



OFFICE OF THE
INTEGRITY
COMMISSIONER
TORONTO

Paul Muldoon
Integrity Commissioner
375 University Ave., Suite 202
Toronto, ON M5G 2J5
416-397-7770 | Paul.Muldoon@toronto.ca

November 20, 2025

Sent via Email (No Original to Follow): Councillor_Morley@toronto.ca

Amber Morley
Councillor, Etobicoke-Lakeshore
Toronto City Hall
100 Queen St. W., Suite C48
Toronto, ON M5H 2N2

Dear Deputy Mayor Morley:

Re: Sponsored Travel by Taipei Economic and Cultural Office for trip to the Smart City Summit & Expo 2025, Taipei, Taiwan – March 18 to 22, 2025

Thank you for providing me with a Travel Declaration Form for the above-noted trip. I confirm that the information submitted is in compliance with section 4.2(6) of Article 4 (Gifts and Benefits) of the Code of Conduct for Members of Council, as travel was sponsored by the Taipei Economic and Cultural Office and you attended in your official capacity as a member of City Council.

I form this view based on my review of:

1. Travel Declaration Form dated April 25, 2025;
2. Invoice from Jade Travel (Invoice No. 20003649);
3. Email dated April 23, 2025 from Ethan C. H. Liao to Sam McGarva confirming participation in the trip and responding to questions regarding receipts;
4. Search of the Lobbyist Registry confirming that the trip sponsor, the Taipei Economic and Cultural Office, is not a registered lobbyist nor a client of a registered lobbyist.

This letter, the Travel Declaration Form, and attached supporting material will be posted on the Integrity Commissioner's website, toronto.ca/integrity, in accordance with the *Code of Conduct for Members of Council*.

If you have any questions about the disclosure of gifts and benefits, please do not hesitate to contact this Office.

Yours truly,



Paul Muldoon
Integrity Commissioner

Enclosures (3): Travel Declaration Form dated April 25, 2025
Jade Travel Invoice #: 20003649
Email dated April 23, 2025 from Ethan C. H. Liao

Cc: Lesley Ruscica, Manager, Council & Support Services
Mike Pacholok, Deputy City Clerk, Member Services & Program Support

This form is used in the declaration of travel costs provided by a third party for Council Members in the performance of their duties if the value exceeds \$300, or if total value received from any one source during a calendar year exceeds \$300.

INFORMATION TO BE COMPLETED BY COUNCIL MEMBER

Council Member:	Councillor Amber Morley
Purpose of Trip:	To attend Asia's largest hybrid smart city tradeshow and conference with a delegation from the City to explore smart city technologies
Travel Destination:	Taipei, Taiwan
Travel Dates:	Mar 15-22, 2025
Additional Information:	We plan to meet with Taipei city officials to tour and learn more about Taipei's extensive social housing and transit system.
Travel Expenses Covered by Third Party (please complete all that apply)	
Sponsor of Travel:	Name: Taipei Economic and Cultural Office Type of Sponsor (check all that apply): <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other organization <input checked="" type="checkbox"/> Conference Organizer
Registration Fees:	\$ No Cost
Travel:	\$ 8,685.43 CAD
Accommodation:	\$ 40,020 NTD (\$6,670 NTD/night for 6 nights)
Ground Transportation:	\$ 1,514.29 NTD (\$10,600 NTD/day for rental van for group of 7 people)
Per Diem/Sundry Expenses:	\$ Approximately \$700 CAD per delegate.
TOTAL:	\$ 9,385.43 CAD + \$41,534.29 NTD
Expenses Paid from Council Business Travel Budget	\$ 0
Expenses Paid from Constituency Services & Office Budget or the annual operating budget for the Office of the Mayor	\$ 500 USD
Expenses paid from other City of Toronto sources	\$ 0 Source:

Please attach all pertinent information to this form including invitation letter from event organizer, copies of receipts, etc.)

Signed by Council Member:

Date: Apr. 25, 25'

The personal information on this form is collected under the Access to Information Act, 1986, ss. 157 and 159, and By-Laws 1076-2006, 154-2007 and 861-2008. The information is collected for the purpose of the Gift Disclosure Statement and will be made public. The information will be provided to the Office of the Integrity Commissioner, 375 University Avenue, Suite 202, Toronto ON M5G 2J5, at 416-392-3826, or at integrity@toronto.ca.

2006, ss. 157 and 159, and By-Laws 1076-2006, 154-2007 and 861-2008. The information is collected for the purpose of the Gift Disclosure Statement and will be made public. The information will be provided to the Office of the Integrity Commissioner, 375 University Avenue, Suite 202, Toronto ON M5G 2J5, at 416-392-3826, or at integrity@toronto.ca.

Important Information

This form will be publicly disclosed in accordance with Article IV of the Code of Conduct for Members of Council.

The Code of Conduct for Members of Council, Part IV, Gifts and Benefits, states that no Member shall accept a fee, advance, gift or personal benefit that is connected directly or indirectly with the performance of his or her duties of office, unless permitted by the exceptions listed. The following is listed as an exception:

- (f) food, lodging, transportation and entertainment provided by provincial, regional and local governments or political subdivisions of them, by the Federal government or by a foreign government within a foreign country, or by a conference, seminar or event organizer where the Member is either speaking or attending in an official capacity;

This form will serve as a disclosure statement required by the Code.

Upon receiving the Travel Declaration from the Council Member, the Integrity Commissioner shall review the form to determine whether the gift is permissible. In the event that the Integrity Commissioner makes that preliminary determination, he or she shall call upon the Member for clarification. Should the Integrity Commissioner determine that the gift was not permitted, he or she may direct the Member to reimburse the sponsor for the value.

Questions can be addressed to:

Integrity Commissioner
416-392-3826
integrity@toronto.ca

Completed and signed form should be submitted to:

The Office of the Integrity Commissioner
375 University Avenue, Suite 202
Toronto, Ontario M5G 2J5

Authority & Guidelines

Part IV of the Code of Conduct for Members of Council. Available at www.toronto.ca/integrity.

**JADE TRAVEL LTD**

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3255 HIGHWAY 7 EAST, SUITE 209
MARKHAM, ON L3R 3P9

PHONE : 905-787-2588 FAX : TOLL FREE : 1-800-387-0387

INVOICE #: 20003649

GST/HST # 137226460

TAIPEI ECONOMIC AND CULTURAL OFFICE
TORONTO
151 YONGE STREET SUITE 501
TORONTO, ON M5C 2W7
CANADAInvoice/Booking Date: February 24, 2025
Agent: ROBOTIC TKT
Locator: 3OP425
Client No: 4163699030
Reference: 2/0001/

ATTENTION:

Passenger(s):

MORLEY/AMBER LIAN MS

Nationality / Required Document**FLIGHT INFORMATION**

A/L	FLIGHT #	CLASS	DEPART	ARRIVAL	ITINERARY
BR	00035	D	Sat Mar 15/2025 01:15	Sun Mar 16/2025 05:10	TORONTO PEARSON - TAIWAN TAOYUAN
BR	00036	J	Sun Mar 23/2025 19:20	Sun Mar 23/2025 21:20	TAIWAN TAOYUAN - TORONTO PEARSON

REFERENCE / SALE DESCRIPTION	# PAX	BASE FARE	GST HST	OTHER TAXES	TOTAL
TICKET #: 695-1407019133 FOR MORLEY/AMBER LIAN MS YYZ/TPE/YYZ	1	8,358.00	4.81	322.62	8,685.43

Total Fares: 8,358.00
Total Taxes: 322.62
Total GST/HST: 4.81**INVOICE TOTAL \$8,685.43****PAYMENT(\$):****DUE DATE 02/24/2025 BALANCE DUE \$8,685.43****AIRLINE BAGGAGE ALLOWANCE INFORMATION**TO OBTAIN BAGGAGE ALLOWANCE INFORMATION FOR AIRLINE BR, [CLICK HERE](#)TICKET VALID FOR ONE YEAR
CANCELLATION FEE OF CAD455 FOR REFUND/CANCEL AFTER ISSUANCE
PLUS SERVICE FEE OF CAD50.00
N SHOW FEE OF CAD260 APPLY IF NOT CANCEL PRIOR DEPARTURE.
CHANGE FEE OF CAD250 FOR REISSUE PLUS APPLICABLE FARE DIFFERENCE

TICO Registration #: 1611371(W) / 1870249(R)

V10.94A





JADE TRAVEL LTD

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3255 HIGHWAY 7 EAST, SUITE 209
MARKHAM, ON L3R 3P9

PHONE : 905-787-2588 FAX : TOLL FREE : 1-800-387-0387

INVOICE #: 20003649

GST/HST # 137226460

TAIPEI ECONOMIC AND CULTURAL OFFICE
TORONTO
151 YONGE STREET SUITE 501
TORONTO, ON M5C 2W7
CANADA

Invoice/Booking Date: February 24, 2025
Agent: ROBOTIC TKT
Locator: 3OP425
Client No: 4163699030
Reference: 2/0001/

ATTENTION:

The booking and travel are subject to all applicable rules, policies, terms and conditions of carriage and tariffs.

PLEASE CAREFULLY CHECK ALL NAMES IN THIS BOOKING WHICH MUST MATCH THE NAME ON THE PASSPORT,
DEPARTURE DATE AND TIME.

IT IS PASSENGERS' RESPONSIBILITY TO MAKE SURE THAT THEY AND ALL PARTIES INCLUDED IN THE BOOKING HOLD THE
CORRECT PASSPORT AND VISA REQUIREMENTS, AND MEDICAL IMMUNIZATION, VACCINATION ETC...

WE WILL NOT BE LIABLE FOR ANY FINAL COSTS THAT MAY BE INCLUDED AS A RESULT.

REMARKS:

You may be required to present additional or different travel documents when entering different foreign countries. In addition to a valid passport, Canadian citizens born in different countries may require a visa. Permanent residents or landed immigrants who are not Canadian citizens are required to present a valid permanent resident card. Jade Tours will provide information on visas, health conditions, and entry regulations of the subject country you are visiting. You are responsible for making certain that all necessary documents are available prior to departure. Failing to provide the necessary documents may result in denied boarding privileges or denied entry to the certain country, without further recourse or refund. No refund for lost or stolen travel documents. Please note that entry to another country may be refused even if the required information or travel documents are complete. All documents and IDs that are necessary for travel should be valid for at least 6 months beyond the period of intended stay. Beginning in Nov 2016, travelers holding People's Republic of China passports with 10-year U.S. B1/B2, B1 or B2 visas MUST enroll in the Electronic Visa Update System (EVUS) Program, please visit www.cbp.gov/EVUS

* FOR ALL FLIGHTS:

- Please reconfirm reservation or onward flight with the Airline 72 hours prior to scheduled departure time.
- Please check in 3 hours prior to departure.

This contract permits price increases. No price increases are permitted after the customer has paid in full. If the price increase is more than 7%, except increases resulting from an increase in retail sales tax or federal goods and services tax, the customer has the right to cancel the contract and obtain a full refund.

The balance/final payment must be paid in full before/on the due date. If not received, the Company reserves the right to cancel the booking/reservation without prior notice, without right of refund for the customers, and to charge the applicable cancellation fee.

Living standards and practices at the destination and the standards and conditions there with respect to the provision of utilities, services and accommodation may differ from those found in Canada.



~ TRIP CANCELLATION OUT-OF-PROVINCE HEALTH INSURANCE - DECLINED / ACCEPTED, PASSENGER SHOULD BE RESPONSIBLE FOR THEIR OWN TRAVEL INSURANCE. TOURIST MUST HAVE AN INSURANCE POLICY, WHICH SHOULD BE ENOUGH TO INDEMNIFY MEDICAL AND OTHER EXPENSES IN CASE OF AN ACCIDENT OR A SUDDEN ILLNESS. []



TICO Registration #: 1611371(W) / 1870249(R)

V10.94A





JADE TRAVEL LTD

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3255 HIGHWAY 7 EAST, SUITE 209
MARKHAM, ON L3R 3P9

PHONE : 905-787-2588 FAX : TOLL FREE : 1-800-387-0387

INVOICE #: 20003649

GST/HST # 137226460

TAIPEI ECONOMIC AND CULTURAL OFFICE
TORONTO
151 YONGE STREET SUITE 501
TORONTO, ON M5C 2W7
CANADA

Invoice/Booking Date: February 24, 2025
Agent: ROBOTIC TKT
Locator: 3OP425
Client No: 4163699030
Reference: 2/0001/

ATTENTION:

I have read and understood the nature of this invoice, including terms and conditions under separate cover.

Initial: _____



TICO Registration #: 1611371(W) / 1870249(R)

V10.94A



From: [chlia01](#)
To: [Sam McGarva](#)
Cc: [Ava Ha](#); [Lisa Hoffman](#); [Councillor Morley](#)
Subject: [External Sender] RE: RE: RE: Taipei Trip - Question about receipts for the trip
Date: April 23, 2025 4:51:15 PM
Attachments: [JADE_INVOICE_022525022046_20003649.pdf](#)

Good afternoon Sam,

Attached please find the receipt of the airfare. Kindly note that this is the only receipt we have available for the trip.

However, after consulting with colleagues at headquarters, we could provide additional detailed costs as follows,

-hotel accommodation: NTD 6,670 per night, with 6 nights covered per delegate..

-transportation: NTD 10,600 per day, which covers the rental van used by the entire group for 7 days.

-meals: no detailed number available, the estimated cost is approximately CAD 700 per delegate.

We hope this information is sufficient.

Best regards,
Ethan Liao

Ethan C. H. Liao
Director
Taipei Economic and Cultural Office, Toronto
151 Yonge Street, Suite 501,
Toronto, Ontario, M5C 2W7
Tel: 416-369-9030 # 132
Fax: 416-369-0548
chlia01@mofa.gov.tw
<http://web.roc-taiwan.org/cayyz>

-----Original message-----

From: Sam McGarva<Sam.McGarva@toronto.ca>

To: chlia01@mofa.gov.tw

Cc: [Ava Ha](mailto:Ava.Ha@toronto.ca)<Ava.Ha@toronto.ca>, [Lisa Hoffman](mailto:Lisa.Hoffman3@toronto.ca)<Lisa.Hoffman3@toronto.ca>, Councillor Morley<Councillor_Morley@toronto.ca>

Date: Wed, 23 Apr 2025 09:52:07

Subject: RE: RE: RE: Taipei Trip - Question about receipts for the trip

Hi Ethan,

Following up on this email – can you please confirm receipt and advise if you will be able to share this documentation with us by this end of this Friday (April 25th)?

Thank you,

Sam McGarva (*she/her*)

Director, Communications + Strategic Initiatives

Office of Councillor Amber Morley

Ward 3, Etobicoke-Lakeshore

Office – 416-397-9273

Cell – 437-755-0776

From: Sam McGarva

Sent: April 15, 2025 4:15 PM

To: chliao01 <chliao01@mofa.gov.tw>

Cc: Ava Ha <Ava.Ha@toronto.ca>; Lisa Hoffman <Lisa.Hoffman3@toronto.ca>; Councillor Morley <Councillor_Morley@toronto.ca>

Subject: RE: [External Sender] RE: RE: Taipei Trip - Question about receipts for the trip

Hi Ethan,

I've followed up with the City's Integrity Commissioner, who oversee the Travel Declaration reporting to better understand their requirements. They've let me know that for transparency purposes, and because this will be publicly posted, we need a more detailed accounting of the expenses.

For example:

- The documentation needs to include your full name, job title, and where you work.
- They prefer to have receipts
- If this is not possible, they request other specific documentation of each expense
 - e.g an email from the hotel documenting the nightly rate, an email from a travel agency with the cost of airfare
- If this is not possible, they will need a more detailed explanation with exact amounts. They have advised that these uniformly rounded numbers give the impression you are estimating.

They also shared a sample travel declaration with the supporting documents at pages 50-57: <https://www.toronto.ca/wp-content/uploads/2025/03/9536-2025-02-12-LET-PM-to-Carroll-S-RE-Sponsored-Travel-Redacted.pdf>

Please let me know if you have any questions, or if I can share any additional information regarding the City's reporting requirements to help you gather the required documentation.

Are you able to share this documentation by the end of next Friday, April 25th?

Thank you!

Sam McGarva (*she/her*)

Director, Communications + Strategic Initiatives

Office of Councillor Amber Morley

Ward 3, Etobicoke-Lakeshore

Office – 416-397-9273

Cell – 437-755-0776

From: chliao01 <chliao01@mofa.gov.tw>

Sent: April 7, 2025 12:17 PM

To: Sam McGarva <Sam.McGarva@toronto.ca>

Cc: Ava Ha <Ava.Ha@toronto.ca>

Subject: [External Sender] RE: RE: Taipei Trip - Question about receipts for the trip

Hi Sam,

We don't have the receipts, they were handled by our headquarter.

In addition, we never provided the receipts of other delegations of Canadian officials that we invited to visit Taiwan in the past years.

Best Regards,

Ethan Liao

-----Original message-----

From: Sam McGarva <Sam.McGarva@toronto.ca>

To: chliao01 <chliao01@mofa.gov.tw>, Ava Ha <Ava.Ha@toronto.ca>

Date: Mon, 07 Apr 2025 09:36:15

Subject: RE: RE: Taipei Trip - Question about receipts for the trip

Thanks Ethan and Ava!

The Integrity Commissioner has asked for receipts as well, can you please provide the receipts for these expenses?

Thank you,

Sam McGarva (*she/her*)

Director, Communications + Strategic Initiatives

Office of Councillor Amber Morley

Ward 3, Etobicoke-Lakeshore

Office – 416-397-9273

Cell – 437-755-0776

From: chliao01 <chliao01@mofa.gov.tw>

Sent: April 4, 2025 5:41 PM

To: Ava Ha <Ava.Ha@toronto.ca>; Sam McGarva <Sam.McGarva@toronto.ca>

Subject: [External Sender] RE: Taipei Trip - Question about receipts for the trip

Hi Sam,

Please use the following costs for the items that we covered.

Accommodation: 1800 CAD

Ground Transportation: 300 CAD

Meal: 700 CAD

Flight ticket: 8500 CAD

There is no registration fee for the Smart City Event.

Thanks,

Ethan

-----Original message-----

From: Ava Ha <Ava.Ha@toronto.ca>

To: chliao01 <chliao01@mofa.gov.tw>

Date: Fri, 04 Apr 2025 12:09:20

Subject: RE: Taipei Trip - Question about receipts for the trip

Good morning, Ethan,

Councillor Morley's staff member, Sam McGarva (Director of Communications & Strategic Initiatives), would like to follow up on the Taipei trip. They need to file a Travel Expense Claim and submit receipts for flight, accommodation, and transportation to the Integrity Commissioner.

Please provide the required information and send it to Sam at Sam.McGarva@toronto.ca

Thank you for your help, and have a wonderful weekend!

Sincerely,