is not about the right of the Auditor General to compel the delivery of documents pursuant to her act. Those are matters before another court, and we know because of that it would be inappropriate for members of this House to comment or insert themselves. The Superior Court indisputably has authority over those matters with its jurisdiction, and similarly, Parliament, exercising its judicial function as the highest court in the province, has the authority—the exclusive authority—over matters within its jurisdiction.

Like I said, Mr. Speaker, this is not about any other proceeding. This is about the rights of this place, our ancient parliamentary rights, 1,000 years old or more—as old as our institution and our system of government itself.

The Standing Committee on Public Accounts has decided that it needs documents to do the work that it has been mandated to do by this House. Laurentian has refused to provide those documents. Laurentian has asserted that we, as Parliament, have no right to have those documents. So, Mr. Speaker, the obligation now falls to us in this House to demonstrate in no uncertain terms that Laurentian is seriously mistaken. To Dr. Haché, Mr. Lacroix, Laurentian University and counsel representing Laurentian University, I say: Dissuade yourselves immediately of any impression that this Parliament will surrender to your tactics. Your utter disrespect for Parliament and the people of Ontario is shameful and we will not let it stand.

It is not simply disrespect for process; it is disrespect for those who elected each and every member of provincial Parliament, now and throughout history. It is disrespect for the entire institution of Parliament. It is disrespect for this great country and everything it stands for.

This House will assert its rights now and forever, for as long as this place stands, for as long as needed to protect our democracy. We will not relent.

Today, if this House authorizes a Speaker's warrant for the production of documents, it will be rare indeed, Mr. Speaker, but it is very necessary. What is proposed here is a significant amount of time for Laurentian to gather and deliver those documents. They have until February 1, 2022. But to Laurentian: Do not confuse reasonableness about timeline with an opportunity to evade this order. Today, this House adjourns until February, but let me be very clear: We will stop at nothing and use every tool we have to hold Laurentian accountable to this Parliament and to the people of Ontario.

Mr. Speaker, you know this House has many tools still at its disposal, including significant punitive measures, which we will not hesitate to use if the order of this House is treated with the same disregard that other orders of the public accounts committee have been. My advice to Laurentian is this: End these reckless games. Submit to Parliament's authority. Submit to parliamentary oversight. Submit the documents that we demand.

In closing, let me thank the Chair of the standing committee and the members of the standing committee for their excellent work in getting us here today.

The Speaker (Hon. Ted Arnott): Further debate?

Mr. Michael Parsa: Regrettably, I am not pleased to be speaking to this matter today. The Standing Committee on Public Accounts has been working for several months to try to obtain documents from Laurentian University in relation to the audit which has been ordered by the committee. The committee has conducted its work on this file almost exclusively in closed session in an effort to be conciliatory and reasonable in its dealings with Laurentian. However, we have reached an impasse. Dr. Robert Haché, Laurentian's president and vice-chancellor, and Mr. Claude Lacroix, chair of the board of governors, have continuously resisted this committee's demand for the production of documents necessary to audit the university's finances. Further, they have actively challenged the committee and this Parliament's authority to demand and receive documents.

Speaker, let me be very clear: The question we have before us today is about the right of the committee and the right of this Parliament to compel the delivery of documents. This is not about any cases before any other court. This is not about the right of the Auditor General to compel the delivery of documents herself. That is a separate matter before another court and it would not be appropriate for members of this House to comment on that case.

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The Standing Committee on Public Accounts has decided, as it has a right to do, that it needs certain documents from Laurentian University to complete the work it is mandated to do by this House. Speaker, this House must assert its authority—its ancient authority older than this country itself—to command the production of these documents. Asserting this right is integral to the very nature of this Parliament, and it is in the public interest that the committee get to the bottom of the Laurentian University insolvency.

Speaker, as you know, Laurentian University was declared insolvent and entered proceedings under the Companies' Creditors Arrangement Act earlier this year. This is a publicly funded institution in dire financial circumstances, and yet they have fought this committee's oversight vigorously.

To understand the situation we're in, I will outline the actions the committee has taken to date and the responses from Laurentian. On April 28, 2021, this committee adopted a motion that the Auditor General conduct a value-for-money audit on Laurentian University's operations. By October 6, the committee decided that if there was to be any hope of this audit being completed, the committee would have to directly demand the delivery of documents from Laurentian University.

On October 19, Laurentian, through their counsel, responded to the committee's request. They initially indicated a willingness to work with the committee, but immediately made efforts to delay the disclosure of documents, suggesting they would require significantly more time than requested by the committee. At the same time, the university cited concerns with the disclosure of documents related to the CCAA process and the disclosure of documents subject to solicitor-client privilege. The response from Laurentian incorrectly cites rulings of Speaker Milliken and Speaker Levac, attempting to justify that Laurentian should not have to provide the committee privileged information.

Speaker, on October 22, the committee wrote back to Laurentian University, clarifying that the committee exercising its parliamentary authority has the power to command the production of documents from Laurentian. The committee decided that it would not publicly disclose the documents it was requesting, in order to address Laurentian's concerns around privilege and confidentiality, but was firm in reiterating that the committee requires all of the documents that it has requested. Further, the committee identified a series of documents which appeared to be readily available and demanded the immediate disclosure of these documents.

On October 29, Laurentian again responded to the committee through counsel, and their response claimed that they were willing to discuss an agreement which could allow them to disclose documents. However, they would require Chief Justice Morawetz to mediate this dispute—a clearly unacceptable suggestion for a parliamentary committee.

On November 3, the committee responded to Laurentian University, asking Laurentian to answer a series of questions relating to the university's lack of compliance with the committee's order for documents. Speaker, I won't read each of these questions, but suffice it to say that the committee gave Laurentian every opportunity to explain themselves and to comply.

On November 10, Laurentian again responded to the committee through counsel, and this response in particular was deeply concerning. It can only be characterized as a direct challenge to the committee and this Parliament's authority. Laurentian, through their counsel, stated: "I recognize that parliamentary committees do on occasion request documents that are subject to solicitor-client privilege. I do not necessarily accept that the committee has a right to compel the production of such documents, in particular from an entity that is not part of government."

Speaker, I think all members will agree that this is simply not the case. All of us members know that Parliament is the sole authority of its own business. There is a long history, as old as our system of Parliament itself, which maintains the right of Parliament to any documents it believes it requires, including solicitor-client privileged materials, materials subject to other privileges or even materials subject to national security protections.

One reference I will point to is House of Commons Procedure and Practice, third edition, which members will know is an authoritative text on the rights, privileges and procedures of Parliament. It states:

"Companies may be reluctant to release papers which could jeopardize their industrial security or infringe upon their legal obligations, particularly with regard to the protection of personal information. Others have cited solicitor-client privilege in refusing to allow access to legal papers or notices.

"These types of situations have absolutely no bearing on the power of committees to order the production of papers and records. No statute or practice diminishes the fullness of that power rooted in House privileges unless there is an explicit legal provision to that effect, or unless the House adopts a specific resolution limiting the power. The House has never set a limit on its power to order the production of papers and records."

Numerous rulings from Speakers, including our own former Speaker here, Dave Levac, confirm this simple fact that Parliament has the right to privileged documents and Parliament is the sole authority over its own rights.

In response to this letter, the committee asked Dr. Haché and Mr. Lacroix to appear at committee to justify their position and explain their plan to comply with the committee's request. The committee was wholly unsatisfied with the presentation made by Laurentian, and it became clear that Laurentian does not have any intention of fully or substantively complying with the committee's orders.

On November 30, Laurentian wrote to the committee and the Auditor General's office and proposed a resolution to the committee's requests for documents. Laurentian proposed they would deliver materials, even those subject to solicitor-client privilege, but only up to March 2020, and certain materials after March 2020, but nothing subject to the CCAA process. I think it's fair to say that members of the committee do not believe that this disclosure would be sufficient. We have serious concerns over what happened between March 2020 and February 2021, when the university entered CCAA proceedings.

In addition to this, Laurentian would require that the committee confirm this to be a full and final resolution of the committee's requests; they would require that the committee will not continue to seek further disclosure of documents; and they would require that this committee and this Parliament submit to a settlement agreement outlined in a court order from Chief Justice Morawetz.

Speaker, I think you're aware that Parliament is the highest court in the land, Parliament has the exclusive authority over itself, and any such agreement would be unprecedented in the history of our system of government.

The situation that we're now in is that the committee requires the documents it has requested in order to do its work. It is my hope that the House will agree to the request that the Speaker issue his warrant for these documents.

I know this is a rare step, Speaker, but I believe we have no other choice. We need to assert the authority of Parliament, and we need to hold this publicly funded institution to account.

The Speaker (Hon. Ted Arnott): Further debate?

Mr. Jamie West: I want to start by saying, as the MPP for Sudbury, that I'm 100% committed to the success of Laurentian University. Laurentian is the cornerstone of our community. There's not a section of Sudbury that's not touched by Laurentian, through graduates, through the work they do, through the research they do in our community.

I'm a good example of that. I'm a student who would not be able to afford to go away to school. I wouldn't have my degree from a university if it wasn't for Laurentian University being in my city; it simply wouldn't be possible. Laurentian is also the school where my son goes. It was the school that my wife graduated from. It connects all of us in our community, and my story is very similar to many others.

Laurentian University's motto is, "Send forth truth and light," Speaker: "Send forth truth and light."

Sudbury is a community that cares. We would have come together had we known that Laurentian had these issues. We would have banded together. We are a city that was regarded as a moonscape, where NASA sent astronauts to practise their moon landing, and we re-greened the city by pulling together. We created a centre for excellence in health and safety—CROSH—for Laurentian University. When there are things to be done, our community comes together and we achieve them.

We could have solved this without CCAA, but that was not the path they chose, and 200 people lost their jobs. I want to share one of the stories.

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Melanie was a mid-level Laurentian University administrative professional. She was supposed to begin maternity leave in August and was actually on sick leave when this happened. Because of her termination through CCAA, she lost her maternity leave and she lost her severance.

Last night, she contacted me. She said, "Jamie, I wanted to circle back with you regarding my termination at Laurentian.

"As part of the CCAA process, they're required to verify certain numbers for accuracy as to what my contract indicated I was owed for severance. My total came to 'tens of thousands' and 'the security of six months' notice working or paid.'

"Instead, I received two weeks' notice.

"I was the breadwinner in my house."

That's the story of one worker, but there were 200.

The workers who remained are under incredible mental health stress, doing more with less and feeling the brunt of the frustration of the community as these secrets about how we got here are hidden from them. It is heartbreaking, the stories that they've shared with me, and they're so afraid, Speaker, that I'm not allowed to share them here.

The economic impact of the CCAA process at Laurentian University is estimated to be $100 million a year. As well, the process continues, and the next step now is to sell off assets such as the green space. The concern about selling the green space isn't just that it's our walking trails and our skating trails and a way to connect with nature; it's that it could lead to contaminating the drinking water in Sudbury. Because of these things, the people of Sudbury deserve to know how we got here.

Last night, I was on a meeting with SOS. It's a group, Save Our Sudbury. They came together the day after this was announced. They're a group of students and faculty and workers, community members, alumni. They're a grassroots group. They're fighting back against the dismantling of the federated universities at Laurentian University by putting community pressure on all levels of government to protect jobs at Laurentian, to respect the demands of Indigenous and francophone communities, to protect against the harmful impacts to the greater Sudbury economy and to protect post-secondary education everywhere in the north.

They asked me to read this statement: "Save Our Sudbury encourages the Ontario Legislature to pass a motion that calls for the administration and the board of governors of Laurentian University to release all documents as requested. We demand transparency and accountability."

"Send forth truth and light." That's the motto of Laurentian University. It has been months, from April to December, and Laurentian University, my alma mater, has unfortunately thumbed their nose at this Legislative Assembly.

MPP Parsa indicated every tool that was used through committee. I believe we've exhausted every tool at our disposal to save this one, Speaker.

I'm also concerned about Laurentian's behaviour setting a precedent for audits in the future. Rest assured other people will be watching this, and they will be wondering, "Maybe that's the path I'll take too." There's enough of a stain on Laurentian's reputation that I don't want the future audits to be called "the Laurentian manoeuvre."

I join the call. I urge all of my colleagues across the aisle, on this side of the aisle, to join me in calling for a warrant for the documents required. Together, colleagues, let's send forth truth and light.

The Speaker (Hon. Ted Arnott): Further debate?

Mme France Gélinas: It is with a rather heavy heart that I ask all of you in this House today to vote in favour of a motion that would see our Speaker issue a warrant for Laurentian University and its board of governors to give us the information we need at the Standing Committee on Public Accounts to do our work.

I want to thank all of my fellow MPPs. We explored every option possible to try to get our work done. The member for Aurora–Oak Ridges–Richmond Hill went through it step by step. But I can tell you that in between all of those steps that we took, there was lots of discussion. Every possible option was looked at to see, how do we get our work done?

Unfortunately, we were not successful. It didn't matter how hard we tried. It didn't matter how hard we listened to try to see if there is something in what they write, in what they tell us, that we could work with. It was to no avail. We tried really hard, Speaker. We did not want to come here, but today, we're left with no choice but to ask each MPP in this House to vote in favour of a warrant issued by yourself, Speaker.

I was here in 2012 when we issued such a warrant for air ambulance. I brought it with me. I thought in my career that would be the only one I would ever see. I want to let you know what those warrants look like, if—most of us have never seen one, and I hope we never see one again.

It says things like, "You are required" to produce to the Standing Committee on Public Accounts "all documents, records or things related to the committee's consideration....

"If you disobey this warrant, you may be subject to punishment, including imprisonment."

That we have to go to such drastic measures does not make me happy, but we have to do this. We have no other option. I hope that I can count on each member in this House to vote in favour of this request of the Standing Committee on Public Accounts.

The Speaker (Hon. Ted Arnott): Further debate?

Mme Lucille Collard: Il est évident que la gestion de l'Université Laurentienne a connu de grandes lacunes pour se retrouver dans la situation où elle se trouve aujourd'hui. C'est une situation très peu enviable. Cette institution publique, qui est censée promouvoir la relation entre les anglophones et les francophones de l'Ontario, a été menée jusqu'à l'échec, ce que nous ne pouvons que constater et regretter amèrement aujourd'hui. Elle a perdu la confiance de la communauté de Sudbury, et la seule façon de pouvoir rétablir cette confiance-là, c'est pour elle d'être collaborative et d'être transparente en soumettant les documents qui sont demandés.

On sait que depuis plusieurs mois, l'Université Laurentienne s'obstine et refuse de soumettre les documents qui sont nécessaires pour que cette Assemblée puisse faire son travail correctement. Monsieur le Président, il est maintenant de votre devoir d'émettre un mandat pour que l'Université Laurentienne fournisse ce qui lui est demandé. C'est une question de suprématie parlementaire.

Le message que doit envoyer cette Assemblée à l'Université Laurentienne est simple : l'Université Laurentienne est une institution publique qui reçoit des fonds publics, alors quand l'Assemblée demande de voir les documents financiers, elle n'a pas d'autre choix que de les fournir.

The Speaker (Hon. Ted Arnott): Further debate?

Mlle Amanda Simard: I arrived just on time. Great. I wasn't planning on speaking, but this is so important.

As some of my colleagues know, I worked on Parliament Hill for eight years. The member I worked for actually was the Vice-Chair of the rules, procedures and the rights of Parliament committee, so I understand very well how rare this is. We only use it when we absolutely need to, and I think that this just speaks to how important this is.

I'm not going to repeat what my colleagues on both sides of the House have said—they spoke so well—but I did want to add that we have to think about the students and the alumni, because Laurentian is a part of them. It's very important that we have a strong Laurentian and that the reputation is rebuilt.

The first step to do that is to have access to those documents. We need transparency, we need to rebuild the trust, and we need to make sure that in the future, we have a strong Laurentian. We can't do that if we don't know what happened. You don't go bankrupt overnight, right? This is a long process, and it can help us understand how to move forward and learn from what happened. So I think that it's only good if we have the information.

That's all I will say for today, but I want to thank my colleagues for bringing this issue forward, and I want to thank the committee and all the members, and I hope that they will support this.

The Speaker (Hon. Ted Arnott): Further debate?

Mr. Natyshak has moved the adoption of the committee's recommendations. Is it the pleasure of the House that the motion carry? I declare the motion carried.

Report adopted.

1330

INTRODUCTION OF BILLS

RIGHT TO TIMELY MENTAL HEALTH AND ADDICTION CARE FOR CHILDREN AND YOUTH ACT, 2021

LOI DE 2021 SUR LE DROIT DES ENFANTS ET DES JEUNES À DES SOINS DE SANTÉ MENTALE ET AU TRAITEMENT DE TOXICOMANIES EN TEMPS OPPORTUN

Ms. Karpoche moved first reading of the following bill:

Bill 79, An Act to enact the Right to Timely Mental Health and Addiction Care for Children and Youth Act, 2021 / Projet de loi 79, Loi édictant la Loi de 2021 sur le droit des enfants et des jeunes à des soins de santé mentale et au traitement de toxicomanies en temps opportun.

The Speaker (Hon. Ted Arnott): Is it the pleasure of the House that the motion carry?

First reading agreed to.

The Speaker (Hon. Ted Arnott): I'll invite the member, if she wishes, to briefly explain her bill.

Ms. Bhutila Karpoche: The COVID-19 pandemic has brought mental health and addiction issues for children and youth to a crisis point. As we all know, early interventions are more effective in addressing health issues of all kinds.

This bill enacts the Right to Timely Mental Health and Addiction Care for Children and Youth Act. The act requires the minister to ensure that a person who is less than 26 years old, resides in Ontario and has been deemed to require a mental health or addiction service receives access to the required mental health or addiction service within 30 days of being deemed to require the service.

LOCAL CHOICE FOR LOCAL ELECTIONS ACT (RANKED BALLOT BY-LAWS), 2021

LOI DE 2021 FAVORISANT LA PRISE DE DÉCISIONS À L'ÉCHELLE LOCALE (RÈGLEMENTS MUNICIPAUX SUR LE SCRUTIN PRÉFÉRENTIEL)

Ms. Hunter moved first reading of the following bill:

Bill 80, An Act to amend the City of Toronto Act, 2006, the Municipal Act, 2001 and the Election Act with respect to ranked ballot by-laws for council elections / Projet de loi 80, Loi modifiant la Loi de 2006 sur la cité de Toronto, la Loi de 2001 sur les municipalités et la Loi électorale en ce qui concerne les règlements municipaux sur le scrutin préférentiel pour les élections au conseil.

The Speaker (Hon. Ted Arnott): Is it the pleasure of the House that the motion carry?

First reading agreed to.

The Speaker (Hon. Ted Arnott): I'll invite the member to briefly explain her bill.

Ms. Mitzie Hunter: It is an honour to rise in the House today on behalf of my constituents of Scarborough–Guildwood to reintroduce my private member's bill, the Local Choice for Local Elections Act (Ranked Ballot By-Laws), 2021. This is an important issue facing our municipalities and the people of Ontario. After municipalities elected their representatives by ranked ballot and others prepared to hold ranked-ballot elections, this government unilaterally revoked the right for municipalities to choose the way that they elect their local government.

This bill would allow municipal councils to pass a bylaw adopting a ranked-ballot election for the election of members of their councils. If ratified, the bylaws will modify the application of the Municipal Elections Act, 1996, and its regulations.

This is **Exhibit "R"** to the Affidavit of Ephry Mudryk,
sworn December 14, 2021

Caitlin Milne Type text here

A Commissioner for oaths, etc.

Legislative Assembly of Ontario

Assemblée législative de l'Ontario

WARRANT

TO: Claude Lacroix
Chair, Board of Governors
Laurentian University
935 Ramsey Lake Road
Sudbury, ON
P3E 2C6

WHEREAS the Legislative Assembly of Ontario ("Assembly") has constitutionally protected parliamentary privileges, including the right to institute inquiries and to require production of documents;

AND WHEREAS the Standing Committee on Public Accounts ("Committee") is inquiring into matters relating to Laurentian University;

AND WHEREAS Laurentian University has declined to fully comply with the Committee's demands for documents relating to its inquiry;

AND WHEREAS the Chair of the Committee presented a December 8, 2021 report entitled *Request for a Speaker's Warrant to Produce Documents from Laurentian University* ("report") to the Assembly on December 9, 2021;

AND WHEREAS the report recommended that the Assembly command and compel you to produce the documents listed in Appendix A and Appendix B of the report by February 1, 2022, and that the Speaker issue a warrant to such effect;

AND WHEREAS the Assembly adopted the report on December 9, 2021;

NOW THEREFORE, YOU ARE REQUIRED TO PRODUCE to the Standing Committee on Public Accounts all documents listed in column 1 of Appendix A and Appendix B of the Committee's December 8, 2021 *Request for a Speaker's Warrant to Produce Documents from Laurentian University* as are in your possession, power or control, by depositing them on or before February 1, 2022 at 5 p.m. EST with the Clerk of the Standing Committee on Public Accounts at 99 Wellesley Street West, Suite 1405, Toronto, Ontario, M7A 1A2.

IF YOU DISOBEY THIS WARRANT, you may be subject to punishment, including imprisonment.

Dated at Toronto, Ontario on December 9, 2021.

Ted Arnott

The Honourable Ted Arnott, MPP
Speaker of the Legislative Assembly
of Ontario

Legislative Assembly of Ontario

Assemblée législative de l'Ontario

AUDI·ALTERAM·PARTEM

WARRANT

TO: Robert Haché
President and Vice-Chancellor
Laurentian University
935 Ramsey Lake Road
Sudbury, ON
P3E 2C6

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The Honourable Ted Arnott, MPP
Speaker of the Legislative Assembly
of Ontario

Legislative Assembly of Ontario

Assemblée législative de l'Ontario

STANDING COMMITTEE ON PUBLIC ACCOUNTS

REQUEST FOR A SPEAKER'S WARRANT TO PRODUCE DOCUMENTS FROM LAURENTIAN UNIVERSITY

2nd Session, 42nd Parliament
70 Elizabeth II

STANDING COMMITTEE ON PUBLIC ACCOUNTS
MEMBERSHIP LIST

2nd Session, 42nd Parliament

TARAS NATYSHAK
Chair

CHRISTINE HOGARTH
Vice-Chair

DEEPAK ANAND

TOBY BARRETT

JESSICA BELL

STEPHEN BLAIS

STEPHEN CRAWFORD

RUDY CUZZETTO

MICHAEL MANTHA

MICHAEL PARSA

AMARJOT SANDHU

FRANCE GÉLINAS, DONNA SKELLY and DAISY WAI regularly served as substitute members of the Committee.

CHRISTOPHER TYRELL
Clerk of the Committee

WAI LAM (WILLIAM) WONG
Parliamentary Counsel

LAURA ANTHONY
Research Officer

Legislative Assembly of Ontario

AUDI·ALTERAM·PARTEM

Assemblée législative de l'Ontario

December 8, 2021

On April 28, 2021, the Standing Committee on Public Accounts passed a motion requesting that the Auditor General conduct a value-for-money audit on Laurentian University's operations for the 2010-2020 period. On October 6, 2021, the Auditor General updated the Committee on restrictions imposed by the University on her office's work.

The Committee sent three letters to Laurentian University, on October 15, October 22 and November 3, 2021. The first two letters demanded that Laurentian University produce the documents required by the Committee in order to conduct its work. The last letter requested Laurentian to specify its objections to the Committee's demand. The Committee received correspondence from counsel to the University on October 19, October 29 and November 10, 2021, indicating that the University was not willing to provide all of the documents requested by the Committee. On November 17, 2021, the University began to produce to the Committee some documents it had deemed did not contain privileged information or relate to the University's ongoing *Companies' Creditors Arrangement Act* ("CCAA") restructuring proceedings.

On November 18, 2021, the Committee sent a letter inviting representatives from Laurentian University, with counsel, to appear before the Committee in order to explain the University's position regarding the Committee's authority to compel the production of documents; to address the University's concerns regarding the sensitivity of documents related to the audit of Laurentian University; and to explain the University's plan to comply with the Committee's demand for the production of documents in a full and timely manner. Counsel for the University responded on November 22, 2021, indicating that the University's representatives and counsels would be in attendance before the Committee on December 1, 2021.

On November 30, 2021, counsel for Laurentian University sent a letter to the Committee offering to produce (i) all documents, including those subject to privilege, created before the University began to consult with external insolvency counsel in March 2020, and (ii) many non-CCAA privileged documents created after that date, but only subject to wholly unacceptable conditions challenging the rights and privileges of Parliament. The University remains unwilling to provide documents related to the CCAA restructuring.

On December 1, 2021, representatives from Laurentian University and their counsel appeared before a closed session meeting of the Committee.

Legislative Assembly of Ontario

Assemblée législative de l'Ontario

AUDI·ALTERAM·PARTEM

At its meeting on Wednesday, December 8, 2021, the Committee adopted a motion requesting that the House authorize the Speaker to issue a Warrant to command and compel the production of the documents set out in Appendices A and B of this report.

The Committee previously met on three occasions (October 6, October 20 and November 3, 2021) to discuss this matter. At the first two meetings, the Committee agreed to send letters to Laurentian University demanding the documents that the Committee needed to do its work effectively. Laurentian

University has provided some of the documents requested by the Committee, but has refused to provide all of the documents outlined in the Committee's letters.

Your Committee therefore recommends that the House command and compel Dr. Robert Haché and Mr. Claude Lacroix of Laurentian University to produce to the Committee by February 1, 2022 the documents set out in Appendices A and B of this report, as provided for by the constitutional doctrine of Parliamentary Privilege and that the Speaker issue a Warrant to such effect.

Taras Natyshak, MPP
Chair

Appendix A: Information and Materials Requested by the Standing Committee on Public Accounts

Information and materials requested	Date Requested by
All Board of Governors and Board of Governors Committee and Ad-hoc Committees public and in-camera materials and minutes from January 1, 2010 to present	October 22, 2021
All Senate and Senate Committee, Subcommittee and Ad-hoc Committees public and in-camera materials (including all communications of financial information on programs viability and/or Laurentian's overall finances) and minutes from January 1, 2010 to present	October 22, 2021
The complete emails, including archives, from January 1, 2010 topresent for the following individuals: • Alex Freedman • Amanda Schweinbenz • Annette Cacciotti • Bernadette Schell • Brad Parkes • Blaine Nicholls • Brent Roe • Carol McAulay • Celeste Boyer • Céline Lariviere • Chris Mercer • Chantal Beauparlant • Cindy Cacciotti • Claude Lacroix • Collette Rainville • Craig Fowler • Darquise Lauzon • Diane Massicotte • David Lesbarerres • Dean Millar • Dominic Giroux • Eric Chappell • Eric Gauthier • Fabrice Colin • Heather McPherson • Isabelle Bourgeault-Tasse	October 22, 2021

Information and materials requested	Date Requested by
• Joël Dickinson • Jay Patel • Jennifer Straub • Joseph Burke • Julie Birnie • Julie Lacroix • Justin Lemieux • Lace Marie Brodgen • Lorella Hayes • Lindsey Melanson • Marie Josee-Berger • Martin Bayer • Maxim Jean-Louis • Malek Abou-Rabia • Marie-France Girard • Melanie Boulianne • Michel Delorme • Michel Seguin • Normand Lavallee • Osman Abou-Rabia • Dr. Pierre Zundel • Patrice Sawyer • Richard Therrien • Roxane Marois • Robert Bourgeois • Sara Kunto • Serge Demers • Silvie Allard • Shauna Lehtmaki • Stan Pawlowicz • Shawn Frappier • Therese Klotz • Tom Fenske • Tracy MacLeod • Dr. Robert Haché • Robert Kerr • Rui Wang	

Information and materials requested	Date Requested by
Any and all email communications, including archives, from January 1, 2010 to present with the following domains: • kpmg.ca • kpmg.com • sudburylaw.com	October 22, 2021
Extract of all folders and contents from Laurentian University's T-drive, Google Drive, and any other drive or network share containing documents related to the administrative function of the University as of October 15, 2021	October 22, 2021
KPMG audit planning reports for the following fiscal periods: • year ending April 30, 2019 (presented to the Audit Committee during its meeting on March 25, 2019) • year ending April 30, 2020 (presented to the Audit Committee during its meeting on March 23, 2020) • year ending April 30, 2021 (presented to the Audit Committee)	October 22, 2021
KPMG audit findings reports for the following fiscal periods: • year ending April 30, 2010 (presented to the Finance Committee during its meeting on October 4, 2010) • year ending April 30, 2021 (Audit Committee)	October 22, 2021
All documentation relating to the appointment and retention of the external auditor (including but not limited to internal correspondence, request for proposals, vendor-submitted proposals, evaluation of submissions, minutes of any discussions or decision-making, and signed Board or Audit Committee resolutions) for the fiscal years ending April 30, 2019, April 30, 2020, April 30, 2021	October 22, 2021
All contracts, reports, and correspondence with KPMG regarding non-assurance services (e.g. consulting services, accounting advisory services, tax, financial compilation, loan staff, internal audit services, etc.) for the period of January 1, 2010 to present	October 22, 2021
Documentation and correspondence related to all Laurentian University lland purchases, sales and other transactions from January 1, 2010 to present	October 22, 2021
All documentation related to "Laurentian 2.0" prepared for of by the In Camera Ad Hoc Committee on Contingency Planning and the Contingency Planning and Sustainability Measures Report	October 22, 2021
All draft and final budgets and supporting analysis for Laurentian University's budgets from 2010 to present	October 22, 2021
All student registration data from January 1, 2010 to present	October 29, 2021
All internal analysis of revenue and expenses by programs and courses prepared by faculty and administration from January 1, 2010 to present	October 29, 2021

Information and materials requested	Date Requested by
All reconciliation of student enrollment submitted to the Province of Ontario, with Laurentian's budgets presented to the Board of Governors and actual student enrollment for January 1, 2010 to present	October 29, 2021
Materials produced by faculty deans on their analysis of programs' viability and student enrolment from January 1, 2010 to present	October 29, 2021
All internal correspondence regarding the preparation of enrollment data submitted to the province of Ontario for funding purposes from January 1, 2010 to present	October 29, 2021
All documentation, including supporting analysis and decisions made in relation to program/course cancellations, staff and faculty cuts and restructuring prepared up to January 31, 2021 including, but not limited to: • All analysis and supporting documentation used in the analysis • Methodology of analysis • Listing of all staff/faculty and departments that contributed tothe analysis • Results of the analysis All material that was provided to senior management, and Senate or Board or Committees related to this matter.	October 29, 2021
All current and former Laurentian University Directors and Officers (D&O) Liability Insurance Policy(s) (including Carriers and Reinsurersagreements and policies) from January 1, 2010 to present	October 29, 2021
All personnel files, including but not limited to employment and benefitscontracts, performance reviews, annual merit pay and compensation reviews, and resumes, for Chiefs of Staff, Special Advisors, University Secretary and General Counsel, Chief Advancement Officer, and Assistant/Associate Vice Presidents and higher including Interim and Acting appointments (current and former) from January 1, 2010 to present	October 29, 2021
All recruitment files, including but not limited to recruitment postings, applications and resumes received, and documentation of the selection process steps and decisions making for all Chiefs of Staff, Special Advisors and Assistant/Associate Vice Presidents Administration (non- academic) appointments from January 1, 2010 to present	October 29, 2021
All business case, justification or other analysis used to inform the creation of new senior administrator positions (Assistant/AssociateVice Presidents and higher) from January 1, 2010 to present	October 29, 2021
All legal engagement letters and invoices from January 1, 2010 to present	October 29, 2021
Any and all correspondence with Lenczner Slaght LLP, Stockwoods LLP Barristers, Thornton Grout Finnigan LLP and related personnel (including but not limited to all documents, engagement letters, retainer	October 29, 2021

Information and materials requested	Date Requested by
agreements, terms and conditions, invoices, recordings, reports, legalopinions) from January 1, 2010 to present	
All documentation and correspondence relating to the property encroachment on 2115 South Bay Rd from January 1, 2010 to present	October 29, 2021
All documents, including contracts and other information, related to third-party partnership agreements from January 2010 to present	October 29, 2021
All correspondence with the City of Sudbury regarding the School of Architecture property from January 1, 2010 to present	October 29, 2021
All information and internal communications regarding actual or potential conflict of interest situations between January 1, 2010 and present	October 29, 2021
All communications and correspondence with Desjardins between January 1, 2010 to January 31, 2021	October 29, 2021
A listing of restricted donations received from January 1, 2010 to present	October 29, 2021
A listing of restricted research funding received from January 1, 2010 to present	October 29, 2021
All documentation pertaining to current and past litigation from January 1, 2010 to present	November 5, 2021
All documentation provided by Laurentian University to Ernst & Young (EY) as financial advisor and subsequently monitor, and documentation provided by E&Y to Laurentian University from January 1, 2010 to present, not limited to: • Letters(s) of engagement, statements of work, and terms of reference • Documentation and correspondence for the period of engagement prior to the date of the CCAA filing and after the CCAA filing • Reports and draft reports • Meeting minutes	November 5, 2021
All documentation pertaining to union grievances from January 1, 2010 to present	November 5, 2021
All complaints filed by Laurentian University's employees from January 1, 2010 to present and accompanying documentation of the resolutionsof those complaints	November 5, 2021
All correspondence, materials and minutes, from meetings between LUAPS Executive, the Board and/or Laurentian University from 2010 to present	November 5, 2021
Contracts with all international student recruiters and foreign governments from January 1, 2010 to present	November 5, 2021

Information and materials requested	Date Requested by
All international travel expenses related to international student recruitment from January 1, 2010 to present	November 5, 2021
All internal and external communications regarding the compliance with the Midwifery program funding agreements from January 1, 2010 to present	November 5, 2021
All internal and external communications regarding Laurentian's compliance regarding compliance with (*An Act to Incorporate Laurentian University of Sudbury, Broader Public Sector AccountabilityAct, Broader Public Sector Executive Compensation Act, French Language Services Act, Protecting a Sustainable Public Sector for Future Generations Act, 2019)* from January 1, 2010 to present	November 5, 2021
All current and former Board of Governors and Senate expenses from January 1, 2010 to present	November 5, 2021
All information on Board of Governor nominations and appointments from January 1, 2010 to present	November 5, 2021
All financial statements for the Laurentian University pension plan as well as plan text, plan amendments, actuarial valuations (funding and accountings), fund manager investment reports, and all documentation regarding the conversion of the pension plan from defined contribution to defined benefits for period of 2010 to present	November 5, 2021
The bids and submissions received for the operational and governance review that the university is currently undertaking, and any evaluations of the proponents	November 5, 2021

Appendix B: Information to be provided to the Standing Committee on Public Accounts by October 29, 2021

<table>
<tr><th>Information and materials requested</th></tr>
<tr><td>*All Board of Governors and Board of Governors Committee and Ad-hoc Committees public and in-camera materials and minutes from January 1, 2010 to present in their entirety*</td></tr>
<tr><td>*All Senate and Senate Committee, Subcommittee and Ad-hoc Committees public and in-camera materials (including all communications of financial information on programs viability and/or Laurentian's overall finances) and minutes from January 1, 2010 to present in their entirety*</td></tr>
<tr><td>**The complete emails (including all archives and migrated emails from the legacy mail system to Google Mail), as of either August 12, August 13, or August 16, 2021 for the following individuals and domain names**:
Carol McAulay
Chris Mercer
Dominic Giroux
Isabelle Bourgeault-Tasse
Julie Lacroix
Lorella Hayes
Normand Lavallee
Dr. Pierre Zundel
Sara Kunto
Serge Demers
Shawn Frappier
Tracy MacLeod
Dr. Robert Haché (rhache@laurentian.ca, rhpvc@laurentian.ca)
president@laurentian.ca
pvpa@laurentian.ca
vpadmin@laurentian.ca</td></tr>
<tr><td>**Any and all email communications, (including all archives and migrated emails from the legacy mail system to Google Mail), as of either August 12, August 13, or August 16, 2021 with the following domains**:
kpmg.ca
sudburylaw.com</td></tr>
<tr><td>**Extract of all folders, including subfolders and contents, from Laurentian University's T-Drive as of August 16, 2021 contained in the folders identified below**:
Finance
Human Resources and Organizational Development</td></tr>
</table>

Information and materials requested
• Legal • Physical Plant Capital • Risk and Insurance • Secretariat *(Our understanding is that the above folders contain, at a minimum, the following types of information: Accounting, Finance, Legal / General Counsel, Corporate Secretary, Board of Governors, Capital Procurement, Procurement and HR)*
KPMG audit planning reports for the following fiscal periods: • year ending April 30, 2019 (presented to the Audit Committee during its meeting on March 25, 2019) • year ending April 30, 2020 (presented to the Audit Committee during its meeting on March 23, 2020) • year ending April 30, 2021 (presented to the Audit Committee at an unknown date)
KPMG audit findings reports for the following fiscal periods: • year ending April 30, 2010 (presented to the Finance Committee during its meeting on October 4, 2010) • year ending April 30, 2021 (presented to the Audit Committee at an unknown date)
All documentation relating to the appointment and retention of the external auditor (including but not limited to internal correspondence, request for proposals, vendor-submitted proposals, evaluation of submissions, minutes of any discussions or decision-making, and signed Board or Audit Committee resolutions) for the fiscal years ending April 30, 2019, April30, 2020, April 30, 2021
All draft and final budgets and supporting analysis for Laurentian University's budgets from 2010 to present

* The Committee's understanding is that these materials have already been provided incomplete form to Laurentian Counsel*

The Committee's understanding is that this information is already downloaded and stored on ahard drive at Laurentian University with password protection from Laurentian University and Office of the Auditor General.

IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF LAURENTIAN UNIVERSITY OF SUDBURY

Court File No. CV-21-00656040-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at TORONTO

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Lawyers for Laurentian University

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **LAURENTIAN UNIVERSITY OF SUDBURY**

Court File No. CV-21-656040-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at TORONTO

MOTION RECORD
(Stay of Enforcement of Speaker's Warrant)

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