COMMISSAIRE
À L'ÉTHIQUE ET À
LA DÉONTOLOGIE

2019-2020
ACTIVITY REPORT



WRITING
Ethics Commissioner

REVISION
Éliane de Nicolini

INFOGRAPHICS
Geneviève Bolduc

TRANSLATION
Versacom

This document may be consulted in the
Publications/Activity Reports section of
the Ethics Commissioner's website: ced-qc.ca/en

A copy of the report may be obtained by contacting the

Ethics Commissioner
1150 Rue de Claire-Fontaine
7th floor, suite 710
Québec City (Québec) G1R 5G4

Telephone: 418 643-1277
Email: info@ced-qc.ca

Note - In this document, where applicable, use of the masculine gender includes the feminine. The Commissioner (with a capital "C") refers to the institution, while the commissioner (with a lower-case "c") is used when referring to the person designated by the National Assembly of Québec.

ISBN 978-2-550-87316-7
ISBN (PDF) 978-2-550-87317-4

Legal Deposit – Bibliothèque et Archives nationales du Québec, 2020

© Ethics Commissioner – 2020

COMMISSAIRE
À L'ÉTHIQUE ET À
LA DÉONTOLOGIE

2019-2020
ACTIVITY REPORT

September 22, 2020

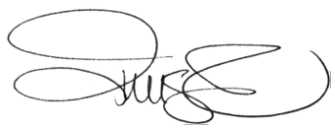
François Paradis,
President of the National Assembly
Hôtel du Parlement
1045 Des Parlementaires
1st floor, Suite 1.30
Québec City QC G1A 1A4

Dear Mr. Paradis,

I am honoured to present to you the Activity Report of the Ethics Commissioner for the period from April 1, 2019, to March 31, 2020, and the financial statements as of March 31, 2020, in accordance with section 79 of the Code of ethics and conduct of the Members of the National Assembly (CQLR, chapter C-23.1).

Sincerely,

Ariane Mignolet



Ethics Commissioner

TABLE OF CONTENTS

» ETHICS COMMISSIONER'S MESSAGE 9

» JURISCONSULT'S MESSAGE 11

» DATA RELIABILITY STATEMENT 13

» 2019 – 2020 IN A FEW NUMBERS 14

» I. THE ORGANIZATION 16

Mission and roles 16

Vision and values 16

Clientele 17

Staff 17

» II. IMPLEMENTATION OF THE CODE, RULES AND REGULATION 19

Statements filed by Members of the National Assembly and their staff 19

• Private-interest disclosure statements 19

• Gifts, hospitality and other benefits 20

Advice and advisory opinions 21

Inquiries 23

• Opening an inquiry 23

• Inquiry process 23

• Closing an inquiry 23

• Content of an inquiry report and sanction recommendation 23

• Requests submitted 24

• Inquiry reports tabled in the National Assembly 25

» III. COMMUNICATION, TRAINING, AWARENESS-RAISING ACTIVITIES AND INSTITUTIONAL RELATIONS 27

Requests from citizens and the media 27

Public education and awareness activities 28

Collaboration with the academic community 29

Annual conference of the Canadian Conflict of Interest Network 29

Visit by the Ethics Commissioner 30

Réseau francophone d'éthique et de déontologie parlementaires 30

Participation in the annual conference of the Council on Governmental Ethics Laws 31

» IV. FINANCIAL STATEMENTS 33

ETHICS COMMISSIONER'S MESSAGE



I have the privilege of presenting the 7th Ethics Commissioner's activity report for 2019-2020. Last year, I mentioned that by determining our 2018-2022 strategic guidelines and overhauling our visual identity, the institution embarked on a new phase of its development, and I am proud to report that we have actively moved forward in this direction.

The year 2019-2020 marks the continuation of an important transition for our institution. First, we relocated our offices and in so doing provided our team members with an environment better suited to their responsibilities and to pursuing the Commissioner's mission. Then we tabled the 2015-2019 report on the implementation of the Code titled Journey into the Heart of the Code of Ethics and Conduct: from Theory to Practice. In its four chapters, this report describes the evolving nature of ethics and conduct as well as the complexity of Québec's parliamentary environment. The 22 recommendations stem from the cumulative reflections of the day-to-day application of the Code and the challenges encountered in implementing some of its provisions.

Our collaboration with stakeholders in the parliamentary community was marked by the creation of the Réseau francophone d'éthique et de déontologie parlementaires, which also allowed us to raise our profile on the international scene. This year, the Commissioner was elected to chair the Réseau for a two-year term, a mandate I am honoured to assume. The Réseau, which brings together public institutions in the field, will carry out, among other things, cooperative, consultation and experience-sharing initiatives among its members.

Guidance is an important part of our mission. We have made more people aware of ethics issues and rules of conduct by offering several training sessions to Members of the National Assembly and their political staff. We also interpreted several situations with Members during the private-interest disclosure statements period in order to draw their attention to the importance of including preventive ethical measures in their practices and in achieving their mission of serving the public interest.

As the new fiscal year approaches, an unprecedented challenge has arisen: the health crisis caused by COVID-19. Our team quickly adjusted to this reality, pivoting to teleworking in order to continue fulfilling its mandate, which has become even more important during these uncertain times. There is no doubt that this situation will give rise to many issues and spark extensive reflection in the months ahead.

In my role as commissioner, I am supported by a solid team that is now larger and whose expertise is constantly growing. I would like to thank each member of this team for their tireless efforts and enthusiasm in promoting the institution day in and day out. I would also like to take this opportunity to thank Jean-Louis Baudouin, the jurisconsult of the National Assembly, for his thoughtful advice and invaluable cooperation. Together, we are helping to strengthen a culture of integrity, so essential to maintaining the public's confidence in its elected officials and institutions.

Sincerely,



Ariane Mignolet

JURISCONSULT'S MESSAGE



The year 2019 was an interesting one in which I received some novel requests from parlementarians. I opened five new cases, some of which are already closed or will be soon. I also provided MNAs with information or explanations on the exact scope of sections of the law and the regulation on the reimbursement of legal costs. Our system is sometimes misunderstood since it does not actually provide insurance coverage for legal costs.

Two cases in particular raised obvious difficulties in interpreting sections of the law and the regulation as they involved situations for which there was no precedent. My discussions on these matters with the commissioners of other provinces were very helpful.

As in past years, I again found that the current texts concerning the reimbursement of MNA expenses need to be reviewed and updated to consider the legal and social changes of the past few decades.

I would like to thank Ariane Mignolet for her wise counsel and the staff of the Office of the National Assembly for their support.



Jean-Louis Baudouin

DATA RELIABILITY STATEMENT

As Ethics Commissioner, I am responsible for the findings and information in this report. I must carry out the institution's mission in accordance with the laws and regulations that govern it. I hereby attest to the accuracy and reliability of the data reported.

This activity report accurately describes the institution's mission and operation, and presents the results of its activities, particularly those regarding the implementation of the legislative and regulatory measures under its responsibility. The report also provides information on the financial statements for the period in question.

To my knowledge, the data, information and explanations in this annual activity report reflect the situation of the Ethics Commissioner as of March 31, 2020.

Ariane Mignolet



Ethics Commissioner
Québec City, September 22, 2020

2019-2020 IN A FEW NUMBERS



INDIVIDUALS SUBJECT TO THE CODE

125
MNAs,

of whom

27
are subject to the rules that concern the Conseil exécutif



INDIVIDUALS SUBJECT TO THE RULES AND THE REGULATION

810
staff members of the MNAs, Cabinet Ministers and House Officers of the National Assembly



TRAINING AND AWARENESS-RAISING

344
people were informed and trained



REQUESTS AND CONSULTATIONS

89
citizen and media requests



INQUIRIES

4
inquiry requests made by MNAs

3
inquiry reports tabled in the National Assembly



ADVISORY OPINIONS

178
advisory opinions delivered under the Code

121
advisory opinions delivered under the Rules and the Regulation



DISCLOSURE STATEMENTS

179
statements received

126
summaries made public



GIFTS AND BENEFITS

79
statements submitted by MNAs

36
statements submitted by staff members

I. THE ORGANIZATION

Mission and roles

The Ethics Commissioner (hereinafter the "Commissioner") is an independent authority responsible for enforcing and applying the ethical provisions prescribed by:

- the *Code of ethics and conduct of the Members of the National Assembly* (hereinafter the "Code");
- the *Rules of conduct applicable to the staff of the Members and House Officers of the National Assembly* (hereinafter the "Rules"); and
- the *Regulation respecting the rules of conduct applicable to the office staff of Ministers* (hereinafter the "Regulation").

The Code, Rules and Regulation set out the ethical principles and rules of conduct that Members of the National Assembly and their staff must observe in carrying out their duties.

In carrying out its mission, the Commissioner fulfills three major roles, namely to:

- **Advise** and **guide** the MNAs and their staff in the fulfillment of their obligations by providing advisory opinions, offering training, publishing guidelines and ensuring the Members produce the required statements;
- **Conduct inquiries** or verifications when there are reasonable grounds to do so; and
- **Inform the general public** of the rules and what they mean for MNAs and the work of their staff.

Vision and values

The Commissioner plays a key role in promoting a political culture that is respectful of the ethical principles and rules of conduct inherent to a healthy democracy and that benefits both the MNAs and the citizens of Québec. Integrity, rigour, independence, trust, respect and objectivity guide the organization and its staff in the fulfillment of its mission.

DID YOU KNOW?

In 2018, the Commissioner identified three priority areas of intervention: training and supporting our clientele, communicating with the public, and developing expertise.



Clientele

The Commissioner's authority extends to all Members of the National Assembly with regard to the implementation of the Code. This includes Cabinet Ministers. In this regard, anyone who is a member of the Conseil exécutif but not of the National Assembly is deemed to be an MNA under the Code.

As of March 31, 2020, 125 Members of the National Assembly were bound by the provisions of the Code. Of these, 27 were subject to rules that specifically concern Cabinet Ministers.

The Regulation applies to ministerial staff, including constituency and regional staff.

The Rules apply to the staff of the Members and House Officers of the National Assembly, such as the leader, House leader or whip of a parliamentary group. The Rules also apply to staff hired to provide support and research assistance to a political party or to independent Members.

As of March 31, 2020, more than 800 political staff members were bound by the provisions prescribed in the Rules and Regulation. Of these, 468 were staff of Members and of House Officers of the National Assembly and 342 were ministerial staff.

POST-TERM RULES

At the end of their term of office or on termination of their duties, Cabinet Ministers, ministerial staff and staff of Members and House Officers of the National Assembly remain subject to the provisions of the Code, Rules and Regulation. These are called "post-term rules."

Some of the rules governing the post-term period apply for a specific period while others apply for an unlimited time. Therefore, our clientele is composed of an ever-increasing number of former Cabinet Ministers and staff members.

Staff

In an effort to offer more efficient services and to better fulfill its mission, the Commissioner divided its resources into two separate areas of expertise: Prevention, and Inquiries and Verifications.

As of March 31, 2020, 10 full-time employees support Ariane Mignolet in her duties as the ethics commissioner. In addition, the National Assembly provides services for the management of human, material, financial and information resources, as stipulated in Section 74 of the Code.

Job Category	Staff	Female Representation	Under the age of 35
Executive	1	1	—
Civil servant	2	2	1
Professional	8	7	3
TOTAL	**11**	**10**	**4**

The Commissioner's professional staff includes four lawyers essentially assigned to *Prevention*. They handle requests for advisory opinions from Members of the National Assembly and their staff concerning real or potential situations. They draft legal opinions, provide advice and assist the commissioner in performing her duties. They also analyze the personal-interest disclosure statements of elected officials and chiefs of staff. Lastly, they inform MNAs and the public about the Commissioner's role and the application of the Code, Rules and Regulation.

Three lawyers focus on *Inquiries and Verifications*. They are responsible for collecting, researching and analyzing relevant facts. They provide the commissioner with interpretations of the Code concerning a given inquiry to determine whether there has been a violation.

The team of professionals is rounded out by an executive assistant, who is responsible for MNAs services, administrative planning, communications and media relations. The executive assistant closely collaborates with the National Assembly and its partners.

PROFESSIONAL DEVELOPMENT

The Commissioner's mission requires tremendous political sensitivity and a good knowledge of the nature of the work of elected officials and their staff. The approach used for in-house professional development is therefore specific to the parliamentary environment. Organizational expertise was developed in this direction during the year in order to more efficiently respond to the needs of the clientele and the requirements of the Commissioner's mission.

II. IMPLEMENTATION OF THE CODE, RULES AND REGULATION

To ensure adherence to the provisions set out in the Code, Rules and Regulation, the Commissioner receives and analyzes the statements required from Members of the National Assembly and their staff, provides advice and advisory opinions upon request and conducts inquiries when there are reasonable grounds to believe that a violation of the Code may have occurred.

Statements filed by Members of the National Assembly and their staff

The Code, Rules and Regulation contain provisions that require the Commissioner's clientele to declare gifts and benefits received in the exercise of their office or duties. There are also provisions requiring all parliamentarians and chiefs of staff to submit to the Commissioner an annual statement concerning their private interests and those of their immediate family.

PRIVATE-INTEREST DISCLOSURE STATEMENTS

Upon taking office and then on an annual basis, MNAs, including Cabinet Ministers, must file with the Commissioner a disclosure statement of their private interests and those of their family members. The House Officers' and Cabinet Ministers' chiefs must also file such a statement. The content of these statements varies according to the position held.

Members and Cabinet Ministers must include the following in their private-interest disclosure statements:

- ***Income and/or benefits***
- ***Immovable property***
- ***Notice of expropriation***
- ***Professional, commercial or industrial activities***
- ***Interests in an enterprise***

The initial statement must be completed and filed with the Commissioner within 60 days:

- Following the publication of their election in the Gazette officielle du Québec for a Member;
- Following their oath as a member of the Conseil exécutif;
- Following a Cabinet Minister's appointment as a chief of staff.

The statement must then be completed each year on the date set by the Commissioner.

This personal and financial information is disclosed confidentially to the Commissioner for analysis to prevent real or potential conflicts of interest.

The Commissioner then produces a summary, which is made public, of each statement filed by Members and Cabinet Ministers describing the nature of the interests disclosed. Chief of staff statements are not subject to such a summary.

DID YOU KNOW?

The Code sets out which of the information disclosed must appear in the published summary. The aim is to strike a balance between respecting the privacy of elected officials and providing the transparency required to maintain the public's confidence in them.



At the beginning of 2019-2020, the Commissioner analyzed the initial statements of all the parliamentarians. The summaries, which reflect personal interests held in the 12 months before October 1, 2018, were published online in June 2019 for Cabinet Ministers and in July 2019 for MNAs, thus ending the statement analysis process for 2018.

In 2019-2020, the Commissioner analyzed 179 statements and produced and published 125 summaries of MNA statements. Under the Code, the ethics commissioner is also required to produce a statement of her and her immediate family's private interests. The summary of this statement is also made public.

GIFTS, HOSPITALITY AND OTHER BENEFITS

MNAs or members of their staff may accept a gift, hospitality or other benefits if it is not offered in exchange of a speaking intervention or of a statement of position. In addition, any gift, hospitality or other benefit that may impair a Member's independence of judgment or compromise his or her integrity or that of the National Assembly must be refused, returned or handed over to the Commissioner by the Member or staff member concerned. All gifts, hospitality or other benefits received and having a value of more than $200 must be disclosed to the Commissioner.

For the period concerned, the Commissioner published 79 statements relating to gifts accepted by Members of the National Assembly. The Commissioner also received 36 statements from staff members of MNAs and Cabinet Ministers. However, these statements are not made public.

Advice and advisory opinions

The Ethics Commissioner plays a key role in guiding and advising MNAs and their staff. The Code, Rules and Regulation provide a mechanism for consulting with the commissioner.

Members of the National Assembly and their staff can request a written opinion on any issue concerning their ethical obligations. These opinions are confidential and can only be made public by the requesting party.

MNAs may also request advisory opinions from the Jurisconsult of the National Assembly, who is unanimously appointed by the Office of the National Assembly. However, these advisory opinions are not binding on the Ethics Commissioner.

DID YOU KNOW?

MNAs cannot be in violation of the Code concerning a situation for which they previously received a favorable opinion from the Commissioner. The staff of MNAs or Cabinet Ministers also enjoy the same protection under the Regulation and Rules. This protection is only possible if the facts in support of the request for an advisory opinion were presented accurately and completely.



The Commissioner also receives many requests for advice and advisory opinions by phone. These are answered following a few verifications. Members with complex requests are advised to submit them in writing.

Written advisory opinions prepared by the Commissioner are confidential and must be provided to MNAs within 30 days of their request. Although the Code does not specify a deadline for political staff members' requests, the Commissioner also strives to deliver these opinions within 30 days.

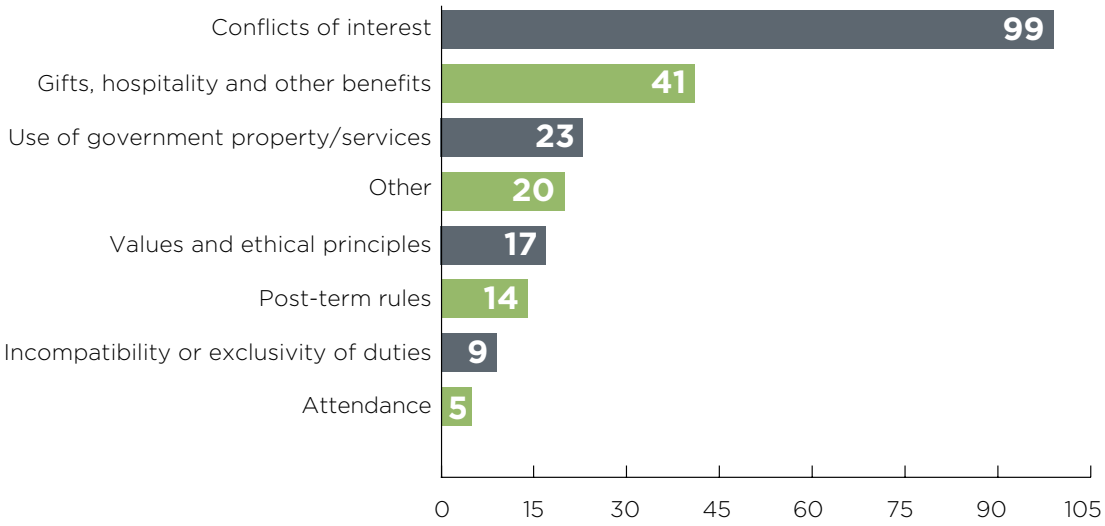
In 2019-2020, the average time to produce written opinions was 18 days for opinions requested by MNAs, and 21 days for those requested by members of their staff.

The following table shows the source of the requests received by the Commissioner in 2019-2020.

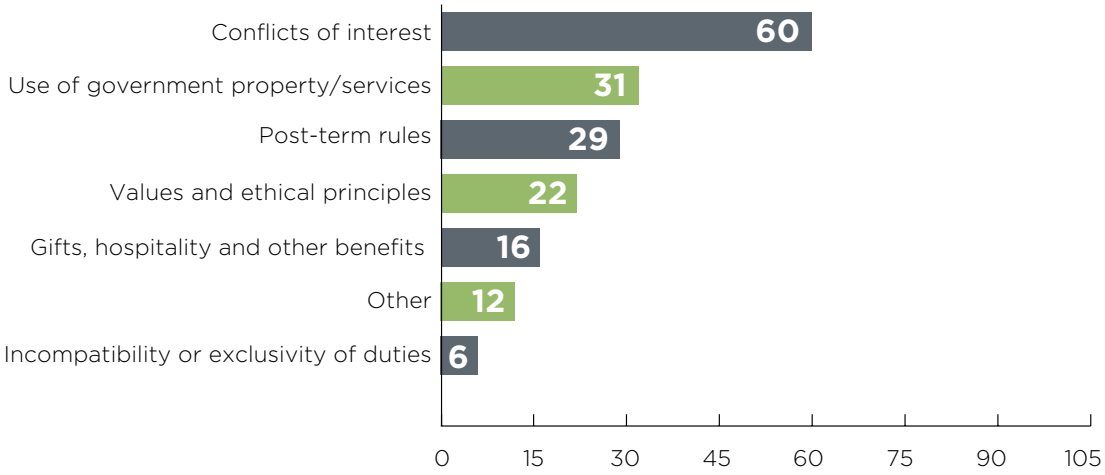
Consultations and Requests for Information and Opinions	Verbal Advice and Opinions	Written Opinions	Total
From Members of the National Assembly	135	43	178
From Staff members of MNAs, House Officers of the National Assembly and Cabinet Ministers	95	26	121
TOTAL	**230**	**69**	**299**

The following charts show the topics on which the Commissioner is most often consulted. Since an opinion can address more than one topic for the same situation, it is normal that the total number of opinions presented in the previous table does not add up to the total number of topics addressed.

Advisory opinions issued under the Code (by topic)



Advisory opinions issued under the Rules and Regulation (by topic)



Inquiries

OPENING AN INQUIRY

The commissioner may open an inquiry on her own initiative or at the request of an MNA.

For inquiries concerning an MNA, the request can be made by any MNA who has reasonable grounds to believe that the rules of the Code have been violated. The request must then relate exclusively to a violation of rules of conduct. However, where the inquiry is initiated by the commissioner, it may also relate to a violation of the values and ethical principles set out in the Code.

For an inquiry concerning political staff, the request must be made by the Cabinet Minister, MNA or party leader with whom the political staff member works.

INQUIRY PROCESS

When verifying if there has been a violation, whether the commissioner conducts an inquiry on her own initiative or at the request of an MNA, she carefully considers and analyzes all the information recieved. She verifies and analyzes all the facts and circumstances brought to her attention based on the values of the National Assembly, the ethical principles and the rules of conduct in a manner that ensures confidentiality, objectivity and impartiality.

All inquiries are conducted in private. However, the Commissioner may confirm that a request was received or that a verification or an inquiry is under way or has been completed.

CLOSING AN INQUIRY

Once the inquiry has been completed, the commissioner promptly submits a reasoned inquiry report to the President of the National Assembly, who will table the report and make it public. However, the commissioner is not required to produce a report for inquiries conducted on her own initiative.

Inquiry reports are available in the “Publications” section of the Commissioner’s website.

CONTENT OF AN INQUIRY REPORT AND SANCTION RECOMMENDATION

An inquiry report presents the evidence gathered, an analysis of this evidence in light of the provisions and the commissioner’s conclusion as to whether there has been a violation of the Code. Depending on the circumstances, the commissioner may recommend that no sanction or one or more of the following sanctions be imposed:

(1) A reprimand;

(2) A penalty, specifying the amount;

(3) The return to the donor, delivery to the State or reimbursement of the value of the gift, hospitality or benefit received;

(4) The reimbursement of any unlawful profit;

(5) The reimbursement of the indemnities, allowances or other sums received as a Member or a Cabinet Minister while the violation of this Code continued;

(6) A suspension of the Member's right to sit in the National Assembly, together with a suspension of any indemnity or allowance, until the Member complies with a condition imposed by the Ethics Commissioner;

(7) The loss of his or her seat as a Member;

(8) The loss of his or her position as a Cabinet Minister, if applicable.

Under the Code, elected officials must take a position on Commissioner reports containing a recommendation for sanction. The recommendation will be applied if the report is adopted by two thirds of the National Assembly.

REQUESTS SUBMITTED

In 2019-2020, four requests for an inquiry concerning a Member of the National Assembly were submitted to the Commissioner under Section 91 of the Code. The Commissioner received two other requests for verification concerning a given situation. In both cases, it was to determine whether an inquiry was warranted for potential violations of the values and ethical principles set out in the Code. The Commissioner did not launch an inquiry following these requests.

Lastly, the Commissioner received 20 reports from citizens during the same period.

DID YOU KNOW?

A person who is not a member of the National Assembly, for example, a citizen or a member of an MNA's staff, cannot request the commissioner to conduct an inquiry. However, any relevant information can be reported since the commissioner follows up on all information brought to her attention.

Due to the confidentiality requirements imposed by the Code, people who send information to the Commissioner cannot be informed of the outcome unless the information leads to an inquiry culminating in a report.



INQUIRY REPORTS TABLED IN THE NATIONAL ASSEMBLY

In 2019-2020, three inquiry reports were tabled in the National Assembly. In two of the cases, the commissioner concluded that no violation had occurred and although she conclude that a violation had indeed occurred in the third case, she did not recommend a sanction.

The following reports were tabled in 2019-2020:

Date Tabled	MNA Concerned	Decision
June 14, 2019	Benoit Charette, Member for Deux-Montagnes, and Sylvie D'Amours, Member for Mirabel	No violation
June 14, 2019	Pierre Fitzgibbon, Minister of Economy and Innovation, and Member for Terrebonne	No violation
December 3, 2019	Marie-Louise Tardif, Member for Laviolette—Saint-Maurice	Violation of section 26 of the Code. No sanction recommended

III. COMMUNICATION, TRAINING, AWARENESS-RAISING ACTIVITIES AND INSTITUTIONAL RELATIONS

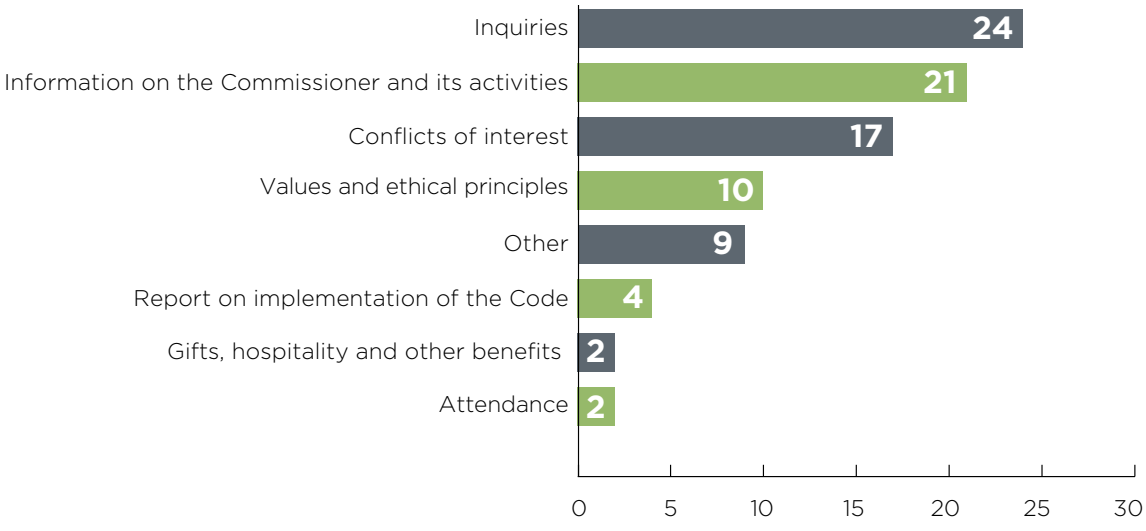
Besides implementing the Code, Rules and Regulation, the Ethics Commissioner takes part in training, communication and collaboration activities related to its mission.

Requests from citizens and the media

In 2019-2020, the Ethics Commissioner responded to 89 information requests from the public and the media. Generally speaking, these latter contact the organization to ask for explanations about the behaviour of an MNA, a Minister or their staff, or to express an opinion on a topical issue.

The Commissioner recognizes the importance of informing the public and provides clarifications to help them understand the rules in place. While providing the best possible information, the Commissioner must also strictly respect the confidentiality imposed by the legislator and therefore never comments on specific cases. When requests are not under the Commissioner's jurisdiction, the applicants are directed to the appropriate authorities. Since most of the questions pertain to inquiries, a part of the Inquiries section is devoted to reports from the public.

Requests from citizens and the media (by topic)



Public education and awareness activities

The Commissioner relies on training activities to raise awareness of ethical values and rules of conduct among MNAs and their political staff. To this end, the organization offers general training, either face-to-face or by webinar, to newly elected MNAs and their teams. This is a key element to preventing conflicts of interest.

Training and awareness-raising tools also include the publication of guidelines and information notes to help those concerned interpret the provisions. These documents are public and available on the Commissioner's website.

In addition, the Commissioner takes part in activities to educate the public on the workings of the organization and on the ethical rules applicable to MNAs and their staff. In 2019-2020, the Commissioner gave presentations to the following groups:

- The participants of the *Programme international de formation parlementaire* [international parliamentary training program];
- Students enrolled in the Éthique et administration publique [ethics and public administration] course as part of the Masters of Public Affairs program;
- Interns of the Jean-Charles-Bonenfant Foundation;
- Undergraduate students enrolled in the Droit et procédures parlementaires [parliamentary law and procedure] and Les douze travaux du parlementaire [the 12 responsibilities of an MNA] courses;
- A delegation of comptrollers from Burkina Faso's Autorité supérieure de Contrôle d'État et de Lutte contre la Corruption (ASCE-LC).



Commissioner Mignolet and the interns of the Jean-Charles-Bonenfant Foundation.

In 2019-2020, 209 Members of the National Assembly and their political staff took part in 10 training activities on their obligations. In addition, 135 people were introduced to the inner workings of the organization, its mission and main activities.

Collaboration with the academic community

Universities are teeming with intellectual resources that deepen collective knowledge and contribute to the development of societies. Recognizing the role of universities in this contribution, the Commissioner continues to develop collaborations in, among others, the field of administrative law and, in particular as it relates to modern-state institutions.

For a third year, the Commissioner is continuing the collaboration begun in 2017 with Université Laval's Research Chair on Democracy and Parliamentary Institutions. The study of practices surrounding gifts, hospitality and other benefits began this year with the aim of reviewing the related guidelines.

In 2019-2020, the commissioner agreed to participate in the Chair's seventh conference as a partner and speaker. Themed "Successful transparency: challenges and limits," the conference took place on November 14 in the new hall of the National Assembly atrium.

In the context of the Commissioner's partnership with Université de Montréal, Professor Martine Valois is conducting a study on the powers conferred on the Commissioner by the Code and the Act respecting public inquiry commissions. Part of this study involves comparing the practices of organizations with similar powers.

In addition, during this period, the commissioner was able to assess the competencies and analytical skills of future political leaders by agreeing to sit on the work evaluation committee of the National Public Administration Case Study Competition. Students and professors from almost a dozen Canadian universities and recognized public policy leaders gathered for this competition on February 22, 2020.

Annual conference of the Canadian Conflict of Interest Network

The Canadian Conflict of Interest Network consists of ethics commissioners from various Canadian jurisdictions. As a member, the Commissioner participates in the Network's annual conferences to discuss topics of common interest and to share best practices.

This year's conference was held from September 3 to 5, 2019, in Regina, Saskatchewan. The commissioner was invited to speak on the reconciliation of entrepreneurship and political life.

In addition to round tables on the latest developments in the country, the commissioners discussed more specific topics, including:

- Conflicts and ethics: actual and perceived, post employment;
- Review of the inquiry involving Premier Doug Ford;
- Ethics and integrity in the Senate;
- Methodology of investigation and impacts of timeliness of reports; and
- Parliamentary privileges: review of recent decisions.

Visit by the Ethics Commissioner

Commissioner Mignolet and three members of her team were hosted in Ottawa on February 10 and 11, 2020, by commissioner Dion and his team for what turned out to be productive work sessions on how their organizations operate. The sessions touched on such topics as boards and compliance, the inquiry process and communications.



Commissioners Mignolet and Dion in Ottawa.

Réseau francophone d'éthique et de déontologie parlementaires

Réseau francophone d'éthique et de déontologie parlementaires

The Founding General Assembly of the Réseau francophone d'éthique et de déontologie parlementaires took place in Namur, Belgium, on October 11, 2019. As of March 31, 2020, 12 member institutions had signed the Réseau's bylaws. This first gesture reflects the members' desire to foster greater collaboration by sharing their expertise, and in so doing learn more about ethics in order to offer the best possible support to interested parliamentarians in the French-speaking community.

Committed to the values of integrity, independence, rigour and professionalism, members will share good practices and stimulate reflection on questions involving parliamentary ethics and conduct, as well as offer access to rich expertise in these matters. The emergence of this network and these collective actions will contribute to the democratic vitality of parliamentarians in the French-speaking community.

During this Founding General Assembly, members elected for a two-year term the five members of the Bureau, which is responsible for planning the network's activities and managing its administrative affairs. The Bureau consists of the chair, held by the Commissioner, and the following members: the ethics officer of the Assemblée nationale française (vice-chair), a member of the Parliament of Wallonia (secretary-treasurer), the ethics officer of the Senate of Canada (director) and a representative of the Independent Commission against Corruption of Mauritius (director). Members also agreed that the Réseau would be headquartered in Québec.



The Founding General Assembly of the Réseau francophone d'éthique et de déontologie parlementaires in Namur, Belgium.

The project to create the Réseau is the outcome of an initiative launched by Québec's previous ethics commissioner, Jacques Saint-Laurent, and the ethics officer of the French National Assembly, Ferdinand Mélin-Soucramanien. The first working committee, which led to the Réseau's official creation, was formed by Québec ethics commissioner Ariane Mignolet, Agnès Roblot-Troizier, ethics officer of the French National Assembly, Pierre Legault, ethics officer of the Senate of Canada, Frédéric Janssens, secretary general of the Parliament of Wallonia, and Navin Beekarry, director general of the Independent Commission against Corruption of Mauritius. All are now members of the Bureau.

Participation in the annual conference of the Council on Governmental Ethics Laws

The Commissioner renewed its membership in the Council on Governmental Ethics Laws (COGEL), a professional organization made up of about 200 North American professionals from government agencies and organizations working in ethics, lobbying, freedom of information and elections.

Since 2012, two representatives of the Ethics Commissioner have been attending the COGEL annual conference. The 41st edition was held in Chicago from December 15 to 18, 2019. Various presentations and workshops allowed the representatives to discuss ethical issues making headlines in North America.

In addition to attending many conferences and workshops, the representatives also had the opportunity to discuss communications and the use of new technologies specific to their work environment.

IV. FINANCIAL STATEMENTS

Management Report

The Commissioner's financial statements were prepared by management, which is responsible for their preparation, presentation and the estimates and judgments included therein, and for choosing appropriate accounting policies, in accordance with the Public Sector Accounting Standards in Canada.

To fulfil its mandate, management maintains a system of internal controls to provide reasonable assurance that assets are safeguarded and that transactions are properly approved and accurately recorded on a timely basis and result in reliable financial statements.

As ethics commissioner, I recognize that I am responsible for conducting my affairs in accordance with the statutes and regulations governing my office.



Ariane Mignolet
Ethics Commissioner
Québec City, September 22, 2020

Operations and Accumulated Surplus for the Year Ended March 31, 2019

(in thousands of dollars)

		2020	2019
	Budget (Note 3)	Results	Results
Revenue (Note 4)	**1,604.3**	**1,376.4**	**1,242.4**
Expenses			
Remuneration	1,239.9	1,120.3	941.4
Transportation and representation	35.5	21.8	15.1
Telecommunications	10.0	6.6	8.6
Professional, administrative and other services	195.9	90.5	161.6
Rent and other rental payments	110.0	84.9	103.8
Materials and supplies	13.0	52.3	11.9
Expenses using appropriations	**1,604.3**	**1,376.4**	**1,242.4**
Amortization of tangible capital assets	33.0	47.6	26.8
	1,637.3	**1,424.0**	**1,269.2**
Annual deficit		**(47.6)**	**(26.8)**
Accumulated surplus at beginning of year		69.1	95.9
Accumulated surplus at end of year		**21.5**	**69.1**

The notes are an integral part of these financial statements.

Financial Position as at March 31, 2020

(in thousands of dollars)

	2020	2019
Financial assets		
Cash entitlements	414.0	13.1
	414.0	**13.1**
Liabilities		
Accounts payable and accrued liabilities (Note 5)	65.7	13.1
	65.7	**13.1**
Net debt	**348.3**	**—**
Non-financial assets		
Tangible capital assets (Note 6)	349.1	69.1
	349.1	**69.1**
Accumulated surplus (Note 7)	**349.1**	**69.1**
Contractual obligations (Note 8)		

The notes are an integral part of these financial statements.

Change in Net Debt
for the Fiscal Year Ended March 31, 2020

(in thousands of dollars)

	2020		2019
	Budget (Note 3)	Results	Results
Annual deficit	**482.0**	**280.0**	**(26.8)**
Change due to capital assets:			
Acquisition of tangible capital assets	(515.0)	(327.6)	—
Amortization of tangible capital assets	33.0	47.6	26.8
Change in net debt	**—**	**—**	**—**
Net debt at beginning of year		—	—
Net debt at end of year		**—**	**—**

The notes are an integral part of these financial statements.

Cash Flows Statement
for the fiscal Year Ended March 31, 2020

(in thousands of dollars)

	2020	2019
Operating activities		
Annual deficit	(47.6)	(26.8)
Non-cash items:		
Amortization of tangible capital assets	47.6	26.8
Change in operating assets and liabilities:		
Accounts payable and accrued liabilities	52.6	(4.7)
Cash flows from operating activities	**52.6**	**(4.7)**
Investing activities		
Acquisition of tangible capital assets	327.6	—
Change in cash entitlement	**400.9**	**(4.7)**
Cash entitlement at beginning of year	**13.1**	**17.8**
Cash entitlement at end of year	**414.0**	**13.1**

The notes are an integral part of these financial statements.

Notes to the Financial Statements
March 31, 2020

(in thousands of dollars)

1. NATURE OF THE OPERATIONS

The Ethics Commissioner (the "Commissioner") is an independent authority responsible for enforcing and applying the ethical principles and rules guiding the conduct of the Members of the National Assembly (MNAs) and their staff. These obligations are set out in the *Code of ethics and conduct of the Members of the National Assembly* (the "Code") (CQLR, c. C-23.1), the *Rules of conduct applicable to the staff of Members and House Officers of the National Assembly* (Office of the National Assembly, Decision No. 1690, March 21, 2013) and the *Regulation respecting the rules of conduct applicable to the office staff of ministers* (CQLR, c. C-23.1 r. 2).

To fulfill its mission, the Commissioner advises and guides MNAs and their staff in the fulfilment of their obligations by providing advisory opinions, offering training, ensuring MNAs produce the required statements and publishing guidelines to prevent conflicts of interest in particular.

At the request of an MNA or on her own initiative, the commissioner may conduct a verification or an inquiry to determine whether a violation of the Code, Rules or Regulation may have occurred. When she intervenes under the Code, the commissioner submits an inquiry report to the President of the National Assembly. If the commissioner concludes that the MNA has violated the Code, she may recommend that a sanction be imposed.

The Commissioner informs the general public of the rules and their meaning as they relate to the work of MNAs and their staff.

The Commissioner is funded through annual appropriations granted by the National Assembly and is not subject to federal and provincial income tax laws.

Notes to the Financial Statements
March 31, 2020

(in thousands of dollars)

2. MAIN ACCOUNTING POLICIES

a) Accounting standards

The Commissioner's financial statements are prepared in accordance with the *CPA Canada Public Sector Accounting Handbook*. Any other generally accepted accounting principles used must be consistent with the Handbook.

b) Use of estimation

Preparing the Ethics Commissioner's financial statements according to Canadian public sector accounting standards requires management to make significant estimates and judgements. These have an impact on reporting assets and liabilities, presenting contingent assets and liabilities as at the date of the financial statements, and reporting revenues and expenses for the period presented in the financial statements. The main element requiring the use of estimates is the service life of tangible capital assets. Actual results may differ from management's best estimates.

c) Revenue

Revenue is accounted for using the accrual method, that is, in the fiscal year in which the operations or events giving rise to it occur. Parliamentary appropriations are recognized as revenue when authorized and when all eligibility criteria are met.

ASSETS

d) Cash entitlements

The financial transactions of the Commissioner were effected through the general fund of the Government of Québec's Consolidated Revenue Fund. The cash entitlement represents the amount of cash the Commissioner is entitled to draw from the general fund to discharge his or her obligations out of the appropriations granted to him or her.

Notes to the Financial Statements
March 31, 2020

(in thousands of dollars)

2. MAIN ACCOUNTING POLICIES (CONTINUED)

NON-FINANCIAL ASSETS

By their nature, non-financial assets are generally used to provide future services.

e) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over their estimated service lives, as follows:

Asset Class	Amortization Period
Leasehold improvements	5 years
Materials and equipment	5 years
Computer equipment	3 years

When conditions indicate that a tangible capital asset no longer contributes to the capacity to provide goods and services, or the value of future economic benefits associated with the tangible capital assets is less than its net book value, its cost is reduced to reflect its decline in value. Capital losses on tangible capital assets are reflected in the book figures for the year. No reversal of allowance for impairment is recorded.

f) Inter-entity transactions

Inter-entity operations are those entered between entities controlled by or subject to joint control by the Government of Québec.

The cost of certain support services is borne by the National Assembly of Québec and is not recognized in the results of the fiscal year.

3. BUDGET

The detailed budget was prepared by the Commissioner and approved by the Office of the National Assembly on April 11, 2019.

4. REVENUES

The Commissioner is funded by annual parliamentary appropriations.

	2020	2019
Parliamentary appropriations		
Initial	1,604.3	1,394.1
Additional appropriations for the current fiscal year	—	200.0[1]
Lapsed	(227.9)	(351.7)
	1 376,4	**1,242.4**

1. The Commissioner obtained additional parliamentary appropriations of $200,000 for professional services.

Notes to the Financial Statements
March 31, 2020

(in thousands of dollars)

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020	2019
Suppliers and others	50.0	8.9
Salaries	15.7	4.2
	65.7	**13.1**

6. TANGIBLE CAPITAL ASSETS

				2020	2019
	Leasehold Improvements	Materials and Equipment	Computer Equipment	Total	Total
Cost of capital assets					
Opening balance	233.4	71.6	17.3	322.3	322.3
Acquisitions	271.9	50.3	5.4	327.6	—
Adjustments	—	—	—	—	—
Closing balance	**505.3**	**121.9**	**22.7**	**649.9**	**322.3**
Accumulated amortization					
Opening balance	171.2	65.1	16.9	253.2	226.4
Amortization for the year	43.4	3.8	0.4	47.6	26.8
Adjustments	—	—	—	—	—
Closing balance	**214.6**	**68.9**	**17.3**	**300.8**	**253.2**
Net book value as at March 31	**290.7**	**53**	**5.4**	**349.1**	**69.1**

	2020	2019
Initial budget for tangible capital assets	515.0	15.0
Acquisitions in the fiscal year	327.6	—
Lapsed parliamentary appropriations	(187.4)	(15.0)

7. ACCUMULATED SURPLUS

The accumulated surplus is invested in tangible capital assets.

Notes to the Financial Statements
March 31, 2020

(in thousands of dollars)

8. CONTRACTUAL OBLIGATIONS

The Commissioner leases premises under an occupancy agreement ending October 31, 2024. The rates in the table are estimates.

In addition, the Commissioner's activities may give rise to contracts and obligations whereby the Commissioner will be required to make payments over several years for the acquisition of goods and services or for the development of research in its field.

Contractual obligations for the upcoming years are as follows:

	Lease Agreements	Research Support	Total
2020-2021	149.7	11.4	161.1
2021-2022	155.7	5	160.7
2022-2023	155.7	—	155.7
2023-2024	155.7	—	155.7

9. RELATED PARTY TRANSACTIONS

For accounting purposes, the Commissioner is related to all entities controlled by the Government of Québec or subject either to joint control. The Commissioner is also related to its commissioner, her close relatives and the entities over which she has the power to govern the financial and administrative decisions.

No transactions were concluded between the Commissioner and its commissioner, her close relatives or the entities over which she has the power to govern the financial and administrative decisions.

The cost of certain support services is borne by the National Assembly of Québec and is not recorded in the financial statements. The Commissioner has not entered into any other significant related-party transactions at a value different from that which would have been established if the parties were unrelated.

Équipe de la reprographie et de l'imprimerie
de l'Assemblée nationale du Québec

September 2020

100%

Papier fabriqué au Québec

FOR MORE INFORMATION:

Ethics Commissioner
1150 Rue de Claire-Fontaine
7th floor, suite 710
Québec City (Québec) G1R 5G4

Telephone: 418 643-1277 | Fax: 418 643-1318

info@ced-qc.ca | www.ced-qc.ca