

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 Plan—Year Two* for the University of Prince Edward Island (“UPEI”) for the period from May 1, 2025, to April 30, 2026 (collectively referred to as the “UPEI Implementation Plan—Year Two”).

Management's Responsibility

Management is responsible for implementation of the UPEI Implementation Plan—Year Two 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 UPEI implemented the UPEI Implementation Plan—Year Two 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—Year Two 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 applies 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.

Basis for Qualified Opinion

During the period from May 1, 2025 to April 30, 2026, the Board of Governors did not receive the express written consent required under the collective agreement with the UPEI Faculty Association to amend or replace the Fair Treatment Policy. Consequently, UPEI's proposed Harassment and Discrimination Policy and Sexual Violence Policy were not advanced to the Board of Governors for approval. As a result, testing criteria 47, 58, 59, and 63 of the UPEI Implementation Plan–Year Two were assessed as not met. An additional 15 criteria were assessed as partially met, reflecting that some, but not all, of the activities associated with those criteria had been completed.

Qualified Opinion

Based on the procedures performed and the evidence obtained, in our opinion, except for the effects of the matters described in the “Basis for Qualified Opinion” paragraph, the UPEI Implementation Plan–Year Two for the period of May 1, 2025, to April 30, 2026, 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–Year Two, 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
Toronto, Ontario
October 1, 2026

Appendix A

Applicable Criteria

Number	Criteria	Assessment
1	UPEI leadership documented and maintained records of campus consultations through various scheduled engagement events such as town halls, listening sessions, and new channels for employee and student input.	Met
2	UPEI continued to engage in ongoing consultations by performing the following: -Developing and disseminating an Action Plan progress report to community members; -Conducting listening sessions with campus and community members to collect and document feedback; -Reviewing the recommendations from the first annual audit and documenting the discussions, results, and next steps with the applicable stakeholders; and -Reviewing Employee Engagement feedback related to the Action Plan and documenting the discussions, results, and next steps with the applicable stakeholders.	Met
3	UPEI assessed and documented its review of the relevant goals of the PEI Advisory Council of the Status of Women Equality Report Card, including ongoing reconciliation with Indigenous peoples and support for individuals experiencing sexualized and other gender-based violence.	Partially Met
4	UPEI provided transparent dissemination of audit results for years 0 and 1 by making them publicly accessible, and sharing the results with the Board of Governors, the Province of PEI, and through a University Town Hall.	Met
5	UPEI delivered programming and training to Board members in alignment with the 2025-2027 Board Training plan and provided opportunities for participants to offer feedback on the training received.	Partially Met
6	The Human Resources Committee of the Board received information on all terminations and resignations from May 1, 2025, to April 30, 2026, including disclosure of the presence of any associated non-disclosure agreements.	Met
7	UPEI developed and maintained a process for tracking trends of harassment or discrimination and reporting them to the Campus Culture Oversight Committee. (See also Criteria 44)	Met
8	UPEI provided annual governance and EDI training to members of the Board of Governors and the Senate.	Met

9	UPEI developed a training plan for members of the Senate that included necessary internal resources to support the plan and established and implemented a process to track Senate training attendance.	Partially Met
10	UPEI developed a leadership training strategy that: (1) incorporated recommendations from the external consultant's report, (2) considered the structure and curriculum of the program, and (3) outlined resource requirements for delivery.	Met
11	UPEI developed a training program for academic administrators by establishing a Leadership Development Program (LDP) and conducting Annual Workshops (AW): • The Leadership Development Program: UPEI developed and provided training on leadership skills to foster a healthy workplace and incorporated real-life examples, including discrimination, racism, and microaggressions. • The Annual Workshops: UPEI addressed topics related to promoting a healthy workplace and included examples focused on discrimination, education, and harassment.	Partially Met
12	UPEI developed and allocated institutional resources to support the delivery of leadership development programs and ongoing seminars and held Leadership Development and Annual Workshops that address key topics. Key topics should include the following: - conflict management; - legal hiring practices; - change management; and - healthy and inclusive workplaces.	Met
13	UPEI canvassed leadership interest and goals of academic administrators.	Met
14	UPEI demonstrated its commitment to student engagement by introducing Student Union and Graduate Student Association Executives to senior leadership groups (including Deans Council, Directors of administrative units, and Vice-Presidential meetings). These student leaders were invited to participate in important meetings such as: - Vice President, People and Culture direct reports meeting - Deans Council - Vice-President, Administration and Finance direct reports meeting - Academic and Research Leadership Council	Met
15	UPEI developed systems for collecting, analyzing, and reporting student data, including surveys and focus groups focused on sense of belonging, EDI, and student experience. The institution shared the results with the university community.	Partially Met

16	UPEI established clear and accessible communication channels for confidential feedback and incident reporting on safety, sexual violence, and harassment and discrimination.	Met
17	Responsibility for administration of disclosures related to harassment and discrimination was assigned to the EDI and Human Rights Office, and ongoing services were maintained through the Sexual Violence Prevention and Response Office.	Met
18	UPEI sought feedback by implementing and utilizing Exit Interview Surveys. Please also refer to Criteria 23 for Employee Engagement related testing.	Met
19	UPEI actively collaborated with students, staff and faculty to promote a culture centered on open listening and idea sharing, by maintaining and evaluating multiple accessible pathways for stakeholder input, consultation, and feedback reflection, with documented reporting on actions taken.	Met
20	UPEI established clear pathways for safe disclosure and continues to invite feedback from individuals who have experienced harm, in accordance with the recommendations of the RT report.	Met
21	UPEI continued to work with Indigenous communities (Lennox Island First Nation, Abegweit First Nation, and the Native Council of PEI) on their journey of reconciliation, including supporting the implementation of an Indigenous Strategic Plan, and developing means to effectively connect with Indigenous members of UPEI.	Met
22	UPEI implemented 360-degree performance reviews for the President and Vice Presidents. In Year 2, this included completing a performance review for the Vice President of Academic and Research.	Met
23	UPEI developed and began the implementation of a documented plan for employee engagement initiatives, including an Employee Engagement Survey.	Partially Met
24	UPEI developed and executed a communications plan, provided targeted training for leaders, and implemented an exit interview process in accordance with the Guidelines and Process document developed for exit interviews.	Met
25	UPEI assessed current training practices in other post-secondary institutions, identified staff skill gaps through targeted surveys, and revised performance evaluation processes to support ongoing learning and professional development.	Met
26	UPEI promoted and delivered faculty development programs, including scheduled workshops, orientation sessions, and targeted training initiatives, ensuring support in teaching, research, EDI, and grant writing.	Met

27	UPEI established a plan to review the staff classification system that supports a consistent framework for position evaluation.	Met
28	UPEI conducted an inventory of current supports available relating to health and wellbeing.	Met
29	UPEI shared information relating to health and wellbeing through campus outlines, including information on support services related to EDI and SVPRO.	Met
30	Security Services developed a plan to implement lighting and CCTV upgrades based on the results of an independent review.	Met
31	UPEI maintained and enhanced campus safety supports, including the UPEI SAFE app, ensures timely promotion of updated safety information, such as emergency response, reporting, working alone, and support resources, through the Health, Safety and Environment intranet site, and delivered regular training sessions for students and employees on occupational health and safety requirements and reporting methods.	Met
32	UPEI developed a plan to address accessibility needs based on a review of the 2019 Internal Audit Report on Campus Accessibility.	Met
33	UPEI ensured Security Services staff received training on topics of sexual violence and EDI. In Year 2, this included training on trauma-informed approaches to receiving disclosures.	Met
34	UPEI communicated defined behavioural obligations and limitations to students, staff and faculty.	Met
35	UPEI established and delivered trauma-informed training opportunities to build inclusive environments. Research was done to review, analyze and summarize leading practices in EDI training methods, approaches and content for educational institutions.	Met
36	UPEI consulted with relevant subject-matter experts, including community organizations and Indigenous representatives, to inform and enhance EDI training content and delivery.	Met
37	UPEI established processes and capacity to intake and monitor harassment and discrimination complaints resulting from EDI awareness programs, and reports increases in such complaints to senior leadership and the Board.	Partially Met
38	UPEI provided an accessible mechanism for campus community members to request EDI training and proactively communicated training opportunities through multiple channels.	Met
39	UPEI identified conventions used for reporting governance decisions in post-secondary institutions and compared them to UPEI's internal transparency	Met

	and access to Board and Senate decisions on academic, financial, and governance matters.	
40	Approved Board of Governors and Senate meeting minutes are posted online within established timelines, and in-camera guidelines are reviewed and updated to ensure completeness of the process.	Partially Met
41	UPEI developed guidelines for internal communication and access of UPEI's processes.	Partially Met
42	UPEI developed a calendar of President-hosted engagement events for the 2025–26 academic year to enhance information sharing about campus initiatives and provided timely information and invitations to the university community for participation in planning and idea sharing.	Met
43	UPEI issued a Request for Proposal to secure a service provider to determine communication needs to support the development of a campus communications strategy focused on understanding the needs of campus audiences, improving communications processes, and fostering collaboration.	Met
44	UPEI developed a formal protocol enabling the Director of EDI and Human Rights to report issues, conflicts of interest, and concerning trends regarding sexual violence, harassment, and discrimination directly to the President and/or Chair of the Board of Governors and advised relevant parties that the protocol was active and available.	Met
45	UPEI collaborated with campus partners to develop educational messaging for students, staff, and faculty, aimed at increasing awareness and providing guidance on identifying and preventing discrimination, harassment, and sexual violence on campus.	Met
46	UPEI created a Human Rights and Equity Advisor role, designated staff for disclosures, and communicated the department's intake role to the campus community.	Partially Met
47	UPEI developed a process to engage and maintain a list of external investigators, ensured investigations were procedurally fair, and selected investigators with training in procedural fairness.	Not Met
48	UPEI provided informal resolution services in accordance with the new Harassment and Discrimination Policy and offered appropriate resolution options to complainants.	Partially Met
49	UPEI reviewed, analyzed, and summarized research on best practices in EDI training methods, approaches and content for educational institutions, and communicated the requirement for all new faculty and staff to complete the online Preventing Sexualized Violence course.	Partially Met

50	UPEI took actions to welcome input from underrepresented and marginalized students, staff, and faculty, and collected their perspectives to inform initiatives of the EDI and Human Rights department.	Met
51	UPEI maintained documented collaboration with campus partners, Student Affairs, SVPRO, and academic leadership to support underrepresented or marginalized groups.	Met
52	UPEI coordinated student-related sexual violence investigations by engaging the Sexual Violence Response Team.	Met
53	UPEI formalized cross-departmental coordination through documented and regular meetings to allow opportunity for coordination of response to harassment, discrimination, racism, and sexual violence.	Met
54	UPEI enhanced the accommodations process including incorporating feedback from faculty and staff unions. Information relating to the accommodation's procedure was communicated to the campus community via the HR myUPEI and EDIHR myUPEI.	Met
55	The Informal Resolution Specialist collaborated with the Sexual Violence Prevention and Response Coordinator to review and consider best practices for informal resolution in sexual violence complaints.	Met
56	UPEI organized and provided training on the Non-disclosure Agreements Act and the new policy to the Board of Governors, Senate, Senior Executive Team, and Deans.	Met
57	UPEI drafted a comprehensive Harassment and Discrimination Policy. The new policy is trauma-informed, procedurally fair, and complies with legislative requirements such as relevant sections and/or requirements under the PEI Occupational Health and Safety Act and Employment Standards Act.	Met
58	UPEI communicated the Harassment and Discrimination Policy to campus by making the policy available on the university website.	Not Met
59	UPEI developed and offered training on the new Harassment and Discrimination Policy. UPEI began relevant partnership development to ensure training on the new Harassment and Discrimination Policy.	Not Met
60	UPEI finalized the Sexual Violence Policy. Revisions made are trauma-informed, procedurally fair, and comply with legislative requirements.	Partially Met
61	To implement the Sexual Violence Policy, UPEI: communicated and made the policy accessible and widely available to the campus community;	Partially Met

	• established ongoing communication between the Sexual Violence Prevention and Response Office (SVPRO) and Sexual Violence Response Team members; • provided training for the Board, Senate, and Senior Executive Team; • consulted with unions on an approach to implement a mandatory course for union members; • collected statistical information on sexual violence disclosures and established processes to monitor trends in sexual violence on campus.	
62	To support the Sexual Violence Policy, UPEI implemented a mandatory online Preventing Sexualized Violence course for all incoming students and made it available to faculty, staff, and students.	Met
63	The University developed and communicated processes for handling anonymous and third-party reports under its updated Sexual Violence, Harassment and Discrimination, and Violence Prevention policies.	Not Met
64	UPEI assessed options for electronic tools to support the reporting and tracking of related incidents.	Met
65	UPEI created processes to respond to individuals disclosing sexual violence, harassment, and discrimination that reflect principles of safety and respect.	Partially Met