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OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

October 5, 2026

ATIPPA Statutory Review Committee 2025
2nd Floor, Beothuck Building
20 Crosbie Place
St. John's, NL
A1B 3Y8

Attention: Keri-Lynn Power – Committee Chair

Dear Commissioner Power:

Re: Submission of the Office of the Auditor General

Thank you for your letter of July 17, 2026, inviting us to provide a written submission to the Statutory Review Committee 2025.

The Office of the Auditor General has a unique place in our constitutional democracy as the primary oversight body of public spending. It is imperative that my office's independence and ability to conduct confidential communications with the public, conduct investigations into the public service and conduct audits not be impeded or impacted by the *Access to Information and Protection of Privacy Act, 2015*, SNL 2015 c. A.2.1 ("ATIPPA 2015").

In the report of former Chief Justice, Derek Green, "Rebuilding Confidence," authored in response to the constituency allowance spending scandal, the unique role of the Auditor General, compared to other statutory offices, was recognized at page 5-20:

The Office of the Auditor General should, however, be put in a separate category. At present there is a general obligation of confidentiality imposed on that office by section 21 of the Auditor General Act with respect to matters that come to the staff's knowledge in the course of their work. The Auditor General occupies a special – some would say unique – place in the government. This is cause for proceeding slowly before wrapping that office into any system of general reform of the legislative branch. Having said that, I believe a case can be made for subjecting the Auditor General to basic access to information requirements about the financial and administrative organization of the office. The Auditor General is, by law, an officer of the House and is responsible, just as are other officers, for the expenditure of public money. I am aware, however, that some consideration is being given to making substantial revisions to the Auditor General's constituent legislation. The better approach for the present, therefore, is to exempt the office from the reforms being recommended in this report and to



recommend that the application of access to information provisions be considered at the time of the general revision of the Act.

Subsequently, when ATIPPA 2015 was enacted, a legislative choice was made to exclude the Office of the Auditor General from the Act's purview. Section 2(x)(v) of ATIPPA 2015 defines a public body as "the House of Assembly and statutory offices, as defined in the House of Assembly Accountability, Integrity and Administration Act" and states:

- 2 (r) "statutory office" means the office and administrative staff directly serving the
- (i) Chief Electoral Officer,
 - (ii) Commissioner for Legislative Standards
 - (iii) Child and Youth Advocate,
 - (iv) Information and Privacy Commissioner,
 - (v) Citizens' Representative,
 - (v.1) Seniors' Advocate, and
 - (vi) other offices of the House of Assembly, with the exception of the Office of the Auditor General, that may be established under an Act.

Therefore, the Office of the Auditor General is not a statutory office to which ATIPPA 2015 applies. This should remain unchanged.

The Terms of Reference for this review include a review of the recommendations of the 2020 Statutory Review issued by Commissioner, the Honourable David B. Orsborn, for applicability or revision. In terms of the Office of the Auditor General, Commissioner Orsborn addressed the Office of the Auditor General at pages 285-287 of his report. As noted by Commissioner Orsborn, the contemplated review of the Auditor General Act referenced by former Chief Justice Green had not taken place at the time of 2020 Statutory Review. That Act was subsequently reviewed and the same language with respect to access to information was maintained. On November 4, 2021, the *Auditor General Act, 2021* received royal assent.

During the 2020 Statutory Review, there were concerns raised about audit working papers being placed before the House of Assembly. In addition, there were concerns raised about audit working papers being in the possession of public bodies that are subject to ATIPPA 2025. The legislature resolved this issue by enacting s.30 of the *Auditor General Act, 2021* which states:



30. (1) *Audit working papers of the auditor general's office shall not be laid before the House of Assembly or a committee of the House of Assembly.*

(2) *The Access to Information and Protection of Privacy Act, 2015 does not apply to the disclosure of audit working papers.*

This provision provides the necessary protection to preserve the independence of the function of the Office of the Auditor General. Furthermore, to eliminate any uncertainty, the legislature included s.30(2) in Schedule A to ATIPPA 2015. Therefore, if there is any conflict between the s.30(2) of the *Auditor General Act* and a provision of ATIPPA 2015, the *Auditor General Act* prevails.

Our Office believes that the manner with which audit working papers is currently addressed by legislation should not be changed.

Finally, given the unique place with which the Office of the Auditor General holds in promoting accountability and transparency in performing its statutory mandate, the continued exclusion of the Office of the Auditor General from the operation of ATIPPA 2015 should remain unchanged. As noted above, it was initially decided not to include the Office of the Auditor General as a statutory office to which ATIPPA 2015 would apply, and there is little to no benefit in making such a change. Individuals should be able to communicate openly and frankly with the Office of the Auditor General without concern that their communications will be disclosed through access to information legislation. Our Office would be impeded, and the public interest would not be served, if any records received in my office, whether they result in an audit working paper or not, were subject to disclosure.

Thank you for your invitation to provide a written submission and if you have any further questions, please do not hesitate to contact me.

Yours truly,

DENISE HANRAHAN, CPA, MBA, ICD.D
Auditor General