

Examination of Senator
Duffy's Primary and
Secondary Residence
Status

The Senate of Canada



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Schedule 1 – Summary of Senator Duffy’s Location

May 7, 2013

Senator David Tkachuk
Chair, Standing Committee on Internal Economy,
Budgets and Administration
The Senate of Canada
Parliament Buildings
Ottawa ON K1A 0A4

Dear Senator Tkachuk,

Subject: Review of Senator Duffy's Primary and Secondary Residence Status

Attached is our report setting out the findings from our review. Our findings are based on procedures completed as described in section 1.2 of this report and are subject to the scope, limitations in scope and restrictions as set out in section 3 of this report.

Should you have any questions or concerns, please do not hesitate to contact me at 613-751-5378.

Yours very truly,



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c: Senator George Furey
Senator Carolyn Stewart Olsen

1. Background

1.1. Background

The Senate of Canada recognizes that travel is a necessary component of senators' parliamentary functions. Parliamentary functions are typically carried out in Ottawa and senators must travel to and from their primary residences in order to attend Senate sittings and committee meetings. Parliamentary functions are also carried out in senators' regions and, from time-to-time, senators may be required to travel to other locations, both within Canada and internationally, in the service of the Senate. Senators who come to Ottawa to carry out their parliamentary functions and who are more than 100 kilometres from their primary residence when in Ottawa are on travel status in the National Capital Region ("NCR") and are entitled to be reimbursed for living expenses in the NCR. Senators claim their office and travel expenses in compliance with the *Parliament of Canada Act* and internal rules and policies of the Senate.

Following media reports with respect to a Senator's claims for a living allowance in the NCR, the Senate appointed a bipartisan subcommittee on November 22, 2012, comprised of three members and chaired by Senator Marshall, to inquire into and report on all matters relating to living allowances in the NCR related to a Senator. Furthermore, and also as a result of media reports, the subcommittee agreed on December 6, 2012 to expand their inquiry and investigation to include a second Senator's payments related to living allowances in the NCR. The Standing Committee on Internal Economy, Budgets and Administration ("Standing Committee") further agreed in February 2013 to expand their inquiry and investigation to include payments to Senator Michael Duffy ("Senator Duffy") related to living allowances in the NCR.

1.2. Retainer

Deloitte LLP ("Deloitte") was retained by the Senate of Canada ("Senate") in order to undertake an examination of Senator Duffy's living allowance expense claims, including an assessment of his primary and secondary residency status.

Specifically, Deloitte has been asked by the Standing Committee to complete an independent third party examination and assessment of the appropriateness of Senator Duffy's travel and living allowance expense claims and to report on any funds that may be owing to the Receiver General as a result of inappropriate claims, if any. More specifically, we have been asked to undertake the following:

- Examination of the travel claims and supporting documentation,
- For claims related to travel to/from a primary residence, assess and determine whether this occurred or could have occurred,
- Assess where the primary residence is located for Senator Duffy, and
- Categorize the claims as either:
 - Appropriate in keeping with Senate practice,
 - Subject to reimbursement to the Receiver General, or
 - Subject to interpretation and determination by the Standing Committee.

The examination period for this engagement is from April 1, 2011 to September 30, 2012. Earlier and subsequent claims by Senator Duffy have not been included in this examination.

2. Summary of findings

2.1. Framework and guidelines related to Senators' residency and allowances

1. Senators, whose "primary residence" is located more than 100 kilometres from the NCR, are entitled to a reimbursement of travel expenses, and a reimbursement of living expenses, while in the NCR for Senate business.
2. There is a lack of clarity in the terminology used for the different residences mentioned or discussed in the applicable regulations and guidelines. The following terms are used without being clearly defined: primary residence, secondary residence, NCR residence, provincial residence. In addition, the term registered residence is not defined.
3. The regulations and guidelines applicable during the period of our examination do not include criteria for determining "primary residence". As such, we are not able to assess the status of the primary residence declared by Senator Duffy against existing regulations and guidelines.

2.2. Assessment of Senator Duffy's Primary Residence Location

1. Based on the documentation provided, it appears that Senator Duffy spent approximately 54% of his time in Ottawa (for Senate business or other) during the period of our examination. Senator Duffy spent approximately 30% of the days in Prince Edward Island, either at his primary residence or elsewhere. We have set out a breakdown of our assessment in the table below.

Table 1: Summary of Senator Duffy's Location

End of Day Location of Senator Duffy	Number of Days	%
Ottawa – Senate Business	201	37%
Other locations – Senate Business	47	8%
Total Senate Business	248	45%
Declared Primary Residence – Prince Edward Island (plus 1 identified day trip)	164	30%
Ottawa – activity undocumented	31	6%
Ottawa – day before or after Senate Business	64	11%
Other locations – activity undocumented	26	5%
Unknown	16	3%
Total	549	100%

2. We have assessed that the claimed trips between Prince Edward Island and Ottawa by Senator Duffy during the period of examination did take place.
3. We identified one group of days where Senator Duffy submitted expense claims for per diems during a time period when he does not appear to have been in Ottawa. Included in these claims were twelve (12) days of per diems during the period where Senator Duffy appears to be located in Florida, United States, for a total amount of \$1,050.60 (12 days at \$87.55 per day). We have identified this amount as subject to repayment to the Receiver General.

Senator Duffy has issued a letter to Senator Tkachuk, dated April 18, 2013, wherein he indicates that these claims were inappropriate and that he intends to reimburse The Senate.

3. Scope, Limitations in Scope and Restrictions

3.1. Scope

As part of our examination, we performed the following:

- 1) We examined the documentation compiled by the Senate Internal Audit and Strategic Planning group. This documentation included the following:
 - a) Declarations of qualification,
 - b) Declarations of primary and secondary residences,
 - c) Property tax document for declared secondary residence (in the NCR),
 - d) Living expense claims,
 - e) Financial travel calendar,
 - f) Travel expense report (64 points travel system),
 - g) Travel expense claims,
 - h) Designated travellers and dependent children annual declaration
 - i) Cellular phone detailed invoices,
 - j) Attendance reports and sick leave documentation, and
 - k) Corporate AMEX credit card statements.
- 2) We examined the documentation provided by Senator Duffy's counsel. This documentation included the following:
 - a) Correspondence regarding the repayment of living allowance by Senator Duffy, and
 - b) Correspondence regarding an inappropriate claim.
- 3) We had discussions or conducted interviews with the following individuals:
 - a) Jill Anne Joseph, Director Internal Audit and Strategic Planning, Senate of Canada; and
 - b) Nicole Proulx, Director of Finance, and Bonnie Marga, DCFO/Comptroller, Senate of Canada.

3.2. Limitations in Scope

Our examination was based on available documentation collected in the course of our examination and the interviews we conducted as set out under the “Scope” section above.

We have requested certain financial and calendar documentation be provided by Senator Duffy, as well as asked to meet with Senator Duffy. However, as of the time of this report, he has not provided the documentation, and we have not met with him. We received copy of a letter dated March 26, 2013 from his counsel indicating that Senator Duffy had repaid an amount regarding housing and living allowance, and also indicating that Senator Duffy’s participation in the review of the requested information was no longer needed.

On April 20, 2013, we received an email from Senator Duffy’s counsel attaching a copy of a letter from Senator Duffy to Senator Tkachuk, wherein Senator Duffy offers to meet with the Senate or Deloitte, among other things. We understand that the Senate sub-committee notified Senator Duffy that it had agreed Senator Duffy’s offer to meet with Deloitte would delay the process, and that the sub-committee agreed that there should be no further delays in the process.

As a result, we have not been able to discuss our interpretation of the documents reviewed and underlying assumptions (i.e. confirmation that Senator Duffy was the sole user of the cellular telephone which was the basis of our analysis).

To the extent that we receive additional information, our findings herein may require revisions.

3.3. Restrictions

We reserve the right, but will be under no obligation, to review this report, and if we consider it necessary, to revise our report in light of any information, which becomes known to us after the date of this report.

3.3.1. Procedures Do Not Constitute an Audit of Financial Statements

An audit is generally performed with the objective of providing reasonable assurance that financial statements are free from material error whereas a forensic examination utilizes accounting and investigative techniques to provide an analysis related to issues and questions that have arisen.

Deloitte was not engaged to, and did not perform a financial statement audit, review or compilation for the purpose of expressing an opinion on historical financial statements in accordance with standards established by the Canadian Institute of Chartered Accountants (“CICA”). Accordingly, Deloitte does not express such an opinion or any form of assurance. The forensic examination procedures undertaken were consistent with the “Standard Practices for Investigative and Forensic Accounting Engagements” (effective date March 1, 2007) developed by the Alliance for Excellence in Investigative and Forensic Accounting (“IFA Alliance”) on behalf of the CICA.

4. Framework and guidelines related to Senators' residency and living allowances

4.1. Constitution of Canada Acts 1867 to 1982

Under the Constitution (S.23), there are various qualifications to be a Senator, including:

...

(3) He shall be legally or equitably seised as of Freehold for his own Use and Benefit of Lands or Tenements held in Free and Common Socage, or seised or possessed for his own Use and Benefit of Lands or Tenements held in Franc-alieu or in Roture, within the Province for which he is appointed, of the Value of Four thousand Dollars, over and above all Rents, Dues, Debts, Charges, Mortgages, and Incumbrances due or payable out of or charged on or affecting the same;

...

(5) He shall be resident in the Province for which he is appointed;

(6) In the Case of Quebec he shall have his Real Property Qualification in the Electoral Division for which he is appointed, or shall be resident in that Division.

No definition of residency for S.23 (5) is provided, although we note that since there is a separate requirement to hold property in the province (S.23 (3)), a qualification of residency must mean more than simply owning or renting a property in the province. Deloitte was not asked to review the requirement to hold property in the province.

Recognizing that Senators are required to be in Ottawa at various points throughout the year to conduct Senate business, provision has historically been made for Senators' expenses in Ottawa to be paid for by the Senate, in certain circumstances.

4.2. Period of Examination and Relevant Framework of Residency and Allowances

Our examination encompasses a period from April 1, 2011 to September 30, 2012. The various expense reimbursements and allowances to which Senators are entitled are paid in accordance with the *Senate Administrative Rules* ("SARs").

4.2.1. Senate Administrative Rules and Other Guidelines on Allowances

We have been provided with, and reviewed, two versions of the SARs, the first version being in force from June 16, 2009 to June 4, 2012, and the second version being in force since June 5, 2012.

Both versions of the SARs include the following preface:

The *Senate Administrative Rules* govern Senate administrative practice. They complement and are of equal authority to the *Rules of the Senate*, which govern Senate procedure. In the interests of good governance, the administrative rules codify comprehensively the fundamental principles and rules governing the internal administration of the Senate and its allocation and use of resources.

The *Senate Administrative Rules* are subject to statute law that applies to the Senate. Of particular note are the *Constitution Acts, 1867 and 1982*, the *Parliament of Canada Act*, the *Members of Parliament Retiring Allowances Act* and the *Parliamentary Employment and Staff Relations Act*.

The *Senate Administrative Rules* are supplemented by policies, guidelines, opinion, directives, forms and practices adopted or implemented by the Senate, the Standing Committee on Internal Economy, Budgets and Administration and the Clerk of the Senate.

The Internal Economy Committee is responsible for the administration of the *Senate Administrative Rules* and for giving guidance on their interpretation to Senators and the Senate Administration.

During the period of our examination, one significant change was made to the SARs that has bearing on our analysis. The change was made effective June 5, 2012 to introduce the Senators' Travel Policy, which effectively replaced the previous SARs Section 4:03 Travel Entitlements and Expenses.

In addition, further information about the entitlements is found in:

- Senators' Travel Guidelines (revised November 26, 2009),
- Senators' Living Expenses in the NCR Guidelines (revised June 17, 2010), and
- Senators' Resource Guide Section IV Travel (revised November 30, 2010).

Context

Chapter 4.03 – Travel Entitlements and Expenses of the SARs included the following regarding allowed costs:

10. No person shall cause the Senate to pay or reimburse a cost under this chapter unless the cost was actually incurred, reasonable and authorized, and is either an allowance or is supported by a receipt or other documentation.

The Travel Policy (effective June 5, 2012) provides context that is useful to repeat here:

2.1.1 This policy recognizes that travel is a necessary component of senators' parliamentary functions. Parliamentary functions are typically carried out in Ottawa and senators must travel to and from their primary residences in order to attend Senate sittings and committee meetings. Parliamentary functions are also carried out in senators' regions and, from time-to-time, senators may be required to travel to other locations, both within Canada and internationally, in the service of the Senate.

2.1.2 This policy also recognizes that a senator's parliamentary functions can result in frequent and lengthy periods of separation from family. In that context, the policy provides for family-reunion travel as an important contributor to the health and well-being of senators and their families.

2.1.3 However, spending public funds on travel is a sensitive matter and sound judgement must be exercised when travel-related decisions are made. It is expected that decisions to incur travel expenditures will be made with due regard to the need, frequency, cost, and purpose as it relates to a senator's parliamentary functions.

4.2.2. Eligibility for Allowances

The various sources of residency requirements and the frameworks within which declarations and related expense claims can be made are discussed below.

	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
Residency			
National Capital Region ("NCR")	SARs 4:03 (1) Senators' Travel Policy	Parliament Hill and the area within 100 km of it.	The area within 100km of Parliament Hill.
Primary Residence	Senators' Travel Policy		The residence identified by the senator as his/her main residence and is situated in the province or territory represented by the senator.
National Capital Residence	SARs 1:03 (1-9)	A residence established by a Senator within 100 kilometres of Parliament Hill that is not the Senator's provincial residence.	A residence established by a Senator within 100 kilometres of Parliament Hill that is not the Senator's provincial residence.
Provincial Residence	SARs 1:03 (1-10)	A Senator's residence in the province or territory for which the Senator is appointed.	A Senator's residence in the province or territory for which the Senator is appointed.
Eligibility to claim living expenses			
Travel Status	SARs 4:03 (14) Senators' Travel Policy 2.4.1	A Senator whose provincial residence in the province or territory the Senator represents is more than 100 kilometres from Parliament Hill, and who is within 100 kilometres of Parliament Hill for the purpose of carrying out the Senator's parliamentary functions is on travel status in the National Capital Region in the NCR and are entitled to be reimbursed for living expenses in the NCR under this entitlement.	Travellers shall be considered to be on travel status when they are undertaking Senate-related travel that takes them at least 100 km away from their primary residence. In such cases, travel expenses are charged to the 64-point travel system.
Living Expenses in the NCR	Senators' Resource Guide IV Travel s2.8	Senators who come to Ottawa to carry out their parliamentary functions and who are more than 100 kilometres from their primary residence when in Ottawa are on travel status in the NCR and are entitled to be reimbursed for living expenses in the NCR. Only senators may claim under this entitlement.	
Eligibility and Primary Residence Declaration	Senators' Living Expenses in the NCR Guidelines (similar provision included in Senators' Resource Guide IV Travel s2.8) Senators' Travel Policy 2.11.2	In order to claim living expenses in the National Capital Region (area within 100 kilometres of Parliament Hill), a senator must file with the Clerk, and keep up to date, a declaration designating a primary residence in the province or territory represented by the senator. Senators who come to Ottawa to carry out their parliamentary functions, and who are more than 100 kilometres from their registered residence, are on travel status in Ottawa and are entitled to	In order to claim living expenses in the NCR, a senator shall file, on an annual basis, a <i>Declaration of Primary and Secondary Residences</i> as well as the required documentation. Senators are responsible to notify immediately the Finance Division of any changes in the status of their residences and to amend the declaration accordingly.

	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
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be reimbursed for the expenses incurred by them that are allowed under these terms and conditions. These guidelines apply to senators only and to expenses incurred by a senator only.

Claimable living expenses

Living Expenses in the NCR	SARs 4:03 (14-15) Senators' Travel Policy 2.11	<p>A Senator on travel status in the National Capital Region is entitled to claim the following in respect of accommodation expenses:</p> <p>(a) reimbursement for the receipted cost of hotel or other commercial accommodation incurred by the Senator, up to the maximum daily amount set by finance rule;</p> <p>(b) reimbursement for the receipted cost of rented or leased accommodation incurred by the Senator; or</p> <p>(c) an allowance in respect of private accommodation used by the Senator in an amount set by finance rule.</p>	<p>Senators who are more than 100 kilometres from their primary residence when they come to the NCR to carry out their parliamentary functions are on travel status and shall be reimbursed for living expenses. The total reimbursement per fiscal year shall not exceed the maximum established by the Committee.</p> <p>Given the frequent and relatively long-term nature of senators' visits to the NCR, the provisions for living expenses differ somewhat from those allowed under other travel circumstances. Furthermore, living expenses incurred in the NCR are funded from a separate budget set aside for this purpose and are therefore exempt from the point system.</p>
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4.2.3. Allowed Costs (Mileage, Accommodation, Per Diem)

The costs allowed during the period of our review were as follows:

Mileage

The Travel Guidelines and the Travel Policy provide that, when the mode of transportation is by automobile, a claim for distance travelled shall be calculated at 55 cents per kilometre. This rate remained constant throughout the period of our review.

Accommodation and Per Diem

The provisions for accommodation and per diem expenses are discussed below

	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
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Commercial Accommodation in the NCR	Living Expenses in NCR Guidelines Senators' Travel Policy 2.11.3	A senator on travel status in the NCR will be reimbursed for hotel, motel, rooming or other commercial innkeeper expenses in the NCR, up to the maximum amount set per night (plus applicable taxes) upon provision of receipts. The rate is set out in chapter 6:01 of the <i>Senate Administrative Rules</i> or in the <i>Senators' Travel Guidelines</i> , Appendix A.	The cost of commercial accommodation (hotel, motel, rooming house or other commercial innkeeper) may be reimbursed to the maximum amount per night established by the Committee.
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	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
Rented or leased accommodation in the NCR	Living Expenses in NCR Guidelines Senators' Travel Policy 2.11.3	<p>A senator, who rents or leases an accommodation in the NCR, will be reimbursed for the rent by providing a copy of the lease and proof of payment.</p> <p>The senator is required to submit a <i>Declaration of Primary and Secondary Residences</i> form on a yearly basis (at the beginning of each fiscal year) to attest that:</p> <ul style="list-style-type: none"> the lessor is not a "family member" as defined in the Senate Administrative Rules (chapter 1:03, section 1); the lease will not further the private interests of the senator or those of his or her "family member"; and no senator or his/ her "family member" shall have an interest in a partnership or private corporation that is a party to such lease under which the partnership or corporation receives a benefit. 	<p>A senator may lease accommodation in the NCR and be reimbursed for the monthly rent upon submission of a copy of the lease and proof of payment. The senator shall attest on the annual <i>Declaration of Primary and Secondary Residences</i> form that:</p> <ul style="list-style-type: none"> the lessor is not a "family member" as defined in the Senate Administrative Rules; the lease will not further the private interests of the senator or those of his or her "family member"; and no senator or his or her "family member" shall have an interest in a partnership or private corporation that is a party to such lease under which the partnership or corporation receives a benefit. <p>Senators who share an apartment where the lease is not in their name shall submit, in lieu of a copy of the lease, a written explanation of the rental arrangement and proof of payment (copies of cheques are not accepted as proof of payment).</p>
Ownership of a secondary residence in the NCR	Living Expenses in NCR Guidelines Senators' Travel Policy 2.11.3	<p>A senator who owns a secondary residence in the NCR may be reimbursed for accommodation expenses at the rate set out in chapter 6:01 of the <i>Senate Administrative Rules</i> or in the <i>Senators' Travel Guidelines</i> for each day such residence is available for the senator's occupancy, and providing that during such time it is not rented to another person or claimed as an expense by another senator.</p> <p>The senator is required to submit a proof of ownership of that secondary residence with the <i>Declaration of Primary and Secondary Residences</i> form on a yearly basis (at the beginning of each fiscal year).</p>	<p>A senator who owns a secondary residence in the NCR may be reimbursed an allowance for private accommodation at a rate set by the Committee for each day such residence is available for the senator's occupancy, and providing that during such time it is not rented to another person or claimed as an expense by another senator. Proof of ownership is defined as a municipal tax statement. Other documents will need to be reviewed by the Law Clerk's office.</p>
Meals and Incidental Expenses	Living Expenses in NCR Guidelines Senators' Travel Policy 2.11.4	<p>Senators on travel status in Ottawa will be reimbursed at the per diem rates set by the Standing Committee on Internal Economy, Budgets and Administration which follows the rates set by Treasury Board Secretariat meal allowance and incidental expenses incurred by public servants on travel status. These allowances are included in chapter 6:01 of the <i>Senate Administrative Rules</i> or in the <i>Senators' Travel Guidelines</i>, Appendix A.</p> <p>Per diems claimed for both the day of arrival and departure from Ottawa will be charged to the 64-point travel system rather than to the Living Expenses budget.</p>	<p>Meal and incidental expenses shall be reimbursed on the basis of allowance rates established by the Committee.</p> <p>Senators may claim for meals incurred while on travel status but shall only claim for those meals for which there was no provision from another source paid for from public funds.</p>

The daily rate for Private Accommodation in the NCR during the period of our examination was initially \$28.00, which was increased on December 15, 2011 to \$29.28. The daily rate for meals and incidental expenses was equal to the rate approved by the Treasury Board Secretariat, ranging from \$86.35 to \$88.60 during the period of our examination.

Living Allowance Maximum

The Senators' Living Expenses in the NCR Guidelines provided that a maximum reimbursement amount was set as follows:

The maximum total amount that can be reimbursed to each senator for the fiscal year under these guidelines is \$20,000. Expenditures above this limit may however be charged to the Miscellaneous Expenditures Account portion of the Senator's Research and Office Expense Budget.

The *Internal Economy, Budgets and Administration Records of Decisions* provides confirmation that expenditures could be allowed to exceed the \$20,000 per annum limit, and any such amount, to a maximum of \$5,000 per annum, would be charged to the "Miscellaneous Expenditures Account" portion of the Senators' Research and Office Expense Budget, resulting in a maximum reimbursement amount of \$25,000 per annum. The June 5, 2012 Travel Policy provides for the maximum reimbursement amount at \$22,000 per annum effective April 1, 2012. We have assumed therefore that the previous \$20,000 maximum was applicable to the whole of our examination period.

4.3. Observations and Findings on Framework for Residency and Allowances

- Senators, whose "primary residence" is located more than 100 kilometres from the NCR, are entitled to a reimbursement of travel expenses, and a reimbursement of living expenses, while in the NCR for Senate business.
- There is a lack of clarity in the terminology used for the different residences mentioned or discussed in the applicable regulations and guidelines. The following terms are used without being clearly defined: primary residence, secondary residence, NCR residence, provincial residence. In addition, the term registered residence is not defined.
- The regulations and guidelines applicable during the period of our examination do not include criteria for determining "primary residence". As such, we are not able to assess the status of the primary residence declared by Senator Duffy against existing regulations and guidelines.

5. Assessment of the Location of Senator Duffy's Primary Residence

5.1. Declarations and Claims Made by the Senator Duffy

The following declarations were made by Senator Duffy regarding his primary and secondary residences during the period of our examination:

Table 2: Summary of Senator Duffy's Primary and Secondary Residence Declarations¹

Date of Senator's Declaration	Period Covered	Primary Residence	Secondary Residence (in the NCR)
May 15, 2011	April 1, 2011 to March 31, 2012	Cavendish, PEI	Ottawa, Ontario (proof enclosed)
June 29, 2012	April 1, 2012 to March 31, 2013	Cavendish, PEI	Ottawa, Ontario (proof enclosed)

The following claims for reimbursement of accommodation and per diems were made, in respect of living allowances in the NCR were made during the period of our examination:

Table 3: Summary of Senator Duffy's Living Allowances in the NCR

Category of Travel Expenditure	April 1, 2011 to March 31, 2012	April 1, 2012 to Sep. 30, 2012	Total
Number of claims submitted	12	6	18
Private accommodation	\$10,093 (356 days)	\$5,358 (183 days)	\$15,451 (539 days)
Meals and incidentals (per diem)	\$14,565	\$4,112	\$18,677
Total	\$24,658	\$9,470	\$34,128

Senator Duffy's travel expense claims related to living allowances in the NCR consist of claims for private accommodation in the NCR (for having the Ottawa property he owns available for Senate business), plus per diem amounts related to meals and incidentals. Based on the claims produced, it is not clear whether the per diem amounts reported in the above table are solely for being on Senate business in Ottawa, or whether they are also for being on Senate business elsewhere as this information is not included on the travel expense claims.

¹ Due to privacy concerns, only the city, town or village location has been included in the table. The detailed location information was included in the declaration forms.

The table above does not include amounts related to Senator Duffy's travel from his declared primary residence in Prince Edward Island ("PEI") to the NCR region for Senate business. This travel is by air except one return trip per year where vehicle mileage is claimed and where it appears that Senator Duffy travels from the NCR region to PEI by car in June and return travel by car from PEI to the NCR region occurring in September.

5.1.1. Repayment of living allowance by Senator Duffy

We have received documentation from Senator Duffy's counsel indicating that Senator Duffy has repaid \$90,172.24 related to housing allowances, represented by a total expense amount of \$81,332.54 for the 2008/2009 to 2012/2013 fiscal years, plus \$8,839.70 in interest. The amount of repayment was based on a calculation provided to Senator Duffy by the Senate Standing Committee on Internal Economy, Budgets and Administration as outlined in a letter dated February 27, 2013 signed by Senator Tkachuk.

For the period of our examination, the amount of expenses repaid was \$19,989.58 for the 2011/2012 fiscal year, and \$17,126.12 for the 2012/2013 fiscal year (representing a longer period than our examination period which ends on September 30, 2012).

Deloitte was not involved in the determination of the amount that was repaid by Senator Duffy.

5.2. Considerations of Primary Residency

The only definition of primary residency in the material we reviewed is found in the Senators' Travel Policy which came into force on June 5, 2012. It is defined therein as:

"the residence identified by the senator as his/her main residence and is situated in the province or territory represented by the senator"

As previously mentioned, the regulations and guidelines applicable during the period of our examination do not include criteria for determining "primary residence". As such, we are not able to assess the status of the primary residence declared by Senator Duffy against existing regulations and guidelines.

In order to establish primary residence for all Senators, the Standing Committee requested that Senators submit the following information:

1. Copy of driver's license,
2. Copy of provincial health card,
3. Relevant information from personal income tax return providing provincial tax information, and
4. A signed statement indicating where they vote.

We understand that the Standing Committee agreed that if a senator met all four "indicators", supported by travel documentation, they were deemed to have been interviewed and that no further work was completed as they were deemed to have met the primary residence test.

5.2.1. Senator Duffy's Primary Residence "Indicators"

We have reviewed copies of the information provided by Senator Duffy, which we have summarized in the following table.

Table 4: Senator Duffy’s Primary Residence “Indicators”

Indicator	Indicator Met / Not Met
Driver’s license	Met
Provincial Health Card	Not met – not address of declared primary residence
Income Tax Return	Not met – not address of declared primary residence
Signed Statement re: voting	Insufficient information provided to determine whether Senator Duffy is registered to vote in the same area as declared primary residence

Senator Duffy has not met two (2) of the four (4) indicators used by Steering Committee of the Internal Economy Committee to determine whether senators have met the primary residence test.

5.2.2. Senator Duffy’s Travel Patterns

In addition to the primary residence “indicators”, we have collected and reviewed other information which could help in the determination of the location of Senator Duffy’s primary residence. The information was reviewed in order to establish where Senator Duffy was located during the period of our examination, consisting of the 549 days from April 1, 2011 to September 30, 2012.

5.2.2.1 Documents Relied Upon

Senate Attendance Register

The Senate Attendance Register provided a list of days when the Senate was sitting, the attendance record of Senator Duffy for Senate business and public business, as well as the days when Senator Duffy attended Senate committee meetings.

Travel Claims

Senator Duffy’s travel claims were reviewed as they provide information on the days for which per diem amounts were claimed by Senator Duffy for Senate business. Based on the information provided in the travel claims, it is not clear from the claims where Senator Duffy was located on days he claimed per diem amounts.

Cellular Telephone

Cellular telephone invoices were received for the period of our examination. Our analysis is currently based on an assumption that the telephone calls on the cellular invoices were made or received by Senator Duffy. As we have not been able to meet with Senator Duffy, we have not received confirmation that he was the sole user of this telephone, or whether he used other telephones that we could rely upon.

These records provide information as to the location, date and time of specific telephone calls made or received, providing insight as to the location of Senator Duffy.

Bank Accounts Information

We have asked for, but have not received bank account information (transaction listings) from Senator Duffy.

Credit Card Statements

Credit card statements were provided by the Senate for the corporate Amex credit card used by Senator Duffy for Senate related travel. These records provide information as to the location and date of specific transactions, providing insight as to the location of Senator Duffy.

We have asked for, but have not received any other information related to credit cards (transaction listings) from Senator Duffy.

5.2.2.2 Location Confirmed, Likely or Unconfirmed

For each of the 549 days in the period under examination, based on the available information, we also assessed whether the location determination was confirmed, likely, or unconfirmed as set out below.

Table 5: Status of Location Assessment

	Number of Days
Confirmed	515
Likely	18
Unconfirmed	16
Total	549

Location Confirmed (515 days, 94%)

An assessment as confirmed was based on third party information (i.e. a telephone call made or received, or AMEX credit card transactions and supporting document indicating the location of Senator Duffy on a specific day).

Location Likely (18 days, 3%)

Senator Duffy's location was identified as likely when the information reviewed appeared to reasonably place him in a specific location, but that no third party information (i.e. telephone call or credit card transaction) can support this assessment. More specifically, this includes the following situations

1. Days for which Senator Duffy was confirmed as being in the Ottawa area on the preceding and following days, and for which no other information would indicate he was in a different location.
2. Days where Senator Duffy was confirmed as being in Prince Edward Island on the preceding and following days, and for which no other information would indicate he was in a different location.

Location Unconfirmed (16 days, 3%)

Senator Duffy's location was identified as unconfirmed for days where we have not received any documentation that would support his location. This includes twelve (12) consecutive days from May 17 to 28, 2012. We have not been able to meet with Senator Duffy to ask about these specific days, or inquire about other potential sources of documentation to determine his location on these days.

In summary, despite the fact that we have not been able to meet with Senator Duffy, we have Senator Duffy's location either confirmed or considered likely for 97% of the period under examination, and therefore are confident that our analysis is an accurate picture of Senator Duffy's travel patterns and location during the period. Our only restriction is that our analysis is based on the assumption regarding the telephone records and we have not been able to confirm with Senator Duffy whether he was the sole user of the telephone on which we relied upon.

5.2.2.3 Summary of Senator Duffy's Location and Travel Patterns

Based on all of the information available, we prepared graphic summaries of the locational indicators from April 2011 to September 2012. This information enabled us to perform a determination of Senator Duffy's location on a daily basis. This analysis, presented at Schedule 1 to this report and summarized below, represents our assessment of the location of Senator Duffy at the end of each day.

Table 6: Summary of Senator Duffy's Location

End of Day Location of Senator Duffy	Number of Days	%
Ottawa – Senate Business	201	37%
Other locations – Senate Business	47	8%
Total Identified Senate Business	248	45%
Declared Primary Residence – Prince Edward Island (plus 1 identified day trip)	164	30%
Ottawa – activity undocumented	31	6%
Ottawa – day before or after Senate Business	64	11%
Other locations – activity undocumented	26	5%
Unknown	16	3%
Total	549	100%

In addition, we have presented below the same assessment on a monthly detailed for each category. This provides additional information regarding potential trends, patterns and seasonality of Senator Duffy's travels.

Table 7: Monthly Detail of Senator Duffy's Location

Period	Ottawa Senate Business	Other location Senate Business	Ottawa, before/after Senate Business	Ottawa, activity undocumented	Primary Residence	Other location, activity undocumented	Unknown	Total	Primary Residence (Day Trips)*
Apr-11	7	6	4	1	5	7	0	30	0
May-11	18	3	6	0	3	1	0	31	0
Jun-11	18	1	5	0	6	0	0	30	0
Jul-11	0	0	0	0	31	0	0	31	0
Aug-11	1	2	0	2	25	1	0	31	0
Sep-11	11	1	4	3	9	2	0	30	0
Oct-11	12	2	4	4	6	1	2	31	0
Nov-11	14	0	7	6	3	0	0	30	0
Dec-11	13	2	7	8	0	1	0	31	0
Jan-12	5	14	1	1	1	7	2	31	0
Feb-12	14	2	3	4	6	0	0	29	1
Mar-12	22	1	5	0	3	0	0	31	0
Apr-12	20	1	8	0	1	0	0	30	0
May-12	14	0	2	0	3	0	12	31	0
Jun-12	19	1	4	0	4	2	0	30	0
Jul-12	4	2	1	1	23	0	0	31	0
Aug-12	0	7	0	1	19	4	0	31	0
Sep-12	9	2	3	0	16	0	0	30	0
Total	201	47	64	31	164	26	16	549	1

* Day trips not included in monthly totals

Majority of Time

Based on our analysis, we estimate that Senator Duffy was in Ottawa for 296 of the 549 days during the period of our examination, or approximately 54% of the period under examination, of which:

- 201 days (37%) were for documented Senate business;
- 64 days (12%) were either immediately before or after Senate business; and
- 31 days (6%) were in Ottawa, the nature of which is unknown.

Declared Primary Residence

The next most common location where Senator Duffy was located was in Prince Edward Island, either at his declared primary residence (Cavendish, PEI) or elsewhere in PEI, for 164 of the 549 days (30%) during the period of our examination. In addition, we have identified one instance where Senator Duffy travelled from Ottawa to his declared primary residence in PEI and then travelled back to Ottawa on the same day.

Other Locations

Senator Duffy was located outside of the Ottawa/Gatineau and PEI areas for twenty-six (26) days.

Unknown

We have not been able to determine a location for sixteen (16) days. We have not been able to meet with Senator Duffy to ask about these specific days, or inquire about other potential sources of documentation to determine his location on these days.

6. Assessment of Senator Duffy Travel Expense Claims

6.1. Nature of Prince Edward Island to Ottawa claims

The majority of Senator Duffy's travel claims are for travel from Ottawa to Prince Edward Island and returning to Ottawa. The travel claims are for trips to go to the declared primary residence, as opposed to claims for travel from the declared primary residence to Ottawa in order to attend Senate business in Ottawa. Due to the distance, travel is by air, which is supported by boarding passes and other supporting documents for travel expenditures. As previously noted, Senator Duffy has travelled by car from Ottawa to PEI in June of both 2011 and 2012, in both years returning by car approximately three months later in September.

6.2. Occurrence of travel

We have reviewed Senator Duffy's claims related to travel from his declared primary residence and Ottawa to, assess whether these trips occurred or could have occurred.

Conclusion

Overall, we have assessed that all of trips between Ottawa/Gatineau and PEI claimed by Senator Duffy occurred. All of his trips are supported by boarding passes and other supporting documents related to travel expenditures, in addition to his location being confirmed by the telephone records.

6.3. Claim subject to repayment to the Receiver General

We identified one group of days where Senator Duffy submitted expense claims for per diems during a time period when he does not appear to have been in Ottawa.

Our review of telephone records indicate that Senator Duffy was located in Florida, United States, from January 12, 2012 to January 28, 2012, confirmed by telephone communications on eleven (11) of seventeen (17) days during this period.

Claim T64-20171 - \$1,050.60

Claim T64-15839 relates to Senator Duffy's living expenses in the NCR, including 27 days of private accommodation, plus 18 days of per diem at \$87.55 per day.

Included in these claims were twelve (12) days of per diems during the period where Senator Duffy appears to be located in Florida, United States, for a total amount of \$1,050.60 (12 days at \$87.55 per day).

Based on the information available, it does not appear that Senator Duffy was eligible for per diem payments for the twelve days while he was in Florida, United States. As such, we have identified this amount as subject to repayment to the Receiver General.

Senator Duffy, through his counsel, has provided a letter he wrote to Senator Tkachuk, dated April 18, 2013, wherein he indicated the following, apparently in relation to the above noted amounts:

“Following our informal conversation, Tuesday evening, I went through my files for January 2012. I discovered that through a clerical error, per diems were inadvertently charged for several days when I was not in the National Capital Region.

My regular staff person was away on maternity leave and a temporary worker processed that claim.

This claim was clearly not appropriate, and I will reimburse The Senate without hesitation.”

Schedule 1 – Summary of Senator Duffy’s Location

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Apr-11	Fri	Confirmed						
02-Apr-11	Sat						Confirmed	
03-Apr-11	Sun		Confirmed					
04-Apr-11	Mon	Confirmed						
05-Apr-11	Tue					Confirmed		
06-Apr-11	Wed					Confirmed		
07-Apr-11	Thu					Confirmed		
08-Apr-11	Fri					Confirmed		
09-Apr-11	Sat						Confirmed	
10-Apr-11	Sun		Confirmed					
11-Apr-11	Mon	Confirmed						
12-Apr-11	Tue			Confirmed				
13-Apr-11	Wed			Confirmed				
14-Apr-11	Thu						Confirmed	
15-Apr-11	Fri						Confirmed	
16-Apr-11	Sat			Confirmed				
17-Apr-11	Sun			Confirmed				
18-Apr-11	Mon						Confirmed	
19-Apr-11	Tue						Confirmed	
20-Apr-11	Wed						Confirmed	
21-Apr-11	Thu	Confirmed						
22-Apr-11	Fri		Confirmed					
23-Apr-11	Sat		Confirmed					
24-Apr-11	Sun		Confirmed					
25-Apr-11	Mon	Confirmed						
26-Apr-11	Tue	Confirmed						
27-Apr-11	Wed					Confirmed		
28-Apr-11	Thu					Confirmed		
29-Apr-11	Fri	Confirmed						
30-Apr-11	Sat			Confirmed				
		7	5	5	0	6	7	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-May-11	Sun			Confirmed				
02-May-11	Mon			Confirmed				
03-May-11	Tue	Confirmed						
04-May-11	Wed	Confirmed						
05-May-11	Thu	Confirmed						
06-May-11	Fri	Confirmed						
07-May-11	Sat		Confirmed					
08-May-11	Sun		Confirmed					
09-May-11	Mon	Confirmed						
10-May-11	Tue	Confirmed						
11-May-11	Wed	Confirmed						
12-May-11	Thu	Confirmed						
13-May-11	Fri	Confirmed						
14-May-11	Sat		Confirmed					
15-May-11	Sun		Confirmed					
16-May-11	Mon	Confirmed						
17-May-11	Tue			Confirmed				
18-May-11	Wed	Confirmed						
19-May-11	Thu	Confirmed						
20-May-11	Fri	Confirmed						
21-May-11	Sat					Confirmed		
22-May-11	Sun						Confirmed	
23-May-11	Mon	Confirmed						
24-May-11	Tue		Confirmed					
25-May-11	Wed					Confirmed		
26-May-11	Thu	Confirmed						
27-May-11	Fri	Confirmed						
28-May-11	Sat		Confirmed					
29-May-11	Sun					Confirmed		
30-May-11	Mon	Confirmed						
31-May-11	Tue	Confirmed						
		18	6	3	0	3	1	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Jun-11	Wed	Confirmed						
02-Jun-11	Thu	Confirmed						
03-Jun-11	Fri	Confirmed						
04-Jun-11	Sat			Confirmed				
05-Jun-11	Sun			Confirmed				
06-Jun-11	Mon			Confirmed				
07-Jun-11	Tue	Confirmed						
08-Jun-11	Wed	Confirmed						
09-Jun-11	Thu	Confirmed						
10-Jun-11	Fri	Confirmed						
11-Jun-11	Sat		Confirmed					
12-Jun-11	Sun		Confirmed					
13-Jun-11	Mon	Confirmed						
14-Jun-11	Tue	Confirmed						
15-Jun-11	Wed	Confirmed						
16-Jun-11	Thu	Confirmed						
17-Jun-11	Fri	Confirmed						
18-Jun-11	Sat		Confirmed					
19-Jun-11	Sun		Confirmed					
20-Jun-11	Mon	Confirmed						
21-Jun-11	Tue	Confirmed						
22-Jun-11	Wed	Confirmed						
23-Jun-11	Thu	Confirmed						
24-Jun-11	Fri	Confirmed						
25-Jun-11	Sat		Confirmed					
26-Jun-11	Sun	Confirmed						
27-Jun-11	Mon					Confirmed		
28-Jun-11	Tue			Confirmed				
29-Jun-11	Wed			Confirmed				
30-Jun-11	Thu			Confirmed				
		18	5	6	0	1	0	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Jul-11	Fri			Confirmed				
02-Jul-11	Sat			Confirmed				
03-Jul-11	Sun			Confirmed				
04-Jul-11	Mon			Confirmed				
05-Jul-11	Tue			Confirmed				
06-Jul-11	Wed			Confirmed				
07-Jul-11	Thu			Confirmed				
08-Jul-11	Fri			Confirmed				
09-Jul-11	Sat			Confirmed				
10-Jul-11	Sun			Confirmed				
11-Jul-11	Mon			Confirmed				
12-Jul-11	Tue			Confirmed				
13-Jul-11	Wed			Confirmed				
14-Jul-11	Thu			Confirmed				
15-Jul-11	Fri			Confirmed				
16-Jul-11	Sat			Likely				
17-Jul-11	Sun			Confirmed				
18-Jul-11	Mon			Confirmed				
19-Jul-11	Tue			Confirmed				
20-Jul-11	Wed			Confirmed				
21-Jul-11	Thu			Confirmed				
22-Jul-11	Fri			Confirmed				
23-Jul-11	Sat			Confirmed				
24-Jul-11	Sun			Confirmed				
25-Jul-11	Mon			Confirmed				
26-Jul-11	Tue			Confirmed				
27-Jul-11	Wed			Confirmed				
28-Jul-11	Thu			Confirmed				
29-Jul-11	Fri			Confirmed				
30-Jul-11	Sat			Confirmed				
31-Jul-11	Sun			Confirmed				
		0	0	31	0	0	0	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Aug-11	Mon			Confirmed				
02-Aug-11	Tue			Confirmed				
03-Aug-11	Wed			Confirmed				
04-Aug-11	Thu			Confirmed				
05-Aug-11	Fri			Confirmed				
06-Aug-11	Sat			Confirmed				
07-Aug-11	Sun			Likely				
08-Aug-11	Mon			Confirmed				
09-Aug-11	Tue			Confirmed				
10-Aug-11	Wed			Confirmed				
11-Aug-11	Thu			Confirmed				
12-Aug-11	Fri			Confirmed				
13-Aug-11	Sat			Confirmed				
14-Aug-11	Sun			Confirmed				
15-Aug-11	Mon					Confirmed		
16-Aug-11	Tue					Confirmed		
17-Aug-11	Wed	Confirmed						
18-Aug-11	Thu						Confirmed	
19-Aug-11	Fri		Confirmed					
20-Aug-11	Sat		Likely					
21-Aug-11	Sun			Confirmed				
22-Aug-11	Mon			Confirmed				
23-Aug-11	Tue			Confirmed				
24-Aug-11	Wed			Confirmed				
25-Aug-11	Thu			Confirmed				
26-Aug-11	Fri			Confirmed				
27-Aug-11	Sat			Confirmed				
28-Aug-11	Sun			Confirmed				
29-Aug-11	Mon			Confirmed				
30-Aug-11	Tue			Confirmed				
31-Aug-11	Wed			Confirmed				
		1	2	25	0	2	1	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Sep-11	Thu			Confirmed				
02-Sep-11	Fri			Confirmed				
03-Sep-11	Sat			Confirmed				
04-Sep-11	Sun			Likely				
05-Sep-11	Mon		Confirmed					
06-Sep-11	Tue	Confirmed						
07-Sep-11	Wed	Confirmed						
08-Sep-11	Thu	Confirmed						
09-Sep-11	Fri			Confirmed				
10-Sep-11	Sat			Confirmed				
11-Sep-11	Sun			Confirmed				
12-Sep-11	Mon			Confirmed				
13-Sep-11	Tue			Confirmed				
14-Sep-11	Wed						Confirmed	
15-Sep-11	Thu						Confirmed	
16-Sep-11	Fri		Confirmed					
17-Sep-11	Sat		Confirmed					
18-Sep-11	Sun		Confirmed					
19-Sep-11	Mon	Confirmed						
20-Sep-11	Tue	Confirmed						
21-Sep-11	Wed					Confirmed		
22-Sep-11	Thu	Confirmed						
23-Sep-11	Fri	Confirmed						
24-Sep-11	Sat		Confirmed					
25-Sep-11	Sun		Confirmed					
26-Sep-11	Mon		Confirmed					
27-Sep-11	Tue	Confirmed						
28-Sep-11	Wed	Confirmed						
29-Sep-11	Thu	Confirmed						
30-Sep-11	Fri	Confirmed						
		11	7	9	0	1	2	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Oct-11	Sat			Confirmed				
02-Oct-11	Sun			Confirmed				
03-Oct-11	Mon			Confirmed				
04-Oct-11	Tue	Confirmed						
05-Oct-11	Wed	Confirmed						
06-Oct-11	Thu					Confirmed		
07-Oct-11	Fri		Confirmed					
08-Oct-11	Sat			Confirmed				
09-Oct-11	Sun			Confirmed				
10-Oct-11	Mon			Confirmed				
11-Oct-11	Tue	Confirmed						
12-Oct-11	Wed		Confirmed					
13-Oct-11	Thu		Confirmed					
14-Oct-11	Fri		Confirmed					
15-Oct-11	Sat							Unconfirmed
16-Oct-11	Sun							Unconfirmed
17-Oct-11	Mon	Confirmed						
18-Oct-11	Tue	Confirmed						
19-Oct-11	Wed	Confirmed						
20-Oct-11	Thu	Confirmed						
21-Oct-11	Fri	Confirmed						
22-Oct-11	Sat		Likely					
23-Oct-11	Sun		Confirmed					
24-Oct-11	Mon		Confirmed					
25-Oct-11	Tue	Confirmed						
26-Oct-11	Wed	Confirmed						
27-Oct-11	Thu		Confirmed					
28-Oct-11	Fri						Confirmed	
29-Oct-11	Sat					Confirmed		
30-Oct-11	Sun	Confirmed						
31-Oct-11	Mon	Confirmed						
		12	8	6	0	2	1	2

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Nov-11	Tue	Confirmed						
02-Nov-11	Wed	Confirmed						
03-Nov-11	Thu	Confirmed						
04-Nov-11	Fri		Confirmed					
05-Nov-11	Sat		Confirmed					
06-Nov-11	Sun		Confirmed					
07-Nov-11	Mon		Confirmed					
08-Nov-11	Tue	Confirmed						
09-Nov-11	Wed			Confirmed				
10-Nov-11	Thu			Confirmed				
11-Nov-11	Fri			Confirmed				
12-Nov-11	Sat		Confirmed					
13-Nov-11	Sun		Confirmed					
14-Nov-11	Mon		Confirmed					
15-Nov-11	Tue	Confirmed						
16-Nov-11	Wed	Confirmed						
17-Nov-11	Thu	Confirmed						
18-Nov-11	Fri		Confirmed					
19-Nov-11	Sat		Likely					
20-Nov-11	Sun		Confirmed					
21-Nov-11	Mon	Confirmed						
22-Nov-11	Tue	Confirmed						
23-Nov-11	Wed	Confirmed						
24-Nov-11	Thu	Confirmed						
25-Nov-11	Fri		Confirmed					
26-Nov-11	Sat		Confirmed					
27-Nov-11	Sun		Confirmed					
28-Nov-11	Mon	Confirmed						
29-Nov-11	Tue	Confirmed						
30-Nov-11	Wed	Confirmed						
		14	13	3	0	0	0	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Dec-11	Thu	Confirmed						
02-Dec-11	Fri		Confirmed					
03-Dec-11	Sat		Confirmed					
04-Dec-11	Sun		Confirmed					
05-Dec-11	Mon	Confirmed						
06-Dec-11	Tue	Confirmed						
07-Dec-11	Wed	Confirmed						
08-Dec-11	Thu	Confirmed						
09-Dec-11	Fri	Confirmed						
10-Dec-11	Sat		Likely					
11-Dec-11	Sun		Confirmed					
12-Dec-11	Mon	Confirmed						
13-Dec-11	Tue	Confirmed						
14-Dec-11	Wed	Confirmed						
15-Dec-11	Thu	Confirmed						
16-Dec-11	Fri	Confirmed						
17-Dec-11	Sat		Confirmed					
18-Dec-11	Sun		Confirmed					
19-Dec-11	Mon	Confirmed						
20-Dec-11	Tue						Confirmed	
21-Dec-11	Wed					Confirmed		
22-Dec-11	Thu	Confirmed						
23-Dec-11	Fri		Confirmed					
24-Dec-11	Sat		Confirmed					
25-Dec-11	Sun		Confirmed					
26-Dec-11	Mon		Likely					
27-Dec-11	Tue		Confirmed					
28-Dec-11	Wed		Confirmed					
29-Dec-11	Thu		Confirmed					
30-Dec-11	Fri		Confirmed					
31-Dec-11	Sat					Likely		
		13	15	0	0	2	1	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Jan-12	Sun						Confirmed	
02-Jan-12	Mon					Confirmed		
03-Jan-12	Tue						Confirmed	
04-Jan-12	Wed					Confirmed		
05-Jan-12	Thu	Confirmed						
06-Jan-12	Fri	Confirmed						
07-Jan-12	Sat							Unconfirmed
08-Jan-12	Sun							Unconfirmed
09-Jan-12	Mon	Confirmed						
10-Jan-12	Tue	Confirmed						
11-Jan-12	Wed	Confirmed						
12-Jan-12	Thu					Confirmed		
13-Jan-12	Fri					Confirmed		
14-Jan-12	Sat						Likely	
15-Jan-12	Sun						Confirmed	
16-Jan-12	Mon					Likely		
17-Jan-12	Tue					Confirmed		
18-Jan-12	Wed					Confirmed		
19-Jan-12	Thu					Likely		
20-Jan-12	Fri					Likely		
21-Jan-12	Sat						Likely	
22-Jan-12	Sun						Likely	
23-Jan-12	Mon					Confirmed		
24-Jan-12	Tue					Confirmed		
25-Jan-12	Wed					Confirmed		
26-Jan-12	Thu					Confirmed		
27-Jan-12	Fri					Confirmed		
28-Jan-12	Sat						Confirmed	
29-Jan-12	Sun		Confirmed					
30-Jan-12	Mon			Confirmed				
31-Jan-12	Tue		Confirmed					
		5	2	1	0	14	7	2

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Feb-12	Wed	Confirmed						
02-Feb-12	Thu	Confirmed						
03-Feb-12	Fri	Confirmed						
04-Feb-12	Sat		Confirmed					
05-Feb-12	Sun		Confirmed					
06-Feb-12	Mon	Confirmed						
07-Feb-12	Tue	Confirmed						
08-Feb-12	Wed	Confirmed						
09-Feb-12	Thu	Confirmed						
10-Feb-12	Fri			Confirmed				
11-Feb-12	Sat	Confirmed						
12-Feb-12	Sun		Confirmed					
13-Feb-12	Mon	Confirmed						
14-Feb-12	Tue				Confirmed			
15-Feb-12	Wed	Confirmed						
16-Feb-12	Thu	Confirmed						
17-Feb-12	Fri					Confirmed		
18-Feb-12	Sat							
19-Feb-12	Sun		Confirmed					
20-Feb-12	Mon		Confirmed					
21-Feb-12	Tue		Confirmed					
22-Feb-12	Wed		Confirmed					
23-Feb-12	Thu			Confirmed				
24-Feb-12	Fri			Confirmed				
25-Feb-12	Sat			Confirmed				
26-Feb-12	Sun			Confirmed				
27-Feb-12	Mon			Confirmed				
28-Feb-12	Tue	Confirmed						
29-Feb-12	Wed	Confirmed						
		14	7	6	1	2	0	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Mar-12	Thu	Confirmed						
02-Mar-12	Fri	Confirmed						
03-Mar-12	Sat					Confirmed		
04-Mar-12	Sun	Confirmed						
05-Mar-12	Mon	Confirmed						
06-Mar-12	Tue	Confirmed						
07-Mar-12	Wed	Confirmed						
08-Mar-12	Thu	Confirmed						
09-Mar-12	Fri	Confirmed						
10-Mar-12	Sat		Confirmed					
11-Mar-12	Sun		Likely					
12-Mar-12	Mon	Confirmed						
13-Mar-12	Tue	Confirmed						
14-Mar-12	Wed	Confirmed						
15-Mar-12	Thu	Confirmed						
16-Mar-12	Fri	Confirmed						
17-Mar-12	Sat		Confirmed					
18-Mar-12	Sun		Confirmed					
19-Mar-12	Mon	Confirmed						
20-Mar-12	Tue	Confirmed						
21-Mar-12	Wed	Confirmed						
22-Mar-12	Thu	Confirmed						
23-Mar-12	Fri			Confirmed				
24-Mar-12	Sat			Confirmed				
25-Mar-12	Sun			Confirmed				
26-Mar-12	Mon	Confirmed						
27-Mar-12	Tue	Confirmed						
28-Mar-12	Wed	Confirmed						
29-Mar-12	Thu	Confirmed						
30-Mar-12	Fri	Confirmed						
31-Mar-12	Sat		Confirmed					
		22	5	3	0	1	0	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Apr-12	Sun		Confirmed					
02-Apr-12	Mon	Confirmed						
03-Apr-12	Tue	Confirmed						
04-Apr-12	Wed	Confirmed						
05-Apr-12	Thu	Confirmed						
06-Apr-12	Fri			Confirmed				
07-Apr-12	Sat	Confirmed						
08-Apr-12	Sun		Confirmed					
09-Apr-12	Mon	Confirmed						
10-Apr-12	Tue	Confirmed						
11-Apr-12	Wed	Confirmed						
12-Apr-12	Thu	Confirmed						
13-Apr-12	Fri	Confirmed						
14-Apr-12	Sat		Confirmed					
15-Apr-12	Sun		Confirmed					
16-Apr-12	Mon	Confirmed						
17-Apr-12	Tue	Confirmed						
18-Apr-12	Wed	Confirmed						
19-Apr-12	Thu	Confirmed						
20-Apr-12	Fri	Confirmed						
21-Apr-12	Sat		Confirmed					
22-Apr-12	Sun		Confirmed					
23-Apr-12	Mon	Confirmed						
24-Apr-12	Tue	Confirmed						
25-Apr-12	Wed	Confirmed						
26-Apr-12	Thu					Confirmed		
27-Apr-12	Fri	Confirmed						
28-Apr-12	Sat		Confirmed					
29-Apr-12	Sun		Confirmed					
30-Apr-12	Mon	Confirmed						
		20	8	1	0	1	0	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-May-12	Tue	Confirmed						
02-May-12	Wed	Confirmed						
03-May-12	Thu	Confirmed						
04-May-12	Fri	Confirmed						
05-May-12	Sat		Confirmed					
06-May-12	Sun		Confirmed					
07-May-12	Mon	Confirmed						
08-May-12	Tue	Confirmed						
09-May-12	Wed	Confirmed						
10-May-12	Thu	Confirmed						
11-May-12	Fri			Confirmed				
12-May-12	Sat			Confirmed				
13-May-12	Sun			Confirmed				
14-May-12	Mon	Confirmed						
15-May-12	Tue	Confirmed						
16-May-12	Wed	Confirmed						
17-May-12	Thu							Unconfirmed
18-May-12	Fri							Unconfirmed
19-May-12	Sat							Unconfirmed
20-May-12	Sun							Unconfirmed
21-May-12	Mon							Unconfirmed
22-May-12	Tue							Unconfirmed
23-May-12	Wed							Unconfirmed
24-May-12	Thu							Unconfirmed
25-May-12	Fri							Unconfirmed
26-May-12	Sat							Unconfirmed
27-May-12	Sun							Unconfirmed
28-May-12	Mon							Unconfirmed
29-May-12	Tue	Confirmed						
30-May-12	Wed	Confirmed						
31-May-12	Thu	Confirmed						
		14	2	3	0	0	0	12

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Jun-12	Fri	Confirmed						
02-Jun-12	Sat		Likely					
03-Jun-12	Sun		Confirmed					
04-Jun-12	Mon	Confirmed						
05-Jun-12	Tue	Confirmed						
06-Jun-12	Wed	Confirmed						
07-Jun-12	Thu	Confirmed						
08-Jun-12	Fri	Confirmed						
09-Jun-12	Sat		Confirmed					
10-Jun-12	Sun		Confirmed					
11-Jun-12	Mon	Confirmed						
12-Jun-12	Tue						Confirmed	
13-Jun-12	Wed	Confirmed						
14-Jun-12	Thu	Confirmed						
15-Jun-12	Fri					Confirmed		
16-Jun-12	Sat			Confirmed				
17-Jun-12	Sun			Confirmed				
18-Jun-12	Mon	Confirmed						
19-Jun-12	Tue	Confirmed						
20-Jun-12	Wed	Confirmed						
21-Jun-12	Thu	Confirmed						
22-Jun-12	Fri			Confirmed				
23-Jun-12	Sat			Confirmed				
24-Jun-12	Sun	Confirmed						
25-Jun-12	Mon	Confirmed						
26-Jun-12	Tue	Confirmed						
27-Jun-12	Wed	Confirmed						
28-Jun-12	Thu	Confirmed						
29-Jun-12	Fri	Confirmed						
30-Jun-12	Sat						Confirmed	
		19	4	4	0	1	2	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Jul-12	Sun		Confirmed					
02-Jul-12	Mon			Confirmed				
03-Jul-12	Tue			Confirmed				
04-Jul-12	Wed			Confirmed				
05-Jul-12	Thu			Confirmed				
06-Jul-12	Fri			Confirmed				
07-Jul-12	Sat			Confirmed				
08-Jul-12	Sun			Confirmed				
09-Jul-12	Mon	Confirmed						
10-Jul-12	Tue					Confirmed		
11-Jul-12	Wed			Confirmed				
12-Jul-12	Thu			Confirmed				
13-Jul-12	Fri			Confirmed				
14-Jul-12	Sat			Confirmed				
15-Jul-12	Sun			Confirmed				
16-Jul-12	Mon			Confirmed				
17-Jul-12	Tue			Confirmed				
18-Jul-12	Wed			Confirmed				
19-Jul-12	Thu	Confirmed						
20-Jul-12	Fri	Confirmed						
21-Jul-12	Sat					Confirmed		
22-Jul-12	Sun			Confirmed				
23-Jul-12	Mon			Confirmed				
24-Jul-12	Tue			Confirmed				
25-Jul-12	Wed			Confirmed				
26-Jul-12	Thu			Confirmed				
27-Jul-12	Fri			Confirmed				
28-Jul-12	Sat			Confirmed				
29-Jul-12	Sun			Likely				
30-Jul-12	Mon	Confirmed						
31-Jul-12	Tue		Confirmed					
		4	2	23	0	2	0	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Aug-12	Wed		Confirmed					
02-Aug-12	Thu					Confirmed		
03-Aug-12	Fri						Confirmed	
04-Aug-12	Sat						Confirmed	
05-Aug-12	Sun						Confirmed	
06-Aug-12	Mon			Confirmed				
07-Aug-12	Tue			Confirmed				
08-Aug-12	Wed			Confirmed				
09-Aug-12	Thu			Confirmed				
10-Aug-12	Fri			Confirmed				
11-Aug-12	Sat			Confirmed				
12-Aug-12	Sun					Confirmed		
13-Aug-12	Mon					Confirmed		
14-Aug-12	Tue					Confirmed		
15-Aug-12	Wed					Confirmed		
16-Aug-12	Thu					Confirmed		
17-Aug-12	Fri			Confirmed				
18-Aug-12	Sat			Confirmed				
19-Aug-12	Sun			Confirmed				
20-Aug-12	Mon			Confirmed				
21-Aug-12	Tue			Confirmed				
22-Aug-12	Wed						Confirmed	
23-Aug-12	Thu			Confirmed				
24-Aug-12	Fri			Confirmed				
25-Aug-12	Sat			Confirmed				
26-Aug-12	Sun			Confirmed				
27-Aug-12	Mon			Confirmed				
28-Aug-12	Tue			Confirmed				
29-Aug-12	Wed					Confirmed		
30-Aug-12	Thu			Confirmed				
31-Aug-12	Fri			Confirmed				
		0	1	19	0	7	4	0

The Senate of Canada
 Summary of the Location of Senator Michael Duffy
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa - Senate Business (including per diem)	Ottawa - activity undocumented	Primary Residence	Primary Residence - Day Trip	Other location - Senate business	Other location - activity undocumented	Unknown
01-Sep-12	Sat			Confirmed				
02-Sep-12	Sun			Confirmed				
03-Sep-12	Mon			Confirmed				
04-Sep-12	Tue			Confirmed				
05-Sep-12	Wed			Confirmed				
06-Sep-12	Thu			Confirmed				
07-Sep-12	Fri			Confirmed				
08-Sep-12	Sat			Confirmed				
09-Sep-12	Sun			Confirmed				
10-Sep-12	Mon			Confirmed				
11-Sep-12	Tue	Confirmed						
12-Sep-12	Wed		Confirmed					
13-Sep-12	Thu			Confirmed				
14-Sep-12	Fri			Confirmed				
15-Sep-12	Sat			Confirmed				
16-Sep-12	Sun			Confirmed				
17-Sep-12	Mon					Confirmed		
18-Sep-12	Tue					Confirmed		
19-Sep-12	Wed	Confirmed						
20-Sep-12	Thu	Confirmed						
21-Sep-12	Fri	Confirmed						
22-Sep-12	Sat		Confirmed					
23-Sep-12	Sun		Confirmed					
24-Sep-12	Mon	Confirmed						
25-Sep-12	Tue	Confirmed						
26-Sep-12	Wed	Confirmed						
27-Sep-12	Thu	Confirmed						
28-Sep-12	Fri			Confirmed				
29-Sep-12	Sat			Confirmed				
30-Sep-12	Sun	Confirmed						
		9	3	16	0	2	0	0
Total for Entire Period		201	95	164	1	47	26	16

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