



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

December 1, 2025

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

Lily Cheng
Councillor, Willowdale
Toronto City Hall
100 Queen St. W., Suite B36
Toronto, ON M5H 2N2

Dear Councillor Cheng:

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 November 26, 2025;
2. Invoice from Jade Travel (Invoice No. 20003637);
3. Email dated April 4, 2025 from Ethan C. H. Liao to Sam McGarva and Ava Ha 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 November 26, 2025
Jade Travel Invoice #: 20003637
Email dated April 4, 2025 from Ethan C. H. Liao

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



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 #: 20003637

GST/HST # 137226460

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

Invoice/Booking Date: February 22, 2025
Agent: CHARMIE CHIANG
Locator: 4OFXMG
Client No: 4163699030
Reference: 2/0001/

ATTENTION:

Passenger(s):

Nationality / Required Document

CHENG/LILY LIN MS

FLIGHT INFORMATION

A/L	FLIGHT #	CLASS	DEPART	ARRIVAL	ITINERARY
BR	00035	D	Sun Mar 2/2025 00:15	Mon Mar 3/2025 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 #: 695-1407018982 FOR CHENG/LILY LIN MS YYZ/TPE/YYZ	1	8,308.00	4.81	322.62	8,635.43

Total Fares: 8,308.00
Total Taxes: 322.62
Total GST/HST: 4.81

INVOICE TOTAL **\$8,635.43**

PAYMENT(\$):

DUE DATE 02/22/2025 **BALANCE DUE** **\$8,635.43**

AIRLINE BAGGAGE ALLOWANCE INFORMATION

TO OBTAIN BAGGAGE ALLOWANCE INFORMATION FOR AIRLINE BR, [CLICK HERE](#)

TICKET VALID FR ONE YEAR

CANCELLATION FEE OF CAD455 FOR REUND/CANCEL AFTER ISSUANCE PLUS
SERVICE FEE OF CAD0.00

CHANGE FEE OF CAD250 FOR REISSUE PLUS APPLICABLE FARE DIFFERENCE

NO SHOW FEE OF CAD260 APPLY IF NOT CANCEL PRIOR DEPARTURE.



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

V10.94A





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

Invoice/Booking Date: February 22, 2025
Agent: CHARMIE CHIANG
Locator: 40FXMG
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. []



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CANADA

Invoice/Booking Date: February 22, 2025
Agent: CHARMIE CHIANG
Locator: **40FXMG**
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: _____



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V10.94A



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,
Ava