



REPORT OF  
MAURICE HERAUF, K.C  
SASKATCHEWAN CONFLICT OF INTEREST COMMISSIONER

**RE: JEREMY COCKRILL  
MEMBER FOR THE BATTLEFORDS  
FORTRESS WINDOWS**

REGINA, SASKATCHEWAN  
DECEMBER 16, 2024



**In the matter of the Member for the Battlefords, Jeremy Cockrill (Fortress Windows)**

**I. INTRODUCTION**

On May 15, 2024, I received a written request from the Member for Regina Elphinstone-Centre, Ms. Meara Conway, seeking my opinion respecting whether the Member for the Battlefords, the Honourable Mr. Jeremy Cockrill,<sup>1</sup> had contravened s. 15 of *The Members' Conflict of Interest Act*, SS 1998, c M-11.11 [Act]. Ms. Conway articulated her allegations against Mr. Cockrill in that letter as follows:

According to Mr. Cockrill, Fortress Windows & Doors Ltd. is the "family business" that he managed at the time of his election in 2020 (see "Introductory video" of Jeremy Cockrill posted on February 17, 2020, which is still up on the Facebook Page "Jeremy Cockrill, MLA for the Battlefords" ). Upon election, Mr. Cockrill continued with the company in the role of Advisor (2020 Disclosure Statement) and then part time salesperson (2021 Disclosure Form) and derived income from the company in these roles. During the time that Mr. Cockrill remained formally connected to the company, Fortress Windows & Doors Ltd. was in receipt of \$179,137.46 in contracts for goods and services from the Battleford Housing Authority, which is outlined in the attached Saskatchewan Housing Corporation Payee Disclosure for 2021. I was not able to find the tenders on the Saskatchewan website that reflect the 2021 amounts paid out to Fortress Windows & Doors Ltd. in 2021. However, I did write to the Minister on January 19, 2024, inquiring about the identifying numbers for the tenders that underlay the \$179,137.46 in question. He did not provide them. I have attached this exchange. The amounts outlined in the 2021 Payee Disclosure Form inform my reasonably held belief that there was a contract or several contracts equal to \$179,137.46. Fortress Windows & Doors Ltd. was also party to a number of door-related goods and services contracts with SaskTel. I have attached a number of Fortress Windows & Doors Ltd. invoices addressed to Sasktel. On the basis of the foregoing, it would appear Mr. Cockrill breached section 15 of the Act, which prohibits members from participating in government contracts.

**Did Mr. Cockrill "participate" in a contract under section 15(3)**

Any inquiry will no doubt assess whether Mr. Cockrill meets the definition of having "participated" in the contract under section 15(3). As indicated, Mr. Cockrill managed the "family business" at the time of his election. He goes on to cite the business as a source of income in both his 2020 Public Disclosure Statement, where Mr. Cockrill discloses being an "Advisor" to Fortress Windows & Doors Ltd., as well as his 2021 Public Disclosure Statement, where he is described as a "Part Time Salesperson" for Fortress Windows & Doors Ltd. The fact that Mr. Cockrill continues to be employed by this small family business that he recently managed, and that the company was a party to the contracts, is likely enough to meet the definition of being beneficially interested in or party to the contract under section

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<sup>1</sup> At that time, Mr. Cockrill was the Minister of Education. He is now the Minister of Health.



15(3). Of course, as part of any inquiry you will have the tools to identify any additional relevant factors to consider.

### **Definition of "Crown" under the Act**

Whether these contracts will be considered government contracts for the purposes of section 15 will also turn on the definition of "Crown" under the Act. In the case of the contracts with Sasktel, there is no question the definition is met. In the case of the Battlefords Housing Authority, I hold a reasonable belief that local housing authorities meet the definition of Crown under the Members' Conflict of Interest Act. The Saskatchewan Housing Authority (the "SHC") is a government Crown corporation operating under the authority of the Saskatchewan Housing Corporation Act. Public housing authorities deliver programs and manage properties on behalf of the SHA and are established under section 18 of that Act. The SHA controls local housing authorities, which themselves are corporate bodies with no share capital established by ministerial order. The Minister has the legislative authority to appoint members of each housing authority and establish policies. On this basis, a fair interpretation of the definition of Crown would capture local housing authorities.

### **To conclude**

On the basis of the foregoing, it would appear Mr. Cockrill breached section 15 of the Act, which prohibits members from participating in government contracts. I also note that I have no reason to believe these contracts were not awarded through the usual competitive process and I note that Fortress Windows & Doors Ltd. did do business with the Battlefords Housing Authority prior to Mr. Cockrill's election. The issue here is not with the process or the quality of the work that Fortress Windows & Doors Ltd. does for government. The sole issue here is the failure of Mr. Cockrill to step away from the company or obtain an exemption. It appears that his failure to do so put him in conflict and likely contravened section 15 of the Act. It should be noted as well that the amounts going out to Fortress Windows & Doors Ltd. saw a fair increase in 2023 to \$253,943 that year. While by this point, Mr. Cockrill had joined cabinet and no longer lists any involvement in the company at a time that overlapped with his time in elected office, I have no way of knowing precisely when that occurred. That Mr. Cockrill's time in government overlapped with his time working for Fortress Windows & Doors Ltd. arguably colours the over \$433,080.46 paid out to this company by various public institutions since Mr. Cockrill's election in 2020 and it raises questions for the public. Section 15 exists for good reason and is an integral part of a framework that seeks to protect against real and perceived conflicts to encourage public trust and accountability in Members of the Saskatchewan Legislative Assembly.

After providing Mr. Cockrill with an opportunity to make submissions on this request and Ms. Conway with an opportunity to respond to those submissions, I advised Ms. Conway and Mr. Cockrill on July 26, 2024 that Ms. Conway had satisfied the s. 29 threshold requirement of having "reasonable and probable grounds" to believe that Mr. Cockrill is in contravention of s. 15 of the Act. I also advised Ms. Conway and Mr. Cockrill that I would be conducting an inquiry pursuant to s. 30(1) of the Act in order to prepare my opinion pursuant to s. 29(1).



## II. EXECUTIVE SUMMARY

For the reasons below, it is my opinion that Mr. Cockrill has breached s. 15 of the Act.

Section 15 of the Act prohibits all Members from "participating" in "government contracts" unless doing so is specifically permitted by the *Act* or another statute. A Member participates in a government contract where Member is a shareholder, partner, director, manager, or officer of, or has an interest in, a business that is, or has a right to become, a party to or beneficially interested in a government contract.

Mr. Cockrill breached this prohibition from June 23, 2021 to December 14, 2021. First, Fortress Windows and Doors Ltd. ("**Fortress**") entered into government contracts with the Housing Authorities throughout. Second, Mr. Cockrill participated in those government contracts within the meaning of s. 15(3). A Member participates in a government contract where the Member "has an interest" in a business that is or has a right to become a party to or beneficially interested in the contract. By virtue of Mr. Cockrill's financial relationship to Fortress, his personal relationship to the business and his ability to effect the business, I am satisfied that Mr. Cockrill had such an interest in Fortress. This means that Mr. Cockrill participated in a government contract contrary to s. 15(5) of the *Act*.

However, I also accept that s. 17 of the *Act* has some application. That provision establishes that a Member does not contravene s. 15 where the Member: (a) was not aware of the existence of the government contract; and (b) cannot be reasonably be expected to have been aware of the existence of the government contract. I am satisfied that this exception applies to the period from Mr. Cockrill's initial election to March 22, 2021. Mr. Cockrill then had 90 days from that date to come into compliance with s. 15 of the *Act*, with the 90 day period expiring June 22, 2021. Mr. Cockrill did not come into compliance during that period, as he remained employed with Fortress and then received a bonus in December 2021.

Accordingly, it is my opinion that Mr. Cockrill technically contravened s. 15(5) of the *Act* by participating in government contracts from June 23, 2021 to December 14, 2021. Given the *de minimis* nature of Mr. Cockrill's participation in government contracts during that time period, the only sanction that I recommend for this breach is a reprimand.

## III. JURISDICTION

Ms. Conway's request for my opinion was pursuant to section 29 of the *Act*, which reads as follows:

### **Referral of opinion**

**29(1)** A member who has reasonable and probable grounds to believe that another member is in contravention of this Act may request, by application in writing setting out the grounds for the belief and the nature of the contravention alleged, that the commissioner give an opinion respecting the compliance of the other member with the provisions of this Act.

My mandate under s. 29 of the *Act* is focused on whether Mr. Cockrill is in contravention of the *Act*. More specifically, given the allegations advanced in Ms. Conway's s. 29(1) request, this opinion is focused solely on whether Mr. Cockrill contravened s. 15 of the *Act*. For example, there

is no allegation before me that Mr. Cockrill did not comply with his disclosure obligations under the *Act*.

#### IV. PRIOR SECTION 27 REQUEST

Pursuant to s. 27 of the *Act*, a Member may request that my office provide an opinion and recommendation on any matter respecting the obligations of the Member under the *Act*. An opinion and recommendation provided by this office pursuant to s. 27 of the *Act* are confidential, but may be released by the Member or with the Member's written consent. Section 27 provides:

##### **Commissioner's opinion and advice**

27(1) A member may request that the commissioner give an opinion and recommendation on any matter respecting the obligations of the member under this Act.

(2) The commissioner may make those inquiries that the commissioner considers appropriate to provide the member with a written opinion and recommendations.

(3) The opinion and recommendations of the commissioner are confidential, but may be released by the member or with the written consent of the member.

Pursuant to s. 27(3) of the *Act*, Mr. Cockrill has provided his written consent for my office to release the s. 27 opinion provided to him on March 22, 2021. A copy of this opinion is attached as Appendix "A". In summary:

- 1) In February 2021, Mr. Cockrill had sought my opinion respecting whether he had an obligation to disclose the contracts entered into by Fortress with SaskHousing during the 2020 calendar year. Mr. Cockrill did not ask for an opinion respecting whether his involvement with Fortress amounted to a breach of any provisions in the *Act*.
- 2) Mr. Cockrill advised me of the following facts:
  - a) He worked as a part-time employee for Fortress Windows and Doors Ltd. Fortress is owned by his in-laws;
  - b) While he was at one time on the management team, he no longer was involved in the management of the corporation but did "advise ownership" on issues relating to marketing, human resources and IT;
  - c) He was not a shareholder, partner, director, manager or officer of the corporation, nor was his wife;
  - d) As a part-time employee he had no right to share in the profits of the corporation apart from the ordinary taking of a salary. His compensation was hourly-based and he was not eligible for any commissions related to sales;



e) He had little, if any, contact with customers; and

f) He was not involved in carrying out SaskHousing contracts.

- 3) Based on those facts, I advised Mr. Cockrill that it was my view that he had an interest in Fortress such that he had an obligation to disclose that interest in his public disclosure statements. The reasoning for that view is set out fully in the Appendix "A" opinion.

The relevance of the above for the purposes of this investigation will be returned to below.

## **V. INVESTIGATION**

To prepare my opinion I interviewed, or caused to be interviewed, all persons who I determined might have any relevant information regarding the issues raised and I secured from them copies of all relevant documents. I also provided a summary of this investigation to Mr. Cockrill and, upon receiving comments and additional documents from Mr. Cockrill on that summary, considered those comments and documents.

## **VI. FACTS**

As a result of my investigation, I have determined the following relevant facts.

### **A. General Background**

Mr. Cockrill is the Member for the Battlefords and was elected to that position in October 2020. Mr. Cockrill has held a Cabinet position since May 2022. He was appointed to Cabinet as the Minister of Highways and Minister responsible for Water Security Agency at that time. At the end of August 2023, he was asked to serve as the Minister of Education. Mr. Cockrill has not had any Cabinet responsibility in relation to the Saskatchewan Housing Authority or SaskTel.

Mr. Cockrill has worked in a variety of sectors, including a variety of vegetable farm operations and real estate development in British Columbia. Mr. Cockrill came to Saskatchewan to work for his father-in-law (the "Father-in-Law") in the manufacturing business.

### **B. Fortress Windows & Doors**

Fortress is a window and door manufacturing and installation company in North Battleford. There are other companies that do window and door installation but only one other company also manufactures its own windows and doors.

Fortress is owned and operated by Mr. Cockrill's in-laws. They have owned Fortress since the 1990s.

Mr. Cockrill began employment with Fortress in April 2017 at the request of his Father-in-Law. Another employee had provided their two-weeks' notice, and his Father-in-Law asked Mr. Cockrill to come work for him. Mr. Cockrill and his wife discussed this request and agreed to move to Saskatchewan. Mr. Cockrill did not have an employment contract, and his employment was very informal. Mr. Cockrill received an \$80,000 salary, with no commission.

Mr. Cockrill was in a sales-type role assisting his Father-in-Law, and considered himself an employee assistant manager. Mr. Cockrill acted as the touchpoint for customers on specific files.



Mr. Cockrill also had a role in bidding, including with the Housing Authorities, and aware bids were being submitted. He was the main contact for the bids and was involved in executing and implementing those bids.

During Mr. Cockrill's employment, bonuses were typically provided to employees in the last week of December (with December 31 being Fortress' corporate year-end). His Father-in-Law sat down with the employee list and would consider (a) the amount in Fortress' bank account and what would be required to get Fortress to April/May of the following year (i.e., back to busy season); and (b) the employees' performance. Mr. Cockrill was part of these conversations. These bonuses were not tied to profit-sharing or based on a percentage, and were determined by his Father-in-Law putting a "finger in the wind".

### **C. Mr. Cockrill's Involvement with Fortress After Election**

Mr. Cockrill was nominated as a candidate for the October 2020 election in February 2020. At that time, Mr. Cockrill and his Father-in-Law were intentional about tapering his responsibilities down. For example, Mr. Cockrill ceased going to work every day as time went on and the election period started. Further, while Mr. Cockrill had access to Fortress' sales list and customers in the first part of 2020, he had limited involvement in the bidding process and he became less aware of who was calling Fortress as time went on. As well, Mr. Cockrill ceased being identified as a contact for bids when he became a candidate which was an "intentional move".

Mr. Cockrill moved to a part-time position with Fortress after he was elected as a Member of the Legislative Assembly in October 2020. Mr. Cockrill ceased being paid a salary at that time and began being paid hourly. As a part-time employee, Mr. Cockrill was finishing up the jobs he had going on (three fairly large complex jobs for private customers) and transitioning his responsibilities to other people. These responsibilities included marketing, human resources and IT.

In October 2020, Mr. Cockrill was aware that Fortress had contracts with Battleford Housing Authority.<sup>2</sup> Fortress had done work for Battleford Housing Authority from 2013 to present but did not have a lot of Housing Authority work as another company had received most of the tenders that year. Mr. Cockrill did not recall being aware of any work with SaskTel or other Crown corporations at this time. Any work that Fortress did for SaskTel and other Crown corporations tended to be repair and "ad hoc type" work.

### **D. Disclosure and Cessation of Employment**

In early 2021, the call went out to new Members of the Legislative Assembly to prepare disclosure statements for October 26 to December 31, 2020.

Mr. Cockrill began that work. In conversations between Mr. Cockrill and my office, I stressed to Mr. Cockrill it was important to be forthcoming about any financial interest and that my intention was to work with members to help them protect themselves from being in contravention of the *Act*. Mr. Cockrill prepared his disclosure and noted that he was not a shareholder and had no financial interest in Fortress but had received employment income. Mr. Cockrill then asked his Father-in-Law if there was any work done for government entities in the period after the election

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<sup>2</sup> I note that in Mr. Cockrill's Public Disclosure Statement for October 26 to December 31, 2020, he disclosed involvement between Fortress and both The Battlefords Housing Authority and Cut Knife Housing Authority. I have referred to these as the Housing Authorities throughout this opinion.

and his Father-in-Law advised he would look into it. Mr. Cockrill then approached my office and asked for an opinion on how Mr. Cockrill should treat Fortress and its contracts with government entities. This resulted in the March 22, 2021 opinion.

Mr. Cockrill remained employed with Fortress until August 2021. Mr. Cockrill was a part-time employee and Fortress was a small family business such that he felt an obligation to his family and employer not to leave the business in the lurch. He tried to "finish out and finish well". Mr. Cockrill had no involvement with government clients in 2021.

In August 2021, there was no more work to do on the jobs that Mr. Cockrill had left and he was busy being a Member. Mr. Cockrill thus ended his employment at that time, receiving his last regular payment as an employee on August 17, 2021.

Mr. Cockrill did not do any work for Fortress between August 2021 and December 2021. However, Mr. Cockrill received a year-end bonus of \$2,115.38 from Fortress on December 14, 2021. Mr. Cockrill was surprised to receive this bonus, but his Father-in-Law told him that he appreciated him finishing things up. Mr. Cockrill reported and paid taxes on this payment as employment income and did not consider it a gift from a family member.

Mr. Cockrill was not aware whether Fortress had contracts with any Housing Authority or any other Crown corporations in 2021. When Mr. Cockrill spoke with his Father-in-Law in early 2021 about whether there was any work done for government entities after the election, Mr. Cockrill did not ask if there was any ongoing work for Crown corporations. Mr. Cockrill only asked his Father-in-Law if there had been work for Crown corporations in 2021 when preparing his 2021 disclosure in 2022. Given Mr. Cockrill's disclosure of Fortress doing window and door replacement for the Housing Authorities and doing window and door repair for SaskTel in his 2021 Public Disclosure Statement, I conclude that Mr. Cockrill became aware of that work having been performed by Fortress after this conversation with his Father-in-Law.

## VII. THE LAW

Below I will review the relevant statutory provisions, Mr. Cockrill's obligations thereunder, what constitutes a contract and what constitutes participation within the *Act*.

### A. The Relevant Statutory Provisions

The relevant sections of the *Act* for the purposes of my opinion are as follows:

#### Interpretation

2(1) In this Act:

...

(b) "**business**" means a corporation, proprietorship, partnership or other association of persons;

...

(d) "**Crown**" means the Crown in right of Saskatchewan and includes departments, secretariats and offices of the



Government of Saskatchewan and Crown corporations, including corporations in which the Government of Saskatchewan owns a majority of shares;

...

(g) "member" means:

- (i) a member of the Assembly; or
- (ii) a member of the Executive Council;

(h) "private interest" does not include an interest in a decision:

- (i) that is of general public application;
- (ii) that affects a person as one of a broad class of persons; or
- (iii) that concerns the remuneration and benefits of a member or an officer or employee of the Assembly;

...

#### **Prohibition of participation in government contracts**

15(1) In this section and in sections 16 and 17, "government contract" means a contract entered into with the Crown for any purpose, and includes any contract for:

- (a) the supply to or by the Crown of any goods or services;
- (b) the sale, lease or other disposition of any real property to or by the Crown;
- (c) the construction of any public work for the Crown;
- (d) the determination of compensation or damages with respect to real property taken, damaged or purchased by the Crown;
- (e) the determination of compensation or damages to be paid by the Crown in cases not provided for in clause (d); or
- (f) the lending of moneys to or by the Crown.

(2) Notwithstanding subsection (1), a government contract does not include any contract that gives rise to the status of those persons described in section 11 of The Legislative Assembly and Executive Council Act.



(3) In this section and in sections 16 and 17, a member participates in a government contract where the member:

(a) is, or has a right to become, in the member's personal capacity, a party to or beneficially interested in the contract; or

(b) is a shareholder, partner, director, manager or officer of, or has an interest in, a business that:

(i) is, or has a right to become, a party to or beneficially interested in the contract; or

(ii) has a subsidiary which is, or has a right to become, a party to or beneficially interested in the contract.

(4) For the purpose of this section, a creditor of a business whose indebtedness was incurred other than in the ordinary course of trade has an interest in that business to the extent of that indebtedness.

(5) Except as specifically provided in this or any other Act, no member shall participate in a government contract.

(6) The prohibition in subsection (5) does not apply to:

(a) a government contract that is not subject to the discretion of any individual, where the standard terms and conditions of eligibility are objective in nature and are prescribed in an Act or regulation; or

(b) a government contract that is exempted by the regulations from the application of this section.

...

#### **Exception re government contracts**

17(1) A member does not contravene section 11 or 15 if the member:

(a) was not aware of the existence of the government contract; and

(b) cannot be reasonably expected to have been aware of the existence of the government contract.

(2) Within 90 days after becoming aware of the member's participation in a government contract, the member shall comply with sections 11 and 15.

There also exist s. 3 of *The Members' Conflict of Interest Regulations*, RRS c M-11.11 Reg 1 (now repealed) and s. 3 *The Members' Conflict of Interest Regulations, 2022*, RRS c M-11.11 Reg 2, both of which establish exceptions to what constitutes a prohibited government contract under the *Act*.

## **B. What Constitutes a Contract?**

Applying the principles of statutory interpretation,<sup>3</sup> all Members are prohibited from “participating” in “government contracts” unless it is specifically permitted by the *Act* or another statute.

While that seems straightforward, I do want to address what constitutes a “government contract” within the meaning of this prohibition. Section 15(1) defines “government contract” to mean a “contract entered into with the Crown for any purpose” – it does not define the word “contract” separately.

By not defining the word “contract” itself, it is my opinion that the Legislature has invoked the common law regarding what constitutes a contract. At law, a contract does not need to be a written and signed agreement. A contract may arise in various other ways, such as by way of an oral agreement. An enforceable contract exists where the following elements are satisfied:

- 1) there must be an intention to create legal relations, an offer, and an acceptance of that offer;
- 2) there must be consideration; and
- 3) there must be a meeting of the minds between the parties on the essential terms of the contract.<sup>4</sup>

This means that where there is a “contract” (i.e., the above elements are satisfied) with the “Crown” (as defined in the *Act*), there exists a “government contract” within the meaning of s. 15(1).

## **C. What Constitutes “Participating”?**

I also want to address what constitutes “participation” by a Member within the meaning of the *Act*. As noted above, s. 15(5) of the *Act* prohibits Members from “participating” in government contracts. Therefore, where a government contract is identified, I must determine whether a Member has “participated” in that contract contrary to the *Act*.

What constitutes “participation” in a government contract for the purposes of the *Act* is defined in s. 15(3). That subsection provides:

(3) In this section and in sections 16 and 17, a member participates in a government contract where the member:

- (a) is, or has a right to become, in the member's personal capacity, a party to or beneficially interested in the contract;
- or

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<sup>3</sup> See *The Legislation Act*, SS 2019, c L-10.2, s. 2-10.

<sup>4</sup> See for example *Ziola v Petrie*, 2018 SKQB 209 at para 9; *Gilmore Masonry Heaters Inc. v Reed*, 2021 SKQB 29 at para 109.



(b) is a shareholder, partner, director, manager or officer of, or has an interest in, a business that:

(i) is, or has a right to become, a party to or beneficially interested in the contract; or

(ii) has a subsidiary which is, or has a right to become, a party to or beneficially interested in the contract.

Broken down, a Member "participates" in a government contract where the Member:

- a) is a party to or beneficially interested in the contract in their personal capacity;
- b) has a right to become a party to or beneficially interested in the contract in their personal capacity;
- c) is a shareholder of a business that is (or has a right to become) a party to or beneficially interested in the contract or has a subsidiary that is (or has a right to become) a party to or beneficially interested in the contract;
- d) is a partner of a business that is (or has a right to become) a party to or beneficially interested in the contract or has a subsidiary that is (or has a right to become) a party to or beneficially interested in the contract;
- e) is a director of a business that is (or has a right to become) a party to or beneficially interested in the contract or has a subsidiary that is (or has a right to become) a party to or beneficially interested in the contract;
- f) is a manager of a business that is (or has a right to become) a party to or beneficially interested in the contract or has a subsidiary that is (or has a right to become) a party to or beneficially interested in the contract;
- g) is an officer of a business that is (or has a right to become) a party to or beneficially interested in the contract or has a subsidiary that is (or has a right to become) a party to or beneficially interested in the contract; or
- h) "has an interest"<sup>5</sup> in a business that is (or has a right to become) a party to or beneficially interested in the contract or has a subsidiary that is (or has a right to become) a party to or beneficially interested in the contract.

In any of these circumstances, a Member is considered to have contravened s. 15(5) of the *Act*.<sup>6</sup>

## VIII. DISCUSSION

With the above in mind, I turn to the allegations against Mr. Cockrill specifically. In so doing, I note that I have considered the legal submissions provided by Mr. Cockrill's legal counsel on November 1, 2024.

### A. The Impact of Disclosure

Before addressing the specific allegations, I do want to speak to Mr. Cockrill's disclosure of his involvement with Fortress.

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<sup>5</sup> Note that s. 15(4) provides that a creditor has "an interest in that business" where the indebtedness was "incurred other than in the ordinary course of trade" to the extent of that indebtedness.

<sup>6</sup> This is, of course, subject to the various exceptions established in the *Regulations* or the *Act*.



Mr. Cockrill disclosed his income from Fortress in his 2020 and 2021 Public Disclosure Statements. He also disclosed that Fortress had participated in government contracts in both disclosure statements (the Housing Authority contracts for the 2020 reporting period, and the SaskTel and Housing Authority contracts for the 2021 reporting year). That disclosure was proper, and in accordance with the *Act* and my March 2021 opinion. Mr. Cockrill's compliance with the *Act* and my opinion are appreciated by my office.

Therefore, and to be clear: this opinion does not concern Mr. Cockrill's disclosure in his Public Disclosure Statements. Mr. Cockrill has been proactive and forthright in his disclosure statements since his election. This opinion concerns only whether his involvement with Fortress gives rise to a breach of s. 15 of the *Act*, as Mr. Cockrill's disclosure of that involvement does not immunize him from potential contraventions of the *Act*.

#### **B. Did a "Government Contract" Exist?**

I then turn to whether a government contract exists. For the reasons that follow, I am satisfied that Fortress entered into "government contracts" within the meaning of s. 15 of the *Act* with both the Housing Authorities and SaskTel. There existed an intention to create legal relations, an offer and an acceptance of that offer through the bidding process/agreement to perform *ad hoc* work, consideration (payment in exchange for services) and a meeting of the minds. I also note that Mr. Cockrill has not argued that there did not exist any government contracts between Fortress and the Housing Authorities or SaskTel.<sup>7</sup> I also conclude that the Housing Authorities and SaskTel are Crown corporations that fall within the meaning of the "Crown" in the *Act*, such that these contracts constitute "government contracts".

#### **C. Did Mr. Cockrill "Participate" in the Government Contracts?**

I then turn to the key question before me – namely, whether Mr. Cockrill "participated" in Fortress' government contracts. I accept that Mr. Cockrill has never been an owner, director, or shareholder of Fortress. I also accept that Mr. Cockrill is not a party to any of the contracts between Fortress and the Housing Authorities or SaskTel in his personal capacity.

Therefore, whether Mr. Cockrill has "participated" in those contracts turns on whether Mr. Cockrill is a "manager" of Fortress or whether Mr. Cockrill has an interest in Fortress. If Mr. Cockrill is a manager of Fortress, or has an interest in Fortress, Mr. Cockrill will have participated in government contracts within the meaning of s. 15(3)(b) of the *Act*.

I will first consider whether Mr. Cockrill was a "manager" of Fortress. I conclude he was not. While Mr. Cockrill acted as a manager of Fortress prior to his nomination in February 2020, I accept Mr. Cockrill's evidence that he began to step back from his day-to-day role after he received the nomination. I also accept that while Mr. Cockrill continued to work for Fortress, he was transitioning his responsibilities to other people. I therefore accept Mr. Cockrill was no longer a manager of Fortress following his election as a Member in October 2020.

I then turn to whether Mr. Cockrill "has an interest" in Fortress. In March 2021, I had provided Mr. Cockrill with my opinion that he did have such an interest. Applying the modern approach to statutory interpretation,<sup>8</sup> I concluded that "interest" must be construed broadly and remedially and

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<sup>7</sup> Mr. Cockrill's legal submissions candidly and fairly acknowledge that contracts did exist between Fortress and the Housing Authorities, and between Fortress and SaskTel.

<sup>8</sup> See *Rizzo & Rizzo Shoes Ltd., (Re)*, [1998] 1 SCR 27 and *The Legislation Act*, SS 2019, c L-10.2, s 2-10.



that it captured Mr. Cockrill's involvement with Fortress. I made this determination because Fortress is owned by Mr. Cockrill's in-laws, he advised ownership (including on marketing) and he received hourly wages as compensation.

Mr. Cockrill argues that he does not have an interest in Fortress. Relying on the maxim *noscitur a sociis*, Mr. Cockrill argues that a person only "has an interest" in a business within the meaning of s. 15(3)(b) where there exists a heightened level of responsibility and oversight and a "unique stake in the corporation". He argues that this does not capture mere employment and that the Legislature would have included "employee" as an identified party had it intended otherwise. Mr. Cockrill also relies on the definition of "family" and "associate" to argue that in-law relationships do not impact the s. 15(3)(b) inquiry.

With respect, I do not agree with Mr. Cockrill's arguments. I have considered the maxim *noscitur a sociis*, and reject its application in the manner suggested by Mr. Cockrill. Acknowledging that associated words bear on another's meaning, Mr. Cockrill's submissions ignore s. 15(4) of the *Act*. That section makes clear that an "interest" does not exist only where there is a heightened level of responsibility and oversight – it specifically confirms that an "interest" exists where someone is a creditor:

(4) For the purpose of this section, a creditor of a business whose indebtedness was incurred other than in the ordinary course of trade has an interest in that business to the extent of that indebtedness.

By necessary implication, s. 15(4) makes clear that a qualifying interest does not arise only where the Member has an oversight role over the business; a qualifying interest may arise in other circumstances, including where a Member is a creditor of a business.

I also observe that, had it wished to limit the type of interest that qualified in s. 15(3)(b), the Legislature could have done so. For example, the Legislature could have stated that there must be a "beneficial interest" or a "financial interest" in order to qualify as an "interest" in s. 15(3)(b). It has done so elsewhere in the *Act*, referring to "financial interests" in s. 9(8)(d) and "routine personal financial interests" in s. 9(9). Further, s. 15(3)(b)(ii) uses more qualified language, referring to a business or subsidiary being "beneficially interested". As expressed in my previous opinion,<sup>9</sup> the Legislature did not use such language in s. 15(3)(b) and instead used the word "interest", without qualification.

Accordingly, it is my view that whether a Member has an "interest" within the meaning of s. 15(3)(b) is a fact-specific inquiry. It involves a consideration of the Member's financial relationship to the business, the Member's personal relationship to the business (including the business' owners) and the Member's ability to exercise control over or to affect the business.

I also reject Mr. Cockrill's arguments that the definitions of "family" and "associate" undermine my prior opinion. I acknowledge that those definitions are established in s. 2 of the *Act* and are used elsewhere in the *Act* including to establish when a conflict of interest arises (s. 3), when a Member is prohibited from using inside information (s. 4) and when a Member is prohibited from using their office to influence a decision (s. 5). I also acknowledge that these are definitions that have

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<sup>9</sup> As I noted in 2021, I find that the presumption against tautology and the presumption of consistent expression both suggest that "interest" must have a broader meaning given the use of qualifying language elsewhere in the *Act* as compared to s. 15(3).



application throughout the entire *Act*. However, section 15 is its own section. Section 15 does not relate to conflicts of interest generally, and instead creates a specific prohibition relating to participation in government contracts. More importantly, s. 15 does not rely on the words "associate" or "family" to determine whether a Member has participated in a government contract. Thus, regardless of how the *Act* defines "family" and "associate", relationships with a business and its owners outside those definitions remain relevant considerations for determining whether a Member has an interest in any given business.

Applying this approach to the present circumstances, it remains my view that Mr. Cockrill had an interest in Fortress until December 14, 2021. After his election, Mr. Cockrill remained an employee at Fortress and received compensation on an hourly basis (i.e., his compensation was tied to how much work there was). Mr. Cockrill still had responsibilities over marketing, human resources and IT though he was transitioning them to other people. Moreover, Fortress was a small family business where Mr. Cockrill was working for his in-laws and felt he had obligations to them and the business. Mr. Cockrill ceased his employment in August 2021, but still received a year-end bonus from Fortress in December 2021. In these circumstances, given Mr. Cockrill's financial relationship to Fortress (his hourly compensation for work performed and his year-end bonus), his personal relationship to the business (his relationship to his Father-in-Law and Fortress being a small family business) and his ability to effect the business (his continued involvement in marketing and human resources), I conclude that Mr. Cockrill had an interest in Fortress within the meaning of s. 15(3)(b).<sup>10</sup>

In any event of the above, even had I accepted Mr. Cockrill's arguments respecting the meaning of "has an interest" in s. 15(3)(b), I would still have found that Mr. Cockrill has an interest in Fortress. Mr. Cockrill received a year-end bonus in December 2021. I find that this bonus was a surprise to Mr. Cockrill but – as in previous years – was paid as a result of his Father-in-Law's consideration of Fortress' financial situation (i.e. the amount of money it had) and his performance. Given that Mr. Cockrill received a payment that was tied to Fortress' financial circumstances, I conclude that he "had an interest" in Fortress until that payment on December 14, 2021.

Lastly, I do wish to make a final comment on the March 2021 opinion. My March 2021 opinion advised Mr. Cockrill that it was my view he had such an interest in Fortress and that this required him to proactively disclose his involvement with Fortress. This opinion answered the specific question asked of me: whether Mr. Cockrill had to disclose his involvement with Fortress in his Public Disclosure Statement. While I was not asked to address whether Mr. Cockrill's involvement with Fortress otherwise breached the *Act*, I acknowledge that it may have been prudent for me to advise Mr. Cockrill more squarely of his obligation not to participate in government contracts through Fortress going forward.

To conclude on this issue, it is my view that Mr. Cockrill "has an interest" in Fortress within the meaning of s. 15(3)(b) of the *Act*. Therefore, it is also my view that Mr. Cockrill has participated in government contracts.

#### **D. Does an Exception Apply?**

Finally, I must consider whether any exception to the application of s. 15 applies.

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<sup>10</sup> I note that Mr. Cockrill's status as an employee is not the sole determining factor in my analysis such that whether a mere employee relationship qualifies as having an interest for the purposes of s. 15(3)(b) is an issue that I will leave for another day.



Mr. Cockrill first argues that the Housing Authority contracts satisfy s. 15(6) of the *Act*. He suggests that these contracts are administered pursuant to a public tender or invitation process and are awarded in accordance with the procurement policies of SaskHousing such that they fall within the exception in s. 15(6)(a).

I do not accept this argument. Section 15(6)(a) creates an exemption where a government contract is (i) not subject to the discretion of any individual; (ii) the standard terms and conditions of eligibility are objective in nature; and (iii) are prescribed in an Act or regulation. There is no evidence before me respecting the terms and conditions of contracts between Fortress and the Housing Authority that would allow me to conclude that each of these contracts satisfies all three conditions. In particular, I note that there is no suggestion that any Act or regulation applies to these contracts. This is fatal to the application of s. 15(6)(a).

I also have considered whether s. 17 of the *Act* applies. That section establishes that a Member does not contravene s. 15 where the Member: (a) was not aware of the existence of the government contract; and (b) cannot be reasonably be expected to have been aware of the existence of the government contract. Both must be satisfied before this exception can be invoked. Once the Member becomes aware of their participation in a government contract, they then have 90 days to come into compliance with s. 15 of the *Act*.

As I have recognized elsewhere, this exception is practical and intended to reflect the realities that Members face when elected. Members may have legitimate reasons that they cannot immediately cease participating in a government contract or may simply not be aware that a government contract exists.

In the circumstances before me, I am satisfied that this exception applies to the period from Mr. Cockrill's initial election to March 22, 2021. I am satisfied that Mr. Cockrill genuinely and reasonably did not appreciate that there existed prohibited government contracts during that time or that his involvement with Fortress constituted participation within the meaning of the *Act*. Accordingly, I accept that Mr. Cockrill had 90 days from that date to come into compliance with s. 15 of the *Act*, with the expiry of that 90 day period being June 22, 2021.

What I must now determine is whether Mr. Cockrill came into compliance with s. 15 within that time period. Based on the above, I conclude he did not. While Mr. Cockrill argues that he did not know about Fortress' contracts with the Housing Authorities or SaskTel during that time, it is my view that – given his prior knowledge of Fortress' contracts with the Housing Authorities and SaskTel – Mr. Cockrill was reasonably expected to have been aware of the existence of the government contracts. Moreover, Mr. Cockrill remained employed with Fortress until August 2021, and then received the bonus in December 2021. This means that, until December 14, 2021, Mr. Cockrill continued to participate in government contracts and thereby breached s. 15(5) of the *Act* from June 22, 2021, to December 14, 2021.

## **IX. OPINION**

Based on the above, it is my opinion that Mr. Cockrill has breached s. 15(5) of the *Act* through his involvement with Fortress from June 23, 2021 to December 14, 2021.

Having concluded that Mr. Cockrill has contravened s. 15 of the *Act*, I must then consider s. 31(1) of the *Act*. That subsection empowers me to make recommendations to the Assembly for consideration:

## Penalties

31(1) Where the commissioner conducts an inquiry for the purposes of subsection 30(1) and finds that the member has contravened any provision of this Act, the commissioner may recommend in the report that is laid before the Assembly:

- (a) that the member be ordered to comply with the Act on those terms and conditions the Assembly considers appropriate;
- (b) that the member be reprimanded;
- (c) that the Assembly impose a fine on a member in an amount determined by order of the Assembly;
- (d) that the member be suspended; or
- (e) that the member's seat be declared vacant.

In the circumstances of this matter, I recommend that the only penalty imposed on Mr. Cockrill be a reprimand. Mr. Cockrill acted appropriately and sought the advice on my office on disclosure, but no specific advice was sought or provided to him respecting his continued employment. I do not consider his breach of the *Act* to have been intentional or deliberate. I also acknowledge that his interest in Fortress was remote, albeit captured by the *Act*. His limited participation is confirmed by the small amounts of his employment income and bonus in 2021. In these circumstances, I do not consider a fine, suspension or declaration of vacancy appropriate – in fact, I consider such penalties wholly disproportionate to the breach of the *Act* identified in this opinion. Nor do I see any purpose in ordering the member to comply with the *Act*, as Mr. Cockrill's interest in Fortress has long ended.

Dated at the City of Regina, in the Province of Saskatchewan, this 16th day of December, 2024.



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The Honourable Maurice Herauf, K.C.  
Conflict of Interest Commissioner  
for the Province of Saskatchewan





## **APPENDIX A**

March 22, 2021

Mr. Jeremy Cockrill  
**Via EMAIL**

Dear Mr. Cockrill,

Re: Opinion – Section 15(3)(a)(b) Members' Conflict of Interest Act

Further to our various telephone conversations concerning the above issue and your email of February 9, 2021, this is to advise that I am now in a position to provide my opinion.

### Facts

The pertinent facts as provided by you are as follows:

- a) You work as a part-time employee for Fortress Windows and Doors Ltd. Fortress is owned by your in-laws;
- b) While you were at one time on the management team, you no longer are involved in the management of the of the corporation but do “advise ownership” on issues relating to marketing, human resources and IT;
- c) You are not a shareholder, partner, director, manager or officer of the corporation, nor is your wife;
- d) As a part-time employee you have no right to share in the profits of the corporation apart from the ordinary taking of a salary. Your compensation is hourly-based and you are not eligible for any commissions related to sales;
- e) You have little, if any, contact with customers; and
- f) You are not involved in carrying out SaskHousing contracts.

### Legislation

Pursuant to the *Act*, members are prohibited from participating in government contracts, except as specifically provided for in the *Act* (s. 15(5)). A member so participates where the member (s. 15(3)):

- (a) is, or has a right to become, in the member's personal capacity, a party to or beneficially interested in the contract; or



(b) is a shareholder, partner, director, manager or officer of, or has an interest in, a business that:

(i) is, or has a right to become, a party to or beneficially interested in the contract; or

(ii) has a subsidiary which is, or has a right to become, a party to or beneficially interested in the contract.

A member must disclose the identity of and the extent of the member's or any of the member's family's participation in any government contract as defined in s. 15 ("family" is defined in s. 2(1)(e) as the member's spouse and dependent children). Apart from minor amendments, this section has existed in the *Act* since its inception in 1993.

Critical to both (a) and (b), above, is the meaning of "beneficial interest". In the present circumstances, you have no right to become a party to or beneficially interested in the contract in your personal capacity, nor are you a shareholder, partner, director, manager, or officer. The question is whether you "have an interest in a business that is, or has a right to become, a party to or beneficially interested in the contract" (s. 15(3)(b)(i)).

### Interpreting the Act

When interpreting legislation, the modern approach is enshrined in s.2-10 of *The Legislation Act*, SS 2019, c L-10.2, as follows:

#### **Acts and regulations remedial**

**2-10(1)** The words of an Act and regulations authorized pursuant to an Act are to be read in their entire context, and in their grammatical and ordinary sense, harmoniously with the scheme of the Act, the object of the Act and the intention of the Legislature.

(2) Every Act and regulation is to be construed as being remedial and is to be given the fair, large and liberal interpretation that best ensures the attainment of its objects.

Hansard debates may also be referenced and legislative evolution may be relied upon to assist in interpretation.

### Interpreting Section 15

As noted above, the language used in s. 15(3)(a)-(b) must be read in their entire context, and in their grammatical and ordinary sense, harmoniously with the scheme of the *Act*, its object and the Legislature's intention and the *Act* must be construed remedially.





First, the *Act* itself. The *Act* does not define “beneficial interest” nor, in fact, does that phrase appear in any other section apart from s. 15. Nor does the *Act* use the word “beneficial” in any other context.

However, the *Act* does use the word “interest” in other contexts. For example, it defines “private interest” (s. 2(1)(h)) as well as conflict of interest (s. 3), and defines “land” as including an “interest in land” (s. 2(1)(f)). It also references “financial interests” in s. 9(8)(d) and “routine personal financial interests” in s. 9(9). Applying both the presumption of consistent expression and the presumption against tautology, this means that “interest” is distinct from the other “interests” defined in the *Act* – “beneficial interests”, “private interests”, “conflicts of interests”, “interests in land” and “financial interests”. These other phrases do demonstrate, though, that “interest” is the lowest common denominator amongst them, suggesting that an “interest” may be more easily established while the other types of interest require an additional ingredient.

Second, the *Hansard*. This legislation was first introduced on March 11, 1993, at which time the Honourable Mr. Mitchell described the previous legislation as “vague and outdated” and stated that the new *Act* took a different approach to the issue of conflicts by clearly setting out the duties of member and cabinet ministers (Saskatchewan, Legislative Assembly, Debates and Proceedings (Hansard), 22nd Leg, 3rd Sess (11 March 1993) at 254). He went on to state that the *Act* prohibited all members from participating in government contracts (at 255).

Later, when explaining the new *Act* during Committee, the Honourable Mr. Mitchell stated (Saskatchewan, Legislative Assembly, *Debates and Proceedings (Hansard)*, 22nd Leg, 3rd Sess (16 June 1993) at 2586):

That leads me to the second point, which is the requirement in this Bill for a broader disclosure of our personal assets and the assets of our families and our associates, and that’s much broader than is the present Bill.

As the member has noted, the public demands this, and we are simply in this Bill trying in this legislature to respond to the legitimate public demand that we make it clear when we would be in a conflict of interest situation by disclosing in a public way what our personal interests are. And the member is quite right, that’s something that not many members of our society have to do in relation to their employment or their offices; but it, I think, is something that we simply can’t avoid. We’re elected to serve a particular function, and in the exercise of that function, the public is requiring that we disclose any conflicts of interest that we may have, any opportunity we may have to personally benefit from any of the things that we do in this House. So that’s the second thing.

Through this discussion, the Honourable Mr. Mitchell is speaking of one of the *Act*’s objective: full and complete disclosure of personal interests.





The Honourable Mr. Mitchell was also asked to describe what information members must disclose to the Commissioner, and stated (at 2587):

The next one is the identity of and the extent of the member's participation in any government contract. And that includes the member's family as well as the member, of course.

Third, the jurisprudence. As you would expect, there is no case law in Saskatchewan on the meaning of "beneficial interest" or "interest" in the *Act*. However, generally speaking, "beneficial interest" connotes an equitable interest in property: see e.g. *Vancouver A & W Drive-Ins Ltd. v United Food Services Ltd.* (1981), 10 ETR 34 (WL) (BC SC) at para 25; *Cooper v Cooper Estate*, [1999] 11 WWR 592 (Sask QB) at para 23; *Dunnison Estate v Dunnison*, 2017 SKCA 40, [2017] 8 WWR 18. Applying the presumption that words with technical meanings will be given their technical meaning, this suggests that "beneficial interest" in the *Act* references an equitable interest.

Fourth, *The Business Corporations Act*, RSS 1978, c B-10 [BCA]. Given that s. 15(3)(b)(i) relates to a corporation, I consider the *BCA* useful and relevant in that it provides guidance respecting corporations as well. Under the *BCA*, employees of the corporation are not considered independent for audit purposes (ss. 155(1)-(2)), and the corporation must disclose any loan or guarantee it provides to employees (s. 42). It defines "beneficial interest" as "an interest arising out of the beneficial ownership of securities" (s. 2(1)(f)). It requires directors and officers to disclose "the nature and extent" of their interests where they are parties to material contracts or have a "material interest" in any person who is a party to a material contract (s. 115). While these provisions are not applicable under the *Act*, they do speak to how these phrases are interpreted in the law of corporations more generally – i.e., employees are considered to be related to the corporation and all directors and officers must disclose any "material interest" in any person who is a party to a "material contract".

Based on the above, it is my view that the phrase "beneficial interest" must be interpreted broadly and in light of its legal meaning. In other words, I consider "beneficial interest" to reference an equitable interest in the contract. This is consistent with the phrasing of s. 15(3), which already states that participation occurs where a person has a direct interest through the contract itself (the "party" phrasing) and the Legislature's objective: it intended that persons provide complete and full disclosure of their personal interests, including where they have an indirect interest.

Similarly, the phrase "interest" must also be construed broadly and remedially. This phrase as it appears in s. 15(3) is not qualified – the Legislature did not state that the interest must be financial, material or beneficial. Rather, this section is broad and imposes the prohibition where the person "has an interest in a business" that participates in government contracts. As such, I am of the opinion that the use of the word "interest" must include many types of interests, whether direct or indirect. The only qualifier on the meaning of "interest" is the *Act* itself: it is directed at preventing conflicts of interest from arising and handling them as they do, so not all "interests" may necessarily fall under this umbrella.





## Discussion

With that, I turn to a discussion of “beneficial interest” and “interest” as they relate to the present circumstances.

Based on the facts as they have been conveyed, it is my opinion that the corporation is a business that “is, or has a right to become, a party to or beneficially interested in the contract” within the meaning of s. 15(3). I say this because the corporation receives contracts with SaskHousing and provides services to SaskHousing in exchange for compensation. It has done so in the past, and you have identified that it will continue to do so going forward.

Therefore, the real question that must be confronted is whether you have, as a part-time employee and the son-in-law of the corporation’s owners, “has an interest in” that business. This is the threshold question:

(3) In this section and in sections 16 and 17, a member participates in a government contract **where the member:**

...

(b) is a shareholder, partner, director, manager or officer of, or **has an interest in, a business that:**

(i) **is, or has a right to become, a party to or beneficially interested in the contract;** or

(ii) has a subsidiary which is, or has a right to become, a party to or beneficially interested in the contract.

This section must be construed as remedial, and given a large, liberal interpretation.

The important facts are this. The corporation is owned by your in-laws. You previously were part of the management team and participated in the bid process and were a point of contact for the customers. You are now a part-time employee with little contact with customers and focused “mostly on advising ownership” on marketing, human resources and IT. You do not receive compensation relative to the contracts themselves (you are not eligible for any commission related to the sales) and receive hourly wages only.

Given this factual matrix, it is my view that you have an interest in the corporation. While not necessarily a “beneficial interest”, your “interest” shines through: it is owned by your in-laws, you advise ownership (including on marketing, presumably to entities such as SaskHousing) and you receive hourly wages as compensation for this activity, meaning that you have a financial interest



in the corporation itself. As such, I am of the opinion that these contracts should be disclosed by you.

Simply put, I find this view persuasive and in line with the clear intent of the Legislature: full and complete disclosure. I also observe that the Legislature could have used the language of “beneficial interest” or “financial interest” in the opening language of s. 15(3)(b) – but chose not to. Given the presumption of consistent expression, this must be interpreted as purposeful and as having set a lower bar for what constitutes an “interest in a business”. Even more, to not require disclosure would allow you to advise your in-laws’ corporation behind-the-scenes as a part-time employee receiving wages about the very government contracts you are prohibited from participating in.

Based on this opinion, the contracts must be disclosed on your Public Disclosure Statement.

Please feel free to contact me about this or any other issue you may wish to discuss.

Yours truly,

Maurice Herauf, Q.C.  
Saskatchewan Conflict of Interest  
Commissioner