

## Follow-Up on the 2022 Special Report:

Laurentian University

Ministry of Colleges and Universities

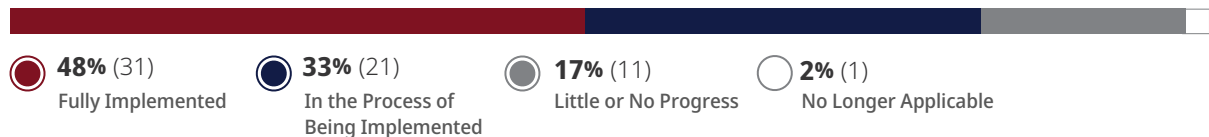
Office of the Integrity Commissioner of Ontario

# Special Report on Laurentian University

## // Overall Conclusion

### Laurentian University

64 Recommended Actions



Laurentian University (including its Board of Governors and Senate), as of October 18, 2024, has fully implemented 48% of actions we recommended in our **2022 Special Report on Laurentian University**. The University has made progress in implementing an additional 33% of the recommendations.

- The University has fully implemented recommendations such as preparing budgets on the same basis as the University's consolidated financial statements, and establishing a Board skills matrix, a new conflict of interest policy for Board members and term limits for all Board members.
- It also now publicly posts Board information packages and minutes of both closed and open sessions in a timely manner.

In February 2021, Laurentian became the first publicly funded university in Canada to file for protection under the *Companies' Creditors Arrangement Act* (CCAA). The University exited CCAA in November 2022 and has made a number of operational and governance changes since then. However, there is still much work under way. In April 2023, the University engaged external

consultants to develop a detailed operational transformation plan (Transformation Plan) to provide the University with the systems, processes and policies to best support its academic and research missions. Many of the actions to support the implementation of our recommendations are contained within the Transformation Plan and are ongoing.

The University has made little progress on 17% of our recommendations.

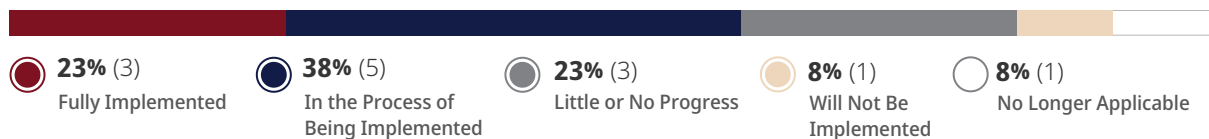
- Many of these relate to capital planning. As part of the University's emergence from the CCAA restructuring process, it entered into a loan agreement with the Ministry of Colleges and Universities (Ministry). Under the loan agreement, the University is not permitted to incur any capital expenditures exceeding \$10 million, individually or in aggregate, during the 15-year term of the loan without the prior approval of the Ministry. As a result, the University has not entered into or proposed any new major capital projects.
- The University does have a five-year capital plan that primarily focuses on addressing critical deferred maintenance projects, which is incorporated into its financial forecasts that it submits to the Ministry. However, the University has not prepared a longer-term capital plan that is consistent with its new 2024–2029 Strategic Plan. The University intends to develop a new long-term capital plan that will be strongly influenced by its Strategic Plan and a renewal of its campus master plan.

One recommendation (2%) is no longer applicable following the change in the the University Board of Governors' Finance Committee's terms of reference.

- The recommendation was specific to criteria in the Finance Committee's former terms of reference, which have since been removed.

## Ministry of Colleges and Universities

### 13 Recommended Actions



The Ministry of Colleges and Universities, as of October 18, 2024 has fully implemented 23% of actions we recommended in our **2022 Special Report on Laurentian University**. The Ministry has made progress in implementing an additional 38% of the recommendations.

- The Ministry has fully implemented recommendations such as working with the University to ensure that strong leadership is in place as Laurentian exits the CCAA process.

However, the Ministry has made little progress on 23% of the recommendations.

- This includes providing guidelines to university boards to ensure they have fully functioning and effective governance structures, and evaluating the benefits of introducing legislation to provide the Ministry with the ability to intervene when necessary, such as appointing a supervisor to take control of a university's operations when there are serious financial concerns or setting limits on deficits.


One recommended action (8%) is no longer applicable, following federal legislative changes to the CCAA.

- The recommendation to evaluate the benefits of introducing legislation to prevent universities from restructuring under the CCAA is no longer applicable after the CCAA was amended so that prescribed public post-secondary institutions would not be able to file for protection under the Act.

One recommendation (8%) to incorporate financial performance metrics into the new performance-based funding model will not be implemented. However, the Office of the Auditor General of Ontario continues to believe that the financial health and financial performance of institutions should be considered in the Ministry's funding decisions.

## Office of the Integrity Commissioner of Ontario

### 2 Recommended Actions

 **100%** (2)  
Fully Implemented

The Office of the Integrity Commissioner of Ontario, as of October 18, 2024 has fully implemented 100% of actions we recommended in our **2022 Special Report on Laurentian University**.

- The Office has fully implemented recommendations such as clarifying and promoting requirements for universities and other broader public sector organizations under the *Lobbyists Registration Act, 1998* and the *Broader Public Sector Accountability Act, 2010*.

The status of actions taken on each of our recommendations is described in this report (see **Appendix** for more details).

## // Status of Actions Taken on Recommendations

We conducted assurance work between January 2024 and October 2024. We obtained written representation from Laurentian University and the Ministry of Colleges and Universities that effective November 14, 2024 and November 8, 2024 respectively, they have provided us with a complete update of the status of the recommendations we made in the original report two years ago.

### Laurentian University

#### Laurentian University Administration

##### 1. Strategic Planning

In our original report, we found that Laurentian's strategic plans did not contain considerations for the University's long-term direction or future capital needs and sometimes used anecdotal evidence to support the pursuit of major capital investments.

##### **Recommendation 1: Action Item 1**

We recommend that Laurentian University establish goals and actions in a new strategic plan that are evidence-based and practicable given its current financial condition and academic sustainability.

**Status:**  **Fully implemented.**

##### **Details**

In our follow-up, we found that Laurentian has developed a new five-year Strategic Plan (2024–2029) and an accompanying Implementation Plan, both of which were approved by the Board of Governors on February 16, 2024. Each direction in the Strategic Plan contains goals and actions. The Implementation Plan outlines tactics and key performance indicators to achieve and measure progress toward the outcomes in the Strategic Plan. The Strategic Plan emphasizes the importance of partnerships and collaboration in four strategic directions: enhancing student experience; continuing the University's academic and research missions; building up the communities Laurentian serves; and supporting the staff at the University.

As noted in our 2022 report, the implications of the CCAA filing on Laurentian and its community have been multi-faceted and damaging. We found that goals and actions in the Strategic Plan are targeted to mitigate the impacts of the CCAA filing on the University. They include rebuilding internal and external relationships, increasing student enrolment and enhancing student experience.

The Strategic Plan also includes redeveloping the University's campus master plan to focus on "maintenance, renewal, preservation and sustainable development." In contrast, our 2022 report noted that major capital projects were undertaken before Laurentian's completion of a campus master plan, and the University had no viable financial plan that addressed whether such projects would be sustainable. A campus master plan can support the prioritization of current and future capital projects based on what is financially feasible.

### **Recommendation 2: Action Item 1**

We recommend that Laurentian University include key performance indicators that clearly measure the achievement of intended outcomes in the University's strategic plan.

**Status:**  **In the process of being implemented by February 2025.**

### **Details**

As part of the Implementation Plan, Laurentian has identified key performance indicators (KPIs) to measure the outcomes of its Strategic Plan. However, we found that not all goals have associated KPIs, with some flagged for future development or contingent on the completion of other planning documents, such as the academic plan, research plan, campus master plan, business plan, and communication and stakeholder engagement plan.

In addition, where KPIs were listed, we found that they were not complete and not always clearly linked to the stated goal. None of the listed KPIs included details on the source of information used, or KPI baselines or targets.

We found multiple instances where the listed KPI did not measure progress toward intended outcomes of the Strategic Plan. For instance, an outcome in the Strategic Plan is to enhance Francophone and Indigenous program offerings and partnerships. The associated KPI listed is "strategic outreach and convening." There is not enough detail provided to understand what this KPI includes or how it will clearly measure the achievement of the intended outcome.

Laurentian informed us that all KPIs within the Implementation Plan will be fully developed by February 2025. The University also recently established a new position, the Associate Vice-President of Strategic Initiatives who, among other things, will be responsible for leading the development of the KPIs and measuring progress toward outcomes in the Strategic Plan.

### **Recommendation 3: Action Item 1**

We recommend that Laurentian University at least annually review these indicators and make the adjustments necessary to the University's strategic plan to support continued progress toward its goals.

**Status:**  **In the process of being implemented by June 2025.**

### **Details**

During our follow-up, Laurentian informed us that the KPIs in the Implementation Plan will be regularly reported to the Board and reviewed annually by the Board's Audit and Risk Committee and the University's Executive Team to ensure outcomes in its Strategic Plan are achieved. The University plans to present a report on the progress of KPIs to the Board for review no later than June 2025.

Laurentian also informed our Office that this KPI progress report will be published on Laurentian's website in the form of an annually updated KPI dashboard, allowing the public to track progress on KPIs and outcomes in the Strategic Plan.

## **2. Capital Planning**

In our original report, we found no documentation showing that the University had a sustainable plan that addressed the financial viability of its major capital investments, or whether each project could be reasonably expected to bring in enough revenue to cover ongoing operating costs, interest on debt and the paydown of the principal debt itself. Further, some projects were approved before long-term capital plans were completed.

We also found that in the years leading up to 2010, Laurentian was already facing financial difficulties. In 2010, it amended its capital debt policy to allow it to incur even more debt to fund capital projects.

#### **Recommendation 4: Action Items 1 and 2**

We recommend that Laurentian University prepare a long-term capital plan with annual updates consistent with the University's long-term academic objectives and current and future capital needs. The capital plan should:

- be consistent with the University's strategic plan;
- include an assessment of the long-term financial sustainability of new projects that considers all relevant revenues expected to be generated by the projects and all operating costs and costs of servicing any associated debt required to build the projects;

**Status:**  **Little or no progress.**

#### **Details**

In our follow-up, we found that the University has not made significant progress in preparing a long-term capital plan that is consistent with its most recent 2024–2029 Strategic Plan. This is partially due to the financial conditions and restrictions relating to capital expenditures placed on the University by the Ministry. Under its Exit Loan Agreement (Agreement) with the Ministry, the University is not permitted to make any acquisition, investment or capital expenditure exceeding \$10 million, individually or in aggregate, during the 15-year term of the loan, without the prior approval of the Ministry. The Agreement also requires the University to provide the Ministry with a five-year financial forecast, which includes a detailed summary of any acquisitions, investments and capital expenditures, and the manner in which the University intends to use operating and other surpluses. Any long-term capital plan will need to be consistent with the terms of the Agreement and be subject to the Ministry's approval.

The University expects that the long-term capital plan will be strongly influenced by the University's 2024–2029 Strategic Plan, which includes the renewal of its campus master plan.

The University's five-year financial forecast from 2022/23 to 2026/27 included capital expenditures to address critical deferred maintenance projects, as well as information technology upgrades and capital transformation. Currently, the University is ensuring that capital spending is in line with this five-year financial forecast.

#### **Recommendation 4: Action Item 3**

- set standards for the condition of buildings;

**Status:**  **In the process of being implemented by February 2025.**

## Details

In our follow-up, we found that the University has engaged an external consultant to complete a facility condition assessment of its entire campus, as well as infrastructure condition assessments. The external consultant's report will inform the development of a new Facility Condition Index, which will set standards for the condition of the University's buildings. This is expected to be completed by February 2025.

### Recommendation 4: Action Item 4

- ensure current repair and maintenance needs are prioritized to achieve capital life cycle best practices.

Status:  In the process of being implemented by April 2025.

## Details

Once the University completes the development of its new Facility Condition Index by February 2025 (as noted above), it will establish a prioritized list of deferred maintenance projects by April 2025.

### Recommendation 5: Action Item 1

We recommend that Laurentian University limit new capital projects to those that are prioritized in the long-term capital plan, upon its approval by the Board of Governors.

Status:  Little or no progress.

## Details

As mentioned in **Recommendation 4**, we found that the University has not prepared a long-term capital plan. Currently, the University is not permitted to make any acquisition, investment or capital expenditure exceeding \$10 million, individually or in aggregate, during the 15-year term of the loan, without the prior approval of the Ministry. As a result, the University is limited to incurring capital expenditures to address critical deferred maintenance projects, as well as infrastructure technology upgrades and capital transformation, which are included in both its five-year financial forecast to the Ministry and its 2024/25 budget.



### **Recommendation 6: Action Item 1**

We recommend that Laurentian University's capital debt policy require the University to maintain sufficient liquidity to support it through potential financial emergencies.

**Status:**  **Fully implemented.**

#### **Details**

In our follow-up, we found that the University has updated its capital debt policy to reflect the requirements of the Exit Loan Agreement (Agreement). Under the Agreement, the University is not permitted to incur any indebtedness, except in an aggregate amount not more than \$10 million, without the prior written approval of the Ministry. In addition, the University must comply with a number of financial covenants (ratios). For example, for each fiscal year-end commencing April 30, 2026, the University must maintain a primary reserve ratio of not less than 30 days.

### **Recommendation 7: Action Item 1**

We recommend that Laurentian University set debt limit ratios in its capital debt policy that include all debt and are based on best practices for universities to ensure borrowings do not exceed limits.

**Status:**  **Fully implemented.**

#### **Details**

As mentioned in **Recommendation 6**, we found that the University has updated its capital debt policy to ensure that debt limit ratios include all of the University's debt, and to reflect any financial ratios required under the Exit Loan Agreement, which are based on best practices for universities in Ontario.

### **Recommendation 8: Action Item 1**

We recommend that Laurentian University ensure that procurements for all contracts associated with capital projects comply with provincial procurement requirements for the broader public sector.

**Status:**  **Fully implemented.**

## Details

In our follow-up, we found that the University updated its procurement policy in June 2024 to ensure that all contracts associated with capital projects comply with provincial procurement requirements, such as the Broader Public Sector Procurement Directive and the *Building Ontario Businesses Initiative Act, 2022*.

The revised procurement policy contains a new section on capital projects, which describes the processes by which all capital projects are approved and carried out by the University. This section of the policy also outlines the approval authorities for all construction and maintenance projects based on the dollar value of those projects, and describes the approvals required at certain project milestones. The method of procuring construction contracts is based on the dollar value of the contract. For example, construction contracts with a dollar value of \$1 million or more require an open competitive procurement process.

## 3. Financial Operations

Our original report found that the Board did not receive, or ensure it received, sufficient information about the University's finances, cash flows, plans and operations. Of the 10 budgets presented to the Board from academic years 2010/11 to 2019/20, eight displayed projected balanced operating budgets. However, in all but two of these years, Laurentian incurred deficits. This discrepancy existed because the budgets provided to the Board and the Finance Committee were "limited-scope" budgets that did not include capital expenditures or research grant revenues and expenses.

### Recommendation 9: Action Item 1

We recommend that Laurentian University prepare all budgets presented to the Board on the same basis as the University's consolidated financial statements.

Status:  Fully implemented.

## Details

We found that the University began to prepare consolidated budgets for 2023/24 and 2024/25 on the same basis as its consolidated financial statements. The preparation of the consolidated budget currently requires the use of extensive manual processes. The University intends to streamline the preparation of the consolidated budget as part of its Transformation Plan, which will include a new planning and budgeting system. This system will be part of the University's redesigned Enterprise Resource Planning (ERP) system, which will also be used for financial accounting.

### **Recommendation 10: Action Item 1**

We recommend that Laurentian University, to ensure the effectiveness of the finance function, reassess the level of resources within the function and fill positions, especially supervisory positions, with individuals with professional accounting designations, such as the Chartered Professional Accountant designation.

**Status:**  **In the process of being implemented by December 2024.**

### **Details**

In our follow-up, we found that the University was in the process of implementing its Transformation Plan. The University is reviewing the effectiveness of the finance function as part of the finance workstream in the Transformation Plan.

With the assistance of a consultant, the University has developed a detailed roadmap and plan for its finance workstream. There are roadmaps for each sub-workstream, including financial planning and analysis, payroll, finance operations, treasury, accounting, policies and procedures, and organizational structure.

In April 2024, the University hired a new Associate Vice-President, Financial Services with a Chartered Professional Accountant (CPA) designation to replace the retiring incumbent. In addition, the University hired a new Manager, Financial Services to replace a vacant position. In total, there are six full-time staff and two-part time staff with a CPA designation within the finance function. The University will review the final structure of the finance function as part of the Transformation Plan. The new structure is expected to be implemented by December 2024.

### **Recommendation 11: Action Item 1**

We recommend that Laurentian University develop standard automated reports (e.g., accounts receivable aging, listing of deferred contributions, financing cash flows) that provide University administration with detailed, accurate and timely information.

**Status:**  **Little or no progress.**

### **Details**

In our follow-up, we found that the University had not begun developing any standardized automated reports. The University intends to address this recommendation as part of the finance workstream in its Transformation Plan, which is currently under way.

The University plans to procure and implement treasury and cash modules, which will enable it to develop automated management reports. Currently, the University continues to use manual reconciliation and reporting processes to prepare financial information for the Ministry and the Board.

### **Recommendation 12: Action Item 1**

We recommend that Laurentian University streamline the general ledger chart of accounts to reflect updates in accounting policies, recent changes to external financial statement presentation, and the reporting needs of administration.

**Status:**  **Little or no progress.**

### **Details**

We found that the University had not yet streamlined its general ledger chart of accounts to reflect updates in accounting policies or recent changes to its consolidated financial statements. The University intends to review and redesign its chart of accounts as part of the finance workstream in its Transformation Plan, which is currently under way.

In addition, the University plans to procure and implement general ledger and project/grant funding management modules, which will enable it to develop automated management reports.

### **Recommendation 13: Action Item 1**

We recommend that Laurentian University increase the use of digital record-keeping for source documents, such as major agreements, vendor invoices and employee expense claims.

**Status:**  **In the process of being implemented by May 2026.**

### **Details**

In our follow-up, we found that the University had increased the use of digital record-keeping for source documents. For example, the University updated its employee expense claim system in February 2024. In addition, the University is working toward consolidating major agreements, such as for leases and government grants, into a single location.

The University intends to fully address this recommendation as part of its information technology workstream in its Transformation Plan, which is currently under way and is expected to be completed by May 2026. The requirements for records management will be integrated in each of the individual workstreams: human resources, finance, registration services and student affairs, information technology, and enterprise resource planning.

## 4. Restricted Funds

In our original report, we found that as Laurentian's ability to fund its capital projects weakened, Laurentian started to inappropriately draw on funds that had been restricted for other purposes, such as money designated for research projects and employees' retirement health benefits. It wasn't until December 21, 2020 that the University began segregating these funds.

### **Recommendation 14: Action Item 1**

We recommend that Laurentian University classify deferred contributions (consisting of research grants, restricted donations and other funds received on behalf of third parties) as current liabilities in the University's consolidated statement of financial position to better reflect the nature of the liabilities, and present changes in the balance of deferred contributions as a change in non-cash working capital (cash flows from operating activities) in its consolidated statement of cash flows.

**Status:**  **Fully implemented.**

### **Details**

We found that the University began classifying deferred contributions as current liabilities in its 2020/21 consolidated financial statements, and has maintained this change in presentation for its 2021/22 and 2022/23 consolidated financial statements.

During our follow-up, the University began presenting changes in the balance of deferred contributions as a change in non-cash working capital (cash flows from operating activities) in its consolidated statement of cash flows for the year ending April 30, 2024.

### **Recommendation 15: Action Item 1**

We recommend that Laurentian University segregate externally restricted funds in separate bank accounts and independently track these funds to ensure their use is in accordance with the restrictions.

**Status:**  **Fully implemented.**

#### **Details**

During our follow-up, we found that the University segregates externally restricted funds in separate bank accounts and independently tracks these funds. It first started this practice in December 2020.

The University discloses a reconciliation of the opening and ending balance of externally restricted funds, including any contributions received and amounts used during the year, as part of the notes to its audited consolidated financial statements.

### **Recommendation 16: Action Item 1**

We recommend that Laurentian University fulfill its research commitments in accordance with applicable obligations as set out in funding agreements.

**Status:**  **In the process of being implemented by November 2025.**

#### **Details**

We found that the University can commit to fulfilling research commitments only with respect to funds received since December 20, 2020, and any new research commitments made thereafter. Research funds received prior to December 20, 2020, constitute compromised claims under the CCAA Plan of Arrangement. However, as part of its 2024/25 budget, the University set aside \$3.2 million from its operating cash reserves to fulfill its commitment relating to pre-December 2020 active research projects. As part of its 2025/26 budget, the University intends to request permission from the Board to use the remaining balance of unspent research funds at the end of fiscal 2024/25 toward completing these pre-December 2020 active research projects. The University expects that it will be able to complete all pre-December 2020 active research projects by November 2025.

## 5. Academic Program Sustainability

The President is responsible for ensuring that the Senate and Board of Governors receive appropriate information so that the academic programming offered by the University is financially sustainable. Our original report found that the senior administration was not preparing the necessary financial analysis to facilitate this.

### **Recommendation 17: Action Item 1**

We recommend that Laurentian University regularly assess the financial sustainability of its suite of programs and courses by comparing the revenues generated by the programs and courses with their associated costs.

**Status:**  **In the process of being implemented by May 2026.**

### **Details**

In our follow-up, we found that Laurentian has identified the implementation of an activity-based budgeting model as a priority in its Transformation Plan. An activity-based budgeting model is necessary to properly align revenues from student enrolment and research with the associated costs to faculties and administrative departments for the delivery of the University's academic programs and courses. This will enable Laurentian to conduct ongoing financial sustainability analyses of its suite of programs and courses.

According to Laurentian, the University has completed a gap analysis of the current processes and tools, and is beginning the procurement process for a new budgeting tool needed to transition to an activity-based budgeting model. Once a vendor is selected, the new budgeting tool will need to be designed and tested. Full implementation of the activity-based budgeting model will also depend on integrating the new budgeting tool with other systems identified in the Transformation Plan, such as a new Human Resources Information System. The full implementation of an activity-based budgeting model is expected to be initiated by May 2026 for the budget cycle of fiscal 2026/27.

### **Recommendation 18: Action Item 1**

We recommend that Laurentian University, based on financial assessment and other qualitative considerations, such as the mandate and core values of the University, regularly make recommendations to the Senate and Board on adjustments to programs and courses to ensure that they continue to contribute to the University's long-term academic focuses.

**Status:**  **In the process of being implemented by April 2026.**

## Details

Laurentian established an Enrolment Management Group in July 2023 to support annual enrolment planning at the faculty and program levels to promote high-quality and financially sustainable academic programs.

The Enrolment Management Group's mandate requires the group to present a report to the Senate annually to ensure that financially sustainable academic programs are a top priority.

Laurentian's new Provost has confirmed that this group will prepare its first report for the annual Senate cycle, in time for the preparation of the 2025/26 budget approval by the Board on April 25, 2025.

Additionally, Laurentian implemented a financial sustainability methodology for its academic programs that is used when developing the University's budget. For example, academic faculties must submit hiring plans and cost containment and/or revenue-generating strategies.

The University also launched a revenue-sharing pilot to ensure programs that may not generate as much revenue as others, but that are still part of the University's long-term focus, are subsidized by higher revenue-generating programs. The revenue sharing is tied to academic faculties meeting and maintaining their enrolment targets. To receive revenue sharing in budget year 2024/25, a faculty must have maintained its total program-level enrolments and grown its course-level enrolments relative to the 2023/24 base year.

This revenue-sharing pilot will last for at least two years. While progress has been made to address this recommendation, Laurentian does not yet have an activity-based budgeting model. As noted above, this model is necessary to enable the University to conduct ongoing financial sustainability analyses of its suite of programs and courses. Laurentian expects that the full implementation of an activity-based budgeting model will be completed by April 2026.

## 6. Human Resources

In our original report, we found that costs associated with Laurentian's senior administration climbed by about 75% between 2010 and 2020. We also found that Laurentian breached provincial compensation-restraint legislation for Broader Public Sector employees, compensating senior administration \$389,000 more than legislation permitted, and that its recruitment of senior administrators lacked demonstrable fairness or rationale.



### **Recommendation 19: Action Item 1**

We recommend that Laurentian University, if creating new senior administrator and leadership team positions, hiring special advisors or engaging other consultants, develop business cases that justify the need for the roles. The business cases should clearly indicate whether the University has the budget and essential operational need for the positions.

**Status:**  **In the process of being implemented by June 2025.**

#### **Details**

In our follow-up, we found that the creation of any new senior management roles at the University is currently being reviewed through discussion at the executive level.

New senior management positions are justified through budget submissions, and each requested position is reviewed at the President/Vice-President Committee.

An assessment of budget availability for the requested positions is done by comparing the budget submissions to the Ministry's Exit Loan Agreement covenants and new financial sustainability ratios. If the requested positions fit within the Ministry's covenants and ratios, they will be included in the budget. Once the budget is approved, development of a job description begins, which documents and evaluates the objectives and expectations for each new position created.

While this process has not been formally documented, Laurentian told us it will be revising administrative policies and procedures for the hiring of senior management positions to include justification that the University has the budget and essential operational need for the positions. The revisions are expected to be completed by June 2025.

### **Recommendation 20: Action Item 1**

We recommend that Laurentian University consistently use a fair and transparent process for the recruitment and hiring of all employees that includes objective selection criteria, interview questions and marking schemes for selecting candidates.

**Status:**  **In the process of being implemented by December 2025.**

#### **Details**

At the time of our follow-up, we found that Laurentian was in the process of developing a Recruitment, Selection and Hiring Policy, as well as standardized templates to accompany the policy. The policy and templates are expected to be approved by December 2025.

As part of our follow-up, we reviewed drafts of the policy and templates, and found they establish a standard process for recruitment, selection and hiring of employees. In particular, the University has drafted a standardized interview procedure to ensure consistency across all candidates. For example, the draft procedure requires that panel members immediately score all candidates following the interviews using standardized templates to ensure fairness and consistency.

### **Recommendation 21: Action Item 1**

We recommend that Laurentian University clearly document the rationale for hiring selected candidates.

**Status:**  **In the process of being implemented by December 2025.**

### **Details**

As noted in **Recommendation 20**, we found that Laurentian was in the process of developing a Recruitment, Selection and Hiring Policy, as well as standardized templates to accompany the policy. As part of our follow-up, we reviewed drafts of this policy and related templates, and found that they require the hiring panel to document the rationale for hiring selected candidates. The policy and templates are expected to be approved by December 2025.

### **Recommendation 22: Action Item 1**

We recommend that Laurentian University retain all required human resource documentation, including documents involving hiring, promotion, retention and termination in accordance with applicable legislation and best practices.

**Status:**  **In the process of being implemented by December 2025.**

### **Details**

As noted in **Recommendation 20**, we found that Laurentian was in the process of developing a Recruitment, Selection and Hiring Policy, which is expected to be approved by December 2025. As part of our follow-up, we reviewed drafts of the policy and found that it clearly outlines a requirement for retention of human resource documentation. This includes retaining documents in candidates' personnel files for recruitment, selection, hiring and onboarding. Additionally, the University told us that it began planning for the implementation of a new Record Management System (RMS) in May 2024 with full operation expected by April 2025. The implementation of a new RMS is anticipated to improve Laurentian's ability to easily retain human resource documentation.

### **Recommendation 23: Action Item 1**

We recommend that Laurentian University ensure salaries of senior administrators do not exceed legislated requirements related to broader public sector executive compensation.

**Status:**  **Fully implemented.**

#### **Details**

We found that Laurentian University has updated its policy on Terms and Conditions of Employment Pertaining to Senior Leaders at Laurentian University to ensure compliance with the *Broader Public Sector Executive Compensation Act, 2014* (BPSECA). As part of our follow-up, we reviewed the policy and found that it was updated to include language reflecting the prescribed content in the BPSECA. In particular, the policy explicitly states that compensation and benefits of the University's designated executives must follow legislative restrictions defined by the BPSECA.

The policy was presented to and approved by the Board in October 2024. Additionally, the University informed us that employment contracts of all newly hired designated executives now contain language reflecting the need for compliance with BPSECA. As part of our follow-up, we reviewed an employment contract of a newly hired designated executive and found that it included language to ensure compliance with the BPSECA.

### **Recommendation 24: Action Item 1**

We recommend that Laurentian University develop policy guidance on what constitutes an appropriate expense under discretionary expense funds and all other types of reimbursements.

**Status:**  **In the process of being implemented by February 2025.**

#### **Details**

In our follow-up, we found that Laurentian is planning to update and develop policies outlining appropriate discretionary expenses and other types of reimbursements. This includes a new policy on perquisites (refer to **Recommendation 26**), a revised policy on expense reimbursement and updated guidelines for travel and other reimbursable expenses. Laurentian expects these policies will be reviewed by the Board for approval in December 2024 and February 2025.

### **Recommendation 25: Action Item 1**

We recommend that Laurentian University require and retain approved invoices and expense claims documentation for all forms of expenses claimed by senior administrators and other employees.

**Status:**  **In the process of being implemented by April 2025.**

### **Details**

We found that Laurentian began planning for the implementation of a new RMS in May 2024. According to the University, the development of a new RMS will enable easy retention of critical documents like expense claims, and is identified as a priority in its Transformation Plan. Laurentian also told us the Transformation Plan includes the development of a Procurement-to-Payment module, which will ensure compliance with internal controls for expense payments. Procurement for the implementation of this module will commence in November 2024 and is expected to be completed by February 2025. The RMS is expected to be fully operational by April 2025.

### **Recommendation 26: Action Item 1**

We recommend that Laurentian University develop and follow a perquisites policy that complies with prescribed content requirements in the Broader Public Sector Perquisites Directive.

**Status:**  **In the process of being implemented by December 2024.**

### **Details**

In our follow-up, we found that Laurentian does not yet have an internal policy governing the use of perquisites. Laurentian told us it is in the process of developing a policy to explicitly acknowledge the legislative requirements of the Broader Public Sector Perquisites Directive and monitor the use of perquisites at the University to ensure full compliance. As part of our follow-up, we reviewed a draft of the proposed internal policy and found it complies with the requirements in the Broader Public Sector Perquisites Directive. The University indicated it will be presenting the draft policy to the Board for approval in December 2024.

## 7. Lobbying

In our original report, we found that starting in 2020, Laurentian's senior administration began engaging internal staff and external consultants for assistance in communicating with the federal and provincial governments about financial restructuring and funding needs. We found that some of these activities may fall within the definition of lobbying under provincial legislation. However, at the time of the 2022 report, Laurentian had not filed any lobbying registrations since 2010.

### **Recommendation 27: Action Item 1**

We recommend that Laurentian University track lobbying activities of all employees who engage in such activities, and register names with, and report to, the Office of the Integrity Commissioner when employees collectively spend 50 hours or more per calendar year, as required under the *Lobbyists Registration Act, 1998*.

**Status:**  **In the process of being implemented by January 2025.**

### **Details**

On June 19, 2024, Laurentian registered the President and Vice-Chancellor with the Office of the Integrity Commissioner of Ontario. Unlike the federal Commissioner of Lobbying, which requires monthly reporting of registered lobbyists, at the provincial level Laurentian is not required to report to the Integrity Commissioner on an ongoing basis.

In October 2024, the University established a protocol that would require any activity that might be considered "lobbying" to receive approval from the University President, and the Office of the President would be responsible for all registrations and for directing the government relations activities of the University. In addition, in October 2024, the University also posted information on the University website about provincial and federal lobbying requirements. At the time of our follow-up, we found that Laurentian had not yet developed internal tracking of provincial lobbying efforts, but plans to do so by the end of January 2025.

### **Recommendation 28: Action Item 1**

We recommend that Laurentian University formally assess the costs and benefits of using external consultants to provide government relations advisory services.

**Status:**  **Little or no progress.**

## Details

In our follow-up, we found that since its emergence from CCAA, the University has not retained any external consultants to provide government relations advisory services. The University has further communicated to our Office that it has no plans to do so, but if this changes, the University has committed to our Office that it will undertake a business case.

At the time of our follow-up, this was not formally documented in any administrative procedure or policy; however, the University has committed to developing an internal procedure for the engagement of external advisory services for government relations by January 2025.

### **Recommendation 29: Action Item 1**

We recommend that Laurentian University ensure external consultants, including external legal counsel, register as lobbyists with the Office of the Integrity Commissioner of Ontario, in accordance with legislative requirements.

**Status:**  **In the process of being implemented by February 2025.**

## Details

In June 2024, Laurentian developed a template for external counsel engagement guidelines that included a prohibition on political or other lobbying.

Laurentian is also working to update procurement guidance to establish a standard requirement that all consultants confirm their registration or certify that no registration is necessary. The University has also committed to maintaining a list of suppliers and external consultants who are required to register with the Office of the Integrity Commissioner of Ontario. This guidance is expected to be completed and implemented by February 2025.

## 8. Labour Relations

In our original report, we found that on an annual basis, there were more grievances filed against Laurentian than any other Ontario university. Between 2010 and 2020, Laurentian averaged 35 grievances annually (compared to 12 to 15 annually for a typical Ontario medium-sized university). We found that the administration was also slow to address costly union grievances, including those involving discrimination and harassment.

As its debt accumulated, Laurentian's administration chose not to work transparently with faculty and staff unions to manage the University's growing financial problems. The University's contract with the Laurentian University Faculty Association (LUFA) contains a financial exigency

clause, designed to deal with dire financial circumstances. Triggering this clause—which is in most university faculty labour contracts in Canada—would have required senior administration to work in partnership with LUFA to address Laurentian’s financial situation. Laurentian’s senior administration intentionally delayed providing information and did not trigger the clause. Instead, senior administration, with Board approval, chose to use CCAA protection.

### **Recommendation 30: Action Item 1**

We recommend that Laurentian University address the root causes of why proportionately more grievances are filed against Laurentian University than any other Ontario university and realistically assess what actions can be taken to reduce the future number of grievances.

**Status:**  **In the process of being implemented by December 2025.**

### **Details**

Laurentian hired a new Associate Vice-President of Human Resources in June 2023 to support its organizational transformation, including the rebuilding of its labour relations, and has approved the creation of a new Associate Vice-President, Faculty Support to focus on faculty development, labour relations and grievances.

In May 2024, the University’s Human Resources Department also began performing and presenting root cause analyses on Laurentian’s grievance rate to the Board’s Human Resources Committee. Laurentian has identified that the root causes of grievances at the University are multiple, with many relating to a history of strained relationships, and others relating to the turnover of senior leaders and a lack of knowledge of contractual obligations.

Both LUFA and the Laurentian University Staff Union (LUSU) operate under their main collective agreements but also through several memorandums of understanding, side agreements and term sheets.

During the next round of collective bargaining with both unions, the University will be consolidating these documents to provide greater clarity. Laurentian began collective bargaining with LUSU in May 2024 and will begin bargaining with LUFA in December 2025.

### **Recommendation 31: Action Item 1**

We recommend that Laurentian University establish standards for the resolution of grievances related to alleged harassment or discrimination in accordance with the Ministry of Labour's Code of Practice to Address Workplace Harassment and resolve grievances in accordance with the established standards.

**Status:**  **Fully implemented.**

#### **Details**

In May and June 2023, Laurentian updated its Respectful Workplace Policy and Program, which outlines the process to be followed for any discrimination and/or harassment complaints put forward by faculty and/or staff. The scope of both the policy and program applies to anyone working at the University and was created to align with the Ministry of Labour's Code of Practice to Address Workplace Harassment, the *Occupational Health and Safety Act*, the Ontario Human Rights Code, the *Employment Standards Act* and the *Labour Relations Act*.

### **Recommendation 32: Action Item 1**

We recommend that Laurentian University develop criteria with the respective unions for the conditions under which the financial exigency clause would be triggered.

**Status:**  **Little or no progress.**

#### **Details**

In our follow-up, we found that no conditions to trigger the financial exigency clause have been developed. Laurentian began the next round of collective bargaining with LUSU in May 2024 and will begin negotiations with LUFA in late 2025. According to Laurentian, it anticipates discussing applicable clauses, including the financial exigency clause, during collective bargaining.

## **9. Legal Counsel**

Our 2022 report noted that despite having in-house legal counsel, Laurentian relied heavily on external legal counsel for CCAA and non-CCAA work. It spent \$5.5 million on external counsel for non-CCAA work in the 11-year period up to April 30, 2021. Most of these costs were incurred for labour relations issues, though legal expenses were also incurred for non-labour situations. Laurentian noted that in many cases, hiring of external legal counsel was done at the direction of the Board and management at the time.



### **Recommendation 33: Action Item 1**

We recommend that Laurentian University formally assess the costs and benefits of engaging external legal counsel and, based on the results of the assessment, procure external legal counsel using a fair and transparent process.

**Status:**  **Fully implemented.**

#### **Details**

In our follow-up, we found that Laurentian implemented a new legal services policy in December 2023. The policy stipulates the factors to be considered when deciding if Laurentian should engage external counsel. These include cost-effectiveness, internal capacity, timelines for the provision of legal services, risk assessment, and whether specific knowledge and expertise is required.

The policy also stipulates that only the University's General Counsel may hire and liaise with external counsel, to ensure a consistent, fair and transparent process across all potential engagements.

Additionally, in June 2024, Laurentian's Office of the General Counsel developed a mutual retainer to be used with external legal firms to ensure cost-effectiveness, prevent conflicts of interest, and prohibit any form of lobbying by external counsel on behalf of the University.

### **Recommendation 34: Action Item 1**

So that external legal fees are minimized by reducing reliance on external counsel, we recommend that Laurentian University hire an in-house counsel who is able to address the more frequent legal matters faced by the University through its normal operations.

**Status:**  **Fully implemented.**

#### **Details**

We found that Laurentian has hired three in-house counsels since the time of our audit. The University hired a new General Counsel in June 2023, Senior Legal Counsel in September 2023 and Legal Counsel in January 2024. Since this time, the Office of the General Counsel has implemented a number of policies and procedures to ensure the University's ongoing compliance with legislation such as the *Freedom of Information and Protection of Privacy Act*, which reduce reliance on external counsel in responding to freedom of information requests. The Office has also implemented a risk matrix to ensure that due diligence is exercised when a request is made to retain external counsel for a

grievance. Additionally, the Office has procured a legal database to further increase its ability to keep more files in-house.

## 10. External Audit

At the time of our original report, the same international accounting firm had been Laurentian's external auditor since 1973.

From our work, we also determined that Laurentian's Administration did not disclose to its external auditors that the University was actively preparing to file an application for CCAA protection within a few months of when its consolidated financial statements for the year ended April 30, 2020 were finalized.

### **Recommendation 35: Action Item 1**

We recommend that Laurentian University tender the performance of the external audit every five years.

**Status:**  **Fully implemented.**

### **Details**

In our follow-up, we found that Laurentian conducted a request for proposals in April 2022 to select a new external auditor for its 2021/22 to 2025/26 consolidated financial statements and for a five-year period.

### **Recommendation 36: Action Item 1**

We recommend that Laurentian University ensure all information is proactively provided to an external auditor as part of the audit of the University's financial statement audit.

**Status:**  **Fully implemented.**

### **Details**

As part of the audits of its 2021/22 and 2022/23 consolidated financial statements, management signed representation letters confirming that Laurentian had provided its new auditor with all information that was relevant for the completion of the audit, as well as unrestricted access to

staff within the University from whom it was necessary to obtain audit evidence. Consequently, the University's new auditor issued unqualified opinions for the audit of the University's 2021/22 and 2022/23 consolidated financial statements.

### **Recommendation 37: Action Item 1**

We recommend that Laurentian University ensure meetings of the Board and of the Audit Committee take place regularly with external auditors, and that the Board and the Audit Committee approve of: the selection of the external auditor; re-appointment of the external auditor; approval of the annual audit plan; approval of the audit findings report; and any other related matters as they arise.

**Status:**  **Fully implemented.**

### **Details**

We found that the Audit Committee recommended, and the Board approved, the selection of a new external auditor for its 2021/22 to 2025/26 consolidated financial statements. The Audit Committee met regularly with the new external auditor during the audit of the University's 2021/22 consolidated financial statements to discuss and approve the annual audit plan and the audit findings report. The Board was provided with a detailed update of the preparation of the consolidated financial statements and the external audit, and subsequently approved the University's 2021/22 consolidated financial statements as part of its meeting in October 2022.

## **11. The Ministry of Colleges and Universities and the Office of the Auditor General of Ontario**

In our original report, we found that Laurentian did not engage the Ministry in a timely and transparent manner to allow it to offer informed assistance. Had Laurentian sought to work earlier and more transparently with Ministry staff; not prematurely paid off its line of credit in 2020; not rejected the Ministry's offer in August 2020 to cover half of the costs of an independent financial review of Laurentian that would have given the Province independent validation of Laurentian's financial position; and at minimum accepted the Ministry's offer in January 2021 of temporary funding assistance, Laurentian would have had sufficient time for its financial situation to be reviewed jointly with the Province with a go-forward plan put in place.

During the course of our work in 2021 to 2022, the University also placed unprecedented restrictions on our access to information and set up a legal pushback that included an extraordinary challenge to the *Auditor General Act*.

### **Recommendation 38: Action Item 1**

We recommend that Laurentian University gain an understanding of the roles and responsibilities of the Ministry of Colleges and Universities and the Office of the Auditor General of Ontario, particularly as they relate to Ontario universities and the broader public sector.

**Status:**  **Fully implemented.**

### **Details**

In January 2024, the University updated the orientation manual used for new Board members to include a copy of the Auditor General's Special Report on Laurentian University, which outlines the roles of the Auditor General and the Ministry in greater detail. The University also initiated training for the Board of Governors on the funding structure of universities, including their relationship with the Ministry and associated accountability agreements. Further, as a result of the CCAA process and Exit Loan Agreement, the University has monthly calls with the Ministry to discuss its operations, including Board and senior management changes.

## **Laurentian University's Board of Governors and Senate**

### **12. Information Provided to the Board**

Our original report found that the Board did not receive, or ensure it received, sufficient information about the University's finances, cash flows, plans and operations, and consequently approved capital spending proposals that led to increasing debt without adequately assessing those proposals.

### **Recommendation 39: Action Item 1**

We recommend that the Laurentian University Board of Governors require the administration to present the annual budget for approval that includes all relevant revenues and expenditures including capital expenditures and cost of servicing debt.

**Status:**  **Fully implemented.**

## Details

We found that the University's administration began preparing the consolidated budget on the same basis as the consolidated financial statements beginning with the 2023/24 budget, which was reviewed and approved by the Board in April 2023. The consolidated budget includes all revenues and expenditures from operating, ancillary, capital and research activities. Debt servicing costs are reflected as an expense as part of the operating budget, which is presented separately and in addition to the consolidated budget.

### **Recommendation 40: Action Item 1**

We recommend that the Laurentian University Board of Governors require an annual capital life cycle maintenance report that clearly shows significant areas where such maintenance is being deferred.

**Status:**  **Little or no progress.**

## Details

In our follow-up, we found that the University's administration does not prepare an annual capital life cycle maintenance report. Currently, the University's administration produces a report of the identified deferred maintenance projects for review and approval by the Finance and Property Committee. This report shows only the budgeted and actual expenditures for approved projects for the next five fiscal years, but does not contain a list of the areas where maintenance continues to be deferred or where capital assets are in their life cycle.

### **Recommendation 41: Action Item 1**

Prior to approving major capital projects, we recommend that the Laurentian University Board of Governors require from the administration all relevant information, such as current and projected costs and financing obligations associated with the projects and anticipated revenue streams resulting from the projects.

**Status:**  **Little or no progress.**

## Details

In our follow-up, we found that the University has not proposed or carried out any major capital projects since the time of our 2022 report. As mentioned in **Recommendation 4**, under the Exit Loan Agreement, the University is not permitted to undertake any capital projects (i.e., capital

expenditures in excess of \$10 million, individually or in aggregate during the term of the loan) without the approval of the Ministry. Consequently, with the exception of critical deferred maintenance projects, the Finance and Property Committee has not had the opportunity to review any proposals for new major capital projects.

Going forward, major capital projects with costs in excess of \$1 million will be subject to the review and approval of the Finance and Property Committee. While no action has been taken to date, the University has informed us that it plans to revise its capital planning process to ensure a rigorous planning and approval process is in place for any new capital project. It plans to implement a new capital planning process by April 2025.

#### **Recommendation 42: Action Item 1**

We recommend that the Laurentian University Board of Governors require monthly formal reporting to include: operational year-to-date and monthly actuals to budgets and formal projections to year end; monthly, year-to-date projected cash flows for the current year and the next two years at a minimum; capital spending compared to budgeted amount; details on availability and use of restricted funds; staff levels by category with average salary information; and human resource statistics on employee grievances, sickness leaves and vacation.

**Status:**  **In the process of being implemented by April 2026.**

#### **Details**

In our follow-up, we found that the University was in the process of improving its formal monthly reporting to the Board and its Committees, as part of its Transformation Plan. Currently, the University's administration prepares the following monthly reports:

- financial updates for review by the Finance and Property Committee, which include the University's monthly cash balances, a cash flow forecast, student enrolment numbers, and investment returns on the endowment fund and pension fund;
- approved deferred maintenance projects for review by the Finance and Property Committee, including an overview of each project and a comparison of actual expenditures to approved budgeted amounts; and
- employee grievances by labour group, reported at each Human Resources Committee meeting.

The implementation of the Transformation Plan will allow for year-to-date and monthly reporting of actual to budget expenditures, cash flows, capital spending, and details on the availability and use of restricted funds. Upon implementation of the Transformation Plan, the University also plans to report information on sick leaves by type and staff on vacation. Laurentian expects this to be completed by the end of its 2025/26 fiscal year.

## 13. Work Plans

Laurentian's Board of Governors has a fiduciary duty to oversee the University's financial operations, and has the powers to challenge and guide the University's senior administrators and policies. Our original report found that the Board and its committees were not effective in this role.

### **Recommendation 43: Action Item 1**

We recommend that the Laurentian University Board of Governors set clear direction for how to oversee Laurentian's activities, including annual Board and committee workplans, to ensure its governance functions and responsibilities are fulfilled throughout the year.

**Status:**  **Fully implemented.**

### **Details**

Following our 2022 report, the Board reorganized its committees into five standing committees, down from nine standing committees and two *ad hoc* committees at the time of our 2022 report.

Four of the five committees (Human Resource, Audit and Risk, Finance and Property, and Governance) prepared work plans for the 2023–2024 Board year (which aligns with the academic year, September to June).

On July 16, 2024, the Board of Governors' first complete work plan was finalized for 2024–2025. The five Board committees (including the Joint Committee on Bilingualism) also have their own plans for 2024–2025 that feed into the overall Board work plan.

## 14. Public Transparency

Our original report found that the Board of Governors did not follow best practices for public transparency. It was increasingly less transparent, holding in camera meetings to an unnecessary extent.

At the time of the report, Laurentian also had not made key annual business documents publicly available as required under the *Broader Public Sector Accountability Act, 2010*. These included its annual business plan, budget and forecast. While Laurentian made its annual reports publicly available, the content did not meet the minimum information and content requirements under the *Broader Public Sector Accountability Act, 2010*, and it did not have enough detail for stakeholders to use to understand the University's financial performance and potential financial and operational risks.

#### **Recommendation 44: Action Item 1**

We recommend that the Laurentian University Board of Governors develop and make public guidance on the appropriate use of in camera meetings and prepare minutes for all in camera meetings.

**Status:**  **Fully implemented.**

#### **Details**

In late 2022, Laurentian updated its Board manual to revise the definition and use of in camera meetings. At the time of the 2022 report, only voting Board members were permitted to attend what the University referred to as “in camera meetings,” and decisions could be made in these sessions. While minutes were taken, these were not made available to the public, stakeholders or non-voting Board members. These sessions are now referred to as “closed sessions” and the minutes are included in the public minutes.

Laurentian has updated the Board manual to recommend the use of closed sessions be limited, and it provides a list of examples where items may be considered in closed session (e.g., personnel and human resource matters and legal issues). Laurentian has also introduced new in camera sessions where no notes are taken, but no decisions are permitted to be made.

In October 2024, Laurentian’s Board of Governors approved updates to its Agenda Setting Supplemental Guidelines to outline the use of the new in camera sessions and posted the guidelines on its website.

#### **Recommendation 45: Action Item 1**

We recommend that the Laurentian University Board of Governors document all final decisions made during in camera meetings in the public minutes, in a manner consistent with retaining confidentiality where only absolutely necessary.

**Status:**  **Fully implemented.**

#### **Details**

As noted in **Recommendation 44**, minutes from closed sessions (formerly called in camera meetings) are now included in the public set of minutes. While the closed session minutes provide only a high-level explanation of the topic discussed, they include documentation of the final decision made.

No minutes are kept for the new in camera portion of Board meetings; however, the revised guidelines noted above do not permit decisions to be made during these sessions.



### **Recommendation 46: Action Item 1**

We recommend that the Laurentian University Board of Governors publicly post all key business documents on a timely basis and consistent with the Broader Public Sector Business Documents Directive, including budgets and annual business plans and reports.

**Status:**  **In the process of being implemented by April 2025.**

### **Details**

The Broader Public Sector Business Documents Directive (Directive) requires designated Broader Public Sector (BPS) organizations like Laurentian to prepare and publish business plans and other financial documents on one central web page. Starting in 2023, Laurentian began publishing its budgets, and has posted them on the same web page as its consolidated financial statements. In August 2024, the University also posted its last three Strategic Plans on the same web page as the budget and consolidated financial statements.

Further, the Directive requires that annual business plans include an organization's mandate and strategic direction, an overview of current performance and future programs and key activities; and performance measures and targets. Neither of the recently posted budgets includes performance measures and targets.

The Directive also requires additional business or financial information to be posted, which may be included in an organization's annual report. Among other requirements, the information must contain a discussion of outcome- and output-based performance targets achieved and actions to be taken if these have not been achieved. Similarly to what was noted at the time of our 2022 report, Laurentian's most recent annual reports do not include performance measures and targets.

Laurentian has committed to including performance measures in these documents as part of the 2024/25 reporting cycle by April 2025.

### **Recommendation 47: Action Item 1**

We recommend that the Laurentian University Board of Governors publicly post on a timely basis all minutes of public Board and Committee meetings.

**Status:**  **Fully implemented.**

### **Details**

Laurentian now publicly posts the agenda and meeting packages for open session Board of Governors meetings, along with the final minutes of both open and closed sessions. At the time of

this follow-up, the most recent minutes publicly posted were from June 28, 2024 (approved at the October 18, 2024 meeting).

## 15. Board Performance

A board should continuously monitor and annually evaluate its performance to ensure it is operating effectively to fulfill its duties and achieve its objectives. Our original report found that Laurentian's Board did not evaluate its own and members' effectiveness.

### **Recommendation 48: Action Item 1**

We recommend that the Laurentian University Board of Governors develop a skills and competency matrix that outlines the specific skills and experiences that members collectively should have and use this matrix as a guide for filling vacancies.

**Status:**  **Fully implemented.**

### **Details**

Laurentian developed a skills matrix for the Board of Governors in 2022 and updated it in September 2023. The skills matrix includes skills and expertise in a variety of areas, such as audit and accounting, fundraising, governance, information technology, human resources, legal, and strategic planning. The Board's Governance Committee has used this skills matrix in its discussion of candidates and to identify skill gaps on the Board.

### **Recommendation 49: Action Item 1**

We recommend that the Laurentian University Board of Governors continuously monitor and annually evaluate the Board's performance to ensure that it is effectively fulfilling its duty.

**Status:**  **Fully implemented.**

### **Details**

In April 2024, the Laurentian Board of Governors approved a performance evaluation framework for the Board and completed its first Board evaluation in June 2024. The evaluation included a questionnaire covering a range of topics, such as the frequency of meetings, quality of information provided to the Board, Board attendance, member competencies, training and preparation for meetings, relationship with management, and roles and responsibilities. After assessing the results of the evaluation, the Board identified short- and long-term priorities.

### **Recommendation 50: Action Item 1**

We recommend that the Laurentian University Board of Governors renew the terms of Board members within established term limits based on performance.

**Status:**  **Fully implemented.**

#### **Details**

The Board bylaws were amended in December 2022 to provide for a maximum tenure for voting Board members of 11 years, including three consecutive terms of three years each, with a possible extension for two additional years. Following 11 years, a Board member would be required to wait two years to rejoin the Board.

At the time of the original report, the bylaws permitted a maximum of four terms for a total of 12 years, unless a member was appointed as Board Chair or Vice-Chair. The longest serving Board member at the time of the report, the Chair, had been on the Board for close to 14 years.

The Board will consider member performance at the time of reappointment in a few ways. First, Laurentian has instituted attendance tracking, considering attendance as a minimum requirement for performance. Next, the annual Board evaluation mentioned in **Recommendation 49** includes questions on individual member performance, and the Board will discuss the overall results of the evaluation. If concerns are raised, the Board Chair will have discussions with individual members on their performance. All members are asked to complete a survey regarding the performance of the Board Chair. Laurentian has informed us that information from this survey will be considered by the Governance Committee when deciding if they will renew his term and appointment as Chair in June 2025.

### **Recommendation 51: Action Item 1**

We recommend that the Laurentian University Board of Governors annually review Board insurance and Board member indemnification policies.

**Status:**  **Fully implemented.**

#### **Details**

The University developed a new Board Member Indemnification Policy, which was reviewed by the Audit and Risk Committee on September 23, 2024, and approved by the Board on October 18, 2024.

## 16. Code of Conduct and Conflict of Interest Guidelines

At the time of our original report, Laurentian did not have a code of conduct for the Board of Governors that outlined the principles and standards Board members must adhere to. While the Board had a Conflict of Interest Guideline, it had not been updated since 1985, and Board members were not required to annually identify any potential conflicts of interests. Through our review of Board and committee materials, we found instances where members voted on matters that presented potential or perceived conflicts of interest.

### **Recommendation 52: Action Item 1**

We recommend that the Laurentian University Board of Governors implement and adhere to a code of conduct that outlines the principles and standards for Board members.

**Status:**  **Fully implemented.**

### **Details**

In October 2022, Laurentian developed a document outlining roles and responsibilities of Board members and members of Board committees, which all members are required to sign at the start of their tenure and to sign again each year thereafter. By signing this document, Board members acknowledge that their responsibilities include acting in the best interests of the University and carrying out their functions with diligence, integrity, independence, good faith and the prudence of a reasonable person. The document outlines key duties and responsibilities of Board members, including those relating to oversight, outreach and governance, as well as key principles of ethical conduct.

### **Recommendation 53: Action Item 1**

We recommend that the Laurentian University Board of Governors update the Conflict of Interest Guideline and require all members to declare and document all potential, actual or perceived conflicts of interest annually and as new ones arise.

**Status:**  **Fully implemented.**

### **Details**

On December 15, 2023, the Board of Governors approved a revised policy on conflicts of interest for Board members and Committee appointees, which outlines the expectations in respect of conflicts of interest, as well as procedures to address them when they arise. As required in the

updated roles and responsibilities document, each Board member must complete and deliver, at least annually, to the Secretary of the Board a disclosure of interest form listing personal and professional interests that could give rise to a possible conflict, direct or indirect, with the Board member's duties to the University. Each Board member must notify the Secretary in writing of any changes to that list in a timely fashion.

#### **Recommendation 54: Action Item 1**

We recommend that the Laurentian University Board of Governors record all members' votes individually, including in camera votes, and use this record to verify that they did not vote on matters later determined to be a potential conflict of interest.

**Status:**  **Fully implemented.**

#### **Details**

In our follow-up, we found that starting in 2024, Laurentian has maintained an attendance record for each Board meeting and has documented the names of those Board members who abstain from voting. Together, these measures allow the University to identify who voted on particular items at any given meeting. When a Board member abstains from a vote, this information is included in the public minutes. Laurentian has decided to not record how Board members vote (for or against) to help promote Board cohesion. However, by tracking attendance and recording those who abstain, the University will be able to determine if a member voted on an item that is later determined to be a potential conflict of interest.

## **17. Committees**

At the time of our original report, we found that the Board's committees often did not have the expertise, training or resourcefulness required to effectively oversee Laurentian's financial operations.

For instance, we found that for most of the period between 2009/10 and 2019/20, Laurentian's Audit Committee did not have a financial expert as its chair. Similarly, the report identified that Property Development and Planning Committee members were never trained to perform their roles and did not effectively oversee the long-term financial sustainability and maintenance of the University's land and buildings. The Staff Relations Committee also was not proactive in addressing issues, as it was not provided with regular reports summarizing the status of staff and faculty relations.

### **Recommendation 55: Action Item 1**

We recommend that the Laurentian University Board of Governors ensure members of the Audit Committee have the necessary skills and ability and receive regular training on financial literacy to be able to critically assess financial information presented by the administration and the external auditors.

**Status:**  **Fully implemented.**

### **Details**

We found that the Audit and Risk Committee (formerly the Audit Committee) is mostly composed of members with business and financial experience. In addition, two of the members of the Audit and Risk Committee hold a CPA designation. The Board received financial literacy training in September 2023, which covered the University's financial structure, relevant accounting standards, key financial indicators, planning and budgeting processes, and CCAA-related matters.

### **Recommendation 56: Action Item 1**

We recommend that the Laurentian University Board of Governors ensure members of the Property Development and Planning Committee have the appropriate skills and training to effectively evaluate all major capital projects proposed by the administration, including the acceptance of donated property, on the basis of need and financial viability.

**Status:**  **Fully implemented.**

### **Details**

We found that the University merged the Finance Committee and the Property Development and Planning Committee in June 2023 to form the Finance and Property Committee (Committee). The Committee's responsibilities include reviewing and recommending for Board approval any proposed major capital projects and contracts exceeding \$1 million. In addition, the Committee is responsible for overseeing the long-term sustainability and maintenance of the University's existing buildings and addressing any significant deferred maintenance on a timely basis.

The composition of the Committee includes Board members with the skills necessary to evaluate major capital projects, such as expertise in financial audit and accounting, financial planning, strategic planning, and business leadership and development. In addition, to ensure that the Committee has the necessary expertise to fulfill its responsibilities, the Board may appoint up to two members who are external to the University and not members of the Board. Prior to merging with the Property Development and Planning Committee, the Finance Committee reviewed and

recommended for Board approval the proposed funding of the University's 2023/24 deferred maintenance projects.

### **Recommendation 57: Action Item 1**

We recommend that the Laurentian University Board of Governors ensure the Property Development and Planning Committee comprehensively evaluates all proposed major capital projects on the basis of need and financial viability. The Committee should also effectively oversee the long-term sustainability and maintenance of the University's existing buildings and address any significant deferred maintenance on a timely basis.

**Status:**  **Little or no progress.**

### **Details**

As mentioned in **Recommendation 41**, the Finance and Property Committee (Committee) has not had any opportunities to review new major capital projects, with the exception of deferred maintenance projects. The Committee's terms of reference include responsibilities for reviewing, and recommending to the Board for approval, any proposed major capital projects and contracts exceeding \$1 million; and overseeing the long-term sustainability and maintenance of the University's existing buildings and addressing any significant deferred maintenance on a timely basis. The Committee most recently reviewed and approved deferred maintenance projects totalling \$8.5 million for fiscal year 2024/25.

### **Recommendation 58: Action Item 1**

We recommend that the Laurentian University Board of Governors ensure the Finance Committee receives complete and accurate information on the sources and uses of cash in order to comply with appropriate restrictions and align expenditures with the best interests of the University.

**Status:**  **Fully implemented.**

### **Details**

In our follow-up, we found that the University's administration provides a quarterly financial update to the Finance and Property Committee that reports cash balances by type (operating account and segregated accounts), monthly cash flows (actual and forecast), and investment returns on its endowment fund. In addition, the financial update includes information on the sources and uses of restricted cash (e.g., research grants, other grants, or scholarships and bursaries).

### **Recommendation 59: Action Item 1**

We recommend that the Laurentian University Board of Governors ensure the Finance Committee's evaluation of proposals regarding University funds put forth by the administration are founded on sound financial consideration, in accordance with its own terms of reference.

Status: ☐ No longer applicable.

### **Details**

In our follow-up, we found that the Finance and Property Committee's terms of reference no longer include an explicit requirement that the Committee "ensure that any proposals regarding university funds are founded on sound financial consideration." Instead, the revised terms of reference contain more specific responsibilities, such as the review and approval of any proposed major capital projects and contracts in excess of \$1 million. The Finance and Property Committee is also responsible for reviewing and making recommendations to the Board with respect to proposals relating to the use and development of property, construction and renovation contracts; and proposals for the acquisition, disposition, encumbrance or lease of property.

### **Recommendation 60: Action Item 1**

We recommend that the Laurentian University Board of Governors require the administration to provide the Staff Relations Committee with regular reports summarizing the status of staff and faculty grievances, including any financial implications for the University.

Status: ☒ Fully implemented.

### **Details**

In our follow-up, we found that Laurentian reorganized its Staff Relations Committee into a larger Human Resources Committee in September 2023. As part of its mandate and work plan, this new committee receives and reviews regular reports from the administration summarizing the status of staff and faculty grievances, including any financial implications for the University. Since this new committee's inception, we found that Laurentian's administration has provided the Human Resources Committee with regular reports summarizing the status of grievances for both staff and faculty, and, where applicable, has provided information about grievances that have financial implications for the University.



## 18. Senate

Our original report found that between 2009/10 and 2019/20, Laurentian's Senate, chaired by the President of Laurentian University, did not routinely assess the financial sustainability of its individual program offerings. We found that the Senate had started working on evaluating the financial sustainability of academic programs in 2016, but the process stalled before any meaningful changes could be implemented.

### **Recommendation 61: Action Item 1**

We recommend that the Senate of Laurentian University use strengthened financial analysis provided by the Vice-President, Administration to the Senate and regularly evaluate the long-term financial sustainability of the University's academic programming and make recommendations to the Board on changes to those programs identified as being at risk for long-term sustainability.

**Status:**  **Little or no progress.**

### **Details**

As noted in **Recommendation 18**, Laurentian established an Enrolment Management Group in July 2023. The group will present a report to the Senate annually (with the first expected by April 2025) to ensure that financially sustainable academic programs are a top priority. However, changes to existing academic programs, whether major or minor, require Senate approval. This requirement is outlined in the University's Institutional Quality Assurance Process (IQAP). According to Laurentian, the existing IQAP is being reviewed to incorporate a detailed financial assessment template to be included in proposed programming changes that are presented to the Senate for approval. The implementation of the new template is expected by the end of 2024, and will be reported to the Board.

In addition, changes are required to Laurentian's financial systems to support such financial analysis. A new budget module for Laurentian's ERP system is required and is targeted to be implemented by fall 2025.

## Ministry of Colleges and Universities

Our original report found that the Ministry of Colleges and Universities, which is the primary government body responsible for monitoring the financial health of post-secondary institutions, did not start tracking the financial condition of Ontario universities until 2014/15. At that point it was already apparent that Laurentian's financial situation was progressively worsening, as Laurentian had failed to meet nearly all of the Ministry's financial sustainability targets. However, the Ministry did not take any action upon receiving this information. The report also found that Ministry funding agreements did not motivate or require financial sustainability or spending accountability.

### **Recommendation 62: Action Item 1**

We recommend that the Ministry of Colleges and Universities proactively intervene to obtain complete information to assess a university's finances when a university fails to meet financial sustainability metrics used by the Ministry and, as a condition of funding, require universities to work with the Ministry to institute a path to financial sustainability.

**Status:**  **In the process of being implemented by March 2025.**

### **Details**

We found that the Ministry implemented a new financial accountability framework for universities in October 2023 for the 2022/23 fiscal year. Under the framework, universities' financial health is assessed based on nine metrics, including the number of primary reserve days, working capital ratio, viability ratio, debt ratio, debt to revenue ratio, interest burden ratio, surplus ratio, net operating ratio, and the institution's credit rating. Five of these metrics have been monitored by the Ministry, using universities' financial statements, since 2014/15.

New in this framework, however, is the requirement for institutions to report to the Ministry and produce an action plan depending on the Ministry's assessment of these metrics. Based on its assessment of the metrics, the Ministry will send universities a letter on an annual basis outlining their risk rating, ranging from high, medium or low to no action required. If low risk, the university is required to report to the Ministry on steps to be taken to restore financial metrics and improve financial health and prevent further decline for three years. If medium risk, the university is required to develop and submit to the Ministry an internal recovery plan that includes a multi-year budget and cash flow projections, as well as an in-depth explanation of steps to be taken to improve financial health and prevent decline. A status report is required every six months for three years. If high risk, the university must procure an independent advisor for a third-party review (but may seek Ministry financial support for the cost), and is required to provide a recovery plan

developed or validated by the independent advisor within three months. The plan should include a multi-year budget and cash flow projections. At all risk levels, there is an escalation process if the university fails to meet its financial objectives, or shows a decline or remains at the same risk level for three years.

At the time of this follow-up, 16 of the 23 universities were ranked low to high risk and were required to submit reports to the Ministry (with two ranked high risk). The Ministry anticipates that all institutions will have submitted an action plan to the Ministry by March 2025.

At present, compliance with this accountability framework is not tied to funding; however, the Ministry is considering including compliance with financial reporting under this framework as a requirement in the next Strategic Mandate Agreements (SMA4) (2025–2030), expected to be finalized in March 2025. As part of the SMA4s, 5% of operating grants will be tied to a new priority area related to efficiency, accountability and transparency, and will include timely reporting on the financial metrics in the framework.

### **Recommendation 63: Action Items 1 and 2**

We recommend that the Ministry of Colleges and Universities formally evaluate for government the benefits of introducing legislation:

- allowing the Ministry to set limits on university deficits, borrowings and major capital expenditures;
- allowing the Ministry to appoint a supervisor to take control of a university's operations when there are serious financial sustainability concerns;

**Status:**  **Little or no progress.**

### **Details**

We found that the Ministry has taken no steps toward implementing these actions. The Ministry plans to monitor universities' financial health through the new financial accountability framework mentioned in **Recommendation 62** and will then consider if further oversight measures are required.

### **Recommendation 63: Action Item 3**

- preventing universities from restructuring under the *Companies' Creditors Arrangement Act*.

**Status:**  **No longer applicable.**

## Details

In June 2024, the Canadian Parliament passed legislation to amend the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*, so that prescribed public post-secondary institutions would not be able to file for protection under the Acts. The amendments received royal assent on June 20, 2024.

### **Recommendation 64: Action Item 1**

We recommend that the Ministry of Colleges and Universities determine to what extent universities are spending funds as intended for specific priorities (such as the bilingualism grant for French-language services), follow up with universities to understand any reasons for discrepancies and better align funding with actual needs.

**Status:**  **In the process of being implemented by March 2025.**

## Details

At the time of this follow-up, the Ministry had created eight new transfer payment agreements for grants that were not formally managed by agreements in 2023/24 and implemented new processes and checklists to monitor the information reported as part of the new transfer payment agreements. The Ministry has also drafted a transfer payment agreement for bilingualism grants that outlines the funding objectives, eligible activities and expected outcomes, and will require an annual report on the activities and the financial reporting relating to the agreement. The Ministry has committed that its French-Language Education Division will monitor compliance with the agreement.

However, there continue to be some grants for special purpose funding, such as nursing, for which the Ministry has not developed transfer payment agreements, and is instead examining alternative agreement mechanisms. The Ministry expects that these agreements will be implemented by the end of the 2024/25 fiscal year.

### **Recommendation 65: Action Item 1**

We recommend that the Ministry of Colleges and Universities develop guidelines that university boards must have in place to ensure they have fully functioning and effective governance structures, and incorporate these requirements as part of their funding agreements.

**Status:**  **Little or no progress.**

## Details

We found that in February 2024, the Ministry notified the sector that it intends to provide support to establish best practices for board members, including financial literacy. At the time of this follow-up, no additional work had been undertaken.

The Ministry has, however, allocated \$15 million over three years for the new Efficiency and Accountability Fund starting in 2024/25 to support third-party efficiency reviews with colleges and universities. One area of focus for the funding is to explore opportunities for “effective financial governance including effective board composition, training of board members, and financial orientation for new board members.”

### **Recommendation 66: Action Item 1**

We recommend that the Ministry of Colleges and Universities hold universities accountable for accomplishing their intended activities and goals outlined in current and future funding agreements with the Ministry by making funding contingent on meeting these activities and goals.

**Status:**  **In the process of being implemented by March 2025.**

## Details

As noted in **Recommendation 64**, we found that eight additional transfer payment agreements and new processes and checklists for monitoring compliance with agreements have been created since the time of our 2022 report, and the Ministry has drafted a transfer payment agreement for bilingualism grants. However, there remain some grants for special purpose funding, such as nursing, for which the Ministry has not developed transfer payment agreements, and is instead examining alternative agreement mechanisms. The Ministry expects that these agreements will be implemented by the end of the 2024/25 fiscal year.

### **Recommendation 67: Action Item 1**

We recommend that the Ministry of Colleges and Universities incorporate financial performance metrics, such as the debt to revenue ratio with set thresholds, and make funding contingent on meeting these thresholds, in the new performance-based funding model.

**Status:**  **Will not be implemented.**

**The Office of the Auditor General of Ontario continues to believe that the financial health and financial performance of institutions should be considered in the Ministry's funding decisions.**

## Details

The Ministry has indicated that this recommendation will not be implemented. However, as part of the next Strategic Mandate Agreements (2025–2030) (SMA4), 5% of operating grants will be tied to meeting certain accountability requirements, including the timely reporting on the financial metrics in the Ministry's new accountability framework noted in **Recommendation 62**.

Our 2022 report found that existing funding agreements between the Ministry and universities did not require universities to demonstrate that their operations are financially sustainable in order to receive taxpayer funds. Further, as noted above, while the Ministry began tracking the financial condition of universities in 2014/15, Laurentian failed to meet nearly all of the Ministry's financial sustainability targets and no actions were taken as a result of this information. We therefore recommend that the Ministry consider the financial health and financial performance of post-secondary institutions as part of the performance-based funding model.

### **Recommendation 68: Action Item 1**

We recommend that the Ministry of Colleges and Universities institute processes to validate that funding provided to universities is used for the purposes intended and claw back funding that is not used for intended purposes.

**Status:**  **In the process of being implemented by March 2025.**

## Details

As noted in **Recommendation 64**, the Ministry has created eight transfer payment agreements for funding arrangements that did not have formal agreements, has drafted a transfer payment agreement for the bilingualism grants and continues to work on developing alternative agreements for nursing grants. The Ministry expects that these agreements will be implemented by the end of the 2024/25 fiscal year.

The new transfer payment agreements include a provision to allow the Ministry to claw back funding at the Ministry's discretion, and the Ministry has implemented a new report-back checklist to assess if universities meet report-back requirements.

### **Recommendation 69: Action Item 1**

We recommend that the Ministry of Colleges and Universities require universities to regularly report absences in Lieutenant Governor in Council appointments, monitor the absences and work to fill them in a timely manner.

**Status:**  **In the process of being implemented by March 2025.**

## Details

At the time of our follow-up, there were two vacancies of the five possible provincial appointments (Lieutenant Governor in Council [LGIC] appointments) on the Laurentian Board of Governors. At the time of our 2022 report, there were three vacancies. In June 2024, one LGIC appointment was filled based on Laurentian's recommendations. The Ministry informed us that all five LGIC positions will be filled by March 31, 2025.

### **Recommendation 70: Action Item 1**

We recommend that the Ministry of Colleges and Universities, as the Debtor-in-Possession lender and the primary funder of Laurentian, seek an expeditious process to end the CCAA proceedings within the next six months with the approval of the Chief Justice of the Superior Court through a plan of compromise and/or arrangement.

**Status:**  **Fully implemented.**

## Details

Laurentian exited the CCAA process in November 2022 and entered into a long-term loan agreement with the Ministry. The conditions of the loan require Laurentian to provide frequent reporting on its finances and future spending.

### **Recommendation 71: Action Item 1**

We recommend that the Ministry of Colleges and Universities work with the Board of Laurentian to ensure that strong leadership is in place as Laurentian exits the CCAA process.

**Status:**  **Fully implemented.**

## Details

As noted in **Recommendation 38**, the Ministry meets with Laurentian monthly to discuss its operations, including Board and senior management changes. Since our 2022 report, there has been a turnover in Board and senior management. A new Vice-President Finance and Administration took office in October 2024, a new President and Vice-Chancellor took office in April 2024, and a new Provost and Vice-President, Academic took office in August 2024. Additional recruitment for senior management positions is planned for the remainder of 2024.

### **Recommendation 72: Action Item 1**

We recommend that the Ministry of Colleges and Universities provide the government with thorough analysis of the impact of tuition reductions and freezes on all universities prior to their implementation to determine if universities can sustain the impacts of these policy decisions.

**Status:**  **Fully implemented.**

### **Details**

We found that prior to the announcement in February 2024 that it would extend the tuition freeze, the Ministry presented decision-makers with the cumulative annual loss of revenue for institutions since the freeze, indicated the number of institutions whose financial health was assessed as high and medium risk based on 2021/22 (university) and 2022/23 (colleges) financial information, and noted that the institutions' financial health was expected to decline further if international student enrolment declined. The information presented to decision-makers did not include a forward-looking assessment of the impact of the tuition freeze on institutions or assess the variation of impacts across universities to highlight those most vulnerable to the freeze in the sector.

We encourage the Ministry to provide decision-makers a forward-looking assessment of the impact of the tuition freeze on institutions and assess the variation of the impacts across universities to highlight those most vulnerable to freezes in the sector.



## Office of the Integrity Commissioner of Ontario

In our original report, we found that starting in 2020, Laurentian's senior administration began engaging internal staff and external consultants for assistance in communicating with the federal and provincial governments about financial restructuring and funding needs. We found that some of these activities may fall within the definition of lobbying under provincial legislation. However, at the time of the report, Laurentian had not filed any provincial lobbying registrations since 2010.

### **Recommendation 73: Action Item 1**

We recommend that the Office of the Integrity Commissioner review interactions between Laurentian staff, their external consultants and public office holders to determine compliance with the *Lobbyists Registration Act, 1998* and the *Broader Public Sector Accountability Act, 2010*.

**Status:**  **Fully implemented.**

### **Details**

Under section 17.10 of the *Lobbyists Registration Act, 1998*, the Integrity Commissioner of Ontario as Lobbyist Registrar is prevented from disclosing whether he is conducting an investigation under the Act. However, based on discussions with Laurentian and a review of documentation, we have assessed this recommendation as fully implemented.

### **Recommendation 74: Action Item 1**

We recommend that the Office of the Integrity Commissioner clarify and promote requirements for universities and other broader public sector organizations under the *Lobbyists Registration Act, 1998* and the *Broader Public Sector Accountability Act, 2010*.

**Status:**  **Fully implemented.**






### **Details**

On March 31, 2023, the Integrity Commissioner wrote to the presidents of 21 Ontario universities to promote the requirements of the *Lobbyists Registration Act, 1998*. These letters outlined the registration obligations of the universities as organizations. The letters also explained how the *Broader Public Sector Accountability Act, 2010* applies if a university hires a consultant lobbyist. In addition, the Office of the Integrity Commissioner continues to provide regular training to lobbyist groups and their primary contacts, issue advisory opinions directly to lobbyists and entities, and provide additional resources and guidance on its website.

## // Appendix






### Laurentian University

#### Recommendation Status Overview

	# of Action Items	Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
<b>Laurentian University Administration</b>						
<b>Strategic Planning</b>						
Recommendation 1	1	1				
Recommendation 2	1		1			
Recommendation 3	1		1			
<b>Capital Planning</b>						
Recommendation 4	4		2	2		
Recommendation 5	1			1		
Recommendation 6	1	1				
Recommendation 7	1	1				
Recommendation 8	1	1				
<b>Financial Operations</b>						
Recommendation 9	1	1				
Recommendation 10	1		1			
Recommendation 11	1			1		
Recommendation 12	1			1		
Recommendation 13	1		1			
<b>Restricted Funds</b>						
Recommendation 14	1	1				
Recommendation 15	1	1				
Recommendation 16	1		1			
<b>Academic Program Sustainability</b>						
Recommendation 17	1		1			
Recommendation 18	1		1			
<b>Human Resources</b>						
Recommendation 19	1		1			
Recommendation 20	1		1			






## Laurentian University

### Recommendation Status Overview

	# of Action Items	Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
<b>Recommendation 21</b>	1		1			
<b>Recommendation 22</b>	1		1			
<b>Recommendation 23</b>	1	1				
<b>Recommendation 24</b>	1		1			
<b>Recommendation 25</b>	1		1			
<b>Recommendation 26</b>	1		1			
<b>Lobbying</b>						
<b>Recommendation 27</b>	1		1			
<b>Recommendation 28</b>	1			1		
<b>Recommendation 29</b>	1		1			
<b>Labour Relations</b>						
<b>Recommendation 30</b>	1		1			
<b>Recommendation 31</b>	1	1				
<b>Recommendation 32</b>	1			1		
<b>Legal Counsel</b>						
<b>Recommendation 33</b>	1	1				
<b>Recommendation 34</b>	1	1				
<b>External Audit</b>						
<b>Recommendation 35</b>	1	1				
<b>Recommendation 36</b>	1	1				
<b>Recommendation 37</b>	1	1				
<b>Ministry of Colleges and Universities and Office of the Auditor General of Ontario</b>						
<b>Recommendation 38</b>	1	1				
<b>Laurentian University's Board of Governors and Senate</b>						
<b>Information Provided to the Board</b>						
<b>Recommendation 39</b>	1	1				
<b>Recommendation 40</b>	1			1		
<b>Recommendation 41</b>	1			1		
<b>Recommendation 42</b>	1		1			






## Laurentian University

### Recommendation Status Overview

	# of Action Items	Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
<b>Work Plans</b>						
Recommendation 43	1	1				
<b>Public Transparency</b>						
Recommendation 44	1	1				
Recommendation 45	1	1				
Recommendation 46	1		1			
Recommendation 47	1	1				
<b>Board Performance</b>						
Recommendation 48	1	1				
Recommendation 49	1	1				
Recommendation 50	1	1				
Recommendation 51	1	1				
<b>Code of Conduct and Conflict of Interest Guidelines</b>						
Recommendation 52	1	1				
Recommendation 53	1	1				
Recommendation 54	1	1				
<b>Committees</b>						
Recommendation 55	1	1				
Recommendation 56	1	1				
Recommendation 57	1			1		
Recommendation 58	1	1				
Recommendation 59	1					1
Recommendation 60	1	1				
<b>Senate</b>						
Recommendation 61	1			1		
<b>Total</b>	<b>64</b>	<b>31</b>	<b>21</b>	<b>11</b>	<b>0</b>	<b>1</b>
<b>%</b>	<b>100</b>	<b>48</b>	<b>33</b>	<b>17</b>	<b>0</b>	<b>2</b>






## Ministry of Colleges and Universities

### Recommendation Status Overview

	# of Action Items	Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
Recommendation 62	1		1			
Recommendation 63	3			2		1
Recommendation 64	1		1			
Recommendation 65	1			1		
Recommendation 66	1		1			
Recommendation 67	1				1	
Recommendation 68	1		1			
Recommendation 69	1		1			
Recommendation 70	1	1				
Recommendation 71	1	1				
Recommendation 72	1	1				
<b>Total</b>	<b>13</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>1</b>
%	100	23	38	23	8	8

## Office of the Integrity Commissioner of Ontario

### Recommendation Status Overview

	# of Action Items	Fully Implemented 	In the Process of Being Implemented 	Little or No Progress 	Will Not Be Implemented 	No Longer Applicable 
Recommendation 73	1	1				
Recommendation 74	1	1				
<b>Total</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
%	100	100	0	0	0	0