



Examination of Senator Harb's Primary and Secondary Residence Status

The Senate of Canada



Table of contents

1.	Background.....	1
1.1.	Background	1
1.2.	Retainer.....	1
2.	Summary of findings	2
2.1.	Framework and guidelines related to Senators’ residency and allowances	2
2.2.	Assessment of Senator Harb’s Primary Residence Location.....	2
3.	Scope, Limitations in Scope and Restrictions	4
3.1.	Scope	4
3.2.	Limitations in Scope.....	5
3.3.	Restrictions.....	5
3.3.1.	Procedures Do Not Constitute an Audit of Financial Statements	5
4.	Framework and guidelines related to Senators’ residency and living allowances.....	6
4.1.	Constitution of Canada Acts 1867 to 1982.....	6
4.2.	Period of Examination and Relevant Framework of Residency and Allowances.....	6
4.2.1.	<i>Senate Administrative Rules</i> and Other Guidelines on Allowances.....	6
4.2.2.	Eligibility for Allowances	8
4.2.3.	Allowed Costs (Mileage, Accommodation, Per Diem).....	9
4.3.	Observations and Findings on Framework for Residency and Allowances	11
5.	Assessment of Senator Harb’s Primary Residence Location.....	12
5.1.	Declarations and Claims Made by the Senator Harb	12
5.2.	Considerations of Primary Residency.....	13
5.2.1.	Senator Harb’s Primary Residence “Indicators”.....	13
5.2.2.	Senator Harb’s Travel Patterns.....	14
6.	Assessment of Senator Harb’s Travel Expense Claims	19
6.1.	Nature of Cobden/Westmeath-Ottawa claims.....	19
6.2.	Occurrence of travel.....	19
6.3.	Claims subject to interpretation and determination by the Standing Committee of Internal Economy	20

Schedule 1 Summary of Senator Harb’s Location

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May 7, 2013

Senator Elizabeth Marshall
Chair, Subcommittee on Living Allowances
The Senate of Canada
Parliament Buildings
Ottawa ON K1A 0A4

Dear Senator Marshall,

Subject: Review of Senator Harb's Primary and Secondary Residence Status

1. Background

1.1. Background

The Senate of Canada recognizes that travel is a necessary component of senators' parliamentary functions. Parliamentary functions are typically carried out in Ottawa and senators must travel to and from their primary residences in order to attend Senate sittings and committee meetings. Parliamentary functions are also carried out in senators' regions and, from time-to-time, senators may be required to travel to other locations, both within Canada and internationally, in the service of the Senate. Senators who come to Ottawa to carry out their parliamentary functions and who are more than 100 kilometres from their primary residence when in Ottawa are on travel status in the National Capital Region ("NCR") and are entitled to be reimbursed for living expenses in the NCR. Senators claim their office and travel expenses in compliance with the *Parliament of Canada Act* and internal rules and policies of the Senate.

Following media reports with respect to a Senator's claims for a living allowance in the NCR, the Senate appointed a bipartisan subcommittee on November 22, 2012, comprised of three members and chaired by Senator Marshall, to inquire into and report on all matters relating to living allowances in the NCR related to a Senator. Furthermore, and also as a result of media reports, the subcommittee agreed on December 6, 2012 to expand their inquiry

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2. Summary of findings

2.1. Framework and guidelines related to Senators' residency and allowances

1. Senators, whose "primary residence" is located more than 100 kilometres from the NCR, are entitled to a reimbursement of travel expenses, and a reimbursement of living expenses, while in the NCR for Senate business.
2. There is a lack of clarity in the terminology used for the different residences mentioned or discussed in the applicable regulations and guidelines. The following terms are used without being clearly defined: primary residence, secondary residence, NCR residence, provincial residence. In addition, the term registered residence is not defined.
3. The regulations and guidelines applicable during the period of our examination do not include criteria for determining "primary residence". As such, we are not able to assess the status of the primary residence declared by Senator Harb against existing regulations and guidelines.

2.2. Assessment of Senator Harb's Primary Residence Location

1. Based on the documentation provided, it appears that Senator Harb spent approximately 62% (340 nights) of his time in Ottawa (for Senate business or other) during the period of our examination. Senator Harb spent approximately 21% of the days at his primary residence. We have set out a breakdown of our assessment in the table below.

Table 1: Summary of Senator Harb's Location

End of Day Location of Senator Harb	Number of Days	%
Ottawa – Senate Business	188	34%
Other locations – Senate Business	5	1%
Total Senate Business	193	35%
Ottawa – activity undocumented	103	19%
Ottawa – day before or after Senate Business	49	9%
Declared Primary Residence (plus 2 identified day trips)	118	21%
Other locations – activity undocumented	70	13%
Unknown	16	3%
Total	549	100%

2. We have assessed that the seventy-two (72) claimed trips between Cobden/Westmeath and Ottawa by Senator Harb during the period of examination did take place or could have taken place.
3. We identified two travel periods where a potential issue regarding \$625.68 in claimed travel expenses is to be subject to interpretation and determination by the sub-committee. The identified issue relates to consecutive travel claims for travel from Ottawa to Senator Harb's declared primary residence, but for which there was no documented Senate business while Senator Harb was in Ottawa. We question the eligibility of expenses related to travel to Ottawa when no Senate business is documented.

3. Scope, Limitations in Scope and

- 3) We had discussions or conducted interviews with the following individuals:
- a) Senator Mac Harb,
 - b) Senator Harb's external counsel,
 - c) Jill Anne Joseph, Director Internal Audit and Strategic Planning, Senate of Canada, and
 - d) Nicole Proulx, Director of Finance, and Bonnie Marga, DCFO/Comptroller, Senate of Canada.

3.2. Limitations in Scope

Our examination was based on available documentation collected in the course of our examination and the interviews we conducted as set out under the "Scope" section above. To the extent that we receive additional information, our findings herein may require revisions.

3.3. Restrictions

We reserve the right, but will be under no obligation, to review this report, and if we consider it necessary, to revise our report in light of any information, which becomes known to us after the date of this report.

3.3.1. Procedures Do Not Constitute an Audit of Financial Statements

An audit is generally performed with the objective of providing reasonable assurance that financial statements are free from material error whereas a forensic examination utilizes accounting and investigative techniques to provide an analysis related to issues and questions that have arisen.

Deloitte was not engaged to, and did not perform a financial statement audit, review or compilation for the purpose of expressing an opinion on historical financial statements in accordance with standards established by the Canadian Institute of Chartered Accountants ("CICA"). Accordingly, Deloitte does not express such an opinion or any form of assurance. The forensic examination procedures undertaken were consistent with the "Standard Practices for Investigative and Forensic Accounting Engagements" (effective date March 1, 2007) developed by the Alliance for Excellence in Investigative and Forensic Accounting ("IFA Alliance") on behalf of the CICA.

4. Framework and guidelines related

The *Senate Administrative Rules* govern Senate administrative practice. They complement and are of equal authority to the *Rules of the Senate*, which govern Senate procedure. In the interests of good governance, the administrative rules codify comprehensively the fundamental principles and rules governing the internal administration of the Senate and its allocation and use of resources.

The *Senate Administrative Rules* are subject to statute law that applies to the Senate. Of particular note are the *Constitution Acts, 1867 and 1982*, the *Parliament of Canada Act*, the *Members of Parliament Retiring Allowances Act* and the *Parliamentary Employment and Staff Relations Act*.

The *Senate Administrative Rules* are supplemented by policies, guidelines, opinion, directives, forms and practices adopted or implemented by the Senate, the Standing Committee on Internal Economy, Budgets and Administration and the Clerk of the Senate.

The Internal Economy Committee is responsible for the administration of the *Senate Administrative Rules* and for giving guidance on their interpretation to Senators and the Senate Administration.

During the period of our examination, one significant change was made to the SARs that has bearing on our analysis. The change was made effective June 5, 2012 to introduce the Senators' Travel Policy, which effectively replaced the previous SARs Section 4:03 Travel Entitlements and Expenses.

In addition, further information about the entitlements is found in:

x

	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
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be reimbursed for the expenses incurred by them that are allowed under these terms and conditions. These guidelines apply to senators only and to expenses incurred by a senator only.

Claimable living expenses

	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
Living Expenses in the NCR	SARs 4:03 (14-15) Senators' Travel Policy 2.11	<p>A Senator on travel status in the National Capital Region is entitled to claim the following in respect of accommodation expenses:</p> <p>(a) reimbursement for the receipted cost of hotel or other commercial accommodation incurred by the Senator, up to the maximum daily amount set by finance rule;</p> <p>(b) reimbursement for the receipted cost of rented or leased accommodation incurred by the Senator; or</p> <p>(c) an allowance in respect of private accommodation used by the Senator in an amount set by finance rule.</p>	<p>Senators who are more than 100 kilometres from their primary residence when they come to the NCR to carry out their parliamentary functions are on travel status and shall be reimbursed for living expenses. The total reimbursement per fiscal year shall not exceed the maximum established by the Committee.</p> <p>Given the frequent and relatively long-term nature of senators' visits to the NCR, the provisions for living expenses differ somewhat from those allowed under other travel circumstances. Furthermore, living expenses incurred in the NCR are funded from a separate budget set aside for this purpose and are therefore exempt from the point system.</p>

4.2.3. Allowed Costs (Mileage, Accommodation, Per Diem)

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

Mileage

The Travel Guidelines and the Travel Policy provide that, when the mode of transportation is by automobile, a claim for distance travelled shall be calculated at 55 cents per kilometre. This rate remained constant throughout the period of our examination.

Accommodation and Per Diem

The provisions for accommodation and per diem expenses are discussed below

	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
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A senator on travel status in the NCR

Commercial Accommodation in the NCR
 Living Expenses in NCR Guidelines
 Senators' Travel Policy 2.11.3

	Source	April 1, 2011 to June 4, 2012	June 5, 2012 to September 30, 2012
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A senator, who rents or leases an accommodation in the NCR, will be reimbursed for the rent by providing a copy of the lease and proof of payment.

The senator is required to submit a *Declaration of Primary and Secondary Residences* form on a yearly basis (at the beginning of

Rented or leased accommodation in the NCR

Living Expenses in NCR Guidelines

Senators' Travel Policy 2.11.3

The daily rate for Private Accommodation in the NCR during the period of our examination was initially \$28.00, which was increased on December 15, 2011 to \$29.28. The daily rate for meals and incidental expenses was equal to the rate approved by the Treasury Board Secretariat, ranging from \$86.35 to \$88.60 during the period of our examination.

Living Allowance Maximum

The Senators' Living Expenses in the NCR Guidelines provided that a maximum reimbursement amount was set as follows:

The maximum total amount that can be reimbursed to each senator for the fiscal year under these guidelines is \$20,000. Expenditures above this limit may however be charged to the Miscellaneous Expenditures Account portion of the Senator's Research and Office Expense Budget.

The *Internal Economy, Budgets and Administration Records of Decisions* provides confirmation that expenditures could be allowed to exceed the \$20,000 per annum limit, and any such amount, to a maximum of \$5,000 per annum, would be charged to the "Miscellaneous Expenditures Account" portion of the Senators' Research and Office Expense Budget, resulting in a maximum reimbursement amount of \$25,000 per annum. The June 5, 2012 Travel Policy provides for the maximum reimbursement amount at \$22,000 per annum effective April 1, 2012. We have assumed therefore that the previous \$20,000 maximum was applicable to the period of our examination period.

4.3. Observations and Findings on Framework for Residency and Allowances

- x Senators, whose "primary residence" is located more than 100 kilometres from the NCR, are entitled to a reimbursement of travel expenses, and a reimbursement of living expenses, while in the NCR for Senate business.
- x There is a lack of clarity in the terminology used for the different residences mentioned or discussed in the applicable regulations and guidelines. The following terms are used without being clearly defined: primary residence, secondary residence, NCR residence, provincial residence. In addition, the term registered residence is not defined.
- x The regulations and guidelines applicable during the period of our examination do not include criteria for determining "primary residence". As such, we are not able to assess the status of the primary residence declared by Senator Harb against existing regulations and guidelines.

5. Assessment of Senator Harb's Primary Residence Location

5.1. Declarations and Claims Made by the Senator Harb

The following declarations were made by Senator Harb regarding his primary and secondary residences during the period of our examination:

Table 2: Summary of Senator Harb's Primary and Secondary Residence Declarations¹

Date of Senator's Declaration	Period Covered	Primary Residence	Secondary Residence (in the NCR)
March 10, 2011	April 1, 2011 to March 31, 2012	Cobden, Ontario	Ottawa, Ontario (proof enclosed)
June 3, 2011	April 1, 2011 to March 31, 2012	Westmeath, Ontario	Ottawa, Ontario (proof enclosed)
March 14, 2012	April 1, 2012 to March 31, 2013	Westmeath, Ontario	Ottawa, Ontario (proof enclosed)

We understand the June 3, 2011 declaration was prepared by Senator Harb as a result of acquiring the Westmeath property and disposing of the Cobden property.

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

Table 3: Summary of Senator Harb's Living Allowances in the NCR

Category of Travel Expenditure	April 1, 2011 to March 31, 2012	September 30, 2012	Total
Number of claims submitted	56	26	82
Private accommodation	\$10,386 (366 days)	\$5,358 (183 days)	\$15,744
Meals and incidentals (per diem)	\$11,025	\$4,885	\$15,910
Vehicle mileage	\$7,914 (50 return trips)	\$3,488 (22 return trips)	\$11,402
Total	\$29,325	\$13,731	\$43,056

¹ Due to privacy concerns, only the city, town or village location has been included in the table. The detailed location information was included in the declaration forms.

Senator Harb's travel expense claims consist of claims for private accommodation in the NCR (for a property he owns in Ottawa), meal and incidental per diem allowances while on Senate business in Ottawa, and vehicle mileage for travel between his declared primary residence (Cobden property or Westmeath property) and Ottawa.

5.2. Considerations of Primary Residency

The only definition of primary residency in the documentation we reviewed is found in the Senators' Travel Policy which came into force on June 5, 2012. It is defined therein as:

“the residence identified by the senator as his/her main residence and is situated in the province or territory represented by the senator”

As previously mentioned, the regulations and guidelines applicable during the period of our examination do not include criteria for determining “primary residence”. As such, we are not able to assess the status of the primary residence declared by Senator Harb against existing regulations and guidelines.

In order to establish primary residence for all Senators, the Standing Committee requested that Senators submit the following information:

1. Copy of driver's license,
2. Copy of provincial health card,
3. Relevant information from personal income tax return providing provincial tax information, and
4. A signed statement indicating where they vote.

We understand that the Standing Committee agreed that if a senator met all four “indicators”, supported by travel documentation, they were deemed to have been interviewed and that no further work was completed as they were deemed to have met the primary residence test.

5.2.1. Senator Harb's Primary Residence “Indicators”

5.2.2. Senator Harb's Travel Patterns

In addition to the primary residence "indicators", we have collected and reviewed other information which could help in the determination of the location of Senator Harb's primary residence. The information was reviewed in order to establish where Senator Harb was located during the period of our examination, consisting of the 549 days from April 1, 2011 to September 30, 2012.

5.2.2.1 Documents Relied Upon

Senate Attendance Register

The Senate Attendance Register provided a list of days when the Senate was sitting, the attendance record of Senator Harb for Senate business and public business, as well as the days when Senator Harb attended Senate committee meetings.

Travel Claims

Senator Harb's travel claims were reviewed as they provide information on the days for which per diem amounts were claimed by Senator Harb for Senate business. Senator Harb confirmed that per diem amounts are only claimed while on Senate business in Ottawa as well as while on Senate business in other locations as identified in the travel claims.

Cellular Telephone

Location Confirmed (395 days, 72%)

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

Location Likely (123 days, 22%)

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

1. Days for which Senator Harb has claimed a per diem for senate work while in Ottawa (not on Senate sitting days), but for which no other transactions or information would indicate he was in a different location.
2. Days where Senator Harb has indicated, based on his review of his agenda, that he was in a specific location, typically either Ottawa or Westmeath. Senator Harb's agenda is written in pencil and has deletions, additions, and changes. As such, we did not identify the location as confirmed based solely on information obtained from Senator Harb's agenda.

Location Unconfirmed (31 days, 6%)

Senator Harb's location was identified as unconfirmed for days where we have not received any documentation that would support his location. We have treated as unconfirmed instances where a travel claim was submitted by Senator Harb indicating that he travelled to his declared primary residence, but for which no other supporting documentation or indicator was identified.

In summary, as we have Senator Harb's location either confirmed or considered likely for 94% of the period under examination, we are confident that our analysis is an accurate picture of Senator Harb's travel patterns and location during the period.

5.2.2.3 Summary of Senator Harb's Location and Travel Patterns

Based on the information available, we prepared graphic summaries of the locational indicators from April 2011 to September 2012. This information enabled us to perform a determination of Senator Harb's location on a daily basis. This analysis, presented at Schedule 1 to this report and summarized below, represents our assessment of the location of Senator Harb at the end of the day.

Table 6: Summary of Senator Harb's Location

End of Day Location of Senator Harb	Number of Days	%
Ottawa – Senate Business	188	34%
Other locations – Senate Business	5	1%

Table 7: Monthly Detail of Senator Harb's Location

Period	Ottawa Senate Business	Other location Senate Business	Ottawa, before/after Senate Business	Ottawa,
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Unknown

We have not been able to determine a location for sixteen (16) days. We asked Senator Harb for additional information but he was not able to confirm his location on those specific days.

6. Assessment of Senator Harb's Travel Expense Claims

6.1. Nature of Cobden/Westmeath-Ottawa claims

Most of the travel claims submitted by Senator Harb were on the basis of Ottawa to Cobden/Westmeath, rather than for trips going to Ottawa for Senate business

The travel claims indicate a single date for travel from Ottawa to the declared primary residence and back to Ottawa. Actual travel dates may be the day before and/or after the reported date. Period of travel could vary from a return trip within the day to a multi-night stay at the declared primary residence.

Senator Harb indicated that he would technically be entitled to per diem amounts on the travel days but due to the relatively short travel distance to his declared primary residence, he has not claimed per diem related to this travel, rather he only claimed per diems on days when he was in Ottawa on Senate business.

In addition, Senator Harb indicated that he would only claim for a "reasonable" number of trips from Ottawa to the declared primary residence, typically four (4) per month. In other words, Senator Harb indicated that some trips to declared primary residence were not claimed. Senator Harb's claim is supported by the documentation reviewed as we have identified eighteen (18) confirmed trips to his declared primary residence which were not specifically claimed.

6.2. Occurrence of travel

We have reviewed Senator Harb's claims related to travel from his declared primary residence and

Unconfirmed trips

We have not been able to confirm that Senator Harb was located in the Cobden/Westmeath area for fifteen (15) of the seventy-two (72) trips claimed between Ottawa and Cobden/Westmeath.

Of these, eleven (11) trips were claimed where no transactions (financial or telephone) have been recorded for Senator Harb on either the reported travel date, or the previous and/or following day. Given the relatively short travel distance between Ottawa and Cobden/Westmeath, it is possible that Senator Harb travelled to Cobden/Westmeath without a need to buy gas, groceries or other purchases at stores, or using his cellular telephone. For these eleven (11) trips, there is no information that would indicate that Senator Harb was in a location that would effectively eliminate any chance that he travelled to Cobden/Westmeath.

For the final four (4) trips, we also have not identified transactions (financial or telephone) indicating that Senator Harb was located in the Cobden/Westmeath area, but for which we have identified transactions in the Ottawa area. Again, given the relatively short travel distance between Ottawa and Cobden/Westmeath, it is possible that Senator Harb travelled to Cobden/Westmeath (including day trips) without making purchases at stores or using his cell phone. For these four (4) trips, there is no information that would indicate that Senator Harb was in a location that would effectively eliminate any chance that he travelled to Cobden/Westmeath.

Senator Harb indicated that on some travel to his declared primary residence, he would not need to buy gas or groceries and, as such, there would not be any transactions supporting his location. Based on a review of available information, there is also no conflicting indicators that would indicate that Senator Harb was in a different location.

Conclusion

Overall, we have assessed that all of trips between Cobden/Westmeath and Ottawa claimed by Senator Harb did take place or could have taken place.

6.3. Claims subject to interpretation and determination by the Standing Committee of Internal Economy

We identified two periods where Senator Harb submitted consecutive travel claims for travel from Ottawa to his declared primary residence and back to Ottawa, but for which there was no documented Senate business while Senator Harb was in Ottawa.

The policy allows for travel from the primary residence to the NCR to attend Senate business and return travel to the primary residence. As previously mentioned, Senator Harb's claims were prepared in reverse, namely from the NCR to the declared primary residence and back to the NCR. The result is that Senator Harb has received payment for travelling from his declared primary residence to Ottawa and returning to his primary residence with no documented Senate business.

Senator Harb indicated that Senate Finance never questioned his method of completing travel claims such as requesting additional detail on the reason of the travel, or requesting justification for Senate business while in the NCR. Due to the lack of documented Senate business, we have identified the following six (6) claims to be subject of interpretation and determination by the sub-committee.

Instance #1 – Claims T64-16023 and T164024 - \$158.40

Claim T64-16023 relates to April 23, 2011 travel from Ottawa to Cobden returning to Ottawa with reason identified as “live in Ott, live in Cobden, work in Ottawa & per diem”, including \$66.60 related to Cobden to Ottawa return portion of travel.

Claim T164024 relates to April 29, 2011 travel from Ottawa to Cobden returning to Ottawa with reason identified as “live in Ott, live in Cobden, work in Ottawa”, including \$66.60 related to Ottawa to Cobden portion of travel.

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The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 May 11	Sun							
02 May 11	Mon							
03 May 11	Tue							
04 May 11	Wed							
05 May 11	Thu							
06 May 11	Fri							
07 May 11	Sat							
08 May 11	Sun							
09 May 11	Mon							
10 May 11	Tue							
11 May 11	Wed							
12 May 11	Thu							
13 May 11	Fri							
14 May 11	Sat							
15 May 11	Sun							
16 May 11	Mon							
17 May 11	Tue							
18 May 11	Wed							
19 May 11	Thu							
20 May 11	Fri							
21 May 11	Sat							
22 May 11	Sun							
23 May 11	Mon							
24 May 11	Tue							
25 May 11	Wed							
26 May 11	Thu							
27 May 11	Fri							
28 May 11	Sat							
29 May 11	Sun							
30 May 11	Mon							
31 May 11	Tue							
		8	9	3	0	0	11	0

The Senate of Canada
Summary of the Location of Senator MacHarb
For the Period April 1, 2011 to September 30, 2012

Confirmed
Likely
Unconfirmed

Date	Day	Ottawa Senate Business (including
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Senat

The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 Sep11	Thu							
02 Sep11	Fri							
03 Sep11	Sat							
04 Sep11	Sun							
05 Sep11	Mon							
06 Sep11	Tue							
07 Sep11	Wed							
08 Sep11	Thu							
09 Sep11	Fri							
10 Sep11	Sat							
11 Sep11	Sun							
12 Sep11	Mon							
13 Sep11	Tue							
14 Sep11	Wed							
15 Sep11	Thu							
16 Sep11	Fri							
17 Sep11	Sat							
18 Sep11	Sun							
19 Sep11	Mon							
20 Sep11	Tue							
21 Sep11	Wed							
22 Sep11	Thu							
23 Sep11	Fri							
24 Sep11	Sat							
25 Sep11	Sun							
26 Sep11	Mon							
27 Sep11	Tue							
28 Sep11	Wed							
29 Sep11	Thu							
30 Sep11	Fri							
		11	9	10	0	0	0	0

The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 Oct 11	Sat							
02 Oct 11	Sun							
03 Oct 11	Mon							
04 Oct 11	Tue							
05 Oct 11	Wed							
06 Oct 11	Thu							
07 Oct 11	Fri							
08 Oct 11	Sat							
09 Oct 11	Sun							
10 Oct 11	Mon							
11 Oct 11	Tue							
12 Oct 11	Wed							
13 Oct 11	Thu							
14 Oct 11	Fri							
15 Oct 11	Sat							
16 Oct 11	Sun							
17 Oct 11	Mon							
18 Oct 11	Tue							
19 Oct 11	Wed							
20 Oct 11	Thu							
21 Oct 11	Fri							
22 Oct 11	Sat							
23 Oct 11	Sun							
24 Oct 11	Mon							
25 Oct 11	Tue							
26 Oct 11	Wed							
27 Oct 11	Thu							
28 Oct 11	Fri							
29 Oct 11	Sat							
30 Oct 11	Sun							
31 Oct 11	Mon							
		12	12	7	0	0	0	0

The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 Nov 11	Tue							
02 Nov 11	Wed							
03 Nov 11	Thu							
04 Nov 11	Fri							
05 Nov 11	Sat							
06 Nov 11	Sun							
07 Nov 11	Mon							
08 Nov 11	Tue							
09 Nov 11	Wed							
10 Nov 11	Thu							
11 Nov 11	Fri							
12 Nov 11	Sat							
13 Nov 11	Sun							
14 Nov 11	Mon							
15 Nov 11	Tue							
16 Nov 11	Wed							
17 Nov 11	Thu							
18 Nov 11	Fri							
19 Nov 11	Sat							
20 Nov 11	Sun							
21 Nov 11	Mon							
22 Nov 11	Tue							
23 Nov 11	Wed							
24 Nov 11	Thu							
25 Nov 11	Fri							
26 Nov 11	Sat							
27 Nov 11	Sun							
28 Nov 11	Mon							
29 Nov 11	Tue							
30 Nov 11	Wed							
		11	12	7	0	0	0	0

The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
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01 Dec11	Thu							
02 Dec11	Fri							
03 Dec11	Sat							
04 Dec11	Sun							
05 Dec11	Mon							
06 Dec11	Tue							
07 Dec11	Wed							
08 Dec11	Thu							
09 Dec11	Fri							
10 Dec11	Sat							
11 Dec11	Sun							
12 Dec11	Mon							
13 Dec11	Tue							
14 Dec11	Wed							
15 Dec11	Thu							
16 Dec11	Fri							
17 Dec11	Sat							
18 Dec11	Sun							
19 Dec11	Mon							
20 Dec11	Tue							
21 Dec11	Wed							
22 Dec11	Thu							
23 Dec11	Fri							
24 Dec11	Sat							
25 Dec11	Sun							
26 Dec11	Mon							
27 Dec11	Tue							

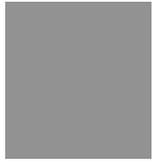
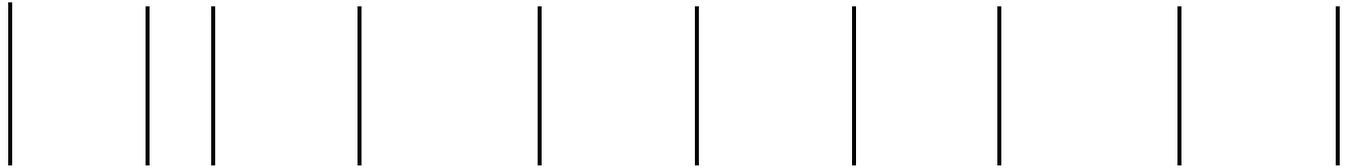
The



The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 Feb12	Wed	█						
02 Feb12	Thu	█						
03 Feb12	Fri			█				
04 Feb12	Sat		█					
05 Feb12	Sun	█						
06 Feb12	Mon	█						
07 Feb12	Tue	█						
08 Feb12	Wed	█						
09 Feb12	Thu			█				
10 Feb12	Fri		█					
11 Feb12	Sat							
12 Feb12	Sun							
13 Feb12	Mon	█						
14 Feb12	Tue	█						
15 Feb12	Wed	█						
16 Feb12	Thu			█				
17 Feb12	Fri		█					
18 Feb12	Sat							
19 Feb12	Sun		█					
20 Feb12	Mon	█						
21 Feb12	Tue	█						
22 Feb12	Wed	█						
23 Feb12	Thu							
24 Feb12	Fri			█				
25 Feb12	Sat		█					
26 Feb12	Sun		█					
27 Feb12	Mon	█						
28 Feb12	Tue	█						
29 Feb12	Wed	█						
		16	9	4	0	0	0	0



Unconfirmed

Date Day (including per diem) Ottawa r activity undocumented Primary Residence Primary Residence r Day Trip Other location r Senate Other location r activity undocumented Unknown



The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 Apr 12	Sun							
02 Apr 12	Mon							
03 Apr 12	Tue							
04 Apr 12	Wed							
05 Apr 12	Thu							
06 Apr 12	Fri							
07 Apr 12	Sat							
08 Apr 12	Sun							
09 Apr 12	Mon							
10 Apr 12	Tue							
11 Apr 12	Wed							
12 Apr 12	Thu							
13 Apr 12	Fri							
14 Apr 12	Sat							
15 Apr 12	Sun							
16 Apr 12	Mon							
17 Apr 12	Tue							
18 Apr 12	Wed							
19 Apr 12	Thu							
20 Apr 12	Fri							
21 Apr 12	Sat							
22 Apr 12	Sun							
23 Apr 12	Mon							
24 Apr 12	Tue							
25 Apr 12	Wed							
26 Apr 12	Thu							
27 Apr 12	Fri							
28 Apr 12	Sat							
29 Apr 12	Sun							
30 Apr 12	Mon							
		16	3	3	1	0	3	5

The Senate of Canada
Summary of the Location of Senator MacHarb
For the Period April 1, 2011 to September 30, 2012

Confirmed
Likely
Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location r activity undocumented
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The Senate of Canada
Summary of the Location of Senator MacHarb
For the Period April 1, 2011 to September 30, 2012

Confirmed
Likely
Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary
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The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 Jul 12	Sun							
02 Jul 12	Mon							
03 Jul 12	Tue							
04 Jul 12	Wed							
05 Jul 12	Thu							
06 Jul 12	Fri							
07 Jul 12	Sat							
08 Jul 12	Sun							
09 Jul 12	Mon							
10 Jul 12	Tue							
11 Jul 12	Wed							
12 Jul 12	Thu							
13 Jul 12	Fri							
14 Jul 12	Sat							
15 Jul 12	Sun							
16 Jul 12	Mon							
17 Jul 12	Tue							
18 Jul 12	Wed							
19 Jul 12	Thu							
20 Jul 12	Fri							
21 Jul 12	Sat							
22 Jul 12	Sun							
23 Jul 12	Mon							
24 Jul 12	Tue							
25 Jul 12	Wed							
26 Jul 12	Thu							
27 Jul 12	Fri							
28 Jul 12	Sat							
29 Jul 12	Sun							
30 Jul 12	Mon							
31 Jul 12	Tue							
		5	6	9	0	0	11	0

The Senate of Canada
 Summary of the Location of Senator MacHarb
 For the Period April 1, 2011 to September 30, 2012

Confirmed
 Likely
 Unconfirmed

Date	Day	Ottawa r Senate Business (including per diem)	Ottawa r activity undocumented	Primary Residence	Primary Residence r Day Trip	Other location r Senate business	Other location activity undocumented	Unknown
01 Aug12	Wed			█				
02 Aug12	Thu						█	
03 Aug12	Fri						█	
04 Aug12	Sat						█	
05 Aug12	Sun						█	
06 Aug12	Mon							
07 Aug12	Tue							
08 Aug12	Wed		█					
09 Aug12	Thu							
10 Aug12	Fri			█				
11 Aug12	Sat							
12 Aug12	Sun							
13 Aug12	Mon			█				
14 Aug12	Tue	█						
15 Aug12	Wed							
16 Aug12	Thu							
17 Aug12	Fri		█					
18 Aug12	Sat							
19 Aug12	Sun							
20 Aug12	Mon							
21 Aug12	Tue		█					
22 Aug12	Wed	█						
23 Aug12	Thu			█				
24 Aug12	Fri			█				
25 Aug12	Sat							
26 Aug12	Sun							
27 Aug12	Mon			█				
28 Aug12	Tue		█					
29 Aug12	Wed							
30 Aug12	Thu		█					
31 Aug12	Fri							
		4	10	10	0	0	5	2

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