

Yukon Energy submits a false document in a \$600K cost claim, and the Yukon Utilities Board then acts on the false document.

Is that Criminal?

Updated June 9, 2025, due to Board Decision on May 21, 2025.

Summary

In a \$599,601.76 cost claim filed with the Yukon Utilities Board, Yukon Energy submitted a redacted legal invoice that was materially altered. Rather than removing sensitive information, Yukon Energy used white boxes in a PDF to conceal specific words or parts of words, such as changing the word “irrelevant” to appear as “relevant,” a transformation that made otherwise ineligible costs reimbursable. The original text was never actually removed. It was still in the file, searchable, copyable, and visible beneath the digital whiteouts. In this cost claim there are multiple examples of Yukon Energy making this sort of material alteration and thereby charging customers for entries on the invoice that would not be chargeable had the invoice not been altered.

As an intervener in the process, I flagged the issue and submitted formal comment and evidence showing that Yukon Energy’s submission met the Criminal Code’s definition of a false document. But instead of reviewing the unredacted content which was easily found in the original file, the Board repeatedly claimed to have deleted the evidence from its server without reviewing it. On May 21, 2025, in Board Order 2025-11, the Utilities Board approved Yukon Energy’s cost claim, falsely stating that the unredacted content had not been submitted by Yukon Energy. In reality, the poorly redacted document containing both the altered and the original, unredacted text was submitted by Yukon Energy and remains publicly available on the Utilities Board’s own website. The result? The Yukon Utilities Board deliberately avoided properly reviewing evidence of a false document and forgery to approve Yukon Energy’s cost claim, acting on the false document rather than rejecting it.

This raises serious questions about accountability, transparency, and the oversight role of the Yukon Utilities Board and the integrity of Yukon Energy.

I’ve compiled all relevant documents, including the original and altered versions from Yukon Energy, in the exhibit list below. The best place to start is probably [Ex4](#), my formal comment to the Board, then on to [Ex1](#), the document submitted by Yukon Energy. Search on “irrelevant” and you will be brought to “relevant” with a small white box in front of it. Wonder what is covered by the white box? Select this entire line and copy it, then paste it into a blank document. The word is “irrelevant,” as would be expected. In [Ex12](#), I explain to the Board that the unredacted document is included within the redacted document submitted by Yukon Energy. Despite this, in Board Order 2025-11 ([Ex13](#)), the Board questions the origin of the unredacted information. Ignoring the evidence, the Board acts on the false document and awards costs to Yukon Energy. The most significant documents to understanding the story are bolded. I would suggest [Ex4](#), [Ex3](#), [Ex12](#), and [Ex13](#) as an initial order for reading.

Is it ok to alter invoices? Yukon Energy and the Yukon Utilities Board seem to think so.

Exhibit List and Document Descriptions

- [Ex0 – Summary, Exhibit List and Closing Remarks](#) (June 9, 2025)
This document lists all relevant documents with descriptions, along with concluding remarks. It is the web page you are looking at now, in pdf format.

- **[Ex1 – YEC 2023-24 GRA Cost Claims Application](#)** *(August 12, 2024)*
This is Yukon Energy’s cost claim as submitted, redacted with white boxes over certain parts of the text. You can select, copy, and paste to view what has been covered. This document is also available from the Yukon Utilities Board website. The first redacted item appears at PDF page 20. The total amount of the cost claim, \$599,601.76, appears at PDF page 9. This document remained available on the Yukon Utilities Board website as of June 9, 2025.
- **[Ex2 – YEC 2023-24 GRA Cost Claims Application – Unredacted Full Document](#)**
This is Yukon Energy’s cost claim in [Ex1](#) with the white boxes made transparent, revealing the underlying text. See “irrelevant” changed to “relevant” on PDF page 30. This is one of many material changes. Relevant items are chargeable; irrelevant items are not.
- **[Ex3 – YEC 2023-24 GRA Cost Claims Application – Unredacted Pages Only](#)**
This is the short version of [Ex2](#), including only the 25 pages showing redactions. The short version was sent to the Utilities Board as a supporting document with [Ex4](#) below, and with most of my letters. The Utilities Board has always maintained that it was deleted without review.
- **[Ex4 – My Cost Claim Comment concerning Yukon Energy’s False Document](#)** *(August 29, 2024)*
Submitted as part of the GRA proceeding, this document provides examples, evidence, and argument concerning YEC’s cost claim as a false document. The examples show the redacted version and the original text, along with explanations of why this is problematic. At the time of writing, I expected the only audience to be the Utilities Board, so please ask if context is needed for anything in this document. Keeping the document relatively brief, I did not go through every redacted item, as I believed that a few material alterations would be sufficient to show YEC’s cost claim to be a false document. This document is also public and available on the Utilities Board website.
- **[Ex5 – Utilites Board Letter to Me](#)** *(September 5, 2024)*
The first time the Utilities Board informed me that [Ex3](#) had been deleted without being reviewed.
- **[Ex6 – My Email to Minister of Justice – Query about altering invoices](#)** *(October 11, 2024)*
I ask if it is ok to alter an invoice from a contractor and attach [Ex4](#) and [Ex3](#).
- **[Ex7 – Deputy Minister of Justice Reply letter](#)** *(December 5, 2024)*
Reply from Justice that the Utilities Board is responsible for deciding if redactions are valid.
- **[Ex8 – My letter to Yukon Utilities Board](#)** *(December 23, 2024)*
Forwarding the reply from Justice to the Utilities Board, and asking the Utilities Board again to review [Ex3](#), which is attached again.
- **[Ex9 – Yukon Utilites Board Letter to Me](#)** *(March 5, 2025)*
Utilities Board again stating that [Ex3](#) was not accepted or reviewed.
- **[Ex10 – My Letter to Yukon Utilities Board](#)** *(March 6, 2025)*
I point out that [Ex3](#) was submitted as a supporting document to my Cost Claim Comment ([Ex4](#)) and that there is no provision for the Board to reject parts of my Cost Claim Comment or supporting documents.
- **[Ex11 – Yukon Utilites Board Letter to me](#)** *(March 17, 2025)*
The Board replies that it “cannot rely on information filed by another party that is claiming it has unredacted information in relation to the costs claim of a party.” The Board again states that [Ex3](#) was not reviewed and has been deleted again from the Board’s records.
- **[Ex12 – My Letter to Yukon Utilities Board](#)** *(March 18, 2025)*
In my reply, I point out that the unredacted versions ([Ex2](#) and [Ex3](#)) were actually provided by Yukon Energy as they are contained in the cost claim application ([Ex1](#)). I also explain how the Board can see the original text that Yukon Energy covered with white boxes in [Ex1](#). The unredacted view is simply a closer examination of the document that YEC submitted.
- **[Ex13 – Yukon Utilities Board Order 2025-11 Appendix A Errata](#)** *(May 21, 2025)*
The Board Order grants costs to Yukon Energy and questions the source and validity of the unredacted evidence submitted, despite the Board being fully aware that the cost claim submitted by Yukon Energy contained both the redacted and unredacted versions of the invoice. In acting on the false document, the Board also notes that it considers the issue of this being a false document to be outside the scope of a costs proceeding. However, as I have pointed out, the Board’s acting on a false document is addressed in Criminal Code 368(1). Further explanation concerning the Board Order is in

my closing remarks. The key issues appear at PDF page 14, paragraph 53.

Closing Remarks

It is clear that Yukon Energy has submitted a false document as defined by Canadian Criminal Code 366(2), as I stated in my Cost Claim Comment ([Ex4](#)).

The Yukon Utilities Board also suspected, believed, or knew that this was a false document, given the consistent refusal to open and view a PDF file ([Ex3](#)) that shows YEC's submission to be a false document, and the Board's subsequent incorrect claims that the unredacted information was not submitted by YEC. If the Board can avoid "knowing" that it is a false document, the Board can act on the cost claim without section 368(1) being an issue. The Board continues to make an effort to avoid "knowing" by ignoring the basic facts and evidence.

In Board Order 2025-11 Appendix A, paragraph 53, the Board relies on four reasons for acting on the false document:

- 1. First:** The Board accepts redacted invoices and has done so in the past as the Board considers whether the redacted invoices support the costs claimed in making a costs award. Also, the Board does not inquire into the reasons for redaction on legal invoices. However, the Board is aware that there may be issues of legal privilege related to information on such invoices.

Comment 1: Certainly redacted invoices are acceptable, but material alterations are not. Comparing the redacted and unredacted text, there are a number of material alterations. Easy examples include changing "irrelevant" to "relevant" and removing references to the "AEY" or ATCO GRA. These are not issues of legal privilege, but material alterations.
- 2. Second:** The Board does not accept or rely on the text provided by Mr. Yee in the unredacted examples he provided in his comments on the YEC costs claim in exercising its discretion to award costs because YEC did not submit the unredacted text or rely on it in its costs claim.

Comment 2: This is simply false. The Board is aware that Yukon Energy did submit the unredacted text along with the redacted text in its cost claim. Of course YEC does not rely on the unredacted text, but does rely on it being redacted. A number of items on the invoice would have been rejected had they not been redacted and materially changed.
- 3. Third:** On disallowing all of the hours and associated costs that include redacted information, the Board finds that such a disallowance is unreasonable as the described tasks undertaken, which are not redacted, relate to the proceeding.

Comment 3: So the Board believes it would be unreasonable to disallow costs because items that are not redacted relate to the proceeding? Sure, but it is still a false document. Any material alteration makes it a false document. This invalidates the entire document. Is the Board suggesting that the material alterations making it a false document (the evidence of criminality) can be ignored because not everything on the document is criminal? The Board has not explained the legal basis of this.
- 4. Fourth:** The Board finds unacceptable Mr. Yee's allegations that YEC has made "false documents," as these comments are unsubstantiated and impute intention, but he has no basis in doing so. The comments on "false documents" and the Criminal Code provisions are not within the scope of this costs proceeding and are not relevant to the Board's considerations of the costs. As a result, the Board will not comment on, or consider, such comments. The Board again emphasizes that it awards costs based on the considerations set out in the Scale of Costs. Further, the Board is not persuaded to disallow the whole of the YEC claim as the costs pertain to the GRA proceeding and there is no basis for doing so and Mr. Yee has not provided any convincing argument.

Comment 4: The Board's claim that my assertion that YEC's cost claim is a "false document" is

unsubstantiated only because the Board has refused to examine the evidence, namely the unredacted document. The unredacted, genuine document was provided by YEC within the altered, redacted version. If the Board looked, it would be clear that YEC made material alterations, resulting in a false document. The Board incorrectly claimed that the unredacted document was not submitted by YEC in order to justify disregarding it. And while the Board asserts that the Criminal Code does not fall within the scope of a costs proceeding, this does not mean that false documents or forgery are acceptable, as the Criminal Code takes precedence over the Board's Rules of Practice.

I had not really thought of pursuing this beyond the Yukon Utilities Board, as I had expected the Board to agree that YEC had submitted a false document and take it from there. I certainly had not expected the Board to repeatedly refuse to open the PDF file showing the false document, question the origin of the unredacted document, and award costs to Yukon Energy despite being aware of the material alterations making a false document and the source and validity of the redacted and unredacted documents, while also knowing how this situation is addressed in the Criminal Code. I appreciate that you have taken an interest.

To anyone investigating: Please feel free to contact me if you need any other information or clarifications

Any ideas on how to hold Yukon Energy and the Yukon Utilities Board accountable?