

August 26, 2022

At its August 26, 2022 Special Meeting, City Council passed a Resolution to publish an unredacted version of the interim letter from the City's Investigator, Froese Forensic Partners Ltd., regarding the BramptonU Forensic Audit, identified as Item 5.2 on the Special Meeting Agenda.

An unredacted version of the interim letter is attached for public access.

City Clerk's Office  
[cityclerksoffice@brampton.ca](mailto:cityclerksoffice@brampton.ca)



August 17, 2022

Paul Morrison, Acting CAO  
The Corporation of the City of Brampton  
2 Wellington Street West  
Brampton, Ontario  
L6Y 4R2

Dear Mr. Morrison:

**Re: BramptonU Forensic Audit**

You requested that we provide a letter summarizing the status of our forensic review of the costs and processes related to the Brampton University Initiative (“**BramptonU**”), a City of Brampton initiative to explore and plan for a standalone Brampton University.

The Brampton University initiative included: (1) awarding an initial sole source consulting contract to develop a White Paper, (2) subsequently awarding consulting contracts to Stakeholder Research Associates Canada Inc. (“**SRA**”) and the Academy for Sustainable Innovation Canada Inc. (“**ASI**”) through competitive bidding processes, and (3) an extension of the contract to SRA. Our forensic review addresses whether the contracted work was performed, the reasonableness of the amount and timing of invoices and payments, possible conflicts of interest, and compliance with City policies and procedures.

We have completed, or substantially completed, the following procedures, with outstanding procedures in italics:

1. We obtained and reviewed relevant background information, including:
  - a) Council resolutions and Minutes of open and redacted closed Council meetings;
  - b) Information from City staff related to the Staff Report titled Brampton Update Report on Timelines and Activities dated May 11, 2022;
  - c) Information related to the City’s overall procurement process and specifically with respect to the sole source and RFP processes used for awarding the above consulting contracts. We held discussions with, and interviewed, City procurement staff; and
  - d) Available documentation, including procurement files, invoices issued by consulting firms, accounting records / documents prepared by the City of Brampton, deliverables provided to the City, and additional relevant documentation;
2. We collected, preserved and analyzed electronically stored information (“**ESI**”), including emails for select City employees and relevant procurement records maintained on file servers;
3. We performed Open-Source Intelligence & Investigations (“**OSINT**”) investigative work to evaluate potential relationships between consulting firms and City employees and Councillors;

4. We interviewed current and former City of Brampton employees and stakeholders and third parties. *All planned interviews have been conducted with the exception of two consultants (Dr. Wheeler and Rob Godfrey) and several current and former City staff and Councillor Santos;*
5. We performed forensic audit procedures with respect to SRA and ASI records under the right to audit provisions of their contracts, including preparing information requests, examining time records, interviews, and other procedures related to timing and completion of work. *We completed this work with the exception of evaluating support for time invoiced by SRA's government relations consultants and senior stakeholder liaison. We understand that supporting records may not be available for all invoiced time;* and
6. We provided verbal reports. *We will prepare a written Report of our findings at the conclusion of our forensic review.*

### **Background to Our Approach**

In October 2018, the Province of Ontario cancelled \$90 million of funding that had been budgeted to establish a Ryerson University satellite campus in Brampton. Following the announcement, the City began to explore bringing a standalone university to the City. From May 2019 to March 2021, SRA and ASI performed consulting services related to the BramptonU. The consulting included three areas: (1) developing a White Paper, (2) Stakeholder Engagements, and (3) Academic Engagement and Planning for a Brampton University.

We were asked to address the following questions in relation to the consulting contracts awarded to SRA and ASI:

1. Was the work contracted by the City performed and were the contracted deliverables received by the City?
2. Were appropriate invoicing and payment practices employed?
3. Was there compliance with City policies and procedures?
4. Were there potential conflicts of interest for City staff, Councillors and / or consultants?

We addressed the above questions related to BramptonU chronologically, in three phases. These included:

1. *Phase 1* - a sole source contract to develop a White Paper;
2. *Phase 2* - the issuance of two Requests for Proposals / entering into related contracts (RFP2019-079 and RFP2019-080); and
3. *Phase 3* - the extension of RFP2019-079.

The balance of this letter addresses the above questions by phase.

## Phase 1 – A Sole Source Contract to Develop a White Paper

In January 2019, Dr. Wheeler wrote a blog proposing a Plan B setting out ideas for how Brampton might still make progress on establishing a large comprehensive university, despite the province's cancellation of funding for a Ryerson satellite campus in Brampton.<sup>1</sup>

On January 22, 2019, Councillor Santos forwarded an email link for Dr. Wheeler's blog article to Mayor Brown, Acting CAO Joe Pittari, Paul Aldunate (Expeditor, Economic Development), and Councillor Vicente.<sup>2</sup>

On March 14, 2019, Dr. Wheeler met with Joe Pittari and Councillors Santos and Vicente, and Babu Nagalingam.<sup>3</sup> After this meeting, we understand that the "*Mayor agreed that the CAO's office might commission a more detailed White Paper from Dr. Wheeler on his proposed "Plan B" for presentation to Council*".<sup>4</sup>

In early April 2019, Dr. Wheeler was contacted by Joe Pittari to initiate the development of the White Paper. In mid-April 2019, SRA submitted a proposal to the Office of the CAO to develop a Strategy for the Development and Establishment of the University of Brampton. Proposed consulting services were to be provided by Dr. Wheeler, through SRA and in association with ASI, which involved performing research work into the possibilities of a Brampton University in the absence of provincial capital funding, with the objective that the research was to inform Council decision-making.<sup>5</sup>

The SRA proposal included Phase 1, being research and the development of the case for the university. In addition, the proposal laid out future phases of consulting work: outreach to the public and private educational providers (Phase 2); outreach to municipal, provincial, and federal stakeholders (Phase 3); public attitude polling (Phase 4) and detailed design work and planning for launch of BramptonU, with a target completion date of end of January 2020.<sup>6</sup>

The City executed a sole source contract with SRA for \$25,000 for Phase 1, being the development of the White Paper.

On July 9, 2019, Acting CAO Joe Pittari emailed Council members a Briefing Memo and Excerpts from the White Paper in preparation for the Council meeting the next day.<sup>7</sup>

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<sup>1</sup> Dr. David Wheeler, January 21, 2019, A University as It Might Be, Academia Forum.

<sup>2</sup> Email dated January 22, 2019 from Councillor Santos to Joe Pittari, Paul Aldunate, Mayor Brown, Babu Nagalingam and copied to Councillor Vicente.

<sup>3</sup> Email dated March 11, 2019 from Councillor Santos to Babu Nagalingam, Joe Pittari, Councillor Vicente, Mayor Brown.

<sup>4</sup> Email dated July 5, 2019 from Joseph Pittari to Dr. Wheeler.

<sup>5</sup> Email dated April 15, 2019 from Ms. Partridge to Joseph Pittari and Dr. Wheeler.

<sup>6</sup> Ibid.

<sup>7</sup> Email dated July 9, 2019 from Joe Pittari to EmailGRP\_Council and copied to Al Meneses, Clare Barnett, Peter Fay, Teresa Olsen.

On July 10, 2019, a briefing of the White Paper was presented to Council in closed session, by then Acting CAO Pittari. Council voted to move forward with the Brampton University initiative, subject to Mayor Brown's discussions with education stakeholders.<sup>8</sup>

In August 2019, during an in-camera Council session, an issue was raised of a potential conflict given Councillor Santos' prior connection to Dr. Wheeler.

Based on the procedures performed, our preliminary observations and findings related to the sole-source contract, are as follows:

1. *Was the work contracted by the City performed and were the contracted deliverables received by the City?*

Yes. Between mid-May and June 2019, Dr. Wheeler consulted with City of Brampton staff and Councillors and prepared an 82-page report titled "A Draft Strategy for the Development and Establishment of a Brampton University" dated July 8, 2019.

2. *Were appropriate invoicing and payment practices employed?*

Yes. The contract was for \$25,000 plus HST and was not based on hours and hourly rates. SRA invoiced the City for \$28,250 (\$25,000 plus HST) during the period May 21, 2019 to July 22, 2019 for consulting services related to the development of the White Paper.

3. *Was there compliance with City policies and procedures?*

Yes. The consulting contract was a sole source contract that met the requirements of the City's Purchasing By-law 19-2018.

4. *Were there potential conflicts of interest for City staff, Councillors and / or consultants?*

Yes, there was a potential conflict of interest for Councillor Santos due to a personal friendship and mentorship with Dr. Wheeler. Councillor Santos confirmed to the Brampton Guardian that Dr. Wheeler "*was her independent studies professor, while she was a student at the Schulich School of Business at York University in the late 1990s and that she still considers him a friend and mentor.*"<sup>9</sup> [underlining added]

Section 6.2 of the City's Employee's Code of Conduct dated February 16, 2021, which applies to Councillors, states in part that:

*"Employees must excuse themselves from work situations and decision-making that may involve friends, relatives, or anyone with whom they have a close personal relationship or business association. Employees will never use their positions with the City to seek personal benefit or further the interests of those [with] whom they have personal relationships or business associations. Employees will disclose any*

<sup>8</sup> Redacted Council Minutes of Closed Session, July 10, 2019, pages 16 and 17.

<sup>9</sup> Graeme Frisque, March 4, 2022, "Don't know where all this money went": Council shelves Brampton U after consultants rack up \$600K tab, Toronto Star.

*relationships that present a conflict or potential conflict of interest.”* [underlining added]

We identified emails that disclose that:

- The connection between Councillor Santos and Dr. Wheeler assisted Dr. Wheeler (through SRA) in obtaining the initial consulting contract related to BramptonU; and
- Dr. Wheeler emailed Councillor Santos a draft of the July 10, 2019 presentation to Council that he prepared for the Acting CAO, with Councillor Santos advising Joe Pittari that she could assist in cleaning the presentation up.<sup>10</sup>

Although in our view the relationship was a potential conflict of interest, consistent with the description in Section 6.2 of the current Code of Conduct, we accept that it did not violate the more specific Conflict of Interest policy 2.2.0 in place in 2019, which primarily addressed financial conflicts of interest.

Councillor Santos obtained a legal opinion in August 2019 from Muneeza Sheikh, then Ethics and Integrity Commissioner for the City of Brampton, that concluded that there was no potential conflict of issue as it related to Councilor Santos’ involvement with the Brampton University initiative and her relationship with Dr. Wheeler.

## **Phase 2 - RFP2019-079 and RFP2019-080**

In July 2019, Council directed staff to continue with the Brampton University Initiative, including incurring expenditures of up to \$300,000 from an existing approved budget for the Office of the CAO in order to move forward recommendations from the White Paper.

On September 16, 2019, Dr. Wheeler emailed Al Meneses, then Acting CAO, that Council may wish to consider sole-sourcing some aspects of the follow-through activities that it had been discussing as he was *“picking up that there is now urgency with respect to moving the BramptonU project(s) forward”* due to Provincial decision making and that he would also be happy for his recommendations to be followed up based on competitive bidding processes, with ASI and / or SRA to respond to any RFP’s that may emerge. Dr. Wheeler proposed that the work could be split into two components based on the skill sets of SRA and ASI (being an academic planning and stakeholder engagement component) and provided some details with respect to work to be performed and estimated cost to complete of \$100,000 for academic planning and \$170,000 for stakeholder engagement.<sup>11</sup>

On September 25, 2019, Council provided direction to proceed with public competitive procurement processes to retain the services of organizations to:<sup>12</sup>

<sup>10</sup> Email dated July 7, 2019 from Councillor Santos to Joe Pittari.

<sup>11</sup> Email dated September 16, 2019 from Dr. Wheeler to Al Meneses.

<sup>12</sup> Open Council Session, September 25, 2019, page 41.

1. Undertake advocacy efforts to confirm support for a University in Brampton and to coordinate various public engagement opportunities involving Brampton residents and businesses; and
2. Initiate work on potential university program offerings that reflect the types of identified and required skills in the future economy and current high-demand skills that employers are seeking.

On October 2, 2019, the City issued two Requests for Proposals (“RFPs”) identified as:<sup>13</sup>

1. RFP2019-079 – Consulting Services for a Stakeholder Engagement for a Brampton University; and
2. RFP2019-080 – Consulting Services for Academic Engagement and Planning for a Brampton University.

The bid closing date for each of the RFPs was October 17, 2019 (amended from original closing date of October 16, 2019), or sixteen days after the RFPs were originally issued. The Thanksgiving holiday fell within this period (October 14).<sup>14</sup>

On November 4, 2019, the contracts were awarded to SRA (RFP2019-079) and ASI (RFP2019-080).<sup>15</sup> On November 18, 2019 purchase orders were issued to SRA and ASI. Dr. Wheeler was a member of the SRA and ASI teams, along with other consultants for each contract. On November 19, 2019, the contracts with ASI and SRA were executed.

SRA and ASI provided consulting services from mid-November 2019 to early March 2020. In early March 2020, SRA and City Staff completed a draft document titled – “A Case for Brampton University”, known as the “Pitch to the Province”. The draft document was to be finalized by City staff and a final version provided to SRA’s government relations consultant, to share the document “as appropriate”. The document was then to be revised based on feedback received by the government relations consultant and then formally submitted to the Province.<sup>16</sup>

SRA invoiced \$170,000 plus HST to the City from November 28, 2019 to March 15, 2020 and ASI invoiced the City for \$99,800 plus HST from December 6, 2019 to March 24, 2020 in relation to their respective consulting contracts.

Based on the procedures performed, our preliminary observations and findings related to Phase 2, RFP 2019-079 and 2019-080, are as follows:

1. *Was the work contracted by the City performed and were the contracted deliverables received by the City?*

<sup>13</sup> Bids and Tender, Project Summary Report for RFP2019-079 and RFP2019-080.

<sup>14</sup> Bids and Tenders Project Summary Report for RFP2019-079 and RFP2019-080 and Addendum 1 – RFO2019-079.

<sup>15</sup> Award letters dated November 4, 2019 to SRA and ASI.

<sup>16</sup> Email dated March 4, 2020 from Dr. Wheeler to various City staff and SRA/ ASI consultants.

No. Work was performed in part and contracted deliverables were received in part by the City, with the original deliverables extended to include the preparation of the Pitch to the Province document.

There was insufficient information to evaluate the work performed for government relations and property developer / investment community outreach activities for which \$100,000 was invoiced to the City. There were no time records available to support the time spent by SRA's consultant for government relations activities, and limited hours disclosed in available time records for Dr. Wheeler and Ms. Partridge as related to property developer / investment community outreach activities and we were unable to gather sufficient information to substantiate whether Mr. Rudderham performed the contracted work for this delayed deliverable.

a) SRA consulting services under RFP2019-079 - Stakeholder Engagements:

We identified one deliverable where there was insufficient information to substantiate whether the City received the deliverable as proposed in SRA's RFP response and we accepted SRA's explanation that another deliverable was most likely provided verbally to City staff and / or to the City's CAO. In addition, one deliverable was substantially delayed, being received by the City over a year and a half after the project was completed.

The two deliverables without sufficient support are detailed below:

*Activity 1 – Government Relations Deliverables – 2 deliverables unsupported.*

SRA asserted that there was no detailed final report for government relations activities as *“the culmination of these activities are reflected in the BramptonU Pitch to the Province, which was delivered by Dr. David Wheeler (SRA) by email to Brampton staff for the City's finalization and submission to the Province”*. Given the deliverable details included in SRA's RFP response that disclosed the final report would include a *“report on outcomes of outreach, recommendations for next steps, including with political and administrative personnel at the Provincial and Federal levels, and contact information”* and that this information is not included in the Pitch to the Province document, nor was a separate final report for government relations delivered by SRA for this project, we concluded that this deliverable is unsupported.

SRA advised that government relations activities through *“liaison meetings between our government relations guy Mike and the mayor's office”* indicated that the provincial government wanted a *“fully developed proposal to enter into the budgetary priority setting process”* and as a result, it was *“agreed by all the parties ...to develop this big deliverable report.”* Ms. Partridge advised that the work that SRA was completing under the RFP was *“funneled”* into developing the Pitch to the Province document, and that original RFP deliverables were revised to be the development of the City's business case or Pitch to the Province.

There are emails to support that City staff and certain Councillors were aware and involved in the work effort focused on the developing on the Pitch to the Province document in early



2020, suggesting that the change in work efforts was agreed upon by the City. Details in time records disclosed that Dr. Wheeler and Ms. Partridge recorded specific hours disclosed as related to the development of the Pitch to the Province document. We did not, however, locate formal documentation with respect to the revision in the deliverables for RFP2019-079.

One of the SRA's government relation deliverables was a SWOT analysis. Mr. Rudderham advised that he would have been provided this information to the City through verbal updates and discussions with City staff and/ or the CAO. We accept this explanation.

*Activity 4 – Property Development and Investment Communities Outreach*

A final report with respect to this activity was provided to the City in August 2021, more than a year and a half after the project was completed and only after the City followed up with SRA with respect to this outstanding deliverable. The final report was titled "City of Brampton Stakeholder Engagement Consulting Services for a Brampton University; Engaging Developers and Financier RFP2019-079 - August 19, 2021". While a report was eventually delivered, we are unable to substantiate whether Mr. Rudderham performed the contract work, with the time / effort as proposed in SRA's work plan.

b) ASI consulting services under RFP2019-080 - Academic Programs and Planning:

ASI did not deliver a formal final report or a detailed analysis with respect to the long and shortlisted university relationships, nor did ASI negotiate any MOUs with potential partners as contemplated as part of the deliverable for RFP2019-080.

Detailed time records were available, and the descriptions support different activities completed for this project. In addition, attached to Dr. Wheeler's time records were notes that provided explanations for items not delivered, as well as some work undertaken that was not originally proposed. For example, three activities were not achieved due to various reasons (i.e. inability to secure public commitments, absence of approved MOU template etc.) and that "*For reasons of political urgency and necessity, the Pitch to the Province process then subsumed all other activities, including the preparation of a formal ASI report, a detailed analysis of the state of all long and shortlisted university relationships, and broader reflections on the process, although all of these elements are reflected in the draft pitch submitted to the City 4<sup>th</sup> March.*"<sup>17</sup> The notes also reflect that Dr. Wheeler disclosed that it would be possible to produce a final report, if required.

2. *Were appropriate invoicing and payment practices employed?*

Yes and no. See details below.

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<sup>17</sup> City of Brampton – Brampton University Project – ASI Time Commitment – David Wheeler, page 16.

a) SRA consulting services under RFP2019-079 - Stakeholder Engagement:

SRA proposed that it would complete the work for RFP2019-079 for a lump sum price of \$170,000 plus HST, with hourly rates proposed for services that were in addition to the scope of work described in the proposal document.<sup>18</sup>

SRA issued invoices to the City as summarized in the table below. The invoices were issued according to a payment schedule that SRA provided to the City in late November 2019.<sup>19</sup>  
<sup>20</sup> The schedule provided for invoicing the City prior to completing agreed deliverables. Invoices submitted to the City matched the payment schedule and payments were approved by appropriately designated City Staff. SRA invoices contained limited descriptions or details of work performed (i.e. dates, consultant, details of activities).

Date	Details/ Period of Time	Amount
Nov 28/19	Activities 1,4 – GR and Property Development - Week of Nov 18, 24	\$20,000
	Activity 2 – Community Engagement	10,000
	Activity 3 – Public Polling	15,000
	HST	6,850
	<b>Total</b>	<b>50,850</b>
Dec 15/19	Activities 1, 4 – GR and Property Development – Weeks Dec 6, 13	20,000
	HST	2,600
	<b>Total</b>	<b>22,600</b>
Dec 31/19	Activities 1,4 – GR and Property Development - Week of Dec 20, 27	20,000
	Activity 2 – Community Engagement	10,000
	Activity 3 – Public Polling	15,000
	HST	3,900
	<b>Total</b>	<b>48,900</b>
Jan 31/20	Activities 1,4 – GR and Property Development - Week of Jan 10, 17	30,000
	Activity 2 – Community Engagement	10,000
	HST on Activity 3 per Dec invoice	1,950
	HST	5,200
	<b>Total</b>	<b>47,150</b>
Mar 15/20	Activities 1,4 – GR and Property Development – Month of Feb	10,000
	Activity 2 – Community Engagement – month of Feb	10,000
	HST	2,600
	<b>Total</b>	<b>22,600</b>
<b>Total of \$170,000 plus HST</b>		<b>\$192,100</b>

<sup>18</sup> RFP2019-079, page 2.

<sup>19</sup> Email dated November 26, 2019 from Dr. Wheeler to Al Meneses.

<sup>20</sup> Email dated December 9, 2019 from Ms. Partridge to Heba Iqbal.

b) ASI consulting services under RFP2019-080 - Academic Programs and Planning:

ASI proposed that it would complete the work for RFP2019-080 for a lump sum price of \$99,800 plus HST, with hourly rates proposed for services that were in addition to the scope of work described in the proposal document.<sup>21</sup>

ASI invoiced the City \$111,474 (\$89,800 in consultant professional fees, \$10,000 in expenses and HST), as follows:

Date	Details/ Period	Amount
Dec 6/19	Activity 1.6 – hours	\$1,500.00
	Expenses incurred – October 2019	952.64
	Expenses incurred – November 2019	6,213.44
	HST	195.00
	<b>Total</b>	<b>\$8,861.08</b>
Jan 20/19	David Wheeler and RA Academic Engagement and related administration with City Council, briefings- see Integrated Implementation Plan (6 <sup>th</sup> January) for links to deliverables and Interim University Outreach Overview Report (10 <sup>th</sup> January) (167.5 hours @250 per hour)	\$41,875.00
	Johnathan Dart – Liaison with Open University and David Wheeler (to be included in the online section of the Business Plan (22 hours @200 per hour)	4,400.00
	Harshita Bisht – Research in global labour market trends (to be included in Econ Dev section of Business Plan (25 @\$ \$60 per hour)	1,500.00
	Rachel Shin – Coordination and client liaison (8 hours @\$60/ hour)	480.00
	HST	6,273.15
	<b>Total</b>	<b>\$54,528.15</b>
	Mar 23/20	David Wheeler (290 hours allocated for project - 167.5 hours claimed on Invoice 2=122.5 hours @250/ hour)
Rachel Shin, Activity 1.6 (10.5 hours @ \$60 per hour)		620.00
Thomas Carey – (See attached activity log for details)		4,400.00
Alison Green – (See attached activity log for details)		4,400.00
HST		5,205.85
Expenses incurred, David Wheeler (\$10,000 budgeted for project expenses -\$7,166.08 claimed already on Invoice 1 – see attached expense report for more details)		2,833.92
<b>Total</b>		<b>\$48,084.77</b>
<b>Total of \$89,320 plus Expenses of \$10,000 plus HST</b>		<b>\$111,474.00</b>

ASI invoices contained some descriptions of the work activities performed and noted that a daily breakdown of activities for Dr. Wheeler was available to the City on request, and detailed activity logs were available for other ASI consultants. Available time records

<sup>21</sup> RFP2019-080, page 2.

provided for Dr. Wheeler were detailed and provided support for time spent / work performed by ASI on BramptonU related activities.

For expenses claimed by ASI, we identified 2 expense items that were dated prior to, or on, November 4, 2019, the date that ASI was awarded the contract, as follows:

- 1) \$952.64 for a flight from UK Base to Brampton on October 9, 2019, prior to the contract being awarded to ASI.
- 2) \$3,276.24 for accommodation expenses (in Mississauga) for the period November 4, 2019 to December 8, 2019.

We were otherwise unable to evaluate expenses claimed for reimbursement by Dr. Wheeler as underlying supporting documentation was not provided to the City in support of his expenses.

3. *Was there compliance with City policies and procedures?*

No. In our view there was an unfair advantage provided to SRA and ASI within the procurement process for RFP2019-079 and RFP2019-080, as Dr. Wheeler had knowledge, information and relationships that were not available to other vendors and the time period for submitting proposals, although meeting minimum policy limits, also favoured Dr. Wheeler. These included:

- a) SRA (in association with ASI) had prepared a proposal for the Academic Planning component (or the work related to RFP2019-080) dated August 13, 2019 and emailed the proposal to the Chief of Staff for the Mayor's office and Councillor Santos (on the same date).<sup>22</sup> On the same date, Dr. Wheeler shared the proposal with Al Meneses, the then Acting CAO and the individual who became the client contact / department buyer for RFP2019-079 and 2019-080, and as such was responsible for the scope of work and deliverable content for the RFPs.<sup>23</sup>
- b) Dr. Wheeler was aware in mid-August 2019, if not earlier, that the City might issue RFPs or possibly sole source the consulting work, allowing him time to plan, gather resources etc. in preparation for potential future work. By September 16, 2019, Dr. Wheeler had already begun to put a consulting team together in relation to academic planning.<sup>24</sup>
- c) Dr. Wheeler acquired knowledge and information and built relationships with City staff from the consulting work completed in the development of the White Paper.
- d) The scope section for RFP2019-080 and SRA's Proposal for Academic Planning (August 2019) contained similar descriptions of activities and deliverables, suggesting

<sup>22</sup> Email dated August 13, 2019 from Dr. Wheeler to Babu Nagalingam and copied to Councillor Santos.

<sup>23</sup> Email dated August 13, 2019 from Dr. Wheeler to Ale Meneses.

<sup>24</sup> Email dated September 16, 2019 from Dr. Wheeler to Al Meneses.

that City Staff used SRA's August 2019 Proposal to develop the content for the scope / deliverables for the RFP.

- e) The RFP response time was 16 calendar days, the minimum range of a response period considering the value of the procured services. This included a holiday (Thanksgiving). The shorter response time combined with an in-depth subject knowledge of the components of work furthered SRA's advantage.
- f) As part of the procurement process, vendors had requested that the City share the budget or budget range for RFP2019-079 and the City responded that it was not willing to disclose its budget. Dr. Wheeler appears to have prior knowledge that Council had approved up to \$300,000 for BramptonU from existing budgets, as SRA and ASI combined proposed cost estimates fell within that budget range.

We also observed that, although the technical proposals from SRA and ASI appeared to reasonably be scored higher than competing proposals, adjustments to consensus scoring for RFP2019-079 resulted in a competing proposal's scoring being reduced from above the minimum score of 70% to just below the minimum, resulting in none of the competing proposals having their pricing bids opened. This may have impacted which consulting firm was successful.

4. *Were there potential conflicts of interest for City staff, Councillors and / or consultants?*

Yes. See Phase 1 response. Our work with respect to addressing this question for Phases 2 and 3 is in progress.

### **Phase 3 - SRA Contract Extension**

On April 6, 2020, a meeting occurred between Parliamentary Assistant to then Minister Romano, Minister of Colleges and Universities, David Piccini, and Mayor Brown, Councillor Santos, then CAO David Barrick, MPP Sakaria, MPP Sandhu, Councillor Singh, and certain City staff. A copy of the Major Capacity Expansion Policy Framework was provided to the participants in advance of the meeting.<sup>25</sup>

From discussions that took place at the meeting, it was agreed that a letter would be sent from the City expressing receipt of information on the framework and that "*Parliamentary Assistant Piccini and Councillor Santos would discuss the draft proposal - obtain feedback on any required edits and determine the best time for an official submission*". The Province was to provide a response letter to the City "*indicating a positive signal to continue to work on a proposal and how information shared to date aligns with the framework*". The letter was to "*help to get Council on board to support further work and budget put towards BramptonU*".<sup>26</sup>

<sup>25</sup> Email dated April 6, 2020 forwarded from David Barrick to Gurdeep Kaur and Heba Iqbal.

<sup>26</sup> Notes from meeting dated April 6, 2020.

On April 20, 2020, Mayor Brown received a letter from Parliamentary Assistant Piccini. The letter indicated that the Ministry was looking *“forward to continuing to work with you on the implementation of phase three, as outlined in your submission.”*<sup>27</sup>

The letter was provided to Council as part of the materials for the April 22, 2020 closed-session Council meeting. In this Council session, City staff provided an update to Council and sought approval to proceed with the next phase of the BramptonU proposal as set out in the City’s submission to the Province. Staff were directed to proceed with Phase 3 for BramptonU implementation (which was incorrectly described to Council members as “program development and consultation with other institutions”). Council requested a further report on May 6 with respect to the allocations of budget and an overview of activities undertaken within the approved budget for BramptonU.<sup>28</sup>

On April 28, 2020, a meeting to discuss BramptonU next steps occurred. In attendance was Mayor Brown, Councillor Santos, Councillor Singh, David Barrick, Michael Rudderham, Rob Godfrey and select City Staff. We understand that the next steps on BramptonU were discussed, with meeting notes disclosing that the concept of a “Special Purpose Vehicle” (“SPV”) was discussed and was described as an entity that would include the Province and would be used to layout a framework of what a university in Brampton would look like. The notes describe that a discussion of *“what this looks like will take place over the next 90 days”* along with *“the province asked us to this”* and that the *“PA holds the file – tasked with doing this from the premier”* and *“we don’t have the expertise to do this at the City.”* The notes further describe that its *“Confidential because it related to capital expansion framework which has not been revealed yet.”* Over the next 90 days, the next steps for BramptonU were described as: developing the framework for SPV, labour market component, international virtual campus and stakeholder management outreach.<sup>29</sup>

On May 6, 2020, a Report to Council was provided by Ms. Gurdeep Kaur that included further information regarding Phase 3 and the steps taken to date in relation to BramptonU, including confidential information regarding meetings and progress made with the Province. The report disclosed that the City was in the process of coordinating an official submission of the proposal to the Province prior to Covid-19 and that it had been placed on hold while the City worked on response efforts to the pandemic. In addition, the report stated that recent conversations with provincial representatives have shown that there is an appetite to have the City continue with its proposal to the Province, and that based on feedback from the Province, the City’s next steps are to: (1) develop the framework of a special purpose vehicle over the next 90 days to help guide the proposal forward (how SPV constituted, who appointed by the SPV, what areas SPV will provide recommendations and potential need for funding); (2) further Labour Market Analysis (includes effects of Covid-19 to be built into proposal with Province); (3) Virtual campus component; and (4) Continued Stakeholder Management Outreach.<sup>30</sup>

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<sup>27</sup> Letter dated April 20, 2020 from Parliamentary Assistant, David Piccini to Mayor Brown.

<sup>28</sup> Redacted Council Minutes of Closed Session, April 22, 2020, page 11.

<sup>29</sup> Meeting Notes dated April 28, 2020 and document - Calendar Meetings.

<sup>30</sup> Redacted Council Minutes of Closed Session, May 6, 2020, page 4.

On May 28, 2020, SRA emailed a Proposal for Extension of RFP2019-079. The work proposed initially consisted of the following:<sup>31</sup>

Item	Estimated Input	Cost
Government Relations	Two employees daily rate of \$1500	\$150,000
Commissioning, Oversight and Delivery of a Labour Market Study	Various including administration of consultant sub-contract	85,000
Appointment of Brampton Senior Stakeholder Liaison Officer	One dedicated senior person at a daily rate of \$500	25,000
Overheads and Expenses	Overhead charge at 25%	65,000
<b>Total</b>		<b>\$325,000</b>

The SRA proposal was revised to remove the cost of the Labour Market Study, with the study amended to be a straight-line expense item to the City, resulting in a reduction of the proposed contract extension cost to \$240,000, within the available funding allocation approved by Council.

Based on discussions between City staff and the procurement agent for the City, the SRA proposal was subsequently revised to disclose professional hours and rates as opposed to daily consulting rates as provided in the original RFP response for RFP2019-079. The revised proposal was provided to the City on August 6, 2020, as follows:<sup>32</sup>

Item	Estimated Input	Cost
Government Relations including overheads and expenses	Two Senior Consultants (MR and RG) contributing 500 hours @\$400 per hour	\$200,000
Appointment of Brampton Senior Stakeholder Liaison Officer	One Senior Consultant (JMS) contributing 125 hours @ \$200 per hour	25,000
Project oversight plus commissioning of Labour Market Study including overhead and expenses	One Senior Consultant (KP) contributing 100 hours @ \$150 per hour	15,000
Delivery of a Labour Market Study	Straight line-item expense for third party vendor to complete labour market assessment and forecasting, plus project management	To be agreed by the City of Brampton based on SRA's proposed rates and design structure
<b>Total</b>		<b>\$240,000</b>

<sup>31</sup> Email dated May 28, 2020 from Ms. Partridge to Gurdeep Kaur and copied to Mr. Rudderham.

<sup>32</sup> Email dated August 6, 2020 from Mr. Rudderham to Gurdeep Kaur.

On August 20, 2020, City staff requested that SRA submit “all invoices to date for this phase of the project”.<sup>33</sup> On August 24, 2020, the City issued a change order to purchase order 815587 increasing the purchase order by \$240,000 from the original value of \$170,000 to \$410,000<sup>34</sup> and on August 31, 2020, SRA emailed its first invoice for \$80,230 (including HST) to the City, with monthly invoices issued for October 2020, November 2020 and March 2021.

On September 4, 2020, SRA submitted a proposal for a Labour Market Study that would include SRA and the City involved in the selection of a labour market study consultant. The deliverables were the deployment of the study and a detailed report summarizing input and providing recommendations for next steps.<sup>35</sup> The LMA was placed on hold and did not proceed forward.

On October 22, 2020, SRA delivered an Interim Brief to the City with respect to the BramptonU Stakeholder engagement.<sup>36</sup>

On December 3, 2020, SRA requested additional funding of \$60,000 for government relations activities in response to an inquiry by Heba Iqbal, Project Coordinator as to whether additional budget would be required.<sup>37 38</sup>

Between December 2<sup>nd</sup> and 9<sup>th</sup>, SRA conducted a series of virtual workshops with businesses (65 businesses invited to participate in workshops, with 15 businesses that attended and 3 additional employers participating in individual discussions).

On January 22, 2021, SRA delivered two update reports to the City: 1) Brampton University – Business Community Engagement Update, and 2) Brampton University – Government Relations Update, with both reports dated January 20, 2021.<sup>39</sup>

In total, SRA invoiced the City \$339,000 (including HST) from August 2020 to March 2021, as follows:

	<b>Date</b>	<b>Details / Period of Time</b>	<b>Amount</b>
1	Aug 31, 2020	Government Relations on SPV creation – August 2020	\$64,000
		Stakeholder Liaison – August 2020	7,000
		HST	9,230
		<b>Total</b>	<b>80,230</b>
2	Oct 1, 2020	Government Relations on SPV creation – August 20 to Sept 30, 2020	72,400
		Stakeholder Liaison – September 2020	7,000

<sup>33</sup> Email dated August 20, 2020 from Heba Iqbal to Ms. Partridge.

<sup>34</sup> Purchase Order 815587 Change order no.3.

<sup>35</sup> Email dated September 4, 2020 from Ms. Partridge to Gurdeep Kaur.

<sup>36</sup> Email dated October 22, 2020 from Ms. Partridge to Gurdeep Kaur, Heba Iqbal and Blaine Lucas.

<sup>37</sup> Email dated November 16, 2020 from Heba Iqbal to Ms. Partridge.

<sup>38</sup> Email dated December 3, 2020 from Ms. Partridge to Gurdeep Kaur and Heba Iqbal.

<sup>39</sup> Email dated January 22, 2021 from Ms. Partridge to Heba Iqbal.



	Date	Details / Period of Time	Amount
		Project Oversight and Labour Market development – Aug and Sept	5,000
		HST	10,972
			<b>95,372</b>
3	Nov 1, 2020	Government Relations on SPV creation – Oct 1 to 26, 2020	61,600
		Project Oversight and Labour Market development – October	5,000
		HST	8,658
		Total	<b>75,258</b>
4	Mar 15, 2021	Government Relations on SPV creation – Nov 1, 2020 – Feb 28, 2021	60,000
		HST	7,800
		Total	<b>67,800</b>
5	Mar 28, 2021	BramptonU Business Community Engagement and Final Report	13,000
		Government Relations and Stakeholder Engagement – Project Support	5,000
		HST	2,340
		Total	<b>20,340</b>
		<b>TOTAL INVOICES</b>	<b>\$339,000</b>

1. Was the work contracted by the City performed and were the contracted deliverables received by the City?

Our work with respect to addressing this question is in progress.

2. Were appropriate invoicing and payment practices employed?

No. The extension was to be based on hours and rates for tasks set out in the contract extension. During his interview, Mr. Rudderham advised that he did not keep detailed time records that support the invoiced amount of hours worked (i.e. with dates, descriptions of meetings/ activities). SRA invoices do not include hours worked by date, nor descriptions such as who Mr. Rudderham or Mr. Godfrey were meeting, what detailed work was being performed, or its purpose. Ms. Partridge advised that she had requested, but not received, time records to support the invoiced amount of hours worked for Mr. Massey- Singh. She provided a worksheet that she created of time spent by Mr. Massey-Singh based on her “direct supervision of JMS and his deliverables. Hours that are italicized are my reasonable estimate of time spent to develop specific deliverables.”<sup>40</sup> In our view, time records created after the fact by Ms. Partridge for work performed by Mr. Massey-Singh are not sufficient to evaluate whether work performed by the consultant was appropriately invoiced to the City.

<sup>40</sup> Email from Ms. Partridge dated August 19, 2022.

Invoices approved by the City for payment to SRA, similarly were approved without requiring appropriate support for the hours worked and invoiced to the City.

3. *Was there compliance with City policies and procedures?*

Our work with respect to addressing this question is in progress.

4. *Were there potential conflicts of interest for City staff, Councillors and / or consultants?*

Yes. See Phase 1 response. Our work with respect to addressing this question for Phases 2 and 3 is in progress.

### **Restrictions and Limitations**

This Update Letter was prepared for Paul Morrison, Acting CAO, City of Brampton to provide a status update on our forensic review of the Brampton University Initiative. This Update Letter is not to be used for any other purpose and we specifically disclaim any responsibility for losses or damages incurred through use of this letter for a purpose other than as described in this paragraph. It should not be reproduced in whole or in part without our express written permission.


We assumed that the information reviewed and relied upon was reasonably complete and accurate. Should any information provided to us not be accurate or correct, the findings expressed in this Update Letter could change.

We reserve the right, but will be under no obligation, to review and/or revise the contents of this Update Letter in light of information which becomes known to us after the date of this Letter.

Yours truly,



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