



Office of the Information and
Privacy Commissioner of Alberta

Review of the Government of Alberta's Public Disclosure of Travel and Expenses Policy

June 2015

Commissioner's Message

This report presents the findings and recommendations from my review of the Government of Alberta's "Public Disclosure of Travel and Expenses Policy" which mandates proactive online disclosure of travel, meal and hospitality expenses claimed by ministers, associate ministers, ministerial political staff, senior officials, deputy ministers and executive managers. I would like to recognize Senior Information and Privacy Manager Leanne Salel and Garry Henderson, a contractor with my office, for their contributions to this review.

As this review shows, public disclosure of government expenses is becoming the norm in Canada and elsewhere. Citizens are rightfully concerned about governments' stewardship of public resources and there is high, ongoing demand for such records. As incidents in Alberta and across Canada in recent years have shown, when expense scandals occur, they can lead to a crisis of public confidence in government. Proactively disclosing the expense data of senior government officials can enhance government transparency and accountability, build public trust and reduce formal access requests.

This review also shows that in order to meet the stated goals of transparency and accountability, a proactive expense disclosure regime must do more than publish figures. Users require appropriate platforms and features as well as the information necessary to understand the data, including its strengths, weaknesses and analytical limitations. Ultimately, proactive disclosure must be viewed as *one* component of a robust accountability scheme, which incorporates appropriate frameworks to control expenses, regular audits, strong freedom of information laws and the like.

I hope that the recommendations made in this report are helpful and that the principles used to evaluate the proactive disclosure regime will be useful for guiding future open government data initiatives.

Jill Clayton
Information and Privacy Commissioner

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Executive Summary

On September 5, 2012, the Government of Alberta (Alberta Government or Government) announced its “Public Disclosure of Travel and Expenses Policy” (Disclosure Policy), mandating proactive online disclosure of travel, meal and hospitality expenses claimed by ministers, associate ministers, ministerial political staff, senior officials, deputy ministers and executive managers.

In its announcement, the Government stated that it would ask the Information and Privacy Commissioner to “review the policy in one year to ensure the Alberta government continues to employ best practise standards.”

The Commissioner has a broad mandate under the *Freedom of Information and Protection of Privacy Act* (FOIP Act or Act). In addition to investigative powers, the Commissioner has the authority to monitor how the Act is administered to ensure that its purposes are achieved (section 53(1) of the Act). The Commissioner may also conduct research into anything affecting the achievement of the purposes of the Act and comment on the implications for freedom of information or for protection of personal privacy of any proposed legislative schemes or programs of public bodies (sections 53(1)(e) and (f)).

There are currently no provisions under the FOIP Act requiring proactive disclosures. As such, the Commissioner’s review is not in the nature of a compliance investigation. Instead, the specific objectives of the review were to:

- Research “best practices” for proactive expense claim disclosures
- Examine proactive expense claim disclosures in other jurisdictions
- Compare the Alberta Government’s Disclosure Policy and its implementation against the requirements/practices of other jurisdictions and relative to “best practices”
- Make recommendations as to how the Disclosure Policy and/or its implementation can be strengthened to further the goals of transparency and accountability.

Findings and Recommendations

This report finds that the Alberta Government’s proactive expense disclosure regime is one of the most robust of those reviewed. Nonetheless, the report makes 25 recommendations in respect of both the Disclosure Policy and the Government’s “Public Disclosure of Travel and Expenses Website” (Disclosure Website). These recommendations are intended to further improve the expense disclosure initiative and advance the goals of government transparency

and accountability. The key findings and recommendations are listed below under headings which correspond to each principle related to data disclosure and policy integrity.

1. Accessibility

Data should be available to the widest range of users for the widest range of purposes. Practically, this means that data must be available online. Proactively disclosed information must be easy to find, easy to search, easy to understand/use, and easy to reuse.

Findings:

- Provides a centralized website for the disclosure of expenses, while providing multiple access points to maximize accessibility.
- Dataset is easy to find both through Internet (Google) searches and government homepage searches and links. The related policies are harder to locate.
- Ministry websites post some related expense reports but do not link to the Disclosure Website.
- The Disclosure Website does not include links to related expense datasets.
- Searching is made easier by providing a complete dataset of all expense information (bulk data).
- Data can be searched, sorted, and filtered by ministry, position, name, category, type, date, amount, and description/rationale.
- No general keyword search tool is available.
- Data is available in open formats (i.e., CSV format) which enhances searchability.
- If a filter button is used, users can only return to the full dataset by clearing the filter icon, which may not be obvious.
- User-friendly format.
- Website includes features to increase understanding of site (e.g., FAQ section).
- Acronyms used in the datasets can be confusing.
- Available in multiple, open formats with bulk access. Easy to download.

Recommendations for Accessibility

1. Add links on individual ministry websites to the Disclosure Website.
2. Add links on the Disclosure Website to related expense datasets and explain the differences between similar datasets.
3. Enable users to search the disclosure table by keyword.
4. Ensure that users know how to return to the original dataset following searches and can do so easily.

5. Consider adding a glossary or other tool so that the data user understands the acronyms and/or abbreviations being used on the disclosure website.

2. Timeliness

Data should be made available to the public in a regular, timely manner, as quickly as necessary to preserve the value of the data.

Findings:

- The Disclosure Policy requires bi-monthly publication (i.e., within 10 days after the first day of each month), which is frequent compared to other jurisdictions reviewed.
- The timeframe wording in the Disclosure Policy requires clarification.
- Timeliness of reporting is difficult to measure in absence of publication dates or compliance reports.
- The Disclosure Policy does not set out consequences for non-compliance with timeframes.

Recommendations for Timeliness

6. Clarify the timeframe in the Disclosure Policy for the posting of expenses.
7. Ensure that there are adequate resources to process and post expense data in a timely manner.
8. Develop and clearly set out consequences for failure to comply with disclosure timeframes.
9. Consider options to enhance the transparency of compliance with disclosure timeframes, such as posting publication dates or mandating periodic reporting on compliance.

3. Universality of Use

Accessibility is further advanced when data is freely available to anyone at any time and does not require registration for access. Non-proprietary formats should be used where possible. Data should be released under a licence that does not restrict its use (i.e., no copyrights or patents). Reasonable privacy, security and privilege restrictions are allowed.

Findings:

- The data is made freely available with an open licence. There are no technical or legal restrictions on use.

4. Primacy and Completeness

Transparency, data reuse and innovation are all maximized when data is collected at the source and released with the finest level of detail permissible (i.e., not aggregated or modified). Government data also should be as complete as possible. All raw data should be disclosed with any necessary redacting.

Findings:

- The data is granular and has not been aggregated.
- Receipts are published where available.
- Description/rationale column is not always sufficiently detailed (see additional comments under principle 10 – Transparency).

5. Privacy

A well-crafted open data initiative should address valid privacy and security concerns. Clear guidelines should be in place to ensure that personal privacy of individuals is not inadvertently breached through proactive disclosure of information.

Findings:

- The Disclosure Policy makes clear that expense reports must not contain information required to be withheld under the FOIP Act.
- Receipts are redacted.
- Internal guidelines have been developed for redacting information but do not appear to be publicly available.

Recommendation for Privacy

10. Make publicly available the guidelines relating to redacting personal information from receipts and expense documents for proactive disclosure.

6. Permanence

Data should be located at a stable internet location and made available indefinitely. There should be appropriate archiving over time.

Findings:

- The Disclosure Website is a stable, permanent website.
- No information about archiving policies is available.

Recommendation for Permanence

11. Consider establishing archiving policies which maintain access to the historical data.

7. Scope

Scope includes an assessment of both the range of expenses covered and the categories of claimants who are subject to the disclosure requirements. These policy choices should adequately respond to public demand (as reflected by prior requests and other indicators) and meet transparency requirements.

Findings:

- The range of expenses and classes of claimants subject to the Disclosure Policy is broad.
- Some ambiguity in terms used to define claimants subject to the Disclosure Policy.

Recommendation for Scope

12. Consider providing further details on which positions are required to post expenses, such as in the FAQ section.

8. Accuracy

Best practice favours disclosing information directly from the source of information, if possible (e.g., the 'touch data only once' principle). The integrity of the data also requires that internal controls exist to ensure that the information presented is accurate and complete.

Findings:

- The Disclosure Policy states that expense reports shall be generated directly from government financial systems.
- The Disclosure Policy does not include a requirement for periodic audits of the proactive disclosure process.

Recommendations for Accuracy

13. Provide for periodic mandatory audits in the Disclosure Policy to ensure that the information disclosed is accurate and complete, that disclosure is made in a timely manner and that adequate controls exist to detect deficiencies.
14. Provide contact information on the website for users who experience difficulties accessing the disclosed information or encounter other problems.

9. Public Consultation/Input

The public should be consulted in the implementation and ongoing assessment and review of the scheme. Governments should create meaningful opportunities for public feedback about data quality, quantity, selection and format as well as the user-friendliness of the point(s) of access.

Findings:

- Some ability for users to comment on dataset.

Recommendation for Public Consultation/Input

15. Enhance features which allow for stakeholders and the public to submit feedback on the disclosure scheme.

10. Transparency

The policies and processes used to collect and publish the data should be described and made available so that the public has sufficient information to understand the strengths and limitations of the data provided. Transparency is best served when the maximum allowable data about each expense is disclosed. Any limitations on disclosure should be made clear.

Findings:

- Alberta Treasury Board has discretion to grant exemptions from the Disclosure Policy but guidelines for exercising discretion are not publicly available.
- The “corporate events” disclosure exemption is not transparent to the public.
- The Disclosure Website does not provide links to relevant policies or related datasets.
- One of the disclosure policies relating to international travel is not publicly available.
- Description/rationale column is not always sufficiently detailed to confirm the expense is connected to a government business purpose.
- Approvers must make notes for approval decisions when discretion is exercised but these are not disclosed.
- Class of travel cannot always be determined.
- Related expense datasets are coordinated on an overview page.
- It may not be clear to users that international travel expense information is available in more than one publication/dataset.

Recommendations for Transparency

16. Identify and make public guiding principles for the exercise of Alberta Treasury Board discretion in granting exemptions from the Disclosure Policy, to ensure that it is exercised in a consistent and equitable way.
17. Enhance the transparency of any reporting exemptions or remove them if there is no principled justification for their non-disclosure.
18. Make publicly available all policies related to travel, meal and hospitality expense disclosures and include links to these on the Disclosure Website.
19. Clarify what constitutes sufficient detail for the “Description/Rationale” column, and ensure that wherever possible, it includes some information which points to the government business purpose underlying the expense, subject to legitimate confidentiality or security concerns.
20. Ensure that class of travel is consistently disclosed.
21. Clarify on the Disclosure Website that the international travel expenses of ministers and associate ministers, although reportable under “The Reporting Policy for Ministerial and MLA travel Outside of Canada”, are included in this dataset as well.
22. Include an explanation on the Disclosure Website of the differences between similar expense datasets.
23. Review the policies governing international travel expense disclosures to determine whether the scope of expenses proactively disclosed should be expanded.

11. Accountability

For a proactive disclosure regime to be effective, there must be mechanisms by which it is enforced and non-compliance sanctioned. In other words, compliance needs to be reviewable. In more general terms, whether proactive disclosures improve accountability depends on whether the public is provided with the information it needs to know in order to hold the government answerable for its actions.

Findings:

- The consequences for a ministry failing to comply with disclosure requirements are unclear.
- Improving overall accountability through proactive disclosure is limited by the fact that disclosures and policies do not always reveal if expenses were reasonable, appropriate and a cost-effective use of resources.

Recommendation for Accountability

24. Set out consequences in the Disclosure Policy for any failures by a ministry to comply with and establish a monitoring reviewing authority.

Other Consideration: Legislating Proactive Disclosure

The FOIP Act should reflect and enshrine the Alberta Government's paradigm shift towards proactive disclosure, and evolving global standards favouring proactive disclosure.

Recommendation for Legislation

25. Reinforce proactive disclosure policy initiatives by incorporating mandatory proactive disclosure requirements in the FOIP Act.

Summary of Recommendations

Proactive disclosure and open government movements will only grow in importance over time and represent a fundamental paradigm shift in the way governments around the world view themselves and what citizens expect from their governments. Information is increasingly viewed as a public asset, with open disclosure as the default.

I. Introduction

In Alberta, the public's right to access information about government is set out in the *Freedom of Information and Protection of Privacy Act* (FOIP Act or Act).¹ The FOIP Act guides open and accountable government by giving the public a statutory right of access to government information. Under the Act, access to records must be given unless the Act specifically allows the records/information to be withheld.

The importance of the public's right to access government information cannot be overstated. As the Supreme Court of Canada has recently noted:

Access to information legislation serves an important public interest: accountability of government to the citizenry. An open and democratic society requires public access to government information to enable public debate on the conduct of government institutions.²

While the FOIP Act provides a right of access to government information, access remains predominantly reactive because it is generally granted only after a request is made. While the Act allows for disclosure of information through processes outside of a formal FOIP request (e.g., by way of 'routine disclosure' in response to a request for information or by proactively disclosing information) most access requests for government information continue to proceed through the formal FOIP process. The requirement to go through a FOIP request can be a disincentive for parties seeking information.

However, there is a positive and growing trend taking place in governments around the world towards proactive disclosure of information. Proactive disclosure refers to steps public bodies take to provide information to the public on their own accord, as opposed to providing information only when responding to a freedom of information request. There is growing recognition of the many economic and efficiency benefits for public bodies which embrace a proactive disclosure regime, in addition to gains in openness and accountability. Proactive disclosure is part of a broader global trend known as "open government data".

In recent years, the expense claims of high ranking politicians and civil servants in provincial and federal governments across Canada have been the subject of extensive public and media scrutiny. When expense scandals occur, there can be a crisis of public confidence in government officials. Public interest is served when records about discretionary expenditures are subjected to independent scrutiny.

¹ *Freedom of Information and Protection of Privacy Act*, R.S.A. 2000, c. F-25.

² *John Doe v. Ontario (Finance)*, 2014 SCC 36 at para. 1.

In addition to promoting government transparency and accountability and building public confidence in government representatives, publicly disclosing expense claims may reduce the number of FOIP requests and save public bodies considerable time, effort and resources. It is undoubtedly for these reasons that governments across Canada and beyond have moved towards the proactive disclosure of expense information.

On September 5, 2012, the Alberta Government announced a new “Public Disclosure of Travel and Expenses Policy” (the Disclosure Policy) which mandates proactive online disclosure of travel, meal and hospitality expenses of cabinet ministers and their political staff, senior officials appointed by Order in Council and paid directly by government, deputy ministers and executive managers in the Alberta public service. At the same time, the Government introduced a new “Travel, Meal and Hospitality Expense Policy” (Travel Policy) which governs the reimbursement of expenses. The expenses are disclosed online on the “Public Disclosure of Travel and Expenses Website” (Disclosure Website). In its press release, the Government stated that the Disclosure Policy “broadens the scope of reporting, increases oversight and provides greater detail than any other province in Canada.”³ The first reports were posted online in December 2012.

In its September 5, 2012 announcement of the Disclosure Policy, the Government stated that it would ask the Information and Privacy Commissioner to “review the policy in one year to ensure the Alberta government continues to employ best practise standards.”

II. Jurisdiction and Purpose of Review

The Commissioner has a broad mandate under the FOIP Act. In addition to investigative powers, the Commissioner has the authority to monitor how the Act is administered to ensure that its purposes are achieved.⁴ The Commissioner may also conduct research into anything affecting the achievement of the purposes of the Act and comment on the implications for freedom of information or for protection of personal privacy of any proposed legislative schemes or programs of public bodies.⁵

³ Alberta Government, News Release, “Alberta to lead the country on expense transparency and reporting” (5 September 2012) online: Alberta Government <<http://alberta.ca/release.cfm?xID=3292498708A66-D739-A538-13B2E5F5B567961B>>.

⁴ Section 53(1).

⁵ Sections 53(1)(e) and (f).

There are currently no provisions under the FOIP Act requiring proactive disclosures. As such, this review is not in the nature of a compliance investigation. Rather, further to the Government's request, the objectives of this review are to:

- Research "best practices" for proactive expense claim disclosures
- Examine proactive expense claim disclosures in other jurisdictions
- Compare the Alberta Government's Disclosure Policy and its implementation against the requirements/practices of other jurisdictions and relative to "best practices"
- Make recommendations as to how the Alberta Government's Disclosure Policy and/or its implementation can be strengthened to further the goals of transparency and accountability.

III. Methodology

This review evaluates the effectiveness of the Alberta Government's Disclosure Policy and Disclosure Website in promoting transparency and accountability in the public sector. It does so in two ways.

First, a set of 11 guiding principles were identified. These were drawn and adapted from a review of various standards for open government data initiatives which have been developed by open government advocates and stakeholders. Benchmarks were selected for their usefulness in evaluating proactive government expense disclosures.

The 11 principles have been organized into two categories. The first is a set of standards relating to the *manner* in which proactive disclosure is made; in other words, *how* the data is made public. These include:

1. Accessibility (including easy to find, easy to search, easy to understand/use, and easy to reuse)
2. Timeliness
3. Universality of Use (including licensing, fees and other restrictions)
4. Primacy and Completeness
5. Privacy
6. Permanence

The second set of principles relate to the *integrity* of the Disclosure Policy (i.e., to guide implementation and management of the Disclosure Policy). These principles include:

7. Scope
8. Accuracy

9. Public Consultation/Input
10. Transparency
11. Accountability.

Each of these principles is elaborated upon in Part V of this report and then applied to the Alberta Government's Disclosure Policy and Disclosure Website. Additional sources of information, such as related policies, guidelines and other expense disclosure websites were reviewed and informed the report's findings and recommendations.

The second part of this review examines proactive expense disclosure schemes in Canada and in selected countries worldwide. Leading jurisdictions were compared using selected benchmarks with a view to assessing how the Alberta Government's initiative fares comparatively. Best practices were also identified which may be used to improve Alberta's expense disclosure regime.

IV. Proactive Disclosure and Open Government Data

Proactive Disclosure

Proactive disclosure – making information public at the initiative of the public body, without a request being made – can offer many benefits. Depending on the kind of information being disclosed, proactive releases can enhance government transparency and accountability, public education and civic engagement, access and equality of access to information, trust in government, efficiency, and economic growth through public innovations. The ultimate result, of course, is a more open and responsive democratic government.

Of these public goods, government expense disclosures primarily facilitate more accountable public spending and greater integrity and transparency in government. Given these benefits and the high public demand for this information, many governments at all levels in Canada and around the world have been adopting proactive disclosure schemes for government expenses.

These undertakings reflect a larger movement called “open government data” which is gaining traction in governments at all levels of Canada and around the world. The principles of the open government data movement have been used as the benchmarks in this report to analyze the Government's expense disclosure initiative.

Open Government Data

Open government data refers to the release of government data in large datasets in formats that can then be easily read and accessed, and which allows users to use or reuse it – such as by repackaging or combining it with the data from other data sets for new purposes.⁶ The Alberta Government’s “Open Information and Open Data Policy” has defined open data as “government-owned data whose release is not subject to privacy, security or legislative restrictions and which is made available to the public with minimal restrictions on its use or reuse. Open data is released proactively whenever possible.”⁷

The open government data movement is the result of both rapid advances in technology as well as fundamental changes in the way people view the role of government and the participation of citizens in it. People have increased expectations of what information government should make publicly available and greater demands for public accountability.

The open government data initiative covers a wide range of data that governments can release, from service delivery (i.e., data being *from* government) at one end of the spectrum to public accountability (i.e., being data *about* government) at the other end.⁸ As noted, the release of government-held data can serve any number of objectives. Whether disclosure makes greater government accountability possible depends upon the nature and quality of the information and the manner of its release.

Information and privacy commissioners and ombudspersons across Canada have actively supported open government and proactive disclosure. In September 2010, the federal, provincial and territorial information and privacy commissioners and ombudspersons issued a “Joint Resolution on Open Government” which calls upon governments at all levels in Canada to embrace the paradigm shift towards proactive disclosure and open government.⁹ In July 2013, the Information and Privacy Commissioner of Alberta made a submission to the Government’s review of the FOIP Act which included a number of recommendations to advance open

⁶ See the definition of “open government data” by the Open Government Working Group (which is a group of open government data advocates), online: <<http://opengovernmentdata.org/about/>>. The concept of open government data is the product of two distinct movements, open government and open data. For a discussion of these developments see Joshua Tauberer, *Open Government Data*, (2014) 2nd ed., online: <<https://opengovdata.io/>> and Harlan Yu and David G. Robinson, “The New Ambiguity of ‘Open Government’”, 59 UCLA L. Rev. Disc. 178 (2012).

⁷ *Government of Alberta Open Information and Open Data Policy*, online: Alberta Open Data Portal <<http://data.alberta.ca/content/government-alberta-open-information-and-open-data-policy>>.

⁸ Yu and Robinson, *supra* note 6 at 182-183.

⁹ Resolution of Canada’s Access to Information and Privacy Commissioners, September 1, 2010. Online: Office of the Privacy Commissioner of Canada <http://www.priv.gc.ca/media/nr-c/2010/res_100901_e.asp>

government through the inclusion of proactive disclosure requirements in the Act.¹⁰ These recommendations are discussed further in Part VI of this report.

V. Principles for Evaluating Proactive Expense Disclosures

As the open government data movement has gained momentum, a number of advocacy groups, academics and stakeholders have proposed working definitions of what it means for government data to be open. These groups have developed sets of principles which identify the defining qualities of open government data and allow for the assessment of such schemes.

The Sunlight Foundation has been updating a set of open data principles which were first developed in October 2007 by a group of 30 open government advocates.¹¹ In 2010, the original eight principles were expanded and 10 principles were identified which are said to “provide a lens to evaluate the extent to which government should be open and accessible to the public.”¹² These principles are: completeness, primacy, timeliness, ease of physical and electronic access, machine readability, non-discrimination, use of commonly owned standards, licensing, permanence and usage costs. In 2014, the Sunlight Foundation issued a separate publication entitled, *Guidelines for Open Data Policies*. The 31 guidelines go beyond a set of evaluation principles, providing a comprehensive framework for open data initiatives which address what data should be public, how to make data public, and how to implement policy.¹³

Joshua Tauberer’s book, *Open Government Data*, offers one of the most comprehensive discussions of the principles behind the open government data movement.¹⁴ Tauberer has taken the original eight principles of open government data and added seven more principles. He has divided these principles under four headings, as follows:

¹⁰ Information and Privacy Commissioner of Alberta, *Becoming a Leader in Access and Privacy* (July 2013), online: <http://www.oipc.ab.ca/Content_Files/Files/Publications/FOIP_Act_Review_2013_Becoming_A_Leader.pdf>. In its 2013 public consultations on the FOIP Act review, the Alberta Government sought feedback on four themes including, “Open Government and the FOIP Act”. See: Service Alberta, *Freedom of Information and Protection of Privacy (FOIP Act) Discussion Guide 2013*, online: <<http://alberta.ca/albertacode/images/Consultation-Overview-FOIP-Review.pdf>>. As of the date of this report, the Government has not released a final report with recommendations or a bill to amend the FOIP Act.

¹¹ The Sunlight Foundation is a non-partisan, non-profit Washington DC based foundation engaged in open government and government transparency advocacy. See online: <http://sunlightfoundation.com/>.

¹² Sunlight Foundation, *Ten Principles for Opening Up Government Information*, August 11, 2010. Online: <<http://sunlightfoundation.com/policy/documents/ten-open-data-principles/>>.

¹³ *Open Data Policy Guidelines*, online: Sunlight Foundation <<http://sunlightfoundation.com/opendataguidelines/>>.

¹⁴ Tauberer, *supra*, note 6. Joshua Tauberer is an open government activist and creator of GovTrack.us, a popular government transparency website launched in 2004 which helps citizens find and track bills in the U.S. Congress and understand their representatives’ legislative record.

1. Basic principles: freely available on internet, primary, timely, accessible, data format
2. Universality of use: non-discriminatory, non-proprietary, licence-free
3. Publishing data: permanent, promote analysis, safe file formats, provenance and trust
4. On the openness process: public input, public review, interagency coordination, prioritization.

Additional initiatives and reports reflect many of these principles. Some recent examples include:

- A March 2010 working group paper commissioned by the Access to Information Program at the World Bank Institute entitled, *Proactive Transparency: The future of the right to information* identified various guiding principles for the design and implementation of proactive disclosure regimes.¹⁵
- The *G8 Open Data Charter*, issued June 2013, committed all of the G8 countries including Canada to five open data principles: open data by default, quality and quantity, useable by all, releasing data for improved governance and releasing data for innovation.¹⁶ The Alberta Government states that it has developed its open information/open data policy consistent with the *G8 Open Data Charter* and that it is one of the first sub-national jurisdictions to do so.¹⁷
- The B.C. Information and Privacy Commissioner has released two reports concerning proactive disclosure and open government. In Report F11-02, an investigation into the simultaneous disclosure practice of B.C. Ferries and the general practice of proactive disclosure, the Commissioner issued policy guidelines concerning best practices for proactive disclosure by public bodies.¹⁸ Report F-13-03 evaluated the B.C. government's open government initiative, including its proactive disclosure of travel and hospitality expenses.¹⁹

¹⁵ Helen Darbshire, *Proactive Transparency: The future of the right to information?* (World Bank, 2010), at section 5. Online: <http://siteresources.worldbank.org/WBI/Resources/213798-1259011531325/6598384-1268250334206/Darbshire_Proactive_Transparency.pdf>.

¹⁶ Online: *Foreign Affairs, Trade and Development Canada* <http://www.international.gc.ca/g8/open_data_charter-charte_du_g8_sur_les_donnees_ouvertes.aspx?lang=eng>. The *G8 Open Data Charter* was adopted by Canada and all other G8 members at the June 2013 G8 summit in Lough Erne, Northern Ireland. It commits the G8 members to a set of norms and standards for the proactive release of more, high-quality, user-friendly data that is unrestricted in its use and reuse.

¹⁷ *Frequently Asked Questions*, online: Alberta Open Data <http://data.alberta.ca/sites/default/files/Open%20Government%20Program%20-%20Frequently%20Asked%20Questions_0.pdf>.

¹⁸ B.C. Information and Privacy Commissioner, *Investigation into the Simultaneous Disclosure Practice of B.C. Ferries (Re)*, 2011 B.C.IPC 21 (CanLII), online: <<http://canlii.ca/t/flsfx>>.

¹⁹ B.C. Information and Privacy Commissioner, *Open Government Initiative (Re)*, 2013 B.C.IPC 19 (CanLII), online: <<http://canlii.ca/t/g0hd0>>.

- In May 2013, President of the United States Barack Obama issued an Executive Order regarding the open data policy of the US government, making open and machine-readable the new default for government information.²⁰ The accompanying memorandum, “Open Data Policy: Managing Information as an Asset” sets out an information management framework to promote openness, including a set of open data principles.²¹

While the classification, number and type of benchmarks in these sources vary, they share common features which can be used for assessing the extent to which government data is open and accessible to the public.

As the open government data concept applies to many different kinds of datasets, the principles that have evolved for open government data have been revised and adapted in this report to assess the Alberta Government’s disclosure of expense data.

The principles have been organized under two broad areas:

- Principles related to how data is disclosed (the mechanics of disclosure)
- Principles related to the integrity of the Disclosure Policy.

Principles Related to Data Disclosure

1. Accessibility

Data should be available to the widest range of users for the widest range of purposes. Practically, this means that data must be available online. Proactively disclosed information must be:

- **Easy to find:** The dataset should be easy to find both for the main users of the data (e.g., reporters and special interest groups) as well as inexperienced users. The point(s) of access should maximize accessibility.
- **Easy to search:** Data should be in a searchable format and be supported by systems that provide for maximal searchability. Bulk datasets which enable the public to

²⁰ Executive Order, *Making Open and Machine Readable the New Default for Government Information* (9 May, 2013), online: The White House <<http://www.whitehouse.gov/the-press-office/2013/05/09/executive-order-making-open-and-machine-readable-new-default-government->>.

²¹ Executive Office of the President, *Memorandum for the Heads of Executive Department and Agencies: Open Data Policy – Managing Information as an Asset* (9 May 2013) online: The White House <<http://www.whitehouse.gov/sites/default/files/omb/memoranda/2013/m-13-13.pdf>>.

download all of the information stored in a database at once are generally preferable to multiple data files which must be separately accessed.

- **Easy to understand/use:** The disclosure scheme should be user-friendly, easy to read, well organized and incorporate features which realize that goal (i.e., describe features of the site, include a glossary of terms, FAQ sections etc.).
- **Easy to reuse:** Machine processability and promoting analysis are among the most important principles of open government data.²² The manner of release must allow for reuse and redistribution – easy to download and in comprehensive and open formats for varied uses.

2. Timeliness

Data should be made available to the public in a regular, timely manner, as quickly as necessary to preserve the value of the data.

3. Universality of Use (Licensing, Fees and Other Restrictions)

Accessibility is further advanced when data is freely available to anyone at any time and does not require registration for access. Non-proprietary formats should be used where possible. Data should be released under a licence that does not restrict its use (i.e., no copyrights or patents). Reasonable privacy, security and privilege restrictions are allowed.

4. Primacy and Completeness

Transparency, data reuse and innovation are all maximized when data is collected at the source and released with the finest level of detail permissible (i.e., not aggregated or modified). Government data also should be as complete as possible. All raw data should be disclosed with any necessary redacting.

5. Privacy

A well-crafted open data initiative should address valid privacy and security concerns. Clear guidelines should be in place to ensure that personal privacy of individuals is not inadvertently breached through proactive disclosure of information.

²² Tauberer, *supra* note 6 at chapter, “14 Principles of Open Government Data- Analyzable Data in Open Formats”.

6. Permanence

Data should be located at a stable internet location and made available indefinitely. There should be appropriate archiving over time.

Principles Related to Policy Integrity

7. Scope

Scope includes an assessment of both the range of expenses covered and the categories of claimants who are subject to the disclosure requirements. These policy choices should adequately respond to public demand (as reflected by prior requests and other indicators) and meet transparency requirements.

8. Accuracy (Data Quality)

Best practice favours disclosing information directly from the source of information, if possible (e.g., the 'touch data only once' principle). The integrity of the data also requires that internal controls exist to ensure that the information presented is accurate and complete.

9. Public Consultation/Input

The public should be consulted in the implementation and ongoing assessment and review of the scheme. Governments should create meaningful opportunities for public feedback about data quality, quantity, selection and format as well as the user-friendliness of the point(s) of access.

10. Transparency

The policies and processes used to collect and publish the data should be described and made available so that the public has sufficient information to understand the strengths and limitations of the data provided. Transparency is best served when the maximum allowable data about each expense is disclosed. Any limitations on disclosure should be made clear.

11. Accountability

For a proactive disclosure regime to be effective there must be mechanisms by which it is enforced and non-compliance sanctioned.²³ In other words, compliance needs to be reviewable. In more general terms, whether proactive disclosures improve accountability depends on whether the public is provided with the information it needs to know in order to hold the government answerable for its actions.

There is always a tension between designing an expense disclosure scheme which safeguards public money and increases public confidence but which remains administratively viable and cost effective. This balancing has been borne in mind in this review of the Alberta Government's initiative and the resulting recommendations.

VI. Government of Alberta's Travel, Meal and Hospitality Expense Disclosure Initiative

The Alberta Government announced its travel, meal and hospitality expense disclosure initiative in September 2012. It introduced two new policies and an online web portal for the regular disclosure of the data.

Policies

The Disclosure Policy governs the disclosure of travel, meal and hospitality expenses claimed by government officials.²⁴ It is reproduced in Appendix 1. The Disclosure Policy's stated purpose is to "provide a framework for the routine disclosure of expense information of government officials and to enhance public confidence by improving accountability and transparency."

Under section 5(1) of the Disclosure Policy, each minister is responsible for ensuring that detailed reports of their own expenses and the expenses of claimants under their administration are made accessible online on a bi-monthly basis, within 10 business days after the first day of each calendar month. The Disclosure Policy sets out which claimants are covered, the types of information included for each expense and the frequency and manner of disclosure.

²³ Darbshire, *supra* note 15 at 34.

²⁴ Alberta Government, "Public Disclosure of Travel and Expense Policy" (20 September 2012), online: Treasury Board and Finance <<http://www.finance.alberta.ca/business/planning-accountability/accountability/GoA-Public-Disclosure-of-Travel-and-Expense-Policy.pdf>>.

The Travel Policy sets out the framework for reimbursement of expenses.²⁵ The Travel Policy contains a number of principles and a process that are intended to add to the integrity of the data. It sets out the claimable expenses and approval process for reimbursements, including approvers, required documentation, and permissible limits on each type of expense.²⁶ While this review focuses on the Disclosure Policy, reference to the Travel Policy is made as required.

Website

The Alberta Government publishes expense datasets in a searchable format on its “Public Disclosure of Travel and Expenses” website (the Disclosure Website).²⁷ This website can be accessed both through homepage links and searches on the Alberta Open Data Portal,²⁸ the Government of Alberta website and the Alberta Treasury Board website.²⁹ Information is displayed in an online table format as seen above. Expenses are reported under the ministry that incurred the expense. Information disclosed about each expense includes:

- The name and position of the claimant
- The date of the transaction(s) giving rise to the expense
- The amount of each expense
- The category of each expense (e.g., travel – including transportation, accommodation, meals and related incidentals – hospitality and working sessions)
- A short high level description and rationale of the expense
- Receipts for each reimbursed expense where applicable (e.g., hyperlinks are provided to a scanned receipt).

The information can be searched, sorted, and filtered by ministry, the position and/or name of the person who incurred the expense, category, type, date and amount. The data is also available in a number of open data formats.

²⁵ Alberta Government, “Travel, Meal and Hospitality Expense Policy” (20 September 2012), online: Treasury Board and Finance <<http://finance.alberta.ca/business/planning-accountability/accountability/GoA-Travel-Meal-and-Hospitality-Expense-Policy.pdf>>.

²⁶ Two interpretation bulletins have been issued with respect to the Travel Policy: *Interpretation Bulletin #1 – Travel, Meal and Hospitality Expense Policy Overview* (September 20, 2012) and *Interpretation Bulletin #2 – Regional, Designated and Variable Work Areas* (March 13, 2013). These may be found online at: <<http://www.finance.alberta.ca/business/planning-accountability/accountability/expenses-policies.html>>.

²⁷ *Public Disclosure of Travel and Expenses*, online: Alberta Government <<http://alberta.ca/travelandexpensedisclosure.cfm>>.

²⁸ Alberta Open Data Portal, online: <<http://data.alberta.ca/>>.

²⁹ Alberta Treasury Board and Finance, online: <<http://www.finance.alberta.ca/business/planning-accountability/accountability/expenses-policies.html>>.

Figure 1: Screenshot of the Disclosure Website (Alberta.ca, accessed 7 July, 2014).

The screenshot shows the Alberta Government website's disclosure page. At the top, there is a navigation bar with links for 'Government of Alberta Home', 'Ministries', 'Services', and 'Contact Government'. Below this is the 'Alberta Government' logo and a search bar. A secondary navigation bar includes 'Home', 'News', 'Jobs', 'Education & Training', 'Health', 'Personal & Family Supports', 'Community & Recreation', and 'A-Z Listings'. The main content area is titled 'Public Disclosure of Travel and Expenses' and contains introductory text about the disclosure policy implemented on October 1, 2012. Below the text is a table with a dropdown menu for 'Ministry' set to 'All Ministries'. The table lists three expense entries for the 'Aboriginal Relations' ministry, all for the 'Exec Dir Abor Consultation' position. The first entry is for 'Aimoe, Lawrence' on 2014-03-06 for accommodations (\$223.88) with a 'Receipt' link. The second entry is for 'Aimoe, Lawrence David' on 2014-03-05 for meals (\$20.75). The third entry is for 'Aimoe, Lawrence' on 2014-03-05 for meals (\$0.00). Information icons are present in the 'Receipt' column for the last two entries.

Ministry ▲	Position ▼	Name ▲ ▼	Category ▼	Type ▼	Date ▼ ▼	Amount ▼	Description/Rationale ▼	Receipt ▼
Aboriginal Relations	Exec Dir Abor Consultation	Aimoe, Lawrence	Travel	Accommodations	2014-03-06	\$ 223.88	Accommodations for Lawrence Aimoe while attending the Assembly of Treaty Chief in Calgary on March 5	Receipt
Aboriginal Relations	Exec Dir Abor Consultation	Aimoe, Lawrence David	Travel	Meals	2014-03-05	\$ 20.75	Assembly of Treaty Chiefs -	i
Aboriginal	Exec Dir Abor	Aimoe, Lawrence	Travel	Meals	2014-03-05	\$ 0.00	Assembly of Treaty Chiefs -	i

VII. Comparison of Disclosure Initiative to Open Government Data Principles

In this section, the Alberta Government expense disclosure scheme is compared to the principles of open government data outlined in Part V of this report.

Principles Related to Data Disclosure

1. Accessibility

- Easy to Find

- Links to the Disclosure Website are available on the homepages of the Alberta Government,³⁰ the Alberta Open Data Portal³¹ and Alberta Treasury Board and Finance.³²
- The Disclosure Website is easily found using the search functions on the Government of Alberta and Alberta Open Data homepages with the keywords "travel expenses" or "government expenses".
- On the Government homepage, a search using the keywords "data portal" can lead to the wrong data portal. Even a search for the "open data portal" did not lead to the correct portal.
- A Google search using the keywords: "government", "Alberta", and "open data portal" leads to the correct portal. Then a search using the keyword "travel" leads to the dataset.
- For individuals who do not know to search for an open data portal site, a Google search involving the keywords "government", "Alberta" and "travel expenses" leads to the Disclosure Website.
- While practices vary, typically ministries only post minister's office expenses and international travel expenses on their websites, which may lead individuals looking there to think that these are the only relevant expense disclosures available.
- The Disclosure Website does not provide links to related expense datasets (e.g., international travel expenses posted on a minister's website).

Recommendations

1. Add links on individual ministry websites to the Disclosure Website.
2. Add links on the Disclosure Website to related expense datasets and explain the differences between similar datasets.

³⁰ See under "Government": <<http://alberta.ca/>>.

³¹ See under "Popular Datasets": <<http://data.alberta.ca/>>.

³² See under "Other Popular Content- Expense Policies": <<http://www.finance.alberta.ca/>>.

- Easy to Search
 - The expense information is available in a single (bulk) dataset and displayed in a table format that can be searched, sorted, and filtered by: ministry, position, name, category, type, date, amount, and description/rationale.
 - There is no general keyword search capacity.
 - Additional open formats further enhance searchability.
 - When conducting a search using a filter button, users can only return to the full dataset by clearing the search with the filter icon, which may not be obvious.

Recommendations

3. Enable users to search the disclosure table by keyword.
4. Ensure that users know how to return to the original dataset following searches and can do so easily.

- Easy to Understand/Use
 - The Disclosure Website is well organized and easy to understand/use. It includes an overview and frequently asked questions (FAQ) section which succinctly describes the content and capabilities of the site.³³
 - When accessed through the Alberta Open Data Portal, users are first directed to a summary page which describes the dataset, the core metadata, time coverage, update frequency and how to access the data file. It also allows users to submit questions via email to Service Alberta.³⁴
 - Acronyms/abbreviations are often used in the “Position” and “Description/Rationale” columns which may not be readily understood by users.

Recommendation

5. Consider adding a glossary or other tool so that the data user understands the acronyms and/or abbreviations being used on the Disclosure Website.

³³ Public FAQ: *Public Disclosure of Travel and Expenses*, online: Alberta Government <<http://alberta.ca/TravelandExpenseDisclosureQuestions.cfm>>.

³⁴ See: *Public Disclosure of Travel and Expenses*, online: Alberta Open Data: <<http://data.alberta.ca/data/public-disclosure-travel-and-expenses>>.

- Easy to Reuse
 - The release formats provide for reuse. Expense data can be downloaded on the website in CSV (common separated values) format,³⁵ as well as XML³⁶ and JSON³⁷ through an OData web service.³⁸ The website has been formatted to be compatible with the OData web service.
 - Both Tauberer³⁹ and the Sunlight Foundation *Guidelines for Open Data Policies*⁴⁰ approve of CSV as a widely used and preferred format for tabular data. The Sunlight Foundation also recommends JSON and XML as structured formats as these “add

Figure 2: Screenshot of expense information downloaded in CSV format (Alberta.ca, accessed 7 July, 2014).

Ministry	Position	Name	Category	Type	DateIncur	Amount	Descriptive Receipt
Agricultural Executive	Munroe,C	Travel	Meals	#####		\$20.75	Counter Terrorism Seminar: Dinner allowance
Agricultural Executive	Munroe,C	Travel	Mileage	#####		\$333.81	Counter Terrorism Seminar: Edmonton/Calgary return
Agricultural Executive	Munroe,C	Travel	Other Cos	#####		\$7.35	Counter Terrorism Seminar: Per Diem
Agricultural Executive	Munroe,C	Travel	Other Cos	#####		\$7.35	Counter Terrorism Seminar: Per Diem
Agricultural Executive	Munroe,C	Travel	Meals	#####		\$11.60	Counter Terrorism Seminar: Lunch allowance
Agricultural Executive	Munroe,C	Travel	Accommo	#####		\$127.44	Counter T http://expenses.alberta.ca/files/2012-12/munrod_20121010.pdf
Agricultural Executive	Munroe,C	Travel	Meals	#####		\$127.44	Counter T http://expenses.alberta.ca/files/2012-12/munrod_20121011.pdf
Agricultural Executive	Gossen,Ki	Travel	Meals	#####		\$20.75	AG for Life Meeting: Dinner allowance
Agricultural Executive	Gossen,Ki	Travel	Other Cos	#####		\$7.35	AG for Life Meeting: Per Diem
Agricultural Executive	Gossen,Ki	Travel	Other Cos	#####		\$24.00	AG for Life http://expenses.alberta.ca/files/2012-12/gosseke_20121011_01.pdf
Agricultural Executive	Gossen,Ki	Travel	Meals	#####		\$11.60	AG for Life Meeting: Lunch allowance
Agricultural Executive	Gossen,Ki	Travel	Accommo	#####		\$144.82	AG for Life http://expenses.alberta.ca/files/2012-12/gosseke_20121011_02.pdf
Agricultural General N	Molenkan	Travel	Meals	10/14/201		\$9.20	National Association of Agricultural Supervisory Agencies Meeting: Breakfast allowance
Agricultural General N	Molenkan	Travel	Meals	10/15/201		\$9.86	National / http://expenses.alberta.ca/files/2012-12/molenfr_20121015_01.pdf
Agricultural General N	Molenkan	Travel	Meals	10/14/201		\$26.17	National / http://expenses.alberta.ca/files/2012-12/molenfr_20121014_01.pdf
Agricultural General N	Molenkan	Travel	Meals	10/15/201		\$20.75	National Association of Agricultural Supervisory Agencies Meeting: Dinner allowance
Agricultural General N	Molenkan	Travel	Ground Tr	10/14/201		\$33.98	National / http://expenses.alberta.ca/files/2012-12/molenfr_20121014_02.pdf
Agricultural General N	Molenkan	Travel	Ground Tr	10/15/201		\$13.81	National / http://expenses.alberta.ca/files/2012-12/molenfr_20121015_02.pdf
Agricultural General N	Molenkan	Travel	Meals	10/14/201		\$30.02	National / http://expenses.alberta.ca/files/2012-12/molenfr_20121014_03.pdf
Agricultural General N	Molenkan	Travel	Other Cos	10/15/201		\$7.35	National Association of Agricultural Supervisory Agencies Meeting: Per Diem
Agricultural General N	Molenkan	Travel	Air Fare	10/14/201		\$788.36	National / http://expenses.alberta.ca/files/2012-12/molenfr_20121014_04.pdf
Agricultural General N	Molenkan	Travel	Accommo	10/15/201		\$177.41	National / http://expenses.alberta.ca/files/2012-12/molenfr_20121015_03.pdf
Agricultural Executive	Gossen,Ki	Travel	Other Cos	#####		\$10.00	US Consul http://expenses.alberta.ca/files/2012-12/gosseke_20121010.pdf
Agricultural Executive	Pungor,Rc	Travel	Meals	#####		\$9.20	Oracle World 2012: Breakfast allowance
Agricultural Executive	Pungor,Rc	Travel	Other Cos	#####		\$14.65	Oracle World 2012: Out of Ctry Per Diem
Agricultural Executive	Pungor,Rc	Travel	Meals	#####		\$20.75	Oracle World 2012: Dinner allowance
Agricultural Executive	Pungor,Rc	Travel	Other Cos	#####		\$14.65	Oracle World 2012: Out of Ctry Per Diem
Agricultural Executive	Pungor,Rc	Travel	Meals	#####		\$20.75	Oracle World 2012: Dinner allowance
Agricultural Executive	Pungor,Rc	Travel	Meals	#####		\$20.75	Oracle World 2012: Dinner allowance
Agricultural Executive	Pungor,Rc	Travel	Accommo	#####		\$2,260.20	Oracle Wc http://expenses.alberta.ca/files/2012-12/pungoro_20121001.pdf
Agricultural Executive	Pungor,Rc	Travel	Other Cos	#####		\$14.65	Oracle World 2012: Out of Ctry Per Diem
Agricultural Executive	Pungor,Rc	Travel	Meals	#####		\$11.60	Oracle World 2012: Lunch allowance
Agricultural Executive	Pungor,Rc	Travel	Meals	#####		\$11.60	Oracle World 2012: Lunch allowance
Agricultural Executive	Pungor,Rc	Travel	Meals	#####		\$11.60	Oracle World 2012: Lunch allowance
Agricultural Executive	Pungor,Rc	Travel	Ground Tr	#####		\$95.00	Oracle Wc http://expenses.alberta.ca/files/2012-12/pungoro_20121006.pdf
Energy Executive	Allbright,I	Travel	Ground Tr	10/14/201		\$61.00	Taxi - from http://expenses.alberta.ca/files/2012-12/allbrbr_20121014_04.pdf
Energy Executive	Allbright,I	Travel	Ground Tr	10/19/201		\$251.37	Car Rental http://expenses.alberta.ca/files/2012-12/allbrbr_20121019.pdf
Energy Executive	Allbright,I	Travel	Accommo	10/18/201		\$266.70	Marriott C http://expenses.alberta.ca/files/2012-12/allbrbr_20121014_03-3.pdf

³⁵ A CSV is a comma separated values file, which allows data to be saved in a table structured format. It is typically a text file with commas (or other character) delimiting the columns.

³⁶ XML (Extensible Markup Language) is a markup language that defines set of rules for encoding documents in a format that is both human-readable and machine-readable.

³⁷ JSON (Javascript Object Notation) is an open standard format used primarily to transmit data between a server and web application, as an alternative to XML.

³⁸ OData stands for Open Data Protocol. It is an easy-to-use tool for querying tabular data and is built on web technologies. For a fuller explanation see the online video at: <<http://www.odata.org/>>.

³⁹ Tauberer, *supra* note 6, at chapter entitled, “14 Principles of Open Government Data” (Principles 5 and 7).

⁴⁰ *Supra* note 13 at guideline #8.

significant ease to access and allow for more advanced analysis, especially with large amounts of information.”⁴¹

- Receipts are provided as scanned images in PDF format. While PDF formats are generally discouraged by open data advocates since they are difficult to search and process, it is appropriate for receipts since the primary goal is not to access and manipulate text but rather to confirm the legitimacy of the document and the expenses claimed.
- The ability to download all of the information stored in the database at once – known as “bulk” access – makes the data more readily accessible and re-usable.

2. Timeliness

Section 5(1) of the Disclosure Policy requires that expense data be posted online “on a bi-monthly basis, within 10 days after the first day of each calendar month in which a report must be disclosed.”⁴² This is a frequent publication schedule compared to most jurisdictions reviewed. However, section 5(1) is ambiguous. It is unclear whether an expense report must be published within that timeframe following the *transaction date* of an expense, the *filing* of a claim or the *approval* of a claim. By comparison, the Yukon disclosure website clearly states that travel expenses will be posted within three months after the ministerial travel *occurred*.⁴³

The FAQ section of the website acknowledges that some expenses could get posted several months after the transaction due to delays in getting the expense(s) approved and that expenses are not posted until they have been approved.⁴⁴ Such delays in the timeliness of the disclosure could reduce the value of the expense information.

Delays in disclosure could also occur as a result of a delay in posting. The Alberta Government has developed guidelines to redact personal information from the receipts. However, the timeliness of that process can also depend on staffing levels and in turn funding for administering the scheme.

Under section 5(1) of the Disclosure Policy, each minister is responsible for posting data for claimants under their administration. However, the Disclosure Policy does not set out what

⁴¹ *Ibid.*

⁴² Section 5(1) reads as follows: “A Minister shall ensure that detailed reports of their Expenses and the Expenses of the Disclosers under their administration are publicly accessible online on a bi-monthly basis, within 10 business days after the first day of each calendar month in which a report must be disclosed, beginning December 2012.”

⁴³ *Travel Expenses*, online: Yukon Government <<http://www.eco.gov.yk.ca/travelexpenses/index.html>>.

⁴⁴ See Question 12 of the *Public FAQ: Public Disclosure of Travel and Expenses*, online: Alberta Government <http://alberta.ca/TravelandExpenseDisclosureQuestions.cfm>>.

consequences, if any, follow if expense reports are not consistently made available on a bi-monthly basis.

It is not possible to assess to what extent ministries have been meeting publication timeframes as publication dates are not included with expenses, nor does the Alberta Government publicly report on compliance.

Recommendation

6. Clarify the timeframe in the Disclosure Policy for the posting of expenses.
7. Ensure that there are adequate resources to process and post expense data in a timely manner.
8. Develop and clearly set out consequences for failure to comply with disclosure timeframes.
9. Consider options to enhance the transparency of compliance with disclosure timeframes, such as posting publication dates or mandating periodic reporting on compliance.

3. Universality of Use (Licensing, Fees and Other Restrictions)

The information is released publicly and without restriction.

The terms of the Government's open data licence are set out on the Alberta Open Data Portal.⁴⁵ It grants a "worldwide, royalty-free, perpetual, non-exclusive licence to use the information, including for commercial purposes, subject to the terms below". Users are free to "copy, modify, publish, translate, adapt, distribute or otherwise use the Information in any medium, mode or format for any lawful purpose."

The licence does require attribution but this does not appear to be unusual or onerous.

Anonymous access is allowed and no registration is required.

It is not necessary to purchase a licence to proprietary software to download the data.

The site uses open-source formatting, except for the PDFs which are processed using Adobe software.

4. Primacy and Completeness

The data disclosed on the Disclosure Website includes the amount of *each* expense (as opposed to each category of expense). The data is granular and has not been aggregated.

⁴⁵ *Open Government Licence – Alberta*, online: Alberta Open Data <<http://data.alberta.ca/licence>>.

PDF copies of receipts are published where the claimant has provided a receipt.⁴⁶ These are a primary source. The publication of receipts is rare;⁴⁷ of the jurisdictions reviewed for this report, only New Zealand and the City of Toronto publish receipts.⁴⁸

At times, the “Description/Rationale” column provides insufficient detail. This issue is discussed further under the topic of Transparency (see principle #10).

5. Privacy

Section 5(3) of the Disclosure Policy requires that expense reports not contain information that cannot be disclosed under Part 2 of the FOIP Act.

The Alberta Government has developed internal guidelines for determining what personal information must be redacted from copies of receipts and expense documents before it is publicly posted. However, the guidelines are not publicly available.⁴⁹ In the United Kingdom (U.K.), the Independent Parliamentary Standards Society (IPSA) – the independent body responsible for publishing expenses claimed by MPs – has described its redacting practices in its “Publication Policy” which is available online.⁵⁰

Recommendation

10. Make publicly available the guidelines relating to redacting personal information from receipts and expense documents for proactive disclosure.

6. Permanence

Expense disclosures are posted on the Disclosure Website, which appears to be a stable and permanent location.

⁴⁶ Per diems, meal allowances, mile claims, meter parking and bus fares do not require receipts.

⁴⁷ In the UK, the publication of MPs’ receipts has generated debate. The Independent Parliamentary Standards Authority – the body responsible for publishing MPs’ expenses – unsuccessfully appealed a 2012 decision of the Information Commissioner which it believed would require it to publish all receipts. It argued that it would be too costly and burdensome without significant transparency gains. See *IPSA Annual Report 2012-2013* at p. 7. Online:

<<http://parliamentarystandards.org.uk/transparency/IPSA%20corporate%20reports%20%20publications/Annual%20Reports,%20Corporate%20Plans%20and%20Estimates/Annual%20Report%20and%20Accounts%202012%20-%202013.pdf>> The appeal decision can be found at:< http://www.panopticonblog.com/wp-content/uploads/2014/01/IPSA-v-IC_UT-decision_Jan-2014.pdf>.

⁴⁸ See Appendix 2.

⁴⁹ However, Service Alberta has published its guidance bulletin on severing travel expense claims records in response to a FOIP request. See FOIP Bulletin No. 19, *Ministerial Expense Claims*, March 2008, online:

<<http://www.servicealberta.ca/foip/documents/bulletin19.pdf>>.

⁵⁰ *MPs’ Expense Claims- Publication Policy* (1 February 2012), online: Independent Parliamentary Standards Authority <<http://www.parliamentarystandards.org.uk/publicationsdocs/IPSA%20Publication%20Policy.pdf>>.

The FAQ section explains that when an individual has changed positions and/or ministries or when a ministry name changes, the historical data is maintained under the claimant's position and ministry name which existed at the time the expenses were incurred.⁵¹

The Disclosure Policy makes no mention of provisions to eventually archive historical data. Once the dataset becomes too large to easily download, a cut-off date should be established and a new dataset developed. Access to the archived data should be maintained.

Recommendation

11. Consider establishing archiving policies which maintain access to the historical data.

Principles Related to Policy Integrity

7. Scope

Under section 2 of the Disclosure Policy, the expenses publicly disclosed consist of the costs and allowances incurred by an individual in the course of government business (incurred and approved on or after October 1, 2012), including those arising from:

- Travel, including transportation, accommodation, meals and related incidentals
- Hospitality⁵² and working sessions.⁵³

The expenses of the following claimants must be disclosed:

- Ministers, associate ministers and their political staff

⁵¹ FAQ's 13 & 14, *supra* note 44.

⁵² Section 2 of the Travel Policy defines "Hospitality Expenses" as "any expenses incurred in respect of hospitality provided to guests of the government or individuals otherwise not engaged in work for the government as a matter of courtesy or to facilitate Government Business, including without limitation, activities such as:

- (i) Engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - (A) Representatives from other governments;
 - (B) Publicly funded organizations;
 - (C) Business and industry;
 - (D) Public interest groups; or
 - (E) Labour groups; and
- (ii) Engaging in discussions of official public matters with, or sponsoring formal conferences for:
 - (A) Honouring distinguished people for exceptional public service in Alberta; and
 - (B) Conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector."

⁵³ Section 2 of the Travel Policy defines "Working Session Expenses" as "any expenses incurred in respect of food or non-alcoholic beverages provided to individuals and to any third parties attending meetings held to facilitate Government Business." See also *Interpretation Bulletin #1- Overview* (September 20, 2012), *supra* note 26.

- Senior officials appointed by an Order in Council and paid directly by the Government of Alberta
- Deputy ministers
- Employees as defined under the *Public Service Act*, who are in the executive manager classes.⁵⁴

The following observations can be made:

- The range of expenses captured by the Disclosure Policy is broad compared to other jurisdictions. That said, concerns have been raised about the transparency of certain disclosure exemptions, notably the category of “corporate events”. This is addressed further under Transparency.⁵⁵
- The choice of designated claimants reflects ministry positions which have a higher public profile and would be expected to have more travel related to their work.
- There is some ambiguity in the use of the terms “political staff” and “executive manager class” which are not defined. Further, users are likely to be unclear as to which positions are captured under the category, “Senior officials appointed by an Order in Council and paid directly by the Government of Alberta.”
- The positions required to post expenses are broad compared to what most other governments reviewed for this report have done. One notable exception is Ontario, which also requires senior officials in 21 agencies to submit expenses for review and to publish expenses on agency websites.⁵⁶ However, in the Alberta Government’s press release it states, “we expect that Agencies, Boards and Commissions will follow our lead and apply this policy.”

Recommendation

12. Consider providing further details on which positions are required to post expenses, such as in the FAQ section.

8. Accuracy

Section 5(2) of the Disclosure Policy states that expense reports shall be generated directly from government financial systems to demonstrate the integrity and authenticity of the disclosed

⁵⁴ Disclosure Policy section 3, *supra* note 24.

⁵⁵ See “Wildrose accuses PCs of crafting phoney laws, secret laws and bad laws”, Calgary Herald (14 April 2015), online: <<http://calgaryherald.com/news/politics/wildrose-accuses-pcs-of-crafting-phoney-laws-secret-laws-and-bad-laws>>.

⁵⁶ For a fuller description of the Ontario disclosure scheme see Appendix 2.

information. The Disclosure Policy does not provide for mandatory auditing of the proactive disclosure process.⁵⁷

Further, in some cases, clicking on an airfare receipt resulted in a “file or directory not found” message.

Recommendation

13. Provide for periodic mandatory audits in the Disclosure Policy to ensure that the information disclosed is accurate and complete, that disclosure is made in a timely manner and that adequate controls exist to detect deficiencies.
14. Provide contact information on the website for users who experience difficulties accessing the disclosed information or encounter other problems.

9. Public Consultation/Input

The Alberta Government does not appear to have formally consulted the public and/or relevant stakeholders when designing the expense disclosure regime.⁵⁸

When the dataset is accessed through the Alberta Open Data Portal, users are taken to an overview page for the dataset, which includes a field for users to post comments or to suggest new data.⁵⁹ However, if the dataset is accessed in other ways – other than through the Alberta Open Data Portal – this comments field is not available.

Recommendation

15. Enhance features which allow for stakeholders and the public to submit feedback on the disclosure scheme.

⁵⁷ The following are examples of audits conducted on the proactive disclosure processes of various federal government departments: Canadian Space Agency, Audit and Evaluation Directorate, *Audit of the Proactive Disclosure Process* (August 2010), online: Canadian Space Agency <<http://www.asc-csa.gc.ca/pdf/ar-0910-0102.pdf>>; Environment Canada, *Audit of the Proactive Disclosure of Contracts over \$10,000* (February 2008), online: Environment Canada <<http://www.ec.gc.ca/ae-ve/default.asp?lang=En&n=0CF7A1A3-1>>; Environment Canada, *Audit Travel Expenses and Compliance with Disclosure Policy* (2007), online: Environment Canada <http://www.ec.gc.ca/doc/ae-ve/trav-eval/s0_eng.htm>.

⁵⁸ Alberta Government news release, *supra*, note 3.

⁵⁹ See: *Public Disclosure of Travel and Expenses*, online: Alberta Open Data <<http://data.alberta.ca/data/public-disclosure-travel-and-expenses>> .

10. Transparency

- Exemptions
 - Section 4 of the Disclosure Policy states that “Treasury Board may grant an exemption from all or part of this directive.” However, the Disclosure Policy does not require the details of such exemptions to be made public, nor does it reference any guidelines for the exercise of this discretion.
 - “Corporate events” do not require public disclosure. However, this is not expressly noted either on the Disclosure Website or in the Disclosure Policy. Instead, the exemption is found in one of the Expense Policy Interpretation Bulletins, which is not linked to the Disclosure website.⁶⁰ Effectively, this means that the public is likely to be unaware of the exemption which can lead to misunderstandings about the scope of expenses reported. Recently, the “corporate events” exemption attracted significant criticism and media attention, with one opposition party charging that the government had created a “secret” reporting exemption which it alleged resulted in the non-disclosure of \$6 million dollars from the public disclosure reports.⁶¹

Recommendation

16. Identify and make public guiding principles for the exercise of Treasury Board discretion in granting exemptions from the Disclosure Policy, to ensure that it is exercised in a consistent and equitable way.
17. Enhance the transparency of any reporting exemptions or remove them if there is no principled justification for their non-disclosure.

- Policies
 - All of the relevant expense and disclosure policies and interpretive bulletins are posted online on the Alberta Treasury Board and Finance website except for the “Reporting Policy for Ministerial and MLA Travel Outside of Canada” (Reporting Policy) which is referenced in the Disclosure Policy.⁶²

⁶⁰ *Interpretive Bulletin #1 – Travel, Meal and Hospitality Expense Policy Overview*, *supra* note 26 at section 3.

⁶¹ Wildrose Party of Alberta, “Wildrose would put an end to PC secrecy and entitlement” (14 April 2015) online: <http://www.wildrose.ca/wildrose_would_put_an_end_to_pc_secretcy_and_entitlement>. See also, “Wildrose accuses PCs of crafting phoney laws, secret laws and bad laws”, *Calgary Herald* (14 April 2015), online: <<http://calgaryherald.com/news/politics/wildrose-accuses-pcs-of-crafting-phoney-laws-secret-laws-and-bad-laws>>.

⁶² See *Disclosure Policy*, *supra* note 24 at item 9.

- There are no links to any of the governing policies and/or interpretive bulletins from the Disclosure Website. Including these links to where users are likely to look for them would help users better understand the strengths, weaknesses, and analytical limitations of the dataset.

Recommendation

18. Make publicly available all policies related to travel, meal and hospitality expense disclosures and include links to these on the Disclosure Website.

- Description/Rationale
 - Under section 6(4)(c) of the Travel Policy, only "legitimate and approved expenses incurred in relation to Government Business may be reimbursed".⁶³ Section 6(1)(e) of the Disclosure Policy requires that expense reports include "a description and the rationale for each Expense." In the answer to FAQ 4, "description/rationale" is defined as "the short high level description and rationale of the expense."⁶⁴
 - There are some instances of working sessions on the Disclosure Website in which the description column simply states "working dinner" or "working lunch" or "meeting", without more description.⁶⁵ There is no mention of either a subject area of business or of other party/parties in attendance – either corporate or individual. Where *no* details are provided in the "Description/Rationale" column, the public is left having to trust that government business was in fact conducted during the meal or working sessions.
 - While legitimate confidentiality or security concerns may limit what can be disclosed, the Government should ensure whenever possible that the description/rationale column includes *some* information which points to the government business purpose underlying the expense.
 - Recently, in a *Special Duty Report on the Expenses of the Office of Premier Redford and Alberta's Air Transportation Services Program*, the Auditor General of Alberta found that when submitting expenses, the Premier's Office "did not always provide

⁶³ Section 2(c) of the Disclosure Policy defines "Government Business" as "activities intended to promote and achieve the goals and objectives of the Government of Alberta."

⁶⁴ *Supra* note 44.

⁶⁵ See for example Redford working session claims for October 4, 23 and 25, 2013 regarding "working lunches" at the Ranchman's.

sufficient information as to the government purpose of the expenses”.⁶⁶ Requiring that the description/rationale column be adequately populated may help to ensure that sufficient information about the business purpose is received at the time of approval.

Recommendation

19. Clarify what constitutes sufficient detail for the description/rationale column, and ensure that wherever possible, it includes some information which points to the government business purpose underlying the expense, subject to legitimate confidentiality or security concerns.

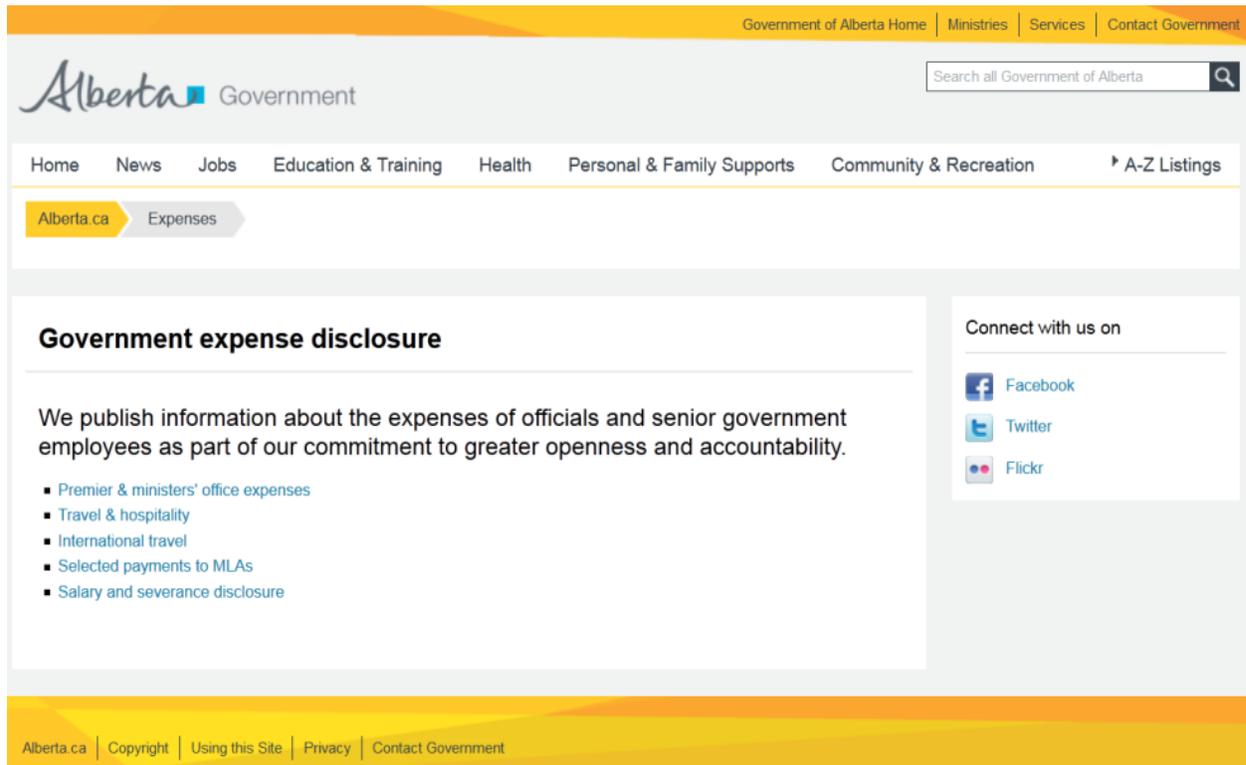
- Approval Process
 - Section 6(6) of the Travel Policy provides that the rationale for any approval decisions must be documented for each claim where discretion has been exercised (e.g., for travel class upgrades, etc.).⁶⁷ However, the Disclosure Policy does not require approvers’ notes to be routinely disclosed. Whether routine disclosure of this documentation is desirable requires the Government to weigh the transparency gains against the administrative burden and costs of doing so.
- Air Travel
 - The Travel Policy sets out a number of rules governing the circumstances in which business class flights may be approved for domestic and international travel.⁶⁸ Under the Disclosure Policy, the amount of the flight and accompanying receipts are disclosed. However, there is no requirement to disclose class of travel. Sometimes travel agent summaries are used as receipts and these do not always disclose the travel class of the flight. Similarly, the rationale for travel upgrade approvals is not disclosed.
 - While it may not be appropriate to proactively disclose the reasons for travel in business class – particularly when for medical or security reasons – at a minimum, the

⁶⁶ See pages 21 and 22, online: Auditor General of Alberta, <<http://www.oag.ab.ca/webfiles/reports/August%202014%20Report.pdf>>.

⁶⁷ Travel Policy section 6(6). The Auditor General of Alberta’s *Special Duty Report* found that the Office of the Premier’s decisions regarding flying business class, travelling commercial airline versus flying government aircraft, personal or partisan time during government travel and the choice and level of accommodations were not well documented. See *supra* note 66 at 3.

⁶⁸ Under section 8 of the Travel Policy, economy class is to be used for all domestic flights. However, an approver may approve business class travel if it is established to be medically required. An approver can also approve business class for domestic or international flights over four hours. Section 6(4)(c) also contemplates that security concerns may be appropriately considered in approving class of flight.

Figure 3: Coordination of expense datasets/information on Disclosure Website (Alberta.ca, accessed 7 July, 2014)



Government should ensure that class of travel – business or economy – is consistently disclosed. This could be done through the addition of a “Class of Travel” column in the disclosure table or by ensuring that class of travel is consistently documented in the posted receipts.

Recommendation

20. Ensure that class of travel is consistently disclosed.

- Coordination of Related Datasets
 - While the focus of this review is the travel, meal and hospitality dataset, travel and hospitality expense data is included in other datasets that the Government proactively discloses, including “Premier & ministers’ office expenses”, “International travel expenses” and “Selected payments to MLAs”. It is important that users can easily find and understand all related expense information that is proactively disclosed.

- These expense disclosures are published in various locations on Alberta Government websites but are also centrally listed on an overview page called “Government expense disclosure” (see figure below). This page can be found by clicking on the “Expense disclosure” link from the Government of Alberta homepage.⁶⁹ Links to these datasets have also been recently added to the Disclosure Website.
- This centralized portal is clearly preferable to having expense disclosures dispersed across various ministry websites.
- As previously recommended, users’ awareness of related expense information would be enhanced if the Disclosure Website and other disclosure sites highlighted and provided links to datasets in which similar information is disclosed. Users who access the Disclosure Website without going through this portal may not be aware of them.⁷⁰
- In the case of international travel expenses disclosures, ministers and associate ministers’ expenses are included in both the Disclosure Website and the “International Travel” website. An overview of these two datasets is set out below.

Figure 4: An overview of international travel expense disclosures and policies.

Name of Database	“Public Disclosure of Travel and Expenses”	“International Travel”
Disclosure Platform(s)	The Disclosure Website.	International Travel Expenses website and individual ministry websites. ⁷¹
Governing Policies	The Disclosure Policy (publicly available)	“The Reporting Policy for Ministerial and MLA travel Outside of Canada” (The Reporting Policy). The Reporting Policy is not publicly available.
Scope	Ministers, associate ministers and their political staff; senior officials appointed by an Order in Council and paid directly by the Government of Alberta; deputy ministers; employees as defined under the <i>Public Service Act</i> , who are in the executive manager classes. But see s. 9 of the Disclosure Policy: “Ministers and Associate Ministers shall disclose their international travel-related	Ministers, MLAs and ministers' office staff.

⁶⁹ See: < <http://alberta.ca/expenses.cfm> >.

⁷⁰ However, if users click on the yellow “Expenses” arrow at the top of the Disclosure Website page, this will lead to the government expense disclosure overview page.

⁷¹ *International Travel Expenses*, online: Alberta Government <<http://alberta.ca/InternationalTravelExpenses.cfm>>.

	expenses in accordance with the [Reporting] Policy.”	
Timeframe for Disclosure	Bi-monthly, “within 10 days after the first day of each calendar month in which a report must be disclosed.”	Within two months from date of return to Alberta
Information Disclosed	Expenses are itemized, with receipts where available.	Data is aggregated for: travel, accommodation, meals, incidentals/miscellaneous, receptions/hosting. Organized by trip. Also includes related news releases and final reports on Missions.

The following measures would increase users’ understanding of these two datasets:

- The Disclosure Website should clarify that international travel information for ministers and associate ministers may be found on both the Disclosure Website and the “International Travel” website. It should also clearly explain what information is reported on each site. The Reporting Policy should also be made available online with appropriate links.

In the Auditor General of Alberta’s *Special Duty Report on the Expenses of the Office of Premier Redford and Alberta’s Air Transportation Services Program*, it is noted that international expense disclosures do not capture the full costs of international travel, such as costs associated with advance planning, security and other government employees who attended missions.⁷² The Government may wish to review its policies governing international travel expense disclosures to determine whether the scope of expenses proactively disclosed should be expanded.

Recommendation

21. Clarify on the Disclosure Website that the international travel expenses of ministers and associate ministers, although reportable under “The Reporting Policy for Ministerial and MLA travel Outside of Canada”, are included in this dataset as well.
22. Include an explanation on the Disclosure Website of the differences between similar expense datasets.
23. Review the policies governing international travel expense disclosures to determine whether the scope of expenses proactively disclosed should be expanded.

⁷² *Supra* note 66 at 3.

Accountability

Under section 5(1) of the Disclosure Policy, ministers are responsible for ensuring their expenses and the expenses of the claimants under their administration are publicly accessible online on a bi-monthly basis. Approvers are accountable for their approval decisions under section 6(5) of the Travel Policy.

As noted earlier, it is unclear what the consequences are, if any, for failing to comply with the Disclosure Policy; for example, if expense reports are not consistently made available on a bi-monthly basis, or if they do not include the minimum information required. Nor is it clear who is monitoring compliance.

Currently, the Alberta Government has mandated proactive disclosure of expenses by policy only. As noted in the Commissioner's recommendations submitted to the Government's review of the FOIP Act, "a legislated obligation under the FOIP Act for public bodies to proactively disclose information would have more force than a voluntary or policy requirement as it could be enforced through the review/order-making powers of my Office." The issue of enshrining proactive disclosure requirements in the Act is addressed later in this section.

Generally, while the Alberta Government has a comparatively robust proactive disclosure regime for travel, meal and hospitality expenses, there are nonetheless limits on the extent to which it can facilitate government accountability. This is because it is not always possible to determine from the published information and policies alone whether the expenses were reasonable, appropriate and the most cost-effective use of public resources.

The recent Alberta Auditor General's Special Duty Report commented on the Government's Disclosure Policy. The report found that, "the disclosure does not improve accountability for the results achieved through the expenses incurred because the context and purpose of the expenses is not integrated with the disclosure."⁷³ The Auditor General elaborated on this theme on page 16 as follows:

The disclosure makes the expense claims of individuals transparent by allowing the public to see the expense claims of senior individuals in government. This is good. But those who look at this information should understand that disclosure of expense without the context of the expense and an understanding of the results achieved through the use of public money has its limitations. To emphasize this point, the use of taxpayer dollars to pay for what may seem like reasonably priced travel can appear through the disclosure to be a prudent and appropriate use of public resources. However, if no business objective or result was achieved through that expense the existing disclosure would not provide the information necessary to identify that.

⁷³ *Supra* note 66 at 16.

We highlight this not to suggest that more disclosure is required or that the disclosure should be discontinued but simply to point out its limitations.

Transparency and accountability for travel and hospitality expenses is enhanced when proactive disclosure builds upon a robust set of oversight mechanisms, including appropriate frameworks to regulate expenses, regular audits, strong freedom of information laws and the like.

Recommendation

24. Set out consequences in the Disclosure Policy for any failures by a ministry to comply and establish a monitoring or reviewing authority.

Other Considerations: Legislating Proactive Disclosure

As noted earlier, the Alberta Government's proactive disclosure of travel, meal and hospitality expenses has been implemented by policy only. However, increasingly jurisdictions around the world are incorporating specific proactive disclosure requirements into their access to information laws.⁷⁴ Making proactive disclosure a statutory requirement can offer many benefits, including increased oversight and accountability.

The FOIP Act in its current form falls short of international best practice for promoting proactive disclosure. It is for this reason that the Information and Privacy Commissioner has recommended that the Alberta Government enhance the existing provisions in the FOIP Act by incorporating mandatory proactive disclosure requirements. Those recommendations are reiterated in this report.

The FOIP Act and Proactive Disclosure

While a number of sections of the FOIP Act relate to proactive disclosure, they are relatively limited in scope. Section 3(a) states that the Act is in addition to and does not replace existing procedures for obtaining access to information or records held by public bodies where that disclosure would not otherwise be prohibited by the Act. Section 32 provides for mandatory proactive disclosure of information where there is a risk of significant harm to the environment or to the health or safety of the public or information the disclosure of which, for any other reason, is clearly in the public interest. Finally, section 88(1) provides that the head of a public body *may* specify categories of records that are in the custody or control of the public body and are available to the public without a request for access under the Act. This section, however, does not *require* public bodies to specify categories of records, nor make them public.

⁷⁴ Darbshire, *supra* note 15 at chapter 3.

As such, public bodies may provide access to information and records outside the formal FOIP request process, either through routine disclosure in response to inquiries and requests for information and/or through proactive disclosure.⁷⁵

- Commissioner's Recommendations

In submissions to the Government of Alberta's review of the FOIP Act in 2013,⁷⁶ the Commissioner recommended that the Act be amended to require public bodies to identify categories of records, such as expenses, that would be made publicly available without requiring formal access requests and to make those records available.⁷⁷ The Commissioner also recommended establishing minimum standards for proactive disclosure to provide guidance to public bodies and consistency to the public.

The Commissioner outlined the benefits of legislating mandatory proactive disclosure as follows:

A legislated obligation under the FOIP Act for public bodies to proactively disclose information would have more force than a voluntary or policy requirement as it could be enforced through the review/order-making powers of my Office. It may also result in the added benefit of reducing the number of formal access requests received by public bodies through routinizing the disclosure of frequently requested records.⁷⁸

- Other Jurisdictions with Mandatory Proactive Disclosure Requirements

As noted, governments are increasingly incorporating mandatory proactive disclosure provisions into their access to information laws. Some of these jurisdictions were discussed in the Commissioner's submissions on the FOIP Act review.⁷⁹ Still others are identified in B.C.'s Investigation Report F11-02 referred to earlier.⁸⁰ The following are

⁷⁵ The *FOIP Guidelines and Practices* (2009) issued by Service Alberta address the topics of routine and proactive disclosure in chapter 2.4. Online: <<http://www.servicealberta.ca/foip/documents/contents.pdf>>.

⁷⁶ *Supra* note 10.

⁷⁷ This appeal was echoed in the *Joint Resolution of Canada's Information and Privacy Commissions and Ombudspersons* issued on October 9, 2013, which called upon governments to:

Establish minimum standards for proactive disclosure, including identifying classes or categories of records that public entities must proactively make available to the public and, in keeping with the goals of Open Data, make them available in a usable format.

⁷⁸ *Supra* note 10 at 6.

⁷⁹ *Ibid.*

⁸⁰ *Supra* note 18 at paras. 71-84.

examples of Canadian provincial governments which have, or are introducing, proactive disclosure requirements in legislation:

- In November 2011, B.C. introduced changes to its *Freedom of Information and Protection of Privacy Act* (FIPPA) to require public bodies, including ministries, to establish categories of records for proactive disclosure.⁸¹ The Act also permits the minister responsible for FIPPA to identify categories of records that must be made available to the public without an access request.⁸² These amendments reinforced the B.C. Premier's "Open Information and Open Data Policy" which had been issued earlier that year.⁸³
- In Quebec, public bodies are required to publish certain documents prescribed by regulation online,⁸⁴ including certain administrative and financial information and data generated by a public body.⁸⁵ In April 2015, new amendments came into effect which require the government to publish travel and other expenses of senior government officials.
- In Ontario, a government-commissioned Open Government Engagement Team recently recommended that the Ontario government "reform the *Freedom of Information and Protection of Privacy Act* and the *Municipal Freedom of Information and Protection of Privacy Act* by basing them on the principles of Open by Default and requiring the proactive publication of certain kinds of information."⁸⁶ Further, Ontario recently introduced a bill which, if passed, would make it a statutory requirement for the expense information of cabinet ministers, parliamentary assistants and opposition leaders and their staff as well as that of MPPs to be posted online.⁸⁷

⁸¹ *Freedom of Information and Protection of Privacy Act*, RSB.C. 1996, c 165, s. 71(1).

⁸² *Ibid.*, s. 71.1(1).

⁸³ B.C. "Open Information and Open Data Policy", July 2011, online: <http://www.cio.gov.bc.ca/local/cio/kis/pdfs/open_data.pdf>.

⁸⁴ *An Act Respecting Access to Documents Held by Public Bodies and the Protection of Personal Information*, LRQ, c. A-2.1, s. 16.1. Online: <http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/A_2_1/A2_1.html>

⁸⁵ *Règlement sur la diffusion de l'information et sur la protection des renseignements personnels* (RRQ, c. A-2.1, r.2). Online: <http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=3&file=/A_2_1/A2_1R2.HTM>.

⁸⁶ Ontario Open Government Engagement Team, *Open By Default: A new way forward for Ontario* (March 2014), Recommendation 2-1 a). Online: <<https://dr6j45jk9xcmk.cloudfront.net/documents/2428/open-by-default-2.pdf>>. The mandate of the Open Government Engagement Team was to provide advice and Guidance to the Ontario government on the development and implementation of Open Government initiatives in Ontario and to act as a sounding board for ideas and suggestions from the public through consultations.

⁸⁷ Ontario Government, News Release, "Strengthening Accountability and Increasing Transparency" (6 March 2014). Online: Newsroom <<http://news.ontario.ca/opo/en/2014/03/strengthening-accountability-and-increasing-transparency.html>>. See also Bill 179, *An Act to promote public sector and MPP accountability and transparency by enacting the Broader Public Sector*

Recommendation

25. Reinforce proactive disclosure policy initiatives by incorporating mandatory proactive disclosure requirements in the FOIP Act.

Conclusion

The FOIP Act should reflect and enshrine the Alberta Government's paradigm shift towards proactive disclosure, and evolving global standards favouring proactive disclosure, by adopting mandatory proactive disclosure requirements as recommended in the Commissioner's submissions on the FOIP Act review.

VIII. Review of Other Jurisdictions

As noted, public disclosure of government expenses is becoming the norm in Canada and elsewhere. However, these initiatives remain a relatively new phenomenon, with most schemes having been introduced within the last few years. There is significant variation in the scope and transparency of models used and these are frequently being revised in response to public demands and evolving practices.

This review analyzed government expense disclosure practices currently in place in selected jurisdictions in Canada and internationally. The disclosure initiatives of twenty municipal, provincial and national jurisdictions were reviewed. While the review focused on expense disclosures of the executive branch of government (ministers and the public service), some public disclosure models of the legislative branch of government were also reviewed. The practices of each jurisdiction are described in detail in Appendix 2.

Six jurisdictions with more robust expense disclosure models (including Alberta) were selected and compared in the table below. The remainder of this section highlights key findings and observations arising from the analysis of the twenty disclosure models.

Executive Compensation Act, 2014 and amending various Acts, 2nd Sess, 40th Leg, Ontario, 2014. Online: Legislative Assembly of Ontario <http://www.ontla.on.ca/web/bills/bills_detail.do?locale=en&Intranet=&BillID=2962>.

Figure 5: Comparative chart: Government travel, meal and hospitality expense disclosure in selected jurisdictions.

Feature	Alberta	B.C.	Ontario	Canadian Federal Government	New Zealand	United Kingdom
Whose Expenses Are Reported	Ministers, associate ministers and their political staff Senior Officials appointed by an Order in Council and paid directly by the Alberta government Deputy ministers & executive managers in AB public service	Ministers and deputy ministers	Ministers, parliamentary assistants, political staff, government appointees and senior management in ministries Senior executives, appointees and the top 5 claimants of 21 of Ontario's largest agencies (posted separately on agency websites)	Ministers, parliamentary secretaries, and their exempt staff, and senior level employees	Ministers	Ministers and senior civil servants
Expenses That Are Disclosed	Travel, accommodation, meals, hospitality and working session expenses	Travel: <ul style="list-style-type: none"> in province: flights only out-of-province/country: all travel-related expenses 	Travel, accommodation, meal and hospitality expenses	Travel, accommodation, meal and hospitality expenses	Two datasets: <ul style="list-style-type: none"> Travel and accommodation expenses Credit card statements (for ministers and ministers' office staff) 	Gifts, hospitality, travel and meetings
Frequency of Reporting	Bi-monthly	Monthly	Quarterly	Quarterly	Quarterly	Quarterly
Degree of Detail	Details for <u>each expense</u> provided. Not aggregated. Includes: ministry, name, position, category, type, date, amount	Aggregated monthly amounts for: in-province travel, out-of-province travel, out-of-country travel. And total for year-to-	Aggregated totals per event for: accommodation, hospitality, meals, airfare, incidentals and other expenses. Users can view all or	Aggregated amounts for air fare, transportation, accommodation, and meals. Includes: purpose, date and	Party, minister, and aggregated totals for: Wellington accommodation, out of Wellington travel expenses, domestic airfare, surface	Varies for each class of claimant (ie. minister vs. civil servant) and expense category. For senior civil servants expenses are listed by event and includes:

Feature	Alberta	B.C.	Ontario	Canadian Federal Government	New Zealand	United Kingdom
	description/rationale. Includes receipts where available.	date expenses. Event(s) giving rise to expenses not disclosed. Includes publication dates. Receipts not included.	some of the following categories of information for each event: ministry, destination, other transportation, name, purpose, attendees, accommodation, hospitality, title, start date, meals, other expenses, type, end date, air fare, incidentals, total. Receipts not included.	destination.	travel, subtotal internal costs, Cabinet approved international travel. Scanned copies of credit card statements, expense claim forms and individual receipts included.	name, date, destination, travel class, purpose and aggregated totals for travel (broken down by air, rail, taxi/car, accommodations/meals and hospitality). Receipts not included.
Format of Release	Searchable table format. Open formats are also available –CSV as well as XML and JOSN through an OData web service.	PDF	Searchable table. In HTML format only.	HTML format	PDF, XLSX and Word formats. PDF	Often available in both HTML and CSV formats but sometimes only in PDF.
Easy to Search/reuse	Bulk dataset of all expenses (since Oct. 2012) facilitates searching/reuse. Table can be searched, sorted and filtered by ministry, position, name, category, type, data, amount and description.	Individual files must be accessed for each minister’s monthly travel expenses. Claimants can be found on the website by using the “Minister”, “Deputy Minister” or “Ministry” tabs. No bulk dataset	Bulk datasets available for each fiscal year. Significant search capabilities: Can be searched by keyword. Can search all staff or limit to public servants or political staff. Search can be narrowed by	Users must click on a claimant’s name, financial quarter and then an event to open individual files in HTML format. Users cannot access, search, and/or download the full dataset of a claimant	XLSX format allows for search and downloading of quarterly reports.	No quarterly expense data for all Ministries available. Must be accessed individually.

Feature	Alberta	B.C.	Ontario	Canadian Federal Government	New Zealand	United Kingdom
	Searchability/reuse further enhanced by availability of open formats.	available to search/download.	month. Users can sort and filter information displayed in any category (ie. name, title, ministry, date etc.). Can also chose which columns to display. No bulk download capabilities.	or ministry		
Easy to Find	On centralized website with multiple access points from other government websites and open data portal. Can be easily found through internal government homepage and internet searches.	On central portal (Open Information B.C.) with link to dataset on homepage. Search on B.C. government homepage also leads to datasets.	On centralized website but not on Open Data portal. Centralized site also includes links to agency expense disclosures. Easy to find using government homepage and Google search functions.	Searches from the government homepage and Google reveal that expenses are disclosed on individual ministry websites. There is a central listing pf Ministry disclosure sites on the Treasury Board website.	On Department of Internal Affairs website. Searches on the New Zealand government homepage and Open Government portal lead to dataset.	Datasets are available both on the UK's Open Government data portal and on each government department's website under "transparency data".
Easy to Understand	Short description and FAQ section included. Related policies online but not linked to dataset.	Website explains what is included. Includes FAQ section and links to policies.	Only brief explanation of how to use and search site. No FAQ section. The site explains and links to rules, Acts and directives on expenses. It also links to related expenses and the reviewing authority.	Related policies linked to disclosure sites. Brief explanatory sections	Extensive explanatory sections for each kind of expense disclosure. Related policies are listed and usually linked. Includes links to related datasets.	Related policies not linked to datasets. Brief explanations, no FAQ.

Key Findings

The Alberta Government's travel and hospitality expense data has one of the highest degrees of granularity of the jurisdictions reviewed. Few disclosure schemes post information on each individual expense and include copies of receipts.

Alberta is one of the few jurisdictions to provide data in multiple open formats and allow for bulk downloads.

Alberta publishes a wide scope of expenses and covers a wide range of claimants compared to other jurisdictions. However, in Ontario, 21 government agencies are also subject to the government's public expense disclosure requirement and the Ontario government's disclosure website links to the websites of these agencies where the expense information is posted.⁸⁸

Alberta meets best practice by publishing travel and hospitality expense data on a dedicated website (rather than across ministry websites) and is one of the few jurisdictions to provide for multiple points of access.

Alberta updates its information frequently compared to other jurisdictions. However, as noted previously, frequency may not necessarily equate with timeliness.

Observations/Points of Interest

- The Ontario disclosure website provides for a general keyword search in addition to being able to sort and filter. Further, users can customize the kind of information they wish to display on the disclosure table by using "show/hide column" buttons. Some novel categories include "attendees" and "other attendees".⁸⁹ However, the website does not appear to offer bulk access.
- Ontario's disclosure website takes an integrated approach to expense disclosure information by providing links to:
 - The rules, laws and directives on expenses of government officials as well as those of the broader public sector and government agencies

⁸⁸ "Travel Expense Rules and Claims", online: Government of Ontario <<http://www.ontario.ca/government/travel-expense-rules-and-claims>>.

⁸⁹ *Travel, Meal and Hospitality Expenses*, online: Government of Ontario <http://www.gov.on.ca/en/expense_claim/index.html>.

- The expense information of officials at 21 key government agencies and other related datasets
- The website of the Integrity Commissioner of Ontario (the independent body which reviews travel, meal and hospitality expenses of certain senior officials).
- The Yukon website provides a clear timeframe for the disclosure of expense information. It states that travel expenses will be posted within three months after the ministerial travel *occurred*.⁹⁰
- B.C. posts the publication dates of claimants' monthly expense reports. The City of Toronto publishes the month in which *each expense* was processed (for certain datasets). This furthers accountability for the timeliness of expense publications.
- Toronto requires councillors to sign statements attesting that they have attended out-of-province conferences and specifying which sessions. These are then published on the City of Toronto website.
- Toronto publishes both receipts *and* expense claim reports for constituency services/office budget expenses.
- In the U.K., an independent body known as the Independent Parliamentary Standards Authority (IPSA) is responsible for reviewing and publishing the expense claims of members of parliament. The IPSA publishes the details of MP expenses claims every two months (three months in arrears) online.⁹¹ It has one of the most detailed expense websites of those reviewed. Features include interactive maps, data download capabilities, information sections and posted publication policies. Interestingly, it also publishes any amounts not paid, the reason for any amount not paid and any repayments.
- In New Zealand, ministerial credit card statements for ministers and ministers' office staff are also published in PDF format.⁹²

⁹⁰ *Supra* note 43.

⁹¹ Independent Parliamentary Standards Authority, online: <<http://www.parliamentary-standards.org.uk/DataDownloads.aspx>>.

⁹² *Ministerial Credit Card Expenses*, online: New Zealand Department of Internal Affairs, <http://www.dia.govt.nz/diawebsite.nsf/wpg_URL/About-us-Our-Organisation-Ministerial-credit-card-expenses?OpenDocument>.

IX. Summary of Findings and Recommendations

This report has evaluated the Government of Alberta's policy of proactively disclosing travel, hospitality and working session expenses claimed by its officials. The Alberta Government has developed a robust expense disclosure policy which provides a high level of transparency compared to the other jurisdictions reviewed and which is generally consistent with open government data principles.

Notably, the information is published in a clear, accessible and searchable format and allows for bulk downloading. Both the range of expenses and claimants covered are broad. There are no restrictions on use or reuse of the data. Bi-monthly reporting is one of the most frequent reporting schedules undertaken. The disclosure regime itself meets or exceeds current best practice.

That said, 25 recommendations have been made to further enhance the effectiveness of the disclosure regime:

1. Add links on individual ministry websites to the Disclosure Website.
2. Add links on the Disclosure Website to related expense datasets and explain the differences between similar datasets.
3. Enable users to search the disclosure table by keyword.
4. Ensure that users know how to return to the original dataset following searches and can do so easily.
5. Consider adding a glossary or other tool so that the data user understands the acronyms and/or abbreviations being used on the Disclosure Website.
6. Clarify the timeframe in the Disclosure Policy for the posting of expenses.
7. Ensure that there are adequate resources to process and post expense data in a timely manner.
8. Develop and clearly set out consequences for failure to comply with disclosure timeframes.
9. Consider options to enhance the transparency of compliance with disclosure timeframes, such as posting publication dates or mandating periodic reporting on compliance.

10. Make publicly available the guidelines relating to redacting personal information from receipts and expense documents for proactive disclosure.
11. Consider establishing archiving policies which maintain access to the historical data.
12. Consider providing further details on which positions are required to post expenses, such as in the FAQ section.
13. Provide for periodic mandatory audits in the Disclosure Policy of the proactive disclosure process to ensure that the information disclosed is accurate and complete, that disclosure is being made in a timely manner and that adequate controls exist to detect deficiencies.
14. Provide contact information on the website for users who experience difficulties accessing the disclosed information or encounter other problems.
15. Enhance features which allow for stakeholders and the public to submit feedback on the disclosure scheme.
16. Enhance the transparency of any reporting exemptions or remove them if there is no principled justification for their non-disclosure.
17. Identify and make public guiding principles for the exercise of Alberta Treasury Board discretion in granting exemptions from the Disclosure Policy, to ensure that it is exercised in a consistent and equitable way.
18. Make publicly available all policies related to travel, meal and hospitality expense disclosures and include links to these on the Disclosure Website.
19. Clarify what constitutes sufficient detail for the description/rationale column and ensure that, wherever possible, it includes *some* information which points to the government business purpose underlying the expense, subject to legitimate confidentiality or security concerns.
20. Ensure that class of travel is consistently disclosed.
21. Clarify on the Disclosure Website that the international travel expenses of ministers and associate ministers, although reportable under “The Reporting Policy for Ministerial and MLA travel Outside of Canada” are included in this dataset as well.
22. Include an explanation on the Disclosure Website of the differences between similar expense datasets.

23. Review the policies governing international travel expense disclosures to determine whether the scope of expenses proactively disclosed should be expanded
24. Set out consequences in the Disclosure Policy for any failures by a ministry to comply with it and establish a monitoring or reviewing authority.
25. Reinforce proactive disclosure policy initiatives by incorporating mandatory proactive disclosure requirements in the FOIP Act.

Proactive disclosure and open government movements will only grow in importance over time and represent a fundamental paradigm shift in the way in which governments around the world view themselves and what citizens expect from their governments. Information is increasingly viewed as a public asset, with open disclosure as the default.

Appendix I: Government of Alberta's "Public Disclosure of Travel and Expenses Policy"

September 20, 2012

1. Purpose

This policy provides a framework for the routine disclosure of expense information of government officials to enhance public confidence by improving accountability and transparency.

2. Interpretation

In this policy:

- (a) "Discloser" means an individual described in section 3;
- (b) "Expenses" means costs and allowances incurred by an individual in the course of Government Business, including those arising from:
 - (i) travel, including transportation, accommodation, meals and related incidentals; or
 - (ii) Hospitality and Working Sessions;
- (c) "Government Business" means activities intended to promote and achieve the goals and objectives of the Government of Alberta;
- (d) "Hospitality" means any activity that incurs Hospitality Expenses as defined in the Travel, Meal and Hospitality Expenses Policy; and
- (e) "Working Sessions" means activities that incur Working Session Expenses as defined in the Travel, Meal and Hospitality Expenses Policy, other than planned corporate events.

3. Application and Scope

Except as otherwise provided in this directive, this directive applies to the Expenses of:

- (a) Ministers, Associate Ministers and their political staff;
- (b) Senior Officials appointed by an Order in Council and paid directly by the Government of Alberta;

(c) Deputy Ministers; and

(d) employees as defined under the Public Service Act, who are in the executive manager classes.

4. Exemption

Treasury Board may grant an exemption from all or part of this policy.

5. Disclosure of Expense Reports

- (1) A Minister shall ensure that detailed reports of their Expenses and the Expenses of the Disclosers under their administration are publicly accessible online on a bi-monthly basis, within 10 business days after the first day of each calendar month in which a report must be disclosed, beginning December 2012.
- (2) Expense reports shall be generated directly from government financial systems to demonstrate the integrity and authenticity of disclosed information.
- (3) Expense reports shall not contain Information required to be withheld under Part 2 of the Freedom of Information and Protection of Privacy Act.

6. Expense Report Requirements

- (1) Expense reports must, at a minimum, include the following information:
 - (a) the name and position of the Discloser;
 - (b) the date of the transaction(s) giving rise to the Expense;
 - (c) the amount of each Expense;
 - (d) the category of each Expense (e.g. travel, including transportation, accommodation, meals and related incidentals; Hospitality and Working Sessions);
 - (e) a description and the rationale for each Expense; and
 - (f) receipts for each reimbursed Expense.
- (2) Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those Expenses were incurred.

7. Interpretive Bulletins or Guidelines

The Associate Minister of Accountability, Transparency and Transformation or their designate may issue interpretive bulletins or guidelines to assist Disclosers in complying with this policy.

8. Publication in the Alberta Gazette

A Minister or their designate shall submit on a quarterly basis a report of all events under their administration with total Hospitality Expenses paid of more than \$600 to the Alberta Gazette for publication.

9. International Travel

Ministers and Associate Ministers shall disclose their international travel-related expenses in accordance with the Reporting Policy for Ministerial and MLA Travel Outside of Canada

Appendix II: Review of Expense Disclosure Regimes of Other Jurisdictions

Canada

1. British Columbia

The B.C. government posts monthly travel expense reports for each minister and deputy minister on its Open Information website.⁹³ Each report must be individually downloaded in PDF format and lists the following expenses in aggregated totals only:⁹⁴

- In-province travel (flight and other travel)
- Out-of-province travel
- Out-of country travel
- Total year-to-date travel expenses.

In addition, the yearly travel expenses of the premier, ministers, deputy ministers and associate deputy ministers are posted on the DataB.C. website.

No bulk download is available for travel expense report data. Expense reports are posted on a monthly basis and are to remain online for a minimum of two years. However, delays in processing can result in certain expenses being published in subsequent reporting periods.⁹⁵

The travel expense disclosure information can be found on the B.C. Open Information homepage and through a search of the B.C. government homepage using the keywords "travel expenses". The first results of a Google search using keywords "B.C. government travel expenses disclosure" lead to related policies and the Open Information website which links to the datasets.

⁹³ *Travel Expenses*. Online: British Columbia Government Open Information <<http://www.openinfo.gov.bc.ca/ibc/expenses/index.page>>.

⁹⁴ The FAQ page explains, "providing a detailed breakdown of expenses is something we'd like to do down the road. Right now, we are looking at ways to have these travel expenses reported in a consistent manner to enable us to post more specific breakdowns. Our systems were never designed to be as open as we are today, and so it's going to take some time to redesign those systems to allow for more detailed reporting." See online: <<http://www.openinfo.gov.bc.ca/ibc/admin/faq.page?>>.

⁹⁵ See *Explanation of Travel Expense Reports*, online: <<http://www.openinfo.gov.bc.ca/ibc/search/detail.page?config=ibc&P110=recorduid:TE5687&title=Premier%20-%20Travel%20Expense%20-%20May%202014>>.

In 2013, the B.C. Information and Privacy Commissioner analyzed the B.C. government's proactive disclosure scheme and found that the expense disclosure is too limited and does not disclose the events giving rise to the expenses.⁹⁶ It was recommended that:

The minister responsible for FIPPA should direct ministries to proactively disclose the travel and hospitality expenses of ministers, deputy ministers and assistant deputy ministers or their equivalent by event. The disclosed information should include the date of the event, destination and expenses related to flight, other transportation, accommodations, meals and incidental and the total amount spent for that particular event. This information should be published and searchable in an open data format.⁹⁷

2. Saskatchewan

On April 7, 2014, the Saskatchewan government announced that it was implementing a system for publicly reporting expenses for out-of-province travel for ministers and government staff who accompany them.⁹⁸ The first report, for April-September 2014, was posted in October.⁹⁹ Reports are posted every six months.

The expenses are displayed on an online table by trip. The date, location, purpose and total amount of the trip for all participants are listed. In addition, there is a report for each trip which can be downloaded in PDF format. These reports list the other participants, describe the objectives of the travel and provide aggregated totals for air fare, ground travel, accommodation, meals, conference and registration fees, business hosting expenses and miscellaneous costs. There is no bulk download capacity.

MLAs are required to file a member's accountability statement annually that includes travel expenses. A compilation of these reports for the 2013-2014 fiscal year is posted on the Legislative Assembly of Saskatchewan website as a large PDF document.¹⁰⁰

⁹⁶ *Supra* note 19 at 13.

⁹⁷ *Ibid.*

⁹⁸ Government of Saskatchewan, News Release, "Premier Orders Creation of New Public Reporting System for Ministerial Travel" (April 7, 2014) online: <<http://www.gov.sk.ca/news?newsId=bd8a4297-1233-4e7a-bde8-a2f0fd3d86d6>>. The Ministers' Travel and Business Expenses Policy is found online at: <<http://www.finance.gov.sk.ca/fam/pdf/4430.pdf>>.

⁹⁹ Government of Saskatchewan, *Public Disclosure of Out of Province Ministerial Travel and Expenses*, online: <<http://www.saskatchewan.ca/ministerial-travel#2014>>.

¹⁰⁰ *Members' Accountability and Disclosure Report for the fiscal year ending March 31, 2013*, online: Legislative Assembly of Saskatchewan <<http://www.legassembly.sk.ca/mlas/disclosure-statements/members-accountability-2013-14>>

3. Manitoba

The Manitoba government proactively releases two datasets for ministers' expenses on its website:¹⁰¹

- Out-of-province travel expenses for the premier and cabinet ministers: Quarterly expense reports for each minister are posted on the ministry's webpage. Links to each ministry's reports are centrally provided on a government webpage under the heading "Ministers' Expense Reports".¹⁰² Each report is in HTML format and lists expenses by event. Information includes: date(s), purpose, destination and total cost. Aggregate totals only are provided for airfare, transportation, accommodations/meals/phone calls and others. There are no search or bulk download capabilities.
- Annual summaries of ministers' expenses beginning from the 2006-2007 fiscal year: The reports cover transportation and travel, accommodation and meals, hospitality and communications. These are available in PDF format and provide aggregate totals only.¹⁰³

The disclosure portal is not easily found through keyword searches. However, the portal can be accessed through the "proactive disclosure" link on the government homepage. The corresponding policies could not be located online.

4. Ontario

Ontario maintains a dedicated website for the disclosure of travel, meal and hospitality expenses of cabinet ministers, parliamentary assistants, political staff, government appointees and senior management in ministries.¹⁰⁴ The site also provides links to the websites of 21 of Ontario's largest agencies, which are required to disclose travel, meal and hospitality expense claim information for their senior executives, appointees and top five claimants.¹⁰⁵

¹⁰¹ *Ministers' Expense Reports*, online: Manitoba Tourism, Culture, Heritage, Sport and Consumer Protection <<http://www.gov.mb.ca/chc/fippa/disclosure.html>>. The government's original announcement May 8, 2008 regarding the posting of expense reports can be found at: <<http://news.gov.mb.ca/news/?archive=&item=3644>>.

¹⁰² *Ibid.*

¹⁰³ An example of this reporting can be seen on the Manitoba Ministry of Justice website at: <http://www.gov.mb.ca/justice/publications/expense-reports/pdf/minister_expenses_2013.pdf>.

¹⁰⁴ *Travel, Meal and Hospitality Expenses*, online: Government of Ontario <http://www.gov.on.ca/en/expense_claim/index.html>.

¹⁰⁵ When users click on "Learn more about the rules covering these expenses" they are taken to a site entitled, "Travel Expense Rules and Claims", which contains the 21 agency links. Online: <<http://www.ontario.ca/government/travel-expense-rules-and->

The disclosure platform has enhanced search features. A complete dataset for each fiscal year (dating back to 2009-10) can be viewed in a table format. The website can be searched using any word/term. Further, users can search all staff or limit searches to public servants or political staff. A search can also be narrowed to a particular month.

Users can choose which of the following columns of information they wish to display or hide: ministry, destination, other transportation, subtotal, name, purpose, attendees, accommodation, hospitality, title, start date, other attendees, meals, other expenses, type, end date, air fare, incidentals and total.

Finally, individuals can sort and filter the information displayed to narrow a search.

Aggregated totals for each event are provided for accommodation, hospitality, meals, air fare, incidentals and other expenses. Receipts are not disclosed. The website does not appear to allow for bulk downloads.

According to the former FAQ section, ministry expense claim information is usually posted in the quarter following approval of a claim.¹⁰⁶ Expense information for cabinet ministers and parliamentary assistants and their staff and for agencies/organizations are only posted after claims have been reviewed by the Integrity Commissioner.

The disclosure website can be found fairly easily both through a keyword search on the Ontario government homepage and externally (Google). Ontario also maintains an “Open Data” website.¹⁰⁷ A search of the key words “travel expenses” reveals the existence of a “travel meal and hospitality expenses” dataset but does not link to it.

As an interesting addition to transparency, the expense disclosure portal features a comprehensive set of links to the rules, laws and directives on expenses not only for government ministries but also the broader public sector and government agencies. It also provides links to related disclosures on the Ontario Integrity Commissioner’s website.¹⁰⁸ Unfortunately, the FAQ section has been removed.

[claims](#)>. The agencies which are subject to the public expense disclosure requirements are prescribed by the *Public Sector Expenses Review Act, 2009* (PSERA), O Reg. 440/09, Schedule 1. Online: <http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_090440_e.htm>. Section 3.0 of the Travel, Meal and Hospitality Expense Directive mandates the public posting of expenses on the public disclosure website and various agency websites for the designated claimants. Online: <<https://dr6j45jk9xcmk.cloudfront.net/documents/1965/travel-meal-and-hospitality-expenses-directive.pdf>>.

¹⁰⁶ The website was updated on July 10, 2014 at which time the FAQ section was removed.

¹⁰⁷ *Ontario Open Data*, online: <<https://www.ontario.ca/government/government-ontario-open-data>>.

¹⁰⁸ When users click on “Learn more about the rules covering these expenses” on the disclosure homepage, they are taken to a site entitled, “Travel Expense Rules and Claims”. Online: <<http://www.ontario.ca/government/travel-expense-rules-and-claims>>.

The requirement to post expense claim information is set out in the “Travel, Meal and Hospitality Expense Directive”.¹⁰⁹ However, the Ontario government recently introduced a bill which would make it a statutory requirement for the expense information of cabinet ministers, parliamentary assistants and opposition leaders and their staff as well as that of MPPs to be posted online.¹¹⁰

Ontario has an Office of the Integrity Commissioner whose responsibilities include independently reviewing expense reports of selected high level government and agency claimants.¹¹¹ However, this oversight does not extend to the public posting of expenses.

5. Quebec

Quebec operates a “Quebec Portal”¹¹² and an “Open Government” portal¹¹³ but a search of expenses on these sites did not produce any travel expense datasets, nor could expenses for members of the Quebec National Assembly be found. The policy for reimbursing travel and other expenses of ministry and public organization staff is online.¹¹⁴

On November 12, 2014 the Quebec government announced amendments to its Regulation respecting the disclosure of information and protection of personal information.¹¹⁵ These amendments will require that travel and other work-related expenses of senior government officials (such as ministers and deputy ministers) be disclosed online every three months. In addition, salaries and allowances of senior officials will be posted annually. The amendments will also require ministries and public bodies, including Crown corporations, to proactively disclose expenses related to vehicle use by ministers/senior officials, building leases, hospitality, telecommunications, the monthly travel costs of agency staff and office personnel, and advertising/promotion. Further, all Quebec public service staff will be required to disclose expenses relating to professional training and conferences. The amendments will not apply to the National Assembly or its members, officers appointed by the National Assembly, municipalities, schools, or health or professional bodies.

¹⁰⁹ Ontario, *Travel, Meal and Hospitality Expense Directive*, (1 April, 2010) s 4.2. Online: <<http://www.ontario.ca/government/travel-meal-and-hospitality-expenses-directive-2010>>.

¹¹⁰ *Supra* note 87.

¹¹¹ See *Expense Review-Overview*, online: Office of the Integrity Commissioner: <<http://www.oico.on.ca/home/expenses-review>>.

¹¹² Quebec Portal (English version), online: <<http://www.gouv.qc.ca/portail/quebec/pgs/commun/?lang=en>>.

¹¹³ Gouvernement ouvert, online: <<http://www.donnees.gouv.qc.ca/?node=/accueil>>.

¹¹⁴ Quebec, *Directive sur les frais remboursables lors d'un déplacement et autres frais inhérents* (4 April 2014). Online: Quebec Conseil du trésor <http://www.tresor.gouv.qc.ca/fileadmin/PDF/secretariat/Directive_frais_remboursables.pdf>.

¹¹⁵ Quebec government, press release, « Modification du règlement sur la diffusion de l'information - Une étape de plus pour un gouvernement ouvert et transparent », November 12, 2014, online : <<http://www.fil-information.gouv.qc.ca/Pages/Article.aspx?idArticle=2211128249>>.

These disclosures will be posted on the websites of each ministry and organization covered. The amendments came into force on April 1, 2015.

6. New Brunswick

The New Brunswick government proactively discloses expenses claimed by ministers and senior executives and some officers of the legislative assembly on a quarterly basis. Expenses include living expenses (ministers only), transportation, accommodations/meals and “other expenses” (business meetings and incidental travel expenses). It does not include constituency expenses of MLAs. The information is published on the website of the department where it is incurred. Reports are in HTML format and must be accessed separately for each claimant and quarter.¹¹⁶ Information disclosed includes a description of the expense, date, amount, justification and number of days (of travel). Receipts are not disclosed.

Bulk datasets are not available for searching and downloading. The travel policy for government managers and employees is also available online.¹¹⁷

The information can usually be found under the "About Us" tab for each department or through a search for “travel” “expenses” through the homepage search engine. The province does not have a general government data portal.

7. Nova Scotia

Expense reports for ministers/senior government management could not be located. However, the travel policy for government employees is online.¹¹⁸

The House of Assembly members’ travel expenses are reported with their legislative office expenses on a monthly basis and are subsequently consolidated in a six month report in spreadsheet format.¹¹⁹ The report is alphabetical by constituency office. The relevant policy

¹¹⁶ See for example, Environment and Local Government, *Senior Executive Travel and Other Expenses*, online: Government of New Brunswick <http://www1.gnb.ca/0087/SeniorExec/en/DeptSum_EN.aspx?Dept=8000>.

¹¹⁷ Human Resources, *Travel Policy*, online: Government of New Brunswick: <http://www2.gnb.ca/content/gnb/en/departments/human_resources/about_us/policies_and_guidelines/travel_policy.html>.

¹¹⁸ Treasury Board, *Travel Policy*, online: Government of Nova Scotia: <<http://www.novascotia.ca/treasuryboard/manuals/PDF/200/22601-03.pdf>>.

¹¹⁹ “Members Expenses Online: Introduction”, online: Nova Scotia Legislature <<http://nslegislature.ca/index.php/people/offices/house-of-assembly-management-commission/expenses/>>.

Members Manual: Members Compensation, Expenses and Constituency Administration is available online.¹²⁰

The Nova Scotia government maintains an open data portal but it is limited to geographic information about Nova Scotia.¹²¹

8. Newfoundland and Labrador

The Government of Newfoundland and Labrador maintains an Open Government website.¹²² The website is divided into open information and open data sites. The open information website provides access to the ministerial expense claim datasets which are hosted on the Cabinet Secretariat website.¹²³ These datasets disclose the expenses of ministers, parliamentary secretaries and parliamentary assistants and are available in six month reports.

For each reporting period, individual expense reports are made available in separate PDF files. There is no ability to access, search or download a bulk dataset for all claimants. Information for each entry includes a transaction date, reference ID, short description of purpose, payment date and amount. Totals only are provided for: accommodations, meals and incidentals, travel and auto expenses, for each event or entry. Entries do not specify mode of travel nor break down costs within each category. Receipts are not provided. While the related expense policy is posted online, it cannot be accessed from the expense disclosure website.¹²⁴ Nor does the website include an explanatory overview of the database.

The expenses of members of the Newfoundland and Labrador House of Assembly are also published semi-annually.¹²⁵ The reports are available on the Assembly website with links from the Open Information site.¹²⁶ The reports include four categories of allowances: office allowances, operational resources, travel and living allowances and constituency allowance. Both summary and detailed reports are published. Reports are by member, in PDF format,

¹²⁰ *Members' Manual: Members' Compensation, Expenses and Constituency Administration* (September 2013), online: Nova Scotia Legislature <<http://nslegislature.ca/pdfs/people/CompensationExpenses.pdf>>.

¹²¹ GeoNOVA, online: <<http://www.novascotia.ca/geonova/home/default.asp>> .

¹²² Open Government, online: Government of Newfoundland Labrador <<http://www.open.gov.nl.ca/>>.

¹²³ *Ministerial Expense Claims*, online: Open Information: <<http://www.open.gov.nl.ca/information/default.html>>.

¹²⁴ "Ministerial Expense Reimbursement Policies", online: Government of Newfoundland Labrador <<http://www.exec.gov.nl.ca/exec/cabinet/MinisterialExpenseReimbursementPolicies.pdf>>.

¹²⁵ The publication of Members' expenditures is statutorily required by section 49 of the *House of Assembly, Accountability, Integrity and Administration Act*, SNL 2007 cH-10.1.

¹²⁶ *Member Accountability and Disclosure Reports*, online: Newfoundland and Labrador House of Assembly <http://www.assembly.nl.ca/members/expense_reports/default.htm>.

and the detailed reports contain information on each expense. There is an accompanying introduction with links to the relevant rules.

Both ministers' and members' expense reports are easily found following the Open Government hyperlink from the government homepage.

9. Prince Edward Island

Quarterly reports of ministers' expenses are posted online on ministry webpages; however, this information could not be located for all ministers.¹²⁷ Reported expenses include business and travel expenses, including international travel expenses. For each trip, totals are only provided for airfare, other transportation, accommodations, meals, and incidentals. A search from the PEI government home page for travel or ministers' expenses does not lead to any datasets.

A recent CBC article criticized P.E.I.'s public government expense disclosure as lacking sufficient detail and being limited to ministers rather than covering all MLAs.¹²⁸

10. Yukon

As of April 1, 2014, the Yukon government posts out-of-territory expenses for ministerial travel on its website.¹²⁹ Expenses are posted within three months of completion of the travel. The information is updated once a month and includes the purpose of travel, date, destination, and then totals for: airfare, accommodation and other expenses. Expenses are posted in HTML format and are viewed by clicking first on a minister's name and then on an event. The structure does not allow for bulk accessing or downloading of datasets.

Limited policy information about expenses was located on the government web site.¹³⁰

A link to the "travel expenses" webpage is available directly on the Yukon government home page. A search for "travel expenses" or "ministers' expenses" using the search function also leads to the datasets. The government does not operate a general open government data portal.

¹²⁷ See for example, Office of the Premier of Prince Edward Island, online: <<http://www.gov.pe.ca/premier/index.php3?number=expenses&dept=ec>>.

¹²⁸ "PEI government expense disclosures called outdated", *CB.C. News* (26 May, 2014) online: CB.C. News <<http://www.cbc.ca/news/canada/prince-edward-island/p-e-i-government-expense-disclosures-called-outdated-1.2654012>>.

¹²⁹ *Travel Expenses*, online: Yukon Government <<http://www.eco.gov.yk.ca/travelexpenses/index.html>>.

¹³⁰ *Meals and Incidental Expenses for Employees on Travel Status*, online: Yukon Ministry of Finance <http://www.finance.gov.yk.ca/pdf/Travel_Rates_April_2014.pdf>.

11. Nunavut

The government site does not disclose any expense information or related policies, nor does the government have an open government data portal.

12. Northwest Territories

Ministerial travel reports are available quarterly on the Northwest Territory Government's "Publications" website.¹³¹ Each report is in PDF format and covers all ministers' travel expenses for that period. Information for each event includes: purpose of travel, destination, date, mode of travel and the aggregated cost per trip (i.e., no breakdown of travel fees, meals and accommodations). Expense reports can be found through a government homepage search.

Members' travel and other expenses are disclosed under the "Accountability" section of the legislative assembly annual report. The disclosure is limited to annual totals. The latest reports available online is for 2011-2012.¹³²

13. City of Edmonton

The City of Edmonton discloses annual expense reports for the mayor and councillors with aggregated totals going back to 2006.¹³³ The 2014 reports contain additional detail and actuals are updated quarterly.¹³⁴ The "Councillors' Ward Expenses" reports include: personnel, communications, promotional items, travel and training and hosting and tickets. Each expense is included but accompanying receipts are not. Additional reports include "Councillors' Common Travel and Training" which provide totals per trip and "Common Budget Meeting Expenses". These reports can be accessed from the City's homepage by following the links from "City Government" or by using the homepage search functions.

The policies relating to these claims could not be located through searches on the site.

The City of Edmonton maintains an Open Data Catalogue¹³⁵ but a search using key words "councillors" and "expenses" did not produce a relevant result.

¹³¹ *Ministerial Travel Reports*, online: Government of the Northwest Territories <<http://www.gov.nt.ca/research/publications/index.html>>.

¹³² *Members' Expenses*, online: Legislative Assembly of the Northwest Territories <<http://www.assembly.gov.nt.ca/meet-members/accountability/members-expenses>>.

¹³³ *Council Expense Reports*, Online: City of Edmonton <http://www.edmonton.ca/city_government/city_organization/council-expense-reports.aspx>.

¹³⁴ *Ibid.*

¹³⁵ Open Data Catalogue, online: City of Edmonton <<https://data.edmonton.ca/>>.

14. City of Calgary

Ward expenses are published and updated quarterly on the City of Calgary website.¹³⁶ The expenses include communications, business expenses, travel and courses/seminars. Reports are published by ward in individual PDF documents. The month, vendor, description and cost of each expense are recorded. All expenses are listed but receipts are not provided. There is a link to one relevant council policy.¹³⁷ The reports are easily found through the homepage search function using the term “expenses”. The mayor’s office budget and expenses are also posted online.¹³⁸

The City of Calgary also publishes the dining and hosting expenses of senior management annually on its website.¹³⁹ Expenditures include business meetings/hosting, business travel, management (off site) meetings and employee recognition/mentoring. Reports are in PDF format and provide aggregated totals for each category. Links are provided to the governing policies. The City further maintains a Councillor gift registry.¹⁴⁰

Calgary maintains an open government data portal but travel expenses is not a dataset.¹⁴¹

15. City of Toronto

The City of Toronto publishes quarterly reports on several expense sets for the mayor and council members including constituency services/office budget expenses, council general expense budget and business travel.¹⁴² These are consolidated annually.

The “Council Expenses” website is easily found through a keyword search on the City of Toronto home page and/or Toronto’s Open Data catalogue.¹⁴³ The expense reports provide details for each expense and include invoice date and number, vendor, description, amount, and – as an interesting addition from a transparency perspective – the month processed. The

¹³⁶ *Ward Expenses*, online: City of Calgary <<http://www.calgary.ca/councillors/Pages/Ward-Expenses.aspx>>.

¹³⁷ “Ethical Conduct Policy for Members of Council”, online: City of Calgary <<http://www.calgary.ca/councillors/Documents/CC042-Ethical-Conduct-Policy-for-Members-of-Council.pdf>>.

¹³⁸ *Mayor Nenshi’s Office Budget and Expenses: January 1-May 31, 2014*, online: Calgary Mayor <<http://blog.calgarymayor.ca/search/label/Accountability/>>.

¹³⁹ *Senior Management Expenses*, online: City of Calgary <<http://www.calgary.ca/CA/fs/Pages/Plans-Budgets-and-Financial-Reports/Senior-Management-Expenses.aspx>>.

¹⁴⁰ *Councillors Gifts Received 2013*, online: City of Calgary <<http://www.calgary.ca/councillors/Pages/Councillors-Gifts-Received-2013.aspx>>.

¹⁴¹ City of Calgary Open Data Catalogue, online: <<https://data.calgary.ca/OpenData/Pages/DatasetListingAlphabetical.aspx>>.

¹⁴² *Council Expenses*, online: City of Toronto <<http://www1.toronto.ca/wps/portal/contentonly?vgnextoid=11320b3410c90410VgnVCM10000071d60f89RCRD&vgnextfmt=default>>.

¹⁴³ Toronto Open Data, online: <<http://www1.toronto.ca/wps/portal/contentonly?vgnextoid=9e56e03bb8d1e310VgnVCM10000071d60f89RCRD>>.

disclosure also includes scanned copies of the reimbursement request forms and receipts for each expense (with personal information redacted). Links to the governing policies are also provided. Data is displayed on webpages by individual councillor and then expense. An annual report of expenses of council members by category is also published in PDF format.¹⁴⁴

For out-of-province conference travel, councillors must submit a report on the specific meetings and conferences attended, with confirmation as to whether they remained for each session and these are then published online.¹⁴⁵

A separate database discloses semi-annual business expense reports for senior management/division heads.¹⁴⁶ This covers business travel, conferences, training and hospitality.

16. Canada Federal Government

The travel and hospitality expenses of senior government officials are proactively disclosed on each department's website. These sites are centrally listed on the Treasury Board of Canada Secretariat website.¹⁴⁷ Claimants include ministers, parliamentary secretaries, and their exempt staff, and senior level employees.

To access expense information, users click on an individual's name, the relevant financial quarter and then an event although disclosure formats appear to vary. Users cannot access, search, and/or download the entire dataset of a claimant or ministry. Each event opens as a separate file and includes a brief description of its purpose as well as the date, destination, and aggregated amounts for air fare, transportation, accommodation, and meals. The disclosure does not include individual expense breakdowns or receipts. Links are usually provided to the relevant expense policy guidelines and/or directives.

All travel expenses must be posted on a quarterly basis within 30 days following the last day of the quarter.¹⁴⁸

¹⁴⁴ *Remuneration and Expense Reports*, online: City of Toronto <<http://www1.toronto.ca/wps/portal/contentonly?vgnextoid=2611960dee3f0410VgnVCM10000071d60f89RCRD&vgnextchannel=79695e6352e71410VgnVCM10000071d60f89RCRD>>.

¹⁴⁵ *2014 Out-of-Province Conference Travel*, online: City of Toronto <<http://www1.toronto.ca/wps/portal/contentonly?vgnextoid=6e52293048887410VgnVCM10000071d60f89RCRD&vgnextchannel=11320b3410c90410VgnVCM10000071d60f89RCRD>>.

¹⁴⁶ *Disclosure of Senior Management/Division Heads Business Expenses*, online: City of Toronto <<http://www1.toronto.ca/wps/portal/contentonly?vgnextoid=044b285441f71410VgnVCM10000071d60f89RCRD>>.

¹⁴⁷ *Government-Wide Reporting – Proactive Disclosure*, online: Treasury Board of Canada Secretariat <<http://www.tbs-sct.gc.ca/pd-dp/gr-rg/index-eng.asp>>.

¹⁴⁸ *Policies for Ministers' Offices - January 2011*, section 6.1.1., online: Treasury Board of Canada Secretariat <http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/mg-ldm/2011/pgmo-pldcm06-eng.asp#toc6>.

The Canadian government maintains an open government data portal but a search using the key words "travel" and "expenses" produced two datasets that are unrelated to the disclosure of travel expenses.¹⁴⁹ However, searches both from the Canadian government homepage and Google reveal that travel and hospitality expenses are being proactively disclosed on departmental websites.

International

17. United States

The expenditures of the U.S. House of Representatives are reported quarterly online in a report called the "Statement of Disbursements". This document covers the expenditures of all U.S. House of Representatives members, committees, leadership, officers and offices.¹⁵⁰ The disclosure includes the salaries and benefits of congressmen and their staff, operational spending and travel expenses, amongst others. The degree of detail is highly granular. The document is released in bulk as a single document download. However, its PDF format limits the ability to search, sort or reuse the data. The data release is accompanied by a helpful explanatory section, FAQ, glossary, and table of transaction codes.

The travel/hospitality expenses of top officials of cabinet-level agencies could not be located online. The U.S. federal government maintains an open government data portal but a search using the key words "travel" and "expenses" only produced one dataset related to travel expenses and it does not contain disclosure of expenses by high level political staff.¹⁵¹

18. United Kingdom

The U.K. government proactively discloses business costs incurred by ministers and senior civil servants on travel, accommodations, meals and hospitality. International travel costs are also available under separate datasets. The datasets are available both on the UK's open government data portal¹⁵² and on each government department's website under the heading, "transparency data".¹⁵³

Datasets are posted by financial quarter and are often available in both HTML and CSV formats but sometimes only in PDF. While formats vary, expenses are typically disclosed by

¹⁴⁹ *Data.gc.ca*, online: <<http://data.gc.ca/eng>>.

¹⁵⁰ United States House of Representatives, online: <<http://disbursements.house.gov/>>. For an assessment of the quality of this data release according to the principles of open government data see Tauberer, *supra* note 6 at chapter "House Disbursements".

¹⁵¹ *Data.gov*, online: <<https://www.data.gov/>>.

¹⁵² *Data.gov.uk*, online: <<http://data.gov.uk/>>.

¹⁵³ See for example the Transparency Data page of the Attorney General website at:

<[https://www.gov.uk/government/publications?departments\[\]=attorney-generals-office&publication_type=transparency-data](https://www.gov.uk/government/publications?departments[]=attorney-generals-office&publication_type=transparency-data)>.

event and include: name, date, destination, a brief description of the purpose and aggregated totals for travel (broken down by air, rail, taxi/car, accommodations/meals and hospitality). Receipts are not available, nor are the related policies linked to the datasets.

It does not appear that an expense dataset covering all ministries for a given quarter is available. These must be accessed individually.

The UK also has an exemplary disclosure model for the publication of MP expenses. In 2009, the UK Parliament created the Independent Parliamentary Standards Authority (IPSA) which independently oversees and regulates MP business costs and expenses. As part of its responsibilities the IPSA publishes the details of MP expenses claims every two months (three months in arrears) on its website.¹⁵⁴

For each claim type, the following information is published:

- For all claims: MP name, constituency, financial year, month, date, claim reference numbers, expense type (e.g. Travel, Accommodation, Office Costs), expenditure type (e.g. public transport, rail, council tax, photocopier hire), short description, details, amount claimed, amount paid and not paid and – interestingly – the reason for any amount not paid. Any repayments will also be shown.
- Travel and subsistence claims: date, place of origin, place of destination, category of journey, class of travel, mileage, length of hotel stay, category of hotel stay.

The datasets are fully searchable by MP name, constituency, postcode, year, month and expense type. When the data is exported into CSV format, it is possible to order data in any manner. The website includes a number of useful guidance documents, including definitions, FAQs and a detailed publication policy.¹⁵⁵ There is annual publication of additional information about MP use of public funds. Archived data remains available in annual datasets.

19. Australia

The Australia Department of Finance has been publishing expense reports for senators and parliament members on its website every six months since 2008.¹⁵⁶ Expenditures include

¹⁵⁴Independent Parliamentary Standards Authority, online: <<http://www.parliamentary-standards.org.uk/DataDownloads.aspx>>.

¹⁵⁵ See the IPSA website under the heading, “Useful Documents”.

¹⁵⁶ *Parliamentarians’ Entitlements*, online: Australian government Department of Finance <<http://www.finance.gov.au/publications/parliamentarians-reporting/>>.

domestic travel, car costs, overseas travel, travelling allowance, office facilities and administrative costs and family travel.

A spreadsheet provides aggregated totals for each expenditure category for all senators and members. Clicking on a name opens a PDF document which provides a more detailed breakdown of claims. However, individual expenses and receipts are not available. The site includes explanatory notes. The entitlement policies are set out in the Entitlements Handbooks available online.¹⁵⁷

The expense reports are difficult to find if one does not know to look on the Department of Finance website. A search of “travel expenses” on the Australia government homepage and the Australia open data webpage did not result in any disclosure of travel expenses.

20. New Zealand

Ministers’ travel and accommodation expenses are available quarterly in PDF, Excel and Word formats through the Department of Internal Affairs website.¹⁵⁸ A search both on the New Zealand government home page as well as New Zealand’s Open Government portal¹⁵⁹ using the term “travel expense” lead to the datasets.

Information disclosed includes aggregated totals only for: accommodations and travel expenses (hotels, meals and incidentals), domestic air travel, surface travel and approved international travel. There is no listing or description of the events relating to these expenses.

One notable feature is the detailed overview on the disclosure page which explains the information covered in each category, government expense entitlements, the statutory framework and links to earlier datasets and related datasets.

Transparency is further enhanced by the quarterly publication of ministerial credit card statements for ministers and ministers’ office staff.¹⁶⁰ Some of these amounts relate to expenses which are included in the ministers’ expenses for the same period. These are available in PDF format by claimant and consist of scanned copies of the original credit card

¹⁵⁷ *Entitlements Handbook and Summaries*, online: Australian government Department of Finance <http://maps.finance.gov.au/entitlements_handbooks/index.html>.

¹⁵⁸ *Ministers’ Expenses*, online: New Zealand Department of Internal Affairs <<http://www.dia.govt.nz/about-us-our-organisation-ministers-expenses>>.

¹⁵⁹ <<http://data.govt.nz/>>.

¹⁶⁰ *Ministerial Credit Card Expenses*, online: New Zealand Department of Internal Affairs, <http://www.dia.govt.nz/diawebsite.nsf/wpg_URL/About-us-Our-Organisation-Ministerial-credit-card-expenses?OpenDocument>.

statements, expense claim forms, and receipts. The overview includes an explanation of the database and provides links to the governing policies.

Recently, the *Members of Parliament (Remuneration and Services) Act 2013* made it a statutory requirement for members' and ministers' travel and accommodation expenses to be published on a quarterly basis.¹⁶¹

¹⁶¹ *The Members of Parliament (Remuneration and Services) Act 2013*, 2013 No. 93, s. 33. Online: <<http://www.legislation.govt.nz/act/public/2013/0093/latest/DLM4034223.html>>.