

Independent Practitioner's Reasonable Assurance Report

To the Board of Governors of the University of Prince Edward Island

We have undertaken a reasonable assurance engagement of the *University of Prince Edward Island Action Plan: Building a Culture of Trust, Safety and Inclusion Implementation Plans—Year 0, Year 1* for the University of Prince Edward Island (“UPEI”) for the period from May 1, 2023 to April 30, 2025 (collectively referred to as the “UPEI Implementation Plan”).

Management's Responsibility

Management is responsible for implementation of the UPEI Implementation Plan in accordance with the criteria outlined in Appendix A (the “applicable criteria”). Management is also responsible for such internal control as management determines necessary to enable the preparation of the UPEI Implementation Plan that is free from material misstatement, whether due to fraud or error.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the UPEI Implementation Plan based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the University implemented Year 0 and Year 1 of the UPEI Implementation Plan in accordance with the applicable criteria.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the implementation of the UPEI implementation Plan in accordance with the applicable criteria.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Deloitte LLP Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, the UPEI Implementation Plan for the period from May 1, 2023 to April 30, 2025 was implemented, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Applicable Criteria

The applicable criteria have been established for the purpose of determining whether the University has implemented the UPEI Implementation Plan for Years 0 and 1, in all material respects. As a result, the applicable criteria may not be suitable for another purpose.

While Deloitte LLP acknowledges the disclosure of our reasonable assurance report that will be made in full only by UPEI at its discretion, Deloitte LLP does not assume or accept any responsibility or liability to any other third party in respect of such disclosure and the report therein.

The signature of Deloitte LLP is written in a cursive, handwritten style.

Chartered Professional Accountants

September 19, 2025

Appendix A

Applicable Criteria

UPEI publicly shared the third-party University of Prince Edward Island Review with only those redactions necessary to meet legal and privacy obligations, based on the advice of external legal counsel, to demonstrate transparency while protecting individuals' rights.
UPEI obtained and documented feedback from the UPEI community, conducted multiple accessible town halls and campus listening sessions for community input.
UPEI formally acknowledged past harm by issuing public apologies across multiple platforms and leaders to demonstrate institutional accountability, including a signed apology in the Action Plan that explicitly recognized the experienced harms and the bravery of those who came forward, alongside a commitment to tangible corrective actions.
UPEI expanded communication about Employee and Family Assistance Program services and provided additional on-campus counselling to respond to community support needs.
UPEI provided information to the campus community on how to report harassment or discrimination by senior leaders.
UPEI committed to increase staffing levels in key support units, including Sexual Violence Prevention and Response Office, the Equity Diversity Inclusion Office, and Student Affairs to provide increased level of support.
UPEI established an Action Plan Advisory Group to gather and incorporate input from multiple stakeholder perspectives on rebuilding trust and safety. UPEI made an open call to invite expressions of interest for Advisory Group membership.
UPEI engaged directly with survivors to learn from their lived experiences to incorporate future actions that are survivor-informed.
UPEI maintained engagement with key external stakeholders including the Student Union, Alumni Association, and provincial government.
UPEI conducted an external review of Board governance, including recruitment processes for new Board members.
UPEI conducted a review of senior leadership by evaluating the duties, responsibilities, authority, and accountability.
UPEI developed a 360-degree performance review process for the President and Senior Executive Team.
UPEI included a public commitment in the Action Plan to address the UPEI Review recommendations and integrated additional actions informed by community consultations.

UPEI engaged an external facilitator to support the Advisory Group in gathering feedback and providing guidance to help inform action.
UPEI planned and conducted Town Hall meetings for students, staff, faculty, and the community and developed an approach for consulting with the community throughout the year.
UPEI utilized and incorporated feedback from town halls, campus listening sessions, the Advisory Group, and consultations with internal and external partners to guide the development and finalization of the Action Plan.
UPEI identified initial human resource and budget requirements necessary to implement the Action Plan and sought appropriate funding.
The Board of Governors established a Campus Culture Oversight Committee to provide governance and oversight of the Action Plan's implementation and approved a Terms of Reference for the committee.
UPEI developed a process to collect audit evidence and developed annual implementation plans aligned with relevant goals of the PEI Advisory Council of the Status of Women Equality Report Card, including commitments to make diversity, equity, and inclusion a priority and ending gender-based violence.
UPEI developed a transparent and inclusive recruitment process for the role of President by: - Including a requirement in the job description for the new President to champion institutional culture; - Embedding specific cultural change and equity criteria in the candidate evaluation; - Providing updates to the campus community on the selection process; - Offering structured and anonymous feedback opportunities on shortlisted candidates; - Requiring shortlisted candidates to submit a written response to the UPEI Review recommendations and draft Action plan; - Conducting vetting of final candidates to verify qualifications and confirm alignment with institutional values.
UPEI filled board vacancies by adopting good governance practices in board policies, practices and recruitment to support increased Board diversity.
UPEI developed a Board skills matrix and representation survey to support inclusive and transparent recruitment by identifying gaps in Board composition, informing appointing bodies of identified gaps, publicly posting opportunities with preferred competencies, to increase applications from diverse candidates.
UPEI obtained an independent external review of its Board governance practices to identify strengths, gaps, and areas for improvement in alignment with governance leading practices.
UPEI publicly disclosed procedural changes made in response to external Board governance review recommendations.

UPEI increased its board oversight by updating the Terms of Reference for Board Standing Committees, and providing Board members training on competencies in governance, equity, diversity and inclusion and in person orientation.
UPEI developed and provided the Human Resources Committee of the Board with regular reports on terminations and resignations, including disclosure of any related non-disclosure agreements (NDAs).
UPEI developed and implemented policies on the appointment of acting and interim administrators for the roles of senior administrators and president. The policies were approved by the Board of Governors and are accessible to the campus community.
UPEI offered training on governance and equity, diversity and inclusion for members of the Board of Governors and Senate.
UPEI developed a training plan for the Board of Governors.
UPEI implemented a process to document Board members' attendance at training events.
UPEI assessed training needs for UPEI leadership, considering how internal resources are being leveraged, and developed a leadership framework.
UPEI established and delivered a leadership development program for academic administrators - Deans, Associate Deans and Chairs that includes leadership and management skills, EDI training and continuous improvement methodologies.
UPEI developed internal resources to deliver leadership development programs on a regular schedule, including ongoing seminars to promote continual learning.
UPEI developed a process of ongoing tracking of the leadership interests and goals of academic administrators.
To support a culture of listening with students, UPEI has facilitated engagement between Student Union Executive and Graduate Student Association Executive with key university personnel by inviting them to meetings early in the school term.
UPEI increased its capacity to develop a system to seek student feedback and collect student-focused data and analysis on student experiences by posting hiring competitions for new positions within the Student Culture and Community Standards department.
To support a culture of listening for employees, UPEI has provided: trauma-informed training to those who handle disclosures, active listening training sessions to those who respond to campus community concerns, and additional resources through the MyUPEI site.
To support a culture of listening for the UPEI community, UPEI has: Implemented channels for listening and sharing including listening sessions and community townhalls; invited individuals who have suffered harm to meet with the President; made clear pathways for safe disclosure; and continued to work with Indigenous communities to further UPEI's journey of reconciliation.

UPEI has developed a 360-degree evaluation review process for the President and Senior Executive Team, supported by a leadership framework created by a panel of university representatives.
UPEI has developed an employee engagement survey.
UPEI has established an exit interview process, a process to share aggregated, non-identifiable information from exit interviews, and a resource to facilitate these efforts.
A Director of Human Resources and additional HR resources have been hired to deliver employee engagement initiatives, including developing a plan for engagement initiatives.
UPEI enhanced staff and faculty development by planning opportunities for training and skills building, including hiring a new Training and Learning Specialist; and enhanced Faculty development opportunities through the Teaching Learning Centre and Office of Research Services.
Ongoing opportunities are provided to campus members (e.g., town halls, for students, staff, and faculty) to share experiences and input with the President and Senior Executive Team. An approach to consulting with the campus community is developed.
UPEI has circulated a semi-annual notice to campus outlining health and wellbeing information and has shared information on new supports and services in EDI and SVPRO.
A Manager of Security Services and additional security attendants have been hired, and an annual staff training plan that includes mandatory EDI and Sexual Violence training for security attendants has been developed and communicated.
UPEI increased awareness of campus safety by providing information to students and employees on reporting under occupational health and safety legislation. Training sessions for students and employees are offered to promote health and safety reporting requirements.
A tracking process is developed and used for tracking information regarding disclosures of sexual violence.
UPEI met with those responsible for policies, code of conduct and guidelines to establish communication strategies for various audiences on behavioural obligations.
Transparency and access to information regarding academic, financial, and governance decisions is enhanced by assessing current processes and comparing them with other universities to identify improvement areas.
Approved Board of Governors and Senate meeting minutes are posted online within established timelines.
The UPEI community was proactively informed about Board of Governors and Senate meeting schedules and methods to attend.
A plan was developed for enhancing information sharing about campus initiatives.

A review of the Marketing and Communications department's structure and objectives was conducted including an assessment of staff capacity and communication and marketing priorities.
UPEI established an Equity, Diversity, Inclusion (EDI) and Human Rights Department with clearly defined purpose, areas of responsibility, and governance structure.
UPEI increased the visibility of the Equity, Diversity, Inclusion (EDI) and Sexual Violence Prevention and Response Office (SVPRO) by relocating the offices, hiring additional staff to increase departmental capacity, and establishing a dedicated position for sexual violence prevention and response.
The EDI and Human Rights Department has hired the resources required to administer the Harassment and Discrimination Policy, assigned responsibility for management of complaint processes, and developed a list of pre-requisite requirements for external investigators under the new policy.
UPEI developed and delivered training on EDI and Preventing Sexualized Violence through collaborating with campus entities and external partners.
UPEI collected feedback and data from other post-secondary institutions, research databases, and/or community organizations on EDI and Human Rights initiatives to inform decision making.
An EDI in Employment Systems Advisor position was created and filled to make EDI improvements to employment related processes. Processes were established to formalize coordination among departments in handling harassment, discrimination, racism, and sexual violence cases.
UPEI has built capacity for informal resolution methods applicable to matters under the Sexual Violence Policy and the new Harassment and Discrimination Policy by hiring an informal resolution specialist.
UPEI developed a Non-Disclosure Agreement (NDA) policy that complies with the PEI Non-disclosure Agreements Act.
UPEI's has established a process for reporting NDA-related terminations and resignations to the Board of Governors