



**House of Assembly  
Newfoundland and Labrador**

**Minutes of the House of Assembly  
Management Commission**

**Date:** May 6, 2009

**Location:** House of Assembly Chamber

**Time:** 5:00 p.m.

**Members Present:**

Hon. Roger Fitzgerald, Speaker

Mr. William MacKenzie, Clerk of the House of Assembly

Hon. Joan Burke, Government House Leader

Mr. Kelvin Parsons, Opposition House Leader

Ms. Yvonne Jones, MHA (L) Cartwright - L'Anse Au Clair

Ms. Beth Marshall, MHA (PC) Topsail

Ms. Lorraine Michael, MHA (NDP) Signal Hill - Quidi Vidi

Hon. Jerome Kennedy, MHA (PC) Carbonear – Harbour Grace

**Other:**

Mr. Tom Osborne, Deputy Speaker

Ms. Marlene Lambe, Chief Financial Officer

Ms. Marie Keefe, Policy & Communications Officer

**Regrets:**

None

**CM 2009 – 018**

The Commission, in an *in camera* session, confirmed the following decisions regarding Position Classification and Reclassification Issues in the House of Assembly Service and Statutory Offices.

1. The Commission confirmed as permanent the nine positions of Assistant Payroll Administrator; Committee Researcher; Policy, Planning and Research Analyst; Information Management Analyst; Financial Management Analyst; ATIPP Coordinator/Privacy Analyst; Sessional Broadcast Technologist; Advocacy Services Specialist and Access and Privacy Analyst to be effective April 1, 2009.
2. The Commission confirmed the position classifications recommended by the Classification Review Committee for the four permanent positions of Assistant Payroll Administrator, Committee Researcher, Policy, Planning and Research Analyst and Information Management Analyst as noted in Appendix A.
3. The Commission confirmed the position classifications recommended by the Classification Review Committee for the two temporary positions of Records Technician and Records Clerk as noted in Appendix A.
4. The Commission confirmed the position reclassification recommended by the Classification Review Committee for the position of Executive Administrative Assistant/Office Manager, Office of the Information and Privacy Commissioner as noted in Appendix A to be effective January 16, 2009 and confirmed the change in title from Executive Administrative Assistant/Office Manager to Business Manager as recommended by the Classification Review Committee.
5. The Commission confirmed the position reclassification recommended by the Classification Review Committee for the position of Administrative Officer in the Office of the Citizens' Representative as noted in Appendix A to be effective February 11, 2009 and confirmed the change in title from Administrative Officer to Office Manager as recommended by the Classification Review Committee.
6. The Commission confirmed the position reclassification recommended by the Classification Review Committee for the position of Payroll Administrator as noted in Appendix A to be effective February 13, 2009.
7. The Commission confirmed the position reclassification recommended by the Classification Review Committee for the position of Policy and Communications Officer as noted in Appendix A to be effective April 9, 2009.

8. The Commission confirmed the current classification of the position of Clerk Assistant/Assistant of Committees as recommended by the Classification Review Committee.

**CM 2009 – 019** The Commission, in an *in camera* session, directed that policy and procedures be developed for procuring legal services for the Legislature.

**CM 2009 – 020** The minutes of the House of Assembly Management Commission meeting held on March 18, 2009 were approved as read.

The Speaker reported authorizations for travel under extenuating circumstances as provided for in Section 43 of the *House of Assembly Accountability, Integrity and Administration Act*. The Speaker approved meals and accommodations for Ms. Patty Pottle on April 2 and 3, 2009 at a total cost of \$144.47. Flight Schedules required Ms. Pottle to overnight in Goose Bay en route to her home in Hopedale.

The Speaker reported approvals given under his delegated authority respecting urgent financial matters. (**CM 2008 – 095 refers.**) Four Members submitted expense claims past the 60 day deadline for eligible expenses related to the fiscal year ending March 31, 2009. As all claims for the previous year had to be processed by April 30, 2009, the Speaker, after consulting with the Opposition House Leader, the Government House Leader and the Leader of the Third Party, approved the payment of the claims.

The Speaker approved \$875.00 for Meals and Accommodations for Mr. Jerome Kennedy; \$708.48 for Constituency Allowance – Event for Ms. Yvonne Jones; \$1,935.87 for Communications – Christmas Cards for Mr. Danny Williams; and, \$907.54 for Communications (Delivery of Christmas Cards) and Constituency Allowance (Event) for Mr. Tom Osborne.

**CM 2009 - 021** The Commission considered the additional information regarding the process and costs involved to recreate financial statements for 1999-2000 and 2000-2001 fiscal years and deferred a decision to the next meeting of the Commission.

**CM 2009 – 022** The Commission considered the Management Certification Internal Audit Report of the Professional Services and Internal Audit Division of the Comptroller General's Office and referred the report to the Audit Committee of the Commission for further review.

**CM 2009 – 023** The Commission considered the Comptroller General's ruling that office holders in the Legislature may not receive the Automobile Allowance of the Ministerial Expense Policy and referred the matter to the Members' Compensation Review Committee, when appointed.

**Adjournment:** 7:20 p.m.

Hon. Roger Fitzgerald, MHA  
Speaker and Chair

Wm. MacKenzie  
Clerk and Secretary to the Commission



**House of Assembly  
Newfoundland and Labrador**

**Minutes of the House of Assembly  
Management Commission**

**Date:** May 13, 2009

**Location:** House of Assembly Chamber

**Time:** 5:30 p.m.

**Members Present:**

Hon. Roger Fitzgerald, Speaker

Mr. William MacKenzie, Clerk of the House of Assembly

Hon. Joan Burke, Government House Leader

Mr. Kelvin Parsons, Opposition House Leader

Ms. Yvonne Jones, MHA (L) Cartwright - L'Anse Au Clair

Ms. Beth Marshall, MHA (PC) Topsail

Ms. Lorraine Michael, MHA (NDP) Signal Hill - Quidi Vidi

Hon. Jerome Kennedy, MHA (PC) Carbonear – Harbour Grace

**Other:**

Mr. Tom Osborne, Deputy Speaker

Ms. Marlene Lambe, Chief Financial Officer

**Regrets:**

None

**CM 2009-024** The Commission confirmed that the Estimates for the Legislature for fiscal year 2009-10 as published in the Estimates 2009 document provide the details for the budget approved by **CM 2009-009**.

The Speaker reported authorizations for travel under extenuating circumstances as provided for in Section 43 of the *House of Assembly Accountability, Integrity and Administration Act*. The Speaker approved meals and accommodations for Ms. Patty Pottle on April 8, 2009 at a total cost of \$134.47. Flight Schedules required Ms. Pottle to overnight in Goose Bay en route to her home in Hopedale.

**CM 2009-025** The Commission endorsed the introduction of a resolution in the House of Assembly to appoint a retired Supreme Court Justice to conduct an independent and impartial review into the circumstances of Fraser March's removal from office, which review will include the opportunity for Fraser March to be heard.

**CM 2009-026** The Commission considered the additional information regarding the process and costs involved to recreate financial information for 1999-2000 and 2000-2001 fiscal years and deferred a decision to the next meeting of the Commission.

**CM 2009-027** The Commission adopted, effective May 19, 2009, the Cellular and Landline Phone Services Policy for Members of the House of Assembly and Constituency Assistants, with the addition of the following sentence to Section 4.5 Landline Phones:

“Each user is responsible for reimbursing the cost of personal long distance calls to the Newfoundland Exchequer Account through the Central Cashier's Office.”

**CM 2009-028** The Commission considered a Member's request for amendments to Section 43 (Travel under Special Circumstances) of the *Members' Resources and Allowances Rules* and directed that amendments to Section 31 and/or 43 be drafted for its future consideration, which address: (1) an alternative means of approval for travel costs caused by flight schedule delays or weather conditions; and, (2) an alternative to the restriction of Section 31 on overnight accommodations.

**CM 2009-029** The Commission approved the adoption of the Audit Committee Handbook, Version 3.0 October 2008.

**CM 2009-030** The Commission approved the adoption of the Advertising Policy for Members of the House of Assembly, June 2009, with the following amendments:

1. Section 4.1.1

The words “to be used for recurring messages” are added after the word “form”.

2. Section 5.3 – To read:

**“Non – allowable**

- Name or logo of political party
- Statements of a partisan nature
- Advertising which advocates a particular position or attempts to influence public opinion on a matter before the House of Assembly
- Thank you to the constituents for voting for, or electing, the Member
- Advertising to solicit funds
- Content that disparages any political position or Member
- References to programs within a department, government agency or commission
- Advertising on articles of clothing”

The Commission approved the adoption of the policy for all existing advertising contracts effective as of the expiry date and for all new advertising as of June 1, 2009.

The Commission rescinded **Directive 2007-006**.

**Adjournment:** 7:50 p.m.

Hon. Roger Fitzgerald, MHA  
Speaker and Chair

Wm. MacKenzie  
Clerk and Secretary to the Commission

**To:** House of Assembly Management Commission

**From:** Speaker of the House of Assembly

**Date:** June 10, 2009

**Subject:** Authorizations under Section 43 - *Members' Resources and Allowances Rules*

Section 43 of the *Members' Resources and Allowances Rules* provides that the Member may claim for additional travel expenses when the Member is traveling and unable to return to his/her residence when scheduled to do so and would not otherwise be entitled to claim reimbursement for such expenses. Under the Rules, a Member shall make application to the Clerk or the Speaker before incurring such expenses, if practical. Otherwise, the Member must notify the Speaker at the earliest reasonable opportunity after incurring the expenses. The Speaker must report, in writing, to the Commission any authorizations made under this section of the Rules.

Report on Section 43 – **Period Ending: June 10, 2009**

<b>DISTRICT</b>	<b>MEMBER</b>	<b>TYPE OF EXPENDITURE</b>	<b>COSTS</b>	<b>DETAILS</b>
Cartwright – L'Anse au Clair	Ms. Yvonne Jones	Aircraft Charter From St. Anthony To Forteau  May 8, 2009	\$1,762.80	The Member chartered a flight to Forteau to attend a graduation as there were no direct flights available to her on that day.
Cartwright – L'Anse au Clair	Ms. Yvonne Jones	Aircraft Charter From St. Anthony To Forteau  May 29, 2009	\$1,567.31	The Member chartered a flight to Forteau to attend a graduation as there were no direct flights available to her on that day.



To: House of Assembly Management Commission Members  
Cc: Deputy Speaker  
From: Clerk  
Date: June 8, 2009  
Subject: Outstanding Commission Minutes

The following Commission Minutes are outstanding:

1. **CM 2008 – 066**

“The Commission directed the Clerk to prepare a discussion paper for a subsequent Commission meeting on the implications and estimated costs of increasing the number of trips to/from the Capital Region when the House is in Session/Not in Session.”

This matter will form part of the inquiry and report to be prepared by the Members’ Compensation Review Committee.

2. **CM 2008 – 067**

“The Commission directed the Clerk to invite input from all Members on the adequacy of their current constituency allocation to carry out their responsibilities.”

Members were surveyed on the adequacy of each separate expense item in late 2008; however, the results were never compiled or analyzed. The survey responses will be provided to the Members’ Compensation Review Committee.

**MEMO**

To: Members of the House of Assembly Management Commission  
From: Chief Financial Officer  
Date: June 11, 2009  
Subject: Report from The Centre for Innovative Dispute Resolution

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Please find enclosed the Report prepared by Mr. Wayne Thistle following his investigation respecting the harassment complaint made by the Child and Youth Advocate against the Speaker.

## **REPORT OF THE INVESTIGATOR**

This report was prepared following an investigation of a formal complaint of harassment made by DARLENE NEVILLE, the Child and Youth Advocate (the “Complainant”) against ROGER FITZGERALD, Speaker of the House of Assembly of Newfoundland and Labrador ( the “Respondent”), specifically, that:

The said Respondent engaged in inappropriate behaviour directed at the Complainant contrary to the Harassment and Discrimination Free Workplace Policy (Creating a Respectful Work Environment)

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PREPARED FOR: MS. MARLENE LAMBE

CHIEF FINANCIAL OFFICER

HOUSE OF ASSEMBLY

NEWFOUNDLAND AND LABRADOR

PREPARED BY: WAYNE THISTLE, Q.C., C. ARB.

THE CENTRE FOR INNOVATIVE DISPUTE RESOLUTION

36 QUIDI VIDI ROAD

ST. JOHN’S NL A1A 1C1

SUBMITTED: June 4, 2009

## **THE ASSIGNMENT**

Ms. Marlene Lambe, Chief Financial Officer, House of Assembly, Newfoundland and Labrador contacted the Centre for Innovative Dispute Resolution to request services to investigate the complaint from the Complainant against the Respondent. The letter of engagement was dated March 31, 2009.

The Scope of Work was set out in Appendix “A” to an Agreement between The House of Assembly Service of Newfoundland and Labrador as represented by the Clerk of the House of Assembly (the Client) and the Centre for Innovative Dispute resolution as represented by Wayne Thistle (the Consultant) and states as follows:

The Consultant shall complete the work and/or perform the following services:

- (1) The Consultant shall carry out an investigation into the complaint to the House of Assembly Management Commission under the Harassment and Discrimination Free Workplace Policy (Creating a Respectful Work Environment) made by the Child and Youth Advocate against the Speaker of the House of Assembly in her letter dated February 16, 2009.
- (2) A copy of the correspondence referred to at paragraph (1), material originally attached to that correspondence and a copy of the Harassment and Discrimination Free Workplace Policy of the Public Service Commission will be provided to the Consultant.
- (3) The Consultant shall develop and complete a report to the Chief Financial Officer setting out findings, conclusions and recommendations, if any.

## **ORIGINS OF THE DISPUTE**

Sometime prior to February 10, 2009 the Respondent had been informed of concerns at the Office of the Child and Youth Advocate (the “OCYA”). The concerns expressed to him involved informal complaints about the Complainant by certain members of the staff of the OCYA.

On February 10, 2009, a meeting, called by the Respondent was held at his office. Attending that meeting were the Respondent, Ms. Cathy Murphy, Respectful Workplace Co-ordinator with the Public Service Commission, and the Complainant. The Respondent called the meeting to propose to the Complainant that because of the concerns that had come to his attention it would be appropriate to conduct a Workplace Assessment (WPA) to have the matters addressed. He asked the Complainant if she objected to the presence of Ms. Murphy at the meeting and she responded in the negative. The Complainant did not object to the WPA and most of the meeting involved a discussion between Ms. Murphy and the Complainant on the purposes of a WPA and how to move forward on its implementation.

After the meeting, the Complainant had discussions with colleagues, family and friends regarding what had transpired at the meeting and began to have serious reservations about the proposed WPA. These reservations included how the Respondent had reached a conclusion that such was necessary, the failure to notify her in advance of the purpose for the meeting and that Ms. Murphy would be present, the prior involvement of Ms. Murphy in respect of staff of the OCYA and the impact the WPA would have on her ability to investigate matters under her jurisdiction.

The next morning at 10:00 a.m. the Complainant called the Respondent to outline her reservations and to advise him that she no longer agreed with the WPA. She implored him not to proceed with it. There was a rather heated exchange with the Respondent informing the Complainant that if she did not agree with the WPA he would proceed to have an investigation of the administration of her office.

On February 11, 2009 Ms. Murphy sent an e mail to the Complainant requesting a meeting to follow up on the WPA. The Complainant responded by e mail the same

day advising that she was no longer prepared to proceed with this process. She had consulted with legal counsel and had received advice that this action constitutes an obstruction and hindrance with respect to the performance of her duties under the *Child and Youth Advocate Act* pursuant to Section 31(a). She stated this is a direct interference in the independence of her Office.

The Respondent followed up on the February 11 conversation with the Complainant in a letter dated February 12, 2009 which states as follows:

Dear Ms. Neville,

I am writing with respect to the meeting with you and Ms. Cathy Murphy, Respectful Workplace Coordinator with the Public Service Commission, on February 10, 2009. At this meeting we indicated that the concerns respecting the administration of employees in your office had been expressed to Management of the House of Assembly. In this meeting there was a recommendation that we undertake a workplace assessment in accordance with the policies of the Public Service Commission, which was the first step towards assisting your office with this matter. We are committed to providing necessary administrative support to the statutory offices as is required by the House of Assembly Accountability, Integrity and Administration Act (ss. 32(6) and (3)) and policies applicable to the House and its administration, and under the Public Service Commission Act and its policies. This process is intended to assist the workplace and not to undermine it.

Your telephone conversation with me on February 11, 2009 during which you demanded an apology for this legitimate administrative support process, and your email correspondence with Ms. Murphy, makes it clear that you no longer wish to participate in the agreed upon workplace assessment. Under the circumstances, I have no choice but to direct that an investigation of the administration of your office be carried out under those same referred to policies.

Should you wish to have the originally agreed upon workplace assessment outlined at our meeting implemented, please do not hesitate to contact me.

The Complainant responded to this letter on February 12, 2009 as follows:

DELIVERED BY HAND

Dear Mr. Fitzgerald,

I acknowledge receipt of your correspondence dated February 12, 2009.

In your correspondence, you stated that “we indicated that concerns respecting the administration of employees in your office had been expressed to Management of the House of Assembly”. This is different from what you said during the meeting. You stated that you had heard “stories” that staff at my office were unhappy, looking for other jobs and didn’t feel respected. You indicated that the concern was that I “micromanaged”.

I request that you provide full disclosure regarding these “stories”, including the source(s) and details. I also request that you provide complete details as to why you feel you are authorized to direct an investigation of the administration of the independent Office of the Child and Youth Advocate.

In my view, your direction to conduct this investigation and your request of Tuesday, February 10, 2009 to conduct this investigation constitutes a hindrance to the performance of my functions and duties and is, therefore, in violation of Section 31.(a) of the *Child and Youth Advocate Act*. It is untenable for me to be under investigation while I am conducting investigations of services and programs provided by Government, its Boards and Agencies. I query whether it is your intention or the intention of others advising you to intimidate me from completing my ongoing investigations.

I, therefore, request that you reconsider your actions and trust you will govern yourself accordingly

## **THE COMPLAINT AGAINST THE SPEAKER**

In a letter dated February 16, 2009 and addressed to the members of the Management Committee, the Complainant set forth her official complaint against the Respondent. The letter reads as follows:

Dear Members of the Management Commission:

“Re: Official Complaint Under the Harassment and Discrimination Free Workplace Policy (Creating a Respectful Work Environment)”

I am writing today to file an official complaint against the Speaker of the House of Assembly, Mr. Roger Fitzgerald, under the Creating a Respectful Work Environment Policy referenced above.

Below I outline the series of events which led to the filing of this complaint, followed by a statement of the formal complaint and closing commentary.

### Events Leading to the Complaint

On Tuesday, February 10, 2009, I attended a meeting scheduled at the Speaker’s request. The Speaker’s office had informed me that it would be the Speaker and myself in attendance but they did not forward an agenda for the meeting. When I arrived at the Speaker’s office, I was introduced to Ms. Cathy Murphy of the Public Service Commission and informed that she would also be attending the meeting.

At the meeting, Mr. Fitzgerald indicated that the true purpose of the meeting was to advise me that he had heard “stories – nothing official mind you, no formal complaint, but stories that I heard more than once” that staff in my office were unhappy, looking for other jobs and did not feel respected. There were apparently also concerns that I “micromanaged”. He emphasized that no official complaint had been filed, so he was “recommending” that an intervention be introduced into the Office of the Child and Youth Advocate. The suggested intervention, *Creating a Respectful Workplace Program*, is a pilot program operated by the Public Service Commission that offers



employees a way to resolve workplace conflicts when they first arise. I was completely blindsided by this revelation, delivered in the presence of Ms. Murphy, with no prior notice and no one else present to act on my behalf, and initially agreed to the Speaker's request to begin a workplace intervention in my office.

On the morning of February 11, 2009, I contacted the Speaker via telephone. I must state here that this was not a cordial conversation, as by this time my shock had turned to anger and outrage. I did, however, speak from my prepared notes so that I was sure of the information I was conveying with respect to the manner in which this matter has been addressed with me, specifically:

- acting on hearsay versus a formal complaint;
- failing to initially call me in private to explore possible other explanations or counter points to the "stories";
- failing to notify me that, in the absence of first speaking with me he had proceeded to engage the services of Ms. Murphy, indicating that before I even had a chance to discuss the situation, he had rushed to the judgment the stories were true and the office required an intervention;
- failing to notify me that Ms. Murphy would be present at the meeting and I should feel free to have someone to accompany me as well; and
- breaching the very policy, ironically, that he purported to support.

I also referenced my deep concern about the timing and motivation of such an intervention, as everyone is well aware that I am in the middle of several very volatile investigations, the resistance to which has been substantial. I demanded that he reconsider his actions in this matter. The Speaker responded in anger also and indicated that if I would not accept a voluntary intervention in my office, he "had no choice but to escalate his intervention into an investigation". He refused to accept any responsibility for the manner in which he had rushed to judgment in this matter and his impropriety in the actions noted above.

On February 12, 2009, I received a letter from the Speaker (attached) indicating that he was acting in accordance with the *House of Assembly*

*Accountability, Integrity and Administration Act* and the *Public Service Commission Act* under provisions designed to “assist the workplace not undermine it”. In his letter, he did not reference the fact that he was acting on “stories” but stated, instead, that he was acting on concerns addressed to the Management of the House of Assembly. The letter made good on the threat he had delivered over the telephone on February 12<sup>th</sup> and indicated that “he had no choice” but to proceed to an investigation of the office. He suggested, however, that if I was willing to reconsider, he could see his way through to merely have an intervention versus an investigation.

I responded in writing to the Speaker on February 12, 2009 (also attached) requesting full disclosure of the source of the “stories” and reiterating that it was untenable that I could complete my investigations if I myself were under investigation.

On February 13, 2009, my staff was contacted via e-mail (attached) by Ms. Marlene Lambe, Chief Financial Officer, House of Assembly, and informed that the Speaker had requested that the Public Service Commission conduct an administrative investigation to address workplace concerns that have been raised which impact the employees of the Office of the Child and Youth Advocate.

#### Statement of Formal Complaint

I, Darlene Neville, Child and Youth Advocate, wish to file a formal complaint of harassment against the Speaker of the House of Assembly, Mr. Roger Fitzgerald.

According to the Harassment and Discrimination Free Workplace Policy (Creating a Respectful Workplace Environment), Harassment is “any inappropriate behaviour directed at or offensive to any employee, or any inappropriate behaviour that endangers any employee’s job, undermines any employee’s performance or threatens the economic livelihood of any employee.”

The inappropriate behaviour directed at me has been outlined above. It is inconceivable that the Speaker has rushed to judgment against an Independent Officer of the House of Assembly, based on stories and innuendo. In prematurely engaging the services of Ms. Murphy, he failed to keep the nature of his concerns confidential until such time as he could discuss them with me first privately. His actions violate the above referenced

policy in that he acted without a formal complaint. A complainant under this policy is “an employee(s) who has brought forward or filed a complaint under this policy, alleging discrimination or harassment”. By the Speaker’s own admission, there is neither a formal complaint nor identified complainant. Furthermore, basic human resource management practice would insist that the employee, as a first step, address any concerns they have with the party in question, so that they are aware of the concerns and are given an opportunity to address them. I myself have not received a formal or informal complaint from any member of my staff, past or present.

The actions of the Speaker in rushing to judgment based on hearsay and commencing an investigation also constitutes an undermining of my performance in that it seriously compromises the authority of the Child and Youth Advocate to proceed with investigations while she herself is under investigation. And it is this area which causes me the greatest concern and, yes, anger.

I was hired to advocate for society’s most vulnerable, the children of this province, and I take this obligation seriously. Unfortunately, due to the actions of the Speaker, important investigations underway stand to be derailed. In addition to the well-known investigation into mental health services delivered to children and youth in the province, I am nearing completion of one review in which a child was essentially starved to the point of brain damage while under the protection of Child, Youth and Family Services. As the Members of the Management Commission are aware, those involved in this case refused to even meet with me and the government later gave the Advocate subpoena powers so that the investigation could proceed. The other case involves the systemic torture of two young girls. These girls were also known to a Child Protection Team; the team publicly touted the abuser as a model of good parenting while horrific abuse continued over the course of several years. Both of these investigations involving Child Protection were commenced following the conclusion of criminal trials where the parents in both cases entered guilty pleas and received periods of imprisonment.

With respect to the issues raised by the Speaker in our meeting on February 11, 2009, I would like to present the following response:

It is no secret that when I took over the Office of the Child and Youth Advocate, the Office was widely regarded as being a mess:

- There had been a negative audit by the Auditor General regarding use of public funds under the previous Child and Youth Advocate. He was no longer involved in the Office but several staff who would have been involved in the administration of funds remained. I was compelled to institute management controls to ensure misuse of public funds did not occur again. This may not have been an entirely popular move among staff that were used to doing things differently but I am prepared to accept the criticism that I micromanaged oversight of the use of public funds. Not all staff were able to accept the necessary changes and sought employment elsewhere.
- Several of the key personnel of the Office had direct involvement with the cases under investigation and had been allowed to remain in the Office despite these conflicts; one of these individuals was even short-listed for the position of Child and Youth Advocate. It took several months to negotiate alternative placements within the Public Service for these individuals and they did inform me they were not happy about having to leave the Office. I regret that these actions were necessary but I stand by them.

In closing, I wish to express my profound sadness that this series of events has occurred. However, I have an obligation to fulfill my mandate and if that makes some people uncomfortable, then so be it. I came in to this position with an unsullied and excellent reputation for dealing with some of the most vulnerable and disadvantaged members of our society (both adults and children) with respect and dignity. I have attempted to deal fairly with the past human resources challenges in my Office. I am very happy with and appreciative of the dedicated team of professionals who currently work in the Office of the Child and Youth Advocate and am prepared to address any legitimate concerns brought to my attention in the appropriate manner. I am not prepared to be treated with disrespect or intimidation.

## **ANALYSIS**

### **The Central Question**

The central question that I must address is whether the behaviour of the Respondent as outlined in the formal complaint dated February 16, 2009 constitutes harassment as defined in Harassment and Discrimination Free Workplace Policy (Creating a Respectful Workplace Environment).

This Policy states, in part:

All employees of the Government of Newfoundland and Labrador are entitled to pursue their duties in a respectful workplace. It is crucial that everyone, regardless of role or position in the organization conduct themselves in a respectful manner in the workplace.

The Employer will strive to create and maintain a work environment free from harassment and discrimination by the Employer, an agent of the employer, or by other employees. No form of harassment will be tolerated by the Employer. Where harassment has been determined to have occurred, disciplinary action, up to and including dismissal will be taken.

The Employer will also encourage and provide a means through which employees can seek resolution to harassing and/or discriminatory behaviour.”

In the definition section, “harassment” is defined as:

“any inappropriate behaviour directed at, or offensive to any employee, or any inappropriate behaviour that endangers any employee’s job, undermines any employee’s performance, or threatens the economic livelihood of any employee;

any offensive behaviour of a sexual nature, related to a person’s gender which creates an intimidating, unwelcome or hostile work environment, or that could reasonably be thought to put sexual conditions on a person’s job or employment opportunities

any objectionable conduct, comments or displays made either on a one-time basis or on a continuous basis that demeans or belittles an employee

any inappropriate use of power and authority by a supervisor that endangers, undermines, threatens, interferes with or influences an employee's job, the performance of that job, the economic livelihood of the employee or the employee's career but does not include the legitimate and proper exercise supervisory (sic) responsibilities such as:

- distribution of work assignments or training opportunities;
- work evaluation;
- disciplinary measures taken for any valid reason; and/or
- Staffing decisions

Further, "inappropriate behaviour/objectionable conduct" is defined as:

"behaviour or conduct that is known or ought reasonably to be known to be unwelcome, objectionable or offensive and which includes unwelcome verbal and written remarks, jokes, activities or other inappropriate behaviour(s) related to personal issues such as:

- race, religion or religious creed;
- age, sex, sexual orientation or marital status;
- physical or mental disability;
- political opinion; and/or  
colour, ethnic, national or social origin"

## **What is a Workplace Assessment?**

The applicable policy states as follows:

The goal of a workplace assessment is to help create a healthy, harmonious work environment. It is not an investigative process. A workplace assessment focuses on the perceptions, impressions and feelings of the employees. Whereas an investigation focuses on obtaining facts and evidence to support or refute specific allegations made with respect to a formal complaint.

The purpose of a Workplace Assessment is to:

- obtain information regarding the employee perception of their work environment
- identify the strengths and challenges of the workplace
- provide employees with the mechanism to discuss their needs/concerns with respect to their workplace
- discuss problem areas and sources of conflict affecting the working conditions and interpersonal relationships
- empower employees with an opportunity to identify approaches to address their concerns

A Workplace Assessment is one of the least disruptive processes available to resolve conflict in the workplace. It is often described as “conflict coaching” and provides a facilitation process to assist individuals or groups of employees in dealing with conflict. A manager would have to agree with a Workplace Assessment before it is introduced and the manager would be key to the success of any action plan which may be developed to deal with issues which are identified.

The Workplace Assessment was introduced by the Public Service Commission as a pilot in 1999 and arose out of a workplace study where it was shown that unresolved workplace conflict was a major stress for many employees and a barrier to productivity. In March 2006 it was introduced as a permanent initiative of the

Commission. There are now two full time employees who serve full time as Respectful Workplace Coordinators.

**What conduct on the part of the Respondent can be considered in my assessment of whether harassment occurred?**

To answer the central question, I must analyze the conduct of the Respondent leading up to the meeting on February 10, 2009, his conduct at the meeting, his conduct during the telephone conversation on February 11, 2009 and any relevant conduct on his part prior to the letter of complaint issued on February 16, 2009. The Complainant, during my investigative meetings did suggest that there was evidence of harassment subsequent to that date but clearly I have authority only to deal with matters which occurred between the Complainant and the Respondent leading to the filing of the complaint.

**Does my mandate extend to an assessment of what information the Respondent had received regarding concerns that had come to his attention from staff of the Office of the Child and Youth Advocate?**

I am satisfied that the Respondent was aware that concerns respecting the administration of employees in the OCYA had been expressed to the management of the House of Assembly sometime in December 2008 or January 2009, more likely in January and that on first hearing about them he did not proceed with any action. When they came to his attention on a further occasion, he sought advice on what action, if any should be taken. He was informed that the failure to initiate measures to address the concerns did have the potential for liability on the part of an employer should there be any legal action by an employee.

Whether the concerns that came to the attention of the Respondent have foundation is not within the mandate of this investigation. I understand that is the subject of another investigation.



### **The description of the staff concerns: “Stories”**

Prior to the meeting of February 10, 2009 the Respondent had sought input from Ms. Murphy as to how to conduct the meeting to achieve the outcome that was felt to be the most appropriate, i.e. proceeding with a WPA. The information provided to me was that in the absence of a formal complaint from staff members he should describe what he heard as “stories.” One of the persons interviewed gave the following assessment: “It was an improper use of the term; it wasn’t stories – there were concerns. All staff found themselves, including present staff and past staff, with concerns. ‘Stories’ implies staff were making things up.”

As it turned out, the use of this descriptor generated a very strong negative reaction on the part of the Complainant as to how the Respondent could introduce a WPA, often referred to as an “intervention” rather than an “assessment” based on hearsay. This was a contributing factor as to why the complaint was lodged.

The Complainant did acknowledge that if the Respondent had said “..It’s more than stories, maybe I’d agree to an assessment.”

### **Did the meeting of February 10, 2009 achieve the objective the Respondent had when the decision was made to call the meeting?**

From what has been presented to me, it appears the meeting achieved the objective with the Respondent and the Complainant reaching an agreement that a WPA was the best way to proceed forward. It was the next day after consultations with others that the Complainant reached a conclusion she had too willingly and inappropriately agreed to the WPA because it would result in interference in her ability to carry on with her investigations pursuant to her mandate, i.e. while under investigation, how could she freely and independently investigate matters under her jurisdiction, some of which involved government departments and agencies.

**What had the Respondent anticipated from a WPA? Was it expected that discipline could arise from a WPA?**

I am satisfied from the information available to me that in proposing a WPA the Respondent was not intending that the management and staff issues in the OCYA would be investigated for the purpose of possible discipline of the Complainant. The commitment from the Respondent was that the Complainant would have remained in charge of how the WPA would occur, working with the assistance of an independent neutral to “...help create a healthy, harmonious work environment.”

**Did the prior involvement of Ms. Murphy in discussions of staff issues in the OCYA make it inappropriate that she participate in the meeting of February 10, 2009?**

Ms. Murphy did have contact with Ms. Lambe going back to February 2008 regarding staff issues at the OCYA. She made connection with some staff members in September 2008 but there was no request for a WPA nor was the staff prepared to make any formal complaint. Ms. Murphy participated in further meetings which took place in December 2008 and February 2009. By February 2, 2009 it had been agreed by the Respondent, Ms. Lambe and Ms. Murphy that the Complainant should be made aware of the concerns expressed by staff and that a WPA would be proposed. Given Ms. Murphy’s knowledge of and prior involvement with the WPA process it was agreed that she should be present at a meeting where the Respondent would inform the Complainant of such concerns. Ms. Murphy indicated her reason for being present was to see how they could move forward to a resolution and offer the Complainant appropriate support and resources throughout the process.

Ms. Murphy’s prior knowledge of staff concerns would not disqualify her from attending a meeting with the Respondent and the Complainant. She was not an adversary in any sense of the word. She indicated that she would not be involved with a WPA if at any time discipline was being considered and would remove herself if this became the case.

## **FACTORS CONTRIBUTING TO THE DECISION TO FILE AN OFFICIAL COMPLAINT OF HARASSMENT**

The Complainant did not file her complaint without considering the potential implications of such action. A number of factors led to that decision. They include, but are not necessarily limited to the following:

1. She had had considerable difficulties in respect of certain investigations because some individuals had refused to cooperate in the investigations. After much time and effort she did succeed in her request to be granted subpoena powers. She had a concern that the proposed WPA might be initiated because someone may be “whispering” in the Respondent’s ear and there may be an effort to intimidate her from completing ongoing investigations, undermine her performance as CYA and hinder the performance of her duties.
2. She was concerned that the Respondent had not arranged a private meeting with her to advise her of the information he had received regarding her administration of the office.
3. She was concerned that she had been denied fair process when she was called to a meeting with the Respondent without the benefit of knowing the agenda and without being informed that Ms. Murphy would be present.
4. She was concerned that the Respondent had “rushed to judgement based on stories and innuendo” and found it inconceivable that he would initiate the WPA based on “stories and innuendo.”
5. She was concerned about Ms. Murphy’s prior involvement with staff of the OCYA and awareness of issues staff may have had with her administration of the office.
6. She was concerned that Ms. Murphy’s role in the WPA may not have been supportive of her role as the leader in the office, but more to cover for the lack of action taken to address the issues that may have come to her attention.

From the vantage point of the Complainant she certainly felt that she had to take action to try and avert what she viewed as a major intrusion in and interference with her office.

### **THE SPECIFIC ALLEGATIONS BEHIND THE FORMAL (OFFICIAL) COMPLAINT OF HARASSMENT**

The formal complaint in the letter of February 16, 2009 listed the following specific examples of what the Complainant saw as founding her allegation of harassment. I shall review each separately with a view to reaching a conclusion on whether they severally or collectively would lead to a conclusion that harassment had occurred:

- acting on hearsay versus a formal complaint;
- failing to initially call me in private to explore possible other explanations or counterpoints to the “stories”;
- failing to notify me that, in the absence of first speaking with me he had proceeded to engage the services of Ms. Murphy, indicating that before I even had a chance to discuss the situation, he had rushed to judgement the stories were true and the office required an intervention;
- failing to notify me that Ms. Murphy would be present at the meeting and I should feel free to have someone accompany me as well; and
- breaching the very policy, ironically that he purported to support.

Other allegations were also contained in the letter of complaint.

## **Acting on hearsay versus a formal complaint**

A formal complaint is not a precondition to a WPA. In fact, the opposite is the case. If a formal complaint is lodged it likely would lead to an investigative process which would obtain facts and evidence to support or refute specific allegations made with respect to a formal complaint. The Respondent did receive information about staff issues in the OCYA:

- staff felt demoralized
- staff did not feel respected
- staff were afraid to speak out about their concerns
- staff felt that the Complainant micromanaged
- the Complainant did not conclude work presented to her by staff
- staff were seeking other employment opportunities

The information available to me confirms these concerns were expressed to Ms. Lambe and to Ms. Murphy by staff. This information was presented to the Respondent. This is not a situation where the Respondent was obliged to confront the Complainant with the concerns before he proposed a process to have the concerns addressed through an established informal and least intrusive process.

I conclude that the Respondent did not harass the Complainant when he acted on information on staff issues provided to him by Ms. Lambe and Ms. Murphy.

## **The failure to initially call the Complainant in private to explore possible other explanations or counterpoints to the “stories”**

As pointed out earlier in this report, it is unfortunate that the Respondent was advised to use, and did use the label “stories” to describe the concerns that staff had raised. The Respondent did not intend to engage in a process to ascertain whether what he had heard about staff concerns was founded or not. He did not have information on which staff had raised which concerns and it would therefore

not be productive for him to have the Complainant respond to them. The concerns would more properly be addressed through a WPA since it could focus on the perceptions, impressions and feelings of the staff.

I conclude that the Respondent did not harass the Complainant when he failed initially to call her in private to explore possible other explanations or counterpoints to staff concerns.

**The failure to notify the Complainant that, in the absence of first speaking with her he had engaged the services of Ms. Murphy, indicating that before she even had a chance to discuss the situation, he had rushed to the judgement the stories were true and the office required an intervention**

As indicated earlier in this report, the Respondent sought advice from Ms. Lambe and Ms. Murphy on how to deal with the staff concerns. Ms. Murphy had knowledge of some of the concerns going back to early 2008 but the staff at that time did not wish to proceed with a WPA. There is no evidence to support a finding that the Respondent had rushed to a judgement. He sought advice and acted on a timely basis on that advice. He took no action on initially hearing about the concerns. There is no evidence to support a finding that he had reached a conclusion that the staff issues and concerns were founded. He was not engaged in a process to reach such a judgement.

On this point, I conclude that the Respondent did not harass the Complainant.

**The failure to notify the Complainant that Ms. Murphy would be present at the meeting and she should feel free to have someone accompany her as well**

It is not clear what exactly the communication to the Complainant in respect of the meeting was. I accept she was not told it was to discuss a WPA nor was she told that anyone other than the Respondent would be present. I have no sense that the Respondent was trying to prevent the Complainant from having someone present at the meeting. He was proposing a WPA not an investigation process which could lead to potential discipline. He does not profess to be a human resources specialist

so invited a person with expertise in a WPA to assist in explaining what was being proposed.

The Respondent was intending to have this matter handled in the most informal manner and believed that by suggesting to the Complainant that she may wish to have someone accompany her to the meeting would escalate the process more than anyone would have wanted.

It is unfortunate that the Complainant was not informed in advance, of the purpose for the meeting and who would be attending. From a “best” practices human resource management approach, this would have been advisable. If the Complainant had been informed that the meeting was for the purpose of discussing some issues or concerns that had been raised by the staff of the OCYA and that she may wish to have someone attend the meeting with her, this may have resulted in her not feeling she was “blindsided” and removed part of the reason for her filing the complaint. That said, my conclusion is that under the circumstances and particularly that the meeting was not disciplinary in nature, the fact she may not have been told the purpose for the meeting and was not told Ms. Murphy would be present is not inappropriate behaviour on the part of the Respondent so as to constitute harassment.

My conclusion is that the failure to notify the Complainant that Ms. Murphy would be present at the meeting and she should feel free to have someone accompany her as well does not constitute harassment

### **Breaching the very policy, ironically that he purported to support**

I have reviewed in detail the Harassment and Discrimination Free, Workplace Policy (Creating a Respectful Work Environment). The actions of the Respondent in respect of the complainant as summarized in her complaint letter of February 16, 2009 do not support a conclusion that the Respondent breached this policy. The reasons for this conclusion are contained in the analysis of the foregoing specific allegations of conduct constituting harassment.

I conclude on this point that the Respondent did not harass the Complainant.

### **Concern of the Complainant about the timing and motivation of the intervention**

Was the attempt to introduce a WPA a means to try and subvert the work of the OCYA or interfere in any way with the ongoing investigations of the OCYA?

Although the Complainant did raise the possibility that there were parties who would have wanted some interference in her ongoing investigations and the “intervention” in her office may have been intended to intimidate her from completing her ongoing investigations, there is no substantiated evidence that this in fact, was the case. Her concern was that people were “whispering “in the ear of the Respondent with the intention of interfering in her ability to pursue ongoing investigations. I conclude that such was not the case. Her ongoing work as CYA was not a matter that the Respondent intended to interfere with through a WPA.

### **The Respondent’s threat and subsequent decision to implement an administrative investigation of the OCYA**

The Respondent was aware of staff concerns and could have made direct contact with the Complainant to discuss these concerns. Since he did not have detailed knowledge of the concerns there would not have been much advantage of such a discussion so he opted for what had been recommended to him – a WPA. The other alternatives were an administrative investigation or a complaint under the Public Interest Disclosure Program. The Respondent had to find a means to address the staff concerns and when the Complainant declined to participate in a WPA he proceeded to implement a workplace investigation as the next alternative.

I conclude that moving to the administrative investigation did not constitute harassment.



## **FINDINGS AND CONCLUSIONS**

An allegation of harassment by the Child and Youth Advocate against the Speaker is a serious allegation and a conclusion on whether the allegation is founded requires a thorough review of the background documentation and information from those who had involvement in the action which led to the complaint of harassment. This has been done. The onus is on the Complainant to establish the allegations on the civil burden of the balance of probabilities. Given that harassment involves inappropriate behaviour or conduct directed at and known to be unwelcome, objectionable or offensive to an employee it would require clear and cogent evidence to support a finding.

My conclusion is that the events and conduct on the part of the Respondent as described in the formal complaint by the Complainant against the Respondent dated February 16, 2009 do not constitute harassment as defined in the Policy.

RESPECTFULLY SUBMITTED this 4th day of June, 2009

CENTRE FOR INNOVATIVE DISPUTE RESOLUTION

Per:

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WAYNE THISTLE, Q.C., C. ARB.

## Briefing Note

### House of Assembly Management Commission

**Title:** Financial Statement Audits

**Issue:** Cost of recreating financial information for **1999-00 and 2000-01**

#### **Background:**

- At its March 18, 2009 meeting, the Commission requested additional information regarding the process and costs involved to recreate financial statements for the 1999-00 and 2000-01 fiscal years. **CM 2009 – 012 refers.**
- Developing an accurate estimate of the cost of recreating the financial information is a project in itself, perhaps requiring one or two weeks of dedicated accounting effort to confirm that the assumptions noted below are defensible. The various assumptions are reasonable but have not been confirmed through testing. Nevertheless, the following list provides an overview of the complexities of the undertaking.
- **Accounts Payable Invoices:** Each invoice and the scanned supporting documentation will need to be re-examined to determine the correct accounting distribution. In many cases, it is unlikely that sufficient detail will be available on the invoice to determine to which activity/office the expenditure relates.

It is estimated that it will take 5 minutes per transaction for a straight-forward invoice payment. For those which require that the scanned documents be examined in detail, one transaction can require 15 minutes. In a one year period, there may have been 1500 transactions.

If it is assumed that 750 transactions will be straight-forward, and 750 will require the extra time, then **250 hours** will be required. (750 x 5 minutes plus 750 x 15 minutes.)

Documentation for all invoices is only available on micro-fiche. It is estimated that it will take an average of 20 minutes to locate and print the invoice, recap and supporting documentation for one transaction. For a one year period, this will require **500 hours** for 1500 transactions.

- **Members' Claims:** Although these claims have been exhaustively examined in the past, an external auditor charged with providing an audit

opinion will quite likely require that individual items be checked and “re-posted”. From our experience in re-posting claims for April 2006, many claim forms and the related supporting documentation from that period did not provide sufficient detail to determine to which accounts the amount paid should be charged.

If 48 Members submitted 25 claims per year, each with 10 separate expense items, this will entail 12,000 separate items to be reviewed. At 10 minutes for each item, this will require **2,000 hours**.

Documentation for all claims processed prior to April 2000 is only available on micro-fiche. It is estimated that it will take an average of 20 minutes to locate and print the documents on one claim for review. For the fiscal year 1999-00, this will require **400 hours** for 1200 claims.

Documentation for all claims processed after April 2000 is available in hard copy so no additional time has been estimated to locate the documents.

- **Salary costs:** Salaries are the single largest expenditure in the Legislature. The payroll registers are not available for review as they were destroyed after the seven year required period of retention.

Salary costs comprised approximately 70% of total expenditures. Based on a cursory review of 2005-06 transactions, it appears that certain salary amounts for committees, etc. were budgeted under the salaries main object but the actual expenditures were charged incorrectly to allowances and assistance main object. Without a review of the payroll registers, it will not be possible to “re-post” to the correct accounting distribution.

- **Journal Vouchers:** All JVs for each year (which correct and re-assign expenditures posted to incorrect accounts) will have to be re-examined. Checking 40 of these, at 15 minutes each, will require **10 hours** per year.
- **Budget Transfers:** All budget transfers (which transfer funds from one Main Object and/or Activity to another) will have to be re-examined. Checking 50 of these, at 15 minutes each, will require **13 hours** per year.
- **Public Accounts Submission for Accruals:** The travel imprests, petty cash and other receivables as well as accrued annual leave, payroll, overtime, severance and invoices payable amounts which were submitted to Public Accounts must be re-examined and possibly re-calculated.

Without the payroll registers to determine the employees on payroll during the fiscal year, the accruals for annual leave, payroll, overtime and severance pay will be difficult. Reliance will have to be placed on the

existing documentation compiled and submitted to Public Accounts by the former Director of Financial Operations for each of the two fiscal years.

If we assume that all items except severance take about 60 minutes each to re-examine, it will require **7 hours** per year.

It is likely that personnel files will have to be re-examined in order to determine severance amounts payable. For 130 employees at 15 minutes each, it will require **33 hours** per year.

Accounts receivable amounts will have to be calculated for the double billing amounts and the overpayments to the five former Members which were identified by the Office of the Auditor General. It will be necessary to identify how much of the total double billings and overpayments occurred in each of the two fiscal years.

If we assume that it takes about 2 hours to gather the information and calculate the portion of the double billings amount related to one Member for a year, it will require **10 hours** per year.

- **Financial Information Presentation:** Each individual financial transaction above will have to be “re-posted” in an accounting software program in order to create a set of cash statements by activity. (We cannot alter the entries in government’s FMS [Oracle] system for those two years.)

If we assume that 500 transactions have to be reposted, at 2 minutes each, it will take 16 hours, plus 4 hours to summarize the results of the re-posting, for a total of **20 hours**.

We can assume that the initial set up time for the accounting program and the search for and printing of records, etc. can take **40 hours**.

- **Other Considerations:**
  - The lack of adequate documentation from many of the transactions during that period will complicate the process.
  - As the House of Assembly Service does not have original documentation for the four MHAs facing criminal charges, an external auditor will have to agree that the photocopies received from the RNC are an acceptable form of documentation.
  - Supporting documentation for purchase orders (if it still exists) is not scanned into TRIM at the Office of the Comptroller General and thus is not available for auditing purposes.

- Equipment and furniture purchases valued at \$500 or more are the property of the House of Assembly and have a depreciation factor of 1/3 of its value each year, and at the end of 3 years is the property of the Member. All claims and direct payments on behalf of Members will need to be reviewed in order to determine the items that should be recorded as property of the House of Assembly. This will require a review of the claims and direct payments for the two year period prior to 1999-00 since the items would still be assets of the House for that period. While the total purchases are likely to be immaterial, it is difficult to determine with any degree of certainty without a review of claims and invoices.
- Additional time will be required for research to become familiar with the Members' Rules and other background information. There will also be a cost to acquire and set up a system to record the re-created transactions.
- The seven projects identified above will require **3,283 hours** for 1999-00 and **2,843** for 2000-01. At a junior rate of \$100 per hour with a public accounting firm, the cost could be **\$328,300** for the first year and **\$284,300** for the second year for a total of **\$612,600**. Both the Office of the Comptroller General and the Office of the Auditor General have indicated to us that the time estimates are conservative.
- If a letter of representation by management is possible, it will likely include qualifications regarding the alleged fraud, reference to the fact that the salary accounts were not re-examined as payroll registers were not available and any other items that may result from the re-examination.
- It is not possible for an external auditor to advise in advance whether or not the 'recreation' will be satisfactory for any opinion to be provided.

**Action Required:**

The direction of the Commission is requested.

Prepared by: Marlene Lambe  
2009.04.09

Approved by: Wm. MacKenzie

**House of Assembly Management Commission  
Briefing Note**

**Title:** Financial Reports – March 31, 2009

**Issue:** Review of:

1. Financial performance of the House of Assembly and Statutory Offices; and
2. Approved allocations and actual expenditures of Members of the House of Assembly for the period April 1, 2008 to March 31, 2009.

**Background:**

- Paragraph 20(5)(a) of the *House of Assembly Accountability, Integrity and Administration Act* (the Act) states that the House of Assembly Management Commission shall “regularly, and at least quarterly, review the financial performance of the House of Assembly as well as the actual expenditures of members compared with approved allocations.”
- The Statement of Revenue and Expenditure provides the details of the financial performance of the House of Assembly and the Statutory Offices for the twelve-month period ended March 31, 2009. The reports show the actual expenditures and revenues for the entire year, including revenues received and expenditures processed up to April 30, 2009 for the 2008-09 fiscal year.
- The Members’ Expenditures Summarized by Category reports provide the actual expenditures compared with the approved allocations for each Member for the period April 1, 2008 to March 31, 2009, including expenditures processed up to April 30, 2009 for the 2008-09 fiscal year. The Reports include the expenditures for March in the column entitled “Expenditures Processed During the Month” and the expenditures for the year in the column entitled “Expenditures Processed to Date”.

**Action Required:**

- For review purposes.

Drafted by: Virginia English  
Date: June 8, 2009

Approved by: Wm. MacKenzie



**HOUSE OF ASSEMBLY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**For the Period 1 April 2008 to 31 March 2009**  
**Unaudited**

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget		Savings (Over-runs) from Operating Budget
<b>1.1.01. ADMINISTRATIVE SUPPORT</b>						
01. Salaries	1,492,500	1,599,500	1,448,682	43,818	2	150,818 <sup>2</sup>
02. Employee Benefits	9,000	9,000	4,495	4,505		4,505
03. Transportation and Communications	56,800	56,800	46,470	10,330		10,330
04. Supplies	40,000	44,700	37,572	2,428		7,128
05. Professional Services	1,028,500	995,500 <sup>1</sup>	517,774	510,726	3	477,726
06. Purchased Services	486,000	292,000 <sup>1</sup>	234,349	251,651	4	57,651
07. Property, Furnishings and Equipment	39,000	219,900 <sup>1</sup>	196,565	(157,565)	5	23,335
	<b>3,151,800</b>	<b>3,217,400</b>	<b>2,485,907</b>	<b>665,893</b>		<b>731,493</b>
02. Revenue - Provincial	-	-	(3,733)	3,733	6	3,733
<b>Total: Administrative Support</b>	<b>3,151,800</b>	<b>3,217,400</b>	<b>2,482,174</b>	<b>669,626</b>		<b>735,226</b>

1 Budget transfers from Professional Services and Purchased Services to Property, Furniture and Equipment to provide for the purchase of replacement copiers.

2 Savings due to delayed hirings. The savings relative to the Original Budget are lower due to the 8% salary increase funding transferred from Department of Finance which is reflected only in the Operating Budget.

3 Savings of: \$270,000 - iExpenses project cost less than OCIO estimate; \$115,000 - management certification project costs were less than anticipated; \$115,000 - OCIO coordinator for IT/IM services not required as a Planning and Service Delivery committee was set up as an alternative method to liaise with OCIO; \$10,000 - audit of 1999/00 and 2001/01 fiscal years and \$5,000- Audit Committee manual as services were not required; net of other miscellaneous savings.



**HOUSE OF ASSEMBLY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**For the Period 1 April 2008 to 31 March 2009**  
**Unaudited**

<b>Original Estimates</b>	<b>Operating Budget</b>	<b>Actual Expenditures and Revenue</b>	<b>Savings (Over- runs) from Original Budget</b>	<b>Savings (Over-runs) from Operating Budget</b>
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**1.1.01 Administrative Support (continued)**

- 4 Savings as cost of photocopier leases were less than budgeted as the majority of the leases expired in June (one quarterly payment) but budget included lease payments for an additional two quarterly payments.
- 5 Overruns of \$96,000 as replacement photocopiers were purchased rather than leased and \$74,800 for office and modular furniture required for new staff and office space changes; offset by other miscellaneous savings.
- 6 Miscellaneous revenues relate to employee reimbursements and ATIPPA requests.





**HOUSE OF ASSEMBLY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**For the Period 1 April 2008 to 31 March 2009**  
**Unaudited**

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget	Savings (Over-runs) from Operating Budget
<b>1.1.02. HOUSE OPERATIONS</b>					
01. Salaries	402,400	428,200	428,118	(25,718) <sup>1</sup>	82
02. Employee Benefits	9,900	9,900	9,425	475	475
03. Transportation and Communications	231,400	231,400	136,053	95,347 <sup>2</sup>	95,347 <sup>2</sup>
04. Supplies	21,000	21,000	14,548	6,452	6,452
05. Professional Services	39,900	39,900	-	39,900 <sup>3</sup>	39,900 <sup>3</sup>
06. Purchased Services	53,000	53,000	38,695	14,305	14,305
07. Property, Furnishings and Equipment	46,700	46,700	20,905	25,795 <sup>4</sup>	25,795 <sup>4</sup>
<b>Total: House Operations</b>	<b>804,300</b>	<b>830,100</b>	<b>647,744</b>	<b>156,556</b>	<b>182,356</b>

<sup>1</sup> In effect, no overruns as the 8% salary increase funding transferred from Department of Finance is reflected in the Operating Budget.

<sup>2</sup> Savings as costs related to conference travel and travel for committee meetings were less than anticipated.

<sup>3</sup> Savings as the House did not appoint a Members' Compensation Review Committee during fiscal 2008-09.

<sup>4</sup> Savings as replacement furniture for the Speakers' Office reception area was not purchased.



**HOUSE OF ASSEMBLY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**For the Period 1 April 2008 to 31 March 2009**  
**Unaudited**

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget		Savings (Over-runs) from Operating Budget
<b>1.1.03. CAUCUS OPERATIONS AND MEMBERS' EXPENSES</b>						
01. Salaries	6,836,000	7,094,060	7,010,224	(174,224)	4	83,836 <sup>4</sup>
02. Employee Benefits	-	800	790	(790)		10
03. Transportation and Communications	32,000	47,300 <sup>1</sup>	47,237	(15,237)	5	63
04. Supplies	30,000	30,000	22,983	7,017		7,017
05. Professional Services	15,000	53,140 <sup>2</sup>	52,545	(37,545)	6	595
06. Purchased Services	148,000	120,300 <sup>2</sup>	69,657	78,343	7	50,643
07. Property, Furnishings and Equipment	40,000	40,000	31,025	8,975		8,975
09. Allowances and Assistance	3,554,700	3,554,700	1,338,479	2,216,221	8	2,216,221 <sup>8</sup>
10. Grants and Subsidies	45,100	56,700 <sup>3</sup>	56,700	(11,600)	9	-
	<b>10,700,800</b>	<b>10,997,000</b>	<b>8,629,640</b>	<b>2,071,160</b>		<b>2,367,360</b>
02. Revenue - Provincial	-	-	(51,025)	51,025	10	51,025 <sup>10</sup>
<b>Total: Caucus Operations and Members' Expenses</b>	<b>10,700,800</b>	<b>10,997,000</b>	<b>8,578,615</b>	<b>2,122,185</b>		<b>2,418,385</b>

1 Budget transfer from Purchased Services to Transportation and Communications to cover additional costs for postage and telecommunications.

2 Budget transfer from Purchased Services to Professional Services and from Professional Services (1.1.01 Administrative Support Activity) to Professional Services to cover additional costs for the caucus resources review.

3 Budget transfer to cover additional costs related to increases in the caucus operational funding formula.



**HOUSE OF ASSEMBLY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**For the Period 1 April 2008 to 31 March 2009**  
**Unaudited**

Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget	Savings (Over-runs) from Operating Budget
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**1.1.03. CAUCUS OPERATIONS AND MEMBERS' EXPENSES (continued)**

- 4 In effect, no overruns as the 8% salary increase funding transferred from Department of Finance is reflected only in the Operating Budget. Additional costs related to severance and additional caucus resources are offset by savings related to secretarial pool staff, constituency assistant replacements and MHA vacancies in two districts for brief period.
- 5 Overruns due to higher postage costs.
- 6 Overruns due to unanticipated additional costs for the caucus resources review.
- 7 Savings as the cost of photocopier leases was less than anticipated as the majority of the leases expired in June (one quarterly payment) but budget included lease payments for an additional two quarterly payments.
- 8 Members did not avail of the maximum allowable funds for allowances and resources.
- 9 Additional costs related to increases in the existing caucus operational funding formula.
- 10 Revenues related to reimbursement of the \$2,875, double billings and other reimbursements from Members.



**HOUSE OF ASSEMBLY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**For the Period 1 April 2008 to 31 March 2009**  
**Unaudited**

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget	Savings (Over-runs) from Operating Budget
<b>1.1.04. HANSARD AND THE BROADCAST CENTRE</b>					
01. Salaries	511,900	556,000	514,465	(2,565) <sup>1</sup>	41,535
02. Employee Benefits	2,500	2,500	1,458	1,042	1,042
03. Transportation and Communications	153,100	153,100	67,026	86,074 <sup>2</sup>	86,074 <sup>2</sup>
04. Supplies	7,000	7,000	6,204	796	796
05. Professional Services	10,000	30,000	24,142	(14,142) <sup>3</sup>	5,858
06. Purchased Services	243,400	243,400	108,376	135,024 <sup>4</sup>	135,024 <sup>4</sup>
07. Property, Furnishings and Equipment	720,600	700,600	301,239	419,361 <sup>5</sup>	399,361 <sup>5</sup>
<b>Total: Hansard and the Broadcast Centre</b>	<b>1,648,500</b>	<b>1,692,600</b>	<b>1,022,910</b>	<b>625,590</b>	<b>669,690</b>

<sup>1</sup> In effect, no overruns as the 8% salary increase funding transferred from Department of Finance is reflected only in the Operating Budget.

<sup>2</sup> Savings as the total satellite costs for broadcasting are now included under Purchased Services as all uplink services (including satellite services) are now provided by an outside contractor.

<sup>3</sup> Overruns due to partial completion of Chamber Light Upgrade Proposal (Steps 1 - 3).

<sup>4</sup> Savings as the budget included funding for the highest estimated cost related to various options to provide uplink services for broadcasting of House proceedings, however, a lower cost option was selected.

<sup>5</sup> Savings of \$348,000 as the budget included funding for the highest estimated cost related to various options to provide uplink services for broadcasting of House proceedings, however, a lower cost option was selected. Other savings are a result of the purchase of a mobile system for committee room broadcasting.



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<b>1.1.05. LEGISLATIVE LIBRARY</b>					
01. Salaries	547,000	584,400	532,096	14,904 <sup>1</sup>	52,304
02. Employee Benefits	3,500	3,500	2,940	560	560
03. Transportation and Communications	15,800	15,800	12,235	3,565	3,565
04. Supplies	56,300	56,300	53,233	3,067	3,067
05. Professional Services	184,200	184,200	63,165	121,035 <sup>2</sup>	121,035
06. Purchased Services	13,300	13,300	11,476	1,824	1,824
07. Property, Furnishings and Equipment	12,000	12,000	11,455	545	545
<b>Total: Legislative Library</b>	<b>832,100</b>	<b>869,500</b>	<b>686,600</b>	<b>145,500</b>	<b>182,900</b>
<b>TOTAL HOUSE OF ASSEMBLY</b>	<b>17,137,500</b>	<b>17,606,600</b>	<b>13,418,043</b>	<b>3,719,457</b>	<b>4,188,557</b>

<sup>1</sup> Savings due to delayed hirings. The savings relative to the Original Budget are lower due to 8% salary increase funding transferred from Department of Finance which are reflected only in the Operating Budget.

<sup>2</sup> Savings of \$83,200 as OCIO services for web/intranet development project were not required as a result of a reassessment of the project by OCIO. Other savings as TRIM for ATIPPA use was installed in prior year and no further IM consultants costs were incurred for the remainder of the fiscal year.



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<b>3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER</b>					
01. Salaries	695,800	772,400	746,975	(51,175) <sup>2</sup>	25,425 <sup>2</sup>
02. Employee Benefits	4,200	4,200	2,578	1,622	1,622
03. Transportation and Communications	88,800	88,800	66,128	22,672 <sup>3</sup>	22,672 <sup>3</sup>
04. Supplies	20,100	22,100	20,770	(670)	1,330
05. Professional Services	208,000	171,000 <sup>1</sup>	59,225	148,775 <sup>4</sup>	111,775 <sup>4</sup>
06. Purchased Services	200,000	221,000 <sup>1</sup>	214,779	(14,779) <sup>5</sup>	6,221
07. Property, Furnishings and Equipment	16,800	25,200	25,172	(8,372)	28
10. Grants and Subsidies	140,000	154,000 <sup>1</sup>	153,389	(13,389) <sup>6</sup>	611
	<b>1,373,700</b>	<b>1,458,700</b>	<b>1,289,016</b>	<b>84,684</b>	<b>169,684</b>
02. Revenue - Provincial	-	-	(17,996)	17,996 <sup>7</sup>	17,996 <sup>7</sup>
<b>Total: Office of the Chief Electoral Officer</b>	<b>1,373,700</b>	<b>1,458,700</b>	<b>1,271,020</b>	<b>102,680</b>	<b>187,680</b>

- <sup>1</sup> Budget transfers from Professional Services to Purchased Services and Supplies to cover increased costs of office supplies, purchase of a photocopier, rent payments for two months, cardboard ballot boxes, voting screens and printing costs.
- <sup>2</sup> In effect, no overruns as the 8% salary increase funding transferred from Department of Finance is reflected only in the Operating Budget. Savings of \$25,000 are due to delayed hirings.
- <sup>3</sup> Savings as less travel than anticipated due to delay in digitized mapping project.
- <sup>4</sup> Savings of \$34,000 - delays in digitized mapping project; \$45,000 - student education initiative not completed; \$55,000 - provisions for legal services and IT support not required in current year; \$30,000-delays in TRIM development. Offset by \$16,000 - costs related to two by-elections which were not provided for in budget.



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<b>Original Estimates</b>	<b>Operating Budget</b>	<b>Actual Expenditures and Revenue</b>	<b>Savings (Over- runs) from Original Budget</b>	<b>Savings (Over-runs) from Operating Budget</b>
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**3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER (continued)**

- 5 Overruns for advertising, equipment rentals, etc. for two by-elections are partially offset by projected savings for printing, training and equipment leases.
- 6 Overruns for election subsidies related to two by-elections which were not provided for in the budget.
- 7 Revenue or refunds of Election Operation expenditures related to the 2007 General Election and/or subsequent by-elections.



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<b>4.1.01. OFFICE OF THE CITIZENS' REPRESENTATIVE</b>					
01. Salaries	464,200	514,200	422,104	42,096 <sup>1</sup>	92,096 <sup>1</sup>
02. Employee Benefits	2,000	2,500	2,407	(407)	93
03. Transportation and Communications	64,200	64,200	28,428	35,772 <sup>2</sup>	35,772
04. Supplies	10,000	10,000	4,568	5,432	5,432
05. Professional Services	10,000	10,000	6,344	3,656	3,656
06. Purchased Services	105,000	102,600	78,292	26,708 <sup>3</sup>	24,308
07. Property, Furnishings and Equipment	5,000	6,900	6,858	(1,858)	42
<b>Total: Office of the Citizens' Representative</b>	<b>660,400</b>	<b>710,400</b>	<b>549,001</b>	<b>111,399</b>	<b>161,399</b>

<sup>1</sup> Savings due to delayed hirings. The savings relative to the Original Budget are lower due to 8% salary increase funding transferred from Department of Finance which are reflected only in the Operating Budget.

<sup>2</sup> Savings as lower expenditures than anticipated for the Public Interest Disclosure Program.

<sup>3</sup> Savings as the cost of photocopier leases was less than anticipated as the majority of the leases expired in June (one quarterly payment) but budget included lease payments for an additional two quarterly payments.





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	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget	Savings (Over-runs) from Operating Budget
<b>5.1.01. OFFICE OF THE CHILD AND YOUTH ADVOCATE</b>					
01. Salaries	624,100	688,100	623,776	324 <sup>2</sup>	64,324 <sup>2</sup>
02. Employee Benefits	3,000	3,000	2,737	263	263
03. Transportation and Communications	85,000	85,000	65,044	19,956	19,956
04. Supplies	10,000	12,000	9,230	770	2,770
05. Professional Services	42,000	42,000	28,730	13,270	13,270
06. Purchased Services	201,800	187,100 <sup>1</sup>	148,162	53,638 <sup>3</sup>	38,938
07. Property, Furnishings and Equipment	17,500	30,200 <sup>1</sup>	28,404	(10,904) <sup>4</sup>	1,796
<b>Total: Office of the Child and Youth Advocate</b>	<b>983,400</b>	<b>1,047,400</b>	<b>906,083</b>	<b>77,317</b>	<b>141,317</b>

<sup>1</sup> Budget transfer from Purchased Services to Property, Furniture and Equipment to cover additional costs of furniture for new office space.

<sup>2</sup> Savings due to delayed hirings. The savings relative to the Original Budget are lower due to 8% salary increase funding transferred from Department of Finance which are reflected only in the Operating Budget.

<sup>3</sup> Savings of \$15,000 - moving costs to new location were paid by Transportation and Works; \$23,000 - office lease payments were less than budgeted; and \$15,000 for printing and other miscellaneous costs.

<sup>4</sup> Expenditures for the purchase of furniture for new office space were higher than anticipated.



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<b>6.1.01. OFFICE OF THE INFORMATION AND PRIVACY</b>					
<b>COMMISSIONER</b>					
01. Salaries	510,800	555,000	510,414	386 <sup>2</sup>	44,586 <sup>2</sup>
02. Employee Benefits	6,500	6,500	3,644	2,856	2,856
03. Transportation and Communications	49,700	49,700	34,790	14,910	14,910
04. Supplies	8,500	12,100 <sup>1</sup>	12,036	(3,536)	64
05. Professional Services	85,000	85,000	78,047	6,953	6,953
06. Purchased Services	124,200	94,600 <sup>1</sup>	72,970	51,230 <sup>3</sup>	21,630
07. Property, Furnishings and Equipment	25,500	51,500 <sup>1</sup>	50,584	(25,084) <sup>4</sup>	916
<b>Total: Office of the Information and Privacy Commissioner</b>	<b>810,200</b>	<b>854,400</b>	<b>762,485</b>	<b>47,715</b>	<b>91,915</b>

- <sup>1</sup> Budget transfer from Purchased Services to Supplies and PFE for additional office supplies, filing system, and additional furniture requirements.
- <sup>2</sup> Savings due to delayed hirings. The savings relative to the Original Budget are lower due to 8% salary increase funding transferred from Department of Finance which are reflected only in the Operating Budget.
- <sup>3</sup> Savings as the cost of office lease was less than anticipated as move to new space was delayed by 3 months; moving costs were less than anticipated and budget of \$10,000 for filing system were transferred to PFE.
- <sup>4</sup> Overruns as cost of filing system recommended by IMCAT was budgeted in Purchased Services but should be charged to PFE; additional furniture required for new office space and results of ergonomic assessments.

**TOTAL LEGISLATURE (Excluding the Office of the**



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	<b>Original Estimates</b>	<b>Operating Budget</b>	<b>Actual Expenditures and Revenue</b>	<b>Savings (Over- runs) from Original Budget</b>	<b>Savings (Over-runs) from Operating Budget</b>
<b>Auditor General)</b>	<b>20,965,200</b>	<b>21,677,500</b>	<b>16,906,632</b>	<b>4,058,568</b>	<b>4,770,868</b>



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	780.68	2,958.87	10,311.13	22.3 %
<b>Total Office Allowances</b>	-	<u>780.68</u>	<u>2,958.87</u>	-	-
<b>Operational Resources</b>					
Operational Resources		212.36	3,008.46		
<b>Total Operational Resources</b>	-	<u>212.36</u>	<u>3,008.46</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,728.99	21,265.44		
House Not in Session		1,597.36	8,393.36		
Intra & Extra-Constituency Travel	8,500.00	32.92	819.39	7,680.61	9.6 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>4,359.27</u>	<u>30,478.19</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	50.00	50.00	2,610.00	1.9 %
<b>Total Constituency Allowance</b>	-	<u>50.00</u>	<u>50.00</u>	-	-
<b>Total Expenditures</b>		<u>5,402.31</u>	<u>36,495.52</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	779.00	15.96	137.24	641.76	17.6 %
Office Operations	13,270.00	1,923.34	5,517.84	7,752.16	41.6 %
<b>Total Office Allowances</b>	-	<u>1,939.30</u>	<u>5,655.08</u>	-	-
<b>Operational Resources</b>					
Operational Resources		674.51	3,593.36		
<b>Total Operational Resources</b>	-	<u>674.51</u>	<u>3,593.36</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	21.68	191.41	6,448.59	2.9 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>21.68</u>	<u>191.41</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	75.33	485.68	2,174.32	18.3 %
<b>Total Constituency Allowance</b>	-	<u>75.33</u>	<u>485.68</u>	-	-
<b>Total Expenditures</b>		<u>2,710.82</u>	<u>9,925.53</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,100.30	5,176.71	8,093.29	39.0 %
<b>Total Office Allowances</b>	-	<u>1,100.30</u>	<u>5,176.71</u>	-	-
<b>Operational Resources</b>					
Operational Resources		172.32	2,523.46		
<b>Total Operational Resources</b>	-	<u>172.32</u>	<u>2,523.46</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,790.20	12,850.48		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	8,500.00	859.63	2,843.08	5,656.92	33.4 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>3,649.83</u>	<u>15,693.56</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	53.10	131.64	2,528.36	4.9 %
<b>Total Constituency Allowance</b>	-	<u>53.10</u>	<u>131.64</u>	-	-
<b>Total Expenditures</b>		<u>4,975.55</u>	<u>23,525.37</u>		



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<b>Office Allowances</b>					
Office Accommodations	10,285.00	857.08	3,828.30	6,456.70	37.2 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	88.16	5,067.41	8,202.59	38.2 %
<b>Total Office Allowances</b>	-	945.24	8,895.71	-	-
<b>Operational Resources</b>					
Operational Resources		1,220.58	12,852.13		
<b>Total Operational Resources</b>	-	1,220.58	12,852.13	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,915.51	12,808.13		
House Not in Session		873.19	4,251.48		
Intra & Extra-Constituency Travel	8,500.00	302.44	2,386.40	6,113.60	28.1 %
<b>Total Travel &amp; Living Allowances</b>	-	3,091.14	19,446.01	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	300.76	1,545.67	1,114.33	58.1 %
<b>Total Constituency Allowance</b>	-	300.76	1,545.67	-	-
<b>Total Expenditures</b>		5,557.72	42,739.52		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,013.65	6,273.53	6,996.47	47.3 %
<b>Total Office Allowances</b>	-	<u>1,013.65</u>	<u>6,273.53</u>	-	-
<b>Operational Resources</b>					
Operational Resources		100.12	2,577.59		
<b>Total Operational Resources</b>	-	<u>100.12</u>	<u>2,577.59</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		261.57	1,628.08		
House Not in Session		0.00	2,048.33		
Intra & Extra-Constituency Travel	12,740.00	1,311.12	4,773.68	7,966.32	37.5 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>1,572.69</u>	<u>8,450.09</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	148.00	2,512.00	5.6 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>148.00</u>	-	-
<b>Total Expenditures</b>		<u>2,686.46</u>	<u>17,449.21</u>		





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<b>Office Allowances</b>					
Office Accommodations	11,850.00	979.00	11,848.00	2.00	100.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	221.77	4,145.95	9,124.05	31.2 %
<b>Total Office Allowances</b>	-	1,200.77	15,993.95	-	-
<b>Operational Resources</b>					
Operational Resources		1,090.56	7,897.61		
<b>Total Operational Resources</b>	-	1,090.56	7,897.61	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,880.40	17,740.90		
House Not in Session		0.00	685.77		
Intra & Extra-Constituency Travel	7,520.00	376.85	2,811.95	4,708.05	37.4 %
<b>Total Travel &amp; Living Allowances</b>	-	2,257.25	21,238.62	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	0.00	0.00	-	-
<b>Total Expenditures</b>		4,548.58	45,130.18		



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<b>Office Allowances</b>					
Office Accommodations	12,000.00	1,000.00	12,000.00	0.00	100.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	365.00	15.98	100.36	264.64	27.5 %
Office Operations	13,270.00	91.20	4,392.05	8,877.95	33.1 %
<b>Total Office Allowances</b>	-	1,107.18	16,492.41	-	-
<b>Operational Resources</b>					
Operational Resources		488.60	8,394.43		
<b>Total Operational Resources</b>	-	488.60	8,394.43	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,961.50	15,443.02		
House Not in Session		2,622.79	8,691.72		
Intra & Extra-Constituency Travel	10,890.00	914.16	6,179.30	4,710.70	56.7 %
<b>Total Travel &amp; Living Allowances</b>	-	5,498.45	30,314.04	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	317.28	948.06	1,711.94	35.6 %
<b>Total Constituency Allowance</b>	-	317.28	948.06	-	-
<b>Total Expenditures</b>		7,411.51	56,148.94		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	410.00	3,801.44	9,468.56	28.6 %
<b>Total Office Allowances</b>	-	410.00	3,801.44	-	-
<b>Operational Resources</b>					
Operational Resources		356.58	3,041.44		
<b>Total Operational Resources</b>	-	356.58	3,041.44	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	0.00	0.00	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	50.47	683.11	1,976.89	25.7 %
<b>Total Constituency Allowance</b>	-	50.47	683.11	-	-
<b>Total Expenditures</b>		817.05	7,525.99		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	143.09	13,126.91	1.1 %
<b>Total Office Allowances</b>	-	0.00	143.09	-	-
<b>Operational Resources</b>					
Operational Resources		237.78	1,755.34		
<b>Total Operational Resources</b>	-	237.78	1,755.34	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,970.00	0.00	0.00	7,970.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	0.00	0.00	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	50.00	2,610.00	1.9 %
<b>Total Constituency Allowance</b>	-	0.00	50.00	-	-
<b>Total Expenditures</b>		237.78	1,948.43		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	67.44	13,202.56	0.5 %
<b>Total Office Allowances</b>	-	<u>0.00</u>	<u>67.44</u>	-	-
<b>Operational Resources</b>					
Operational Resources		234.20	2,558.95		
<b>Total Operational Resources</b>	-	<u>234.20</u>	<u>2,558.95</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Total Expenditures</b>		<u>234.20</u>	<u>2,626.39</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	748.26	4,204.69	9,065.31	31.7 %
<b>Total Office Allowances</b>	-	<u>748.26</u>	<u>4,204.69</u>	-	-
<b>Operational Resources</b>					
Operational Resources		387.83	2,722.09		
<b>Total Operational Resources</b>	-	<u>387.83</u>	<u>2,722.09</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		538.00	5,791.35		
House Not in Session		388.00	3,307.40		
Intra & Extra-Constituency Travel	11,150.00	106.17	3,904.32	7,245.68	35.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>1,032.17</u>	<u>13,003.07</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	114.00	2,546.00	4.3 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>114.00</u>	-	-
<b>Total Expenditures</b>		<u>2,168.26</u>	<u>20,043.85</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	340.00	4,859.03	8,410.97	36.6 %
<b>Total Office Allowances</b>	-	<u>340.00</u>	<u>4,859.03</u>	-	-
<b>Operational Resources</b>					
Operational Resources		1,043.03	6,866.19		
<b>Total Operational Resources</b>	-	<u>1,043.03</u>	<u>6,866.19</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		945.05	8,584.40		
House Not in Session		960.82	4,414.57		
Intra & Extra-Constituency Travel	11,150.00	890.97	4,888.82	6,261.18	43.8 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>2,796.84</u>	<u>17,887.79</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	328.73	1,390.03	1,269.97	52.3 %
<b>Total Constituency Allowance</b>	-	<u>328.73</u>	<u>1,390.03</u>	-	-
<b>Total Expenditures</b>		<u>4,508.60</u>	<u>31,003.04</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	2,490.03	7,198.71	6,071.29	54.2 %
<b>Total Office Allowances</b>	-	<u>2,490.03</u>	<u>7,198.71</u>	-	-
<b>Operational Resources</b>					
Operational Resources		381.84	2,453.26		
<b>Total Operational Resources</b>	-	<u>381.84</u>	<u>2,453.26</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,970.00	137.80	316.22	7,653.78	4.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>137.80</u>	<u>316.22</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	342.49	821.69	1,838.31	30.9 %
<b>Total Constituency Allowance</b>	-	<u>342.49</u>	<u>821.69</u>	-	-
<b>Total Expenditures</b>		<u>3,352.16</u>	<u>10,789.88</u>		





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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	112.50	547.50	17.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	426.82	2,364.00	10,906.00	17.8 %
<b>Total Office Allowances</b>	-	426.82	2,476.50	-	-
<b>Operational Resources</b>					
Operational Resources		(35.67)	3,451.62		
<b>Total Operational Resources</b>	-	(35.67)	3,451.62	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,207.28	8,748.96		
House Not in Session		1,405.98	5,812.02		
Intra & Extra-Constituency Travel	11,150.00	536.77	2,963.21	8,186.79	26.6 %
<b>Total Travel &amp; Living Allowances</b>	-	3,150.03	17,524.19	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	30.00	2,630.00	1.1 %
<b>Total Constituency Allowance</b>	-	0.00	30.00	-	-
<b>Total Expenditures</b>		3,541.18	23,482.31		



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<b>Office Allowances</b>					
Office Accommodations	8,964.00	747.00	8,964.00	0.00	100.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	344.00	6,085.83	7,184.17	45.9 %
<b>Total Office Allowances</b>	-	1,091.00	15,049.83	-	-
<b>Operational Resources</b>					
Operational Resources		409.81	3,580.39		
<b>Total Operational Resources</b>	-	409.81	3,580.39	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,610.00	173.16	982.70	6,627.30	12.9 %
<b>Total Travel &amp; Living Allowances</b>	-	173.16	982.70	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	174.00	2,486.00	6.5 %
<b>Total Constituency Allowance</b>	-	0.00	174.00	-	-
<b>Total Expenditures</b>		1,673.97	19,786.92		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,022.64	6,251.28	7,018.72	47.1 %
<b>Total Office Allowances</b>	-	<u>1,022.64</u>	<u>6,251.28</u>	-	-
<b>Operational Resources</b>					
Operational Resources		15.52	7,031.40		
<b>Total Operational Resources</b>	-	<u>15.52</u>	<u>7,031.40</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,953.34	15,309.21		
House Not in Session		0.00	217.70		
Intra & Extra-Constituency Travel	8,850.00	1,301.71	2,119.97	6,730.03	24.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>3,255.05</u>	<u>17,646.88</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	25.00	25.00	2,635.00	0.9 %
<b>Total Constituency Allowance</b>	-	<u>25.00</u>	<u>25.00</u>	-	-
<b>Total Expenditures</b>		<u>4,318.21</u>	<u>30,954.56</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	445.47	6,028.54	7,241.46	45.4 %
<b>Total Office Allowances</b>	-	445.47	6,028.54	-	-
<b>Operational Resources</b>					
Operational Resources		612.36	8,317.26		
<b>Total Operational Resources</b>	-	612.36	8,317.26	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,485.23	8,530.06		
House Not in Session		2,195.94	6,421.85		
Intra & Extra-Constituency Travel	7,970.00	1,502.48	6,343.60	1,626.40	79.6 %
<b>Total Travel &amp; Living Allowances</b>	-	5,183.65	21,295.51	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	434.00	1,159.32	1,500.68	43.6 %
<b>Total Constituency Allowance</b>	-	434.00	1,159.32	-	-
<b>Total Expenditures</b>		6,675.48	36,800.63		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	30.00	3,000.37	10,269.63	22.6 %
<b>Total Office Allowances</b>	-	<u>30.00</u>	<u>3,000.37</u>	-	-
<b>Operational Resources</b>					
Operational Resources		550.93	1,847.05		
<b>Total Operational Resources</b>	-	<u>550.93</u>	<u>1,847.05</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		118.95	987.92		
House Not in Session		503.13	2,321.19		
Intra & Extra-Constituency Travel	11,150.00	878.60	4,774.94	6,375.06	42.8 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>1,500.68</u>	<u>8,084.05</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	54.25	642.00	2,018.00	24.1 %
<b>Total Constituency Allowance</b>	-	<u>54.25</u>	<u>642.00</u>	-	-
<b>Total Expenditures</b>		<u>2,135.86</u>	<u>13,573.47</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	250.00	3,000.00	3,200.00	48.4 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	322.36	5,075.76	8,194.24	38.2 %
<b>Total Office Allowances</b>	-	<u>572.36</u>	<u>8,075.76</u>	-	-
<b>Operational Resources</b>					
Operational Resources		424.50	7,995.13		
<b>Total Operational Resources</b>	-	<u>424.50</u>	<u>7,995.13</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		666.29	4,322.96		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,030.00	0.00	267.75	8,762.25	3.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>666.29</u>	<u>4,590.71</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	213.00	717.19	1,942.81	27.0 %
<b>Total Constituency Allowance</b>	-	<u>213.00</u>	<u>717.19</u>	-	-
<b>Total Expenditures</b>		<u>1,876.15</u>	<u>21,378.79</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	144.00	2,219.26	11,050.74	16.7 %
<b>Total Office Allowances</b>	-	<u>144.00</u>	<u>2,219.26</u>	-	-
<b>Operational Resources</b>					
Operational Resources		41.75	3,445.95		
<b>Total Operational Resources</b>	-	<u>41.75</u>	<u>3,445.95</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		437.52	437.52		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,560.00	93.62	1,165.30	8,394.70	12.2 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>531.14</u>	<u>1,602.82</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	35.16	119.31	2,540.69	4.5 %
<b>Total Constituency Allowance</b>	-	<u>35.16</u>	<u>119.31</u>	-	-
<b>Total Expenditures</b>		<u>752.05</u>	<u>7,387.34</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	150.00	510.00	22.7 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	2,284.75	10,874.12	2,395.88	81.9 %
<b>Total Office Allowances</b>	-	<u>2,284.75</u>	<u>11,024.12</u>	-	-
<b>Operational Resources</b>					
Operational Resources		1,011.77	5,997.69		
<b>Total Operational Resources</b>	-	<u>1,011.77</u>	<u>5,997.69</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,328.15	12,001.28		
House Not in Session		4,406.85	12,784.14		
Intra & Extra-Constituency Travel	43,540.00	2,994.45	26,874.65	16,665.35	61.7 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>8,729.45</u>	<u>51,660.07</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	1,782.70	2,574.39	85.61	96.8 %
<b>Total Constituency Allowance</b>	-	<u>1,782.70</u>	<u>2,574.39</u>	-	-
<b>Total Expenditures</b>		<u>13,808.67</u>	<u>71,256.27</u>		





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<b>Office Allowances</b>					
Office Accommodations	18,334.00	1,479.17	18,333.60	0.40	100.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	124.00	0.00	44.98	79.02	36.3 %
Office Operations	13,270.00	126.82	2,777.38	10,492.62	20.9 %
<b>Total Office Allowances</b>	-	<u>1,605.99</u>	<u>21,155.96</u>	-	-
<b>Operational Resources</b>					
Operational Resources		799.04	6,666.69		
<b>Total Operational Resources</b>	-	<u>799.04</u>	<u>6,666.69</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,833.74	16,897.27		
House Not in Session		1,677.54	6,711.78		
Intra & Extra-Constituency Travel	13,270.00	970.77	5,222.94	8,047.06	39.4 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>4,482.05</u>	<u>28,831.99</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	53.10	111.32	2,548.68	4.2 %
<b>Total Constituency Allowance</b>	-	<u>53.10</u>	<u>111.32</u>	-	-
<b>Total Expenditures</b>		<u>6,940.18</u>	<u>56,765.96</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	0.00	880.00	0.0 %
Office Operations	13,270.00	460.00	5,404.17	7,865.83	40.7 %
<b>Total Office Allowances</b>	-	<u>460.00</u>	<u>5,404.17</u>	-	-
<b>Operational Resources</b>					
Operational Resources		184.27	9,376.72		
<b>Total Operational Resources</b>	-	<u>184.27</u>	<u>9,376.72</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		411.16	411.16		
House Not in Session		636.78	636.78		
Intra & Extra-Constituency Travel	8,500.00	119.73	119.73	8,380.27	1.4 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>1,167.67</u>	<u>1,167.67</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	256.64	256.64	2,403.36	9.6 %
<b>Total Constituency Allowance</b>	-	<u>256.64</u>	<u>256.64</u>	-	-
<b>Total Expenditures</b>		<u>2,068.58</u>	<u>16,205.20</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	715.00	0.00	68.79	646.21	9.6 %
Office Operations	13,270.00	2,093.00	9,128.73	4,141.27	68.8 %
<b>Total Office Allowances</b>	-	<u>2,093.00</u>	<u>9,197.52</u>	-	-
<b>Operational Resources</b>					
Operational Resources		750.24	4,801.35		
<b>Total Operational Resources</b>	-	<u>750.24</u>	<u>4,801.35</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	58.26	446.77	6,193.23	6.7 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>58.26</u>	<u>446.77</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	35.00	508.42	2,151.58	19.1 %
<b>Total Constituency Allowance</b>	-	<u>35.00</u>	<u>508.42</u>	-	-
<b>Total Expenditures</b>		<u>2,936.50</u>	<u>14,954.06</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	74.28	805.72	8.4 %
Office Operations	13,270.00	3,013.16	7,396.00	5,874.00	55.7 %
<b>Total Office Allowances</b>	-	<u>3,013.16</u>	<u>7,470.28</u>	-	-
<b>Operational Resources</b>					
Operational Resources	-	1,178.36	5,884.90	-	-
<b>Total Operational Resources</b>	-	<u>1,178.36</u>	<u>5,884.90</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session	-	657.16	4,919.18	-	-
House Not in Session	-	893.75	7,031.93	-	-
Intra & Extra-Constituency Travel	13,270.00	1,248.22	9,162.99	4,107.01	69.1 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>2,799.13</u>	<u>21,114.10</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	192.97	542.76	2,117.24	20.4 %
<b>Total Constituency Allowance</b>	-	<u>192.97</u>	<u>542.76</u>	-	-
<b>Total Expenditures</b>	-	<u>7,183.62</u>	<u>35,012.04</u>	-	-



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<b>Office Allowances</b>					
Office Accommodations	12,480.00	1,001.00	12,012.00	468.00	96.3 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	276.00	0.00	31.90	244.10	11.6 %
Office Operations	13,270.00	464.72	3,854.09	9,415.91	29.0 %
<b>Total Office Allowances</b>	-	<u>1,465.72</u>	<u>15,897.99</u>	-	-
<b>Operational Resources</b>					
Operational Resources		743.32	5,753.29		
<b>Total Operational Resources</b>	-	<u>743.32</u>	<u>5,753.29</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,372.64	12,487.75		
House Not in Session		1,669.80	6,924.83		
Intra & Extra-Constituency Travel	13,810.00	354.36	3,300.79	10,509.21	23.9 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>4,396.80</u>	<u>22,713.37</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	50.00	2,610.00	1.9 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>50.00</u>	-	-
<b>Total Expenditures</b>		<u>6,605.84</u>	<u>44,414.65</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	390.00	2,996.77	10,273.23	22.6 %
<b>Total Office Allowances</b>	-	<u>390.00</u>	<u>2,996.77</u>	-	-
<b>Operational Resources</b>					
Operational Resources		(17.85)	880.79		
<b>Total Operational Resources</b>	-	<u>(17.85)</u>	<u>880.79</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	149.50	2,510.50	5.6 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>149.50</u>	-	-
<b>Total Expenditures</b>		<u>372.15</u>	<u>4,027.06</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	292.06	2,962.17	10,307.83	22.3 %
<b>Total Office Allowances</b>	-	<u>292.06</u>	<u>2,962.17</u>	-	-
<b>Operational Resources</b>					
Operational Resources		625.95	3,345.75		
<b>Total Operational Resources</b>	-	<u>625.95</u>	<u>3,345.75</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,174.25	14,489.50		
House Not in Session		0.00	278.66		
Intra & Extra-Constituency Travel	6,990.00	0.00	753.35	6,236.65	10.8 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>2,174.25</u>	<u>15,521.51</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	80.97	2,579.03	3.0 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>80.97</u>	-	-
<b>Total Expenditures</b>		<u>3,092.26</u>	<u>21,910.40</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	(17.12)	2,350.55	10,919.45	17.7 %
<b>Total Office Allowances</b>	-	(17.12)	2,350.55	-	-
<b>Operational Resources</b>					
Operational Resources		335.31	3,075.25		
<b>Total Operational Resources</b>	-	335.31	3,075.25	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	55.45	155.32	6,484.68	2.3 %
<b>Total Travel &amp; Living Allowances</b>	-	55.45	155.32	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	0.00	0.00	-	-
<b>Total Expenditures</b>		373.64	5,581.12		





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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	643.98	5,789.08	7,480.92	43.6 %
<b>Total Office Allowances</b>	-	<u>643.98</u>	<u>5,789.08</u>	-	-
<b>Operational Resources</b>					
Operational Resources		1,510.00	18,451.64		
<b>Total Operational Resources</b>	-	<u>1,510.00</u>	<u>18,451.64</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,515.39	11,347.50		
House Not in Session		0.00	452.28		
Intra & Extra-Constituency Travel	8,500.00	1,129.98	5,920.88	2,579.12	69.7 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>2,645.37</u>	<u>17,720.66</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	49.50	904.27	1,755.73	34.0 %
<b>Total Constituency Allowance</b>	-	<u>49.50</u>	<u>904.27</u>	-	-
<b>Total Expenditures</b>		<u>4,848.85</u>	<u>42,865.65</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	500.00	6,075.00	125.00	98.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	606.99	4,585.27	8,684.73	34.6 %
<b>Total Office Allowances</b>	-	1,106.99	10,660.27	-	-
<b>Operational Resources</b>					
Operational Resources		4,563.52	31,813.70		
<b>Total Operational Resources</b>	-	4,563.52	31,813.70	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		754.44	8,694.44		
House Not in Session		0.00	44.25		
Intra & Extra-Constituency Travel	11,330.00	1,221.09	9,082.41	2,247.59	80.2 %
<b>Total Travel &amp; Living Allowances</b>	-	1,975.53	17,821.10	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	161.95	2,340.53	319.47	88.0 %
<b>Total Constituency Allowance</b>	-	161.95	2,340.53	-	-
<b>Total Expenditures</b>		7,807.99	62,635.60		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	2,214.92	11,055.08	16.7 %
<b>Total Office Allowances</b>	-	0.00	2,214.92	-	-
<b>Operational Resources</b>					
Operational Resources		210.30	3,178.10		
<b>Total Operational Resources</b>	-	210.30	3,178.10	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	0.00	0.00	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	0.00	0.00	-	-
<b>Total Expenditures</b>		210.30	5,393.02		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	400.00	2,068.42	11,201.58	15.6 %
<b>Total Office Allowances</b>	-	400.00	2,068.42	-	-
<b>Operational Resources</b>					
Operational Resources		(1,370.17)	5,018.16		
<b>Total Operational Resources</b>	-	(1,370.17)	5,018.16	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	90.27	6,549.73	1.4 %
<b>Total Travel &amp; Living Allowances</b>	-	0.00	90.27	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	471.73	1,025.72	1,634.28	38.6 %
<b>Total Constituency Allowance</b>	-	471.73	1,025.72	-	-
<b>Total Expenditures</b>		(498.44)	8,202.57		



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<b>Office Allowances</b>					
Office Accommodations	12,000.00	1,000.00	12,000.00	0.00	100.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	564.79	5,862.47	7,407.53	44.2 %
<b>Total Office Allowances</b>	-	1,564.79	17,862.47	-	-
<b>Operational Resources</b>					
Operational Resources		654.25	6,208.08		
<b>Total Operational Resources</b>	-	654.25	6,208.08	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		3,027.10	19,288.53		
House Not in Session		3,686.28	11,592.43		
Intra & Extra-Constituency Travel	12,480.00	620.88	3,870.03	8,609.97	31.0 %
<b>Total Travel &amp; Living Allowances</b>	-	7,334.26	34,750.99	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	147.65	915.47	1,744.53	34.4 %
<b>Total Constituency Allowance</b>	-	147.65	915.47	-	-
<b>Total Expenditures</b>		9,700.95	59,737.01		



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<b>Office Allowances</b>					
Office Accommodations	3,690.00	0.00	0.00	3,690.00	0.0 %
Rental of Short-term Accommodations	390.00	0.00	0.00	390.00	0.0 %
Office Start-up Costs	880.00	0.00	65.84	814.16	7.5 %
Office Operations	7,890.00	164.00	1,684.09	6,205.91	21.3 %
<b>Total Office Allowances</b>	-	<u>164.00</u>	<u>1,749.93</u>	-	-
<b>Operational Resources</b>					
Operational Resources		999.09	5,465.91		
<b>Total Operational Resources</b>	-	<u>999.09</u>	<u>5,465.91</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	4,740.00	204.73	986.26	3,753.74	20.8 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>204.73</u>	<u>986.26</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	1,580.00	0.00	54.95	1,525.05	3.5 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>54.95</u>	-	-
<b>Total Expenditures</b>		<u>1,367.82</u>	<u>8,257.05</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	145.00	515.00	22.0 %
Office Start-up Costs	386.00	47.15	141.07	244.93	36.5 %
Office Operations	13,270.00	1,041.69	4,825.58	8,444.42	36.4 %
<b>Total Office Allowances</b>	-	<u>1,088.84</u>	<u>5,111.65</u>	-	-
<b>Operational Resources</b>					
Operational Resources		1,002.12	6,246.29		
<b>Total Operational Resources</b>	-	<u>1,002.12</u>	<u>6,246.29</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,296.35	8,849.91		
House Not in Session		70.80	3,453.39		
Intra & Extra-Constituency Travel	14,510.00	1,122.81	9,222.25	5,287.75	63.6 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>2,489.96</u>	<u>21,525.55</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	579.67	1,109.91	1,550.09	41.7 %
<b>Total Constituency Allowance</b>	-	<u>579.67</u>	<u>1,109.91</u>	-	-
<b>Total Expenditures</b>		<u>5,160.59</u>	<u>33,993.40</u>		



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<b>Office Allowances</b>					
Office Accommodations	9,230.00	769.00	9,228.00	2.00	100.0 %
Rental of Short-term Accommodations	660.00	0.00	25.00	635.00	3.8 %
Office Start-up Costs	285.00	17.50	269.80	15.20	94.7 %
Office Operations	13,270.00	6,118.03	12,178.88	1,091.12	91.8 %
<b>Total Office Allowances</b>	-	<u>6,904.53</u>	<u>21,701.68</u>	-	-
<b>Operational Resources</b>					
Operational Resources		865.26	9,252.50		
<b>Total Operational Resources</b>	-	<u>865.26</u>	<u>9,252.50</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,400.75	10,557.85		
House Not in Session		2,083.82	7,487.40		
Intra & Extra-Constituency Travel	52,740.00	5,784.60	16,192.83	36,547.17	30.7 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>9,269.17</u>	<u>34,238.08</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	983.48	1,855.10	804.90	69.7 %
<b>Total Constituency Allowance</b>	-	<u>983.48</u>	<u>1,855.10</u>	-	-
<b>Total Expenditures</b>		<u>18,022.44</u>	<u>67,047.36</u>		





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<b>Office Allowances</b>					
Office Accommodations	7,060.00	1,000.00	7,060.00	0.00	100.0 %
Rental of Short-term Accommodations	390.00	75.00	75.00	315.00	19.2 %
Office Start-up Costs	880.00	0.00	198.27	681.73	22.5 %
Office Operations	7,890.00	1,143.56	5,709.21	2,180.79	72.4 %
<b>Total Office Allowances</b>	-	<u>2,218.56</u>	<u>13,042.48</u>	-	-
<b>Operational Resources</b>					
Operational Resources		545.83	3,015.16		
<b>Total Operational Resources</b>	-	<u>545.83</u>	<u>3,015.16</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,603.80	6,908.98		
House Not in Session		1,348.06	3,778.83		
Intra & Extra-Constituency Travel	6,630.00	1,195.76	5,253.39	1,376.61	79.2 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>5,147.62</u>	<u>15,941.20</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	1,580.00	418.29	813.28	766.72	51.5 %
<b>Total Constituency Allowance</b>	-	<u>418.29</u>	<u>813.28</u>	-	-
<b>Total Expenditures</b>		<u>8,330.30</u>	<u>32,812.12</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	64.48	815.52	7.3 %
Office Operations	13,270.00	160.00	2,157.06	11,112.94	16.3 %
<b>Total Office Allowances</b>	-	<u>160.00</u>	<u>2,221.54</u>	-	-
<b>Operational Resources</b>					
Operational Resources		1,307.59	8,372.05		
<b>Total Operational Resources</b>	-	<u>1,307.59</u>	<u>8,372.05</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		608.68	11,830.74		
House Not in Session		2,005.78	2,027.90		
Intra & Extra-Constituency Travel	40,620.00	2,810.43	6,584.00	34,036.00	16.2 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>5,424.89</u>	<u>20,442.64</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Total Expenditures</b>		<u>6,892.48</u>	<u>31,036.23</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	28.30	885.01	12,384.99	6.7 %
<b>Total Office Allowances</b>	-	<u>28.30</u>	<u>885.01</u>	-	-
<b>Operational Resources</b>					
Operational Resources		161.63	1,658.99		
<b>Total Operational Resources</b>	-	<u>161.63</u>	<u>1,658.99</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Total Expenditures</b>		<u>189.93</u>	<u>2,544.00</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	147.07	215.68	13,054.32	1.6 %
<b>Total Office Allowances</b>	-	<u>147.07</u>	<u>215.68</u>	-	-
<b>Operational Resources</b>					
Operational Resources		304.36	1,860.39		
<b>Total Operational Resources</b>	-	<u>304.36</u>	<u>1,860.39</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Total Expenditures</b>		<u>451.43</u>	<u>2,076.07</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	769.00	0.00	14.25	754.75	1.9 %
Office Operations	13,270.00	674.09	4,251.93	9,018.07	32.0 %
<b>Total Office Allowances</b>	-	<u>674.09</u>	<u>4,266.18</u>	-	-
<b>Operational Resources</b>					
Operational Resources		480.20	4,770.09		
<b>Total Operational Resources</b>	-	<u>480.20</u>	<u>4,770.09</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,715.23	15,481.68		
House Not in Session		0.00	3,313.49		
Intra & Extra-Constituency Travel	10,090.00	750.85	4,095.35	5,994.65	40.6 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>3,466.08</u>	<u>22,890.52</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	316.85	2,343.15	11.9 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>316.85</u>	-	-
<b>Total Expenditures</b>		<u>4,620.37</u>	<u>32,243.64</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	600.00	3,600.00	2,600.00	58.1 %
Rental of Short-term Accommodations	660.00	51.50	51.50	608.50	7.8 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,799.02	3,813.31	9,456.69	28.7 %
<b>Total Office Allowances</b>	-	<u>2,450.52</u>	<u>7,464.81</u>	-	-
<b>Operational Resources</b>					
Operational Resources		795.30	6,284.60		
<b>Total Operational Resources</b>	-	<u>795.30</u>	<u>6,284.60</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		266.37	3,721.12		
House Not in Session		388.95	7,517.27		
Intra & Extra-Constituency Travel	11,150.00	1,883.69	6,651.37	4,498.63	59.7 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>2,539.01</u>	<u>17,889.76</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	159.40	398.40	2,261.60	15.0 %
<b>Total Constituency Allowance</b>	-	<u>159.40</u>	<u>398.40</u>	-	-
<b>Total Expenditures</b>		<u>5,944.23</u>	<u>32,037.57</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	693.51	186.49	78.8 %
Office Operations	13,270.00	1,807.92	6,387.42	6,882.58	48.1 %
<b>Total Office Allowances</b>	-	<u>1,807.92</u>	<u>7,080.93</u>	-	-
<b>Operational Resources</b>					
Operational Resources		920.63	8,211.46		
<b>Total Operational Resources</b>	-	<u>920.63</u>	<u>8,211.46</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,374.87	16,373.85		
House Not in Session		2,086.39	12,154.14		
Intra & Extra-Constituency Travel	10,180.00	934.39	5,884.83	4,295.17	57.8 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>5,395.65</u>	<u>34,412.82</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	68.49	332.84	2,327.16	12.5 %
<b>Total Constituency Allowance</b>	-	<u>68.49</u>	<u>332.84</u>	-	-
<b>Total Expenditures</b>		<u>8,192.69</u>	<u>50,038.05</u>		



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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	450.00	3,980.92	9,289.08	30.0 %
<b>Total Office Allowances</b>	-	<u>450.00</u>	<u>3,980.92</u>	-	-
<b>Operational Resources</b>					
Operational Resources		0.00	0.00		
<b>Total Operational Resources</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	8,500.00	0.00	0.00	8,500.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	269.45	2,390.55	10.1 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>269.45</u>	-	-
<b>Total Expenditures</b>		<u>450.00</u>	<u>4,250.37</u>		





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<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,713.16	2,225.75	11,044.25	16.8 %
<b>Total Office Allowances</b>	-	<u>1,713.16</u>	<u>2,225.75</u>	-	-
<b>Operational Resources</b>					
Operational Resources		0.00	0.00		
<b>Total Operational Resources</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,030.00	0.00	0.00	9,030.00	0.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
<b>Total Constituency Allowance</b>	-	<u>0.00</u>	<u>0.00</u>	-	-
<b>Total Expenditures</b>		<u>1,713.16</u>	<u>2,225.75</u>		



House of Assembly  
Newfoundland and Labrador  
Member Accountability and Disclosure Report  
**Expenditures Summarized by Category**  
01-MAR-09 to 31-MAR-09

WISEMAN, ROSS, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	283.00	2,751.87	10,518.13	20.7 %
<b>Total Office Allowances</b>	-	283.00	2,751.87	-	-
<b>Operational Resources</b>					
Operational Resources		330.24	3,523.17		
<b>Total Operational Resources</b>	-	330.24	3,523.17	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		1,645.83	5,696.66		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,030.00	61.94	1,634.40	7,395.60	18.1 %
<b>Total Travel &amp; Living Allowances</b>	-	1,707.77	7,331.06	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	85.00	365.00	2,295.00	13.7 %
<b>Total Constituency Allowance</b>	-	85.00	365.00	-	-
<b>Total Expenditures</b>		2,406.01	13,971.10		



House of Assembly  
Newfoundland and Labrador  
Member Accountability and Disclosure Report  
**Expenditures Summarized by Category**  
01-MAR-09 to 31-MAR-09

YOUNG, WALLACE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
<b>Office Allowances</b>					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	150.00	150.00	510.00	22.7 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	2,982.14	7,196.91	6,073.09	54.2 %
<b>Total Office Allowances</b>	-	<u>3,132.14</u>	<u>7,346.91</u>	-	-
<b>Operational Resources</b>					
Operational Resources		358.43	4,331.76		
<b>Total Operational Resources</b>	-	<u>358.43</u>	<u>4,331.76</u>	-	-
<b>Travel &amp; Living Allowances</b>					
House in Session		2,083.02	21,276.64		
House Not in Session		1,734.76	19,083.78		
Intra & Extra-Constituency Travel	11,150.00	1,634.02	11,150.00	0.00	100.0 %
<b>Total Travel &amp; Living Allowances</b>	-	<u>5,451.80</u>	<u>51,510.42</u>	-	-
<b>Constituency Allowance</b>					
Constituency Allowance	2,660.00	415.69	1,225.14	1,434.86	46.1 %
<b>Total Constituency Allowance</b>	-	<u>415.69</u>	<u>1,225.14</u>	-	-
<b>Total Expenditures</b>		<u>9,358.06</u>	<u>64,414.23</u>		

**House of Assembly Management Commission  
Briefing Note**

**Title:** Comptroller General's Decision re Automobile Allowance

**Issue:** Application of Estoppel Principle

**Background:**

- The Comptroller General, with advice from the Department of Justice, has concluded that the Speaker, the Leader of the Official Opposition and the Leader of the Third Party are not entitled to receive the automobile allowance established under the Ministerial Expense Reimbursement Policies. This was communicated in correspondence of 17 April 2009 from the Comptroller General (attached) and discussed at the Commission meeting of 13 May 2009.
- The 17 April correspondence suggests that amounts already paid under the automobile allowance may not be recoverable from the Speaker, the Leader of the Official Opposition and the Leader of the Third Party by virtue of the estoppel principle and recommends that additional legal advice on the issue should be sought.
- The Law Clerk has researched the issue and prepared an opinion for the Commission's consideration. The opinion states that there is a strong argument that the estoppel principle applies in this situation and that the amounts should not be recovered.

**Action Required:**

- Based on the principle of Estoppel, the Commission directs that the Clerk not take action to recover amounts already paid under the automobile allowance to the Speaker, the Leader of the Official Opposition and the Leader of the Third Party.

Drafted by: Wm. MacKenzie  
Date: June 9, 2009



Government of Newfoundland and Labrador  
Department of Finance  
Office of the Comptroller General

April 17, 2009

Mr. William MacKenzie  
Clerk of the House  
House of Assembly

RE: NON-ACCOUNTABLE ALLOWANCE AND ADOPTION OF MINISTERIAL  
EXPENSE REIMBURSEMENT POLICIES OF THE EXECUTIVE BRANCH  
AND SECTION 15 (1) OF THE *HOUSE OF ASSEMBLY ACCOUNTABILITY,  
INTEGRITY AND ADMINISTRATION ACT (ACT)*

---

I refer to our discussions on the above-noted matter.

I have received a legal opinion provided to me by Mr. Reg Locke, Senior Solicitor, Department of Justice.

The opinion provides advice with respect to the non-accountable allowance and Section 15 (1) of the Act. The commission has adopted the ministerial car allowance on January 23, 2008 and April 11, 2008, and this is a type of non-accountable allowance. Section 15 (1) of the Act does not provide for this non-accountable allowance unless the process outlined in Section 15 (1) is followed, and this has not yet occurred.

I also note that historically, prior to this new Act, the Speaker and Leader of the Opposition had generally been afforded the ministerial benefits such as a car allowance as provided to Ministers of Government. I also acknowledge your understanding that the intent of the Act was not to deny this.

In the event that you are considering an amendment to the Act to cure the situation, please keep me advised of the intended wording of the proposed amendment and when it has been enacted. In the drafting of an amendment, consideration should also be given to address the capital cost component which is included in mileage reimbursement by its very nature versus a car allowance amount. I also noted that the ministerial reimbursement policies permit a Minister to claim either the car allowance or mileage but not both. I advise for completeness of information that the Canada Revenue Agency requires employers to report as a taxable benefit amounts paid for mileage when a car allowance is also paid.

I note that I am not in a position to continue those car allowance payments under CM2008-010 and CM2008-020 in future in the absence of an amendment to the Act as the *Financial Administration Act* precludes this.

I also note that the opinion stated that the amounts already paid may not be recoverable based upon the doctrine of estoppel. You may wish to seek legal advice to explain this doctrine and its impact. Any adoption of this doctrine as a reason not to collect prior amounts should be confirmed at a meeting of the Management Commission. Please advise me of their decision.



**RONALD A. WILLIAMS, CA**  
**Comptroller General of Finance**

RW/ei

cc T. Paddon

## House of Assembly Management Commission

### Briefing Note

**Title:** Eligible Constituency Allowance Expenses

**Issue:** Survey of Members requesting additional Expense Items

#### **Background:**

- At its July 3, 2008 meeting the Commission directed “House staff to review and recommend additional eligible expenses that might be included under paragraph 46(3)(g) of the *Members’ Resources and Allowances Rules*”. Subsection 46(3) itemizes eligible expenses under the Constituency Allowance and paragraph (g) provides for “other categories of items as directed by the Commission”. **CM 2008 – 070 refers.**
- The survey of Members on this topic resulted in only one response. That suggestion dealt with providing travel expense support to attendees of the NL Youth Parliament. As such an expense item would essentially be a donation from an individual Member, the Speaker agreed that support for the NL Youth Parliament organizing body could be considered during the budget process.

#### **Action Required:**

- For information purposes only.

Prepared by: Wm. MacKenzie

Date: June 8, 2009

## House of Assembly Management Commission

### Briefing Note

**Title:** *Members' Resources and Allowances Rules*

**Issue:** Proposed Amendments to *Members' Resources and Allowances Rules*

**Background:**

- At its May 13, 2009 meeting, the Commission considered a request from the Member for Torngat Mountains to amend Section 43 of the *Members' Resources and Allowances Rules* to cover recurring expenses incurred when the Member is traveling from the Capital Region to her District and must overnight due to flight schedules or weather conditions. CM 2009-028
- During discussion of the above request, the Commission members identified another travel issue for Members related to the restriction on overnight accommodations in the Rules.
- The Commission directed that amendments to Section 31 and/or 43 be drafted for its future consideration. Such amendments were to address: (1) an alternative means of approval for travel costs caused by flight schedule delays or weather conditions; and, (2) an alternative to the restriction of Section 31 on overnight accommodations.
- In researching and preparing the draft amendments to Sections 31 and 43, it has become apparent to the House of Assembly staff there are inequities in the *Members' Resources and Allowances Rules* as to what is permissible for Members traveling to and from the Capital Region. It is also evident that the issue is more complex than it initially seemed as various sections of the Rules are potentially impacted by the proposed amendments.
- Given the above, it may be more appropriate to refer both these matters to the newly appointed Members' Compensation Review Committee to do a comprehensive review and make recommendations based on their broad analysis of the issues.

**Action Required:**

- The Commission refers to the Members' Compensation Review Committee the request to amend the *Members' Resources and Allowances Rules* to allow overnight travel for Members.

Drafted by: Marie Keefe  
Date: June 9, 2009

Approved by: Wm. MacKenzie



**House of Assembly Management Commission  
Briefing Note**

**Title:** Forensic Audit – Green Recommendation #49

**Issue:** Results of Forensic Audit Report

**Background:**

**Discretionary allowance maximum & HST**

- The Report of the Review Commission on Constituency Allowances and Related Matters noted there were two Internal Economy Commission Minutes which appeared to amend Members’ constituency allowances, although no details were provided in those Minutes. Chief Justice Green commented “I have been unable to confirm, from the records made available to me and my research staff, whether or not any such payments were in fact made or to whom they might have been made.” [The section of the Green Report is attached as Appendix A.] Chief Justice Green therefore made the following recommendation (#49):

*A forensic accounting investigation should be conducted to determine if the transactions contemplated by the decisions of the Commission of Internal Economy on March 6, 2002 and February 26, 2003, with respect to potential payments to MHAs of sums related to their constituency allowances occurred, and if so, if they reflected the intent of the decision so made.*

- To action this recommendation, an external accounting firm was contracted to undertake the forensic audit. The Report was received on 26 February 2009. [Attached as Appendix B.] The Report offers a very qualified opinion that the common discretionary allowance payment of \$5500, when the stated maximum was \$4800, “appears to support the fact that there was an event to trigger the increased payment[s]” but goes on to note that, because of fiscal year postings, the Minutes did not actually approve the payments.
- The Report also notes, however, that \$717 (rounded) of the \$5,500 was charged to the government HST account while only \$4,783 was charged to the Allowances and Assistance account. Although the HST on the \$4,800 maximum was \$720 (at 15%), which would have resulted in total payment of \$5,520 (\$4800 + \$720), it was apparently common practice for the then-Director of Financial Operations to round such figures – in this case, to \$5,500. As noted above, the actual split of the \$5,500 was \$717 HST and \$4,783 Allowance and Assistance.

- The forensic audit Report was shared with the Auditor General and the Comptroller General for their comments. Correspondence was initiated with the Auditor General in a letter from the Clerk on 26 March 2009, to which he replied on 3 April. Subsequent discussions with the Auditor General lead to additional correspondence of 9 April 2009 (all correspondence attached as Appendix C). Further discussions were also held with the Auditor General and Comptroller General. It was their view that the \$717 represented the HST portion of the payment, based on their knowledge of the practice of the former Director of Financial Operations.
- Consequently, the \$5,500 amount, which includes the \$717, does not appear to reflect the intent of the two Minutes. This was the only 'common' amount which the accounting firm could find in Members' accounts for those two years. This result mirrors the results of the Auditor General and Comptroller General reviews which found no common amount, percentage or other pattern of payments which might show that the two Minutes had been actioned.
- Legal counsel was contracted to review the forensic report and resulting discussions/correspondence with the Auditor General and the Comptroller General and to consider what action, if any, was called for as a result of the audit. The solicitor has determined that it is not probable that additional discretionary payments were authorized by the two Minutes.
- Based on the forensic report, discussions with both the Auditor General and the Comptroller General and the legal advice, the Clerk and Chief Financial Officer are satisfied that the \$5,500 amount was authorized by the rules of the day, in that it included the HST component as did other categories of expenses. With respect to Recommendation #49, following the various reviews undertaken by the Auditor General, Comptroller General and Grant Thornton, with no clear results, it does not appear possible to determine if any such transactions or amendments actually occurred. It is also worthy of note that the two IEC Minutes spoke of 'constituency allowances' and not the discretionary allowance component.

### **Discretionary Allowance Payments greater than \$5,500**

- The forensic audit also pointed to discretionary allowance payments to Members which appear to exceed \$5,500 in a given year. The Auditor General had previously reviewed Members' discretionary allowances as part of his September 2007 Report On the Review of Constituency Allowance Claims 1989-90 through to 2005-06. (Attached as Appendix D). Figure 18 of the Auditor General's report indicates (in row marked "other") that \$24,562 was paid to 29 Members during the period from 1996-97, when the discretionary allowance was instituted, until 2004 when it was terminated.

- The Auditor General has indicated his review had determined that some of the amounts identified in the forensic audit report as discretionary were included in the wrong category on the claim and were in fact expenditures with receipts and not discretionary amounts.
- The solicitor questions whether it is feasible or practical to determine if overpayments were made, given the amounts involved, the adequacy of records (including lack of supporting documentation), and the state of the financial controls and management practices at the relevant time. He recommends the Commission consider requesting the Auditor General to advise whether he considers sufficient information is available (based on his prior reviews) to determine with reasonable certainty that overpayments were made. (Correspondence from Stewart McKelvey is attached as Appendix E.)

**Action Required:**

- The Commission requests the Auditor General's advice as to whether sufficient information is available (based on his prior reviews) to determine with reasonable certainty that overpayment were under the discretionary allowance category for the years 1996-97 to 2003-04.

Drafted by: Marlene Lambe  
Date: June 11, 2009

Approved by: William MacKenzie

## Application of Forensic Accounting Investigations to the House of Assembly

Due to their nature, forensic accounting engagements can be time-consuming and require the use of a significant number of highly trained individuals. They involve, in effect, an examination on a document-by-document basis. With respect to its application to the House of Assembly, it is necessary to balance the benefits of forensic accounting against its considerable costs.

While a forensic accounting investigation is a valuable tool for getting to the bottom of questionable transactions and for assessing what may have gone wrong with a system, it is not intended to be the basis of normal on going audit processes in an organization or institution. The cost associated with effectively double-checking every transaction as part of a general audit process on a "go forward" basis, once suitable policies, practices and systems of control are in place, would be disproportionate to the potential benefit. In fact, it has been suggested to me that no reputable accountant would promote the use of forensic accounting specialists for such purpose. There are, however, two *past* matters which *would* benefit from further investigation.

### Matters Requiring Further Investigation or Audit

The work of this inquiry and that of the Auditor General have left unanswered questions with respect to a number of particular transactions that have, or may have, occurred. Some of the most troublesome questions relate to the transactions anticipated in the minutes of the Commission of Internal Economy on March 6, 2002, and February 26, 2003, with respect to potential year-end payments to MHAs related to their constituency allowances. As was discussed in some detail in Chapter 4,<sup>13</sup> the IEC minutes indicate that adjustments to the constituency allowances were approved, but the amounts were not indicated; yet the nature of the payments appears to have been verified to the satisfaction of the external auditors. Nevertheless, I have been unable to confirm, from the records made available to me and my research staff, whether or not any such payments were in fact made or to whom they might have been made. To ensure that full confidence can be restored in the House of Assembly and its operations, this unresolved discrepancy must be addressed to ensure that appropriate action can be taken and the potential for a recurrence is blocked. Accordingly, I recommend:

#### *Recommendation No. 49*

*A forensic accounting investigation should be conducted to determine if the transactions contemplated by the decisions of the Commission of Internal Economy on March 6, 2002, and February 26, 2003, with respect to potential payments to MHAs of sums related to their constituency allowances occurred, and if so, if they reflected the intent of the decision so made.*

<sup>12</sup> Forensic Accounting and the Expert Witness. American Management Association, URL: <<http://www.flexstudy.com/catalog/index.cfm?location=sch&coursenum=95063>>

<sup>13</sup> Chapter 4 (Failures) under the heading "Lack of Commitment to Governance. Transparency and Accountability".



# Grant Thornton

Ms. Marlene Lambe, CA  
Chief Financial Officer  
House of Assembly  
Government of Newfoundland and Labrador  
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February 26, 2009

Dear Ms. Lambe,

Please find enclosed fifteen (15) final copies of the forensic report dated November 30, 2008 as prepared for the House of Assembly in relation to Recommendation #49 of *The Report of the Review Commission on Constituency Allowances and Related Matters*.

Trusting this is satisfactory.

Yours sincerely,

*Grant Thornton LLP*

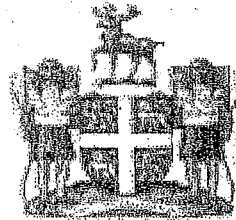
Wayne C. Jones, CA, CFE  
Partner



Grant Thornton

# House of Assembly

Forensic Audit Services  
November 30, 2008



HOUSE OF ASSEMBLY  
Newfoundland and Labrador

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# Executive Summary

## Introduction

The House of Assembly requested an independent forensic audit resulting from concerns identified in *Rebuilding Confidence - The Report of the Review Commission on Constituency Allowances and Related Matters* (the "Green Report"). Recommendation #49 of this report read as follows:

*A forensic accounting investigation should be conducted to determine if the transactions contemplated by the decisions of the Commission of Internal Economy on March 6, 2002 and February 26, 2003, with respect to potential payments to MHAs of sums related to their constituency allowances occurred, and if so, if they reflected the intent of the decision so made.*

The Review Commission identified that there were discrepancies noted in the total MHA Allowances paid in a number of years. An additional allowance payment to MHAs of \$2,500 in May 2004 was not reported by the Commission of Internal Economy (IEC). The review of records pertaining to decisions of the IEC on March 6, 2002 and February 26, 2003 suggested to the Review Commission that there may be additional such payments. We understand, from our review of the Green Report, that concern was expressed when the Commission was unable to identify a plausible explanation for these events, nor identify with certainty the amounts that were involved or who received them, and that concern is what precipitated the need for these forensic services.

## Scope

The engagement analyzed data and reviewed records relating to the decisions of the IEC on March 6, 2002 and February 26, 2003, to assess:

- What amounts, if any, were paid as a result of these decisions;
- To whom were the amounts paid;
- From what account were the amounts paid;
- If proper authorization existed for these payments; and
- If the payments reflected the intent of the decisions.

During the engagement we reviewed the IEC Minutes in question and other minutes which were necessary to the investigation, documentation respecting the intent of the minutes in question, as well as the accounting processes and resulting accounting records. Files containing Members Constituency Expense Claim Forms covering 2001-02 and 2002-03 were reviewed in their entirety for evidence of payments resulting from these decisions. Payments reviewed for 2001-02 and 2002-03 totalled



\$2,140,122.62 and \$2,237,911.63 respectively. These payments contain both Constituency Allowance related expenditures as well as other House of Assembly related expenditures (e.g. conferences, travel, etc.).

### Scope Limitations

There were a number of scope limitations encountered during our investigation:

- The focus of the investigation was on payments issued to the MHAs, therefore requested data focused only on payments to MHAs and did not include other amounts paid from the constituency allowance (i.e. payments issued to vendors or assistants).
- MHAs can have multiple vendor accounts (e.g. as Minister of a Department and Member of the House of Assembly). Payments from the Constituency Allowance are to be paid from the MHA vendor account. Our engagement focused only on payments to Members from the MHA vendor account.
- Files relating to Wally Anderson, Percy Barrett, Edward Byrne, Randy Collins and James Walsh were not available for review as these files were with the Royal Newfoundland Constabulary. Amounts paid to these MHAs, as per data provided for our analysis, are as follows:

MHA	2001-02 Expenditures	2002-03 Expenditures	Total Expenditures
Wally Anderson, MHA	\$ 128,327.91	\$ 157,117.13	\$285,445.04
Percy Barrett, MHA	46,204.08	52,856.07	99,060.15
Edward Byrne, MHA	225,062.67	168,559.83	393,622.50
Randy Collins, MHA	96,227.25	147,862.39	244,089.64
James Walsh, MHA	66,733.44	105,515.95	172,249.39
Totals	\$562,555.35	\$631,911.37	\$1,194,466.72

- Several of the payments included in the data obtained for our evaluation did not have supporting documentation (e.g. Members Constituency Expense Claim Form) to provide evidence for the payments issued to the respective MHAs and identify the constituency allowance allocation (if any).

### Procedures Performed

The Office of the Comptroller General provided an electronic download of payments issued to MHAs from MHA vendor accounts during the period in question (i.e. April 1, 2001 through March 31, 2003). Based upon the Green Report and subsequent police and Auditor General investigation, constituency allowance overpayments were known to exist during our period of scope. Our procedures focused only on payments made directly to the MHAs.

Our procedures included the following:

- Review of the IEC decisions of March 6, 2002 and February 26, 2003.
- Review of documented IEC minutes for meetings held between April 11, 2001 and March 19, 2003 (including minutes tabled in the House and official minutes maintained in the Clerk's Office).
- Review of all payment transactions paid to MHAs from the MHA vendor account during the period April 1, 2001 through March 31, 2003 to identify unusual amounts.
- Review of existing documentation supporting payments to MHAs (e.g. Members Constituency Expense Claim Forms).
- Analysis of payment transactions issued to MHAs during the period April 1, 2003 through March 31, 2004 for evidence of additional payments of \$5,500.

### **Closing Comments**

We would like to thank management and staff of the House of Assembly for their cooperation during this engagement. Findings (if any) related to transactions for Wally Anderson, Edward Byrne, Randy Collins and James Walsh have been withheld from the body of the report and included separately in Appendix A – confidential information.

## Discretionary Constituency Allowance

### Rule 8(1)

The *Members' Travel and Constituency Rules, 1996* put forth rules with respect to the Members Constituency Allowance and specifically the discretionary amount per MHA which could be claimed to cover miscellaneous expenses. Throughout history there have been many changes:

- This discretionary amount was initially \$2,000 annually with claims not to exceed \$75 a day.
- The amount increased to \$3,600 annually at the start of the 1999-2000 fiscal year, with monthly payments not to exceed \$300.
- On March 22, 2000 the maximum discretionary portion of the Members' Constituency Allowance was increased to \$4,800 annually for miscellaneous expenses without receipts and with no monthly limitation.
- This balance remained until March 1, 2004 where the amount was decreased to \$3,000 annually payable in equal amounts on a monthly basis and subsequently removed on March 31, 2004 when the IEC revoked the rule and abolished the discretionary amount.

Members Constituency Expense Claim Forms were reviewed with specific attention on the column denoted as "Discretionary". A review of the discretionary amounts paid to MHAs during the period under scope shows that 36 of 52 MHAs were paid amounts in excess of the \$4,800 maximum which was in effect during this period, as shown in the shaded columns in the following table:

MHA	2001-02	2002-03
Wally Anderson	Note 1	Note 1
Joan Marie Aylward	3,823.96	5,500.00
Kevin Aylward	4,200.00	7,000.00
Percy Barrett	Note 1	Note 1
Julie Bettney	1,900.00	2,600.00
Roland Butler	3,600.00	5,000.00
Edward Byrne	Note 1	Note 1
Jack Byrne	5,100.00	6,500.00
Randy Collins	Note 1	Note 1
Paul Dicks	1,500.00	n/a
John Efford	5,800.00	n/a
Roger Fitzgerald	4,088.35	5,500.00

MHA	2001-02	2002-03
Judy Foote	5,500.00	5,500.00
Robert French	4,800.00	4,800.00
Terry French	-	2,300.00
Roger Grimes	5,500.00	5,500.00
Harry Harding	-	3,000.00
Jack Harris	-	2,500.00
Tom Hedderson	5,800.00	4,455.96
Harvey Hodder	4,125.00	7,124.08
Mary Hodder	5,439.24	5,500.00
Ray Hunter	4,000.00	5,500.00
Yvonne Jones	5,600.00	4,500.00
Edward Joyce	5,500.00	5,500.00
Sandra Kelly	5,400.00	5,400.00
Oliver Langdon	6,741.10	6,980.00
Thomas Lush	2,848.43	5,163.29
Fabian Manning	7,100.00	5,500.00
Lloyd Matthews	4,400.00	4,800.00
Ernest McLean	3,040.00	5,000.00
Robert Mercer	2,400.00	2,841.49
Walter Noel	2,250.00	1,500.00
Sheila Osborne	3,600.00	3,200.00
Tom Osborne	4,300.00	4,100.00
John Ottenheimer	4,800.00	5,500.00
Kelvin Parsons	5,500.00	5,500.00
Gerald Reid	5,563.00	5,603.38
Tom Rideout	4,800.00	4,642.65
Paul Shelley	4,800.00	4,900.00
Gerald Smith	5,500.00	5,500.00
Lloyd Snow	7,150.00	5,500.00
Loyola Sullivan	4,905.00	4,150.00
George Sweeney	5,500.00	5,500.00
Trevor Taylor	5,862.00	5,750.00
Anna Thistle	5,650.00	5,100.00
Beaton Tulk	5,425.00	-
James Walsh	Note 1	Note 1
Danny Williams	252.39	34.53
Ralph Wiseman	5,500.00	5,500.00
Ross Wiseman	5,410.00	5,500.00
Rick Woodford	5,500.00	4,800.00
Wallace Young	4,800.00	2,000.00

Note 1 – files not available for review

Payment details from the individual claims comprising the total discretionary amount received are provided as follows:

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
Joan Marie Aylward	\$3,303.12	\$1,200.00		20010516	V0220021000218
	4,292.21	1,200.00		20010718	V0220021000532
	4,746.41	800.00		20011031	V0220021001130
	705.35	623.936		20020206	V0220021001673
		<b>\$3,823.96</b>	<b>2001-02</b>		
Joan Marie Aylward	\$2,530.83	\$600.00		20020523	V0220031000288
	4,900.00	4,900.00		20020523	V0220031000313
		<b>\$5,500.00</b>	<b>2002-03</b>		
Kevin Aylward	\$2,715.55	\$1,000.00		20010528	V0220021000298
	2,000.00	2,000.00		20010530	V0220021000322
	1,200.00	1,200.00		20011115	V0220021001204
		<b>\$4,200.00</b>	<b>2001-02</b>		
Kevin Aylward	\$3,831.49	\$2,500.00		20020418	V0220031000088
	3,070.00	2,500.00		20020517	V0220031000261
	2,720.00	2,000.00		20020628	V0220031000537
		<b>\$7,000.00</b>	<b>2002-03</b>		
Julie Bettney	\$600.00	\$600.00		20010406	V0220021000016
	903.11	300.00		20010620	V0220021000423
	1,000.00	1,000.00		20011025	V0220021001107
		<b>\$1,900.00</b>	<b>2001-02</b>		
Julie Bettney	\$1,264.86	\$500.00		20020509	V0220031000208
	2,940.22	800.00		20020709	V0220031000585
	2,547.35	500.00		20020725	V0220031000669
	1,451.39	500.00		20021108	V0220031001367
	891.44	300.00		20021217	V0220031001647
		<b>\$2,600.00</b>	<b>2002-03</b>		
Roland Butler	\$2,110.54	\$500.00		20010727	V0220021000612
	4,829.20	1,500.00		20010820	V0220021000734
	2,373.26	1,600.00		20011022	V0220021001063
		<b>\$3,600.00</b>	<b>2001-02</b>		
Roland Butler	\$2,417.90	\$1,500.00		20020419	V0220031000094
	5,504.52	3,500.00		20020430	V0220031000137
		<b>\$5,000.00</b>	<b>2002-03</b>		
Jack Byrne	\$2,851.58	\$1,400.00		20010427	V0220021000112
	2,972.79	1,000.00		20010524	V0220021000261
	2,843.05	1,500.00		20010618	V0220021000416
	2,030.00	1,200.00		20010712	V0220021000723
		<b>\$5,100.00</b>	<b>2001-02</b>		
Jack Byrne	\$7,608.96	\$5,500.00		20020409	V0220031000017
	1,729.37	1,000.00		20020917	V0220031001039

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
		\$6,500.00	2002-03		
Paul Dicks	\$5,073.25	\$1,500.00		20010426	V0220021000105
		\$1,500.00	2001-02		
John R Efford	\$9,314.81	\$5,800.00		20010420	V0220021000093
		\$5,800.00	2001-02		
Roger Fitzgerald	\$1,863.00	\$417.00		20011107	V0220021001158
	575.81	171.35		20020103	V0220021001497
	2,000.00	2,000.00		20020121	V0220021001567
	1,500.00	1,500.00		20020222	V0220021001762
		\$4,088.35	2001-02		
Roger Fitzgerald	\$ 2,845.00	\$2,500.00		20020702	V0220031000526
	4,670.11	1,500.00		20020909	V0220031000909
	2,834.17	1,500.00		20030312	V0220031002230
		\$5,500.00	2002-03		
Judy Foote	\$5,500.00	\$5,500.00		20010516	V0220021000219
		\$5,500.00	2001-02		
Judy Foote	\$7,931.22	\$5,500.00		20020508	V0220031000180
		\$5,500.00	2002-03		
Robert French	\$3,402.34	\$3,000.00		20010406	V0220021000010
	2,047.89	500.00		20012524	V0220021000260
	1,100.00	1,100.00		20010905	V0220021000797
	1,428.05	200.00		20011205	V0220021001352
		\$4,800.00	2001-02		
Robert French	\$4,845.94	\$4,800.00		20020409	V0220031000014
		\$4,800.00	2002-03		
Terry French	\$1,878.22	\$800.00		20021202	V0220031001533
	1,953.31	300.00		20030224	V0220031002119
	2,278.14	1,200.00		20030312	V0220031002258
		\$2,300.00	2002-03		
Roger Grimes	\$5,500.00	\$5,500.00		20010406	V0220021000003
		\$5,500.00	2001-02		
Roger Grimes	\$5,500.00	\$5,500.00		20020409	V0220031000033
		\$5,500.00	2002-03		
Harry Harding	\$4,272.19	\$2,000.00		20020911	V0220031000960
	3,680.10	500.00		20021015	V0220031001201
	6,042.61	500.00		20030115	V0220031001830
		\$3,000.00	2002-03		
Jack Harris	\$2,500.00	\$2,500.00		20021220	V0220031001667
		\$2,500.00	2002-03		
Tom Hedderson	\$3,000.00	\$3,000.00		20010406	V0220021000004
	1,784.31	1,000.00		20010817	V0220021000741
	1,395.88	800.00		20011126	V0220021001301

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
	1,668.32	1,000.00		20011218	V0220021001450
		<b>\$5,800.00</b>	<b>2001-02</b>		
<b>Tom Hedderson</b>	\$2,000.00	\$2,000.00		20020409	V0220031000026
	3,236.40	1,000.00		20020426	V0220031000131
	1,848.00	1,455.96		20030312	V0220031002243
		<b>\$4,455.96</b>	<b>2002-03</b>		
<b>Harvey Hodder</b>	\$278.69	\$150.00		20010514	V0220021000188
	347.29	150.00		20010523	V0220021000243
	150.00	150.00		20010604	V0220021000327
	225.00	225.00		20010608	V0220021000364
	381.91	300.00		20010706	V0220021000473
	334.49	150.00		20010806	V0220021000640
	636.10	300.00		20010905	V0220021000798
	600.00	300.00		20010907	V0220021000828
	297.60	150.00		20010927	V0220021000931
	549.59	225.00		20011005	V0220021000989
	2,727.35	300.00		20011031	V0220021001125
	237.44	150.00		20011203	V0220021001335
	375.00	375.00		20020103	V0220021001498
	1,243.03	300.00		20020121	V0220021001568
	362.83	300.00		20020206	V0220021001659
	858.80	300.00		20020301	V0220021001805
	628.75	150.00		20020314	V0220021001852
	691.15	150.00		20020327	V0220021001945
		<b>\$4,125.00</b>	<b>2001-02</b>		
<b>Harvey Hodder</b>	\$259.77	100.00		20020430	V0220031000138
	700.00	700.00		20020508	V0220031000169
	319.69	300.00		20020509	V0220031000198
	424.26	300.00		20020704	V0220031000565
	421.90	300.00		20020729	V0220031000704
	193.32	100.00		20020822	V0220031000851
	400.00	400.00		20020909	V0220031000910
	311.65	50.00		20020918	V0220031001010
	1,074.08	1,074.08		20021007	V0220031001136
	200.46	100.00		20021113	V0220031001388
	500.00	500.00		20021128	V0220031001510
	500.00	500.00		20021205	V0220031001548
	915.82	100.00		20021217	V0220031001641
	1,225.06	1,000.00		20030113	V0220031001783
	988.72	700.00		20030128	V0220031001890
	2,409.44	900.00		20030312	V0220031002232
		<b>\$7,124.08</b>	<b>2002-03</b>		
<b>Mary Hodder</b>	\$ 6,177.09	3,139.24		20011129	V0220021001324

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
	2,300.00	2,300.00		20020320	V0220021001889
		\$ 5,439.24	2001-02		
Mary Hodder	\$ 11,298.52	5,500.00		20021219	V0220031001659
		\$ 5,500.00	2002-03		
Ray Hunter	\$4,851.77	\$1,000.00		20010406	V0220021000021
	1,733.03	1,000.00		20010529	V0220021000293
	2,519.50	2,000.00		20011217	V0220021001445
		\$4,000.00	2001-02		
Ray Hunter	\$6,458.06	\$5,500.00		20020409	V0220031000028
		\$5,500.00	2002-03		
Yvonne Jones	\$5,040.65	\$1,000.00		20010508	V0220021000177
	4,760.28	2,000.00		20010525	V0220021000265
	5,280.60	600.00		20010816	V0220021000724
	6,465.86	2,000.00		20010920	V0220021000903
		\$5,600.00	2001-02		
Yvonne Jones	\$11,880.52	\$4,500.00		20020524	V0220031000332
		\$4,500.00	2002-03		
Edward Joyce	\$5,500.00	\$5,500.00		20010406	V0220021000020
		\$5,500.00	2001-02		
Edward Joyce	\$5,500.00	\$5,500.00		20020409	V0220031000009
		\$5,500.00	2002-03		
Sandra Kelly	\$5,637.92	\$5,400.00		20010514	V0220021000199
		\$5,400.00	2001-02		
Sandra Kelly	\$6,808.30	\$5,400.00		20020509	V0220031000209
		\$5,400.00	2002-03		
Oliver Langdon	\$1,541.80	\$850.00		20010420	V0220021000091
	2,204.00	45.00		20010620	V0220021000432
	3,039.35	1,555.00		20010706	V0220021000468
	1,106.18	25.00		20011004	V0220021000978
	1,410.44	400.00		20011011	V0220021001020
	3,073.54	2,000.00		20011011	V0220021001032
	2,403.64	1,055.39		20011126	V0220021001292
	3,641.92	735.71		20011221	V0220021001460
	1,216.23	75.00		20020121	V0220021001582
		\$6,741.10	2001-02		
Oliver Langdon	\$2,386.69	\$2,000.00		20020418	V0220031000089
	4,147.03	1,480.00		20020725	V0220031000671
	4,620.89	3,000.00		20020927	V0220031001090
	2,140.00	500.00		20021205	V0220031001561
		\$6,980.00	2002-03		
Thomas Lush	\$1,176.85	\$725.55		20010730	V0220021000628
	2,018.13	450.00		20010928	V0220021000944



MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
	1,383.31	375.00		20011126	V0220021001285
	524.16	75.00		20011212	V0220021001404
	3,490.30	525.00		20011217	V0220021001442
	1,381.71	697.88		20020219	V0220021001750
		<b>\$2,848.43</b>	<b>2001-02</b>		
<b>Thomas Lush</b>	<b>\$1,215.00</b>	<b>\$1,215.00</b>		20020419	V0220031000097
	72.16	72.16		20020424	V0220031000118
	200.61	200.61		20020508	V0220031000171
	1,504.19	849.89		20020509	V0220031000200
	375.00	150.00		20020517	V0220031000260
	1,781.23	79.70		20020603	V0220031000363
	1,845.69	225.00		20020621	V0220031000494
	1,643.60	894.00		20020703	V0220031000554
	1,431.00	115.00		20020711	V0220031000598
	8,499.10	150.00		20020814	V0220031000764
	1,629.23	75.00		20020829	V0220031000858
	1,871.46	375.00		20020909	V0220031000912
	239.58	75.00		20021108	V0220031001357
	1,044.73	150.00		20021115	V0220031001424
	2,192.51	75.00		20021122	V0220031001477
	1,785.70	461.93		20021224	V0220031001701
		<b>\$5,163.29</b>	<b>2002-03</b>		
<b>Fabian Manning</b>	<b>\$7,128.50</b>	<b>\$2,500.00</b>		20010607	V0220021000372
	7,293.92	2,000.00		20010703	V0220021000455
	6,491.26	2,600.00		20010830	V0220021000783
		<b>\$7,100.00</b>	<b>2001-02</b>		
<b>Fabian Manning</b>	<b>\$8,257.00</b>	<b>\$5,500.00</b>		20020517	V0220031000280
		<b>\$5,500.00</b>	<b>2002-03</b>		
<b>Lloyd Matthews</b>	<b>\$549.37</b>	<b>\$400.00</b>		20010514	V0220021000203
	840.41	400.00		20010530	V0220021000300
	2,274.45	400.00		20010621	V0220021000442
	690.59	400.00		20010907	V0220021000840
	723.20	400.00		20011005	V0220021000997
	614.72	400.00		20011115	V0220021001208
	1,842.56	400.00		20011210	V0220021001385
	2,423.54	400.00		20011212	V0220021001408
	1,972.09	1,200.00		20020121	V0220021001585
		<b>\$4,400.00</b>	<b>2001-02</b>		
<b>Lloyd Matthews</b>	<b>\$520.17</b>	<b>\$400.00</b>		20020509	V0220031000212
	592.22	400.00		20020625	V0220031000510
	702.69	400.00		20020725	V0220031000673
	582.47	400.00		20020829	V0220031000865
	1,084.40	800.00		20021025	V0220031001274

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
	661.39	400.00		20021113	V0220031001394
	4,230.61	800.00		20030103	V0220031001732
	555.46	400.00		20030113	V0220031001791
	942.92	800.00		20030226	V0220031002143
		<b>\$4,800.00</b>	<b>2002-03</b>		
<b>Ernest McLean</b>	<b>\$8,691.90</b>	<b>\$3,040.00</b>		20010418	V0220021000061
		<b>\$3,040.00</b>	<b>2001-02</b>		
<b>Ernest McLean</b>	<b>\$7,692.75</b>	<b>\$3,000.00</b>		20020906	V0220031000904
	2,600.28	2,000.00		20021023	V0220031001260
		<b>\$5,000.00</b>	<b>2002-03</b>		
<b>Robert Mercer</b>	<b>\$4,204.91</b>	<b>\$300.00</b>		20010905	V0220021000807
	6,890.53	1,800.00		20011128	V0220021001319
	2,638.06	300.00		20020314	V0220021001859
		<b>\$2,400.00</b>	<b>2001-02</b>		
<b>Robert Mercer</b>	<b>\$5,359.86</b>	<b>\$715.00</b>		20020424	V0220031000120
	4,123.88	50.00		20020509	V0220031000203
	6,322.18	1,210.00		20020613	V0220031000433
	3,724.99	290.00		20021002	V0220031001115
	3,787.28	576.49		20021122	V0220031001481
		<b>\$2,841.49</b>	<b>2002-03</b>		
<b>Walter Noel</b>	<b>\$1,487.27</b>	<b>\$900.00</b>		20010621	V0220021000441
	7,164.78	900.00		20010816	V0220021000708
	2,381.48	450.00		20011128	V0220021001311
		<b>\$2,250.00</b>	<b>2001-02</b>		
<b>Walter Noel</b>	<b>\$2,446.68</b>	<b>525.00</b>		20020703	V0220031000558
	2,680.70	375.00		20020819	V0220031000820
	2,119.87	300.00		20021022	V0220031001228
	1,835.00	150.00		20030128	V0220031001901
	2,219.36	150.00		20030320	V0220031002287
		<b>\$1,500.00</b>	<b>2002-03</b>		
<b>Sheila Osborne</b>	<b>\$960.30</b>	<b>\$400.00</b>		20010514	V0220021000206
	1,420.36	400.00		20010718	V0220021000524
	2,355.64	400.00		20010817	V0220021000736
	1,126.84	400.00		20011001	V0220021000960
	1,046.94	400.00		20011126	V0220021001283
	2,817.81	400.00		20011217	V0220021001440
	1,576.91	800.00		20020219	V0220021001747
	3,706.54	400.00		20020404	V0220021001980
		<b>\$3,600.00</b>	<b>2001-02</b>		
<b>Sheila Osborne</b>	<b>\$1,419.85</b>	<b>\$400.00</b>		20020517	V0220031000279
	1,289.18	400.00		20020613	V0220031000429
	2,281.53	400.00		20020805	V0220031000720
	1,202.62	400.00		20020918	V0220031001011

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
	1,942.25	400.00		20021029	V0220031001283
	3,376.43	800.00		20021212	V0220031001635
	1,503.61	400.00		20030213	V0220031002021
		<b>\$3,200.00</b>	<b>2002-03</b>		
<b>Tom Osborne</b>	\$2,280.15	\$300.00		20010410	V0220021000031
	1,523.71	800.00		20010619	V0220021000403
	1,671.20	800.00		20010730	V0220021000629
	4,640.64	400.00		20010918	V0220021000874
	1,719.61	800.00		20011107	V0220021001159
	3,981.82	800.00		20020114	V0220021001536
	874.13	400.00		20020327	V0220021001947
		<b>\$4,300.00</b>	<b>2001-02</b>		
<b>Tom Osborne</b>	\$1,468.03	400.00		20020502	V0220031000160
	2,102.32	400.00		20020611	V0220031000405
	1,772.68	400.00		20020725	V0220031000651
	4,510.24	900.00		20021011	V0220031001165
	2,784.26	800.00		20021205	V0220031001551
	4,463.31	1,200.00		20030320	V0220031002273
		<b>\$4,100.00</b>	<b>2002-03</b>		
<b>John Ottenheimer</b>	\$3,000.00	\$3,000.00		20010406	V0220021000015
	1,000.00	1,000.00		20010412	V0220021000040
	800.00	800.00		20010619	V0220021000429
		<b>\$4,800.00</b>	<b>2001-02</b>		
<b>John Ottenheimer</b>	\$5,500.00	\$5,500.00		20020409	V0220031000019
		<b>\$5,500.00</b>	<b>2002-03</b>		
<b>Kelvin Parsons</b>	\$5,500.00	\$5,500.00		20010412	V0220021000039
		<b>\$5,500.00</b>	<b>2001-02</b>		
<b>Kelvin Parsons</b>	\$14,568.96	\$5,500.00		20020507	V0220031000188
		<b>\$5,500.00</b>	<b>2002-03</b>		
<b>Gerald Reid</b>	\$406.95	\$300.00		20010514	V0220021000185
	806.20	150.00		20010705	V0220021000458
	820.57	79.00		20010806	V0220021000639
	5,763.52	5,000.00		20011107	V0220021001162
	1,378.73	34.00		20020222	V0220021001761
		<b>\$5,563.00</b>	<b>2001-02</b>		
<b>Gerald Reid</b>	\$1,261.28	\$103.38		20020805	V0220031000717
	5,000.00	5,000.00		20020814	V0220031000761
	1,253.45	500.00		20021007	V0220031001134
		<b>\$5,603.38</b>	<b>2002-03</b>		
<b>Tom Rideout</b>	\$4,257.74	\$3,000.00		20010418	V0220021000055
	1,786.79	1,200.00		20010718	V0220021000523
	1,601.50	600.00		20011121	V0220021001250

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
		\$4,800.00	2001-02		
Tom Rideout	\$5,408.17	\$2,642.65		20020409	V0220031000027
	3,755.65	1,000.00		20020711	V0220031000604
	2,937.50	1,000.00		20021210	V0220031001590
		\$4,642.65	2002-03		
Paul Shelley	\$1,865.75	\$500.00		20010410	V0220021000029
	2,894.30	2,000.00		20010508	V0220021000175
	3,843.35	2,000.00		20010517	V0220021000230
	4,895.06	300.00		20011212	V0220021001427
		\$4,800.00	2001-02		
Paul Shelley	\$8,001.45	\$4,000.00		20020404	V0220031000002
	3,370.29	400.00		20020417	V0220031000082
	1,303.79	500.00		20020425	V0220031000125
		\$4,900.00	2002-03		
Gerald Smith	\$8,928.63	\$5,500.00		20010420	V0220021000079
		\$5,500.00	2001-02		
Gerald Smith	6,158.73	\$5,500.00		20020508	V0220031000168
		\$5,500.00	2002-03		
Lloyd Snow	\$ 6,250.00	5,500.00		20010406	V0220021000002
	2,140.82	150.00		20010427	V0220021000128
	2,719.98	1,500.00		20011206	V0220021001360
		\$7,150.00	2001-02		
Lloyd Snow	\$5,500.00	5,500.00		20010401	V0220031000000
		\$5,500.00	2002-03		
Loyola Sullivan	\$1,649.18	\$200.00		20010427	V0220021000118
	1,379.98	200.00		20010509	V0220021000158
	959.33	240.00		20010523	V0220021000248
	1,433.16	140.00		20010608	V0220021000369
	1,032.52	170.00		20040621	V0220021000436
	1,071.10	210.00		20010718	V0220021000528
	3,402.29	540.00		20010820	V0220021000740
	2,927.30	340.00		20010913	V0220021000854
	2,254.38	240.00		20010928	V0220021000945
	2,510.14	190.00		20011005	V0220021000993
	803.51	260.00		20011022	V0220021001067
	685.03	275.00		20011126	V0220021001288
	2,925.25	230.00		20011210	V0220021001375
	2,207.80	300.00		20011217	V0220021001444
	1,722.75	150.00		20020114	V0220021001539
	671.15	240.00		20020131	V0220021001625
	1,576.32	180.00		20020213	V0220021001706
	688.60	300.00		20020226	V0220021001787
	2,252.97	200.00		20020305	V0220021001822

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
	655.78	300.00		20020320	V0220021001888
		<b>\$4,905.00</b>	<b>2001-02</b>		
<b>Loyola Sullivan</b>	773.99	\$200.00		20020419	V0220031000102
	2,744.78	300.00		20020508	V0220031000174
	1,158.76	250.00		20020523	V0220031000308
	3,910.79	200.00		20020618	V0220031000457
	2,219.23	250.00		20020704	V0220031000569
	679.34	200.00		20020725	V0220031000654
	2,125.72	200.00		20020821	V0220031000835
	728.69	250.00		20020829	V0220031000859
	2,528.37	300.00		20020916	V0220031000982
	3,405.26	300.00		20021007	V0220031001138
	1,612.73	200.00		20021022	V0220031001219
	2,397.73	250.00		20021108	V0220031001363
	940.67	200.00		20021119	V0220031001452
	2,432.83	200.00		20021205	V0220031001554
	1,055.76	200.00		20021217	V0220031001644
	3,652.81	250.00		20030113	V0220031001784
	2,097.25	400.00		20030312	V0220031002242
		<b>\$4,150.00</b>	<b>2002-03</b>		
<b>George Sweeney</b>	\$5,500.00	\$5,500.00		20010418	V0220021000053
		<b>\$5,500.00</b>	<b>2001-02</b>		
<b>George Sweeney</b>	\$5,500.00	\$5,500.00		20020409	V0220031000021
		<b>\$5,500.00</b>	<b>2002-03</b>		
<b>Trevor Taylor</b>	\$12,901.32	\$3,000.00		20010418	V0220021000068
	4,228.50	165.00		20010509	V0220021000172
	5,109.62	163.00		20010605	V0220021000348
	3,581.62	163.00		20010718	V0220021000538
	5,383.07	163.00		20010918	V0220021000885
	5,152.52	163.00		20011105	V0220021001157
	1,860.75	160.00		20011212	V0220021001426
	3,848.14	160.00		20020128	V0220021001603
	1,725.00	1,725.00		20020301	V0220021001819
		<b>\$5,862.00</b>	<b>2001-02</b>		
<b>Trevor Taylor</b>	\$10,912.26	\$2,400.00		20020409	V0220031000040
	4,348.67	250.00		20020501	V0220031000158
	5,098.34	250.00		20020528	V0220031000344
	3,496.32	400.00		20020628	V0220031000544
	5,560.74	2,000.00		20020909	V0220031000922
	3,118.26	450.00		20030311	V0220031002252
		<b>\$5,750.00</b>	<b>2002-03</b>		
<b>Anna Thistle</b>	\$2,076.09	\$800.00		20010523	V0220021000256
	1,074.10	825.00		20010706	V0220021000469

MIHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
	3,772.35	1,575.00		20010816	V0220021000710
	2,398.67	600.00		20010913	V0220021000857
	1,389.23	750.00		20011011	V0220021001021
	1,757.96	800.00		20011115	V0220021001207
	3,598.13	300.00		20020114	V0220021001547
		<b>\$5,650.00</b>	<b>2001-02</b>		
<b>Anna Thistle</b>	\$4,195.82	\$800.00		20020509	V0220031000211
	1,258.18	800.00		20020604	V0220031000388
	2,343.22	800.00		20020711	V0220031000610
	2,431.28	900.00		20020814	V0220031000853
	3,519.23	900.00		20020925	V0220031001056
	1,849.59	900.00		20021022	V0220031001229
		<b>\$5,100.00</b>	<b>2002-03</b>		
<b>Beaton Tulk</b>	\$3,088.70	\$1,125.00		20010406	V0220021000005
	1,500.00	1,500.00		20010509	V0220021000179
	1,579.83	1,500.00		20010529	V0220021000301
	1,184.99	500.00		20010813	V0220021000690
	800.00	800.00		20011115	V0220021001226
		<b>\$5,425.00</b>	<b>2001-02</b>		
<b>Danny Williams</b>	\$1,528.30	\$36.80		20020103	V0220021001512
	432.50	139.38		20020213	V0220021001721
	100.00	76.21		20020301	V0220021001817
		<b>\$252.39</b>	<b>2001-02</b>		
<b>Danny Williams</b>	\$5,392.90	\$34.53		20020517	V0220031000266
		<b>\$34.53</b>	<b>2002-03</b>		
<b>Ralph Wiseman</b>	\$3,167.51	\$3,000.00		20010418	V0220021000045
	2,500.00	2,500.00		20011022	V0220021001076
		<b>\$5,500.00</b>	<b>2001-02</b>		
<b>Ralph Wiseman</b>	\$3,000.00	\$3,000.00		20020618	V0220031000451
	3,660.02	2,500.00		20021007	V0220031001133
		<b>\$5,500.00</b>	<b>2002-03</b>		
<b>Ross Wiseman</b>	\$5,400.00	\$5,400.00		20010524	V0220021000262
	2,065.56	10.00		20010907	V0220021000836
		<b>\$5,410.00</b>	<b>2001-02</b>		
<b>Ross Wiseman</b>	\$5,500.00	\$5,500.00		20020426	V0220031000132
		<b>\$5,500.00</b>	<b>2002-03</b>		
<b>Rick Woodford</b>	\$8,087.98	2,000.00		20010918	V0220021000880
	6,845.67	1,920.00		20020206	V0220021001671
	7,749.00	1,580.00		20020404	V0220021001986
		<b>\$5,500.00</b>	<b>2001-02</b>		
<b>Rick Woodford</b>	\$12,545.40	\$4,800.00		20020613	V0220031000437
		<b>\$4,800.00</b>	<b>2002-03</b>		

MHA	Total Payment	Discretionary Amount	Fiscal Year	GL Date	Recap Number
Wallace Young	\$2,266.02	\$500.00		20010824	V0220021000778
	3,830.11	1,000.00		20020114	V0220021001554
	4,178.23	1,500.00		20020325	V0220021001931
	1,800.00	1,800.00		20020410	V0220021002026
		<b>\$4,800.00</b>	<b>2001-02</b>		
Wallace Young	\$5,892.13	\$1,000.00		20020626	V0220031000518
	5,214.07	1,000.00		20030312	V0220031002251
		<b>\$2,000.00</b>	<b>2002-03</b>		

Of those included above, there are three instances where our review could not determine if the maximum discretionary amount was exceeded. As noted in our scope limitation, there are a number of claims where supporting Members' Constituency Expense Claim Forms were not included in the member files for our review. The following table identifies MHAs where the discretionary amount claimed plus claims coded to the Allowances and Assistance account without supporting documentation exceeds \$4,800:

MHA	Discretionary Amount	Form not available	Total	Fiscal Year
Kevin Aylward	\$ 4,200.00	\$ 6,191.31	\$ 10,391.31	2001-02
Harvey Hodder	4,125.00	1,327.00	5,452.00	2001-02
Yvonne Jones	4,500.00	5,514.85	10,014.85	2002-03

## IEC Decision – March 6, 2002

### Minutes – Wednesday, March 6, 2002

The 422<sup>nd</sup> meeting of the IEC was held on March 6, 2002 at 6pm. Members present included:

- Hon. Lloyd Snow, MHA, Chair
- Hon. Tom Lush, MHA
- Hon. Kevin Aylward, MHA
- Mr. Robert Mercer, MHA
- Mr. Edward Byrne, MHA
- Mr. Loyola Sullivan, MHA
- Mr. Bill Murray, Director of Financial Operations

Item #7 of the IEC minutes is the focus of this forensic audit which reads as follows:

*7. The Commission directed the Clerk to adjust the Members' Constituency Allowances for the 2001-02 fiscal year in accordance with a proposal on file with the Clerk.*

The Green Report identified that the proposal referred to above could not be located in the records of the Clerk or, for that matter, in any other records in the House of Assembly administration at the time of the Review Commission. Mr. William MacKenzie, Clerk of the House of Assembly at the time of our investigation confirmed that such proposal has not been since located.

### Other IEC Minutes

A review of IEC minutes for this fiscal year also identified a previous discussion relating to adjusting the Constituency Allowance, as follows:

*Jan 17, 2002 – The Members discussed a proposal that the Members' Constituency Allowance be increased by a one time amount of 1% across the board during this fiscal year. The Members agreed to defer the decision until the next meeting of the Commission.*

However there was no mention at the next meeting on January 29, 2002 and no further discussion regarding Members' Constituency Allowance until the March 6, 2002 meeting as noted above.



### Unusual Lump Sum Payments

A review of payments subsequent to the March 6, 2002 meeting identified the following unusual lump-sum discretionary payments in April and May 2002:

MHA	Payment Date	Amount	Allocation	Fiscal Year
Lloyd Snow	20020401	\$ 5,500	Discretionary	2002-03
Roger Grimes	20020409	5,500	Discretionary	2002-03
Edward Joyce	20020409	5,500	Discretionary	2002-03
John Ottenheimer	20020409	5,500	Discretionary	2002-03
George Sweeney	20020409	5,500	Discretionary	2002-03
Jack Byrne	20020409	5,500	Discretionary	2002-03
Ray Hunter	20020409	5,500	Discretionary	2002-03
Ross Wiseman	20020426	5,500	Discretionary	2002-03
Kelvin Parsons	20020507	5,500	Discretionary	2002-03
Judy Foote	20020508	5,500	Discretionary	2002-03
Gerald Smith	20020508	5,500	Discretionary	2002-03
Fabian Manning	20020517	5,500	Discretionary	2002-03
Joan Marie Aylward	20020523	5,500	Discretionary	2002-03
<b>Total:</b>		<b>\$ 71,500</b>		

As per Rule 8(1) of the *Members' Travel and Constituency Rules, 1996*, the maximum discretionary portion of the Members Constituency Allowance was \$4,800. Therefore, each of these payments exceeded the maximum and may reflect additional amounts which originated from the IEC minute on March 6, 2002 – potentially an increase of \$700 to the discretionary allowance.

A review of supporting documentation for each payment issued in April and May 2002 shows a Members Constituency Expense Claim Form, signed by:

- Member – certifying that the claim is in accordance with Rules of the Commission of Internal Economy of the House of Assembly;
- Clerk – stating that the claim was verified, arithmetically correct, within the maximum limit and rules of the Commission; and
- Clerk of the House of Assembly (or designate) – certifying for payment from the Consolidated Revenue Fund for submission to the Office of Comptroller General.

The following table outlines approval noted for each payment as follows:

MHA	Members' Constituency Expense Claim Form (Manual Approval)			Recap Register (System Approval)	
	Member	Clerk	Clerk of the HOA (or designate)	Data Entry	Approved By
Lloyd Snow	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Roger Grimes	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy

MHA	Members' Constituency Expense Claim Form (Manual Approval)			Recap Register (System Approval)	
	Member	Clerk	Clerk of the HOA (or designate)	Data Entry	Approved By
Edward Joyce	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
John Ottenheimer	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
George Sweeney	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Jack Byrne	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Ray Hunter	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Ross Wiseman	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy
Kelvin Parsons	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Judy Foote	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy
Gerald Smith	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Fabian Manning	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy
Joan Marie Aylward	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy

The Green Report outlines that the Members' Constituency Expense Claim Form required two authorized signatures, besides that of the claimant, to verify that the claim was in order – a clerk and the Clerk of the House of Assembly. The Green Report states that the Director of Financial Operations, Mr. Bill Murray, had been delegated full authority to sign documents for payment on behalf of the Clerk of the House of Assembly. All forms listed in the above table were signed twice by the Director of Financial Operations – as clerk and the designate for the Clerk of the House of Assembly.

Additionally, the government's Oracle electronic accounting and payment system requires the involvement of two individuals as a control to ensure adequate segregation of duties. One person inputs the data into the system and a second person would authorize the release of payment electronically. All Recap Registers listed above were input by the Director of Financial Operations and then authorized by either Deputy Director of Financial Operations/Research Officer or Clerk Assistant for the release of payment.

**Additional Unusual Payments**

- Further review of discretionary amounts paid subsequent to May 2002 shows additional MHAs being paid in excess of the \$4,800 maximum. Please refer to the **Discretionary Constituency Allowance** section of this report for further details.
- Similarly, lump-sum discretionary payments were also identified at the beginning of the 2001-02 fiscal year, paid in April and May 2001. As stated above, these amounts exceed the \$4,800 maximum discretionary amount outlined in the *Members' Travel and Constituency Rules, 1996*. Details as follows:

MHA	Payment Date	Amount	Allocation	Fiscal Year
Roger Grimes	20010406	5,500	Discretionary	2001-02
Edward Joyce	20010406	5,500	Discretionary	2001-02

MHA	Payment Date	Amount	Allocation	Fiscal Year
Lloyd Snow	20010406	5,500	Discretionary	2001-02
Kelvin Parsons	20010412	5,500	Discretionary	2001-02
George Sweeney	20010418	5,500	Discretionary	2001-02
John Efford	20010420	5,500	Discretionary	2001-02
Gerald Smith	20010420	5,500	Discretionary	2001-02
Judy Foote	20010516	5,500	Discretionary	2001-02
Ross Wiseman	20010524	5,400	Discretionary	2001-02
<b>Total</b>		<b>\$ 49,400</b>		

## IEC Decision – February 26, 2003

### Minutes – Wednesday, February 26, 2003

The 439<sup>th</sup> meeting of the IEC was held on February 26, 2003 at 2pm. Members present included:

- Hon. Lloyd Snow, MHA, Chair
- Hon. Tom Lush, MHA
- Hon. Robert Mercer, MHA
- Hon. Joan Marie Aylward, MHA
- Mr. Edward Byrne, MHA
- Mr. Thomas Rideout, MHA in place of Mr. Loyola Sullivan, MHA
- Ms. Mary Hodder, MHA, Vice-Chair designate
- Mr. Bill Murray, Director of Financial Operations

Item #10 of the IEC minutes is the focus of this forensic audit which reads as follows:

*10. The proposal from Members of the Commission with respect to the Members Constituency Allowances was approved to the end of the 2002-03 fiscal year. The Commission further ordered the Clerk and Mr. Murray to take appropriate action with respect to this matter.*

We understand from discussions with Mr. William MacKenzie, Clerk of the House of Assembly that the proposal referred to above cannot be located in the records of the IEC or House of Assembly administration.

### Unusual Payments

A review of payments subsequent to the February 26, 2003 meeting identified the following lump-sum discretionary payments in April and May 2003:

MHA	Payment Date	Amount	Allocation	Fiscal Year
Kevin Aylward	20030401	\$ 5,500	Discretionary	2003-04
Ray Hunter	20030401	5,500	Discretionary	2003-04
Edward Joyce	20030401	5,500	Discretionary	2003-04
Lloyd Snow	20030401	5,500	Discretionary	2003-04

MHA	Payment Date	Amount	Allocation	Fiscal Year
Roger Grimes	20030402	5,500	Discretionary	2003-04
Jack Byrne	20030402	5,500	Discretionary	2003-04
Lloyd Matthews	20030407	5,500	Discretionary	2003-04
Kelvin Parsons	20030409	5,500	Discretionary	2003-04
Roland Butler	20030410	5,500	Discretionary	2003-04
Ralph Wiseman	20030410	5,500	Discretionary	2003-04
Mary Hodder	20030410	5,500	Discretionary	2003-04
Sandra Kelly	20030415	5,500	Discretionary	2003-04
Harvey Hodder	20030415	5,500	Discretionary	2003-04
Trevor Taylor	20030424	5,500	Discretionary	2003-04
George Sweeney	20030514	5,500	Discretionary	2003-04
<b>Total</b>		<b>\$ 82,500</b>		

*Note: These amounts were evident from payment transaction data obtained from the Office of the Comptroller General. It is important to note that additional discretionary amounts exceeding \$4,800 may have occurred in the 2003-04 fiscal year but would not be evident from the payment transaction data as member files from the 2003-04 fiscal year were not reviewed (e.g. \$5,500 discretionary amounts paid in combination with other amounts, or individual discretionary amounts when taken cumulatively exceed the maximum).*

As per Rule 8(1) of the *Members' Travel and Constituency Rules, 1996*, the maximum discretionary portion of the Members Constituency Allowance was \$4,800. Therefore, each of these payments exceeded the maximum and may reflect additional amounts which originated from the IEC minute on February 26, 2003.

A review of supporting documentation for each payment shows a Members Constituency Expense Claim Form, signed by:

- Member – certifying that the claim is in accordance with Rules of the Commission of Internal Economy of the House of Assembly;
- Clerk – stating that the claim was verified, arithmetically correct, within the maximum limit and rules of the Commission; and
- Clerk of the House of Assembly (or designate) – certifying for payment from the Consolidated Revenue Fund for submission to the Office of Comptroller General.

The following table outlines approval noted for each payment as follows:

MHA	Members' Constituency Expense Claim Form (Manual Approval)			Recap Register (System Approval)	
	Member	Clerk	Clerk of the HOA (or designate)	Data Entry	Approved By
Kevin Aylward	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy
Ray Hunter	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy
Edward Joyce	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy
Lloyd Snow	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy

MHA	Members' Constituency Expense Claim Form (Manual Approval)			Recap Register (System Approval)	
	Member	Clerk	Clerk of the HOA (or designate)	Data Entry	Approved By
Roger Grimes	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Jack Byrne	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Lloyd Matthews	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Kelvin Parsons	yes	Bill Murray	Bill Murray	Bill Murray	Elizabeth Murphy
Roland Butler	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Ralph Wiseman	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Mary Hodder	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Sandra Kelly	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Harvey Hodder	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
Trevor Taylor	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy
George Sweeney	yes	Bill Murray	Bill Murray	Bill Murray	Mark Noseworthy

As stated previously, the Green Report outlines that the Members' Constituency Expense Claim Form required two authorized signatures, besides that of the claimant, to verify that the claim was in order – a clerk and the Clerk of the House of Assembly. The Green Report states that the Director of Financial Operations, Mr. Bill Murray, had been delegated full authority to sign documents for payment on behalf of the Clerk of the House of Assembly. All forms listed in the above table were signed twice by the Director of Financial Operations – as clerk and the designate for the Clerk of the House of Assembly (except for one of Ed Byrne's which contained no signatures).

Additionally, the government's Oracle electronic accounting and payment system requires the involvement of two individuals as a control to ensure adequate segregation of duties. One person inputs the data into the system and a second person would authorize the release of payment electronically. All Recap Registers listed above were input by the Director of Financial Operations and then authorized by either Deputy Director of Financial Operations/Research Officer or Clerk Assistant for the release of payment.

## Summary

Our review of payments issued to MFAs identified that many members were paid discretionary amounts which exceeded the \$4,800 maximum as stated in Rule 8(1) of the *Members' Travel and Constituency Rules, 1996*. It appears that an increase in the discretionary amount may have resulted from the decisions made by the IEC on March 6, 2002 and February 26, 2003.

### March 6, 2002:

#### Payments

The following table presents lump-sum amounts paid and to whom these amounts were paid. Payments were coded as follows:

- \$4,782.60/.61 to account# 01-0201-130-0410-0915-0000 (Allowances & Assistance)
- \$717.40/.39 to account# 01-9950-70-9901-4060-0000 (HST)

MFA	Payment Date	Amount	Allocation	Note
Lloyd Snow	20020401	\$ 5,500	Discretionary	
Roger Grimes	20020409	5,500	Discretionary	
Edward Joyce	20020409	5,500	Discretionary	
John Ottenheimer	20020409	5,500	Discretionary	
George Sweeney	20020409	5,500	Discretionary	
Jack Byrne	20020409	5,500	Discretionary	
Ray Hunter	20020409	5,500	Discretionary	
Ross Wiseman	20020426	5,500	Discretionary	
Kelvin Parsons	20020507	5,500	Discretionary	
Judy Foote	20020508	5,500	Discretionary	
Gerald Smith	20020508	5,500	Discretionary	
Fabian Manning	20020517	5,500	Discretionary	
Joan Marie Aylward	20020523	5,500	Discretionary	A
<b>Total</b>		<b>\$ 71,500</b>		

A – Members' Constituency Expense Claim Form dated May 15, 2002 claims \$4,900 as Discretionary, however the Form appears to have been changed from \$4,200 to \$4,900. There was a secondary claim dated May 14, 2002 for \$600 as Discretionary making the total Discretionary amount paid \$5,500.

Additionally, there were a number of other MFAs which exceeded the \$4,800 maximum allowed from the discretionary portion in fiscal 2002/03, as follows:

MFA	#Payments	Total	Comment
Paul Shelley	3	4,900.00	All paid in April 2002
Roland Butler	2	5,000.00	All paid in April 2002
Ernest McLean	2	5,000.00	Paid in Sept/Oct 2002
Anna Thistle	6	5,100.00	\$800/900 per month over 6 months
Thomas Lush	16	5,163.29	Variety of amounts – no pattern
Sandra Kelly	1	5,400.00	Paid lump sum May 9, 2002
Mary Hodder	1	5,500.00	Paid lump sum Dec 19, 2002
Ralph Wiseman	2	5,500.00	Paid in June and October 2002
Roger Fitzgerald	3	5,500.00	Paid in July/Sept 2002 & March 2003
Trevor Taylor	6	5,750.00	\$5,500 + \$250.00
Gerald Reid	3	5,603.38	\$5,500 + \$103.38 entertainment
Oliver Langdon	4	6,980.00	\$5,500 + \$1,480 tickets
Kevin Aylward	3	7,000.00	Paid in April/May/June 2002
Harvey Hodder	16	7,124.08	Variety of even amounts
		<b>\$ 79,520.75</b>	

Further details are provided in the *Discretionary Constituency Allowance* section of this report

#### Approval and intent of the decisions

Given the lack of details regarding the minute in question, it is difficult to say with certainty the intent of the minute on March 6, 2002. Each of the payments above represents an exception to Rule 8(1) of the *Members' Travel and Constituency Rules, 1996* which clearly states that the discretionary allowance for MFAs was limited to a maximum of \$4,800. The evidence of multiple MFAs claiming a \$5,500 discretionary amount and a change being made to the claim for Joan Marie Aylward, to effectively increase the amount claimed as discretionary from \$4,800 to \$5,500 appears to support the fact that there was an event to trigger the increased payment over the specified maximum.

The March 6, 2002 minute specifically relates to the 2001-02 fiscal year. However, these payments were posted against the 2002-03 fiscal year and paid from funds pertaining to that year. As a result, it does not appear that the payments of these discretionary allowance claims were approved by the IEC minute on March 6, 2002.

#### February 26, 2003:

##### Payments

The following table presents lump-sum amounts paid and to whom these amounts were paid. As previously stated, amounts were identified from payment transaction data obtained from the Office of the Comptroller General. However, additional \$5,500 payments may have been paid in combination with other amounts on a claim and would not be evident from reviewing the payment transaction data as the transaction as member files were not reviewed for the 2003-04 fiscal year.



The payments were coded as follows:

- \$4,782.61 to account# 01-0201-130-0410-0915-000000-0000 (Allowances & Assistance)
- \$717.39 to account# 01-9950-701-9901-4060-000000-0000 (HST)

MHA	Payment Date	Amount	Allocation	Note
Kevin Aylward	20030401	\$ 5,500	Discretionary	
Ray Hunter	20030401	5,500	Discretionary	
Edward Joyce	20030401	5,500	Discretionary	
Lloyd Snow	20030401	5,500	Discretionary	
Roger Grimes	20030402	5,500	Discretionary	
Jack Byrne	20030402	5,500	Discretionary	A
Lloyd Matthews	20030407	5,500	Discretionary	B
Kelvin Parsons	20030409	5,500	Discretionary	
Roland Butler	20030410	5,500	Discretionary	
Ralph Wiseman	20030410	5,500	Discretionary	
Mary Hodder	20030410	5,500	Discretionary	
Sandra Kelly	20030415	5,500	Discretionary	
Harvey Hodder	20030415	5,500	Discretionary	
Trevor Taylor	20030424	5,500	Discretionary	
George Sweeney	20030514	5,500	Discretionary	
<b>Total</b>		<b>\$ 82,500</b>		

A – Members' Constituency Expense Claim Form dated April 2, 2003 had originally claimed \$3,000 as Discretionary, however it was subsequently changed to \$5,500 and \$5,500 was paid.

B - Members' Constituency Expense Claim Form has \$4,800 claimed as Discretionary, however it was subsequently changed to \$5,500 and \$5,500 was paid.

*Note: These amounts were evident from payment transaction data obtained from the Office of the Comptroller General. It is important to note that additional discretionary amounts exceeding \$4,800 may have occurred in the 2003-04 fiscal year but would not be evident from the payment transaction data as member files from the 2003-04 fiscal year were not reviewed (e.g. \$5,500 discretionary amounts paid in combination with other amounts, or individual discretionary amounts when taken cumulatively exceed the maximum).*

#### Approval and intent of the decisions

Given the lack of details regarding the minute in question, it is difficult to say with certainty the intent of the minute on February 26, 2003. Each of these payments above represents an exception to Rule 8(1) of the *Members' Travel and Constituency Rules, 1996* which clearly states that the discretionary allowance for MHAs was limited to a maximum of \$4,800. The evidence of multiple MHAs claiming a \$5,500 discretionary amount and changes being made to claims for Jack Byrne and Lloyd Matthews, to effectively increase the amount claimed as discretionary, appears to support the fact that there was an event to trigger the increased payment over the specified maximum.

The February 26, 2003 minute specifically relates to the 2002-03 fiscal year, however these payments were posted against the 2003-04 fiscal year and paid from funds pertaining to that year. As a result, it does not appear that these payments were approved by the IEC minute on February 26, 2003.



HOUSE OF ASSEMBLY  
Newfoundland and Labrador

March 26, 2009

Mr. John Noseworthy, C.A.  
Auditor General  
Office of the Auditor General

Dear Mr. Noseworthy:

Chief Justice Green, in his Report on the Review of Constituency Allowances and Related Matters, made the following recommendation #49:

*Recommendation #49 - A forensic accounting investigation should be conducted to determine if the transactions contemplated by the decisions of the Commission of Internal Economy on March 6, 2002, and February 26, 2003, with respect to potential payments to MHAs of sums related to their constituency allowances occurred, and if so, if they reflected the intent of the decision so made.*

We recently received a Forensic Audit Report from Grant Thornton which have been contracted to conduct this review. In writing this Report, Grant Thornton reviewed, among other matters, Members Expense Claims and an FMS download of all payments made to MHAs from MHA vendor accounts for the two years in question.

Given the lack of concrete information in the two Minutes, the process of searching out evidence that the Minutes were actually implemented was a challenge, as the Minutes gave no indication whether the contemplated increases were percentage-based or flat-rate.

The Report found one payment, which appeared to be common to a number of Members, made as part of the Discretionary Allowance component of the Constituency Allowance. The maximum Discretionary Allowance during these two years was \$4,800 annually. As noted in the attached Report, FMS data shows a number of payments of \$5,500 under this allowance, an apparent increase of \$700 which could result from the two Minutes.

This finding, however, raises other questions. The first is that the Minutes do not specify a Discretionary Allowance increase, as was the usual practice. Instead, they refer to the Constituency Allowance generally. The pattern of payments noted in the Report apply only to the Discretionary Allowance component.

A second issue is the fact that many Members did not claim or receive the indicated payment. Unlike the "\$2,875 payment", in which only two of 48 Members did not claim the "increase", a large number of Members did not receive the amounts noted in the Report.

The third issue involves HST on these amounts. It is possible that the shift from \$4,800 to \$5,500 simply reflects the House administration's treatment of HST. Although the 15% HST of the day computes to \$5,520, there appears to have been little consistency in its application and "rounding" was commonly practiced by the individual processing claims. It is possible, therefore, that the \$5,500 amount does not reflect the increase contemplated by the Minutes, but is instead simply the HST component of the \$4,800. As the scope of the audit did not involve a comparison with other years, we do not know if this treatment of HST is consistent with previous practice.

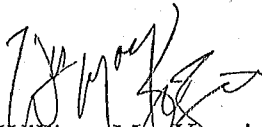
Would you be able to assist us in trying to determine if the discretionary portion of the Members' Constituency Allowances which was paid to Members were inclusive or exclusive of HST?

The discretionary amount was \$3,600 annually at the start of the 1999-2000 fiscal year, with monthly payments not to exceed \$100. On March 22, 2000, the amount was increased to \$4,800 annually, with monthly payments not to exceed \$300. On March 1, 2004 the amount was decreased to \$3,000 annually but subsequently removed on March 31, 2004 when the IEC abolished the discretionary amount.

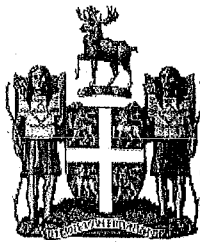
I understand that as a result of your extensive review of Members' Constituency claims, you have compiled spreadsheets which include the detailed transactions related to each Member. Is it possible for your office to review the transactions for the fiscal years 1999-2000 to 2003-04 to determine if the discretionary payments made were the amounts noted above plus a HST portion?

Should you have any questions, please do not hesitate to discuss with me.

Sincerely yours,



William MacKenzie  
Clerk of the House of Assembly



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3 April 2009

Ref: oag0409E38.01

Mr. William MacKenzie  
Clerk of the House of Assembly  
House of Assembly  
P.O. Box 8700  
St. John's, Newfoundland and Labrador  
A1B 4J6

Dear Mr. Mackenzie:

With reference to your letter dated 26 March 2009 related to recommendation # 49 of *The Report of the Review Commission on Constituency Allowances and Related Matters* (the Green Report) and the Forensic Audit Report from Grant Thornton, I offer the following responses to the questions you raised.

***Would you be able to assist us in trying to determine if the discretionary portion of the Members' Constituency Allowances which was paid to Members were inclusive or exclusive of HST?***

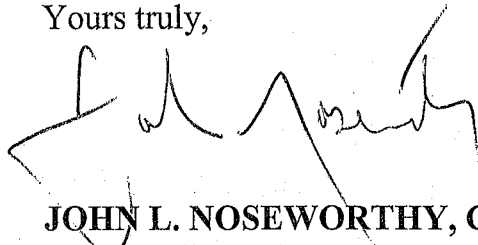
Our review indicated that the discretionary portion of the Members' Constituency Allowances that was paid to Members was inclusive of HST. However, the exact amount of HST recorded in some cases could not be determined due to other amounts being included on the Members' claims.

***Is it possible for your office to review the transactions for the fiscal years 1999-2000 to 2003-04 to determine if the discretionary payments made were the amounts noted above plus a HST portion?***

As outlined above, our review indicated that all discretionary amounts were inclusive of HST; however, the exact amount of HST in some cases could not be determined.

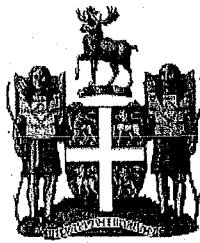
Please do not hesitate to contact me if you wish to discuss this matter further.

Yours truly,

A handwritten signature in black ink, appearing to read "John L. Noseworthy". The signature is stylized and somewhat cursive, with a large initial "J" and "N".

**JOHN L. NOSEWORTHY, CA**  
**Auditor General**

COR 373/2007



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9 April 2009

Ref: oag0409E39.01

Mr. William MacKenzie  
Clerk of the House of Assembly  
House of Assembly  
P.O. Box 8700  
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**OFFICE OF THE CLERK**

**APR 13 2009**

Dear Mr. MacKenzie:

I am writing to follow-up on our recent discussion concerning the Grant Thornton Forensic Report undertaken in response to Recommendation #49 of the "Green Commission Report".

We began our first audit of the Legislature (following the period of our exclusion) in 2006. Among other matters, we examined how the Legislature handled the HST component of its various expenses, especially with respect to Members' Constituency Allowance claims.

During our audit work, it became apparent that there was inconsistency in the way HST was addressed. The Members' Constituency Allowance Claim Form had no separate column for HST and Members were not asked to include or calculate HST. As a result, the individual who processed the claim had to calculate HST. While this was straight-forward for receipted purchases, it was not straight-forward for claims for discretionary allowances. In some instances the HST component was included within the claimed amount while in other instances the HST was added on to the claimed amount. My staff presented these findings to the then Director of Financial Operations who acknowledged that the treatment of HST for these expenses was not applied consistently.

When my office undertook the larger review of Members' claims from 1989-90 through to 2005-06, we again had to consider the issue of HST treatment for the discretionary allowances. Despite significant staff effort, the poor documentation on claim forms made it impossible to arrive at an indisputable conclusion respecting HST treatment, other than it was not applied consistently.

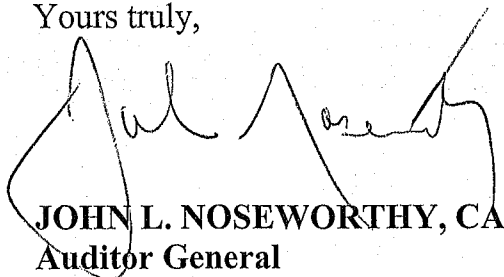
It is possible that the instances noted in the Grant Thornton Forensic Report reflect the common practice of "topping up" the claimed amount by the addition of HST. The fact that some Members received \$4,800 while others received \$5,500 may simply reflect the inconsistent manner in which the Director of Financial Operations dealt with this issue. As I noted in my January 2007 Report, *"the treatment of HST varied and for the most part depended on whether a Member had any balance remaining in their constituency allowance account"*.

While we were not specifically looking for any special payments made to Members, no such payments came to light except for the \$2,875. We did not see any clear patterns that would suggest that the \$4,800 had been increased to \$5,500 for all Members as a result of additional amounts approved.

I note that the two IEC Minutes in question both reference "Members' Constituency Allowances". However, the inconsistent application of HST did not necessarily impact the maximum constituency allowance, but could have taken place within the overall annual limit.

I hope these comments are of some assistance.

Yours truly,



**JOHN L. NOSEWORTHY, CA**  
**Auditor General**

## 2E. Excess Discretionary Allowance

A discretionary allowance is a non-taxable amount that is provided to a Member without an accounting of whether and/or how the allowance was spent.

The IEC approved an annual discretionary allowance commencing with the 1996-97 fiscal year. Each Member was entitled to claim \$2,000 (\$2,300 including HST commencing 1997-98), without receipts, to cover miscellaneous expenses, not to exceed \$75 a day. This annual allowance was increased to \$4,800 (\$5,520 including HST) for the 1999-00 fiscal year and remained at \$4,800 until it was revoked commencing in the 2004-05 fiscal year.

An excess discretionary allowance claim occurs when a Member receives reimbursement for an amount which exceeds the annual maximum allowance approved by the IEC. Our review indicated that 33 Members claimed excess discretionary allowances totalling \$201,219. Four Members accounted for \$176,657 of the total \$201,219 excess discretionary allowances claimed. Figure 18 provides details on these four Members.

Figure 18

### Excess Discretionary Allowance Claims by Members Fiscal years 1996-97 through to 2003-04

Member	Total Excess Discretionary Allowance Claimed	Members Excess Discretionary Allowance Claimed as a % of Total Excess Discretionary
Walsh, Jim	\$ 77,650	38.59%
Collins, Randy	52,567	26.12%
Andersen, Wally	35,460	17.62%
Snow, Lloyd	10,980	5.46%
Sub total	176,657	87.79%
Other	24,562	12.21%
<b>Total</b>	<b>\$ 201,219</b>	<b>100.00%</b>

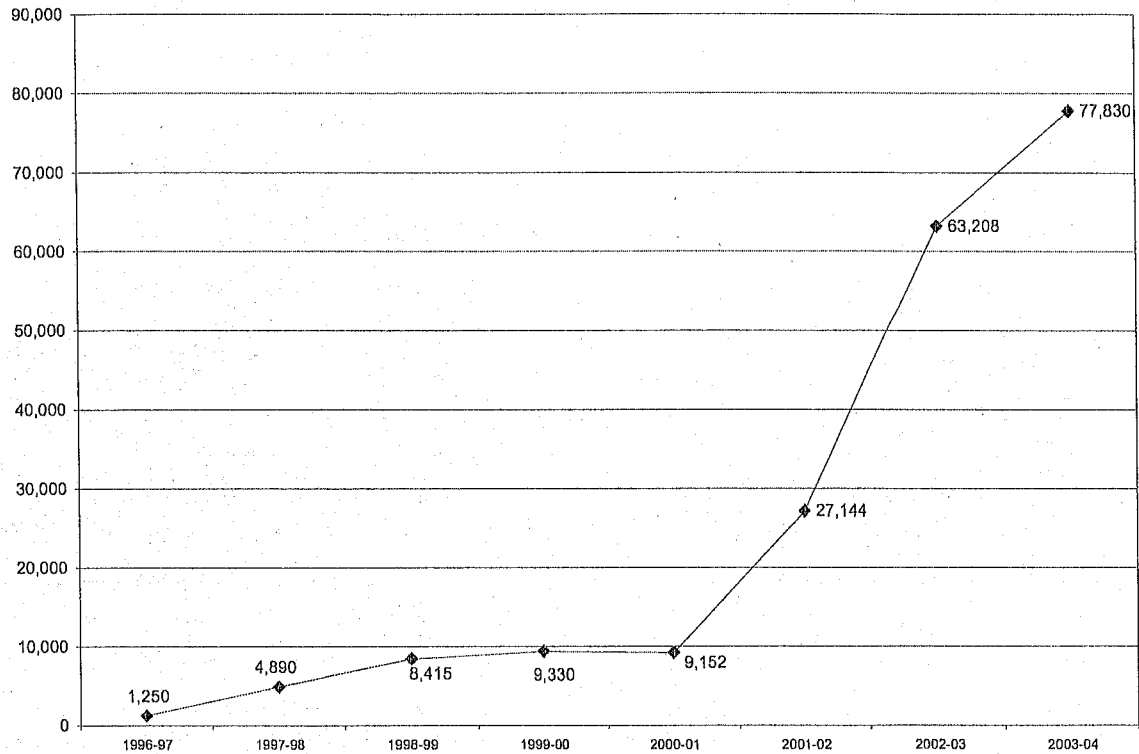
As Figure 18 shows, four Members accounted for approximately 88% of all excess discretionary allowances claimed.



Figure 19 provides information on excess discretionary allowance claims by Members over the period 1996-97 through to 2003-04.

Figure 19

**Excess Discretionary Allowance Claims by Members  
Fiscal years 1996-97 through to 2003-04**



As Figure 19 shows, the increase in the excess discretionary allowance claims coincided with the period of inadequate financial controls and management practices and the lack of independent scrutiny of expenditures by the Auditor General and the Comptroller General. These discretionary allowances were revoked commencing in 2004-05.

Although the discretionary allowance was to cover miscellaneous expenses, presumably over the fiscal year, our review indicated that the way Members claimed the allowance changed over time.

Details of the number of Members taking the full discretionary allowance in either the first month of the fiscal year or in the first quarter of the fiscal year are outlined in Figure 20.

Figure 20

**Discretionary Expense Limit Claimed Early in Fiscal Year**  
Fiscal years 1996-97 through to 2003-04

Year	Number of Members Claiming Limit in First Month	% of 48 Members in the House	Number of Members Claiming Limit in 1 <sup>st</sup> Quarter	% of 48 Members in the House
2003-04	19	40%	27	56%
2002-03	10	21%	18	38%
2001-02	9	19%	13	27%
2000-01	10	21%	12	25%
1999-00	-	-	-	-
1998-99	-	-	-	-
1997-98	-	-	-	-
1996-97	-	-	-	-

Figure 20 shows that prior to 2000-01, no Member claimed the full allowance early in the fiscal year. However, during the period of inadequate financial controls and management practices and the lack of independent scrutiny of expenditures by the Auditor General and the Comptroller General, Members started to access the full amount of their non-taxable and non-accountable allowance very early in the fiscal year. The Figure also shows that by 2003-04, 19 Members (40%) claimed their full allowance in the first month of the fiscal year while 27 Members (56%) claimed their full allowance in the first quarter of the fiscal year.

# STEWART MCKELVEY

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aglilly@smss.com

**BY COURIER**

**PRIVILEGED AND CONFIDENTIAL**

11 June 2009

Mr. William MacKenzie  
Clerk of the House  
House of Assembly  
Province of Newfoundland and Labrador  
Confederation Building  
P.O. Box 8700  
St. John's, NL A1B 4J6

Dear Sir:

**Re: Forensic Audit pursuant to Recommendation No. 49 of the Green Commission Report**

You have asked us to review the Forensic Audit dated 30 November 2008 conducted by the accounting firm of Grant Thornton and received by Ms. Marlene Lambe, C.A., Chief Financial Officer of the House, on 26 February 2009. Our review is to consider what action, if any, is called for as a result of the Audit.

## **RECOMMENDATION No. 49**

This Forensic Audit was commissioned pursuant to Recommendation No. 49 of the Report of the Review Commission on Constituency Allowances and Related Matters submitted by Hon. J. Derek Green, Commissioner, in May 2007 ("the Green Commission Report"). Recommendation No. 49 reads as follows:

A forensic accounting investigation should be conducted to determine if the transactions contemplated by the decisions of the Commission of Internal Economy on March 6, 2002, and February 26, 2003, with respect to potential payments to MHAs of sums related to their constituency allowances occurred, and if so, if they reflected the intent of the decision so made. (Green Commission Report, page 8-9)

Thus, the Green Commission was concerned with whether transactions "contemplated" by the decisions occurred and, if so, whether they reflected the "intent" of the decisions.

### **THE INTERNAL ECONOMY COMMISSION DECISIONS IN QUESTION**

The Internal Economy Commission decisions to which the Green Commission Report refers are as follows:

6 March 2002: The Commission directed the Clerk to adjust the Members' Constituency Allowances for the 2001-02 fiscal year in accordance with the proposal on file with the Clerk. (Green Commission Report, page 4-20)

26 February 2003: The Commission by order approved additional allocations to the Members' Constituency Allowances for the 2002-2003 fiscal year. (Green Commission Report, page 4-21)

Both of these decisions were discussed in our letter dated 20 April 2007 to Hon. Harvey Hodder, M.H.A., then Speaker of the House, and the relevant extracts from that letter are appended as a schedule to this letter. In that letter we discussed 14 examples of apparent discrepancies and anomalies between the signed Internal Economy Commission Minutes on file in the Clerk's Office and the Minutes and financial information published in Schedules "A" and "C" respectively to the Commission's Annual Reports to the House of Assembly. The decisions in question were two (2) of these examples.

### **THE FORENSIC AUDIT'S FINDINGS**

It should be noted that the Forensic Audit did not review the files of Mr. Wally Andersen, Mr. Percy Barrett, Mr. Edward Byrne, Mr. Randy Collins, and Mr. James Walsh as these files were not available to the auditor.

The Forensic Audit focussed on excess discretionary payments and reached the following conclusion in respect of the decisions of 6 March 2002 and 26 February 2003:

Our review of payments issued to MHAs identified that many members were paid discretionary amounts which exceeded the \$4,800 maximum as stated in Rule 8(1) of the *Members' Travel and Constituency Rules, 1996*. It appears that an increase in the discretionary amount may have resulted from the decisions made by the IEC on March 6, 2002 and February 26, 2003. (Forensic Audit, Summary, page 25)

As the Audit addresses each decision separately, it may be helpful to review those findings to see if a clearer picture emerges.

## **THE FORENSIC AUDIT'S DISCUSSION OF THE 6 MARCH 2002 DECISION**

In discussing the 6 March 2002 decision, the Audit records that 27 M.H.A.'s received either single or multiple discretionary payments in excess of \$4,800.00, after the end of the Fiscal Year to which the 6 March 2002 decision relates (Forensic Audit, Summary, pages 25-26). Of the 27 M.H.A.'s, there were 13 who received single payments of \$5,500.00 each in April and May 2002, of which about \$4,783.00 was charged to the Allowances and Assistance Account and about \$717.00 (or about 15% of \$4,783.00) was charged to the HST Account. The remaining 14 M.H.A.'s received either single or multiple payments in varying amounts in excess of \$4,800.00. These payments ran from a low of \$4,900.00 to a high of \$7,124.08, and there is no indication in the Audit of what portion, if any, was charged to the HST account.

The Audit then goes on to discuss the 6 March 2002 decision and these payments as follows:

Given the lack of details regarding the minute in question, it is difficult to say with certainty the intent of the minute on March 6, 2002. Each of the payments above represents an exception to Rule 8(1) of the *Members' Travel and Constituency Rules, 1996* which clearly states that the discretionary allowance for MHAs was limited to a maximum of \$4,800. The evidence of multiple MHAs claiming a \$5,500 discretionary amount and a change being made to the claim for Joan Marie Aylward, to effectively increase the amount claimed as discretionary from \$4,800 to \$5,500 appears to support the fact that there was an event to trigger the increased payment over the specified maximum.

The March 6, 2002 minute specifically relates to the 2001-02 fiscal year. However, these payments were posted against the 2002-03 fiscal year and paid from funds pertaining to that year. As a result, it does not appear that the payments of these discretionary allowance claims were approved by the IEC minute on March 6, 2002. (Forensic Audit, Summary, page 26)

The Audit states that "it is difficult to say with certainty the intent of the minute". From there, the Audit goes on to state that the existence of so many claims for \$5,500.00 "appears to support the fact that there was an event to trigger the increased payment". In any event, because the payments were made in the next Fiscal Year, the Audit concludes that the payments were not approved by the decision of 6 March 2002. The Audit does not state expressly that the 6 March 2002 decision was the trigger event for the payments and, as will be seen from our comments below, there appears to be a more likely explanation for the existence of multiple identical payments early in Fiscal Year 2002-2003.

## **THE FORENSIC AUDIT'S DISCUSSION OF THE 26 FEBRUARY 2003 DECISION**

Under discussion of the 26 February 2003 decision, the Audit records 15 examples of M.H.A.'s receiving single payments of \$5,500.00 each in April and May 2003, of which about \$4,783.00 was charged to the

Allowances and Assistance Account and about \$717.00 (or about 15% of \$4,783.00) was charged to the HST Account.

The Audit then goes on to discuss the 26 February 2003 decision and these payments as follows:

Given the lack of details regarding the minute in question, it is difficult to say with certainty the intent of the minute on February 26, 2003. Each of these payments above represents an exception to Rule 8(1) of the *Members' Travel and Constituency Rules, 1996* which clearly states that the discretionary allowance for MHAs was limited to a maximum of \$4,800. The evidence of multiple MHAs claiming a \$5,500 discretionary amount and changes being made to claims for Jack Byrne and Lloyd Matthews, to effectively increase the amount claimed as discretionary from \$4,800 to \$5,500, appears to support the fact that there was an event to trigger the increased payment over the specified maximum.

The February 26, 2003 minute specifically relates to the 2002-03 fiscal year, however, these payments were posted against the 2003-04 fiscal year and paid from funds pertaining to that year. As a result, it does not appear that these payments were approved by the IEC minute on February 26, 2003. (Forensic Audit, Summary, page 27)

The same comments may be made here as were made above with respect to the Audit's review of the 6 March 2002 decision.

### **COMMENTS ON THE FORENSIC AUDIT'S FINDINGS**

Recommendation No. 49 seeks to know whether payments were made under the decisions and, if so, whether they reflected the intent of the decisions.

The texts of the two (2) decisions disclose that the Internal Economy Commission obviously intended that whatever payments were being authorised would be for the Fiscal Years stated in those decisions. The fact that payments were made in the next Fiscal Year does not answer the question whether the Commission intended to authorise the payments. The financial controls and management practices in place in the House of Assembly prior to the Auditor General's 2006 Reports were inadequate, and, as the Auditor General stated, "the environment was ripe for errors and inappropriate transactions to occur and remain undetected" (Auditor General's Report on a Review of Constituency Allowance Claims, 1989-90 through to 2005-06, September 2007, page 9).

The Forensic Audit does not contain any discussion of the known practice of the Internal Economy Commission of allowing an M.H.A. to claim the amount of the approved constituency allowance plus HST. The Green Commission Report, the Auditor General's January 2007 Report on Reviews of

Departments and Crown Agencies, and the Auditor General's September 2007 Report on a Review of Constituency Allowance Claims, 1989-90 through to 2005-06, all discussed this practice.<sup>1</sup>

The Auditor General commented on the practice in his September 2007 Report on a Review of Constituency Allowance Claims, 1989-90 through to 2005-06, as follows:

With regards to the HST component, the House of Assembly establishment took the position that Members could claim their publicly disclosed constituency allowance limit plus HST. Effectively, each Member of the House of Assembly would be entitled to an amount greater than what was approved and publicly disclosed by the IEC.

Our Office did not agree with the IEC interpretation. I do note that the Green Commission Report included a determination similar to that of our Office. . . . (Chapter 1, section 1A, page 13)

Later in the same Report, the Auditor General had this to say about the discretionary allowance:

With regards to discretionary payments, before they were eliminated commencing in 2004-05, a Member could claim \$4,800 plus HST per year without any receipts. . . . (Chapter 1, section 1A, page 15)

It also appears that the treatment of HST was inconsistent, as the Auditor General noted in his January 2007 Report on Reviews of Departments and Crown Agencies under the heading of "Inadequate monitoring of payments to Members":

. . . the treatment of HST varied and for the most part depended on whether a Member had any balance remaining in their constituency allowance account . . .

The Auditor General reported on the issue of excess discretionary allowance payments in his September 2007 Report on a Review of Constituency Allowance Claims, 1989-90 through to 2005-06. In that Report, in Chapter 2, section 2E, under the heading "Excess Discretionary Allowance", the Auditor General examined excess discretionary allowances for Fiscal Years 1996-1997 through 2003-2004, which are the Fiscal Years for which discretionary allowances were approved.

---

<sup>1</sup> The practice was criticised in the Green Commission Report under the heading "The HST Top-Up" (pages 4-18 - 4-19) and by the Auditor General in his January 2007 Report on Reviews of Departments and Crown Agencies, Chapter 2, Part 2.1, under the heading "Inadequate monitoring of payments to members". Both Reports conclude that this treatment of HST provided M.H.A.'s with an amount in excess of what was actually approved by the Internal Economy Commission.

While critical of the practice, as noted above, the Auditor General did not treat the addition of HST to the approved amount of discretionary allowance as an excess payment. Therefore, unlike the Forensic Audit, the Auditor General did not consider payments of \$4,800.00 + HST to be excess discretionary payments.

**IT IS NOT PROBABLE THAT ADDITIONAL DISCRETIONARY PAYMENTS  
WERE AUTHORISED BY THE DECISIONS**

Given the known practice with respect to HST, we are of the view that, while it is possible, it is not probable that there is a connection between the decisions in question and the lump-sum \$5,500.00 payments with posted HST components. Rightly or wrongly, the Internal Economy Commission considered that M.H.A.'s were eligible to receive constituency allowance payments in the amounts set out in Schedule "C" to the Annual Report plus HST. It seems unlikely that the Commission would have issued decisions to address an HST top-up for discretionary payments for two (2) specific Fiscal Years when the practice apparently existed for several Fiscal Years, including the 2003-2004 Fiscal Year. All of these payments were made early in a Fiscal Year and they are more likely a reflection of the fact that M.H.A.'s were claiming the full amount of their discretionary allowances early in the applicable Fiscal Year, as found by the Auditor General in his September 2007 Report on a Review of Constituency Allowance Claims, 1989-90 through to 2005-06 (Chapter 2, section 2E, page 44).

We are aware that the Auditor General has had an opportunity to review the Forensic Audit and to comment on the excess discretionary payments identified in that Audit. In his letter to you dated 9 April 2009, the Auditor General stated in part:

It is possible that the instances noted in the Grant Thornton Forensic Report reflect the common practice of "topping up" the claimed amount by the addition of HST. The fact that some Members received \$4,800 while others received \$5,500 may simply reflect the inconsistent manner in which the Director of Financial Operations dealt with this issue. As I noted in my January 2007 Report, "*the treatment of HST varied and for the most part depended on whether a Member had any balance remaining in their constituency allowance account*".

While we were not specifically looking for any special payments made to Members, no such payments came to light except for the \$2,875. We did not see any clear patterns that would suggest that the \$4,800 had been increased to \$5,500 for all Members as a result of additional amounts approved.

This appears to us to be a reasonable conclusion.



### **DISCRETIONARY PAYMENTS IN EXCESS OF \$5,520.00**

The Forensic Audit identifies M.H.A.'s who received discretionary allowance payments in excess of \$4,800.00 in one (1) or both of Fiscal Years 2001-2002 and 2002-2003 (Forensic Audit, pages 5-6). In light of the practice of the Internal Economy Commission with respect to HST, we do not think that payments up to \$5,520.00 ( $\$4,800.00 + 15\% \text{ HST} = \$5,520.00$ ) should be treated as excess payments. We note that the Auditor General has reviewed the payments identified as excess in the Forensic Audit and that he did not treat payments up to \$5,520.00 to be excess payments because of the HST issue.

However, the Forensic Audit also identifies M.H.A.'s who received lump-sum payments in excess of \$5,500.00. These payments run from a low of \$5,563.00 to a high of \$7,150.00.

In respect of payments in excess of \$5,520.00, the Auditor General differed from the Forensic Audit in calculation of the excess amount in certain cases. We understand that the Forensic Audit treats all amounts included under the "Discretionary Amounts" column on the claim form as discretionary whereas the Auditor General did a more detailed review of those amounts to see if they were treated appropriately. As a result, the Auditor General determined that certain amounts were not discretionary amounts as they related to items for which receipts were provided or were otherwise not appropriate for inclusion in the discretionary category.

Thus, while the Forensic Audit and the Auditor General agree that there exist some payments in excess of \$5,520.00 in Fiscal Years 2001-2002 and 2002-2003, they differ in some cases on the actual amount of overpayment.

Nonetheless, the fact that payments in excess of \$5,520.00 have been identified in the Forensic Audit raises the question whether any recovery effort should be made in respect thereof. In that regard, we note that the excess discretionary payments examined in the Forensic Audit relate to two (2) Fiscal Years only out of the eight (8) Fiscal Years in which discretionary allowances were available. Should recovery be sought, it would be proper to consider all Fiscal Years and not just two (2).

But, it is another question whether it is feasible or practical to determine if overpayments were actually made, given the amounts involved, the adequacy of records (including supporting documentation), and the state of financial controls and management practices at the relevant time. The Auditor General has already conducted a review of excess discretionary allowance payments for Fiscal Years 1996-1997 through to 2003-2004 in his September 2007 Report on a Review of Constituency Allowance Claims, 1989-90 through to 2005-06 (Chapter 2, section 2E). We recommend that the House of Assembly Management Commission consider requesting the Auditor General to advise whether he considers that sufficient information is available (based on his prior reviews) to determine with reasonable certainty that overpayments were made.

Mr. William MacKenzie  
House of Assembly  
Province of Newfoundland and Labrador  
Confederation Building  
St. John's, NL  
11 June 2009  
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We trust that you will find our comments to be of assistance.

Yours very truly,

**Stewart McKelvey**

A handwritten signature in black ink, appearing to read "Augustus G. Lilly". The signature is written in a cursive style with a large initial "A".

Augustus G. Lilly

AGL

**SCHEDULE – EXTRACTS FROM LETTER DATED 20 APRIL 2007  
FROM STEWART McKELVEY  
TO HON. HARVEY HODDER, M.H.A., SPEAKER OF THE HOUSE**

- 13 Another example of the difficulty of reconciling the “maximum amount allowed” in Schedule “C” with the Commission’s Minutes may be found by reference to the Minutes for 6 March 2002, where it is stated that the Commission adjusted constituency allowances “for the 2001-2002 fiscal year in accordance with a proposal on file with the Clerk”.<sup>2</sup> We requested a copy of the proposal. We were provided with a copy of a document which contains a recommendation to “reduce MHA constituency allotment by 5% = \$85,000, . . .” The “maximum amount allowed”, as recorded in Schedule “C” to the Commission’s Report for Fiscal Year 2002 is generally the same “maximum amount allowed” as that recorded in Schedule “C” to the Commission’s Annual Report for Fiscal Year 2001. Thus, the 5% reduction apparently ordered on 6 March 2002 did not find its way into Schedule “C”.<sup>3</sup> We did note that the signed Minutes for 20 March 2002 on file with the Office of the Clerk state that the Commission agreed to revisit the 6 March 2002 decision and that the Clerk and Mr. Bill Murray would present suggestions with respect to savings of \$85,000.00 in other accounts under the Legislative head of expenditure, savings of which would be redirected to the Allowances and Assistance account. This Minute is not included in the Commission’s Minutes as published in Schedule “A” to the 2002 Annual Report.<sup>4</sup> There is no further reference to the 5% reduction in the Commission’s published or unpublished Minutes for Fiscal Year 2002.
- 14 Our final example comes from the Commission’s Minutes for 26 February 2003 which state that, “The Commission by order approved additional allocations to the Members’ Constituency Allowances for the 2002-03 Fiscal Year”.<sup>5</sup> However, the “maximum amount allowed” for Fiscal Year 2003, as recorded in Schedule “C” to the 2003 Annual Report is the same as that contained in Schedule “C” to the 2002 Annual Report. This suggests that no change was made to constituency allowances for Fiscal Year 2003, but one cannot be sure of this. We asked for a copy of any available documentation evidencing the amounts of the additional allocations referenced in the 26 February 2003 Minutes. We are advised that the only document which could be located is a

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<sup>2</sup> Annual Report, Fiscal Year 2002, Schedule “A”, Minutes of the Internal Economy Commission, 6 March 2002, Item No. 7. The signed Minute on file in the Clerk’s Office contains the same text.

<sup>3</sup> All M.H.A.’s and the former M.H.A. identified in the Auditor General’s Reports into excess constituency allowance claims are shown as having excess claims in Fiscal Year 2002.

<sup>4</sup> Annual Report, Fiscal Year 2002, Schedule “A”, Minutes of the Internal Economy Commission, 20 March 2002.

<sup>5</sup> Annual Report, Fiscal Year 2003, Schedule “A”, Minutes of the Internal Economy Commission, 26 February 2003, Item No. 10.

Memorandum dated 20 February 2003 from the then Director of Financial Operations to the then Clerk speaking of potentially available funding to increase allowances "in the amount of \$3500 - \$4000 per member". The Commission's signed Minutes for 26 February 2003 on file in the Office of the Clerk state that a proposal from Commission members with respect to constituency allowances was approved to the end of the 2002-2003 Fiscal Year and that the Clerk and Mr. Murray were directed to take appropriate action with respect to the matter. This unpublished Minute does not reference "additional allocations" as mentioned in the published Minute. There is no further mention of the matter in the Commission's published or unpublished Minutes for Fiscal Year 2003. Nor did we find anything in the Commission's meeting file for 26 February 2003 referencing the matter.<sup>6</sup>

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<sup>6</sup> All M.H.A.'s and the former M.H.A. identified in the Auditor General's Reports into excess constituency allowance claims are shown as having excess claims in Fiscal Year 2003.

**House of Assembly Management Commission  
Briefing Note**

**Title:** Conference Travel Policy

**Issue:** Adoption of Conference Travel Policy for Members

**Background:**

- The Members' Resources and Allowances Rules provide the travel policies to be followed by Members while conducting constituency business. However, no explicit policy exists respecting Member travel to parliamentary conferences. A proposed Conference Travel Policy for Members of the House of Assembly is attached, which outlines allowable expenses under the various modes of travel.
- This policy will be considered to be amended to reflect revisions to government policy for Ministers regarding travel (as approved by the Executive Branch) so that future Commission approval is not required for subsequent changes in per diem rates, etc. If an item is not covered under this policy, government policy for Ministerial Travel shall apply.
- Circumstances occasionally arise where a Member may choose to travel by modes other than by air (the normal mode to reach the destination). In other circumstances, the Member may wish to stop at points along the way, arrive early or leave later than required for attendance at a conference. Currently there are no policies to provide guidance in these circumstances. The proposed policy addresses these circumstances.

**Action Required:**

- Pursuant to subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission adopts the Conference Travel Policy for Members of the House of Assembly, dated June 2009.

Drafted by: Marie Keefe  
Date: June 9, 2009

Approved by: Wm. MacKenzie



**House of Assembly**

**Conference Travel Policy**

**Members of the House of Assembly**

**June, 2009**

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**4.2 Meals**

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**4.4 Entertainment**

**4.5 Other Eligible Expenses**

**4.6 Travel Other than by Air, Travel Interruptions and Extensions**

**4.7 Completing Travel Claim Expense Forms**

## **1.0 Approval**

Under the authority of subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act* (the Act), the House of Assembly Management Commission establishes this policy respecting travel to conferences by Members of the House of Assembly.

## **2.0 Purpose**

The purpose of this policy is to establish travel guidelines to assist Members of the House of Assembly when travelling to Commonwealth Parliamentary Association, Public Accounts Committee and similar conferences.

## **3.0 General**

The budgetary allocation for conference travel is included in the Estimates document under the House Operations activity of the House of Assembly.

This policy is specific to the purpose outlined in Section 2 and does not relate to conference travel for Members as provided under the *Members' Resources and Allowances Rules*.

Members must complete an Official Journey Authorization prior to making any travel arrangements. All conference travel under this policy must be approved by the Clerk and the Speaker.

## **4.0 Policy**

This policy will be considered to be amended to reflect revisions to government policy for Ministerial travel as approved by the Executive Branch.

If an item is not covered under this policy, government policy for Ministerial Travel shall apply.

### **4.1 Modes of Travel**

#### **4.1.1 Air Travel**

All air travel on scheduled flights will be economy class except where:



- There are no non-business/economy tickets available and travel is necessary. An explanation with any supporting documentation must be included with the Official Journey Authorization; or,
- Travel is international; or,
- Continuous travel is to a location west of Toronto, Ontario; or
- Other circumstances as approved by the Speaker.

In all cases noted above, prior approval of the Speaker is required before making travel arrangements.

Where available and practical, Members should avail of special discounts and advanced booking discounts.

The purchase of cancellation insurance will not be reimbursed.

Airline change fees incurred, or cancelled flights, are eligible for reimbursement where:

- The conference concluded early, is cancelled, the date rescheduled, or location changed; or
- The Member is required to return home on an urgent matter.

Advance seat selections charges, to ensure availability of seats and attendance at a conference, are eligible for reimbursement with detailed original receipts.

#### **4.1.2 Sea Travel**

Members traveling by sea may claim the following, with receipts:

- The cost of the standard passenger fare;
- The cost of cabin or berth accommodations, where required; and
- The cost of transportation of one vehicle, where required.

#### **4.1.3 Travel in Private Vehicle**

The reimbursement rate for Members who use their private vehicles for travel to conferences is the same as for Constituency Business, that is, the quarterly reimbursement rate posted on the Public Service Secretariat website at [Automobile Reimbursement Rates for Using a Private Vehicle at Work](#).

#### **4.1.4 Travel in Rental Vehicle**

Members will normally be required to rent compact or sub-compact vehicles except where a larger vehicle is required. The prior approval of the Speaker is required for larger vehicle rentals.

Wherever possible, Members should take advantage of specials or discounts offering the lowest price.

Members will not be reimbursed for collision damage waivers and/or personal life insurance when renting vehicles for conference travel. Government retains responsibility for payment of physical damage claims on leased or rented vehicles.

#### **4.1.5 Use of Taxis**

Members may use taxis, limousines or airport buses for transportation to and from airports. Receipts are required for reimbursement of all such expenses.

#### **4.1.6 Toll Bridge, Ferry and Parking Fees**

Members travelling by private vehicle may claim parking fees for parking a vehicle in a parking garage or parking lot.

Members may claim for bridge, ferry and highway tolls, without receipts, where these tolls have been paid and a receipt is not normally issued. Where a receipt is issued, the receipt must be submitted with the travel claim.

#### **4.1.7 Spousal and Dependant Travel**

Spousal and dependant travel expenses are not eligible for reimbursement.

### **4.2 Meals**

The Per Diem allowance for meals is based on the rates as approved by the Executive Branch for Ministerial Travel.

*Currently the amounts are:*

- *Newfoundland and Labrador - \$50 per day (\$10 for breakfast, \$15 for lunch, \$25 for dinner)*

- *Canada - \$55 per day (\$11 for breakfast, \$16.50 for lunch, \$27.50 for dinner)*
- *USA - \$55 (US) per day (\$11 for breakfast, \$16.50 for lunch, \$27.50 for dinner)*
- *International - \$60 per day (\$12 for breakfast, \$18 for lunch, \$30 for dinner)*

*Special per diem allowances for meals for foreign travel may be approved by the Speaker. In applying this policy, the Speaker may reference, as a guide, the Federal Treasury Board Travel Directive (Appendix D: Daily Meal Rates at Locations Abroad). These listed rates may be reimbursed without receipts.*

Where Members anticipate incurring meal costs that are higher than the established meal rates, they may be reimbursed the actual and reasonable expenses of the meal(s), based on receipts, provided prior approval of the Speaker is received.

Members may not claim the full per diem when a meal has been provided as part of the conference proceedings.

Members must claim a pro-rated meal allowances for part days that qualify under this policy.

### **4.3 Accommodations**

When overnight accommodations are required, Members may stay in suitable commercial accommodations or, where Members choose, in private accommodations. The type, standard and cost of commercial accommodations should be reflective of the location and period of time on travel status.

Members should seek favorable hotel rates when on travel status and take advantage of any special discounts or rates afforded to government employees/Members.

The Private Accommodations rates are the rates that have been approved by the Executive Branch for Ministerial travel.

*Currently the rates are:*

- *Island of Newfoundland - \$53*
- *Labrador - \$71*
- *Canada \$71*
- *United States of America - \$71 (US)*
- *International - \$84*

#### **4.4 Entertainment**

Members are not permitted to claim entertainment expenses as part of conference expenses.

#### **4.5 Other Eligible Expenses**

##### **4.5.1 Incidental Expenses**

Members may claim \$5.00 per night for incidental expenses for every night on overnight travel.

##### **4.5.2 Telephone Calls**

Members may claim (with receipts) the cost of one 5 minute long distance personal phone call for each night on overnight travel. The cost of this phone call may be submitted for payment either as part of a hotel bill or as part of the Member's personal phone bill.

While attending a conference, Members may claim (with detailed receipts) the cost of long distance or internet charges related to constituency business. Since these costs relate to constituency business, the amounts must be claimed on a separate claim under the Members' Resources and Allowances Rules and using the Member Expense Claim Form.

##### **4.5.3 Passport and Related Expenses**

A Member will be reimbursed the cost of obtaining a passport and/or visa, where these documents are required for travel and are not currently owned by the Member.

A Member will be reimbursed the cost of certificates of health, inoculations, vaccinations and/or other medical procedures where these are required prior to traveling.

##### **4.5.4 Foreign Currency**

A Member will be reimbursed, with receipts, the cost of converting Canadian dollars to other currencies and converting other currencies to Canadian dollars.

#### 4.5.5 Excess Baggage

A Member will be reimbursed the cost incurred in transporting personal effects or conference materials at excess baggage rates.

#### 4.6 Travel Other than by Air, Travel Interruptions and Extensions

A Member who travels to a conference may:

1. travel by mode(s) other than air (e.g. private vehicle), in circumstances where the member would normally travel by air;
2. interrupt the normal travel to stop at destinations enroute to the conference; and/or
3. leave for the conference destination at an earlier date or return home at a later date than required for attendance at the conference.

In these three circumstances, Members will be reimbursed only the actual cost of transportation to and from a conference, **up to** the quoted cost of a return airline ticket.

The quoted cost shall be the cost of travel if the Member travelled on the dates required for attendance at the conference. That is, the quote for travel to the conference should be for the date required to ensure the Member arrives in time for the start of the conference. The quote for travel to return home from the conference should be on a flight immediately (or within reasonable period) following the end of the conference.

Documentation providing support for the quoted cost must be attached to the claim.

Receipts and proof of payment will be required for all actual costs for the chosen mode (s) of travel, meals and accommodations up to the permitted limit.

Note: Members will be reimbursed the lesser of the actual cost of the trip OR the quoted cost of a direct return airline ticket and travel, meals and accommodations expenses associated with that ticket.

#### **4.7 Completing Travel Claim Expense Forms**

Travel claims for conference travel under this policy must be submitted on a Member General Expense Claim form and state the purpose of the trip.

Claims for the use of Members' private vehicles must be documented on the Private Vehicle Usage Report and claimed on the Member General Expense Claim form.

Claims must be signed by the Member and approved by the Speaker.

Receipts and other supporting documentation (as applicable) must be attached to the claim form.

**House of Assembly Management Commission  
Briefing Note**

**Title:** Caucus Operational Funding Grants

**Issue:** Policy for Caucus Operational Funding Grants

**Background:**

- The Review of Caucus Resources-House of Assembly report prepared by Metrics EFG Inc. recommended that each caucus follow a set of spending guidelines to be approved by the House of Assembly Management Commission in administering the Operational Funding Grant.
- At its October 15, 2008 meeting, the Commission approved operational funding for each caucus. The Minute stated that guidelines respecting eligible and ineligible purchases under the operating funding allocation shall be determined by the Commission. It also stated that each caucus shall submit a report detailing expenditures on the use of this allocation to the Commission within 90 days after the end of each fiscal year. (CM 2008-085 refers.)
- The first reports detailing expenditures are due at the end of June 2009 and it is anticipated that they will be brought to the next meeting of the Commission.
- Currently, there are no approved guidelines on what types of expenses should or should not be charged against the operational grant funding. This has led to inconsistencies on what is deemed to be appropriate purchases. It is a matter of concern both for caucus staff and House of Assembly Service staff as the lack of direction may result in expending funds in a manner which may in the future be deemed inappropriate.
- A proposed policy has been developed which provides a list of eligible and ineligible items, services and activities on which the grant funding may be spent. This policy reflects the principles of the Green Report and will provide for more accountability for the spending of public funds. It will provide the necessary guidance to caucus staff for miscellaneous purchases associated with caucus operations.
- The proposed Caucus Operational Funding Grants Policy is attached.

**Action Required:**

- The Commission approves the attached Caucus Operational Funding Grants Policy, dated June, 2009.

Drafted by: Marlene Lambe  
Date: June 8, 2009

Approved by: William MacKenzie



**House of Assembly**

**Caucus Operational Funding Grants Policy**

**June, 2009**



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**1.0 Approval**

**2.0 Purpose**

**3.0 General**

**4.0 Policy**

## **1.0 Approval**

Under the authority of subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act* (the Act), the House of Assembly Management Commission establishes this policy respecting Caucus Operational Funding Grants.

## **2.0 Purpose**

This policy is developed to ensure consistency and appropriateness in the spending of the operational funding provided to each caucus.

## **3.0 General**

Grant funding has been provided to each caucus to cover the cost of miscellaneous purchases associated with caucus operations.

## **4.0 Policy**

The following is a list of eligible and ineligible items, services and activities which can be purchased with the operational funding.

### **4.1 Eligible items, services and activities**

- Processing fees for Access to Information requests
- Media transcripts
- Newspaper and other subscriptions, books
- Travel and other expenses associated with caucus meetings and caucus staff meetings
- Travel and other expenses associated with hearings and other meetings
- Registration and travel costs associated with luncheons such as Board of Trade and other functions such as Combined Councils of Labrador conference
- Taxis, couriers and other delivery charges
- Training and development fees including related travel costs
- Gifts or other supplies for visiting delegations and VIP's
- Flowers/wreaths for funerals for Members and former Members
- Meals and food services
- Alcoholic beverages, with meals or social events
- Office supplies and operational expenses
- Banking charges
- Advertising

## **4.2 Ineligible items, services and activities**

- Expenses associated with partisan political activities
- Web site maintenance
- Personal items
- Donations or loans to individuals/groups or to a party organization
- Travel or other expenses for spouses or dependents

## **House of Assembly Management Commission Briefing Note**

**Title:** Records Management Policy

**Issue:** Adoption of Records Management Policy for House of Assembly Service

**Background:**

- Chief Justice Green was critical of the “serious deficiencies in the records management of the Clerk’s office”, and stated “[t]he records management function of the House of Assembly must be addressed to ensure that important documents are retained, properly filed and secured” (p. 4-34).
- Projects initiated to address records management deficiencies have included: deploying the TRIM electronic records and document management system in the House of Assembly Service (HOAS) and Statutory Offices; establishing an ATIPP officer position; and conducting Information Management Capacity Assessments (IMCAT) for the HOAS and all the Statutory Offices.
- The Records Office of the Information Management Division has developed a formal Records Management Policy for the HOAS (attached). The Policy meets standards defined by the Office of the Chief Information Officer (OCIO) and ISO 15489, International Standard for Information and Documentation – Records Management, and it is in compliance with the *House of Assembly Accountability, Integrity and Administration Act* (s.28.2(d), s.28.3(c, g)) the *Management of Information Act* and the *Rooms Act* (s.20-25.1).
- The Policy establishes a framework for ensuring records created and managed by the HOAS in support of business functions and legislative requirements are reliable, useable and authentic. It applies to paper and electronic records.
- To ensure complete fiscal year application, the Records Management Policy was implemented April 2009. All employees have participated in related training sessions and continued support is being provided by records staff. Commission adoption of the policy is recommended retroactive to April 1, 2009.

**Action Required:**

- Pursuant to subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission adopts the Records Management Policy for the House of Assembly Service, effective April 1, 2009



**House of Assembly**  
**Records Management Policy**  
**Effective 1 April 2009**

Approved by Clerk of the House of Assembly

  
Clerk

2009. 03. 19.  
Date

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## 1.0 Introduction

The House of Assembly Service (HOAS) and House of Assembly Management Commission (HOAMC) create, receive, maintain, use and dispose of government records in the course of their normal business operations. These records are vital assets and will preserve a historical record of the House of Assembly Service and the House of Assembly Management Commission, protect privacy, facilitate access to information and protect the House of Assembly's legislative and financial obligations. Records management is the field of management responsible for the systematic control of these records from their creation through to their final disposition. Effective records and information management facilitates the efficient operation of the HOAS and the HOAMC by supporting transparency, informed decision-making, accountability and preserving historically valuable information.

Records of the HOAS and HOAMC will be maintained according to internal records management policies which have been designed using the standards defined by the Office of the Chief Information Officer (OCIO) and ISO 15489, International Standard for Information and Documentation – Records Management, and which are in compliance with the *House of Assembly Accountability, Integrity and Administration Act*, the *Management of Information Act* and the *Rooms Act*.

## 2.0 Purpose

The Information Management Division of the HOAS has created this records management policy to establish a framework for ensuring that records created and managed by the HOAS and the HOAMC in support of business functions and legislative requirements are reliable, useable and authentic. This policy provides direction to all staff of the HOAS and the HOAMC on records management legislation, responsibilities, policies and standards, internal information management systems and compliance.

## 3.0 Scope

This policy applies to all employees of the HOAS and the HOAMC. It also applies to any individual, contractual employee, student or otherwise who has been authorized to work on behalf of the HOAS or the HOAMC.

## 4.0 Policy

### 4.1 Policy Statement

The HOAS is committed to implementing a records management program in compliance with the *House of Assembly Accountability, Integrity and Administration Act, Management of Information Act, the Rooms Act*, policies as defined by OCIO and with best practices as outlined in ISO 15489 – International Standard for Information and Documentation – Records Management.

All employees of the HOAS and HOAMC are responsible for the creation, maintenance and security of records which document and support their primary business function.

All employees of the HOAS will organize records according to the HOAS classification system. Any reorganization of existing records series or creation of new records series will be done in consultation with the Records Office, Information Management Division, House of Assembly Service.

All records of the HOAS and HOAMC including administrative, operational and parliamentary records, electronic or otherwise, are managed and controlled according to policies and standards approved by the Clerk of the HOA who, according to the *House of Assembly Accountability, Integrity and Administration Act*, is responsible for "...the orderly safekeeping of the records of the House of Assembly Service..." Section 28. (3)(g)

All government records of HOAS, except surplus copies or those which are created for convenience of reference as defined by the *Management of Information Act*, shall be disposed of in accordance with HOAS retention schedules. Employees who destroy records of the HOAS in contravention of the retention schedules may be guilty of a punishable offence per *House of Assembly Accountability, Integrity and Administration Act*, s.66, and or per the *Management of Information Act*, s.8.

In the absence of related HOAS policy and standards, records will be managed according to policies and standards set by the OCIO and The Rooms, Provincial Archives.



## 4.2 Responsibilities

As part of an effective records management policy, and in order for the HOAS records management program to operate at maximum efficiency, records management roles and responsibilities are defined and assigned as follows:

- The Clerk, in his or her capacity as chief administrative and financial officer of the House of Assembly and as defined by the *House of Assembly Accountability, Integrity and Administration Act*, is responsible for “...the custody and safe-keeping of the records of the House of Assembly...s.28. (2)(d) and “...the orderly safekeeping of the records of the House of Assembly service...” s.28. (3)(g)
- The Director of Information Management, Chief Financial Officer and other senior management of HOAS support the successful development and implementation of the HOAS records management program through allocation of necessary resources and support for the application of HOAS records management policies, procedures and standards throughout the organization.
- All records management staff, under the direction of the Director, Information Management, will implement records management policies, procedures and standards.
- As all staff create and receive records as part of daily business operations, all staff will manage their records according to HOAS records management policies, procedures and standards to ensure the records are reliable and accurate. Similarly, staff who create and receive records for the HOAMC will manage them in accordance with HOAS policies, procedures and standards
- System administrators and database managers will ensure that documentation collected and maintained on HOAS information management systems is accurate and accessible.

## 4.3 Compliance

Essential to the success of a records management program is ensuring compliance. ISO 15489 cites three reasons for monitoring and auditing a records management program:

- to ensure compliance with the organization's established standards
- to ensure records are reliable and will be accepted by court if necessary
- to improve an organization's performance

This policy will be signed by the Clerk of the House of Assembly as the Chief Officer of the House of Assembly.

This policy will be reviewed at regular intervals. If policy changes are required and are deemed to be greater than 25% of the original policy, an announcement of change will be made internally to staff of HOAS and HOAMC. The revised policy will be signed by the Clerk of the House of Assembly and will supersede the previous version.

## 5.0 Legislation, Standards and Resources

### 5.1 Legislation

The HOAS as it relates to record keeping practices and standards is governed by the following legislation:

- *Access to Information and Protection of Privacy Act*  
<http://assembly.nl.ca/Legislation/sr/statutes/a01-1.htm>
- *Rooms Act*  
<http://assembly.nl.ca/Legislation/sr/statutes/r15-1.htm>
- *Management of Information Act*  
<http://assembly.nl.ca/Legislation/sr/statutes/m01-01.htm>
- *House of Assembly Accountability, Integrity and Administration Act*  
<http://assembly.nl.ca/Legislation/sr/statutes/h10-1.htm>

### 5.2 Standards and Resources

The following records management **standards** for HOAS records are available:

- House of Assembly Business Rules for Operational and Administrative Records
- House of Assembly Incoming/Outgoing Communication Procedure
- House of Assembly Incoming/Outgoing Documentation Procedure
- House of Assembly Protection of Electronic Information Procedure
- House of Assembly Addition of External TRIM Locations Procedure

Other standards are in development. However, where standards do not exist, OCIO standards will apply.

Other **resources** are available for ensuring the maintenance of an effective and efficient records management program. As new resources

become available and guidelines are developed or modified, these resources or guidelines will be made available to HOAS staff. Current resources include but are not limited to the following:

- Records and Information Guidelines
  - Guideline #1: What is a Record?
  - Guideline #2: Which Records Should I Keep?
  - Guideline #3: How Do I Manage My E-Mail?
  - Guideline #4: What Legislation Should I Be Aware Of?
  - Guideline #5: Naming Titles and Naming Conventions
- TRIM Context Quick Reference
- TRIM Context – Email Integration Quick Reference Guide
- TRIM End User Manual

## 6.0 HOAS Records Management Systems

### 6.1 TRIM Context

TRIM Context is the primary records management system for the HOAS, and has been adopted as the records management standard for the maintenance of HOAS and HOAMC records. TRIM Context has been designed to apply business context and structure to unstructured information. It does so by implementing the rules of ISO 15489 standard for records management. ISO 15489 prescribes four characteristics for a record. These are *authenticity*, *reliability*, *integrity* and *usability*.

- *Authenticity* means that a record is what it purports to be. Via strict access and security features, TRIM ensures that any alterations to a record are captured and access is granted to users at the level which they require. This access is determined by the HOAS TRIM administrator in consultation with the user.
- *Reliability* means that records are accurate representations of the operations that they support and can be relied upon for future reference. TRIM's audit feature captures the full history of a record from its creation to final disposition.
- *Integrity* means that a record must be kept in its totality. TRIM can apply retention rules and holds at the folder level to ensure that part of a document is not destroyed but that the full context of the document is maintained until the retention date is reached.
- *Useability* refers to the ability to locate, retrieve, present and interpret a record. TRIM's extensive classification structures allow it to interpret the record in the context of the organizational structure in which it is created. The classification system of HOAS is defined in TRIM.

## 6.2 HOAS Classification Plan

The Information Management Division of HOAS has developed a records classification plan as a means of organizing records and/or business activities according to a logically structured system. HOAS has adopted this classification plan in TRIM for its operational, administrative and parliamentary records. This classification plan is currently being used in the electronic environment of TRIM only but will be expanded in application to include paper records. Reorganization of any existing records series of this classification plan or application of this plan to paper records must be undertaken in consultation with the HOAS Records Office.

For additional information on TRIM Context and on the records classification plan please contact:

Dolores Hammett  
Records Management Specialist  
Records Office, Information Management Division  
House of Assembly Service  
Phone: 729-7685  
Email: [HOAIM@gov.nl.ca](mailto:HOAIM@gov.nl.ca)

## 7.0 Glossary

Administrative records are records which are commonly created in all businesses and organizations such as personnel records, asset management, and general administration.

A classification system is a logical, systematic ordering of records. For HOAS, the classification system which is used in TRIM has been developed using a hierarchical structure to reflect the business activities and operations of HOAS.

Disposition refers to physical destruction of a record or transfer to the Provincial Archives for permanent retention. Disposition will be determined by an approved retention schedule.

ISO 15489 is the international standard for records management. It provides direction for the standardization of records management policies and procedures to ensure records are efficiently and effectively maintained.

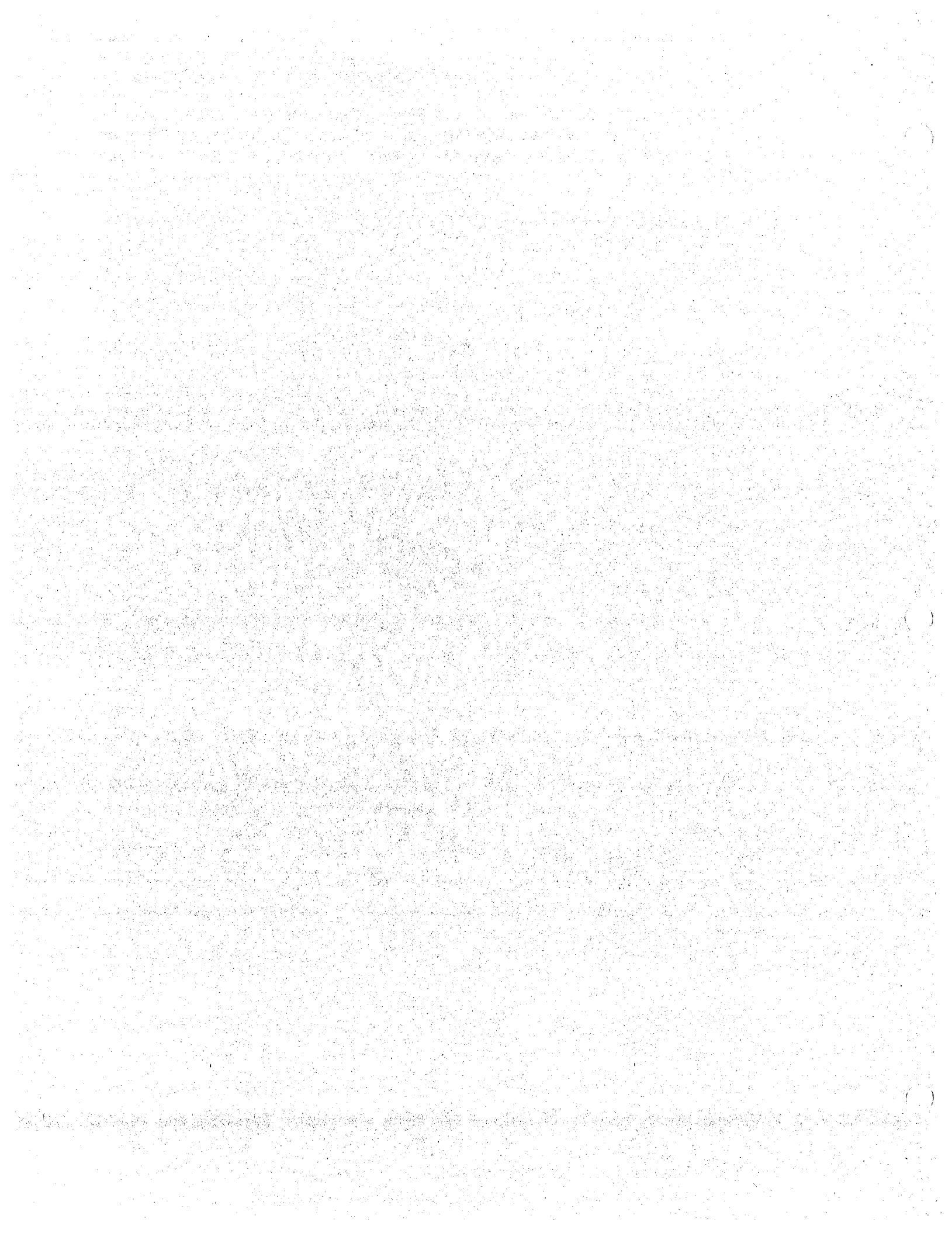
Operational records are those records which are unique to an organization. They are created as a result of an organization's mandate. For example, Hansard is an operational record of the HOAS.

Government records as defined by the Management of Information Act are **"records created by or received by (the House of Assembly) in the conduct of its affairs and includes a cabinet record, transitory record and an abandoned record. "**

Records as defined by the Management of Information Act are **correspondence, a memorandum, form, paper, parchment, manuscript, map, plan, drawing, painting, print, photograph, magnetic tape, computer disc, electronically produced document, microform and all other documentary material regardless of physical form or characteristics."**

Records management is the field of management responsible for the systematic control of records from their creation through to their final disposition.

Retention schedule is a schedule which identifies the period of time for which a record is to be maintained prior to its final disposition.



## House of Assembly Management Commission

### Briefing Note

**Title:** Publication Scheme Amendment

**Issue:** Online Posting of Briefing Materials for HOAMC Meetings

**Background:**

- The Commission approved the Publication Scheme for the House of Assembly as required by subsection 49(1) of the *House of Assembly Accountability, Integrity and Administration Act* at the Commission meeting of January 23, 2008.  
**CM 2008 – 008 refers.**
- Section 1.3 of the Publication Scheme provides details of the types of information, responsibility, retention schedules, and timing of the online posting of briefing materials for the House of Assembly Management Commission.
- The Scheme states that the briefing materials or reports provided to the Commission as supplementary information for agenda items will be posted not later than 9:00 a.m. of the day of the meeting. This is to provide the media and the general public with access to briefing materials once the Commission meeting begins. However, the 9:00 a.m. start time has not always been possible and the Commission has often held afternoon and early evening meetings. Briefing materials have been posted not later than 15 minutes prior to the start of the Commission meetings, rather than making them public for a full day before the Commission meets.
- Section 1.3 of the Publication Scheme requires an amendment such that the briefing materials will be posted not later than 15 minutes prior to the start of the Commission meetings.

**Action Required:**

- The Commission amends Section 1.3 of the Publication Scheme such that the Online Version of the Commission briefing materials will be “posted not later than 15 minutes before the start of the Commission meeting”.

Drafted by: Marie Keefe  
Date: June 8, 2009

Approved by: Wm. MacKenzie

**House of Assembly Management Commission  
Briefing Note**

**Title:** Training for Constituency Assistant Replacements

**Issue:** Request to Amend Guidelines for Replacement of Constituency Assistants

**Background:**

- The guidelines adopted by CM 2008 – 024 respecting replacements for Constituency Assistants established the following provisions respecting training for the replacements:

*On-the-job training may be provided for up to 2 days for Members whose Constituency Assistants work in constituency offices outside the Confederation Building and for up to 1 day for Members whose Constituency Assistants work in constituency offices in the Confederation Building. Members should make best efforts to re-hire the same individual to act as replacement staff in order to reduce the on-the-job training days required.*

- The Member for Conception Bay South, who is also the Parliamentary Secretary to the Minister of Health and Community Services, has requested an amendment to the guidelines such that replacement Constituency Assistants for Parliamentary Secretaries may receive three days of training. The Member's correspondence of 10 June 2009 is attached.

**Action Required:**

- The Commission's direction is requested.

Drafted by: Marie Keefe  
Date: June 11, 2009

Approved by: Wm. MacKenzie





HOUSE OF ASSEMBLY  
Newfoundland and Labrador

TERRY FRENCH, M.H.A.  
District of Conception Bay South

OFFICE OF THE SPEAKER

JUN 10 2009

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June 10, 2009

OFFICE OF THE CLERK

JUN 11 2009

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Hon. Roger Fitzgerald  
Speaker of the House of Assembly  
Government Members' Office  
3rd fl, East Block  
Confederation Building

Dear Mr. Speaker

I am writing today concerning the number of allowable training days for holiday relief staff.

It is my understanding that holiday relief inside the confines of the Confederation Building are entitled to one day of training while those outside the Confederation Building are entitled to receive two days. I certainly understand the rationale behind the policy because most Members' staff work on floors and are surrounded by other political staff and are happy to assist after their day of training. The need for two days in an outside office is again understandable with no other support staff in the confines of the district office.

The problem for me as a Parliamentary Secretary is my relief staff has no other political staff on our floor as a resource to use should the need arise. Therefore, our office is no different then a Constituency Office outside Confederation Building. It is for this reason I believe two full days of training should be allotted to train a replacement Constituent Assistants in a Parliamentary Secretary's Office. If the replacement were being hired for the 2<sup>nd</sup> time maybe one day would be appropriate but not for a first time employee.

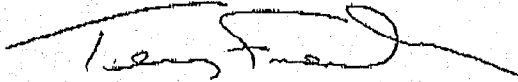
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The second point I would like to make involves the work as Constituency Assistant for the M.H.A. in a Parliamentary Secretary's Office. The workload is certainly increased due to dealing with departmental issues including tracking of information (TRIM), dealing with interlocking schedules and communication staff when attending events. This is just to name a few of the extra responsibilities expected of the Constituency Assistant. Therefore, I believe an additional day is needed for departmental training on this merit.

It is with this in mind I ask the House of Assembly Management Commission to reconsider the current policy and allow three days of training for Parliamentary Secretary's replacement staff.

Thank you in advance for considering this very reasonable request.

Sincerely,



TERRY FRENCH, M.H.A.  
District of Conception Bay South  
Parliamentary Secretary to the  
Minister of Health & Community Services