

Information and Privacy Commissioner,
Ontario, Canada



Commissaire à l'information et à la protection de la vie privée,
Ontario, Canada

ORDER MO-4763

Appeal MA24-00071

Town of Iroquois Falls

February 12, 2026

Summary: The appellant asked the Town of Iroquois Falls (the town) for “monthly account payables” for the town, in PDF format, from March 2023 to the date of his request, and on a continuing monthly basis after that. The town agreed to process the request on a continuing basis, under section 17(4) of the *Act*, but proposed doing so on a quarterly (as opposed to monthly) schedule. The appellant appealed the town’s proposed schedule for continuing access because he wanted monthly, rather than quarterly, records of the town’s expenses. He also asked to be given access to monthly town expense records post-dating the IPC order on his appeal.

In this order, the adjudicator upholds the town’s proposed quarterly schedule to address the appellant’s request for continuing access. However, as the town has not yet issued access decisions in accordance with this schedule, she orders the town to issue, within 30 days of this order, an access decision on all responsive records covered by the appellant’s continuing access request. If the appellant seeks access to similar expense records post-dating this order, he must make a new access request to the town.

Statutes Considered: *Municipal Freedom of Information and Protection of Privacy Act*, RSO 1990, c M.56, sections 17(3), (4), and (5).

OVERVIEW:

[1] After noticing that the Town of Iroquois Falls (the town) had stopped passing expenditure reports at monthly council meetings, the appellant asked the town to provide him with monthly “account payables” to show how the town spends public money.

Specifically, the appellant made a request to the town under the *Municipal Freedom of Information and Protection of Privacy Act* (the *Act*) for access to the following information:

1. Monthly Account Payables – I have been tracking monthly account payable for the last five years, then in March 2023 the [town] stopped publicly posting them from their monthly meeting. I would like to view the monthly expenditures from then until current, and continuous after that. Monthly public posts .pdf requested.
2. Revenues and expenditures of the newly formed, committee of Council, the 'Iroquois Falls Event Committee' and/or income and revenue statement of this public committee. Public .pdf posts requested.

[2] The town responded to the appellant's request by contacting the appellant to arrange an in-person viewing of the responsive records. However, the appellant filed an appeal with the Office of the Information and Privacy Commissioner of Ontario (IPC) after the town failed to issue a written decision in response to his request. The IPC closed that appeal file after the town issued a written decision to the appellant.

[3] In this decision, the town refused the appellant's request for the continuous release of monthly town expenditures. The appellant filed a new appeal (the present appeal) in respect of this part of the town's decision. I have confirmed with the parties that the matter of continuing access to records responsive to part 1 of the appellant's request is the sole issue in this appeal.

[4] During the mediation stage of the appeal process, the appellant shared with the mediator his concerns that the town no longer publicly posts its monthly expenses. He said that he seeks an explanation from the town for this decision.

[5] The town then issued a revised decision on the appellant's continuing access request. In this decision, the town said it would provide the appellant with responsive records covering the time period up to the date of the revised decision (August 16, 2024).

[6] With respect to future time periods (i.e., time periods post-dating the town's revised decision), the town committed to providing the appellant with continuing access to responsive records on a quarterly basis (i.e., every three months), up to a specified date two years after the date of the appellant's access request. In this revised decision, the town set out a schedule specifying the time period covered by the appellant's continuing access request (i.e., September 2, 2023 to September 1, 2025), and the dates on which the access request would be deemed newly received (i.e., every three months, beginning October 31, 2024).¹

[7] With respect to the appellant's question about why the town no longer publicly releases monthly expense records, the town explained that its decision was based on the

¹ The first continuing access period in the proposed schedule was shorter than three months, because of the timing of the town's revised decision and its disclosure of records on that date.

best practices of other municipalities, and legal and other advice it received. The town advised that a person wishing to see specific monthly records may make an access request for that information.

[8] The appellant was dissatisfied with the town's revised decision, and the matter proceeded to the adjudication stage of the appeal process. At adjudication, I conducted an inquiry under the *Act*, during which I sought and received representations from the parties. I shared these representations in accordance with the IPC's *Code of Procedure and Practice Direction #7*.

[9] In this order, I uphold the town's proposed quarterly schedule to address the appellant's request for continuing access. However, as the town has not yet issued any access decisions in accordance with its proposed schedule, I order the town to issue an access decision for all responsive records covered by the continuing access request, and to do so within 30 days of this order. I deny the appellant's request, made during the inquiry, for an order for continuing access to expense records that do not yet exist.

RECORDS:

[10] At issue are expense records for the town, in PDF format, responsive to part 1 of the appellant's access request. The appellant seeks records produced on a monthly basis.

DISCUSSION:

Has the town complied with the continuing access provisions in section 17 of the *Act*?

[11] Section 17 of the *Act* sets out certain obligations on requesters and institutions in respect of requests for continuing access to records. The relevant portions of section 17 state:

(3) The applicant may indicate in the request that it shall, if granted, continue to have effect for a specified period of up to two years.

(4) When a request that is to continue to have effect is granted, the institution shall provide the applicant with,

(a) a schedule showing dates in the specified period on which the request shall be deemed to have been received again, and explaining why those dates were chosen; and

(b) a statement that the applicant may ask the Commissioner to review the schedule.

(5) This Act applies as if a new request were being made on each of the dates shown in the schedule.

[12] The right to request continuing access should be interpreted broadly, and not restricted to records produced "in series."²

[13] The degree of access to be given (i.e., whether exemptions or exclusions should be claimed) on each scheduled access date is to be decided at that time, as mandated by section 17(5).³

[14] In this case, the town agreed to the appellant's request for continuing access to town expense records in PDF format. The dispute between the parties arises from the town's proposed schedule for continuing access. Specifically, while the town proposed to produce responsive records and to issue access decisions on a quarterly basis for the period covered by the continuing access request, the appellant wanted the town to produce monthly records and to issue access decisions on a monthly basis for this period.

[15] During the inquiry, I asked the parties to explain the basis for the access schedule each had proposed, and to address the appropriateness of the schedule proposed by the other party.

[16] The town explains that the "monthly account payables" to which the appellant seeks access are documents (called "cheque registers") that are prepared by the town to show invoices the town receives from its various vendors, and the payments the town makes in respect of these invoices. The town explains this process as follows.

[17] When the town receives invoices from its various vendors, its accounts payable clerk enters the invoices into a "payment batch." A payment batch may contain one or multiple invoices for payment, depending on the number of invoices received and when a payment is due. Once the payment batch is created, an invoice listing is produced for review and approval by the town treasurer. Once the town treasurer has approved the invoice listing, the accounts payable clerk creates payment cheques or initiates electronic funds transfers (EFTs) to pay the invoices. A cheque register is then created. The cheque register lists all the cheques and EFTs that were distributed in accordance with a particular payment batch.

[18] The records at issue in this appeal are the cheque registers that the town creates to reflect these payments to vendors. The town confirms that cheque registers are not created on a monthly or any other fixed schedule. Instead, they are produced at irregular intervals, because they reflect payments made by the town at irregular intervals, based on factors such as the number of invoices the town receives and different invoice due dates.

² Order PO-2730.

³ Order PO-2730.

[19] In these circumstances, the town submits, a schedule requiring the town to produce monthly records and to make monthly access decisions would be onerous on the town. For instance, the town says, in some cases, depending on what day of the month the town receives vendor invoices, it may not have sufficient time to make appropriate severances to records before their release, or could risk non-compliance with an IPC order. In other cases, the town says, the monthly schedule could require the town to issue access decisions for records that do not exist.

[20] For these reasons, the town submits that its proposed schedule of quarterly access decisions is reasonable. A quarterly schedule would mean the town would produce responsive records and access decisions every three months, rather than every month, which the town says is more feasible given its limited resources, the unpredictable timing of invoices, and the varying amounts of work that may be involved in making access decisions on responsive records.

[21] The appellant responds that monthly access decisions, based on the monthly production of cheque registers, is essential to ensuring accountability and transparency of town operations for the taxpayers who are its shareholders. He says it is publicly known that certain town councillors have or have had pecuniary conflicts of interest, but that there have been no declarations of conflict since the town stopped releasing monthly expense reports. I understand the appellant to be suggesting that the town's decision to stop passing expense reports at monthly council meetings has shielded from public view some new or ongoing conflicts of interest on the part of council or individual councillors. The appellant proposes that the monthly disclosure of the records he seeks will shed light on these conflicts, and will promote accountability.

[22] On the key question of why a schedule of monthly, rather than quarterly, access is necessary to achieve these aims, the appellant says that quarterly reporting will delay timely and public oversight. He notes that the town previously released monthly expense reports at town council meetings, and he says this practice was discontinued without any formal council process or public explanation. The appellant speculates on the reasoning behind this change, and who is responsible for it.

[23] The appellant submits that as the town previously produced monthly expense reports, it probably still does so. He says that even if these reports are no longer produced on a monthly basis, it would be no more onerous for the town to adopt a monthly schedule than the ad hoc schedule the town currently uses, or the quarterly schedule it proposes for the purposes of this access request. The appellant suggests that as the reports are computer-generated, they can be created simply by inputting dates in a computer database. He thus proposes that the work of producing monthly reports for smaller batches of payments is essentially the same as that required to produce quarterly reports for larger batches of payments.

[24] The appellant returns to his observation that the town produced and publicly shared monthly expense reports for many years before discontinuing this practice without

public explanation. He proposes that through this longstanding past practice, the town has created a norm or a reasonable expectation among residents that its spending records will continue to be available monthly. He also says that given this past practice, it is not reasonable for the town to now argue that monthly disclosure under the *Act* is impractical or infeasible. The appellant makes some additional arguments in support of his position, which I will briefly address further below.

[25] First, to address a main concern that the appellant has raised throughout the appeal process, the legitimacy of town's decision to discontinue the public release of expense reports at monthly council meetings is not a matter for determination by the IPC. The appellant alleges that this decision was made without public debate or council approval, and in violation of council processes and transparency requirements under the *Municipal Act, 2001*.⁴ The appellant also makes a number of allegations about town operations and the conduct of town officials. These are matters outside the purview of the *Act*, which governs this appeal concerning the town's obligations under the *Act* to respond to an access request made under the *Act*. To the extent the appellant may be alleging that the town's decision to discontinue releasing public reports outside the *Act* constitutes an offence under the *Act*,⁵ he has not provided evidence to support any such claim, and I will not address it further.

The town has complied with the continuing access provisions in section 17 of the Act

[26] The present appeal before the IPC concerns the town's compliance with section 17(4) of the *Act*. As noted above, section 17(4) requires the town, after granting a request for continuing access, to do the following:

- provide a schedule showing the dates in the continuing access period on which it will consider the request to have been received again, with an explanation of why it chose those dates; and
- inform the requester of the right to ask the IPC to review the schedule.

[27] The town provided the appellant with a schedule for continuing access, along with an explanation of its chosen dates. It also informed him of his right to ask the IPC to review the schedule, which the appellant has done through this appeal to the IPC. After considering the town's proposed schedule and the parties' representations, I conclude that the town's quarterly access schedule, and its explanation for it, is reasonable, and

⁴ The appellant cites the town's Accountability and Transparency policy and its Code of Conduct. He also cites sections 224(d.1) and 270(1) of the *Municipal Act, 2001*.

⁵ The appellant invokes section 48(1)(c.1) of the *Act*, which makes it an offence for a person to "alter, conceal or destroy a record, or cause any other person to do so, with the intention of denying a right under this Act to access the record or the information contained in the record." I have no evidence before me to suggest that the town's change of practice resulted in any alteration, concealment, or destruction of a record with the intention of denying a right of access to the record under the *Act*.

complies with section 17(4) of the *Act*.

[28] To begin, I accept the town's evidence that it does not currently produce expense records on a monthly basis, and instead does so at irregular intervals, based on factors including the number of invoices received and various invoice payment dates. In these circumstances, I accept that adopting the monthly access schedule preferred by the appellant would create new administrative burdens for the town. I do not accept the appellant's assertion that because the production of monthly reports was at one point administratively feasible for the town, so it must still be. I am also not persuaded by the appellant's argument that because the town must produce expense reports in any event, there would be no change to its workload if it were required to produce these reports on a more frequent, monthly, basis. At a minimum, the town would have the new work of issuing monthly access decisions, including in months where there are no responsive records.⁶

[29] Against this background, the appellant does not explain to my satisfaction why monthly reporting is necessary to meet his accountability and transparency goals, and why quarterly reporting would not suffice. He says only that quarterly reporting will delay timely and public oversight. It is evident that a period of three months rather than one month between access decisions would cause a slight delay in the release of town expense records. However, given the considerations I described above, I find the additional two months to be reasonable, and that this additional time would not unduly impede the appellant's stated public oversight goals.

[30] Finally, I do not accept the appellant's argument that the town's past practice of releasing monthly expense reports created a norm, or a reasonable expectation on the part of town citizens, that establishes a right of access under the *Act* to monthly expense records in perpetuity. I find no basis in the *Act* for this theory of a right of access to records that would not otherwise exist. Moreover, the IPC has found that the *Act* and its provincial equivalent generally do not require institutions to create records in response to access requests where such records do not already exist.⁷ In this case, where the town has proposed to produce records to fulfil the appellant's access request, and to do so on a schedule that I find to be reasonable and appropriate in the circumstances, I see no basis to order the town to create additional records in accordance with the appellant's preference.

⁶ I have placed no weight on the town's submission about the potential difficulties preparing adequate access decisions by monthly deadlines in the case of invoices received or payments made near the end of a scheduled period. Under the *Act*, the town would have 30 days from that date to prepare an access decision on responsive records covering that period. The same timeline would apply under the town's proposed quarterly schedule. The town has not explained why the usual timelines under the *Act* for preparing an access decision would not be sufficient in the case of monthly records. See also the discussion at paragraph 37 of this order.

⁷ Orders P-50 and P-99. See also Orders MO-2129, MO-2130, PO-2237, PO-2256, PO-3928, and MO-4730-F, among others.

[31] For these reasons, I find that the town's revised access decision, and its proposed quarterly schedule for continuing access, comply with section 17(4) of the *Act*, and I uphold it. I therefore dismiss this aspect of the appeal.

Order for an access decision

[32] Nonetheless, in the circumstances, I will order the town to issue an access decision addressing all responsive records covered by the continuing access schedule. This is because the continuing access period covered by the request has now lapsed.

[33] During the inquiry, I asked the town to issue access decisions in accordance with its proposed schedule, if it had not done so already, given the lapse of the continuing access period, and in the interests of exploring potential resolution of the appeal. The town declined to do so in the absence of an order from the IPC on the issues raised by this appeal. Among other reasons, the town said it expects the appellant to file new continuing access requests for the same types of records, and it wishes to have a determination from the IPC on the appropriateness of its proposed quarterly schedule in addressing his future requests.

[34] For his part, the appellant confirmed that he has an ongoing interest in receiving monthly expense reports from the town, for an undefined future period. He also asked to receive monthly expense reports for an ongoing period after this order, which I interpret as a request that this order be treated as a fresh request from the appellant for continuing access to monthly expense reports from the town.

[35] To be clear, my finding above regarding the town's compliance with section 17(4) of the *Act* applies only in respect of the town's revised access decision that is the subject of the present appeal, and is based on the specific facts of this appeal. This finding does not bind the IPC in any rulings it may make on future appeals concerning the same parties and types of records, even if those appeals raise similar issues. Similarly, while the appellant devoted some portion of his representations to objecting to potential fees for access or exemptions the town may claim in future access decisions, these concerns are about hypothetical future scenarios, and are not live issues for me to address in this appeal.

[36] In this order, I have found that the town's proposed quarterly access schedule complied with section 17(4) of the *Act*, and I will not order changes to the schedule in the manner proposed by the appellant. At the same time, given that the continuing access period covered by the appellant's request has now lapsed, I will order the town to issue an access decision on all responsive records covered by the continuing access period that ended September 1, 2025. The town is to issue this access decision within 30 days of the date of this order.

[37] In making this order, I have not accepted the town's request that I impose a quarterly schedule for the release of access decisions for these records. I have also not

accepted the town's alternative request that I grant it a 90-day "grace period" from the date of this order to issue this decision. As the continuing access period covered by the appellant's request has now ended, it should be a simple matter for the town to produce responsive records covering the relevant period of September 2, 2023 to September 1, 2025. While I considered and found relevant, in the different context above, the town's explanations about the difficulties predicting the timing of future invoices and payment dates, these explanations are not relevant for the purposes of fixing the timing of the access decision the town is now required to make in respect of records covering a time period that has already passed. The town has not provided an adequate explanation for needing additional time to issue this access decision, and none is obvious to me. In these circumstances, I see no basis for departing from the usual timelines under the *Act* applicable to an order for an access decision by an institution.

[38] Lastly, I deny the appellant's request that I require the town to grant continuing access to records post-dating this order. If the appellant wishes to seek access to future records of this type, he may make a new continuing access request to the town. As noted above, any dispute between the parties about the town's decision on any such request, including on the appropriateness of a new proposed schedule for continuing access, may be the subject of a fresh appeal to the IPC. Such an appeal would be determined at the relevant time, on the facts of that case.

ORDER:

1. I uphold the town's quarterly continuing access schedule, as set out in its revised access decision of August 16, 2024.
2. I order the town to issue an access decision to the appellant in respect of responsive records addressed in the August 16, 2024 revised access decision (i.e., records covering the continuing access period of September 2, 2023 to September 1, 2025). The town is to treat the date of this order as the date of the request for the purposes of the procedural requirements of the *Act*.
3. To verify compliance with this order, I reserve the right to require the town to provide me with a copy of the access decision referred to in order provision 2.

Original Signed by: _____
Jenny Ryu
Adjudicator

February 12, 2026 _____