



Nova Scotia

It's Public Money – That Simple

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Importance of Principles, Policies, and Promotion of Openness

- ❖ Objective today – my views on importance
- ❖ Not my objective – tell you what to do
- ❖ Simple to understand, simple to do
- ❖ My biases: right approach and openness

My Nova Scotia Experience

- ❖ Work to date by OAG-NS
- ❖ Government's reactions on our work:
 - 1) Public Accounts
 - 2) Atlantic Lottery Corporation
- ❖ Current status of our work
- ❖ Planned (survey fraud, values, etc.)



Nova Scotia

Audit Work - 2015

- ❖ Report to legislature:
 1. Hospitality policy needs updating with continued monitoring– reported in our management letter to legislature
 2. Should have public reporting of senior bureaucracy travel & hospitality expenses
- ❖ Government agreed to these two recommendations on hospitality & travel expenses

Audit Work - 2016

- ❖ Followed up on our 2015 points from the report above
- ❖ Hospitality policy was updated
- ❖ Still no monitoring of hospitality expenses
- ❖ No hospitality disclosure requirements for agencies boards and commissions
- ❖ Government reaction: Minister of Finance directive



Audit Work - 2017

- ❖ Follow up on 2016 points
- ❖ Survey to agencies boards and commissions
- ❖ Assess if directive from Minister of Finance was implemented



Nova Scotia

Audit of ALC - 2016

- ❖ Need to revise travel & expense policy for employees and board members
- ❖ Should not buy event and concert tickets
- ❖ Need to set policies on spending limits for Christmas events
- ❖ Reaction ALC : ALC revised their travel and expense policies in June 2016, eliminated ALC sponsored holiday events, and reviewed when it was necessary to buy concert tickets

What Others Are Doing

- ❖ Research and adapt – no one right answer for every organization
- ❖ Where can you look:
 - Municipalities across Canada
 - Government of Nova Scotia
 - Government of Canada
 - Crown corporations, and other examples



Nova Scotia

Municipalities Disclosing Travel & Hospitality

- ❖ Some municipalities disclosing elected officials travel and hospitality expenses and policies :
 - Toronto
 - Windsor
 - Regina
 - Calgary
 - Edmonton
 - Vancouver
 - Halifax
 - Charlottetown

Municipality of Edmonton Disclosure

- ❖ Councillors
 - Ward expenses
 - Common travel and training
 - Common budget meeting expenses
 - Salaries and benefits

- ❖ Mayor's
 - Expenses
 - Budget meeting expenses
 - Salary and benefits



Edmonton Mayor's Travel Disclosure

2015 Mayor Iveson Budget

For the period January 1 – December 31, 2015

Travel

AUMA, Calgary (September 23 - 25)

Mayor, Mayor's Chief of Staff & 1 Mayor's Staff

1,807.11

AUMA Mid-sized Mayor's & CAO's Meeting, Airdrie (April 16 - 17)

Mayor & Mayor's Chief of Staff

608.16

Banff Forum, Banff (October 22-24)

Mayor's Chief of Staff

1,811.80

BCMC Meeting, Toronto (February 4 - 6)

Mayor & Mayor's Chief of Staff

2,935.53

Government of Canada Disclosures

- ❖ Required for federal organizations and crown corporations :
 - Senior management expenditures for travel, hospitality, and conferences with explanations released on website
 - All travel has to be pre-approved
 - Disclose on a monthly basis



Finance Canada Disclosure

- ❖ Travel and hospitality expenses incurred by
 - Minister
 - Minister of State
 - Parliamentary Secretary
 - Their exempt staff
 - Senior level employees at the Deputy Minister, Associate Deputy Minister, and Assistant Deputy Minister



Finance Canada Disclosure

Asselin, Robert, Director of Policy

Travel Expenses - September 2 - December 1, 2016

Date(s)	Purpose	Total Cost
09-02 to 09-06	G20 Leaders' Summit (August 29 - September 6)	\$4,453.28
09-14 to 09-15	Global Progress Conference	\$640.71
10-03 to 10-03	Attend Ministerial Announcement on Housing	\$709.03
10-13 to 10-13	Attend Private Sector Economists Meetings with the Minister	\$628.95
Total: Includes all applicable taxes		\$6,431.97



Transport Canada Disclosure

- ❖ Annual travel expenditures by public servants, non-public servants, minister, and minister's staff
- ❖ Annual hospitality expenditures
- ❖ Annual conference fees



Transport Canada Disclosure

Total annual expenditures for Travel, Hospitality and Conferences of Transport Canada are summarized below:

Expenditure Categories	Expenditures for the year ending March 31, 2016 (In thousands of dollars)	Expenditures for the year ending March 31, 2015 (In thousands of dollars)	Variance (In thousands of dollars)
Travel - Public Servants	\$20,674	\$25,526	-\$4,852
Travel - Non-Public Servants	\$364	\$673	-\$309
International Travel by Minister and Minister's Staff	\$11	\$34	-\$23
Total Travel	\$21,049	\$26,233	-\$5,184

CBC Disclosure

- ❖ Quarterly business travel of senior executive team members
- ❖ Quarterly hospitality of senior executive team members
- ❖ Governor in council appointments
- ❖ Salary ranges of senior management, on-air talent, and unionized workforce



CBC Disclosure

Business Travel			
Date(s) - Start	Date(s) - End	Event Description(s)	Cost(s)
2016-06-20	2016-06-22	Board of Directors meeting	\$746.38
Total			\$746.38

Hospitality			
Date(s) - Start	Date(s) - End	Events Description(s)	Cost(s)
2016-05-16	2016-05-16	Working lunch with President & CEO	\$31.95
Total			\$31.95



Nova Scotia - Who is Disclosing Travel & Hospitality

- ❖ Nova Scotia Organizations :
 - Office of the Auditor General of Nova Scotia (see e.g. next page)
 - Nova Scotia Liquor Commission (see e.g. next page)

OAG – NS - Disclosure

- ❖ Executive travel expenses
- ❖ Executive hospitality expenses
- ❖ Executive working session expenses
- ❖ Office budget for net expenses and staffing
- ❖ Separate independently audited financial statements to speaker



OAG – NS – Travel Disclosure

Travel Dates	Rationale/Destination	Airfare	Other Transportation*	Accommodation	Meals	Other**	Total
April 3, 2016 to April 6, 2016	Canadian Council of Legislative Auditors - Performance Audit Symposium – Toronto, ON	736.25	110.62	522.24	60.18	88.04	1,517.33
May 11, 2016 to May 13, 2016	Conference Board of Canada - Future Care for Seniors Conference – Toronto, ON	642.25	139.36	388.05	55.75	61.13	1,286.54
June 8, 2016 to June 10, 2016	Atlantic Lottery Corporation - Annual General Meeting AND Meetings at Newfoundland Office of the Auditor General – St. John's, NF	503.25	123.54	428.96	93.81	52.61	1,202.17
July 5, 2016 to July 8, 2016	Eastern Canadian Council of Legislative Auditors – Conference AND Atlantic Lottery Corporation – Meeting – Fredericton, NB	546.25	54.52	390.00	52.17	85.44	1,128.38
July 21, 2016 to July 22, 2016	Atlantic Lottery Corporation – Meeting – Moncton, NB			139.00		5.00	144.00



NSLC Disclosure

- ❖ Board member's, employee's and consultant's salaries over \$100,000
- ❖ Senior management travel expenses
- ❖ Senior management hospitality expenses
- ❖ NSLC conferences and festival expenses



NSLC Disclosure

HospSenior management Hospitality and Travel Expenses - January 2017

Name	Start date	End date	Description	Destination	Expense type	Net Amoun
Daniel MacMillan	12/16/2016		store visits	Northern, Eastern & Dartmouth Region	travel	109.69
Daniel MacMillan	12/16/2016		store visits	Northern, Eastern & Dartmouth Region	Meals	15.28
Daniel MacMillan	12/19/2016		store visits	HRM	travel	39.4
Daniel MacMillan	12/19/2016		store visits	HRM	Meals	18.2
Daniel MacMillan	12/20/2016		store visits	Valley & Southshore	Meals	13.41
Daniel MacMillan	12/21/2016		store visits	HRM	travel	28.11

Conclusion

- ❖ Modern expectations – simple; tell people how you plan to spend their money and why
- ❖ Show how you followed what you said you would do
- ❖ Overall principle – you are spending Nova Scotian's money