



Office of the
Senate Ethics Officer
Bureau du
conseiller sénatorial
en éthique

2025–2026 Annual Report

June 2026

Honourable James W O'Reilly
Senate Ethics Officer

Annual Report of the Senate Ethics Officer 2025-2026

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Officer
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en éthique

June 2026

The Honourable Raymonde Gagné
Speaker of the Senate
A108, Senate of Canada Building
Parliament Buildings
Ottawa, Ontario K1A 0A4

Dear Madame Speaker:

It is my honour and pleasure to submit to you the Twenty-First Annual Report of the Office of the Senate Ethics Officer, covering the period from April 1, 2025 to March 31, 2026 pursuant to section 20.7 of the *Parliament of Canada Act*, R.S.C. 1985, c. P-1, as amended. by S.C. 2004, c.7; S.C. 2006, c.9.

Yours sincerely,

A handwritten signature in blue ink that reads "James W O'Reilly".

Hon James W O'Reilly

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MESSAGE FROM THE SENATE ETHICS OFFICER

This is my second Annual Report, having taken up the role of Senate Ethics Officer on January 10, 2025.

Last year, in addition to providing an update on the Office, I made some preliminary observations and set out some aspirations and goals for this year, and beyond. It has indeed been a busy year. Most of the initiatives I identified are underway; some are near completion.

However, some projects I had hoped to complete during the year will be finished a bit later than projected – early in the next reporting period rather than in this one. I will nevertheless describe them below and provide an update on their status.

I also wish to identify some goals for 2026-2027.

Finally, I will outline a longer-term aspiration – to instill among senators the concept of Good Ethical Hygiene.

I. RECAP ON OBSERVATIONS AND ASPIRATIONS FROM LAST YEAR

Last year, I pledged to recognize the multifaceted role of senators when giving advice or rendering opinions on ethical questions. I believe that this objective has largely been achieved by consistently providing senators with advice and opinions that respect the many roles and responsibilities discharged by senators, many of which are explicitly recognized in the Code. For example, senators are expected to remain members of their communities and to continue to take part in community activities. They are also expected to serve the public interest and the persons they represent to the best of their abilities (s 2(2)(a)). Senators are encouraged to continue to assist members of the public so long as their actions are consistent with their obligations under the Code (s 4).

We interpret and apply the Code in a purposive way, focussing on the real ethical concerns that underly the Code's principles and rules of conduct. We try to provide realistic and practical guidance that enables senators to comply with the Code while carrying out their parliamentary duties and functions and engaging in their various extra-parliamentary activities.

We try to provide guardrails, not roadblocks.



I observed last year that senators lacked tools to assist them in addressing ethical questions and concerns. I found that the existing Guidelines on the interpretation of the Code – the Guideline on Gifts and Other Benefits, the Guideline on Sponsored Travel, and the Guideline on Outside Activities – were not as helpful as they could be. I made an express commitment to improve these Guidelines. I noted a particular need to revisit the issue of senators’ involvement in non-profit organizations, and to provide guidance on the issue of fundraising.

At year-end, I was preparing draft revised Guidelines in all three areas to be presented early in the 2026-2027 reporting period to the Standing Committee on Ethics and Conflict of Interest for Senators (CONF). Subject, of course, to the views of CONF members, I expect an improved set of Guidelines will, in some form, be available to senators by the summer of 2026, at the latest.

I noted last year that the workload in the Office was increasing, as were the needs and expectations of senators. I felt a modest increase in our staff was fully justified. But rather than simply adding another team member or two, I have first taken measures to get advice on the overall human resource needs of our Office. I will then make decisions on staffing based on the recommendations emanating from that review. These steps will get fully underway in 2026-2027.

I also pointed out last year that the senators’ annual disclosure and review process could be made more efficient and user-friendly. Preparatory work is underway to improve that process and further steps in this direction will be taken in 2026-2027. I also explained the need to make the disclosure and review process more meaningful. That goal is being achieved on an ongoing basis – senator by senator – but slowly. A thorough analysis of a senator’s disclosures can be painstaking and time-consuming. As a result, this initiative, while worthy, has placed heavy demands on our small staff and must be addressed in the review of our human resource needs.

Last year, I observed that our Office was often asked to respond swiftly to ethical questions raised by senators, and I suggested that senators should allow us a reasonable response time for providing advice. This continues to be an issue. For example, senators often ask us for advice about the advisability of attending an event or embarking on a trip well after they received the original invitation and shortly before the event or trip is to take place. This situation puts us in a bind – we do our best to respond to every request in a timely way, but doing so can sometimes disadvantage senators who gave us plenty of notice and have waited patiently for our response. We are now asking senators seeking opinions to give us a reasonable time to respond and are letting them know that our typical response time is a week to 10 days. I discuss this situation again below under “Instilling Ethical Hygiene.”



II. INITIATIVES FOR 2026-2027

The top priority in 2026-2027 will be to improve and accelerate the Annual Review process. This area of the Office's responsibilities needs immediate attention because we are not responding, in my view, in a reasonably timely way to senators' disclosures. The current situation is the result of our addressing several urgent priorities – including new Guidelines, a more meaningful response to senators' disclosures, a nuanced and purposive approach in our advice and opinions to senators, and completion of an Inquiry Report – with already-strained human resources.

With these urgent priorities complete or near-completion, our attention will shift immediately to the Annual Review process.

Accordingly, steps to improve our human resource situation must be taken without delay. As mentioned above, those steps have already begun. In addition, by the fall, I aim to complete a new Guideline on Disclosure to assist senators in fulfilling their annual disclosure obligations. This Guideline will make it easier both for senators to make their disclosures and for our staff to respond to them. At the same time, we will continue to work towards getting the electronic portal for disclosures (mentioned in last year's report) up and running. These initiatives will speed up the disclosure and review process and bring us to a more satisfactory level of service in this area.

Once the new Guidelines are in place, I will offer to meet with the various Senators' Groups to answer their questions. At that point, I will also be in a position to assemble another tool I alluded to last year – a comprehensive handbook on ethics for senators. I envision the handbook as containing an overview of the Code, all the Guidelines, the full text of the Code, the Directives issued by CONF, annual disclosure forms, and an index. The handbook should be on every senator's desk and, perhaps just as importantly, on every staff member's desk. I expect to be able to report next year that this goal has been achieved.

The final goal for the year ahead will be to develop online educational modules on the Code for senators and their staff members. Online educational tools on ethical rules and principles exist for other public officials – Members of the House of Commons, for example – and should be readily adaptable to the context of the Senate.



III. INSTILLING GOOD ETHICAL HYGIENE

Senators are busy people. Those of us who advise and support them must understand this reality and adapt to it. As mentioned, our Office does its very best to respond to senators who need ethical advice right away. This will not change.

However, occasionally, we are asked for advice at the last minute when an earlier request would have been possible and certainly more practical. Sometimes, it seems that ethical considerations are an afterthought.

In my view, senators should be encouraged to try to instill an atmosphere of sound ethical practices – Good Ethical Hygiene – in their working lives and within their offices, for their benefit, certainly, but also for the good of their staff members, their colleagues, and Canadians as a whole. And for the Office of the Senate Ethics Officer, as well.

To instill a working environment with Good Ethical Hygiene, I believe senators should put in place some or all of the following seven practices and measures:

1. Make consideration of the ethical principles and rules in the Code a part of your daily working life;
2. Ensure that your staff members are sensitive to ethical issues and are comfortable pointing them out to you and discussing them with you;
3. Be prepared to seek advice before accepting an invitation or taking on an outside activity, and set aside sufficient time to do so;
4. Be aware that ethical advice is often nuanced, fact-dependent, and challenging to articulate clearly – it is rare that an ethical question can be answered with a simple yes or no;
5. Try to internalize and remember the ethical advice you receive; follow up if further clarification is needed;
6. Seize opportunities for you and your staff to learn about ethical issues and best practices; and
7. Take your annual disclosures and statements of compliance with the Code seriously – these are not just administrative forms; they reflect an ethical duty.



It is not my intention, however, to place the entire burden on senators to achieve these practices and measures on top of all their other heavy responsibilities. In my view, it is the responsibility of my Office to facilitate and support senators in their efforts, not just to comply with the Code, but to foster a working environment where ethical considerations receive due attention.

To mirror the practices and measures listed above, I believe my Office should:

1. Ensure that we are reasonably available to respond to ethical questions and provide practical advice and opinions in a timely way. This commitment will enable senators to take account of ethical questions as they arise.
2. Provide useful tools, such as helpful Guidelines and a comprehensive handbook, to enable staff members to become familiar with common ethical issues and to assist senators in navigating them.
3. Give senators a realistic timeframe within which we can respond to their inquiries.
4. Request sufficient detail from senators or their staff members to allow us to provide advice tailored precisely to each ethical situation.
5. Provide advice that is specific, practical, and clear, easy to understand, remember and apply.
6. Develop educational modules for senators and staff members to advance their knowledge and sensitivity to ethical issues.
7. Provide senators with meaningful and timely responses to their annual disclosures. Failure to do so gives the impression that these disclosures are not important – they are.

Together with senators, this Office can help foster an environment in the Senate in which sound ethical practices – elements of Good Ethical Hygiene – are given due consideration and applied.



THE OFFICE OF THE SENATE ETHICS OFFICER IN 2025-2026

The Senate Ethics Officer is an independent, non-partisan officer of the Senate. Independence reinforces public confidence in the administration and application of the ethics and conflict of interest regime. Several provisions of the *Parliament of Canada Act* and the Code confirm the independence and autonomy of the SEO, including the provisions relating to the appointment process, security of tenure, financial autonomy, and the management of the Office.

For example, the Act ensures that the SEO alone has “the control and management of the Office”. In fact, the Office is a separate employer distinct from the Senate and does not fall under its jurisdiction. The Act also provides that the SEO is responsible for preparing the estimate of the budget for the Office. This estimate is separate and apart from the estimates of the Senate. It is provided to the Speaker of the Senate who, after considering it, transmits it to the President of the Treasury Board who, in turn, lays it before the House of Commons with the estimates of the Government of Canada for the fiscal year.

The independence of the SEO in respect of opinions and advice given to individual senators is expressly provided for in the Code. This independence also extends to preliminary reviews, inquiries, and inquiry reports.

The SEO has three main responsibilities.

1. Opinions and Advice

Our most important responsibility is to respond to senators’ requests for advice. Timely guidance can help prevent senators from wading into ethically troubled waters.

Typically, senators contact me to ask about specific activities or events in which they have been invited to participate. The advice I give turns on the facts of each situation. We often follow up with senators or their staff to obtain as much detailed information as we can gather so that we understand what the circumstances are and can provide advice tailored to the situation the senator faces.

Over the past year, we rendered a total of 178 opinions.¹

¹ The number contained in this Report represents our best estimates. Because requests for information and advice are often made informally, the actual number is higher.



It is rare that we tell senators that the Code prevents them from accepting invitations they receive. In most cases, we can point out the ethical issues that may arise if they choose to accept the invitation – for example, the need to give precedence to Senate responsibilities, avoid furthering private interests, refrain from revealing confidential information and, when necessary, disclose gifts and sponsored travel. After receiving my advice, senators decide for themselves how to proceed; it is they who are accountable under the Code.

I mentioned last year that, when I arrived, I learned that some senators and others, felt that the Code needed some reform and updating. I could not give an informed opinion on that issue last year, but I noted that the Code needed some fresh interpretation. In that connection, I undertook to revise the applicable Guidelines and, as mentioned above, revised Guidelines will be considered by CONF early in 2026-2027. I have also identified a couple of areas where the Code may need revision and I have brought those issues to the attention of CONF, as well.

2. The Annual Disclosure Process

Transparency is one of the underlying values of the Code. In that vein, the Code imposes yearly disclosure obligations on senators. Most of those disclosures are published in the Public Registry, which is available to the public.

Senators must provide our Office with a Confidential Disclosure Statement containing information about their circumstances, including their outside activities, as well as their income, assets, and liabilities, and those of their spouses.

I pointed out last year that the annual disclosure process creates an opportunity to provide senators with guidance on their activities and circumstances. I continue to believe that my Office should be providing meaningful advice to senators based on their annual disclosures and will be taking steps to ensure that we have the capacity to do so in a timely way.

Following our review of senators' annual confidential disclosures, we prepare a Public Disclosure Summary containing the information that must be made public. Senators are given an opportunity to review the information before it is placed in the Public Registry. Senators must also sign a Statement of Compliance confirming that they have read the Code within the last 30 days, and that they are, to the best of their knowledge, in compliance with it.



Senators must also report any sponsored travel or gifts they received, as well as any material changes to their Confidential Disclosure Statements. In the past year, the Office received 28 statements of sponsored travel, and 18 statements of material change. Senators must also make declarations of private interests if they have reasonable grounds to believe that they or their family members have a private interest that might be affected by a matter that is before the Senate or a committee of the Senate. There were two of these in 2025-2026.

3. Preliminary Reviews and Inquiries

Preliminary reviews and inquiries represent the primary enforcement measures under the Code. They are intended to be, and have been, invoked rarely. A preliminary review of a senator's conduct usually takes place only after the Senate Ethics Officer concludes that there are reasonable grounds to believe a senator has not complied with the Code's obligations.

A preliminary review can also be initiated if a senator has reasonable grounds to believe another senator has not complied with his or her obligations under the Code and notifies the Senate Ethics Officer.

We often receive complaints from the public, but they do not automatically trigger a preliminary review. However, information provided by members of the public can form the basis of a decision by the Senate Ethics Officer to conduct a preliminary review. I did not initiate any preliminary reviews in the past year.

After a preliminary review, the SEO must decide whether there are sufficient reasonable grounds for concern that the senator has breached the Code's obligations. If so, the SEO must conduct an inquiry. An inquiry is not a prosecution; it is a fair, even-handed proceeding aimed at establishing the relevant facts. It is confidential – participants are guaranteed that their evidence will be kept confidential and not disclosed to anyone except to the extent necessary for purposes of the inquiry. For example, the senator who is the subject of the inquiry will be granted access to relevant information, especially if it could give rise to an adverse inference. In addition, some evidence must be made public in the SEO's inquiry report.

I did not conduct any inquiries during the last year but, at year-end, I was in the final stages of completing an Inquiry Report Concerning Senator Marilou McPhedran to be submitted to CONF early in 2026-2027. That inquiry had been initiated by my predecessor.



Rules and Laws beyond the Code

The Senate Ethics Officer's jurisdiction is limited to the Code. The Code, however, is not the only set of rules that governs the conduct of senators. Senators are subject to several other rules and laws, outside the purview of the SEO.

Senators are subject to the *Senate Administrative Rules* and other Senate policies and directives relating to the proper allocation and use of Senate resources. These rules, policies and directives are within the jurisdiction of the Standing Senate Committee on Internal Economy, Budgets and Administration.

Senators are also subject to section 16 of the *Parliament of Canada Act*, which prohibits a senator from receiving or agreeing to receive compensation, whether directly or indirectly, for services rendered or to be rendered to any person, either by the senator or another person, in relation to any matter before the Senate or the House of Commons or any of their committees, or for the purpose of influencing or attempting to influence any member of either House.

In addition, certain provisions of the *Criminal Code* relating to the misuse of a public office apply to senators. Section 119 deals with bribery, section 121 concerns frauds on the government and is aimed, in part, at influence peddling, and section 122 creates offences of fraud and breach of trust.

4. Other Activities of the Office

Outreach to Senators

The Senate Ethics Officer and the Assistant Senate Ethics Officer/General Counsel meet with senators frequently to discuss the Code and give them an opportunity to raise concerns or receive feedback on issues the senators may be facing or have questions about. Senators consult with us by email, phone, videoconference, and in-person. The Office has hundreds of these consultations with senators and their staff every year, and this year was no exception.

In addition, our Office regularly answers questions from senators and their staff members and provides them with information to assist them with ethical issues. We also meet with new senators, provide them with advice on how to comply with Code, and receive numerous follow-up questions from them as they transition into their new role.



Outreach to Ethics and Conflict of Interest Officials and Others

The Office participates in seminars, conferences, and other events to exchange information about ethics and conflict of interest with other experts in the field, to remain current on recent developments in these areas, and to inform others on the work of the Office and of the Code.

The Senate Ethics Officer is a member of the Canadian Conflict of Interest Network (CCOIN). CCOIN is a key organization in the field of ethics and conflict of interest for members of legislative bodies in Canada. It is comprised of the ethics and conflict of interest officers and commissioners from across Canada. CCOIN provides a valuable resource for its members, enabling them to share information and practices, on a confidential basis, and to exchange views on issues of collective interest. I attended the CCOIN conference in Victoria, BC in September 2025.

I am honoured that in September 2026, I will co-host, along with my counterpart, the Conflict of Interest and Ethics Commissioner, the Honourable Konrad von Finckenstein, the annual meeting of CCOIN in Ottawa.

The Office is one of the founding members of the “Réseau francophone de l'éthique et de la déontologie parlementaires.” The Réseau is an international non-profit association of parliamentary ethics organizations in francophone jurisdictions. It was created at the instigation of the “Assemblée parlementaire de la Francophonie.” The Réseau promotes exchanges between francophone parliaments and entities responsible for ethics oversight. Together, they focus on ethics issues and on promoting them throughout the international parliamentary francophone community. I attended the 2025 annual general meeting of the Réseau in Paris, France, in July 2025. The next meeting will take place in Berne, Switzerland in November 2026.

The SEO is also a member of the Council on Governmental Ethics Law (COGEL), an international organization whose members work in the fields of government ethics, elections, lobbying, and campaign finance across North America. I did not attend the COGEL conference in Atlanta, Georgia in December 2025, but have agreed to participate in a panel at the 2026 conference in Denver, Colorado.

I have also participated in information sessions for parliamentary staff. For example, I gave an overview of the role of the Senate Ethics Officer to Senate managers in October 2025. In November 2025, I also participated in a program called “Many Facets,” which allows staff members of the Senate, the House of Commons, and the Library of Parliament to become more familiar with the administration of those and other parliamentary institutions.



Media and the Public

The Office frequently receives requests from the media and comments from the public. We often reply by citing relevant provisions of the Code relating to our role. In 2025-2026, we received and responded to 60 emails from the public.

The public generally raises complaints about senators, requests inquiries, or asks that sanctions be imposed on certain senators. Over the past year, the main area of concern from the public related to public statements attributed to certain senators. In my view, none of these complaints required any action on the part of this Office.

Budget and Administration

The Office is a public, independent, and separate employer. It is a very small one with limited personnel, yet it has all the same obligations as any employer in the public service.

For the year 2025-2026, the Office's total budget was \$1,652,182. The actual expenditures were \$1,171,506. The difference in these figures allows the Office to increase its operational capacity to meet demands by, for example, increasing staff as needed.

The Office's financial statements for the year 2025-2026 will be audited by an independent accounting firm. The financial statements form part of the Public Accounts. The financial statements are posted on the Office's website once their audit is completed.

The Office continued to rely on the Senate Administration for the provision of security, finance, information technology and human resources services under a cost-recovery agreement. I am grateful for their assistance.



SUMMARY OF KEY OBLIGATIONS OF SENATORS IN THE CONTEXT OF THE *ETHICS AND CONFLICT OF INTEREST CODE FOR SENATORS*

- Senators must give precedence to their parliamentary duties and functions (s 2(1)).
- Senators are expected to remain members of their communities and regions and to continue to assist members of the public (ss 2(2)(a), 4).
- Senators are expected to arrange their private affairs so that conflicts of interest may be prevented from arising, and, if a conflict does arise, to resolve it in a way that protects the public interest (s 2(2)(c)).
- Senators may participate in outside activities as long as they are able to comply with the principles of the Code and their obligations under it (s 5).
- Senators must uphold the highest standards of dignity inherent to the position of senator (s 7.1(1)).
- Senators must refrain from acting in a way that could reflect adversely on the position of senator or the institution of the Senate (s 7.1(2)).
- Senators must perform their parliamentary duties and functions with dignity, honour and integrity (s 7.2).
- Senators may not act in any way to further their private interests, or those of their family members, or to improperly further another person's or entity's private interests when performing parliamentary duties and functions (s 8).
- Senators may not use their position to influence a decision of another person to further their own private interests, or those of their family members, or to improperly further another person's or entity's private interests (s 9).
- Senators may not use information that is generally not available to the public to further their own private interests, or those of their family members, or to improperly further another person's or entity's private interests (s 10).



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