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Notice of Decision and Reasons for Decision

Applicant: 'EQ5'

Agency: Murrindindi Shire Council

Decision date: 27 June 2022

Exemptions and provisions Sections 33(1), 34(1)(b), and 38 in conjunction with section 125(1) of

considered: the Local Government Act 2020 (Vic)

Citation: 'EQ5' and Murrindindi Shire Council (Freedom of Information) [2022]

VICmr 177 (27 June 2022)

FREEDOM OF INFORMATION – Council documents – invoices – procurement of services – consultancy – account details – purchase order – secrecy provision – transparency – *Local Government Act 2020* (Vic)

All references to legislation in this document are to the *Freedom of Information Act 1982* (Vic) (**FOI Act**) unless otherwise stated.

Notice of Decision

I have conducted a review under section 49F of the Agency's decision to refuse access to documents requested by the Applicant under the FOI Act.

My decision on the Applicant's request differs from the Agency's decision.

I satisfied certain 'personal affairs information' of third parties is exempt from release under sections 33(1), and 38 of the FOI Act in conjunction with section 125(1) of the *Local Government Act 2020* (Vic) (**LG Act**).

However, I am not satisfied the 'business affairs information' is exempt from release under sections 34(1)(b), or 38 of the FOI Act in conjunction with section 125(1) of the LG Act.

As I am satisfied it is practicable to provide the Applicant with an edited copy of the documents with irrelevant and exempt information deleted in accordance with section 25, access to documents is granted in part.

The Schedule of Documents in **Annexure 1** sets out my decision in relation to each document.

My reasons for decision follow.

Joanne Kummrow

Public Access Deputy Commissioner

27 June 2022

Reasons for Decision

Background to review

- 1. The Applicant made a request to the Agency seeking access to the following documents:
 - 1. Copy of all invoices paid to [business name] and [business name] between the [date] and the [date] including what the work was performed description and the amounts.
 - 2. Copies of all purchase orders and instructions relating to the above request complete with who approved the purchase order or instruction.
 - 3. Copy of who approved the payments.
- 2. The Agency identified 11 documents falling within the terms of the Applicant's request and refused access to the documents in full under section 34(1)(b). The Agency's decision letter sets out the reasons for its decision.

Review application

- 3. The Applicant sought review by the Information Commissioner under section 49A(1) of the Agency's decision to refuse access.
- 4. During the review, the Applicant indicated they do not seek access to hourly rates or records of hours completed in the documents. Therefore, this information is irrelevant information for the purpose of section 25, which is discussed below.
- 5. I have examined a copy of the documents subject to review.
- 6. The Applicant and the Agency were invited to make a written submission under section 49H(2) in relation to the review.
- 7. I have considered all communications and submissions received from the parties.
- 8. In undertaking my review, I have had regard to the object of the FOI Act, which is to create a general right of access to information in the possession of the Government or other public bodies, limited only by exceptions and exemptions necessary to protect essential public interests, privacy and business affairs.
- 9. I note Parliament's intention the FOI Act must be interpreted so as to further the object of the Act and any discretions conferred by the Act must be exercised, as far as possible, so as to facilitate and promote the disclosure of information in a timely manner and at the lowest reasonable cost.
- 10. In conducting a review under section 49F, section 49P requires that I make a new or 'fresh decision'. Therefore, my review does not involve determining whether the Agency's decision is correct, but rather requires my fresh decision to be the 'correct or preferable decision'.¹ This involves ensuring my decision is correctly made under the FOI Act and any other applicable law in force at the time of my decision.

Local Government Act and its application to FOI

11. The Local Government Act 2020 (Vic) (**LG Act**) contains a secrecy provision in section 125(1) which prohibits the disclosure by a council, its councillors or council staff of 'confidential information'. The definition of 'confidential information' in section 3(1) includes:

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¹ Drake v Minister for Immigration and Ethnic Affairs (1979) 24 ALR 577 at 591.

- (f) personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs;
- (g) private commercial information, being information provided by a business, commercial or financial undertaking that—
 - (i) relates to trade secrets; or
 - (ii) if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage;

•••

- 12. Section 125(1) of the LG Act meets the requirements for the secrecy exemption under section 38 of the FOI Act. Generally, I consider it is necessary to first consider the application of a secrecy provision, such as section 125(1) of the LG Act and section 38 of the FOI Act, before considering any other exemptions under the FOI Act relied on by an agency.
- 13. However, while 'private confidential information' and the 'business affairs' exemption are similar in nature, the confidentiality provision in section 125(1) of the LG Act has a higher threshold than section 34(1)(b) of the FOI Act. While 'private commercial information' requires the disclosure of such information 'would' unreasonably expose the business, commercial or financial undertaking to disadvantage, section 34(1)(b) requires that disclosure would be 'likely' to expose a business, commercial or financial undertaking unreasonably to disadvantage.
- 14. Accordingly, I have decided to consider the application of section 34(1)(b) given it has a lower threshold than section 125(1) of the LG Act.

Section 34(1)(b) – Business affairs information of a third party

- 15. Section 34(1)(b) provides a document is exempt from release if meets the following three requirements:
 - (a) its disclosure under the FOI Act would disclose information acquired by an agency (or a Minister) from a business, commercial or financial undertaking;
 - (b) the information relates to other matters of a business, commercial or financial nature (business affairs information); and
 - (c) the disclosure of the business affairs information would be likely to expose a business, commercial or financial undertaking (a **business**) unreasonably to disadvantage.

Was the information acquired from a business?

- 16. In *Thwaites v Department of Human Services*, ² the Victorian Civil and Administrative Tribunal (**VCAT**) observed the phrase 'information acquired' in section 34(1) signifies the need for some positive handing over of business affairs information to an agency by a business in some precise form.
- 17. I am satisfied Documents 4 and 5 were obtained from a consultancy firm (the **Business**), which I am satisfied is a 'business, commercial or financial undertaking' for the purpose of section 34(1)(b).
- 18. Although the other documents subject to review were produced by the Agency, certain information in the documents summarises or reproduces information acquired by the Agency from the Business.

Does the information relate to matters of a business, commercial or financial nature?

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² (1999) 15 VAR 1.

- 19. The words 'business, commercial or financial nature' are to be given their ordinary meaning.³
- 20. I am satisfied documents held by the Agency that concern its procurement of consultancy services from the Business contain information relating to matters of a business, commercial or financial nature.

Would disclosure of the information be likely to expose the Business unreasonably to disadvantage?

- 21. In determining whether disclosure of business affairs information would expose a business unreasonably to disadvantage, section 34(2) provides the following factors may be taken into consideration:
 - (a) whether the business affairs information is generally available to competitors of the business;
 - (b) whether the business affairs information would be exempt matter if it were generated by an agency or a Minister;
 - (c) whether the business affairs information could be disclosed without causing substantial harm to the competitive position of the business; and
 - (d) whether there are any considerations in the public interest in favour of disclosure which outweigh considerations of competitive disadvantage to the business, for instance, the public interest in evaluating aspects of government regulation of corporate practices or environmental controls—

and of any other consideration or considerations which in the opinion of the agency or Minister is or are relevant.

- 22. In *Dalla Riva v Department of Treasury and Finance*, VCAT held documents will be exempt from release under section 34(1)(b) if their disclosure would:
 - (a) give competitors of the business a financial advantage;
 - (b) enable competitors of a business to engage in destructive competition with the business; and
 - (c) would lead to the drawing of unwarranted conclusions as to the business' financial affairs and position with detrimental commercial and market consequences.
- 23. The phrase 'expose the undertaking unreasonably to disadvantage' in section 34(1)(b) contemplates disclosure of documents under the FOI Act may expose a business to a certain measure of disadvantage. By amending section 34(1)(b) to include 'unreasonably' in section 34(1)(b), Parliament intends this exemption will apply where a business would be exposed 'unreasonably' to disadvantage only, rather than where disclosure would result in any measure of exposure to disadvantage.
- 24. Accordingly, section 34(1)(b) contemplates a business may be exposed to a certain level of disadvantage. The question is whether any such disclosure would expose the undertaking unreasonably to disadvantage.

Consultation with the Business

25. In determining whether disclosure of business affairs information in a document would expose a business unreasonably to disadvantage, if practicable, an agency is required to notify the relevant business and seek its views on disclosure. This requirement ensures the business is afforded procedural fairness by providing it with an opportunity to agree to the release of its business affairs information or its view as to why such information should not be disclosed. I note, while the views of

³ Gibson v Latrobe CC [2008] VCAT 1340 at [25].

⁴ [2007] VCAT 1301 at [33].

⁵ Section 34(3).

a business that opposes disclosure of its business affairs information are a relevant consideration for an FOI decision maker, they are not determinative.

26. In this case, the Agency did not consult with the Business. The Agency provides the following reasons for not doing so:

...this agency made the decision not to consult with the business in question because:

- it was clear to this agency that the financial nature of the documents met the definition of an exempt document under section 34(1)(b) of the FOI Act,
- the nature of these documents are specifically exempt in Council's Part II statement published on Council's website,
- Notifying the person in question may have caused them undue distress, and
- Accepting the release of this information by the person in question would have been highly unlikely.

In addition to that, releasing any information classified as trade secrets or obtained in confidence may jeopardise Council's relationships with its current and prospective suppliers as the FOI Act assumes that once a document is released, it is released to the general public and not to an individual.

- 27. In my view, consultation with the Business is practicable in this matter and should have been undertaken by the Agency as the above submission does not provide sufficient grounds for determining consultation was not practicable. The grounds put forward by the Agency above appear to largely reflect its opposition to disclosure of the documents rather than that of the Business, contrary to the intention of section 34(3).
- 28. Having reviewed the documents and considered the circumstances of this matter, I find:
 - (a) The documents subject to review contain the total amounts paid by the Agency to the Business and briefly describe the services provided by it to the Agency.
 - (b) Information about the services provided by the Business, both in general terms and in relation to the proceedings, is publicly available including to any competitors of the Business.
 - (c) There is no information before me to indicate the Applicant intends to further distribute the requested information with a view to providing it to competitors of the Business or otherwise use the information to cause detriment to its commercial position. Rather, the Applicant seeks transparency in relation to the Agency's spending of public funds on third party consultants.
 - (d) The financial information, while it may not already be widely known, is not specific enough to such that it would be likely to expose the Business to commercial or financial harm. For example, by allowing competitors of the Business to use it in a commercially destructive manner or lead to unwarranted conclusions about the competitive position of the Business.
 - (e) The information would be unlikely to be exempt from release had it been produced by the Agency, as it is factual in nature and was obtained in the course of and in connection with the Agency's statutory functions and responsibilities.
 - (f) Disclosure of the information is in the public interest as it would provide transparency and accountability around the Agency's procurement processes and the expenditure of public funds.
 - (g) While I note the Agency's reliance on its statement made under Part II of the FOI Act, which it states describes the documents subject to this review are exempt from release under the FOI Act, I do not consider this is a relevant factor as there are no 'class claims' for documents

exempt from release under the FOI Act. Rather each document must be assessed on its merits and in accordance with the FOI Act.

- 29. Accordingly, I am satisfied the documents are not exempt from release under section 34(1)(b) on grounds their disclosure would not be likely to expose the Business unreasonably to disadvantage.
- 30. My decision in relation to section 34(1)(b) is set out in the Schedule of Documents in **Annexure 1**.
- 31. As I have determined the business affairs information in the documents is not exempt from release under section 34(1)(b), nor would the higher threshold for 'private commercial information' for the purpose of 'confidential information' under section 125(1) of the LG Act be satisfied.

Section 38 – Secrecy exemption and 'personal information' under the LG Act

- 32. While I have determined the documents that contain 'business affairs information' are not exempt from release, Documents 2, 3, 4, 5, 6, 7, 9 and 11 also contain the personal affairs information of persons other than the Applicant (a **third party**), including their names, a property address, email addresses, position titles and descriptions of third parties' activities.
- 33. Accordingly, due to the secrecy provision under section 125(1) of the LG Act it is necessary to first consider whether this information is exempt from release under section 38 of the FOI Act in conjunction with section 125(1) of the LG Act.
- 34. A document is exempt under section 38 if the following three requirements are met:
 - (a) there is an enactment in force;
 - (b) the enactment applies specifically to the kind of information in a document; and
 - (c) the enactment prohibits persons, referred to in the enactment, from disclosing that specific kind of information (either absolutely or subject to exceptions or qualifications).
- 35. For section 38 to apply to a document, an enactment must be formulated with such precision that it specifies the actual information sought to be withheld.

Is there an enactment in force?

- 36. Section 125 of the LG Act concerns 'confidential information' and provides:
 - (1) Unless subsection (2) or (3) applies, a person who is, or has been, a Councillor, a member of a delegated committee or a member of Council staff, must not intentionally or recklessly disclose information that the person knows, or should reasonably know, is confidential information. Penalty: 120 penalty units.
 - (2) Subsection (1) does not apply if the information that is disclosed is information that the Council has determined should be publicly available.
 - (3) A person who is, or has been, a Councillor, a member of a delegated committee or a member of Council staff, may disclose information that the person knows, or should reasonably know, is confidential information in the following circumstances—
 - (a) for the purposes of any legal proceedings arising out of this Act;
 - (b) to a court or tribunal in the course of legal proceedings;
 - (c) pursuant to an order of a court or tribunal;
 - (d) in the course of an internal arbitration and for the purposes of the internal arbitration process;
 - (e) in the course of a Councillor Conduct Panel hearing and for the purposes of the hearing;

- (f) to a Municipal Monitor to the extent reasonably required by the Municipal Monitor;
- (g) to the Chief Municipal Inspector to the extent reasonably required by the Chief Municipal Inspector;
- (h) to a Commission of Inquiry to the extent reasonably required by the Commission of Inquiry; and
- (i) to the extent reasonably required by a law enforcement agency.
- 37. I am satisfied the LG Act is an enactment in force for the purpose of section 38 of the FOI Act.

Does the enactment apply specifically to the kind of information in the document?

- 38. As stated above, 'confidential information' in section 125(1) of the LG Act includes 'personal information', as quoted in paragraph 11 above.
- 39. This definition in the LG Act of 'confidential information' overlaps with the exemption under section 33(1) of the FOI Act.
- 40. Given the overlap in definitions, in determining whether a document contains 'personal information' about any person or their personal affairs, and whether its disclosure would be unreasonable in the circumstances, I have had regard to similar considerations that arise under section 33(1), which provides a document is exempt from release if:
 - (a) its disclosure would 'involve' the disclosure of information relating to the 'personal affairs' of a third party; ⁶ and
 - (b) disclosure of the personal affairs information would be 'unreasonable'.

Do the documents contain personal affairs information of a third party?

- 41. Information relating to the 'personal affairs' of a person includes information that identifies any person or discloses their address or location. It also includes any information from which such information may be reasonably determined.⁷
- 42. A document will disclose a third party's personal affairs information if it is capable, either directly or indirectly, of identifying that person. As the FOI Act does not place any restrictions on an applicant's use or dissemination of documents obtained under FOI, this is to be interpreted by reference to the capacity of any member of the public to identify a third party.⁸
- 43. As stated above, I am satisfied the documents contain the personal affairs information of third parties.

Would disclosure of the personal affairs information be unreasonable?

- 44. The concept of 'unreasonable disclosure' involves balancing the public interest in the disclosure of official information with the interest in protecting an individual's personal privacy in the particular circumstances.
- 45. In *Victoria Police v Marke*, ⁹ the Victorian Court of Appeal held there is 'no absolute bar to providing access to documents which relate to the personal affairs of others'. Further, the exemption under section 33(1) 'arises only in cases of unreasonable disclosure' and '[w]hat amounts to an

⁶ Sections 33(1) and 33(2).

⁷ Section 33(9)

⁸ O'Sullivan v Department of Health and Community Services (No 2) [1995] 9 VAR 1 at [14]; Beauchamp v Department of Education [2006] VCAT 1653 at [42].

⁹ [2008] VSCA 218 at [76].

unreasonable disclosure of someone's personal affairs will necessarily vary from case to case'. ¹⁰ The Court further held, '[t]he protection of privacy, which lies at the heart of [section] 33(1), is an important right that the FOI Act properly protects. However, an individual's privacy can be invaded by a lesser or greater degree'. ¹¹

- 46. In determining whether disclosure of the personal affairs information would be unreasonable in the circumstances, I have considered the following factors:
 - (a) The nature of the personal affairs information and the circumstances in which the information was obtained.
 - (b) The Applicant's interest in the information and whether their purpose for seeking the information is likely to be achieved.
 - (c) Whether any public interest would be promoted by release of the personal affairs information.
 - (d) The likelihood of disclosure of information, if released.
 - (e) Whether any individual to whom the information relates objects, or would be likely to object, to the release of the information.
 - (f) Whether disclosure of the information would or would be reasonably likely to endanger the life or physical safety of any person¹²
- 47. I am not satisfied disclosure of a majority of the personal affairs information in the documents would be unreasonable. This is because it relates to Agency officers in their professional capacity and does not contain any sensitive personal information. In my view there is a public interest in disclosure as it provides transparency and accountability for the Agency's purchasing processes.
- 48. However, I am satisfied disclosure of the direct email addresses of those third parties would be unreasonable where its disclosure would not aid in an understanding of the documents or provide any further accountability for the Agency's decision making.
- 49. In relation to the residential address contained in the documents, although information of this nature is generally more sensitive in nature, as it is already in the public domain in connection with the relevant proceeding, I consider it would not be unreasonable to release where it appears in the documents.

Conclusion on section 38

- 50. I am satisfied section 38 of the FOI Act applies to certain personal information of a third party in conjunction with section 125(1) of the LG Act as:
 - (a) section 125 of the LG Act is an enactment in force;
 - (b) the definition of 'confidential information' in subsection 3(1)(f) of the LG Act refers specifically to the 'personal information' in the documents; and
 - (c) section 125(1) of the LG Act prohibits Agency officers, specifically councillors and Council staff, from disclosing 'confidential information'.

¹¹ Ibid at [79].

¹⁰ Ibid.

¹² Section 33(2A).

- 51. Accordingly, I am satisfied certain personal information in the documents is exempt from release under section 38 in conjunction with section 125(1) of the LG Act.
- 52. My decision in relation to section 38 is set out in the Schedule of Documents in **Annexure 1**.
- 53. As I am satisfied certain 'personal information' is exempt from release under section 38 of the FOI Act in accordance with section 125(1) of the LG Act, I am also satisfied the same information is 'personal affairs information' and is exempt from release under section 33(1) of the FOI Act for the reasons set out above.
- 54. My decision in relation to section 33(1) is set out in the Schedule of Documents in **Annexure 1**.

Section 25 - Deletion of exempt or irrelevant information

- 55. Section 25 requires an agency to grant access to an edited copy of a document where it is practicable to delete exempt or irrelevant information and the applicant agrees to receiving such a copy.
- 56. Determining what is 'practicable' requires consideration of the effort and editing involved in making the deletions 'from a resources point of view' ¹³ and the effectiveness of the deletions. Where deletions would render a document meaningless, they are not 'practicable', and release of the document is not required under section 25. ¹⁴
- 57. The Applicant does not seek access to certain information in Documents 4 and 5, being the hours worked and hourly rates associated with invoices and the direct email addresses of Agency officers.
- 58. I have considered whether it is practicable to provide the Applicant with an edited copy of the documents with irrelevant and exempt information deleted in accordance with section 25. I am satisfied it is practicable to do so as the work involved in editing the documents would not require substantial time and effort, and the edited documents would retain meaning.

Conclusion

- 59. On the information before me, I satisfied certain 'personal affairs information' of third parties in the documents is exempt from release under sections 33(1), and 38 of the FOI Act in conjunction with section 125(1) of the LG Act. However, I am not satisfied the 'business affairs information' is exempt from release under sections 34(1)(b), or 38 of the FOI Act in conjunction with section 125(1) of the LG Act.
- 60. As I am satisfied it is practicable to provide the Applicant with an edited copy of the documents with irrelevant and exempt information deleted in accordance with section 25, access to documents is granted in part.
- 61. The Schedule of Documents in **Annexure 1** sets out my decision in relation to each document.

Review rights

62. If either party to this review is not satisfied with my decision, they are entitled to apply to VCAT for it to be reviewed. 15

¹³ Mickelburough v Victoria Police (General) [2009] VCAT 2786 at [31]; The Herald and Weekly Times Pty Limited v The Office of the Premier (General) [2012] VCAT 967 at [82].

¹⁴ Honeywood v Department of Human Services [2006] VCAT 2048 at [26]; RFJ v Victoria Police FOI Division (Review and Regulation) [2013] VCAT 1267 at [140] and [155].

¹⁵ The Applicant in section 50(1)(b) and the Agency in section 50(3D).

- 63. The Applicant may apply to VCAT for a review up to 60 days from the date they are given this Notice of Decision. 16
- 64. The Agency may apply to VCAT for a review up to 14 days from the date it is given this Notice of Decision. 17
- 65. Information about how to apply to VCAT is available online at www.vcat.vic.gov.au. Alternatively, VCAT may be contacted by email at admin@vcat.vic.gov.au or by telephone on 1300 018 228.
- 66. The Agency is required to notify the Information Commissioner in writing as soon as practicable if either party applies to VCAT for a review of my decision.¹⁸

Third party review rights

- 67. As I have determined to release documents that contain the personal affairs information of individual third parties and business affairs information of the Business, if practicable, I am required to notify those third parties of their right to seek review by VCAT of my decision within 60 days from the date they are given notice.¹⁹
- 68. As I am satisfied it is practicable to notify the relevant third parties of their review rights they will be notified of my decision.

When this decision takes effect

- 69. My decision does not take effect until the third parties' 60 day review period expires.
- 70. If a review application is made to VCAT, my decision will be subject to any VCAT determination.

¹⁶ Section 52(5).

¹⁷ Section 52(9).

¹⁸ Sections 50(3F) and 50(3FA).

¹⁹ Sections 49P(5), 50(3), 50(3A) and 52(3).

Annexure 1 - Schedule of Documents

Document No.	Date of Document	Document Description	No. of pages	Agency Decision	OVIC Decision	OVIC Comments
1.	[date]	Account details –[reference number][business name]	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): I am not satisfied this document is exempt from release under section 34(1)(b) for the reasons set out in the Notice of Decision. Accordingly, the document is to be released in full.
2.	[date]	Authority Purchase Order details	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1. Sections 38 and 33(1): The document contains a property address. I am not satisfied this information is 'personal affairs information'. In any case, I am not satisfied its disclosure would be unreasonable for the reasons set out in the Notice of Decision. Accordingly, the relevant information is not exempt under sections 33(1) or 38.
3.	[date]	Authority transaction details	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1. Sections 38 and 33(1): See comments for Document 2.
4.	[date]	Invoice [reference number]details	1	Refused in full	Release in part	Section 34(1)(b): See comments for Document 1.

Schedule of Documents

Document No.	Date of Document	Document Description	No. of pages	Agency Decision	OVIC Decision	OVIC Comments
				Section 34(1)(b)	Sections 33(1), 25 The document is to be released except for the following exempt and irrelevant information, which is to be deleted in accordance with section 25: direct email address of an Agency officer; number of hours worked; and hourly rates.	Sections 38 and 33(1): The document contains the direct email address of an Agency officer. I am satisfied disclosure of this information would be unreasonable for the reasons set out in the Notice of Decision. I am satisfied disclosure of the remainder of the personal affairs information in this document is not unreasonable for the reasons set out in the Notice of Decision. Section 25: The document contains hours worked and hourly rates which fall outside the scope of the Applicant's review application. As I am satisfied it is practicable to provide the Applicant with an edited copy of this document with irrelevant information deleted in accordance with section 25, the document is to be released in part.
5.	[date]	Invoice [reference number]details		Refused in full Section 34(1)(b)	Release in part Sections 33(1), 25	Section 34(1)(b): See comments for Document 1.
					The document is to be released except for the following exempt and	Sections 38 and 33(1): This document contains two direct email addresses of

Schedule of Documents

Document No.	Date of Document	Document Description	No. of pages	Agency Decision	OVIC Decision	OVIC Comments
					irrelevant information, which is to be deleted in accordance with section 25: direct email addresses of Agency officers; number of hours worked; and hourly rate.	Agency officers. See comments for Document 4. Section 25: The document contains the number of hours worked and an hourly rate. See comments for document 4.
6.	[date]	Purchase Order details PO [reference number]	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1. Sections 38 and 33(1): See comments for Document 2.
7.	[date]	Purchase Order details PO [reference number]	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1. Sections 38 and 33(1): See comments for Document 2.
8.	[date]	[business name]– Account details	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1.

Document No.	Date of Document	Document Description	No. of pages	Agency Decision	OVIC Decision	OVIC Comments
9.	[date]	TRIM – Invoice with approval – Invoice [reference number]	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1. Sections 38 and 33(1): See comments for Document 2.
10.	[date]	TRIM — List of invoices	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1.
11.	[date]	TRIM Invoice with approval for payment – Invoice [reference number]	1	Refused in full Section 34(1)(b)	Release in full	Section 34(1)(b): See comments for Document 1.