



# Review of Senator Wallin's Travel Expense and Living Allowance Claims

The Senate of Canada



August 2013

# Table of contents

1.	Executive summary.....	1
1.1	Background.....	1
1.2	Retainer .....	1
1.3	Framework and guidelines related to Senators’ travel expenses and allowances.....	1
1.4	Assessment of travel expense claims .....	2
1.5	Assessment of living allowances claims.....	4
2.	Scope, limitations in scope and restrictions .....	5
2.1	Scope.....	5
2.2	Limitations in scope .....	7
2.3	Restrictions .....	7
3.	Framework and guidelines related to Senators’ travel expenses .....	8
3.1	Period of review and relevant framework of travel expenses.....	8
3.2	Senators’ requirement to travel .....	9
3.3	Purpose of travel .....	10
3.4	Overriding principles .....	12
3.5	Allowable expenses .....	13
3.6	Other travel expenses and committee travel.....	13
3.7	Summary .....	13
4.	Assessment of travel expense claims.....	14
4.1	Summary of Senator Wallin’s travel expense claims .....	14
4.2	Approach to assessing the travel claims .....	15
4.3	Assessment of Senate business and categorization of the travel claims .....	19
4.4	Travel claims that appear to be appropriate in keeping with Senate practice.....	20
4.5	Travel claims that are subject to repayment to the Receiver General .....	20
4.6	Claims that are Subject to interpretation and determination by the Steering Committee of Internal Economy.....	25

5.	Living allowances .....	26
5.1	Background and framework for residency and allowances .....	26
5.2	Declarations and claims made by Senator Wallin .....	26
5.3	Considerations of primary residency .....	27
5.4	Assessment of Senator Wallin’s living allowance in the NCR Claims.....	31

Schedules

Schedule 1 – Summary of Identified Networking Events during the period April 2009 to March 2011

Schedule 2 – Travel claims subject to reimbursement to the Receiver General – not senate business

Schedule 3 - Travel claims subject to reimbursement to the Receiver General – incremental costs

Schedule 4 - Items that are subject to interpretation and determination by the Steering Committee of Internal Economy

Apendices

Appendix A – Policies related to transportation

Appendix B – Policies related to accommodation

Appendix C – Examples from Appendix A of the Senators’ Travel Policy (June 5, 2012)

Appendix D – Framework and guidelines related to Senators’ residency and living allowances

Appendix E – Letter, dated July 26, 2013, from Lax O’Sullivan Scott Lisus regarding Senator Wallin’s Outlook Calendar

Appendix F – Letter, dated August 6, 2013, from Senator Tkachuk

# 1. Executive summary

## 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 claim their office and travel expenses in compliance with the *Parliament of Canada Act* and internal rules and policies of the Senate.

Senator Pamela Wallin, appointed in late December 2008, has been travelling regularly from and to Saskatchewan with extended stays and stopovers in Toronto. Senator Wallin's claims have been made mainly with the purpose indicated as "Senate business". These claims appeared to be compliant with the expense policies and were processed on that basis by Senate Finance. In late 2012, Senator Wallin's travel expense claims were under review as it was brought to the Senate's attention that, although Senator Wallin had been following the proper procedures for submitting expense claims, the purpose of travel and the travel patterns may not be compliant with Senate travel policies and guidelines.

## 1.2 Retainer

Deloitte LLP ("Deloitte") was retained by the Senate of Canada ("Senate") to undertake a review the appropriateness of Senator Wallin's expense claims and to report on monies owing, if any, to the Receiver General.

More specifically, the Senate engaged Deloitte to:

- Review the travel claims and any supporting documentation regarding the nature of the parliamentary business, 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 Steering Committee of Internal Economy

The initial Review Period for this engagement was from April 1, 2011 to September 30, 2012; however, subsequent to Deloitte providing an interim briefing on the preliminary results of our review of the initial period, the Senate expanded the period under review to include all claims by Senator Wallin from January 1, 2009 to September 30, 2012. This included a review of Senator Wallin's claims for living allowance in the National Capital Region.

## 1.3 Framework and guidelines related to Senators' travel expenses and allowances

Senators claim their office and travel expenses in compliance with the *Parliament of Canada Act* and internal rules and policies of the Senate. Senators are able to request reimbursement of travel and other

expenses by indicating on their claims “parliamentary” or “Senate business” as the purpose, with no further requirement to demonstrate the appropriateness of the claim to Senate Finance, which processes the claims. Senators are required to retain the details of the nature of the parliamentary business for which they have been reimbursed in their offices for seven (7) years.

Chapter 4, s. 1 of the Senators’ Resource Guide states: “Senators are entitled to travel at Senate expense to carry out their parliamentary functions within their region, to and from Ottawa and elsewhere in Canada, to Washington, D. C. and to New York City”. Section 2.1.1 of the Travel Policy (June 5, 2012) provides a similar entitlement and Appendix A to the Travel Policy provides some specific examples of costs that the Senate will, and will not, fund.

In assessing Senator Wallin’s Travel Expense Claims, we have obtained from her, and from a variety of other sources, information regarding the nature of the events that she attended, and the underlying purpose of her travel. We have assessed whether or not these events would be regarded as carrying out the Senator’s “parliamentary functions” and in doing so have considered:

- Appendix A to the Senator’s Travel Policy. Although it was introduced on June 5, 2012, we have applied these examples throughout the period of our review, as we understand they provide specific examples of the existing policy principles
- The Steering Committee of Internal Economy’s review of items highlighted by Deloitte from our review of the initial period

Senator Wallin is the only Senator for whom we have reviewed travel expenses. As a result, we are not aware of the extent, if any, that expenses relating to activities similar to those identified in this report as being subject to reimbursement to the Receiver General may have been claimed by and reimbursed to other Senators in previous years.

#### 1.4 Assessment of travel expense claims

During the period January 1, 2009 to September 30, 2012, Senator Wallin made travel expense claims in the amount of \$532,508. We have assessed these claims into the three categories referred to in Section 1.2 above, as set out in the following table:

**Table 1: Summary of Senator Wallin’s travel expense claims**

Review Period	Amount Claimed Related to Travel	Deloitte Findings		
		Determined to be Appropriate in Keeping with Senate Practice	Subject to Reimbursement to the Receiver General	Subject to Interpretation by the Steering Committee of Internal Economy
January 1, 2009 - March 31, 2009	\$22,152	\$15,064	\$3,830	\$3,258
April 1, 2009 - March 31, 2010	105,508	64,359	32,026	9,123
April 1, 2010 - March 31, 2011	138,666	106,911	27,163	4,591
April 1, 2011 - March 31, 2012	174,150	135,016	35,937	3,198
April 1, 2012 - September 30, 2012	92,032	68,832	22,392	808
<b>Total</b>	<b>\$532,508</b>	<b>\$390,182</b>	<b>\$121,348</b>	<b>\$20,978</b>

Senator Wallin has already made repayment to the Senate for certain of these claims in the total amount of \$38,369.

### 1.4.1 Approach

For most of Senator Wallin's travel claims, the purpose of the travel was stated as "Senate Business", in accordance with what we understand is the general practice in the Senate. For a limited number of travel claims there was additional narrative or supporting information around the purpose for travel in the documentation supporting the claim maintained by Senate Finance. If such information was insufficient for us to establish the purpose of the travel and the nature of the event(s) related to the travel, we obtained further information from the following sources:

- Senator Wallin and her current Executive Assistant
- Senator Wallin's calendars
- Research – e.g. internet and third party

### 1.4.2 Amount subject to reimbursement to the Receiver General

This includes two components (non-Senate business and incremental costs).

The amount related to non-Senate business from these claims totaled \$90,323, as they fell into one or more of the following<sup>1</sup>:

- travel claim was reimbursed by Senator Wallin as she deemed the claim was for personal business;
- travel claim was for private business commitments made prior to Senator Wallin's appointment to the Senate (Senator Wallin has indicated that she understood that these costs were to be covered);
- travel claim included amounts related to returning to Ottawa from private business activities;
- travel claim related to speaking or other events which were non-Senate related; and
- travel claim related to partisan related activity, such as fundraising.

The amount related to incremental costs from these claims totaled \$31,025. These are additional costs incurred by the Senator as she stopped in Toronto on her way between Ottawa and Saskatchewan. In quantifying the amount to be repaid to the Receiver General, we have determined that such additional costs would appear to be appropriately charged to the Senate (and therefore not repayable to the Receiver General) in the following situations:

- Where Senator Wallin had to be in Toronto during the stopover period to attend to Senate business; and/or
- Where the Senator was required to be in Ottawa or Saskatchewan for Senate business at such times of the day that a direct or connecting flight to/from Saskatchewan would not have been reasonable, given the approximately two hour drive that the Senator has to take once in Saskatchewan to reach Wadena.

In other circumstances, we have categorized the additional costs incurred as repayable to the Receiver General.

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<sup>1</sup> Note that because many of Senator Wallin's travel claims cover more than one trip, and as she often undertook more than one activity on those trips, there was often more than one of the above reasons for categorizing the claims as subject to reimbursement to the Receiver General

### 1.4.3 Amount Subject to Interpretation by the Steering Committee of Internal Economy

Travel claims subject to interpretation and determination by the Steering Committee of Internal Economy include two types of claims: (i) travel that is related to “networking events”, and (ii) other events, including speeches. In total, Deloitte has determined that \$20,978 is Subject to interpretation and determination by the Steering Committee.

With regards to “networking events” it is Senator Wallin’s position that when she was appointed, she understood that her “networking” with contacts was an important part of her role, to “... *be open, accessible and in touch with as many “communities of interest” as possible to ensure that she would be an activist and effective Senator...*”

We provided a list of such meetings for the period April 2009 to August 2011 to the Steering Committee, together with Senator Wallin’s description of these meetings and why they qualified as Senate Business, for the Steering Committee’s interpretation as to whether or not they would qualify as “Senate Business” for the purpose of claiming travel expenses<sup>2</sup>. The Steering Committee determined that, while occasional, exceptional occurrences for special events might be acceptable, the volume and pattern of the events listed would not qualify them as Senate business<sup>3</sup>.

### 1.5 Assessment of living allowances claims

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. Senator Wallin declared her property in Wadena, Saskatchewan to be her primary residence for the Review Period.

Senator Wallin’s expense claims related to living allowances in the NCR consist of claims for private accommodation in the NCR from April 2009 to June 2011 (for having a property she owned in Ottawa available for her in Ottawa to undertake Senate business), stays in commercial accommodation (hotels) from January 2009 to March 2009 and from July 2011 to September 2012, plus per diem amounts related to meals and incidentals. Such claims total \$52,099.

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 Wallin against existing regulations and guidelines. However, given the travel pattern that we did identify, the fact that the Senator did not maintain a residence in Ottawa for nineteen months of the forty-five month review period, and as Senator Wallin was rarely in Ottawa for non-Senate business, we conclude that her primary residence was more than 100km from the NCR. As such, the NCR living allowances claimed by Senator Wallin appear to be appropriate in keeping with Senate practice.

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<sup>2</sup> At Senator Wallin’s request, although we were provided with the names of the individuals that she met with, we provided the Steering Committee with descriptions of the roles of the individuals rather than their names, to protect their privacy.

<sup>3</sup> Communication received on June 20, 2013,

## 2. Scope, limitations in scope and restrictions

### 2.1 Scope

#### 2.1.1 Document review

We reviewed the documentation compiled by the Senate Internal Audit and Strategic Planning group. We also requested and received documentation from Senator Wallin. The documentation we reviewed in order to perform our analysis included the following:

- a. A letter, dated August 24, 2012, from Alison Stodin, former employee in Senator Wallin's office, to Senator Stewart Olsen in her capacity as member of the Senate Standing Committee of Internal Economy;
- b. Report entitled "Senator Wallin – Review of Expenditures", prepared by Senate Finance in October 2012;
- c. Senate travel related rules, policies and guidelines in effect between January 1, 2009 and September 30, 2012 (the Review Period):
  - a. Senate Administrative Rules (SARs)
  - b. Senators' Travel Policy
  - c. Senators' Travel Guidelines
  - d. Senators' Resource Guide
  - e. Senators' Living Expenses in the NCR Guidelines
- d. Senator Wallin's travel expense claims and supporting documentation (January 2009 to September 2012);
- e. Travel and event descriptions, together with Microsoft Word monthly calendars listing events, provided by the Office of Senator Wallin related to travel expense claims;
- f. Media reports and Senator Wallin's office newsletters for the review period supporting Senator Wallin's attendance at various events;
- g. Responses from the Office of Senator Wallin to Deloitte queries regarding travel expense claims and related events, and supporting documentation;
- h. Internet research regarding various events attended by Senator Wallin during the Review Period.

- i. Memos from the Office of Senator Wallin addressed to Senate Finance regarding repayment of travel expense claims;
- j. Senate attendance reports and sick leave documentation;
- k. Information from Electoral District Associations (“EDA’s) in Saskatchewan and selected EDA’s in Ontario relating to events attended and remuneration, if any, received by Senator Wallin during the review period;
- l. Senator Wallin’s Office of the Senate Ethics Officer Conflict of Interest Code for Senator’s Public Disclosure Summary Forms;
- m. The Senator’s cell phone records for the Review Period;
- n. Senator Wallin’s VISA statements for the Review Period;
- o. Senator Wallin’s Senate Primary Residence Declaration Forms and supporting documentation;
- p. Electronic versions of Senator Wallin’s Microsoft Outlook Calendars with data download dates as at December 30, 2011, December 27, 2012 and June 28, 2013; and
- q. Summary of scheduled Committee meetings and Senator Wallin’s attendance at Committee meetings during the Review Period prepared by the Deputy Principal Clerk of Committees.

In addition, on July 26, 2013, we received Senator Wallin’s monthly handwritten calendars (January 2009 to December 2012).

## **2.1.2 Discussions / Interviews**

We had discussions or conducted interviews with the following individuals:

- a) Senator Pamela Wallin,
- b) Renee Montpellier, Executive Assistant to Senator Wallin from approximately October 2012 to date,
- c) Helen Krzyzewski, Executive Assistant to Senator Wallin from approximately September 2009 to October 2010,
- d) Sabrina Hamilton, Executive Assistant to Senator Wallin from approximately December 2010 to June 2012,
- e) Alison Stodin, Executive Assistant to Senator Wallin from approximately July 2012 to August 2012,
- f) Gary W. O’Brien, Clerk of the Senate,
- g) Jill Anne Joseph, Director Internal Audit and Strategic Planning, of the Senate,
- h) Senate Finance staff – Nicole Proulx, Director of Finance, Bonnie Marga, DCFO/Comptroller, Maggie Bourgeau, Financial clerk, and Melissa Lalande, Financial Reviewer, and
- i) Peter Feltham, Chief Network Services, Senate of Canada.

## 2.2 Limitations in scope

Our review was based on available documentation collected in the course of our review and the discussions and interviews we conducted as set out under the “Scope” section above. To the extent that we receive additional information after the date of this report, our findings herein may require revisions.

Our review was limited to Senator Wallin’s travel expense and living allowance claims. We did not perform a review or analysis of other expenses, if any, that Senator Wallin has charged to the Senate since becoming a Senator, for example within her office budget.

Senator Wallin is the only Senator for whom we have reviewed travel expenses. As a result, we are not aware of the extent, if any, that expenses relating to some or all of the activities identified in this report as not being eligible for reimbursement under the Senate’s expense framework may have been claimed by and reimbursed to other Senators.

## 2.3 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 additional information, which becomes known to us after the date of this report.

### 2.3.1 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.

# 3. Framework and guidelines related to Senators' travel expenses

## 3.1 Period of review and relevant framework of travel expenses

Our review encompasses the period from January 1, 2009 to September 30, 2012. The various expense reimbursements and allowances to which Senators are entitled are to be claimed and paid in accordance with the *Senate Administrative Rules* ("SARs"), together with their underlying supporting guidelines and policies.

### 3.1.1 Senate rules, guidelines, and policies related to travel

The SARs govern the administration of the Senate and are supplemented by underlying policies and guidelines. We have been provided with, and reviewed, three versions of the SARs relevant to our Review Period, as follows:

- June 21, 2007 to June 15, 2009
- June 16, 2009 to June 4, 2012, and
- June 5, 2012 to the date of this report.

All 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, opinions, 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."

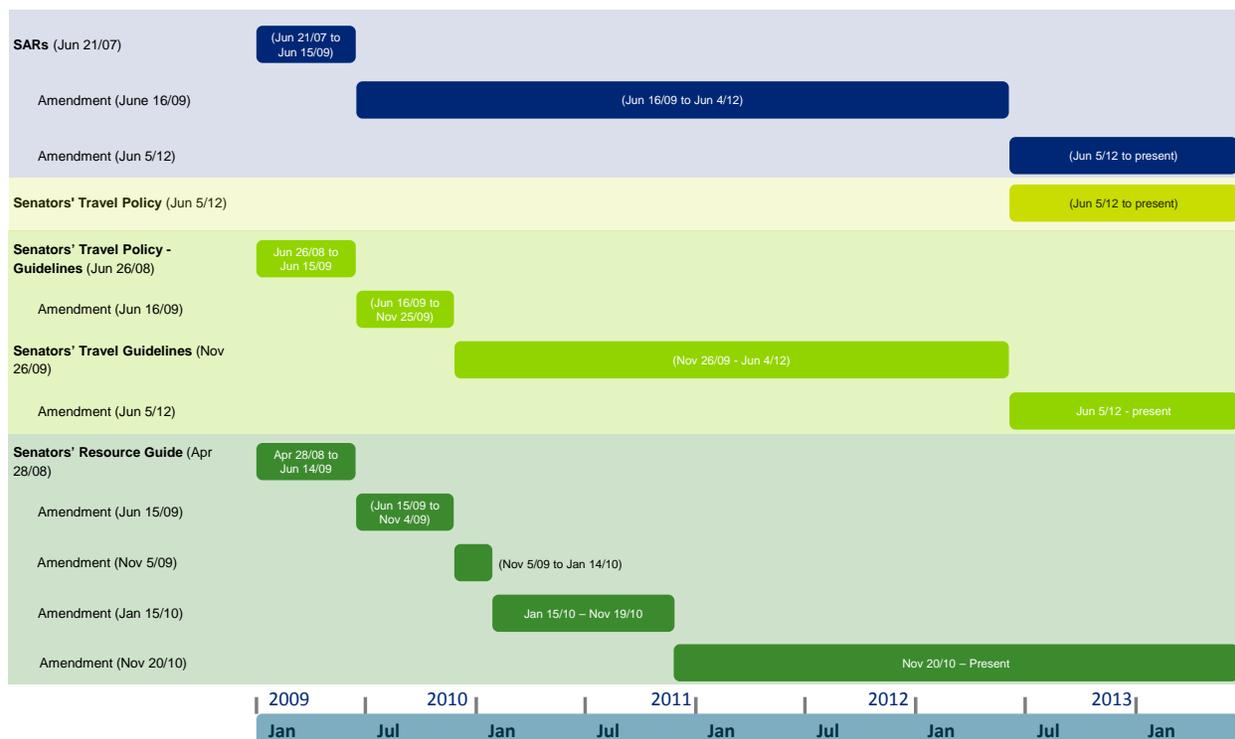
Effective June 5, 2012 the Senators' Travel Policy was introduced, which effectively replaced the previous SARs Section 4:03 Travel Entitlements and Expenses.

The SARs are supported by the following underlying guidelines and policies related to travel:

- Senators' Resource Guide
- Senators' Travel Guidelines, and
- Senators' Travel Policy

For the purposes of this report, we have referred to these documents as “SARs and underlying guidelines and policies related to travel”. Refer to the table below that sets out these documents, and the time periods for which they apply during the Review Period.

**Figure 1 - Chronology of travel related rules, guidelines and policies**



### 3.2 Senators' requirement to travel

Throughout the period under review, the Senators' entitlement to travel at senate expense is set out in the Senators' Resource Guide, as well as in the Senators' Travel Policy upon its adoption on June 5, 2012. These documents describe the Senators' travel requirements as follows:

<b>Senator's Resource Guide – Chapter 4</b> <i>Note – This section was unchanged by amendments during the review period</i>	<b>Section 1 – Introduction:</b> <i>“Senators are entitled to travel at Senate expense to carry out their parliamentary functions within their region, to and from Ottawa and elsewhere in Canada, to Washington, D. C. and to New York City”</i> <i>[There are restrictions for travel to New York City and Washington D.C.]</i>
<b>Senators' Travel Policy</b>	<b>Section 2.1 – Policy Context:</b> <i>“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</i>

	<p><i>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."</i></p>
	<p><b>Section 2.7 – Purpose of Travel</b></p> <p><i>"2.7.1 - The intent of the 64-point Travel System is to fund travel incurred in the carrying out of Senators' parliamentary functions or that is otherwise incurred for the service of the Senate."</i></p> <p><i>"2.7.4 In addition to their work in the Senate chamber and in committee, Senators typically take on a wide range of activities. While many of these activities can be considered as "public business" for the purposes of the Senators Attendance Policy, it should be noted that if they are not related to the Senator's parliamentary functions they shall not be reimbursed under the 64-point travel system."</i></p>

It should be noted that each of these documents identifies funded travel as travel incurred in the carrying out the Senators' *"parliamentary functions"*. The Senators' Travel Policy expands on this in Section 2.7.1 by including *"travel... otherwise incurred for the service of the Senate"*; however, Section 2.7.4 notes that *"... if they [activities] are not related to the Senator's parliamentary functions they shall not be reimbursed under the 64-point travel system"*. The Senators' Travel Policy, effective June 5, 2012, provides examples of such activities in its Appendix A – Examples of Travel Purpose, where it describes examples of both funded and unfunded travel (also attached in Appendix C of this report).

### 3.3 Purpose of travel

Senate travel related Guidelines and Policies have been consistent throughout the Review Period in funding travel incurred in the carrying out of Senators' *"parliamentary functions"*, which have been defined consistently throughout the Review Period in the SARs Chapter 1:03.1, as well as in the Senators' Travel Policy Section 1.5.6 as follows:

*"...parliamentary functions" means duties and activities related to the position of a Senator, wherever performed, and includes public and official business and partisan matters, but does not include activities related to:*

- (a) the election of a member of the House of Commons during an election under the Canada Elections Act; or*
- (b) the private business interests of a Senator or a member of a Senator's family or household."*

We noted that this definition further identifies the terms *"public business"*, *"official business"*, *"partisan matters"*, and *"private business"*. In addition, this definition introduces the concept of *"activities related to the position of a Senator"*.

#### 3.3.1 Public business

Public business is defined consistently in Chapter 1:03.1 of the SARs throughout the Review Period as:

*"1:03.1 - "public business" means all business carried on by a Senator for public purposes, whether or not authorized by the Senate or the Government of Canada, and includes official business, representative business, partisan business and related travel, but does not include attending to one's private concerns."*

This term is not defined in any of the other travel related policies or guidelines. This definition refers to the terms *"official business"*, *"representative business"*, *"partisan business"*, and *"private concerns"*. Of these terms, only *"official business"* is defined in the SARs and underlying travel related guidelines.

### 3.3.2 Official business

Official business is defined consistently in Chapter 1:03.1 of the SARs throughout the Review Period as:

*"...Official Business" means public business that has been authorized by the Senate or a committee of the Senate or requested in Writing by a Minister or the Crown."*

We noted that "Official Business" is described as a subset "Public Business" that has been specifically authorized by the Senate or a committee of the Senate or requested in Writing by a Minister of the Crown.

### 3.3.3 Partisan matters and partisan business

During our review of the SARs and their underlying travel related guidelines and policy we did not note a formal definition of the terms "Partisan Matters" or "Partisan Business"; however, we did note that the definition of "Parliamentary Function" within chapter 1.5.6 of the Travel Policy specifically excludes the following"

*"(a) the election of a member of the House of Commons during an election under the Canada Elections Act..."*

In addition, Appendix A of the Senators' Travel Policy provides the following relevant examples of typical travel carried out by Senators:

**Table 1 - Extract from the Senators' Travel Policy - Appendix A related to "partisan matters" or "partisan business" (refer to Appendix C for complete listing of examples)**

Purpose of travel	Fully Funded	Funded with Restrictions	Unfunded
Participation in party activities that are related to the work of the Senator or the Senate and its proceedings	✓		
Participation in party activities that are purely partisan matters such as election activities.			✓

### 3.3.4 Representative business

During our review of the SARs and their underlying travel related guidelines and policy we did not note a formal definition of the term "Representative Business".

### 3.3.5 Private concerns and private business

During our review of the SARs and their underlying travel related guidelines and policy we did not note a formal definition of the terms "Private Concerns" or "Private Business"; however, we noted that Appendix A of the Senators' Travel Policy provides the following relevant examples of typical travel carried out by Senators:

**Table 2 – Sample extract from the Senators' Travel Policy - Appendix A related to "private concerns" or "private business" (refer to Appendix C for complete listing of examples)**

Purpose of Travel	Fully Funded	Funded with Restrictions	Unfunded
To receive an honorary degree, award, medal or other similar honour in recognition of life-time achievements not directly related to Senate Work			✓

Purpose of Travel	Fully Funded	Funded with Restrictions	Unfunded
"Life events" of friends and family members: weddings, anniversary celebrations, hospital visits, birthdays, graduations, etc.			✓
Funerals of friends and family members (other than those included above).			✓

### 3.3.6 Activities related to the position of a Senator

During our review of the SARs and their underlying guidelines and policies related to travel, we did not note a formal definition or description of the concept of "Activities Related to the Position of a Senator", other than the terms described above. The Senators' Travel Policy Section 2.7 – Purpose of Travel notes the following:

*"In all situations, the onus is upon Senators to only claim for travel that is related to their parliamentary functions. Appendix A could be used to assist in terms of description and eligibility."*

### 3.4 Overriding principles

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."*

The Travel Policy outlines four (4) principles guiding the application of travel practices:

*"2.2.2 Trust and flexibility: travellers should have sufficient discretion and latitude to act in a fair and reasonable manner in determining travel arrangements that best respond to their needs and interests."*

*2.2.3 Transparency and accountability: the consistent, fair, and equitable application of the policy and its practices is best achieved when an appropriate travel accountability framework and structure is in place.*

*2.2.4 Valuing people: travel policies are fair when they support the health, safety, and well-being, in a travel context, of travellers and their families.*

*2.2.5 Modern travel practices: travel policies are most effective when they are in keeping with modern management practices and travel industry trends and realities.”*

### 3.5 Allowable expenses

Allowable expenses under the 64-Point Travel System are set out in the SARs and underlying guidelines and policies, and cover:

- Transportation (see Appendix A)
  - Airfare
  - Use of private vehicles
  - Taxi(s)
  - Car rental and gas
  - Other (train, bus, parking, etc.)
- Accommodation and per diems (see Appendix B)
  - Commercial accommodation
  - Private accommodation
  - Full per diem
  - Partial day per diem

The Senators' Travel Policy Section 2.18.1 requires that sufficient and appropriate supporting documentation be provided with the claim to demonstrate that claims are accurate, valid and compliant with policies, rules, and regulations.

### 3.6 Other travel expenses and committee travel

Other travel expenses and Committee travel guidelines are included in sections 2.12 and 2.16 of the Travel Policy as follows:

*2.12.3 Fees charged by travel agencies for booking travel arrangements shall be reimbursed as part of the expense to which the fee relates.*

*2.16.1 The 64-point travel system shall not be used for committee travel. However, when a Senator is required to travel from one location in Canada to the Canadian departure point for a committee trip, travel to the departure point may be charged to the 64-point system as either a regional or regular trip, whatever the case may be.*

### 3.7 Summary

Although, as indicated above, several changes were made to the underlying policies and guidelines governing Senators' travel in the Review Period, the overall principles of the policy did not change; ie., that travel costs would be reimbursed if the purpose of the travel was to carry out the Senator's parliamentary functions.

## 4. Assessment of travel expense claims

### 4.1 Summary of Senator Wallin's travel expense claims

During the period January 1, 2009 to September 30, 2012, Senator Wallin made travel expense claims in the amount of \$532,508 as set out in the following table:

**Table 2: Summary of Senator Wallin's travel expense claims**

Review Period	Amount Claimed Related to Travel	Deloitte Findings		
		Determined to be Appropriate in Keeping with Senate Practice	Subject to Reimbursement to the Receiver General	Subject to Interpretation by the Steering Committee of Internal Economy
January 1, 2009 - March 31, 2009	\$22,152	\$15,064	\$3,830	\$3,258
April 1, 2009 - March 31, 2010	105,508	64,359	32,026	9,123
April 1, 2010 - March 31, 2011	138,666	106,911	27,163	4,591
April 1, 2011 - March 31, 2012	174,150	135,016	35,937	3,198
April 1, 2012 - September 30, 2012	92,032	68,832	22,392	808
<b>Total</b>	<b>\$532,508</b>	<b>\$390,182</b>	<b>\$121,348</b>	<b>\$20,978</b>

During the period of our review, Senator Wallin was active in the Senate in a number of areas, including:

- Deputy-Chair, and subsequently Chair, of the Senate's National Security & Defence Committee,
- serving on the Veterans Affairs Committee,
- serving on the Foreign Affairs & International Trade Committee,
- Honorary Colonel of the Air Force since August 1, 2009, and
- attending Senate sittings in Ottawa.

She was also involved in non-Senate activities, such as: being a Board member for Porter Airlines, Oilsands Quest Inc. and Gluskin & Sheff, Prime Media Group, CTV Globemedia Inc., Jade Tower Inc., being Chancellor Emeritus of the University of Guelph, after serving as Chancellor from 2007 to 2011, and other non-for-profit and corporate advisory committees and boards.

In addition, we understand that Senator Wallin was a popular public speaker and regularly spoke at conferences and other events throughout Canada. Senator Wallin told us that she was not remunerated for these speaking engagements, except on one occasion when she first became a Senator. After that occasion, which she believed had been a pre-existing commitment, and speaking to the Senate Ethics Officer, she said that she was not remunerated for speaking engagements.

We therefore assessed her travel claims in the context of all of her identified activities. Our approach to this assessment is described below.

## 4.2 Approach to assessing the travel claims

Senate travel policies and guidelines indicate that the purpose of travel must be indicated on each travel expense claim. Section 2.7 of the Senator's Travel Policy indicates that the purpose of travel is a mandatory field; however, there may be situations where, for confidentiality purposes, Senators would not be able to provide details and would include a very brief description. Where details are not provided in the purpose of travel field, Senators are responsible for ensuring that they maintain all details in their office.

For most of Senator Wallin's travel claims, the purpose of the travel was stated as "Senate Business", in accordance with what we understand is the general practice in the Senate. For a limited number of travel claims there was additional narrative or supporting information around the purpose for travel in the documentation supporting the claim maintained by Senate Finance. If such information was insufficient for us to establish the purpose of the travel and the nature of the event(s) related to the travel, we obtained further information from the following sources:

- **Senator Wallin and her current Executive Assistant ("EA")** Senator Wallin and her current EA undertook a review of the travel claims submitted together with a review of her activities during the Review Period. They provided us detailed descriptions of the various events that the Senator attended, together with supporting documentation for some of the identified events, and a calendar of events that was prepared for the purposes of our examination.

We also interviewed the Senator and her EA on four occasions to obtain further clarification and information on the reasons for various claims.

- **Microsoft Outlook calendars** According to the EAs we interviewed, Senator Wallin and her EAs managed her busy schedule through her calendar, which was kept in Microsoft Outlook. We obtained three versions of Senator Wallin's Microsoft Outlook calendars for the period of our review:
  - From a back-up taken in December 2011 – period covered January 2009 to December 2011
  - From a back-up taken in December 2012 – period covered January 2009 to December 2012
  - From a back-up taken in June 2013 – period covered January 2009 to June 2013
- **Research** We conducted our own research, including internet searches and verification with third parties, to confirm the Senator's attendance at, and the details of, certain of the events identified as the purpose of her travel.

In addition, on July 26, 2013, we were provided with Senator Wallin's handwritten monthly calendars for the period from January 2009 to September 2012.

### 4.2.1 *Conflicting Information and Microsoft Outlook calendar entries*

We identified two areas that impacted our approach and assessment, as described below:

- Conflicting information and Microsoft Outlook calendar entries, and
- Travel between Ottawa and Toronto and Networking Activities.

In some cases, the information provided to us by Senator Wallin and her EA was inconsistent with the research that we undertook, and/or her Microsoft Outlook calendar as it existed at the time of the event (as evidenced by the Microsoft Outlook calendars we obtained from the back-ups taken by the Senate IT in December 2011 and December 2012). The following items set out examples of these inconsistencies.

1. **Part of Travel Claim #05399** (signed and dated June 16, 2009) was for a flight from Ottawa to Toronto on June 4, 2009 arriving at Pearson airport at 9:05pm. The purpose indicated on the travel claim was "Senate Business" with no further details. The Senator indicated in material provided to us that she had spoken at the Institute of Corporate Directors ("ICD") Fellowship Awards on June 4, 2009 in Toronto.

We confirmed with ICD that the Senator had in fact spoken at the Fellowship Awards in June 2008, and that Brian Tobin filled that role in June 2009. Publicity for the 2009 event that we identified through internet research indicated that it was scheduled to start at 5.30pm, with dinner at 7pm. We note that the itinerary/receipt filed by the Senator in support of this claim indicated her flight was scheduled to take-off at 8pm from Ottawa and land at Toronto Pearson at 9:05pm on June 4, 2009. The travel claim also included the Senator's boarding pass for this flight which indicated boarding at 7:25pm. In addition, the travel claim included a Westend Car Service invoice indicating that Senator Wallin was driven on June 4, 2009 from "Airport to home" (based on the invoice, her destination would have been her address in mid-town Toronto.).

The Senator's Microsoft Outlook calendar for June 4, 2009, as it currently exists (i.e. from the back-up taken in June 2013) contains the entry "12th Annual ICD Fellowship Awards" at 7:30pm, but no entry for the flight that the Senator took at 8pm. However, the 2009 Microsoft Outlook calendars that we obtained from the back-ups taken at December 2011 and December 2012, both contained an entry for the flight taken (at 8pm) but neither contained an entry at 7:30pm for the ICD awards. This indicates that the 2009 calendar was amended to add the ICD entry, and to delete the 8pm flight, sometime in 2013.

Senator Wallin has subsequently indicated that she was mistaken in the year that she spoke at the ICD Awards, but that she may have attended them later on in the evening on June 4, 2009. Her position on this, certain other events, and the reasons that changes were made in her Microsoft Outlook calendars are attached in a letter dated July 26, 2013 from her counsel to Deloitte (attached at Appendix E).

2. **Part of Claim #13651** (signed and dated June 16, 2009) was for a flight from Ottawa to Toronto on June 8, 2009 (arriving at Toronto Pearson airport at 9:05pm), and for a flight from Toronto to Ottawa on June 9, 2009 (departing Toronto Pearson airport at 1:10pm). The purpose indicated on the travel claim was "Senate Business" with no further details. The Senator indicated in material provided to us that she had attended two meetings on June 9, 2009 that she regarded as Senate Business, one with an adviser to the World Bank, and one with an official of the New York City Marketing and Development Corporation.

Our internet research showed that Senator Wallin attended a convocation at the University of Guelph on the morning of June 9, 2009.

The Senator's Microsoft Outlook calendar for June 9, 2009 as it currently exists (i.e. from the back-up taken in June 2013) contains an entry (with no time specified) for "meeting in a.m. with [XX] & [XX]", but no entry for the Guelph convocation. However, the 2009 Microsoft Outlook calendars that we obtained from the back-ups taken at December 2011 and December 2012, both contained the entry "UofGuelph: Summer Convocation (Christopher Plummer receiving award)" (at 9:30 am for 2 hours) but neither contained the entry for "meeting in a.m. with [XX] & [XX]". This indicates that the 2009

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<sup>4</sup> For privacy considerations, we have not provided the actual names of the individuals that are reflected in the calendar entry

calendar was amended to add the meeting entry, and to delete the Guelph convocation entry, sometime in 2013.

Senator Wallin has subsequently indicated that she did attend the convocation, and now believes her meeting with the World Bank adviser was on a previous day, and the meeting with the New York City official was in fact a telephone call.

- Part of Claim #13655** (signed and dated July 2, 2009) was for a flight from Ottawa to Toronto on June 18, 2009 (arriving at Toronto Billy Bishop airport at 7:30pm; the boarding pass indicated boarding at 6:10pm). In addition, the travel claim included a Westend Car Service invoice indicating that Senator Wallin was driven on June 18, 2009 from “*Airport to home*” (based on the invoice, her destination would have been mid-town Toronto.). The purpose indicated on the travel claim was “Senate Business” with no further details. The Senator indicated in material provided to us that she had attended the launch of the True Patriot Love Foundation and Tribute Dinner.

Our research confirmed that there was a launch of this event, in Toronto at 11:30am on June 18, 2009 and that the True Patriot Love Foundation and Tribute Dinner was to be held on November 10, 2009 in Toronto. The Senator is named as one of the Tribute Committee members.

The Senator’s Microsoft Outlook calendar for June 18, 2009 as it currently exists (i.e. from the back-up taken in June 2013) contains an entry for “*True Patriot Love*”. However, the 2009 Microsoft Outlook calendars that we obtained from the back-ups taken at December 2011 and December 2012, did not contain this entry. This indicates that the entry was made in the 2009 calendar sometime in 2013.

There was one entry in the 2009 calendar for the event that was present in all versions of the Microsoft Outlook calendar that we obtained:

*“11:30am (30 minutes) (Regrets: Toronto) True Patriot Love - kick-off committee meeting & press conference - 66 Wellington St. W, 54th Fl.”*

Based on the entry marked “Regrets”, and the time of the flight that the Senator took that day, it does not appear that she attended this launch. Senator Wallin subsequently agreed that she likely did not attend.

- Part of Claim #5390** (signed and dated April 28, 2009) was for an event in Saskatoon on April 15, 2009. The Senator indicated in material provided to us that she had been a keynote speaker at a public event in Saskatoon that included representation from four Saskatoon ridings.

The Conservative Saskatoon-Wanuskewin Riding Association indicated:

*“She [Senator Wallin] was the guest speaker at a \$100.00 per plate dinner in Saskatoon. The event was put on by the four local EDAs. The EDAs did not pay for her flight out there, she was already in town and they adjusted date/time to fit her schedule.”*

Senator Wallin’s Microsoft Outlook Calendars for June 15, 2009 (at 6pm for 3 hours ) indicated the following:

*Saskatoon Event (4 riding fundraiser) - TCU Place (XX - cell: 306-xxx-xxxx//office: 306.xxx.xxxx) **Source: Calendar Back-ups from December 2011 and 2012***

*Saskatoon Event - TCU Place (XX - cell: 306-xxx-xxxx//office: 306.xxx.xxxx) **Source: Calendar Back-ups from June 2013***

The wording “4 riding fundraiser” was removed from the entry subsequent to December 2012.

#### *4.2.1.1 Changes made to Outlook Calendars*

Deloitte was provided with a non-forensic copy of Senator Wallin's current (live) 2013 Microsoft Outlook calendar and non-forensic copies of her backed up (offline) 2011 and 2012 calendars. Without performing an analysis on a forensic copy of the calendars, we were limited in our ability to identify specifically what changes were made, when they were made and who made them, as specific metadata was affected in the process of creating the non-forensic copies (for example Creation Dates).

Deloitte performed a comparative analysis of the non-forensic copy of all three calendars, and as a result, the following observations of the differences between the live and offline calendars can be made.

1. 83 calendar entries were identified only residing in the Senator's 2013 calendar which referred to calendar entries. These 83 entries referred to calendar entries (appointments etc.) predating April 26, 2011. As these entries did not exist in offline calendars, it appears they were made sometime in 2013. A last written date was indicated for 77 out of the 83 entries in February, April, May and June 2013.
2. 34 calendar entries were identified in the Senator's 2013 live calendar which referred to calendar entries prior to October 28, 2011, where the subject lines of the calendar entries (appointments etc.) had been modified or changed from the entry that existed in the offline calendars.
3. 391 calendar entries appeared both in the 2011 and 2012 offline calendars, however were not located in the Senator's 2013 calendar. We were unable to determine the dates on which these items were deleted from the live calendar, as our analysis was not performed on a forensic image of the calendars. Many of the items that were deleted were in respect of calendar entries for Senator Wallin's activities on various Boards of Directors.

#### *4.2.1.2 Reasons for the changes*

Senator Wallin and her current EA, Renee Montpellier, informed us that they had made changes to the historical Microsoft Outlook calendars (adding some items and deleting others) in or around May 2013 as part of their process of pulling information together for our examination. They indicated that they did so in order to clarify what actually took place, and also to take out some irrelevant and personal information. Senator Wallin further indicated they had been informed by Senator Tkachuk of the results of the first period that Deloitte had reviewed (April 1, 2011 to September 30, 2012), and that, as Senator Wallin and her EA had understood what would, and what would not, be considered as acceptable as Senate Business, they wanted to make the process as streamlined as possible for us, and so they had taken out certain non-Senate related events and added other events that the Senator had attended that would be considered Senate business.

Subsequently, after a meeting with Senator Wallin and her counsel, we were provided with a letter regarding these changes, which we attach as Appendix E. In addition, Senator Tkachuk was provided a copy of this letter for which he provided a response which is attached as Appendix F.

While we have considered all three Microsoft Outlook calendars, as a result of the changes noted above, we have used the calendars from the previous back-ups (which do not have adjustments made to them from 2013) as a guide to the Senator's activities in the review period. Although events and flights do change, and all events on a particular day (as well as last minute changes) may not be reflected in the calendar, we have found the historical calendars (together with information from the travel claims, such as boarding passes for flights) to be useful in determining significant events and travel patterns, as they are the records that existed at the time of the relevant events. Many of the events that Senator Wallin has indicated took place but were not previously recorded in her Outlook calendars were "networking events" which are discussed below (see Schedule 1). In other cases, we have attempted to verify the event using third party confirmation or public information research.

## 4.2.2 Travel between Ottawa and Toronto and networking activities

The Senator undertook a number of trips between Ottawa and Toronto (as well as, stopovers in Toronto on the way to/from Saskatchewan). For many of these trips, the Senator's office indicated that:

*"the events in question were with important contacts and about issues relevant to the government of the day and the impact of its policies on a wide variety of industries and individuals. In some case she was seeking advice and input from those long experienced in government and/or policy-making circles. And in many cases, the Senator was seeking feedback from those who are directly affected by government policy. While her areas of special interest were defence and foreign policy that does not exclude other matters - most fundamental, economics and economic policy. The input, the exchanges of information, the advice, the criticism, the ideas were all central to her forming her role and approach as a Senator. She wanted to be open, accessible and in touch with as many "communities of interest" as possible to ensure that she would be an activist and effective Senator."*

We provided a list (attached as Schedule 1) of such meetings for the period April 2009 to August 2011 to the Senate Steering Committee, together with Senator Wallin's description as to the reasons for these meetings and their rationale as to Senate Business, for the Steering Committee's interpretation as to whether or not they would qualify as "Senate Business" for the purpose of claiming travel expenses<sup>5</sup>. The Steering Committee determined that, while occasional, exceptional occurrences for special events might be acceptable, the volume and pattern of the events listed would not qualify them as Senate business.

Subsequent to our provision of this list to the Steering Committee, we noted that many of these meetings were not originally in the Senator's Microsoft Outlook calendar, but were subsequently added (as indicated on Schedule 1).

## 4.3 Assessment of Senate business and categorization of the travel claims

The framework in which travel claims are to be made and assessed is set out in the SARs, Resource Guide, Travel Guidelines and Travel Policy which are discussed in Section 3 to this report. The Travel Policy, including Appendix A which provides examples of travel purposes that would and would not be funded by the Senate, was effective as of June 5, 2012. We understand this to have provided specific examples of the application of the existing policies, and have used this as a guide when assessing Senator Wallin's travel claims throughout the period of our review.

Senator Wallin indicated to us that the June 5, 2012 Travel Policy (including Appendix A) represented a change in the policies, and that she believes it is inappropriate to apply the examples retroactively, as Appendix A changed the categorization of activities that had been previously regarded as Senate Business. For example, Senator Wallin indicated that she was asked to be a different kind of Senator – one who was more active in the community, representing the Senate - and that discussions with Senator Tkachuk early in her tenure regarding various roles she had (such as Chancellor of the University of Guelph) confirmed that travel expenses to such events would be eligible for reimbursement. In this regard, we note that we have not assessed or reviewed any travel expense claims by other Senators, and therefore cannot comment on whether activities such as those undertaken by Senator Wallin were or were not undertaken by other Senators, or whether or not, they were the subject of travel claims by other Senators.

As Senator Wallin undertook several events and/or activities on most of her trips, if one or more of those events or activities qualified as Senate Business, then all of the flight costs for the trip have been categorized as appropriate. If there were any expenses claimed that directly related to any non-Senate

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<sup>5</sup> At Senator Wallin's request, although we were provided with the names of the individuals that she met with, we provided the Steering Committee with descriptions of the roles of the individuals rather than their names, to protect their privacy.

activities on the same trip (for example mileage or per diems), those costs have been identified as costs reimbursable to the Senate, but no apportionment of the flight costs for each trip has been made.

Having established the purpose of the travel, the various events attended and/or activities undertaken by Senator Wallin, and whether or not one or more events would be considered "Senate Business", we then categorized each of Senator Wallin's travel claims into the following three categories, as described in the sections that follow:

- Appropriate in Keeping with Senate practice,
- Subject to reimbursement to the Receiver General, or
- Subject to interpretation and determination by the Steering Committee of Internal Economy.

#### 4.4 Travel claims that appear to be appropriate in keeping with Senate practice

In determining whether the travel expense claim was appropriate in keeping with Senate practice, we considered elements from the SARs, the Travel Policy and Guidelines. The travel pattern was also examined to determine whether the most economical route was utilized based on the events that the Senator attended.

Based on our analysis and assessment, we determined that \$390,182 of the travel claims during our review period appear to be appropriate in keeping with Senate practice.

#### 4.5 Travel claims that are subject to repayment to the Receiver General

Travel claims subject to reimbursement include two types of claims: (i) travel that is unrelated to Senate business, and (ii) travel which resulted in additional incremental costs to the Senate. In total, Deloitte has determined that \$121,348 is Subject to Repayment to the Receiver General. Senator Wallin has already made repayment to the Senate for certain of these claims in the total amount of \$38,369. A summary of the amounts determined by Deloitte as Subject to Repayment to the Receiver General together with the amounts repaid by Senator Wallin since November 20, 2012 to date is included in the following table.

**Table 3: Summary of travel expense claims subject to repayment to the Receiver General**

Description	Reference	Period					Total
		Jan 2009 to Mar 2009	April 2009 to Mar 2010	April 2010 to Mar 2011	April 2011 to Mar 2012	April 2012 to Sep 2012	
Not Senate Business	Schedule 2	\$3,752	\$28,088	\$14,341	\$26,437	\$17,705	\$90,323
Additional Incremental Costs	Schedule 3	78	2,764	13,997	9,499	4,687	\$31,025
Subtotal		\$3,830	\$30,852	\$28,338	\$35,936	\$22,392	\$121,348
Less: repayments by Senator Wallin		0	(7,356)	(1,440)	(13,705)	(15,868)	(\$38,369)
Net Amount		<b>\$3,830</b>	<b>\$23,496</b>	<b>\$26,898</b>	<b>\$22,231</b>	<b>\$6,524</b>	<b>\$82,979</b>

Each of the types of claims that are the subject to Repayment to the Receiver General is described in the following sections.

#### **4.5.1 Travel unrelated to Senate business**

Attached as Schedule 2 is a summary of the claims that have been categorized as subject to reimbursement to the Receiver General as it has been determined that the travel and/or certain costs included in the travel claim were not for Senate Business. The amount related to non-Senate business from these claims totaled \$90,323. These amounts from the travel claims have been so categorized, as they fell into one or more of the following<sup>6</sup>:

- travel claim was reimbursed by Senator Wallin as she deemed the claim was for personal business (see Section 4.5.3 below);
- travel claim was for private business commitments made prior to Senator Wallin's appointment to the Senate (which she stated that she understood was to be covered by the Senate);
- travel claim included amounts related to returning to Ottawa from private business;
- travel claim related to speaking or other events which were non-Senate related; and
- travel claim related to fundraising and/or campaign related activity.

#### **4.5.2 Travel incurring incremental costs to the Senate**

Schedule 3 to this report lists each travel claim that has been determined to be subject to reimbursement to the Receiver General because the way that the travel was undertaken caused additional incremental costs to be incurred by the Senate that were not in respect of Senate business.

In addition to flying directly between Ottawa and Saskatchewan (Regina or Saskatoon), Senator Wallin also took flights that changed in Toronto (with a layover of a few hours), and also regularly made stopovers in Toronto (of one or more days) while on her way to and from Saskatchewan. Between January 1, 2009 and September 30, 2012, the Senator made the following flights between Ottawa/Toronto and Saskatchewan that were charged to the Senate (Senator Wallin also travelled to/from Saskatchewan on certain occasions on flights that were paid for by other government and non-government organizations):

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<sup>6</sup> Note that because many of Senator Wallin's travel claims cover more than one trip, and as she often undertook more than one activity on those trips, there was often more than one of the above reasons for categorizing the claims as subject to reimbursement to the Receiver General

**Table 4: Summary of travel between Saskatchewan and National Capital Region**

Period	Direction	Nature of Travel					Total
		Direct	Connecting Flight	Stopover in Toronto for 1 night	Stopover in Toronto greater than 1 night	Other	
January 1 2009 to March 31, 2009	To Saskatchewan	1	0	1	0	0	2
	From Saskatchewan	0	0	1	0	1	2
April 1, 2009 to March 31, 2010	To Saskatchewan	2	0	2	3	3	10
	From Saskatchewan	0	0	5	3	2	10
April 1, 2010 to March 31, 2011	To Saskatchewan	2	0	7	2	0	11
	From Saskatchewan	1	1	7	4	1	14
April 1, 2011 to March 31, 2012	To Saskatchewan	2	0	4	8	0	14
	From Saskatchewan	2	0	7	8	0	17
April 1, 2012 to September 30, 2012	To Saskatchewan	0	0	5	2	0	7
	From Saskatchewan	1	0	4	2	0	7
Total		11	1	43	32	7	94

Stopovers in Toronto of a day or more incurred additional costs to the Senate in comparison to direct or connecting flights, as the leg between Ottawa and Toronto was generally booked on a different ticket.

Senator Wallin explained that these stopovers were required as

- On the westbound journey, she wanted to avoid arriving late in Saskatchewan because it is a further two hour drive to Wadena, which can be problematic especially in winter.
- On the eastbound journey, she used the time at her apartment in Toronto to review materials for her Committee work, which took place in Ottawa the following day. We note that Senator Wallin frequently attended the following Committees (with their regular time slots noted) during the Review Period:
  - National Security and Defence (74 of 83 meetings) Mondays 4-8 pm.
  - Foreign Affairs (86 of 135 meetings) Wednesdays 4-6 pm, Thursdays 10:30 am. – 12:30pm.
  - Veterans Affairs (49 of 63 meetings) Wednesdays 12 – 1:30 pm.
  - Anti-Terrorism (15 of 18 meetings) Mondays 1:30 - 3:30 pm.
- She noted that no per diems or living allowance claims for a private residence were claimed for these stopovers.

In our analysis, we determined that such additional costs would appear to be appropriately charged to the Senate in the following situations:

- Where Senator Wallin had to be in Toronto during the stopover period to attend to Senate business; and/or

- Where the Senator was required to be in Ottawa or Saskatchewan for Senate business at such times of the day that a direct or connecting flight to/from Saskatchewan would not have been reasonable, given the approximately two hour drive that the Senator has to take once in Saskatchewan to reach Wadena.

In such cases, a stopover would be reasonable and incremental costs were not calculated.

We have quantified the additional incremental cost of such stopovers to the Senate as follows:

- The cost of the additional leg (to/from Toronto)
- The cost of additional taxis while in Toronto
- The cost of any additional per diems claimed

Less

- The difference in cost of the flight between Saskatchewan and Toronto and the flight between Saskatchewan and Ottawa (generally the flights to/from Toronto are around \$100 cheaper)
- An estimate for a hotel cost for the stopover night. For some of the period (April 1, 2009 to June 27, 2011), the Senator claimed a secondary residence in the NCR, and so during that time period, we have not included any estimate for a hotel cost, as the Senate was already bearing the cost of an allowance for a secondary residence in the NCR that could have been used for such stopovers. Senator Wallin did not claim any overnight allowance for accommodation costs while she was in Toronto on such stopovers.

An example of an incremental cost calculation (for travel between Saskatoon and Ottawa via Toronto on January 31 and February 1, 2011) is as follows:

**Table 5: Example incremental cost calculation**

**Example calculation**

Date	Claim \$	Narrative	Adjustments \$	Comments
Jan 31, 2011	\$1,954.18	YXE-YYZ, arriving @16:20	94.00	YXE-YOW flights are usually \$94 more expensive than YXE-YYZ
	89.05	car service in Toronto	(89.05)	not required if no stopover
	85.20	Per diem		allowed
Feb 1, 2011	89.05	car service in Toronto	(89.05)	not required if no stopover
	839.73	YYZ-YOW departing @09:10	(839.73)	not required if no stopover
	60.00	Taxi in Ottawa		allowed
<b>Total claim</b>	<b>\$3,117.21</b>		<b>(\$923.83)</b>	<b>Incremental cost due to stopover</b>

In total, we estimate that Senator Wallin claimed and was reimbursed a total of \$31,025 in respect of incremental costs (principally flight costs) related to stopovers in Toronto during the review period, based on her known schedule.

**4.5.3 Repayments made by Senator Wallin**

During the period November 20, 2012 to June 26, 2013, Senator Wallin repaid \$38,369 to the Receiver General related to travel claims during the review period as set out in Schedule 2 to this report. For most of these reimbursements, the Senator's office indicated that they were due to administrative errors. Many of these repayments related to personal travel, including travel for various Boards of Directors of which Senator Wallin was a member.

**4.5.3.1 Expense claim processes in Senator Wallin's Office**

We understand from interviews with Senator Wallin and her current and former EAs that it was their role to prepare travel claims for the Senator. While the specific process for each EA may have varied, we understand that the following process was generally followed by the EAs during the Review Period:

1. We understand that Senator Wallin's EAs were responsible for coordinating and booking her travel (flights, hotels, rental cars, etc.), and updating her Microsoft Outlook calendar with the details of the events and the related travel arrangements.
2. Senator Wallin provided the receipts, boarding passes, and other supporting documents to the EA upon returning from her travel. During interviews, EAs represented to us that the supporting documentation was usually delivered to them promptly upon the Senator returning from each trip.

3. The EA would prepare the Travel Expense Claim to be submitted to Senate Finance. This included preparation of invoices for a Toronto based car service that was frequently used by the Senator while in Toronto. We understand that that the car service provided monthly invoices which detailed each trip, not all of which were Senate related. The EAs told us that, because Senate Finance required each trip to be claimed with separate support (i.e. not a monthly invoice), the line items from the original car service invoice that related to Senate travel were summarized, and the EAs prepared a new invoice for each expense claim that only contained those items relevant to the claim. This newly created invoice was included in the Travel Expense Claim as supporting documentation for the travel. While we have not reviewed the original monthly invoices from the car service to ensure that the individual trips were correctly extracted by the EAs, all of the EAs who described this process indicated that no alterations to the original amounts for each trip were made.
4. Senator Wallin would sign the Travel Expense Claim forms, which would then be submitted to Senate Finance for reimbursement.
5. The EA would maintain a file in the Senator's office that included the purpose of the travel, expense receipts, boarding passes and other supporting documentation.

#### **4.6 Claims that are Subject to interpretation and determination by the Steering Committee of Internal Economy**

Travel claims subject to interpretation and determination by the Steering Committee of Internal Economy include two types of claims: (i) travel that is related to “networking events”, and (ii) other events, including speeches. In total, Deloitte has determined that \$20,978 is Subject to interpretation and determination by the Steering Committee (See Schedule 4 for a detail listing). As discussed in Section 4.2.2 to this report, the Steering Committee has reviewed the “networking events” and has determined that, while occasional, exceptional occurrences for special events might be acceptable, the volume and pattern of the events listed would not qualify them as Senate business.

# 5. Living allowances

## 5.1 Background and framework for residency and allowances

Senator Wallin represents Saskatchewan. Throughout the Review Period, Senator Wallin declared a primary residence located in Wadena, Saskatchewan.

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.

We have previously reported on our analysis of similar living allowance claims for Senators Brazeau, Duffy and Harb. For reference, we have repeated our review of the applicable guidelines and framework for assessing such claims in Appendix D. We found that there is a lack of clarity in the terminology used for the different residences mentioned or discussed in in the applicable regulations and guidelines.

## 5.2 Declarations and claims made by Senator Wallin

The following declarations were made by Senator Wallin regarding her primary and secondary residences during the Review Period:

**Table 6: Summary of Senator Wallin’s primary and secondary residence declarations<sup>7</sup>**

Date of Senator’s Declaration	Period Covered	Primary Residence	Secondary Residence (in the NCR)
January 19, 2009 <sup>8</sup>	open period	More than 100 kilometres from Parliament Hill	n/a
March 26, 2009 <sup>5</sup>	open period	More than 100 kilometres from Parliament Hill	Ottawa, Ontario (proof provided on June 26, 2009)
September 28, 2010	Period covered left blank, but form designed to cover April 1, 2010 to March 31, 2011 period	Wadena, SK	Ottawa, Ontario
April 29, 2011	April 1, 2011 to March 31, 2012	Wadena, SK	Ottawa, Ontario (proof provided on Sep 22, 2011)
September 28, 2011	April 1, 2011 to June 25, 2011	Wadena, SK	Ottawa, Ontario

<sup>7</sup> 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.

<sup>8</sup> Prior to the 2010/2011 fiscal year, the form used by the Senate did not require specific information regarding the primary residence.

Date of Senator's Declaration	Period Covered	Primary Residence	Secondary Residence (in the NCR)
September 29, 2011	June 26, 2011 to March 31, 2012	Wadena, SK	Does not own or rent a secondary residence in the NCR
March 15, 2012	April 1, 2012 to March 31, 2013	Wadena, SK	Does not own or rent a secondary residence in the NCR

Senator Wallin owned a property in Ottawa from April 2009 to June 2011. In September 2011, Senator Wallin updated her primary residence declaration for the 2011/2012 fiscal year by providing two updated declarations. The first declaration provided an end date of June 25, 2011 for the declared Ottawa property. The second declaration indicated that starting on June 26, 2011, Senator Wallin no longer owned (or rented) a secondary residence in the NCR.

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

**Table 7: Summary of Senator Wallin's living allowances in the NCR**

Category of Travel Expenditure	Jan 1, 2009 to March 31, 2009	April 1, 2009 to March 31, 2010	April 1, 2010 to March 31, 2011	April 1, 2011 to March 31, 2012	April 1, 2012 to Sep 30, 2012	Total
Private Accommodation (NCR Residence)	\$0 (0 days)	\$10,304 (365 days)	\$10,220 (365 days)	\$2,436 (87 days)	\$0 (0 days)	\$22,960 (817 days)
Commercial Accommodation (hotel)	\$5,017	\$0	\$0	\$8,286	\$3,917	\$17,220
Meals and incidentals (per diem)	\$1,536	\$4,012	\$1,860	\$3,448	\$1,063	\$11,919
<b>Total</b>	<b>\$6,553</b>	<b>\$14,316</b>	<b>\$12,080</b>	<b>\$14,170</b>	<b>\$4,980</b>	<b>\$52,099</b>

Senator Wallin's expense claims related to living allowances in the NCR consist of claims for private accommodation in the NCR from April 2009 to June 2011 (for having a property she owned in Ottawa available for her in Ottawa to undertake Senate business), stays in commercial accommodation (hotels) from January 2009 to March 2009 and from July 2011 to September 2012, plus per diem amounts related to meals and incidentals.

### 5.3 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”. In order to establish primary residence for all Senators, in December 2012 the Standing Committee of Internal Economy 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.

### 5.3.1 Senator Wallin’s primary residence “indicators”

We have reviewed copies of the information provided by Senator Wallin in January 2013, which we have summarized in the following table.

**Table 8: Senator Wallin’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 Wallin is registered to vote in the same area as declared primary residence

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

### 5.3.2 Senator Wallin’s location

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 Wallin’s primary residence. The information was reviewed in order to establish where Senator Wallin was located during the period of our examination, consisting of the 1,369 days from January 1, 2009 to September 30, 2012.

#### 5.3.2.1 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 Wallin for Senate business and public business, as well as the days when Senator Wallin attended Senate committee meetings.

### *Travel Claims*

Senator Wallin's travel claims were reviewed as they provide information, such as boarding passes, itineraries and the days for which per diem amounts were claimed by Senator Wallin for Senate business while in Ottawa.

### *Cellular Telephone*

Cellular telephone invoices were received for the period of our examination. 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 Wallin.

### *Credit Card Statements*

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

#### *5.3.2.2 Location confirmed, likely or unconfirmed*

For each of the 1,369 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 9: Status of location assessment**

	Number of Days
Confirmed	1,278
Likely	84
Unconfirmed	7
<b>Total</b>	<b>1,369</b>

#### *Location confirmed (1,278 days, 93%)*

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

#### *Location likely (84 days, 6%)*

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

#### *Location unconfirmed (7 days, 1%)*

Senator Wallin's location was identified as unconfirmed for days where we have not received any documentation that would support her location.

In summary, we have Senator Wallin's location either confirmed or considered likely for 99% of the period under examination, and therefore we are confident that our analysis is an accurate picture of Senator Wallin's travel patterns and location during the period.

### 5.3.2.3 Summary of Senator Wallin's location and travel patterns

Based on all of the information available, we prepared summaries of the locational indicators from January 2009 to September 2012. This information enabled us to perform a determination of Senator Wallin's location on a daily basis at the end of each day.

**Table 10: Summary of Senator Wallin's location**

End of Day Location of Senator Wallin	Total	
	# of Days	%
Ottawa Senate Business	298	22%
Other locations – Senate Business (Excludes Toronto and Saskatchewan)	88	6%
<b>Total Identified Senate Business (excluding Toronto and Saskatchewan)</b>	<b>386</b>	<b>28%</b>
Toronto	478	35%
Declared Primary Residence – Saskatchewan (plus 1 identified day trip)	368	27%
Other locations – Non Senate Business	126	9%
Ottawa – Non Senate Business	4	0%
Unknown	7	1%
<b>Total</b>	<b>1,369</b>	<b>100%</b>

#### *Toronto*

The most common location where Senator Wallin was located was in Toronto, where she maintains a residence, representing 478 of the 1,369 days (35%). We note that some of the time spent in Toronto was for Senate Business, however, this has not been quantified in the above table as certain events require interpretation by the Steering Committee.

#### *Declared Primary Residence*

The next most common location where Senator Wallin was located was in Saskatchewan, either at her declared primary residence (Wadena, SK) or elsewhere in Saskatchewan, for 368 of the 1,369 days (27%) during the period of our examination.

#### *Ottawa*

Based on our analysis, we estimate that Senator Wallin was in Ottawa for 302 of the 1,369 days during the period of our examination (approximately 22% of the period under examination) of which 298 days were for documented Senate business, 3 days were in Ottawa over a week-end between two Senate sitting weeks, and 1 other day was in Ottawa, the nature of which is unknown. Based on this analysis, for 99% of the time (298 out of 302 days) Senator Wallin was present in Ottawa, it was to attend Senate business. This includes the period of April 2009 to June 2011 during which she owned an Ottawa property (and declared it as her NCR residence).

#### *Other Locations*

Senator Wallin was located outside of the Ottawa, Toronto and Saskatchewan areas for 214 days. This included Senate business for 88 days (6%) and non-Senate business for 126 days (9%).

#### *Unknown*

We have not been able to determine a location for seven (7) days.

### **5.4 Assessment of Senator Wallin's living allowance in the NCR Claims**

We have reviewed Senator Wallin's claims related to living allowance while in the NCR. At different times, she claimed:

- Per diems
- Commercial Accommodation (January 2009 to March 2009 and July 2011 to September 2012)
- Private Accommodation (April 2009 to June 2011)

Overall, we have confirmed that Senator Wallin was in Ottawa for the days per diems and reimbursement for commercial accommodation were claimed. Senator Wallin's location is supported by boarding passes and other supporting documents related to travel expenditures, in addition to her location being confirmed by the telephone and credit card records.

During the Review Period we have assessed that Senator Wallin spent 302 nights in Ottawa, 298 of which were for Senate business. Senator Wallin did not spend a significant amount of time in Ottawa for non Senate business (4 days during the period, 3 of which were over a week-end between two Senate sitting weeks). 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 Wallin against existing regulations and guidelines. However, given the travel pattern that we did identify, the fact that the Senator did not maintain a residence in Ottawa for nineteen months of the forty-five month review period, and as Senator Wallin was rarely in Ottawa for non-Senate business, we conclude that her primary residence was more than 100km from the NCR. As such, the NCR living allowances claimed by Senator Wallin appear to be appropriate in keeping with Senate practice.

# Schedule 1 – Summary of Identified Networking Events during the period April 2009 to March 2011

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
<b>Networking Events included in all backup Outlook Calendars</b>						
1	30-Apr-09	✓	✓	✓	business dinner with Individual #32	had business dinner meeting with Individual #32, Chair of the Board for a publishing company to discuss media & government relations.
2	24-May-09	✓	✓	✓	Business meeting with Individual #5	The Senator met with Individual #5, Artist, Performer, University Lecturer and Member of the Arts Council, to discuss the federal government's policy regarding culture.
3	19-Aug-09	✓	✓	✓	Meeting with Individual #4	Attended a meeting with Individual #4, President of a registered charity, regarding the Officers Training Corps, next steps for the a documentary and to strategize upcoming new projects.
4	11-Sep-09	✓	✓	✓	Business meeting with Individual #18	Meeting with Individual #18, an executive of Canada Post, to discuss the business and technological challenges facing Canada Post.
5	22-Sep-09	✓	✓	✓	Business meeting with Individual #20	Lunch with leading Canadian businessman and investor, Individual #20. Individual #20 leads private equity transaction activities in the telecom, media, technology, and energy services sectors. They discussed the business climate and issues of concern to the investment community.
6	18-Oct-09	✓	✓	✓	Attended a Reception for Individual #54	Invited to a private dinner event at an individual's residence, as Senator and member of the Foreign Affairs Committee to meet with the internationally known Individual #54, historian, essayist, former dissident, public intellectual and editor of a newspaper. He was a key player in the solidarity movement that led to profound political change in Poland.
7	20-Dec-09	✓	✓	✓	Attended a dinner meeting hosted by Individual #23	The Senator was invited to a dinner meeting hosted Individual #23, Executive Director of a registered charity that engages Canadians of diverse backgrounds in the promotion of peace – starting right at home. The dinner was attended by a representative of Chateleine and a representative from the New York City Ballet and several leading Toronto lawyers. A wide range discussion on political issues.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
8	15-Feb-10	✓	✓	✓	Business dinner meeting with Individual #27	The Senator had a business dinner meeting with Individual #27 and his wife. Individual #27 is Managing Director of wealth management firm. During the course of the evening they discussed financial and corporate cross border issues.
9	25-Mar-10	✓	✓	✓	Business meeting with Individual #16	The Senator met with Individual #16, a representative from a marketing company, regarding Canada-China relations.
10	18-Dec-10	✓	✓	✓	Business meeting with Individual #47	The Senator had a briefing meeting with Individual #47 the newly appointed Canadian Consul General to NY, as a former Consul General key topics were discussed ie. the role of a Consul General, the Senator also provided an update on some of the current defence and security Canada/U.S issues.
11	22-Feb-11	✓	✓	✓	Meeting with Individual #49	The Senator met with Individual #49, Chair of a media corporation, regarding media issues.
12	12-Aug-11	✓	✓	✓	Meeting with Individual #23	Met with Individual #23, Executive Director of a registered charity that engages Canadians of diverse backgrounds in the promotion of peace (private contact). The meeting was to discuss immigration and multicultural issues.
13	15-Aug-11	✓	✓	✓	Lunch meeting with Individual #52	Attended a business lunch with Individual #52, a representative from a financial advisory services firm relating to potential investment in Saskatchewan potash.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
<b>Networking Events included only in 2013 Backup Outlook Calendar</b>						
14	19-Apr-09			✓	Meeting with Individual #1	As member of the Foreign Affairs and International Trade Committee, the Senator met with Individual #1, a Canadian Official located in New York regarding Canada/U.S relations.
15	25-Apr-09			✓	Business meeting with Individual #2.	The Senator met with Individual #2, Director of International Relations for an international mining company with interests in Canada, South America and Asia. As member of the Foreign Affairs & International Trade Committee, they discussed a full range of issues including the government's view on foreign ownership.
16	4-May-09			✓	Meeting with Individual #3	The Senator attended a meeting with Individual #3, President & CEO of a not-for-profit organization providing education and certifications to directors and boards. The meeting was to discuss the upcoming June 4th event and the proposed content of the Senator's speech.
17	14-May-09			✓	Business meeting with Individual #4	As Deputy Chair of SCONSAD, the Senator met with Individual #4, President of a registered charity, who's mandate is to provide education related to matters of public policy. The meeting was regarding the planning for an event in Ottawa on May 26th - a special showing for Parliamentarians on the role of officer training programs in Canada, U.S and Great Britain.
18	6-Jun-09			✓	Attended a business dinner hosted by Individual #6 & Individual #7 at their home	She attended a business dinner hosted by Individual #6 & Individual #7 at their home which included senior members of the business and legal community. A full range of issues were discussed.
19	9-Jun-09			✓	Meeting with Individual #8, Advisor to the Washington-based bank and with Individual #9, COO and General Consul of a New York based not-for-profit marketing development corporation	As a member of the Foreign Affairs and International Trade Committee, the Senator met with Individual #8, to discuss the climate change policies; later, as former CG, she met with a New York contact Individual #9, regarding potential marketing, tourism and trade partnerships between NYC and Canada's key cities including Toronto.
20	12-Jun-09			✓	Meeting with Individual #10	The Senator met with Individual #10, long time Bay Street investor who was very concerned about government policy regarding trust. They also discussed a business she was about to purchase promoting women of influence.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
21	13-Jun-09			✓	Attended a dinner at the private residence of Individual #38 with key political and media figures	The Senator attended a business dinner with political and media leaders to discuss a full range of political and media issues. These are relationships that are key for the Senator to maintain for her role in the Senate.
22	9-Jul-09			✓	Meeting with Individual #11	The Senator had a business dinner meeting with Individual #11, Founder of a Toronto Based Investment Company, to discuss the role of philanthropy and the idea of "social investing".
23	10-Jul-09			✓	Business meeting with Individual #12	As Deputy Chair of SCONSAD, the Senator had a business meeting with Individual #12, Chief Financial Officer of an aviation company specialized in operating within hostile environments. The meeting was to discuss their projects in Afghanistan, Sudan and Iraq and discuss military equipment needs.
24	12-Jul-09			✓	Meeting with Individual #13	She met with Individual #13, a Research Fellow at the University of Toronto. Individual #13 is a long time senior civil servant and former official of the Organization for Economic Co-operation and Development (OECD) who is actively involved in international trade issues, all of which was discussed.
25	24-Aug-09			✓	Meeting with Individual #16	The Senator met with Individual #16, a representative from a marketing company, to discuss proposed speaking events for a Canadian investment company.
26	9-Sep-09			✓	Business meeting with Individual #17	Lunch with Individual #17, Executive Vice-President Corporate affairs with an international mining firm. They discussed mining and foreign ownership issues as well as Canadian/U.S border and trade relations.
27	21-Sep-09			✓	Business meeting with Individual #19, a former US Ambassador to Canada	They discussed political development on both sides of the boarder as well as specific cross border irritants regarding trade and travel.
28	26-Sep-09			✓	Attended a business dinner event for Individual #53	In Toronto attended a private dinner event for Individual #53, President and CEO of a fund management company and former senior official with Government of Canada. As Senator she was invited to attend as Special Guest, many topics were discussed including Canada's economic role and Senate Reform.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
29	17-Dec-09			✓	Business meeting with Individual #22	Met with Individual #22, former president of large food retailer and Chairman of a telecommunications company, and long time business contact. As chair he helped establish business history at the Rotman School. Amongst the issues discussed, were politics, the economy & the business climate. These connections with the business community are key to the Senator's ongoing work.
30	11-Jan-10			✓	Attended a dinner hosted by Individual #24	Individual #24, a senior official at the Canadian International Council (CIC), also attended by BMO Scholarship winner - brilliant young Canadian woman with a desire to serve in the foreign service. The Canadian International Council, an independent, member-based council established to strengthen Canada's role in international affairs. They discussed the role of public service and foreign affairs.
31	27-Jan-10			✓	Business meeting with Individual #13 and Business dinner with Individual #25	The Senator met Individual #13, Research Fellow at the University of Toronto. Individual #13 was a long time senior civil servant and former official of the OECD. They discussed international economics and trade.  The Senator was later invited to a business dinner with Individual #25, Executive Vice-President, Corporate Affairs, with a telecommunications company. Individual #25 is a Canadian telecommunications lawyer and association executive. They discussed telecommunications, regulatory issues and their shared interest regarding increasing the number of women on boards - an issue the Government has now embraced.
32	22-Feb-10			✓	Business meeting with Individual #28	The Senator met with Individual #28, representative from a registered charity, who's mandate is to provide education related to matters of public policy. The meeting was regarding the Canadian National Leadership Program (CNLP) and plans to step up engagement with Parliamentarians.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
33	7-Mar-10			✓	Attended a reception at Individual #55's house	The Senator attended a reception at the home of Individual #55, a representative from the National Arts Centre, for the Toronto cultural and business community. A range of issues were discussed regarding the future of arts in Canada and arts funding.
34	31-Mar-10			✓	Business meeting with Individual #30	Met with individual #30, a representative from a Canadian university school of business, regarding CDN/U.S. trade, security and financial implications of border security.
35	16-Apr-10			✓	Business meeting with Individual #28 and Meeting with Individual #31	The Senator had a meeting with Individual #28 regarding the ongoing discussions on the reinstatement of the CDN National Leadership Program (formerly known COTC).  The Senator also had a briefing meeting that day with Individual #31 re: the high tech research and innovation operations underway at MARS as federal government is involved.
36	18-Apr-10			✓	Business dinner meeting with Individual #32	The Senator had meeting with Individual #32, Chair of the Board for a publishing company re: media and government relations.
37	23-Apr-10				Morning meeting with a Canadian official in the U.S., Individual #33 was cancelled;  Business lunch meeting with Individual #13	Meeting with Individual #33 re: Canada/U.S. relations was cancelled at the last minute due to the individual's travel schedule;  Senator met with Individual #13, a Research Fellow at the University of Toronto for a lunch meeting. Individual #13 was a long time senior civil servant and former official of OECD who is actively involved in international trade issues. They discussed government's approach to trade agreements with Europe and Asia.
38	20-May-10			✓	Business dinner meeting with Individual #24	The Senator had a dinner meeting with Individual #24, senior official of the Canadian International Council (CIC), to discuss trade policy issues.
39	20-Jun-10			✓	Business meeting with Individual #23	The Senator met with Individual #23, Director of a registered charity that engages Canadians of diverse backgrounds in the promotion of peace. The meeting was regarding Canada's foreign policy and the government focus on integration of ethnic communities.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
40	18-Mar-11			✓	Business meeting with Individual #50	The Senator met Individual #50, one of Canada's most recognized and respected senior research professionals regarding public attitudes on key aspects of the economic action plan.
<b>Networking Events not included in any Backup Outlook Calendars</b>						
41	22-Nov-09				Dinner with a journalist re: feature piece on Brad Wall	The Senator was interviewed at length by a journalist for a feature piece on Saskatchewan and it's new and very popular premier Brad Wall. She spoke about the full range of issues facing the Premier and the emerging leadership role in Canada.
42	13-Dec-09				Dinner meeting with Individual #21	She met with Individual #21, former Alberta politician, to discuss political and economic matters. Individual #21 is a long time political friend and colleague.
43	3-Feb-10				Business meeting with Individual #26	The Senator met with Individual #26, President and CEO of an investment management firm . Individual #26 is a Harvard-trained economist and leading Canadian expert on health systems. She met with him regarding business, finance, & health care issues specifically the Federal Government's role.
44	12-Mar-10				Business meeting with Individual #29	As a member of the Foreign Affairs and International Trade Committee, the Senator met with Individual #29, founder of the mining company, for a briefing on the state of his industry and to discuss Canada/U.S. relations. He is a long-standing business contact of Senator Wallin.
45	13-Jul-10				Business meeting with Individual #12	Meeting with Individual #12, Chief Financial Officer of an aviation company specialized in operating within hostile environments. The meeting was to discuss the Afghan mission and potential military needs.
46	19-Aug-10				Business meeting with Individual #34 and Meeting with Individual #27	The Senator met with Individual #34, Executive Director of a awards foundation. They met to discuss the upcoming awards presentation and her role as Co-Host and was briefed on award winners and event plans.  The Senator also had a meeting with Individual #27, Managing Director of wealth management firm – re: corporate cross border issues.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
47	23-Aug-10				Business meeting with Individual #35	The Senator met with Individual #35, a representative of a public relations firm, regarding a joint speaking event with the Finance Minister.
48	26-Aug-10				Business meeting with Individual #36	As member of the Foreign Affairs and International Trade Committee, the Senator met with Individual #36, Chairman of a public relations firm, for a briefing on Saskatchewan (and other Canadian clients) doing business in India for upcoming committee travel to India.
49	24-Sep-10				Meeting with Individual #37	The Senator met with Individual #37, a representative from the Richard Ivey School of Business, University of Western Ontario, to talk about government tech and innovation policies.
50	30-Sep-10				Business meeting with Individual #38 and Meeting with Individual #39	She met with Individual #38, a Lawyer, regarding an issue at the suggestion of the ethics commissioner.  The same day the Senator also met with Individual #39, a representative from an aviation company specialized in operating within hostile environments. The meeting was regarding Canada's continuing role in Afghanistan and what that might mean for equipment needs.
51	15-Oct-10				Dinner meeting with Individual #40	Individual #40 is a representative from a Federal supported program helping youth in low-income communities stay in school to discuss the program and continued Federal involvement.
52	17-Oct-10				Business meetings with Individual #41 and Individual #42	The Senator met regarding a book project to discuss approaching leading business and political figures (herself included)
53	24-Oct-10				Meeting with Individual #43	Individual #43 is a Canadian diplomat. The Senator met regarding Canada/U.S relations.
54	1-Nov-10				Meeting with Individual #44	The Senator met with Individual #44, a representative from Queens University, regarding military veterans health institute and her continuing role with the Queen's Executive MBA program where she delivered an annual lecture on defense and security matters and Canada/U.S. relations.
55	17-Dec-10				Business meeting with Individual #45 and Individual #46	The Senator had a business dinner with Individual #45, former head of a mining company & Individual #46, a representative from the Canadian Institute of International Affairs regarding business and foreign policy.

Summary of Identified Networking Events during the Period April 2009 to March 2011						
Event Reference Number	Event Date	Included in 2011 Backup Outlook Calendar	Included in 2012 Backup Outlook Calendar	Included in 2013 Backup Outlook Calendar	Travel Purpose as per Senator Wallin's Office	Additional Details of the event (explanations from Senator Wallin's office)
56	11-Aug-11				Meeting with Individual #51	Met with Individual #51 (private contact), President of a not-for-profit organization dedicated to electing women in politics. The meeting was to discuss woman's issues.
57	13-Aug-11				Attended dinner hosted by Individual #16	The Senator attended a meeting with Individual #16, a longstanding contact, she discussed speaking opportunities for Cabinet Ministers and Ambassadors. He represents, amongst many others, a Canadian based Investors group who were seeking potential speakers. Then later she attended a dinner hosted by Individual #16 with a variety of business and key players in the media and business communities. There was wide ranging discussion about the changing role of media and why there was so little interface between business and the political community.

Schedule 2 – Travel claims subject to  
reimbursement to the Receiver  
General – not senate business

Travel Unrelated to Senate Business										
Claim #	Travel Date	Total Claim Amount related to 64 Profit Travel	Travel Expense Claim Information		Purpose of Travel Per Travel Expense Claim	Reason for Finding	Deloitte Findings		Reimbursements made by Senator Walllin	
			Travel Route	Travel Expense Claim			Amount Subject to Reimbursement to Receiver General	Amount	Date	
January 1, 2009 to March 31, 2009										
5378	January 15 to 22, 2009	\$ 1,557.18	Kingston - Ottawa - Toronto - Ottawa - Toronto	Senate Business	Senator Walllin flew from Ottawa to Toronto on January 22, 2009. The Senator's Office did not represent any senate business was undertaken between January 22 to 25, 2009, when the Senator returned to Ottawa.	\$ 240.45	-	-	-	-
5380	January 25 to 30, 2009	1,422.20	Toronto - Ottawa - Toronto	Senate Business	Senator Walllin flew from Toronto to Ottawa on January 25, 2009. This was the return flight from her January 22, 2009 trip to Toronto. Also see travel expense claim 5378 above for additional details of this trip.	839.15	-	-	-	-
5382	February 9 to 13, 2009	1,077.85	Toronto - Ottawa - Toronto	Senate Business	Senator Walllin flew from Ottawa to Toronto on February 13, 2009. The Senator's Office represented that the trip was to attend to private business that pre-dated her appointment to the Senate. They further represented that "Throughout this transitional time the Senator's understanding is that she was allowed to honor her commitments pre-dating her appointment to the Senate."	505.85	-	-	-	-
5384	February 22 to 26, 2009	1,451.20	Toronto - Ottawa - Saskatoon - Toronto	Senate Business	Senator Walllin flew from Toronto to Ottawa on February 22, 2009, which was the return flight from her February 13, 2009 trip to Toronto, where no Senate related business was conducted. Also see travel expense claim 5382 above for additional details of this trip.	573.70	-	-	-	-
5383	March 4 - 8, 2009	621.25	Ottawa - Toronto - Calgary - Toronto	Senate Business	Senator Walllin flew from Ottawa to Toronto in the evening of March 4, 2009. The Senator's Office represented that she overnights at her residence in Toronto, then flew to Calgary the following morning, which was paid by a third party. The Senator or her Office did not represent that any Senate business was conducted by the Senator while in Toronto.	621.25	-	-	-	-
5387	March 16 to 20, 2009	3,843.71	Saskatchewan - Calgary - Ottawa - Toronto	Senate Business	Senator Walllin flew from Ottawa to Toronto in the evening of March 20, 2009. The Senator's Office represented that the trip was to attend to private business that pre-dated her appointment to the Senate.	114.11	-	-	-	-
5388	March 23 to 26, 2009	1,344.30	Toronto - Ottawa - Toronto	Senate Business	Senator Walllin flew from Toronto to Ottawa on March 23, 2009, which was the return flight from her March 20, 2009 trip to Toronto. Also see travel expense claim 5387 above for additional details of this trip. The Senator was reimbursed by the Senate for travel expenses totalling \$294.03 related to this leg of the trip.	657.48	-	-	-	-
<b>Subtotal</b>					Senator Walllin flew from Ottawa to Toronto on March 26, 2009. The Senator's Office represented that the trip was to attend to private business that pre-dated her appointment to the Senate. The Senator was reimbursed by the Senate for travel expenses totalling \$563.45 related to this leg of the trip.	<b>\$ 3,751.99</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
April 1, 2009 to March 31, 2010										
5389	March 30 to April 3, 2009	1,181.45	Toronto - Ottawa - Toronto	Senate business	Senator Walllin flew from Toronto to Ottawa on March 30, 2009, which was the return flight from her March 26, 2009 trip to Toronto, where no Senate related business appeared to be conducted.	512.75	-	-	-	-
5390	April 11 to 18, 2009	4,041.80	Toronto - Saskatoon - Wadena - Fort Qu'Appelle - Wadena - Saskatoon - Toronto	Senate business	Senator Walllin drove from Wadena to Saskatoon on April 15, 2009. The Senator's Office represented to us that Senator Walllin was the keynote speaker at a public event organized by the four local Conservative Party electoral district associations ("EDAs"). The Conservative party represented this event as a \$100 per plate dinner put on by the four local EDAs. This does not appear to be Senate business, as it was a fundraising event.	81.63	-	-	-	-

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
5392	April 20 to 25, 2009	1,098.41	Toronto - Ottawa - Kingston - Toronto	Senate business	<p>Senator Wallin's office indicated that the Senator met with individual #2, Director of International Relations for an international mining company with interests in Canada, South America and Asia. As member of the Foreign Affairs &amp; International Trade Committee, she also indicated that they discussed a full range of issues including the government's view on foreign ownership. During an interview with Senator Wallin, she indicated that this was a one-off meeting that she would have when someone calls and she happened to be in town at the same time. She indicated that they discussed Potash and was emphasising the relationships between North and South America which was one of the Prime Minister's points of emphasis at the time.</p> <p>The Senator's 2011 and 2012 back up Microsoft Outlook Calendar did not include this event; however, they did include the following two events during this visit to Toronto:</p> <ul style="list-style-type: none"> <li>- April 26, 2009 5:00PM "Board Briefing on Project RL"</li> <li>- April 27, 2009 9:00AM "Porter - New Terminal Groundbreaking - press conference"</li> </ul> <p>The Senator's handwritten calendar also did not have this meeting contained in it.</p>	120.64	-	
5393	April 27 to 29, 2009	1,409.95	Toronto - Ottawa - Toronto	Senate business	<p>Senator Wallin flew from Toronto to Ottawa on April 27, 2009, which was the return flight from her April 25, 2009 travel to Toronto. Also see travel expense claim 5392 above for additional details of this trip.</p>	502.90	-	
5394	May 3 to 8, 2009	5,519.02	Toronto - Calgary - Toronto - Ottawa	Senate business	<p>Senator Wallin flew from Toronto to Calgary on May 3, 2009. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate and therefore repaid \$4,794.90.</p>	4,754.74	4,794.90	May 9, 2013
5399	June 1 to 4, 2009	1,456.35	Toronto - Ottawa - Toronto	Senate business	<p>Senator Wallin flew from Ottawa to Toronto on June 4, 2009. The Senator's Office represented that on June 4th "As a member for the Foreign Affairs and International Trade Committee and as the former CG [Consul General] in NYC [New York City], the Senator addressed The 12th Annual Institute of Corporate Director's Fellowship Awards Dinner on issues related to Sarbanes-Oxley legislation, the need for a single regulator and Canada-U.S. relationship." However, the Senator had given this speech the prior year, and Brian Tobin provided the keynote on this date. We noted that this event was not present in the 2011 or 2012 backups of the Senator's Outlook Calendar; however, was present in the 2013 Outlook Calendar backup, indicating that it had been retroactively added. The Senator's handwritten calendar has the words "CD-dinner speaking? BXXX XXX".</p> <p>The Senator's Office represented that on June 6, 2009, while still in Toronto, the Senator attend a business dinner hosted by two individuals at their home. They stated that the dinner included senior members of the business and legal community, and that a full range of issues were discussed.</p> <p>The Senator's 2013 Microsoft Outlook Calendar contained the following entry, which was not present in the 2012 or 2011 versions of the calendar:</p> <ul style="list-style-type: none"> <li>- June 6, 2013 12:00AM Meeting M. XXX &amp; Judge XXX</li> </ul> <p>We noted that the following Microsoft Outlook Calendar entries were in the 2011 and 2012 versions; however, were not in the 2013 version:</p> <ol style="list-style-type: none"> <li>1) June 6, 2009 8:00AM - XXX XXX/ BXXX XXXX - birthday</li> <li>2) June 6, 2009 6:00PM - XXX XXX birthday celebration</li> </ol> <p>The Senator's handwritten calendar has the words "Dinner XXXXs"</p>	822.20	-	

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
13651	June 8 to 12, 2009	2,870.55	Toronto - Ottawa - Toronto - Ottawa - Toronto	Senate business	<p>Senator Wallin flew from Toronto to Ottawa on June 8, 2009. This was the return flight from her June 4, 2009 trip to Toronto, where no senate related business was conducted. Also see travel expense claim 5399 for the first leg of this trip.</p> <p>Senator Wallin flew from Ottawa to Toronto on June 8, 2009, and flew back to Ottawa on June 9, 2009. The Senator's Office represented to us that during this trip to Toronto the Senator attended two events:</p> <p>1) As a member of the Foreign Affairs and International Trade Committee she met with a representative from the World Bank to discuss climate change policy; and,</p> <p>2) As former Consul General ("CG") in New York City ("NYC"), she met with a representative from an NYC not-for-profit marketing development corporation regarding potential marketing, tourism and trade partnerships between NYC and Canada's key cities including Toronto.</p> <p>We noted, however, that on June 9, 2009 the Senator attended a Convocation ceremony at Guelph University in the morning, and returned to Ottawa on a flight that boarded at 12:35pm.</p> <p>Based on this information and our interview with Senator Wallin, it does not appear that she attended either of the business meetings noted above; however, she did attend the University of Guelph convocation ceremony (in her role at the time as Chancellor of the University). As such, this does not appear to be senate business.</p>	2,728.35	-	
13655	June 15 to 18, 2009	1,535.35	Toronto - Ottawa - Toronto	Senate business	<p>Senator Wallin flew from Ottawa to Toronto on June 18, 2009. The Senator's Office represented that during this trip the Senator attended the True Patriot Love Tribute Dinner, and stated that a dinner per diem was erroneously claimed as a result of an administrative error.</p> <p>We noted from the True Patriot Love Foundation Media Advisory that a press conference was held on June 18, 2009 at 11:30am. The True Patriot Love Dinner was scheduled for November 10, 2009. We also noted from airline boarding passes contained within the Senator's expense claims that her flight schedule would not have allowed her to attend the press conference. In addition, we noted that the Senator's 2011 and 2012 Outlook Calendar backups indicate a regret for this event; however, the 2013 Outlook Calendar backup includes a new entry for "True Patriot Love". The Senator's handwritten calendar has the words "True Patriot Love Dinner" scratched out in pen.</p> <p>No other events were identified by the Senator or her Office related to this trip to Toronto, therefore, it does not appear to be Senate business.</p>	1,434.80	-	
13656	June 22 to 26, 2009	2,856.05	Toronto - Ottawa - Calgary - Saskatoon	Senate business	<p>Senator Wallin flew from Ottawa to Calgary on June 23, 2009. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.</p> <p>The Senator's Office identified and the Senator repaid a total of \$2,561.50 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate.</p>	2,561.50	2,561.50	May 9, 2013

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
13659	June 26, 2009	3,117.43	Saskatoon - Wadena - Saskatoon - Toronto	Not Provided	<p>Senator Wallin rented a car in Saskatoon on June 26, 2009 and returned it on July 6, 2009. The car was used to drive from Saskatoon to Wadena following personal travel during June 23 to 26, 2009. The Senator's Office did not identify any senate related business while the Senator was in Wadena.</p> <p>Based on the use of the car, the costs include the following:  1) Travel from Saskatoon to Wadena - not reimbursable  2) Car in Wadena for 8 days - not reimbursable  3) Travel from Wadena to Saskatoon - reimbursable</p>	676.83	-	
13662	July 21 to 26, 2009	2,034.31	Toronto - Saskatoon	Senate business	<p>Senator Wallin travelled to Calgary from July 22, 2009 to July 26, 2009. The Senator's Office made the following representation: "Personal travel - Senator's own expense. July 22 - 25 in Calgary. Some per diems were claimed that should not have been - administrative error." The Senator was reimbursed by the Senate for travel per diems totalling \$249.75 related to this trip.</p>	249.75	-	
13668	September 4 to 6, 2009	3,044.27	Regina - Wadena - Regina - Calgary	Senate business	<p>Senator Wallin rented a car in Regina on September 4, 2009 and returned it on September 7, 2009. The car was used to drive from Regina to Wadena on September 4, 2009, following personal travel from August 26 to September 3, 2009. The car remained in Wadena with the Senator for September 5 and 6. The Senator then drove back to Regina to begin her trip to Calgary which appears to have been for Senate business.</p> <p>Based on the use of the car, the costs include the following:  1) Travel from Regina to Wadena - not reimbursable  2) Car in Wadena for 2 days - not reimbursable  3) Travel from Wadena to Regina - reimbursable</p>	62.91	-	
13667	September 10, 11 and 13, 2009	1,646.15	Toronto - Ottawa - Toronto - Ottawa	Senate business	<p>Senator Wallin flew from Toronto to Ottawa on September 13, 2009. The Senator's Office represented that the Senator was the keynote speaker at an annual fundraiser event hosted by MP Lisa McLeod, where she spoke about women in politics, national defense and her role as Senator. This appears not to be Senate business, as it was a fundraising event.</p>	608.45	-	
13670	September 14 to 17, 2009	1,234.85	Ottawa - Toronto - Ottawa	Senate business	<p>Senator Wallin flew from Toronto to Ottawa on September 15, 2009. The Senator's Office represented that the purpose of the trip was to attend a reception by Dignitas International, as well as, the Ontario Chancellor's Dinner at The University Club (Senator Wallin was Chancellor of Guelph University at the time). These events appear to be related to the Senator's personal interests, and do not appear to be Senate business. The Senator was reimbursed by the Senate for travel expenses totalling \$591.20 related to this leg of the trip.</p> <p>The Senator's Office represented that the Senator remained in Toronto for one day following the two events described above. They represented that private accommodations and per diem were erroneously claimed for this day through an administrative error. The Senator was reimbursed by the Senate for private accommodations and per diem expenses totalling \$133.25 related to this additional day in Toronto.</p> <p>Senator Wallin flew from Toronto to Ottawa on September 17, 2009 returning from the events noted above. The Senator was reimbursed by the Senate for travel expenses totalling \$472.00 related to this leg of the trip.</p> <p>Senator Wallin travelled from Ottawa to Montreal and back to Ottawa on September 17, 2009. The Senator's Office represented that the purpose of the trip was to attend a special event honouring the former Prime Minister Brian Mulroney marking the milestone achievements of NAFTA and the GST. This appears to be a partisan event, and therefore, this appears not to be Senate business. The Senator was reimbursed by the Senate for per diem expenses totalling \$38.40 related to this event.</p>	1,234.85	-	

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
13672	September 25 to 27, 2009	1,828.95	Ottawa - Toronto - Ottawa	Senate business (Bradford Museum)	Senator Wallin flew from Ottawa to Toronto on September 25, 2009, returning to Ottawa on September 27, 2009. The Senator's Office represented that on September 26, 2009 the Senator attended a private dinner event for individual #53, President and CEO of a fund management company and former senior official with Government of Canada. In addition, the Senator's Office indicated that she was invited to attend as Special Guest, many topics were apparently discussed including Canada's economic role and Senate Reform. This event was added in 2013 to the Outlook Calendar and this event was not listed in the Senator's handwritten calendar. Senator's office was unable to provide any evidence to support the occurrence or nature of this meeting, therefore, this appears not to be Senate business.	1,745.70	-	
13675	October 8, 19, 22 and 26, 2009	2,913.00	Ottawa - Toronto - Ottawa - Toronto - Ottawa	Senate business	Senator Wallin flew from Ottawa to Toronto on October 8, 2009. The Senator's office represented that that purpose of the trip was to attend an event the following day with the Fraser Institute. The Fraser Institute 2009 Annual Report that was provided by the Senator's Office lists events hosted throughout the year, and included an event related to parliamentary paralysis and Canada's role in Afghanistan. This event was on October 6, 2009 (prior to the Senator's arrival in Toronto). No Fraser Institute events, and no other Senate business, was identified on October 9, 2009.  The Senator's Officer represented that the Senator was on personal travel from October 10 to 17, 2009. Upon her return, she attended a reception for an internationally known historian, essayist, and former newspaper editor. This event appears to have been of personal interest, and therefore this appears not to be Senate business.  Senator Wallin flew from Toronto to Ottawa on October 19, 2009, which was the return flight from her October 8 to 18, 2009 trip to Toronto, where no Senate related business appears to have been conducted. As a result all costs associated with this trip from Ottawa to Toronto and return do not appear to be related to Senate business.	1,986.80	-	
10430	November 26 to 29 and December 1, 2009	5,897.51	Ottawa - Calgary - Toronto - Ottawa	Senate business	The Senator's Office represented that, during a trip to Calgary she was invited to attend the Grey Cup Gala Dinner for Saskatchewan Roughriders as a special guest. The Senator stayed an additional day to attend this event, which appears to be of personal interest, and therefore the related costs do not appear to be related to Senate business.	291.62	-	
10437	January 16, 21 to 22, 2010	1,969.95	Ottawa - Toronto - Ottawa - Toronto	Senate business	Senator Wallin flew from Ottawa to Toronto on January 16, 2010, returning to Ottawa on January 21, 2010. The Senator's Office represented that on January 19, 2010 she was invited to attend the Empire Club Luncheon, where the Porter Airlines CEO was the keynote speaker. The 2013 Outlook Calendar has a new entry "EMPIRE CLUB EVENT", and the following entry "Luncheon - Porter 7th Annual CEO of the Year Award" was present in the 2011 and 2012 Outlook calendars but not in the 2013 Outlook Calendar. The details for the 2011 and 2012 entry for this event include an invitation from the Porter CEO to Senator Wallin to ask her to attend at the Porter table.  This event appears to be of personal interest to the Senator given her role at the time on the Board of an airline company, and this does not appear to be Senate business. No other events were identified by the Senator's Office during this trip to Toronto.	1,281.95	-	
10438	January 26 to 27, 2010	1,374.50	Toronto - Ottawa - Toronto	Senate business	Senator Wallin flew from Ottawa to Toronto on January 27, 2010. The Senator's Office represented that on the same day the Senator attended a business meeting with a representative from the Center for International Studies at the University of Toronto, where they discussed international economics and trade. They represented that the Senator was later invited to a dinner with a representative from a telecommunications company, where they discussed telecommunications, regulatory issues and their shared interest regarding increasing the of women on boards - an issue Government has now embraced. The telecommunications company meeting is not in the Outlook calendars nor in the handwritten calendars.	646.10	-	

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
10441	February 1 to 3, 2010	1,651.50	Toronto - Ottawa - Toronto	Senate business	<p>Senator Wallin flew from Toronto to Ottawa on February 1, 2010, which was the return flight from her January 27, 2010 trip to Toronto, where no senate related business was conducted. Also see travel expense claim 10438 above for additional details of this trip. The Senator was reimbursed by the Senate for travel expenses totalling \$963.50 related to this leg of the trip.</p> <p>Senator Wallin flew from Ottawa to Toronto on February 3, 2010. The Senator's Office represented that on the same day the Senator met with the President and CEO of an investment management firm. The Senator's Office represented that this individual is an economist and leading Canadian expert on health systems, and that the Senator met with him regarding business, finance, &amp; health care issues specifically the Federal Government's role. The Outlook Calendars do not contain this meeting, however, they have dinner that evening and meetings the next day for Guskin Sheff, which are also in the handwritten calendars. Senator's office was unable to provide any evidence to support the occurrence or nature of this meeting, therefore, it does not appear to be Senate business. The Senator was reimbursed by the Senate for travel expenses totalling \$673.95 related to this leg of the trip.</p>	1,637.45	-	
10444	February 24 to 25, 2010	1,331.30	Toronto - Ottawa - Toronto	Senate business	<p>Senator Wallin flew from Ottawa to Toronto on February 25, 2010. The Senator's Office represented that on the same day the Senator was invited to a special lecture at the Gardiner Museum. The lecturer was an American economist and writer, who the Senator represented that she had interviewed many times in the past, and that "That's probably how that came about." This appears to be of a personal nature and this appears not to be Senate business.</p> <p>The Senator's Office represented that on February 26, 2010, while in Toronto, the Senator was invited to meet with the Nature Conservancy of Canada Board of Directors for a private meeting on matters relating to Saskatchewan. The Senator represented that she used to be on the Board, and she spoke to them about "...issues in Saskatchewan, how the Premier viewed these things - things they should be aware of." This appears to be of a personal nature and this appears not to be Senate business.</p> <p>Both events, Gardiner and Conservancy, were added to the Outlook Calendars in 2013, and two dinners with individuals were deleted from the outlook calendars in 2013. The handwritten calendar did contain the Gardiner and conservancy events.</p>	648.05	-	
10445	March 1 to 4, 2010	688.50	Toronto - Ottawa	Senate business	<p>Senator Wallin flew from Toronto to Ottawa on March 1, 2010, which was the return flight from her February 25, 2010 trip to Toronto, where no Senate related business was apparently conducted. Also see travel expense claim 10444 above for additional details of this trip.</p>	632.50	-	
10446	March 8 to 11, 2010	2,121.21	Toronto - Ottawa Ottawa - Montreal - Toronto	Not Provided	<p>Senator Wallin flew from Calgary to Toronto on March 7, 2010, where she was returning from private business at her own expense. The Senator's Office represented that on the same day the Senator attended a reception for the Toronto cultural and business community at the home of a representative from a public centre for the performing arts, and that a range of issues were discussed regarding the future of arts in Canada and arts funding. An entry was made in 2013 to the Outlook Calendar indicating "RECEPTION - representative name", and there is no entry in the handwritten calendars for this event. The Senator's office was unable to provide any evidence to support the occurrence or nature of this meeting, therefore, it does not appear to be Senate business. The Senator was reimbursed by the Senate for travel expenses totalling \$618.00 related to her return trip from Toronto to Ottawa on March 8, 2010.</p> <p>Senator Wallin flew from Montreal to Toronto on March 11, 2010. The Senator's Office represented that on March 12, 2010 as a member of the Foreign Affairs and International Trade Committee, the Senator met with a mining company representative, for a briefing on the state of his industry and to discuss Canada/US relations, and that these representative is a long-standing business contact of Senator Wallin. The Outlook Calendar does not have any entry for this meeting, but does have entries re attending at various medical facilities, which are also listed in the handwritten calendar. The Senator's office was unable to provide any evidence to support the occurrence or nature of this meeting, therefore, this does not appear to be Senate business. The Senator was reimbursed by the Senate for travel expenses totalling \$960.73 related to this leg of the trip.</p>	1,578.73	-	

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
10448	March 15 to 18, 2010	1,619.50	Toronto - Ottawa - Toronto	Senate business	Senator Wallin flew from Toronto to Ottawa on March 15, 2010, which was the return flight from her March 11, 2010 trip to Toronto, where no senate related business was conducted. Also see travel expense claim 10446 above for additional details of this trip.	664.05	-	
10450 - old year	March 31 to April 1, 2010	690.25	Ottawa - Toronto - Ottawa - Toronto	Senate business	Senator Wallin flew from Ottawa to Toronto on March 31, 2010. The Senator's Office represented that on the same day the Senator met with a representative from a Canadian university school or business, regarding Canadian/United States trade, security and financial implications of border security. A new entry in 2013 to the Outlook Calendar indicates "Meeting w representative" and the handwritten calendar does not have this meeting. The Senator's office was unable to provide any evidence to support the occurrence or nature of this meeting, therefore, this does not appear to be Senate business.	622.95	-	
<b>Subtotal</b>						<b>\$ 28,088.20</b>	<b>\$ 7,356.40</b>	

Travel Expense Claim Information				Deloitte Findings		Reimbursements made by Senator Wallin		
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
April 1, 2010 to March 31, 2011								
10450 - new year	March 31 to April 1, 2010	1,338.98	Ottawa - Toronto - Ottawa - Toronto	Senate business	Senator Wallin flew from Toronto to Ottawa on April 1, 2010. This was a return flight from her March 31, 2010 trip to Toronto, where no Senate related business was apparently conducted. Also see travel expense claim 10450 old year above for additional details of this trip.	620.70	-	
12108	April 22 to 26, 2010	1,406.86	Ottawa - Toronto - Ottawa	Senate business	Senator Wallin flew from Ottawa to Toronto on April 22, 2010. The Senator's office represented that on April 23, 2010, the Senator met with a public official to discuss Canada/US relations; however, the meeting was cancelled at the last minute due to his travel schedule.  The Senator's Office represented that on the same day the Senator attended a lunch meeting with a representative from the University of Toronto, who was a long-time senior civil servant and former public official, and who is actively involved in international trade issues. The Senator's Office represented that during the meeting they discussed the government's approach to trade agreements with Europe and Asia.  Two entries were made in 2013 to the Outlook calendar to add "Public official - CANCELLED" and "Lunch w XXX", and the lunch with XXX was not in the handwritten calendar. The Senator's office was unable to provide any evidence to support the occurrence or nature of either of these meetings, therefore, they appear not to be Senate business.	1,406.86	-	
12101	May 3 to 12, 2010	707.78	Toronto - Ottawa	Senate business	Senator Wallin flew from Toronto to Ottawa on May 10, 2010. The Senator's Office represented that this was a return trip from the Senator's private business, and that the related expenses should not have been charged to the Senate.	637.93	637.93	May 3, 2013
12115	June 21 to 23, 2010	985.53	Toronto - Ottawa	Senate business	The Senator's Office identified and the Senator repaid a total of \$637.93 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate.  The Senator's Office represented that on June 20, 2010 the Senator returned to Toronto from private business at her personal expense. On June 21, 2010 Senator Wallin flew from Toronto to Ottawa, for which the related expenses were reimbursed by the Senate. The Senator's Office represented that on June 20, 2010, while in Toronto, the Senator met with the Director of a registered charity that engages Canadians of diverse backgrounds in the promotion of peace. They represented that the meeting was regarding Canada's foreign policy and the government focus on integration of ethnic communities. In 2013, the Outlook Calendar had the following entry added "dinner Person XXX Registered Charity", but this was not in the handwritten calendar. The Senator's office was unable to provide any evidence to support the occurrence or nature of this event, therefore, this does not appear to be Senate business.	929.33	-	
12122	July 13 2010	784.28	Ottawa - Toronto	Senate business	Senator Wallin flew from Ottawa to Toronto on July 13, 2010. The Senator's Office represented that on the same day the Senator met with a representative from an aviation company specialized in operating within hostile environments, and that the meeting was to discuss the Afghan mission and potential military needs. This meeting was not in the Outlook Calendar nor the handwritten calendar. Rather the entries regarding CTV audit, governance and Board meetings were deleted from the Outlook Calendar in 2013. These meetings were in the handwritten calendars. The Senator's office was unable to provide any evidence to support the occurrence or nature of this event, therefore, this does not appear to be Senate business.	784.28	-	
12121	July 16, 2010	99.23	Not Provided	Senate interview	The Senator's Office represented that the Senator was on private business from July 14 to 16, 2010. This travel expense claim includes an invoice for limousine service on July 15, 2010 in Calgary, Alberta, while the Senator was attending to private business. As such, the related cost does not appear to be Senate business.	99.23	-	
18055	September 17 to 18, 2010	1,492.11	Toronto - Ottawa - Toronto	Senate business	Senator Wallin flew from Ottawa to Toronto on September 18, 2010. The Senator's Office represented that on the same day the Senator was the keynote speaker at a riding event in Kitchener, where she spoke about Canada's role in Afghanistan and Canada no longer being a spectator nation. Our research indicates that this is a Conservative Party fundraising event, and therefore, this does not appear to be Senate business.	689.08	-	
18056	September 19, 2010	1,477.36	Toronto - Ottawa - Toronto	Senate business	Senator Wallin flew from Toronto to Ottawa on September 19, 2010, which was the return flight from her September 18, 2010 trip to Toronto, where no Senate related business was conducted. Also see travel expense claim 18055 above for additional details of this trip.	699.08	-	

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
18059	September 29 to October 3, 2010	1,419.31	Ottawa - Toronto - Ottawa	Senate business	Senator Wallin flew from Ottawa to Toronto on September 29, 2010. The Senator's Office represented that on September 30, 2010 the Senator met with a lawyer regarding the following: "... the Senator was targeted by Federal MP's in an internet campaign and she consulted with a lawyer as to what to do about it at the suggestion of the ethics commissioner." This event appears to be of personal interest, and this does not appear to be Senate business. In addition, this meeting was not included in the Outlook Calendar nor the handwritten calendar.  The Senator's Office represented that on the same day the Senator met with a representative from an aviation company specialized in operating within hostile environments, and that the meeting was regarding Canada's continuing role in Afghanistan and what that might mean for equipment needs. The Senator left Toronto on an 11:15AM flight for personal business on September 30, 2010, which is noted in both the Outlook Calendar and the handwritten calendar. The aviation individual noted as being met on September 30, 2010, appears to be included in the Outlook Calendar and the handwritten calendar on October 1, 2010, but in another city to where the Senator was traveling, for a celebration for this individual. The Senator's office was unable to provide any evidence to support the occurrence or nature of this meeting, therefore, this does not appear to be Senate business.	1,334.11	-	
13678	November 25 to 29, 2010	1,829.81	Ottawa - Toronto - Ottawa	Senate business	Senator Wallin flew from Ottawa to Toronto on November 25, 2010, returning to Ottawa on November 29, 2010. The Senator's Office represented that on November 26, 2010 the Senator attended the Munk Debates as an invited guest. The Senator's Office represented "The former Prime Minister of Britain was the speaker at this event and as a key ally in Afghanistan, and given the Senator's high profile on this issue it was important she attend." This event appears to be of personal interest, and does not appear to be Senate business.  The Senator's Office represented that on the same day she attended the Canadian Marketing Association Awards Gala. They noted that "She was invited because of her public profile and her role as Senator - this was an opportunity to network with key people in that industry to discuss the impact of government policy." This event appears to be of personal interest, and this does not appear to be Senate business.	1,829.81	-	
13683	December 2 to 13, 2010	1,652.71	Ottawa - Toronto - Ottawa	Senate business	Senator Wallin flew from Ottawa to Toronto on December 2, 2010. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.  The Senator's Office identified and the Senator repaid a total of \$801.68 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate.  We have identified travel expenses totaling \$1,652.71 related to her December 2, 2010 trip from Ottawa to Toronto, and return to Ottawa on December 13, 2010.	1,652.71	801.68	May 3, 2013
13684	February 3 to 7, 2011	2,122.31	Ottawa - Toronto - Ottawa	Senate business	Business meeting with individual XXX (2/4/2010) The Senator's office represented to us: "The Senator had a meeting with individual XXX, regarding CNLP (Canadian National Leadership Program) and various educational projects concerning Canada's Military history and current role."  There are no entries in the Outlook Calendars nor in the handwritten calendars for this meeting. There is no evidence to support Senate Business.	2,037.11	-	
17063	March 25 to 28, 2011	1,620.76	Ottawa - Toronto - Ottawa	Senate business	Senator Wallin flew from Ottawa to Toronto on March 25, 2011. The Senator's Office represented that the Senator attended the Juno Awards as a Special Invited Guest. This appears to be of personal nature, and this does not appear to be Senate business.	1,620.76	-	
<b>Subtotal</b>						<b>\$ 14,340.99</b>	<b>\$ 1,439.61</b>	
April 1, 2011 to March 31, 2012								

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
17069	April 13 - 23 (2011)	5,419.68	Toronto-Wadena-Saskatoon-Wadena-Toronto	Senate Business	The Senator's Office represented that on April 15, 2011 the Senator drove from Wadena to Saskatoon and return to attend the Here for Canada PM Rally. Our research indicates that this was a Conservative Party Rally, and therefore, does not appear to be Senate business due to its partisan nature. The Senator was reimbursed by the Senate for travel expenses totalling \$230.88 related to this trip.	466,1600	-	
17067	April 13-30 (2011)	633.69	Ottawa-Iqaluit-CFS Alert-Trenton-Toronto	Senate Business - Hcol visit to CFS Alert	The Senator's Office represented that on April 19, 2011 the Senator met with member of the Muslim community to discuss immigration issues. The Conservative Party represented that this was a 2011 campaign visit on their behalf. The event does not appear to be Senate business due to its partisan nature. The Senator was reimbursed by the Senate for travel expenses totalling \$235.28 related to this trip.	438.4000	-	
15662	May 5 - 6 (2011)	1,623.06	Toronto-Ottawa-Toronto	Senate Business	The Senator flew from Toronto to Ottawa on May 5, 2011. The Senator's Office represented that on the same date, the Senator attended a reception at the Prime Minister's house that focused on a National Arts Centre program entitled Prairie Scene that was related to Saskatchewan's art and culture. Note - the Senator's handwritten calendar has notation for "Prairie Scene" on May 8th rather than May 6th. This event appears to be of personal interest, and this does not appear to be Senate business.	812.1800	-	
15665	May 17 - 18 (2011)	1,689.56	Toronto-Ottawa-Toronto	Senate Business - Confr. Board of Cda / media interview	The Senator's Office represented to us that the Senator was an invited guest at the Lincoln Alexander Tribute Dinner. They noted that a dinner per diem was erroneously claimed for this date due to an administrative error. We understand that the related amount has not yet been repaid by the Senator to the Receiver General.	39.8500	-	
15662	June 15 - 16 (2011)	2,214.43	Ottawa-Toronto-Ottawa	Senate Business	The Senator flew from Toronto to Ottawa on June 15, 2011, returning on June 16, 2011. The Senator's Office represented that the Senator gave the convocation address as Chancellor and Honorary Alumnus of Guelph University, and that the Senator spoke on the importance of civic engagement and public service. Given that the Senator was Chancellor, this event appears to be of personal interest and this does not appear to be Senate business.	2,042.0000	-	
15663	June 24-26 (2011)	2,896.67	Ottawa-Toronto-Ottawa-Toronto	Senate Business	The Senator flew from Ottawa to Toronto on June 24, 2011, returning on June 26, 2011. The Senator's Office represented this trip as follows: "At the end of June, the parties are negotiating on passage of bills and Senators are advised to stay close to Ottawa in case of a last minute decision to sit and vote. The Senator flew to Toronto to be able to return to Ottawa in a timely fashion." The Senator received living allowance for a secondary residence in the NCR up to June 27, 2011. The Senator could have remained on Ottawa at a reduced cost in order to fulfill her caucus obligations. As a result, this trip does not appear to be Senate business.	1,654.8800	-	
15675	Sept 5 (2011)	1,779.62	Toronto-Ottawa-Toronto	Senate Business - DFAIT Dinner	Senator Wallin flew from Ottawa to Toronto on September 5, 2011. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.	1,055.7900	1,055.79	February 1, 2013
19234	Sept 7 -14 (2011)	2,841.33	Toronto-Ottawa-NYC-Toronto	Senate Business - Mig with Cdn Amb to UN	The Senator's Office identified and the Senator repaid a total of \$1,055.79 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate.  Senator Wallin flew from Toronto to Ottawa on September 7, 2011. The Senator's Office represented that this trip was to return from the Senator's private business in Toronto, and that the related expenses should not have been charged to the Senate.  The Senator's Office identified and the Senator repaid a total of \$738.88 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$723.83.	723.8300	738.83	February 1, 2013

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
19233	Sept 15 -18 (2011)	5,355.49	Toronto-Saskatoon-Toronto	Senate Business	Senator Wallin flew from Saskatoon to Toronto on September 18, 2011. The Senator's Office represented that the Senator was the keynote speaker at the Rob Milligan Event, where "The Senator spoke about Canada's role and ongoing mission in Afghanistan and the role of the Canadian Forces in putting Canada back at the table as respected international allies." The Senator's Office representations indicated that this event was related to a provincial election campaign. The Senator's Outlook Calendar contained the following entry: "Fundraiser for Rob Milligan in Northernland Quinte West" and the handwritten calendar contained the entry "TORY event Bob fundraiser". This appears to have been a partisan fundraising event, and this does not appear to be Senate business.	2,595,1300	-	
19232	Sept 21 - 24 (2011)	5,372.59	Toronto-Regina-Toronto	Senate Business	Senator Wallin flew from Toronto to Regina on September 21, 2011. This was the return flight from her September 18, 2011 trip to Toronto. Also see travel expense claim 19233 above for additional details of this trip.	2,768.9100	-	
19238	Oct 31 (2011)	1,251.17	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Ottawa to Toronto on October 31, 2011. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.	415,1900	485.49	February 1, 2013
20859	Oct 31 (2011)	50.00	Toronto-Ottawa-Toronto	Senate Business	The Senator's Office identified and the Senator repaid a total of \$495.49 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$415.19.	50,0000	-	
19240	Nov 1 (2011)	1,861.77	Toronto-Ottawa-Toronto	Senate Business	The Senator's Office submitted a separate travel expense claim for a taxi expense incurred during the Senator's October 31, 2011 trip from Ottawa to Toronto. This amount was not included in their calculation of amounts owing the Receiver General. Also see travel expense claim 19238 above for additional details of this trip.	1,829.8700	1,829.57	February 1, 2013
19241	Nov 2 (2011)	1,251.17	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Toronto to Ottawa on the morning of November 1, 2011. This was the return flight from her October 31, 2011 trip to Toronto. Also see travel expense claim 19238 and 20859 above for additional details of this trip.	778,3800	763.78	February 1, 2013
19243	Nov 9-13 (2011)	1,703.03	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Ottawa to Toronto on November 2, 2011. This was the return flight from her November 1, 2011 trip to Toronto. Also see travel expense claim 19240 above for additional details of this trip.	1,126,3400	1,127.09	February 1, 2013
19246	Nov 14-20 (2011)	4,483.78	Toronto-Ottawa-Halifax-Toronto	Senate Business	The Senator's Office identified and the Senator repaid a total of \$763.78 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$778.38. The Senator's Office identified and the Senator repaid a total of \$1,829.57 in expenses related to these two flights, which had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$1,829.87. The Senator's Office identified and the Senator repaid a total of \$1,127.09 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$1,126.34.	761,7800	761.78	February 1, 2013

Travel Expense Claim Information				Deloitte Findings		Reimbursements made by Senator Wallin		
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
20852	Dec 21 - 27 (2011)	5,130.94	Toronto - Saskatoon - Toronto	Senate Business	Senator Wallin flew from Saskatoon to Toronto on December 27, 2011. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.  The Senator's Office identified and the Senator repaid a total of \$2,504.79 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$2,492.81.	2,492.8100	2,504.79	December 21, 2012
20851	Jan 7-17 (2012)	5,300.89	Toronto-Saskatoon-Toronto	Senate Business	Senator Wallin flew from Saskatoon to Toronto on January 7, 2012. This was the return flight from her December 27, 2011 trip to Toronto. Also see travel expense claim 20852 above for additional details of this trip.  The Senator's Office identified and the Senator repaid a total of \$2,790.77 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$2,738.49.	2,738.4900	2,790.77	December 21, 2012
20870	Jan 30 - Feb 1 (2012)	1,405.67	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Ottawa to Toronto on February 1, 2012. The Senator's Office represented that the flight was "to catch a flight the next day to Punta Cana for International Women's Conference". The Senator's Office represented that the flight from Toronto to Punta Cana was paid by the International Women's Committee. In addition, they represented that this is a private United States based not-for-profit organization, and that the Senator was invited as a key note speaker to "...address issues of leadership to a diverse, international group of prominent female executives from all sectors." This event appears to be of personal interest, and the related travel does not appear to be Senate business.	511.1400	-	
20871	Feb 16 (2012)	1,259.34	Ottawa-Toronto	Senate Business	The Senator's Office identified and repaid a Westend Car Service receipt for Feb 13, 2012 that was erroneously claimed on two separate expense claim forms (Claim 20874 and 20871) and paid twice in error.	89.0500	89.05	March 15, 2013
20868	Feb 23 - 25 (2012)	2,086.41	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Ottawa to Toronto on February 25, 2012. The Senator's Office represented that the Senator was a Juror for the National Business Book Award, and that she had been involved with this award for many years. This event appears to be of personal interest, and this does not appear to be Senate business.	741.0800	-	
20867	Feb 27 - Mar 2 (2012)	1,573.01	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Toronto to Ottawa on February 27, 2012. This was the return flight from her February 25, 2012 trip to Toronto. Also see travel expense claim 20868 above for additional details of this trip. The Senator was reimbursed by the Senate for travel expenses totalling \$775.08 related to this trip.  Senator Wallin flew from Ottawa to Toronto on March 2, 2012. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.	1,516.1600	741.08	December 21, 2012
20865	Mar 6 - 8 (2012)	1,428.27	Toronto-Ottawa-Toronto	Senate Business	The Senator's Office identified and the Senator repaid a total of \$741.08 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. Senator Wallin flew from Toronto to Ottawa on March 6, 2012. This was the return flight from her March 2, 2012 trip to Toronto. Also see travel expense claim 20867 above for additional details of this trip.  The Senator's Office identified and the Senator repaid a total of \$606.99 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$789.66.	789.6800	806.98	December 21, 2012
<b>Subtotal</b>	April 1, 2012 to Sep 30, 2012					<b>\$ 26,437.10</b>	<b>\$ 13,705.05</b>	
22189	May 7-9 (2012)	1,452.67	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Ottawa to Toronto on May 9, 2012. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.  The Senator's Office identified and the Senator repaid a total of \$522.99 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$482.14.	482.14	522.99	November 20, 2012

Travel Expense Claim Information					Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date
22191	May 10 (2012)	1,358.07	Toronto-Ottawa-Toronto	Senate Business	Senator Wallin flew from Toronto to Ottawa on May 10, 2012. This was the return flight from her May 9, 2012 trip to Toronto. Also see travel expense claim 22189 above for additional details of this trip.	536.19	504.04	November 20, 2012
22182	June 11-13 (2012)	2,509.96	Toronto-Ottawa-Toronto	Senate Business	The Senator's Office identified and the Senator repaid a total of \$504.04 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$536.19. Senator Wallin flew from Ottawa to Toronto on June 13, 2012. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.	1,096.87	1,144.61	November 20, 2012
22181	June 13-14 (2012)	2,180.46	Toronto-Ottawa-Toronto	Senate Business	The Senator's Office identified and the Senator repaid a total of \$1,144.61 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$1,096.87. Senator Wallin flew from Toronto to Ottawa on June 13, 2012. This was the return flight from her trip to Toronto earlier on the same day. Also see travel expense claim 22182 above for additional details of this trip.	997.82	997.82	November 20, 2012
21543	June 18-22 (2012)	1,563.76	Toronto-Ottawa-Toronto	Senate Business	The Senator's Office identified and the Senator repaid a total of \$997.82 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. Senator Wallin flew from Ottawa to Toronto on June 22, 2012. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.	718.28	766.03	December 21, 2012
22224	June 25-29 (2012)	2,455.50	Toronto-Ottawa-Toronto	Senate Business	The Senator's Office identified and the Senator repaid a total of \$766.03 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$718.28. Senator Wallin flew from Toronto to Ottawa on June 25, 2012. This was the return flight from her June 22, 2012 trip to Toronto. Also see travel expense claim 21543 above for additional details of this trip.	748.33	757.73	December 21, 2012
22178	July 9-13 (2012)	2,216.03	Saskatoon-Toronto-Saskatoon	Senate Business	The Senator's Office identified and the Senator repaid a total of \$757.73 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$748.33. Senator Wallin flew from Saskatoon to Toronto on July 9, 2012, returning July 13, 2012. The Senator's Office represented that the Senator was scheduled to attend an Arts and Letters Club Event. They represented that: "The club is a senior's group that meets informally. The Senator was asked to speak about the military and training role in Afghanistan. The event was cancelled on the event date." This event appears to be of a personal interest, and does not appear to be Senate business. The Senator's Office represented that on July 12, 2012, while in Toronto, the Senator attended a cancer awareness event. The event was to honor a Toronto business person for his philanthropy on cancer awareness. This event appears to be of a personal interest, and does not appear to be Senate business.	2,077.44	1,749.36	June 26, 2013
22202	July 26-29 (2012)	5,061.20	Saskatoon-Toronto-Saskatoon	Senate Business - Speech to Arts and Letters Club	The Senator's Office identified and the Senator repaid a total of \$1,749.36 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$2,077.44. Senator Wallin flew from Saskatoon to Toronto on July 26, 2012. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate. The Senator's Office identified and the Senator repaid a total of \$5,121.20 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$5,061.20.	5,061.20	5,121.20	November 21, 2012

Travel Expense Claim Information						Deloitte Findings		Reimbursements made by Senator Wallin	
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Reason for Finding	Amount Subject to Reimbursement to Receiver General	Amount	Date	
22223	Aug 17-18 (2012)	1,750.59	Toronto-Moncton-Toronto	Senate Business	The Senator's Office indicated that this travel was to attend a business leaders reception. Further they indicated that this was a private dinner at the home of a prominent New Brunswick business leader to recognize the business man of the year, and that former premier and diplomats and business leaders were in attendance. The invitation that accompanied the calendar event suggests that the event is of a personal nature, and so the event does not appear to be Senate business.	1,750.59	-		
22216	Sept.20-23 (2012)	2,900.25	Toronto-Regina-Wadena-Regina	Senate Business - Military appreciation day	Note: Organizers offered to pay for the travel, but the Senator refused as she felt it was legitimate Senate business.				
22208	Sept. 23-25 (2012)	289.35	Ottawa - Toronto - Ottawa	Senate Business	Senator Wallin flew from Toronto to Regina on September 20, 2012. This was the return flight from her September 19, 2012 trip to Toronto that was paid by a third party.	2,743.58	2,742.51	April 10, 2013	
					The Senator's Office identified and the Senator repaid a total of \$2,742.51 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$2,743.58.				
					Senator Wallin flew from Ottawa to Toronto on September 24, 2012. The Senator's Office represented that this trip was for the Senator's private business, and that the related expenses should not have been charged to the Senate.	1,492.33	1,561.94	December 21, 2012	
					The Senator's Office identified and the Senator repaid a total of \$1,561.94 in related expenses that had been previously claimed by the Senator and reimbursed by the Senate. We have calculated the related travel expenses as \$1,492.33.				
<b>Subtotal</b>						<b>\$ 17,704.77</b>	<b>\$ 15,868.23</b>		
<b>Total</b>						<b>\$ 90,323.04</b>	<b>\$ 38,369.29</b>		

# Schedule 3 - Travel claims subject to reimbursement to the Receiver

## General – incremental costs

Travel Incurring Incremental Costs to the Senate									
Travel Expense Claim Information									
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Deloitte Findings				
					Stopover of one day or less	Stopover of more than one day	Amount Subject to Reimbursement to Receiver General		
January 1, 2009 to March 31, 2009									
5385	March 1 -2, 2009	\$ 1,112.40	Saskatoon - Toronto - Ottawa	Senate Business	✓			\$	78.18
<b>Subtotal</b>								\$	<b>78.18</b>
April 1, 2009 to March 31, 2010									
13659	June 26, 2009	3,117.43	Saskatoon - Wadena - Saskatoon - Toronto	Not Provided	✓				352.70
13663	July 27 to 30, 2009	775.15	Toronto - Ottawa - Toronto	Senate business	✓				322.95
13664	July 31 to August 15, 2009	5,180.26	Toronto - Saskatoon - Wadena - Regina - Saskatoon - Toronto	Senate business	✓				732.15
13674	October 1 to 5, 2009	3,915.48	Ottawa - Wadena - Toronto - Ottawa	Not Provided					458.15
10430	November 26 to 29 and December 1, 2009	5,897.51	Ottawa - Calgary - Toronto - Ottawa	Senate business	✓				356.15

Travel Expense Claim Information					Deloitte Findings		
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover Duration		Amount Subject to Reimbursement to Receiver General
					Stopover of one day or less	Stopover of more than one day	
10431	December 4 to 7, 2009	3,174.45	Saskatoon - Toronto - Ottawa	Senate business	✓		541.70
<b>Subtotal</b>							<b>\$ 2,763.80</b>
April 1, 2010 to March 31, 2011							
10450 - new ye	March 31 to April 1, 2010	1,338.98	Ottawa - Toronto - Ottawa - Toronto	Senate business	✓		553.78
12114	April 2 to 12, 2010	3,183.53	Toronto - Saskatoon - Toronto - Ottawa	Senate business			625.70
12103	May 13 to 25, 2010	6,159.79	Ottawa - Toronto - Regina - Saskatoon - Toronto - Ottawa	Senate business	✓	✓	1,208.81
12106	June 3 to 7, 2010	6,569.44	Ottawa - Whitehorse - Toronto - Ottawa	Senate business			913.78
12112	June 9 to 14, 2010	6,333.98	Ottawa - Toronto - Wadena - Saskatoon - Toronto - Ottawa	Senate business	✓		570.53
12125	July 4 to 5, 2010	3,316.30	Regina - Toronto - Ottawa	Senate business	✓		653.98
12123	July 8 to 12, 2010	6,148.78	Ottawa - Toronto - Regina - Toronto - Ottawa	Senate business	✓		608.78
12117	August 6 to 18, 2010	4,573.67	Ottawa - Regina - Wadena - Toronto	Senate business			653.98
18055	September 17 to 18, 2010	1,492.11	Toronto - Ottawa - Toronto	Senate business		✓	608.78

Travel Expense Claim Information					Deloitte Findings		
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover Duration		Amount Subject to Reimbursement to Receiver General
					Stopover of one day or less	Stopover of more than one day	
18063	October 13, 2010	1,756.85	Toronto - Montreal - Toronto	Senate business		✓	507.64
18075	October 21 to 25, 2010	6,855.28	Ottawa - Toronto - Saskatoon - Regina - Toronto - Ottawa	Senate business			1,260.41
18071	October 28 to November 1, 2010	6,483.15	Ottawa - Toronto - Regina - Toronto - Ottawa	Senate business	✓		1,491.71
13679	November 3, 2010	792.78	Ottawa - Toronto	Senate business			808.63
13681	November 11 to 14, 2010	5,262.32	Toronto - Saskatoon - Toronto - Ottawa	Senate business			624.38
13689	January 26 to February 1, 2011	5,833.49	Toronto - Saskatoon - Wadena - Saskatoon - Toronto - Ottawa	Senate business	✓		923.83
17079	March 6 to 7, 2011	3,949.69	Saskatoon - Toronto - Ottawa	Senate business	✓		1,035.48
17081	March 11 to 20, 2011	5,771.66	Ottawa - Toronto - Saskatoon - Toronto - Ottawa	Senate business		✓	946.43
<b>Subtotal</b>							<b>\$ 13,996.63</b>
April 1, 2011 to March 31, 2012							
17091	April 4 - 28 (2011)	1,504.16	Ottawa-Toronto-Ottawa	Senate Business		✓	730.53

Travel Expense Claim Information					Deloitte Findings		
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover Duration		Amount Subject to Reimbursement to Receiver General
					Stopover of one day or less	Stopover of more than one day	
15664	June 16-17 (2011)	5,115.01	Ottawa-Saskatoon-Toronto	Senate Business	✓		616.04
15667	June 30 - July 1 (2011)	1,803.23	Toronto-Ottawa-Toronto	Senate Business	✓		841.47
19232	Sept 21 - 24 (2011)	5,372.59	Toronto-Regina-Toronto	Senate Business		✓	523.81
19230	Sept 26-29 (2011)	1,936.92	Toronto-Ottawa-Toronto	Senate Business		✓	319.92
19228	Oct 3-6 (2011)	1,158.34	Ottawa-Toronto	Senate Business		✓	830.17
19226	Oct 13-16 (2011)	4,554.43	Saskatoon-Edmonton-Kamloops-Toronto	Senate Business	✓		451.81
19241	Nov 2 (2011)	1,251.17	Toronto-Ottawa-Toronto	Senate Business	✓		229.57
19242	Nov 3-8 (2011)	6,707.00	Toronto-Regina-Edmonton-Saskatoon-Wadena-Saskatoon-Toronto	Senate Business	✓		241.87
19246	Nov 14-20 (2011)	4,483.78	Toronto-Ottawa-Halifax-Toronto	Senate Business			773.01
20857	Dec 5-8 (2011)	1,536.08	Toronto-Ottawa-Toronto	Senate Business	✓		511.51
20853	Dec 12-16 (2011)	1,455.16	Toronto-Ottawa-Toronto	Senate Business	✓		263.11
20851	Jan 7-17 (2012)	5,300.89	Toronto-Saskatoon-Toronto	Senate Business		✓	520.51

Travel Expense Claim Information					Deloitte Findings		
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover Duration		Amount Subject to Reimbursement to Receiver General
					Stopover of one day or less	Stopover of more than one day	
20874	Feb 8 - 13 (2012)	7,453.78	Ottawa-Toronto-Regina-Arcola-Regina-Wadena-Regina-Toronto-Ottawa	Senate Business - Speaking Engagement - Arcola	✓		1,018.62
20871	Feb 16 (2012)	1,259.34	Ottawa-Toronto	Senate Business	✓		877.17
20864	Mar 9 - 12 (2012)	5,427.59	Toronto-Saskatoon-Toronto	Senate Business	✓		247.52
22198	Mar 18 - 23 (2012)	3,470.07	Saskatoon-Toronto	Senate Business		✓	502.81
<b>Subtotal</b>							<b>\$ 9,499.45</b>
April 1, 2012 to Sep 30, 2012							
20862	April 5-24 (2012)	3,501.01	Winnipeg-Saskatoon-Toronto	Senate Business	✓		557.71
22186	April 25-29 (2012)	6,731.70	Toronto-Ottawa-Calgary-Vancouver-Toronto	Senate Business	✓		(192.29)
22191	May 10 (2012)	1,358.07	Toronto-Ottawa-Toronto	Senate Business	✓		545.41
22193	May 14-18 (2012)	3,378.04	Toronto-Ottawa-Halifax-Toronto	Senate Business		✓	727.45
22194	May 20-26 (2012)	4,464.22	Toronto-Saskatoon-Toronto	Senate Business	✓		553.41
22195	May 28-31 (2012)	1,713.16	Toronto-Ottawa-Toronto	Senate Business	✓		379.06
22181	June 13-14 (2012)	2,180.46	Toronto-Ottawa-Toronto	Senate Business	✓		858.42

Travel Expense Claim Information					Deloitte Findings		
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover Duration		Amount Subject to Reimbursement to Receiver General
					Stopover of one day or less	Stopover of more than one day	
22180	June 15-17 (2012)	5,530.81	Toronto-Saskatoon-Toronto	Senate Business	✓		514.96
22224	June 25-29 (2012)	2,455.50	Toronto-Ottawa-Toronto	Senate Business	✓		390.01
22222	Aug 13-21 (2012)	5,023.73	Saskatoon-Toronto-Saskatoon	Senate Business			265.42
22221	Aug 19-20 (2012)	977.28	Toronto-Ottawa-Toronto	Senate Business	✓		87.66
<b>Subtotal</b>							\$ 4,687.22
<b>Total</b>							\$ 31,025.28

# Schedule 4 - Items that are subject to interpretation and determination by the Steering Committee of Internal Economy

Travel that is Subject to Interpretation and Determination by the Steering Committee of Internal Economy									
Travel Expense Claim Information					Deloitte Findings				
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover of 1 day or less	Stopover of more than one day	Contains Networking Aspect	Amount Subject to Reimbursement to Receiver General	
January 1, 2009 to March 31, 2009									
5376	January 6 to 8, 2009	902.05	Toronto - Ottawa - Toronto	Senate Business		✓		\$	834.20
5378	January 15 to 22, 2009	1,557.18	Kingston - Ottawa - Toronto - Ottawa - Toronto	Senate Business		✓			470.78
5380	January 25 to 30, 2009	1,422.20	Toronto - Ottawa - Toronto	Senate Business		✓			455.30
5381	January 30 & February 3 to 6, 2009	1,180.60	Ottawa - Toronto - Ottawa - Toronto	Senate Business		✓			1,023.70
5382	February 9 to 13, 2009	1,077.85	Toronto - Ottawa - Toronto	Senate Business		✓			473.70
<b>Subtotal</b>								<b>\$</b>	<b>3,257.68</b>

Travel Expense Claim Information				Deloitte Findings				
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover of 1 day or less	Stopover of more than one day	Contains Networking Aspect	Amount Subject to Reimbursement to Receiver General
April 1, 2009 to March 31, 2010								
13652	April 30, 2009	196.88	Not Provided	Senate business	N/A	N/A	✓	196.88
5396	May 20 to 24, 2009	4,588.17	Toronto - Winnipeg - Regina - Toronto	Senate business		✓	✓	1,199.40
13665	August 16 to 17, 2009	984.40	Toronto - Ottawa - Toronto	Senate business		✓		562.45
13666	August 20 to 24, 2009	4,246.76	Toronto - Saskatoon - Wadena - Toronto	Cameco Tour	N/A	N/A	✓	1,895.69
13668	September 4 to 8, 2009	3,044.27	Regina - Wadena - Regina - Calgary	Senate business		✓	✓	345.20
13667	September 10, 11 and 13, 2009	1,646.15	Toronto - Ottawa - Toronto - Ottawa	Senate business	N/A	N/A	✓	510.20
13671	September 21 to 22, 2009	1,177.40	Ottawa - Toronto - Ottawa	Senate business (Ontario Teachers)	N/A	N/A	✓	1,038.45
13675	October 8, 19, 22 and 26, 2009	2,913.00	Ottawa - Toronto - Ottawa - Toronto - Ottawa	Senate business	N/A	N/A	✓	598.50
10434	December 14 to 16, 2009	1,386.50	Toronto - Ottawa - Toronto	Senate business	N/A	N/A	✓	594.45
10436	December 21, 2009 to January 13, 2010	5,197.72	Toronto - Regina - Toronto - Ottawa	Senate business		✓		373.60
10441	February 1 to 3, 2010	1,651.50	Toronto - Ottawa - Toronto	Senate business	N/A	N/A	✓	83.55

Travel Expense Claim Information				Deloitte Findings				
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover of 1 day or less	Stopover of more than one day	Contains Networking Aspect	Amount Subject to Reimbursement to Receiver General
10443	February 18 to 21, 2010	3,974.02	Toronto - Saskatoon - Toronto	Senate business	N/A	N/A	✓	457.15
10449	March 22 to 29, 2010	1,351.30	Ottawa - Toronto - Ottawa	Senate sitting	N/A	N/A	✓	1,267.75
<b>Subtotal</b>								<b>\$ 9,123.27</b>

Travel Expense Claim Information				Deloitte Findings				
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover of 1 day or less	Stopover of more than one day	Contains Networking Aspect	Amount Subject to Reimbursement to Receiver General
April 1, 2010 to March 31, 2011								
12105	June 1, 2010	1,335.31	Ottawa - Toronto - Ottawa	Senate business	N/A	N/A		1,289.71
18056	September 19, 2010	1,477.36	Toronto - Ottawa - Toronto	Senate business	N/A	N/A	✓	693.78
18057	September 27, 2010	756.03	Toronto - Ottawa	Senate business	N/A	N/A	✓	671.53
18064	October 15, 2010	1,491.70	Toronto - Ottawa - Toronto	Senate business	N/A	N/A	✓	708.26
18072	October 18, 2010	680.48	Toronto - Ottawa	Senate business	N/A	N/A	✓	595.28
13696	January 17, 2011	119.00	Not Provided	Senate business - Kelly Leitch speaking event / Fairchild TV - PMO	N/A	N/A		119.00
17079	March 6 to 7, 2011	3,949.69	Saskatoon - Toronto - Ottawa	Senate business	N/A	N/A		513.88
<b>Subtotal</b>								<b>\$ 4,591.44</b>

Travel Expense Claim Information				Deloitte Findings				
Claim #	Travel Date	Total Claim Amount related to 64 Point Travel	Travel Route	Purpose of Travel Per Travel Expense Claim	Stopover of 1 day or less	Stopover of more than one day	Contains Networking Aspect	Amount Subject to Reimbursement to Receiver General
April 1, 2011 to March 31, 2012								
17091	April 4 - 28 (2011)	1,504.16	Ottawa-Toronto-Ottawa	Senate Business		✓	✓	668.58
15652	May 5 - 6 (2011)	1,623.06	Toronto-Ottawa-Toronto	Senate Business	N/A	N/A		765.38
15663	June 24-26 (2011)	2,896.67	Ottawa-Toronto-Ottawa-Toronto	Senate Business	N/A	N/A	✓	586.45
19235	Oct 20-21 (2011)	5,040.94	Toronto-Regina-Toronto	Senate Business		✓		355.44
22200	Mar 26 29 (2012)	1,738.46	Toronto-Ottawa-Toronto	Senate Business	N/A	N/A		821.88
<b>Subtotal</b>								<b>\$ 3,197.73</b>
April 1, 2012 to Sep 30, 2012								
20861	April 3-4 (2012)	3,294.08	Toronto-Ottawa-Winnipeg	Senate Business	N/A	N/A		807.98
<b>Subtotal</b>								<b>\$ 807.98</b>
<b>Total</b>								<b>\$ 20,978.10</b>

# Appendix A – Policies related to transportation

Mode of Transportation	SARs		
	Chapter 4:03 Travel Entitlements and Expenses (April 1, 2011 to June 4, 2012)	Senators' Travel Guidelines (April 1, 2011 to June 4, 2012)	Senators' Travel Policy (June 5, 2012 to September 30, 2012)
Air Travel	Not defined	<p><i>"10. No claim for transport, whether by air, automobile or any other mode of transportation shall exceed the business class air fare for the most direct route."</i></p> <p><i>"24. Original airline ticket stubs, boarding passes and original receipts where applicable for authorized expenditures must be attached to travel expense claims."</i></p>	<p><i>"2.9.1 (a) Class of Travel Senators, designated travellers, dependent children and a person accompanying the Senator as a travel assistant for medical reasons may travel business class.</i></p> <p><i>The standard for air travel undertaken by all other travellers shall be economy class. The cheapest available economy class fare appropriate to the itinerary shall be sought and bookings shall be made as far in advance as feasible."</i></p>
VIA Rail	Not defined	Not defined	<p><i>"2.9.2 VIA Rail Rail transportation privileges are granted by VIA Rail to Senators, their spouses and dependent children without any cost to Senate budgets."</i></p>
Rental Vehicle	12. A traveller is entitled to claim reimbursement for the cost of ground transportation at the rates set by finance rule.	<p><i>"8. Expenses supported by receipts for rental of an intermediate car up to a maximum of four (4) days are permitted as a travel claim or option where appropriate and reasonable, in lieu of taxis or other means of transportation."</i></p>	<p><i>"2.9.3 Rental Vehicles</i></p> <p><i>2.9.3.1 - The standard for rental vehicles shall be an intermediate size car."</i></p> <p><i>"2.9.3.2 – The cost of fuel and other vehicle-related expenses such as tolls, ferries, and parking shall be reimbursed upon submission of original receipts."</i></p>

Use of Privately Owned Vehicles	12. A traveller is entitled to claim reimbursement for the cost of ground transportation at the rates set by finance rule.	Not defined	<p><b>“2.9.4 Use of Privately Owned Vehicles</b></p> <p><b>2.9.4.1</b> <i>When the selected mode of transportation is a motor vehicle, a traveller may use a privately owned vehicle if it is more practical or economical than a rental vehicle and expenses shall be reimbursed on the basis of a kilometer rate established by the Committee.”</i></p>
Taxi and Limousine	12. A traveller is entitled to claim reimbursement for the cost of ground transportation at the rates set by finance rule.	<p><b>“9. Taxi claims for ground transportation to and from an airport may be made without receipt unless exceeding the established maximum amount in Appendix A”</b></p>	<p><b>“2.9.5 Taxi and Limousine Services</b></p> <p><b>2.9.5.1</b> <i>Taxi services shall be reimbursed and receipts are required for all taxi fares over the limit established by the Committee.</i></p> <p><b>2.9.5.2</b> <i>When a limousine service is used in lieu of a taxi, the reimbursement shall not exceed the cost of a taxi.”</i></p> <p><b>2.9.5.3</b> <i>When a taxi or limousine service is used for long distance travel in lieu of air travel, the reimbursement shall not exceed the cost of travelling by air in situations where air travel was readily available.</i></p>
Public Transportation	12. A traveller is entitled to claim reimbursement for the cost of ground transportation at the rates set by finance rule.	Not defined	<p><b>“2.9.6 Public Transportation</b></p> <p><b>2.9.6.1</b> <i>Travellers shall be reimbursed the actual cost of bus and subway fares.”</i></p>
Charters	12. A traveller is entitled to claim reimbursement for the cost of ground transportation at the rates set by finance rule.	Not defined	<p><b>“2.9.7 Charters</b></p> <p><b>2.9.7.1</b> <i>The cost of chartering a bus, boat or aircraft shall be reimbursed when this is the most economical method of transportation or when it is the only practical way to reach a destination.</i></p> <p><b>2.9.7.2</b> <i>When charters are being shared by several travellers, the total cost shall be divided by the total number of passengers and each one assigned a share of the cost..”</i></p>

Note – The amended Chapter 4:02.16 of the SARs that came into effect on June 5, 2012 is entitled Travel Policy does not set out specific travel policies; however, states *“The Committee shall adopt a policy that establishes the principles, rules, practices, roles and responsibilities governing the use of Senate resources for travel purposes.”*

# Appendix B – Policies related to accommodation

	SARs Chapter 4:03 Travel Entitlements and Expenses (April 1, 2011 to June 4, 2012)	Senators' Travel Guidelines (April 1, 2011 to June 4, 2012)	Senators' Travel Policy (June 5, 2012 to September 30, 2012)
<b>Travel within Canada</b>			
Commercial or Private Accommodation	<p><i>"11.(1) A traveller is entitled to claim the following in respect of accommodation expenses:</i></p> <p><i>(a) reimbursement for the receipted cost of hotel or other commercial accommodation incurred by the traveller, up to the maximum daily amount set by finance rule.</i></p> <p><i>(b) an allowance in respect of private accommodation used by the traveller in an amount set by finance rule."</i></p>	<p><i>"4. The cost of commercial accommodation is reimbursed upon submission of receipts to the maximum set out in Appendix A (plus applicable taxes). Commercial accommodation costs in excess of the maximum are reimbursed when supported by written justification. Private accommodation is reimbursed without receipt at the rate set out in Appendix A."</i></p>	<p><i>"2.10 Living Expenses Outside of the NCR</i></p> <p><i>2.10.1 Commercial Accommodation</i></p> <p><i>2.10.1.2 the cost of commercial accommodation shall be reimbursed to a maximum set out by the Committee plus applicable taxes.</i></p> <p><i>2.10.2 Private Accommodation</i></p> <p><i>2.10.2.1 Private accommodation shall be reimbursed, without receipt, at the rate established by the Committee."</i></p>

Meal and incidental Expenses

*"5. Actual meals are reimbursed without receipts based on set meal allowances. Rates are available in Appendix A."*

*"2. 10.3 Meals and Incidentals*

*2. 10.3.1 Meal and incidental expenses shall be reimbursed on the basis of allowance rates established by the Committee."*

*"11.(3) A traveller is entitled to claim an allowance for meal and incidental expenses incurred by the traveller, in the amount set by finance rule"*

*"6. Incidental expense covers a variety of miscellaneous expenses that are personal in nature (such as gratuities, dry cleaning, snacks and movies) and are reimbursed without receipt based on a daily allowance only (Appendix A)."*

### Travel to the National Capital Region

**Commercial Accommodation in the NCR**

*"15. A Senator on travel status in the National Capital Region is entitled to claim the following in respect of accommodation expenses:*

Same as identified above.

*"2. 11 Living expense in the NCR*

*2. 11.3 Accommodation Expenses*

*(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"*

...

*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."*

**Rented or leased accommodation in the NCR**

*"15. A Senator on travel status in the National Capital Region is entitled to claim the following in respect of accommodation expenses:*

Same as identified above.

*"2. 11 Living expense in the NCR*

*2. 11.3 Accommodation Expenses*

...

*(b) reimbursement for the receipted cost of rented or leased accommodation incurred by the Senator"*

...

*b ) 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 Declaration of Primary and Secondary Residences form that:*

- 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*

SARs	Senators' Travel Guidelines	Senators' Travel Policy
Chapter 4:03 Travel Entitlements and Expenses (April 1, 2011 to June 4, 2012)	(April 1, 2011 to June 4, 2012)	(June 5, 2012 to September 30, 2012)

*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.*

*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)."*

<b>Private accommodation used by the Senator</b>	<i>"15. A Senator on travel status in the National Capital Region is entitled to claim the following in respect of accommodation expenses:  ...  (c) an allowance in respect of private accommodation used by the Senator in an amount set by Finance rule."</i>	Same as identified above.	<i>"2.11 Living expense in the NCR  2.11.3 Accommodation Expenses  ...  c) 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."</i>
<b>Meals and Incidental Expenses</b>	<i>"16.(1) A Senator on travel status in the National Capital Region is entitled to claim an allowance for meal and incidental expenses incurred by the Senator, in the amount or amounts set by finance rule."</i>	Same as identified above.	<i>"2.11.4 Meals and Incidentals  2.11.4.1 Meal and incidental expenses shall be reimbursed on the basis of allowance rates established by the Committee."</i>

Note – The amended Chapter 4:02.16 of the SARs that came into effect on June 5, 2012 is entitled Travel Policy does not set out specific travel policies; however, states *"The Committee shall adopt a policy that establishes the principles, rules, practices, roles and responsibilities governing the use of Senate resources for travel purposes."*

# Appendix C – Examples from Appendix A of the Senators’ Travel Policy (June 5, 2012)

	Purpose of Travel	Fully Funded	Unfunded
1	Between the senators’ province or territory and the NCR to attend Senate sittings, committee meetings, and/or to carry out other parliamentary functions.	✓	
2	Participation in party activities that are related to the work of the Senator or the Senate and its proceedings.	✓	
3	Participation in party activities that are purely partisan matters such as election activities		✓
4	To receive an honorary degree, award, medal or other similar honour in recognition of Senate work and parliamentary accomplishments. (Convention or entrance fees to galas will not be funded.)	✓	
5	To receive an honorary degree, award, medal, or other similar honour in recognition of life-time achievements not directly related to Senate work.		✓
6	“Life events” of friends and family members: weddings, anniversary celebrations, hospital visits, birthdays, graduations, etc.		✓
7	Funerals of dignitaries, senior government officials, parliamentary colleagues, and other VIPs.	✓	
8	Funerals of friends and family members (other than those included above).		✓
9	Community events such as festivals, BBQs, parades	✓	
10	Speaking engagements on topics related to Senate work or of public interest whether attending as an invitee or upon own initiative and receiving no additional remuneration from a source outside of the Senate.	✓	
11	Speaking engagements on topics of personal interest to the senator whether attending as an invitee or upon own initiative.		✓
12	Speaking engagements on any topic for which the senator is receiving additional remuneration from a source outside of the Senate.		✓
13	Participation in Parliamentary Friendship Group activities	✓	

	Purpose of Travel	Fully Funded	Unfunded
14	Speaking engagements or attendance at fundraising events other than those organized by the Senate.		✓
15	Attendance in charity and other volunteer work.		✓
16	Attendance at book launches, art exhibits, theatre performances, concerts, etc. in support of artists, writers, and performers.		✓
17	Attendance at training sessions, seminars, or conferences related to the senator's professional qualifications and/or personal interest but not related to Senate work.		✓
18	Reuniting with dependent children and/or designated traveler at a location other than the senator's primary residence or in the NCR (summer cottage, 3 <sup>rd</sup> residence, vacation accommodation, child's university)		✓
19	Travel for personal reasons such as vacations, sight-seeing excursions, sporting events, etc.		✓
20	Meetings and activities related to the senator's business or private interests (e.g. board of directors' meetings of companies or charitable organizations; meetings with clients, suppliers, and other stakeholders; etc.)		✓

Source: *Appendix A to the Senators' Travel Policy*

# Appendix D – Framework and guidelines related to Senators’ residency and living allowances

## 1.1. 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.

## 1.2. Period of examination and relevant framework of residency and allowances

Our examination encompasses a period from January 1, 2009 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”).

### **1.2.1. Senate administrative rules and other guidelines on allowances**

We have been provided with, and reviewed, three versions of the SARs, the first version being in force from June 21, 2007 to June 15, 2009, the second version being in force from June 16, 2009 to June 4, 2012, and the third 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.

Effective June 5, 2012, the Senators' Travel Policy was introduced, 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 April 1, 2007, November 25, 2009 and June 17, 2010), and
- Senators' Resource Guide Section IV Travel (revised November 30, 2010).

#### **1.2.1.1 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.

## 1.2.2. 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	June 21, 2007 to June 4, 2012 <sup>1</sup>	June 5, 2012 to September 30, 2012
<b>Residency</b>			
National Capital Region ("NCR")	SARs 4:03 (1) Senators' Travel Policy	Parliament Hill and the area within 100 km of it.	Parliament Hill and the area within 100 km of it.
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.
<b>Eligibility to claim living expenses</b>			
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	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	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	June 21, 2007 to June 4, 2012 <sup>1</sup>	June 5, 2012 to September 30, 2012
IV Travel s2.8) Senators' Travel Policy 2.11.2	registered residence, are on travel status in Ottawa and are entitled to 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	<p>SARs 4:03 (14-15)</p> <p>Senators' Travel Policy 2.11</p> <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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*Note 1 – There were no changes to the above referenced SARs chapters between the June 21, 2007 version and the June 16, 2009 version.*

## 1.2.3. Allowed costs (mileage, accommodation, per diem)

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

### 1.2.3.1 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

### 1.2.3.2 Accommodation and per diem

The provisions for accommodation and per diem expenses are discussed below

		June 5, 2012 to September 30, 2012	
		June 17, 2010 to June 4, 2012	
		January 1, 2009 to June 16, 2010	
		Source	
Commercial Accommodation in the NCR	Living Expenses in NCR Guidelines Senators' Travel Policy 2.11.3	<p>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 Senate <i>Administrative Rules</i> or in the <i>Senators' Travel Guidelines</i>, Appendix A.</p>	<p>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.</p>
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. 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"> <li>the lessor is not a "family member" as defined in the Senate Administrative Rules (chapter 1:03, section 1);</li> <li>the lease will not further the private interests of the senator or those of his or her "family member"; and</li> <li>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.</li> </ul>	<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"> <li>the lessor is not a "family member" as defined in the Senate Administrative Rules;</li> <li>the lease will not further the private interests of the senator or those of his or her "family member"; and</li> <li>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.</li> </ul> <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</p>

Ownership of a secondary residence in the NCR	Living Expenses in NCR Guidelines Senators' Travel Policy 2.11.3	<p>Not Included in Living Expenses NCR Guidelines dated April 1, 2007 or November 25, 2009.</p>	<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 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>	(copies of cheques are not accepted as proof of payment).
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 Treasury Board Secretariat for meal expenses incurred by public servants on travel status. Meal allowances are included in the Senators' Travel Policy, Appendix A.</p> <p>Per diems claimed on 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>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 \$81.55 to \$88.60 during the period of our examination.

### **1.2.3.3 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.

Appendix E – Letter, dated July 26,  
2013, from Lax O’Sullivan Scott  
Lisus regarding Senator Wallin’s  
Outlook Calendar

**TERRENCE O'SULLIVAN, LSM**  
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July 26, 2013

**Via Courier**

Mr. Alan Stewart/Mr. Gary Timm  
Deloitte  
33 Yonge Street, Suite 210  
Toronto, ON M5E 1G4

Gentlemen:

**Re: Senator Pamela Wallin**  
**Re: Outlook Calendar**

During our meeting yesterday, you raised the issue of how and why the Outlook calendars in Senator Wallin's office came to be changed. While we provided you with an explanation at that time, we have taken you up on your invitation to send a written response.

When the investigation of Senator Wallin's expenses first began, she was asked to and did supply certain information which included information from her Outlook calendar. The information supplied contained not only Senate related business but other matters as well in the interests of giving Deloitte and the Senate Committee a full picture of the extent of Senator Wallin's activities.

Following the delivery of the first preliminary report to the Senate Subcommittee, a copy of which we have as we showed to you yesterday, the Senator was visited by David Tkachuk, then Chair of the Committee. Senator Tkachuk, on a confidential basis gave Senator Wallin, the preliminary report which described the concerns that had been expressed by Deloitte regarding the material supplied so far (the 17 items). He expressed his view that he would have allowed all the claims (with the possible exception of 1 or 2) but that he had been "voted down" by Senator Stewart-Olsen and the Liberal member of the committee. He also opined that one of the reasons the process was taking so long was that Senator Wallin was supplying too much information and since the investigation was concerned only about the appropriateness of the expenses claimed from the Senate by Senator Wallin that further submissions should be restricted to that information which was tied to specific travel claims. It was at that time that Senator Wallin was advised that the investigation would not be ending with its original mandate but that Deloitte's mandate had been expanded. Senator Wallin was then asked for further information and taking what seemed to be perfectly logical advice from Senator Tkachuk to heart, the decision was made to create spreadsheet calendars for Deloitte which contained as

much information on Senate related activities as possible but which did not contain information regarding events unrelated to the Senate including personal matters.

You also need to know that once we were provided with the document of the 17 “questionable” items that we were understandably guided by the nature of what we were told and understood from that document to be the queries and comments of Deloitte and also what we were told by Senator Tkachuk were comments by other Committee members as to what was acceptable. For that reason, the Senator and her staff changed their approach to the preparation of the documents which accounts for the “uptick” and changes to the Outlook calendar which was treated by the Senator as a working document for the preparation of the spreadsheets and calendars that were sent to you.

The decision to exclude this type of information was based not only on Senator Tkachuk’s advice but also out of a desire by Senator Wallin to protect the legitimate expectations of privacy of those with whom she dealt in a non-senate capacity. Even to that point in time there had been considerable leaks of information supplied by Senator Wallin to the Committee or the Finance Department for use by it or by Deloitte and she as well as the boards and the University were being hounded by the media as a result. That concern has been borne out by the continuation of those leaks. Virtually nothing has happened on this file involving communications from Senator Wallin or Deloitte to the Committee which has not in some form or another found its way into the media. For another purpose, we had prepared a schedule of some of the leaks (there are more – this is for demonstration purposes only) which includes, amazingly enough, the fact that certain news organizations including Post Media had a copy of a letter which your firm sent to the Committee from your office (see item #14 in the Schedule) and we include a copy of that Schedule with this letter.

At the time that your mandate was expanded, the Senator understood that she was under a very aggressive timeline to get the material to you. For that reason, she and Renee Montpellier, her Executive Assistant, worked around the clock to create the spreadsheets which you now have. In so doing, recourse was had to anything that might supply additional information regarding Senate events. These included emails, notes and entries in her day timers and phone calls to associates for the period of time in question. In more recent years, there was more reliable information available. In earlier years, where it was not the practice in the Senator’s office to create event files where everything about a particular event was kept in a single place, the task of reconstruction was more difficult. When consulting these other sources, it was discovered that on occasion there were events which appeared in the Outlook calendar which the Senator had not attended and they were deleted. It also appeared that there events that she attended that were not in the Outlook calendar and so they were added. This is in addition to the deletions for the reasons which we have earlier described.

Where there were Senate and non-Senate related business in a location on the same day (e.g. a board meeting and a Senate related speech), the Senator on some occasions charged to those trips to the Senate and on other occasions to the third party. It is important to note, however, that in no case was the Senator seeking personal gain. As you know, for board meetings for Gluskin Sheff, Porter Airlines and so on her travel expenses were reimbursed by those entities when claimed from them. Certain mistakes were made in the processing of those claims and some of them were inadvertently charged to the Senate but this was not of any financial advantage to the Senator who would have had those expenses paid by those companies

upon request. There was a similar practice available for the University of Guelph when she was involved with that organization. Senator Wallin tried to maintain a balance between what she charged to the individual organizations and what she charged to the Senate based on her sense of what was appropriate in a given situation but in no case was she seeking reimbursement from the Senate for expenses which she otherwise had to pay personally unless a mistake was made.

In putting all of this together in a hurry, mistakes were made and those are admitted. There are expenses which were claimed from the Senate which should not have been and where those have been identified money has already been paid back, i.e. approximately \$38,000. Virtually all of this money falls into the categories described above.

As we said we would, we enclose six volumes of day timers covering the period of time from 2009 through 2012, which we had couriered from Wadena. These are Senator Wallin's personal day timers and indicate not only the intense level of her activities but the fact that she had multiple appointments and events scheduled for the same day not all of which she could have or did keep. Some of them while they may look like appointments are reminder notes only. While there were certain references to "fundraising events" in the Outlook calendar, those notations do not appear in her day timer and because they were outside the election period and involved speaking on Senate related matters at political gatherings (even if there was a collateral purpose of raising funds for a candidate or would-be candidate) this was a generally accepted practice. The January 29, 2011, event involving Garry Breikritz is an example of that, as is the May 27<sup>th</sup> event for Bev Oda and the September 16, 2010, "Ontario Riding" event. At the Bev Oda event, she spoke on, inter alia, the Afghan file and of Ms Oda's role and accomplishments as the Minister responsible for CIDA Afghanistan.

With respect to the ICD dinner, you will note in Senator Wallin's day timer that there is a dinner on June 4, 2009, which has the notation "speaking?". The Senator acknowledged (when you brought it to her attention) that she spoke at the 2008 dinner and not at the 2009 dinner but believes she may have attended the 2009 dinner late in the evening on which it was held but not as a speaker. We are trying to contact Ms Bev Topping to confirm this but have thus far been unable to reach her. The day timer entry is what triggers the original inclusions.

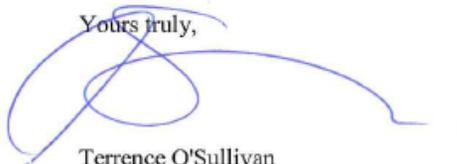
Other examples abound. On June 8, 2009, the BMO meeting was deleted because she believes she attended by phone. The June 10, 2009, reference to "Shelley Ambrose" is in fact a dinner that was held in honour of Roz Ivy, a noted business person and philanthropist. The August 19, 2009, notation involving "Inta" is Inta Erwin, who was the Head of Breakout Education Network regarding the re-establishment of the COTC (military) training program which has now been re-established in part because of the Senator's involvement. Similarly, on September 15-16, 2009, there is reference to the Chancellor's Dinner in Toronto. To that date was added a separate meeting with the Honourable David Petersen to discuss matters of interest to the Senate. On September 11, 2009, the TIFF event was deleted because she did not attend. A similar entry was deleted on September 12, 2009, for the same reason and on October 6, 2009, the Guelph board dinner was removed because she did not attend that either.

I could go on and on but in the interests of getting this material to you as quickly as I can I have not done so. If there are questions that you wish us to answer about any specific

additions or deletions to the Outlook calendar we would be pleased to answer those specific questions at your convenience.

I hope you find the foregoing of assistance and we look forward to continuing our dialogue with you on these points.

Yours truly,

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Terrence O'Sullivan

Appendix F – Letter, dated August 6,  
2013, from Senator Tkachuk

THE SENATE OF CANADA



LE SÉNAT DU CANADA

SENATOR DAVID TKACHUK

OTTAWA, ONTARIO K1A 0A4  
(613) 947-3196  
Fax: (613) 947-3198

August 6, 2013

Mr. Gary Timm, Partner  
Deloitte  
800-100 Queen Street  
Ottawa, ON K1P 5T8

Dear Mr. Timm,

I never gave Senator Wallin Deloitte's preliminary report concerning her situation for the simple reason that there was no preliminary report to give her. The auditors presented their preliminary findings orally to the Subcommittee on April 16<sup>th</sup>. Deloitte did provide us with a list of 17 claims for which they sought direction and with the full and unanimous agreement of the Steering Committee I presented these to Senator Wallin for explanation.

I never told Senator Wallin, however, that I would have allowed all the claims with the exception of one or two. Following the meeting she refers to, Steering met again on April 18, 2013 to consider the claims with the input provided from Senator Wallin. I did disagree with the other Senators over some of the claims but in the end we agreed unanimously on the ones that should be allowed, the ones that should be denied, and the ones that warranted further consideration.

Regarding Senator Wallin's claim that I said she was providing too much information to the auditors, I want to make it clear that I was referring only to the information in her calendar. In that regard I was of the opinion that, in the interest of efficiency, she should restrict herself to the information that the auditors asked for and that they needed to conduct their investigation.

Sincerely yours,

Senator David Tkachuk

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