

Legislative  
Assembly  
of Ontario



Assemblée  
législative  
de l'Ontario

# COMITÉ PERMANENT DES COMPTES PUBLICS

**DEMANDE AUPRÈS DU PRÉSIDENT D'ÉMETTRE UN  
MANDAT OBLIGEANT L'UNIVERSITÉ LAURENTIENNE  
À PRODUIRE DES DOCUMENTS**

2<sup>e</sup> session, 42<sup>e</sup> législature  
70 Elizabeth II



COMITÉ PERMANENT DES COMPTES PUBLICS  
LISTE DES MEMBRES

2<sup>e</sup> session, 42<sup>e</sup> législature

TARAS NATYSHAK  
Président

CHRISTINE HOGARTH  
Vice-présidente

DEEPAK ANAND

RUDY CUZZETTO

TOBY BARRETT

MICHAEL MANTHA

JESSICA BELL

MICHAEL PARSA

STEPHEN BLAIS

AMARJOT SANDHU

STEPHEN CRAWFORD

FRANCE GÉLINAS, DONNA SKELLY et DAISY WAI ont régulièrement été membres suppléantes du comité.

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CHRISTOPHER TYRELL  
Greffier du comité

WAI LAM (WILLIAM) WONG  
Conseiller en affaires parlementaires

LAURA ANTHONY  
Recherchiste





Le 8 décembre 2021

Le 28 avril 2021, le comité permanent des comptes publics a adopté une motion pour demander que la vérificatrice générale effectue une vérification de l'optimisation des ressources liée à l'exploitation de l'Université Laurentienne pour la période visant les années 2010 à 2020. Le 6 octobre 2021, la vérificatrice générale a avisé le comité des restrictions imposées à son travail par l'Université.

Le comité a envoyé trois lettres à l'Université Laurentienne datées du 15 et du 22 octobre ainsi que du 3 novembre 2021. Les deux premières lettres exigent que l'Université Laurentienne fournisse les documents requis par le comité pour lui permettre d'effectuer ses travaux. La dernière lettre exige que l'Université Laurentienne précise ses raisons de refuser les demandes du comité. Le comité a reçu des réponses du conseil juridique de l'Université le 19 et le 29 octobre ainsi que le 10 novembre 2021 expliquant que l'Université n'était pas disposée à fournir tous les documents demandés par le comité. Le 17 novembre 2021, l'Université a fourni au comité quelques documents qui, selon elle, ne comprenaient aucun renseignement privilégié ou lié au procès de restructuration dans le cadre de la *Loi sur les arrangements avec les créanciers de compagnies*.

Le 18 novembre 2021, le comité a envoyé une lettre invitant les représentantes et représentants de l'Université Laurentienne, accompagnés de leur conseil juridique, à comparaître devant le comité pour : expliquer leur opinion quant à l'autorité du comité de forcer la production de documents; répondre aux préoccupations de l'Université quant à la nature délicate des documents liés à la vérification de l'Université Laurentienne; et présenter le plan de conformité de l'Université pour répondre aux demandes du comité de produire sans retard l'intégralité des documents. Le 22 novembre 2021, le conseil juridique de l'Université a répondu que les représentantes et représentants de l'Université ainsi que les conseillères et conseillers juridiques, se présenteraient devant le comité le 1<sup>er</sup> décembre 2021.

Le 30 novembre 2021, le conseiller juridique représentant l'Université Laurentienne a envoyé une lettre au comité proposant de fournir (i) tous les documents, y compris les documents privilégiés, créés avant que l'Université ne retienne en mars 2020 un conseil juridique externe en insolvabilité et (ii) de nombreux documents non privilégiés conformément à la *Loi sur les arrangements avec les créanciers des compagnies* créés après cette date, mais seulement sous contrainte de conditions entièrement inacceptables défilant les droits et les privilèges du Parlement. L'Université refuse toujours de fournir les documents liés à la restructuration conformément à la *Loi sur les arrangements avec les créanciers des compagnies*.

Le 1<sup>er</sup> décembre 2021, des représentantes et représentants de l'Université Laurentienne ainsi que son conseil juridique ont comparu devant le comité lors d'une séance à huis clos.



Lors de sa séance du mercredi 8 décembre 2021, le comité a adopté une motion demandant à l'Assemblée de permettre au président d'émettre un mandat forçant l'Université à produire les documents indiqués dans les annexes A et B du présent rapport.

Le comité s'est déjà réuni à trois reprises (les 6 et 20 octobre, et le 3 novembre 2021) pour discuter du sujet. Lors des deux premières rencontres, le comité a convenu d'envoyer des lettres à l'Université Laurentienne pour demander la production des documents requis pour que le comité puisse effectuer ses travaux. L'Université Laurentienne a fourni quelques-uns des documents demandés par le comité, mais elle a refusé de fournir tous les documents indiqués dans les lettres du comité.

Par conséquent, le comité recommande que l'Assemblée ordonne au Dr Robert Haché et à M. Claude Lacroix, représentants de l'Université Laurentienne, de fournir au comité les documents indiqués dans les annexes A et B du présent rapport d'ici le 1<sup>er</sup> février 2022 conformément aux mesures prévues par la doctrine constitutionnelle des privilèges parlementaires, et que le président de l'Assemblée législative émette un mandat à cet effet.

Le président du comité,

A handwritten signature in blue ink, appearing to read "Taras Natyshak".

Taras Natyshak

**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
<p>The complete emails, including archives, from January 1, 2010 to present for the following individuals:</p> <ul style="list-style-type: none"> <li>• Alex Freedman</li> <li>• Amanda Schweinbenz</li> <li>• Annette Cacciotti</li> <li>• Bernadette Schell</li> <li>• Brad Parkes</li> <li>• Blaine Nicholls</li> <li>• Brent Roe</li> <li>• Carol McAulay</li> <li>• Celeste Boyer</li> <li>• Céline Larivière</li> <li>• Chris Mercer</li> <li>• Chantal Beuparlant</li> <li>• Cindy Cacciotti</li> <li>• Claude Lacroix</li> <li>• Collette Rainville</li> <li>• Craig Fowler</li> <li>• Darquise Lauzon</li> <li>• Diane Massicotte</li> <li>• David Lesbarerres</li> <li>• Dean Millar</li> <li>• Dominic Giroux</li> <li>• Eric Chappell</li> <li>• Eric Gauthier</li> <li>• Fabrice Colin</li> <li>• Heather McPherson</li> <li>• Isabelle Bourgeault-Tasse</li> </ul>	October 22, 2021

Information and materials requested	Date Requested by
<ul style="list-style-type: none"> <li>• Joël Dickinson</li> <li>• Jay Patel</li> <li>• Jennifer Straub</li> <li>• Joseph Burke</li> <li>• Julie Birnie</li> <li>• Julie Lacroix</li> <li>• Justin Lemieux</li> <li>• Lace Marie Brodgen</li> <li>• Lorella Hayes</li> <li>• Lindsey Melanson</li> <li>• Marie Josee-Berger</li> <li>• Martin Bayer</li> <li>• Maxim Jean-Louis</li> <li>• Malek Abou-Rabia</li> <li>• Marie-France Girard</li> <li>• Melanie Boulianne</li> <li>• Michel Delorme</li> <li>• Michel Seguin</li> <li>• Normand Lavallee</li> <li>• Osman Abou-Rabia</li> <li>• Dr. Pierre Zundel</li> <li>• Patrice Sawyer</li> <li>• Richard Therrien</li> <li>• Roxane Marois</li> <li>• Robert Bourgeois</li> <li>• Sara Kunto</li> <li>• Serge Demers</li> <li>• Silvie Allard</li> <li>• Shauna Lehtmaki</li> <li>• Stan Pawlowicz</li> <li>• Shawn Frappier</li> <li>• Therese Klotz</li> <li>• Tom Fenske</li> <li>• Tracy MacLeod</li> <li>• Dr. Robert Haché</li> <li>• Robert Kerr</li> <li>• Rui Wang</li> </ul>	



Information and materials requested	Date Requested by
<p>Any and all email communications, including archives, from January 1, 2010 to present with the following domains:</p> <ul style="list-style-type: none"> <li>• kpmg.ca</li> <li>• kpmg.com</li> <li>• sudburylaw.com</li> </ul>	October 22, 2021
<p>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</p>	October 22, 2021
<p>KPMG audit planning reports for the following fiscal periods:</p> <ul style="list-style-type: none"> <li>• year ending April 30, 2019 (presented to the Audit Committee during its meeting on March 25, 2019)</li> <li>• year ending April 30, 2020 (presented to the Audit Committee during its meeting on March 23, 2020)</li> <li>• year ending April 30, 2021 (presented to the Audit Committee)</li> </ul>	October 22, 2021
<p>KPMG audit findings reports for the following fiscal periods:</p> <ul style="list-style-type: none"> <li>• year ending April 30, 2010 (presented to the Finance Committee during its meeting on October 4, 2010)</li> <li>• year ending April 30, 2021 (Audit Committee)</li> </ul>	October 22, 2021
<p>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</p>	October 22, 2021
<p>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</p>	October 22, 2021
<p>Documentation and correspondence related to all Laurentian University land purchases, sales and other transactions from January 1, 2010 to present</p>	October 22, 2021
<p>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</p>	October 22, 2021
<p>All draft and final budgets and supporting analysis for Laurentian University's budgets from 2010 to present</p>	October 22, 2021
<p>All student registration data from January 1, 2010 to present</p>	October 29, 2021
<p>All internal analysis of revenue and expenses by programs and courses prepared by faculty and administration from January 1, 2010 to present</p>	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
<p>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:</p> <ul style="list-style-type: none"> <li>• All analysis and supporting documentation used in the analysis</li> <li>• Methodology of analysis</li> <li>• Listing of all staff/faculty and departments that contributed to the analysis</li> <li>• Results of the analysis</li> </ul> <p>All material that was provided to senior management, and Senate or Board or Committees related to this matter.</p>	October 29, 2021
All current and former Laurentian University Directors and Officers (D&O) Liability Insurance Policy(s) (including Carriers and Reinsurers agreements and policies) from January 1, 2010 to present	October 29, 2021
All personnel files, including but not limited to employment and benefits contracts, 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/Associate Vice 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
<p>All documentation provided by Laurentian University to Ernst &amp; Young (EY) as financial advisor and subsequently monitor, and documentation provided by E&amp;Y to Laurentian University from January 1, 2010 to present, not limited to:</p> <ul style="list-style-type: none"> <li>• Letters(s) of engagement, statements of work, and terms of reference</li> <li>• Documentation and correspondence for the period of engagement prior to the date of the CCAA filing and after the CCAA filing</li> <li>• Reports and draft reports</li> <li>• Meeting minutes</li> </ul>	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 resolutions of 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 ( <i>An Act to Incorporate Laurentian University of Sudbury, Broader Public Sector Accountability Act, Broader Public Sector Executive Compensation Act, French Language Services Act, Protecting a Sustainable Public Sector for Future Generations Act, 2019</i> ) 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**

<b>Information and materials requested</b>
<p>*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*</p>
<p>*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*</p>
<p>**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**:</p> <ul style="list-style-type: none"> <li>• Carol McAulay</li> <li>• Chris Mercer</li> <li>• Dominic Giroux</li> <li>• Isabelle Bourgeault-Tasse</li> <li>• Julie Lacroix</li> <li>• Lorella Hayes</li> <li>• Normand Lavallee</li> <li>• Dr. Pierre Zundel</li> <li>• Sara Kunto</li> <li>• Serge Demers</li> <li>• Shawn Frappier</li> <li>• Tracy MacLeod</li> <li>• Dr. Robert Haché (rhache@laurentian.ca, rhpvc@laurentian.ca)</li> <li>• president@laurentian.ca</li> <li>• pvpa@laurentian.ca</li> <li>• vpadmin@laurentian.ca</li> </ul>
<p>**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**:</p> <ul style="list-style-type: none"> <li>• kpmg.ca</li> <li>• sudburylaw.com</li> </ul>
<p>**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**:</p> <ul style="list-style-type: none"> <li>• Finance</li> <li>• Human Resources and Organizational Development</li> </ul>

<b>Information and materials requested</b>
<ul style="list-style-type: none"> <li>• Legal</li> <li>• Physical Plant Capital</li> <li>• Risk and Insurance</li> <li>• Secretariat</li> </ul> <p><i>(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)</i></p>
<p>KPMG audit planning reports for the following fiscal periods:</p> <ul style="list-style-type: none"> <li>• year ending April 30, 2019 (presented to the Audit Committee during its meeting on March 25, 2019)</li> <li>• year ending April 30, 2020 (presented to the Audit Committee during its meeting on March 23, 2020)</li> <li>• year ending April 30, 2021 (presented to the Audit Committee at an unknown date)</li> </ul>
<p>KPMG audit findings reports for the following fiscal periods:</p> <ul style="list-style-type: none"> <li>• year ending April 30, 2010 (presented to the Finance Committee during its meeting on October 4, 2010)</li> <li>• year ending April 30, 2021 (presented to the Audit Committee at an unknown date)</li> </ul>
<p>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</p>
<p>All draft and final budgets and supporting analysis for Laurentian University's budgets from 2010 to present</p>

\* 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 a hard drive at Laurentian University with password protection from Laurentian University and Office of the Auditor General.\*\*

