



Commissioner for Standards
in Public Life

Annual Report 2024

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1 Introduction

1.1 The Commissioner for Standards in Public Life

The Standards in Public Life Act of 2017 (chapter 570 of the laws of Malta) came into force on 30 October 2018. In terms of this Act the Commissioner for Standards in Public Life is appointed by the President of Malta on the basis of a parliamentary resolution. The Commissioner is appointed for a single term of five years.

The first Commissioner, Dr George Marius Hyzler, was appointed on 12 November 2018. He resigned on 30 September 2022 in order to take up the role of member of the European Court of Auditors, to which he had been nominated by the government of Malta. The office of Commissioner remained vacant until 8 March 2023.

As originally enacted, the Standards in Public Life Act required the parliamentary resolution for the appointment of the Standards Commissioner to have the backing of at least two thirds of all members of Parliament. On 3 February 2023 the Act was amended so that if a resolution for the Commissioner's appointment failed to get the necessary backing after two votes, the third vote would require a simple majority.

On 8 March 2023, Chief Justice Emeritus Dr Joseph Azzopardi was appointed Commissioner for Standards in Public Life following three votes in Parliament that were held in accordance with Act II of 2023.

1.2 The role of the Commissioner

The main functions of the Commissioner under the Standards in Public Life Act are the following:

- investigating the conduct of persons who are subject to the Act, either on his own initiative or on the basis of a complaint;
- examining declarations of assets and financial interests filed by persons who are subject to the Act; and
- making rulings, at the request of persons subject to the Act, on whether an action they propose to take would be contrary to their ethical obligations under the Act (“negative clearance”).

1.3 Who is subject to the Act?

The Standards in Public Life Act applies to members of Parliament (including ministers and parliamentary secretaries) and persons of trust. The Act defines the term “person of trust” to mean:

- persons who are engaged from outside the public administration to serve as consultants and staff in the private secretariats of ministers and parliamentary secretaries;
- persons engaged on trust to fill posts in the public administration that remain vacant following repeated public calls for applications; and
- any other persons engaged under article 6A of the Public Administration Act.

The Act obliges members of Parliament and persons of trust to observe rules of ethical conduct. The Act itself sets out two codes of ethics: one for members of Parliament, which appears as the first schedule of the Act, and one for ministers and parliamentary secretaries, which appears as the second schedule. Ministers and parliamentary secretaries are bound by both codes.

The Standards in Public Life Act does not include a code of ethics for persons of trust. Instead, it makes them subject to the code of ethics for public employees that appears in the Public Administration Act (chapter 595 of the laws of Malta). Persons of trust are subject to this code even though the Public Administration Act does not classify them as public employees.

1.4 Annual reports under the Act

This report covers the activities of the Commissioner and his office during 2024. It has been prepared for the purposes of article 25 of the Standards in Public Life Act.

This provision states that *“The Commissioner shall at least annually or as frequently as he may deem expedient report to the House of Representatives on the performance of his functions under this Act. Each such report shall be submitted to the Speaker of the House of Representatives and the Speaker shall lay each such report before the House of Representatives at the first available opportunity.”*

2 Complaints and Investigations

2.1 The Commissioner's investigative role

The Standards Commissioner can consider whether **members of Parliament**, including **ministers and parliamentary secretaries**, have:

- acted in breach of the law;
- acted in breach of any ethical or other duty set out by law, including the applicable code of ethics in the Standards in Public Life Act; or
- exercised discretionary powers abusively.

The Commissioner can consider whether **persons of trust** have broken the code of ethics set out in the Public Administration Act.

The Commissioner can start an investigation on his own initiative or on receiving a complaint. Anyone can submit a complaint to the Commissioner. Complainants do not need to be personally affected by the matter they complain about.

However, the Commissioner cannot investigate a complaint if it is made more than thirty working days after the complainant came to know of the actions giving rise to the complaint, or more than one year from when those actions occurred (whichever date is earlier). Furthermore, the Commissioner cannot investigate cases that are the subject of legal proceedings or a police investigation.

2.2 How the Commissioner handles complaints

The first step the Commissioner takes on receiving a complaint is to carry out a preliminary review to determine whether it can be investigated under the Act. In many cases this can be determined immediately. In other cases preliminary inquiries may need to be made: for instance, to find out whether the alleged misconduct can be attributed to a person who is subject to the Act. If the Commissioner decides that a complaint should not be investigated or should cease to be investigated, he will inform the complainant accordingly and give reasons for his decision.

If the Commissioner decides to investigate a complaint, he will open an investigation. The Commissioner has the power to demand the production of documents. He can also summon witnesses to give evidence unless, by doing so, they would expose themselves to criminal prosecution. The Act sets out penalties for persons who refuse to cooperate with the Commissioner in the course of an investigation.

If the Commissioner finds that a *prima facie* breach of ethics or breach of a statutory duty has occurred, he can follow one of two avenues. The first is to report his opinion to Parliament's Standing Committee for Standards in Public Life. This body is made up of two members of Parliament from the government side and two from the opposition, and it is chaired by the Speaker. If the Committee agrees with the Commissioner's findings, it can take remedial action as contemplated in the Act.

Alternatively, if the Commissioner finds that the breach was not of a serious nature, he can grant the person investigated a time limit within which to remedy the breach, for instance by making an apology. The Commissioner will close the case if the remedy is carried out to his satisfaction. This option, which emerges from article 22(5) of the Act, enables cases to be concluded more quickly than if they are referred to Parliament's Standards Committee.

The Commissioner can also refer cases to the police or the Attorney General if it appears to him that crimes or corrupt practices have been committed. In addition, the Commissioner can refer cases to other authorities.

2.3 Publication of reports by the Commissioner

On 2 April 2019 the Standards Committee agreed, on the basis of a memorandum prepared by the Commissioner, that:

- if the Commissioner decides that a complaint does not merit investigation or further investigation, he should not publish his decision to this effect;
- if the Commissioner investigates a complaint but finds no breach of ethics, he can publish his report on the case;
- the Commissioner can also publish his report if he finds a breach of ethics but closes the case under article 22(5) of the Act;
- if the Commissioner finds a breach of ethics and refers the case to the Committee for its own consideration, he cannot publish his report until this is authorised by the Committee. For this reason the Commissioner should simply inform the complainant as well as the person investigated that he has concluded his report and submitted it to the Committee. The Commissioner should not give them a copy of the case report.

It is the Commissioner’s policy that where he is empowered to publish a case report, he should do so as a general rule. However, he reserves the right not to publish a report or to publish it in redacted form if he considers this necessary in the circumstances of a particular case.

There have only been two instances in which the Commissioner concluded an investigation without publishing a case report:

- In one early case in which the Commissioner’s investigation proved inconclusive, he issued a letter to the complainant instead of a case report. Subsequently he decided that he should issue a case report at the end of every investigation, even if the investigation proved inconclusive.
- In another case the Commissioner submitted a case report to the Standards Committee, but the Committee did not authorise its publication.

Further information about these cases may be found in the Commissioner’s annual reports for the years 2019 and 2021.

All published case reports are available from the Commissioner’s official website at <https://standardscommissioner.mt/case-reports/>.

2.4 Complaints

2.4.1 Status of complaints

The Office of the Commissioner received a total of 191 complaints over the period from 30 October 2018 (when the Standards in Public Life Act came into force) to 31 December 2024. The status of these complaints as on 31 December 2024 is shown in table 1.

Table 1: Complaints received, resolved and pending – totals, 2018–2024

Complaints received – total as on 31 December 2024	191
Complaints closed – total as on 31 December 2024	175
Of which:	
Not investigated/not investigated further	108
Withdrawn by complainant	1
Investigated and concluded	66
Complaints pending on 31 December 2024	16
Of which:	
Under preliminary review	4
Under investigation	12
Investigation suspended	–

Table 2: Complaints received, resolved and pending – annual breakdown, 2022–2024

	2022	2023	2024
Complaints outstanding at start of year	18	19	27
New complaints received	26	35	19
Total number of outstanding and new complaints	44	54	46
Complaints closed	25	27	30
Of which: Not investigated/further	20	20	13
Withdrawn by complainant	–	–	–
Investigated and concluded	5	7	17
Complaints pending at end of year	19	27	16
Of which: Under preliminary review	9	16	4
Under investigation	–	11	12
Investigation suspended ¹	10	–	–

Table 2 gives a breakdown of the same data for the year under review, along with the preceding two years for comparative purposes.

2.4.2 Reduction in the backlog of complaints

As table 2 shows, the end-of-year backlog of complaints declined from 27 in 2023 to 16 in 2024. This reduction was primarily the result of a decline in the number of new complaints, but also partly the result of an increase in the number of complaints closed.

The increase in the number of complaints closed during 2024 was achieved through investigations rather than the dismissal of complaints through decisions not to investigate or not to investigate further. Indeed, the number of complaints closed after investigation during 2024 exceeded the number so closed during the previous two years combined.

Typically, it takes more time and effort to investigate a complaint than to dismiss it by means of a decision not to investigate or not to investigate further. One investigation concluded during 2024 was particularly extensive, resulting in a 42-page case report with 102 additional pages of evidence attached to it. The increase in the number of complaints closed during 2024 should be seen in this context.

¹ Investigations still under way at the end of 2022 are shown as suspended because there was no Commissioner at this time, as explained in section 1.1 of this annual report. Staff in the Office of the Commissioner were not authorised to conduct investigations in the absence of a Commissioner.

Table 3: Complaints not investigated/not investigated further – annual breakdown, 2022–2024

<i>Reason for not investigating or not investigating further</i>	2022	2023	2024
Complaint concerned a person not subject to the Act	5	8	–
Complaint concerned actions that did not amount to misconduct in terms of the Act	2	8	5
Complaint was time-barred	1	1	1
Complainant was anonymous	1	–	–
Complaint concerned a Cabinet decision	–	–	2
Complaint was trivial	1	1	1
Complaint fell within the remit of another authority	7	1	2
More than one reason	3	1	2
Total number of complaints not investigated/not investigated further	20	20	13

2.4.3 Volatility in the number of complaints received each year

As table 2 also shows, the number of new complaints rose substantially in 2023 then declined markedly in 2024. This volatility in the number of complaints received annually may be partly due to the fact that the number of complainants is considerably smaller than the number of complaints. Excluding anonymous complaints, the Commissioner for Standards received a total of 185 complaints from just 78 different complainants up to the end of 2024, with a single complainant accounting for no less than 68 complaints. This complainant submitted 18 complaints in 2021, 10 in 2022, 20 in 2023 and just one in 2024.

Decisions by a small number of individuals can thus have a disproportionate impact on the number of complaints received by the Commissioner in any given year. This makes it difficult to extrapolate trends or to predict the number of future complaints. Nevertheless, it is anticipated that the number of new complaints will pick up in 2025.

2.4.4 Complaints not investigated or not investigated further

Table 3 indicates on what grounds the Commissioner decided that particular complaints should not be investigated or not investigated further during 2024, with comparative data for the preceding two years.

The most important reason why complaints were not investigated or not investigated further during 2024 is because they concerned actions that did not amount to misconduct in terms of the Standards in Public Life Act. Such actions are regarded as objectionable by the complainant but do not represent a breach of any specific provision of the Act or the relevant code of ethics.

Another reason why complaints were not investigated or not investigated further during 2024 was because they concerned Cabinet decisions. Article 13(4) of the Act does not permit the Commissioner to investigate Cabinet decisions. This issue is discussed further in chapter 3.

2.4.5 Requests to make oral complaints

The Commissioner's website informs prospective complainants that while complaints should normally be made in writing, an oral complaint can be accepted in exceptional cases. Individuals who wish to make an oral complaint should phone the Office of the Commissioner and discuss their case with a member of staff.²

This guidance is a reflection of article 13(1)(b) of the Act, which indicates that complaints should be made in writing, and article 16, which permits a complaint to be made orally as long as it is put in writing within ten days. Article 16 of the Act is understood to imply that it is up to the Commissioner to decide whether to accept an oral complaint, but if he does accept such a complaint, it should be put in writing by a member of staff of his office.

It is the Commissioner's policy to accept an oral complaint only if it appears at first glance that the complaint can be investigated in terms of the Act, and if the prospective complainant is unable to communicate in writing for an objective reason such as illiteracy or disability.

During 2024, one individual contacted the Office of the Commissioner with a clear request to make an oral complaint. This individual was of foreign origin although resident in Malta, and she could speak Maltese but lacked proficiency in writing in either Maltese or English. On this basis her request was granted in principle, and staff in the Office of the Commissioner held a meeting with her to discuss her case.

However, it emerged during the meeting that the matters she wished to complain about were time-barred in terms of the Act and subject to ongoing court proceedings. For both reasons the Commissioner was precluded from investigating her complaint. She was informed accordingly.

During 2024, another individual sought a meeting with the Commissioner to discuss a possible complaint. This was treated as a request to submit an oral complaint. However, this individual had a high level of education and appeared to have no impediment to his ability to communicate in writing, so he was advised to submit a written complaint. He duly did so in early 2025.

² See <https://standardscommissioner.mt/complaints/>.

Table 4: Outcome of investigations – totals, 2018–2024

<i>Outcome</i>	<i>Number of investigations</i>	<i>Corresponding no. of complaints</i>
Case referred to Parliament’s Standards Committee	10	11
Case referred to other authorities	–	–
Case resolved by the Commissioner under article 22(5) of the Act	14	17
Case report dealt with practices rather than individuals	3	3
Investigation was inconclusive	5	6
No misconduct found	24	29
Total number of investigations concluded	56	66

2.5 Investigations

2.5.1 Investigations concluded, 2018–2024

Table 4 summarises the outcome of all investigations concluded between 30 October 2018 and 31 December 2024.

As this table shows, the number of investigations does not necessarily correspond to the number of complaints investigated. The Commissioner might receive more than one complaint about the same matter, in which case he would open a single investigation covering all related complaints. This has happened in a number of instances over the years.

Conversely, the Commissioner might start an investigation on his own initiative, that is to say in the absence of a complaint. The previous Commissioner undertook two investigations on his own initiative. In each case, however, he received a complaint about the same matter shortly after starting his investigation. For this reason, own-initiative investigations did not contribute to the divergence between the number of investigations and the number of complaints in table 4.

So far the current Commissioner has started a single investigation on his own initiative. This investigation, which was launched in 2023, was still under way at the end of 2024. For this reason it is not reflected in table 4.

As the table also shows, a small number of investigations proved inconclusive, meaning that the persons investigated were neither exonerated nor found guilty of a breach of ethics. The Commissioner can close a case in this manner if he finds no clear evidence that misconduct occurred, yet the person investigated does not provide a satisfactory explanation for his or her conduct in the case.

Table 5: Outcome of investigations – annual breakdown, 2022–2024

(Corresponding number of complaints shown in brackets)

<i>Outcome</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Case referred to Parliament’s Standards Committee	1 (1)	1 (1)	2 (2)
Case referred to other authorities	–	–	–
Case resolved by the Commissioner under article 22(5) of the Act	1 (2)	3 (5)	2 (2)
Case report dealt with practices rather than individuals	–	–	–
Investigation was inconclusive	1 (1)	–	2 (3)
No misconduct found	1 (1)	1 (1)	8 (10)
Total number of investigations concluded	4 (5)	5 (7)	14 (17)

Such an outcome is still definitive, meaning that the Commissioner closes the case and publishes his case report. There is no expectation on his part that Parliament’s Standards Committee should continue to consider the case.

2.5.2 Investigations concluded during 2024

Table 5 presents the outcome of investigations concluded during 2024, with comparative data for the previous two years. As this table shows, the Commissioner concluded 14 investigations during 2024, corresponding to 17 complaints.

Four of these investigations resulted in a finding that misconduct had occurred. The Commissioner resolved two of these cases under article 22(5) of the Act and referred the other two to the Standards Committee.

The Committee upheld the Commissioner’s report in one of the two cases referred to it, but it did not do so in the other case. See chapter 3 for more details.

3 Selected Issues Arising from Cases

3.1 The Standards in Public Life Act and Cabinet decisions

Three cases concluded by the Standards Commissioner during 2024 concerned decisions taken collectively by ministers in Cabinet. These cases involved the interpretation and application of specific provisions of the Standards in Public Life Act, namely article 13(4) and article 20.

3.1.1 Article 13(4)

The first case involved a set of closely related complaints alleging among other things that Dr Joseph Muscat was granted unduly generous termination benefits following his resignation as Prime Minister in January 2020. These complaints were the subject of a single investigation by the Commissioner.

It emerged in the course of the investigation that Dr Muscat's termination benefits had been determined by a Cabinet decision in December 2019. This led the Commissioner to consider article 13(4) of the Act, which states that:

In the execution of his duties, the Commissioner shall not prejudice the performance of any duty assigned or prerogative given by the Constitution to any person, authority or holder of a political office and in particular, [...] he shall not prejudice the powers and prerogatives of the Prime Minister in respect of the Cabinet. [Emphasis added.]

The Commissioner took note of a case dating back to 2021 in which the previous Commissioner had interpreted article 13(4) as precluding him from scrutinising Cabinet decisions. The Commissioner agreed with his predecessor's interpretation. This meant that ministers could not be found in breach of ethics for awarding termination benefits to Dr Muscat, even if some of those benefits were indeed unduly generous.

In principle, some of the benefits in question could be withdrawn. The Commissioner therefore considered whether the current Prime Minister could be found in breach of ethics for failing to withdraw these benefits from Dr Muscat. However, the Commissioner concluded that the Prime Minister

could not be expected to unilaterally overturn a Cabinet decision by withdrawing benefits that it had agreed to grant.

As an alternative, the Prime Minister could ask the Cabinet to reconsider its decision to grant the benefits. But the Prime Minister's power to set the agenda of Cabinet meetings was undoubtedly a prerogative covered by article 13(4) of the Act. The law thus precluded the Commissioner from investigating a decision by the Prime Minister to raise or not to raise an issue in Cabinet.

However, the Commissioner recommended that the termination benefits applying to persons who ceased to hold office as members of the executive should be established by law, rather than a simple Cabinet decision, for the sake of transparency.³

In a separate case, the Commissioner considered a complaint against the grant of a diplomatic passport to former Prime Minister Joseph Muscat. The Commissioner found that it was a long-established practice, in Malta and abroad, for former Prime Ministers to be given the use of a diplomatic passport. All the same, the passport was explicitly included in the Cabinet decision of December 2019 as one of the termination benefits to which Dr Muscat was entitled. For this reason, article 13(4) of the Standards in Public Life Act precluded the Commissioner from investigating this complaint.

As in the previous case, the Commissioner also concluded that he could not expect the Prime Minister either to overturn a Cabinet decision through unilateral action on his part (in this case by withdrawing Dr Muscat's diplomatic passport), or to request the Cabinet to reconsider its decision.

This was the first instance in which the Commissioner dismissed a complaint on the grounds that he was precluded from investigating it by article 13(4) of the Act. The Commissioner concluded his investigation of the previous case, notwithstanding the application of article 13(4).

Another case affected by article 13(4) concerned an official statement issued through the Department of Information which included politically partisan content. The statement had been issued on behalf of the Cabinet, and it set out the views of the Cabinet. For this reason the Commissioner concluded that he could not investigate the complaint further.

However, the Commissioner made it clear in his decision on this complaint that had such a statement been issued by an individual minister, it would have represented a breach of ethics on his or her part. The Commissioner expressed the view that this case could be considered an abuse of article 13(4) of the Act, but all the same he was obliged to abide by this provision of the law.

³ Report on case K/043, issued on 13 March 2024.

3.1.2 Article 20

In the case concerning Dr Joseph Muscat's termination benefits, the current Prime Minister argued that article 20 of the Standards in Public Life Act precluded the Commissioner from investigating the case.

The Commissioner noted that article 20 contained two provisions. Article 20(1) empowered the Prime Minister to block a demand for information by the Commissioner if, among other reasons, that information concerned the deliberations of the Cabinet. But to invoke this provision, the Prime Minister had to formally certify that the production of the information demanded by the Commissioner would result in the disclosure of Cabinet deliberations. The Prime Minister did not issue any such certification in this case, so article 20(1) did not apply.

Article 20(2) of the Act obliged the Commissioner to observe the provisions of any other law providing for the non-disclosure of information in the public interest. Information about Cabinet deliberations was protected from disclosure by other legislation. Potentially, therefore, article 20(2) precluded the Commissioner from disclosing any such information in his possession, even if no certification had been issued under article 20(1).

However, the Prime Minister stated in his correspondence with the Commissioner that full information about Dr Muscat's termination benefits had already been disclosed to the public in the interest of transparency. The Commissioner took the view that article 20(2) could not apply to information that was already in the public domain.

For these reasons, the Commissioner concluded that article 20 of the Standards in Public Life Act did not preclude him from investigating this case.

In another of the cases already discussed – that concerning the Cabinet statement issued through the Department of Information – the Prime Minister sent a letter to the Commissioner that could be considered as certification under article 20(1). The Commissioner noted that while this precluded him from gathering certain information, he could still in principle seek information that was not covered by article 20. The invocation of article 20 did not necessarily stop the Commissioner from investigating a case.

In both cases, however, the Commissioner's considerations with regard to article 20 did not affect the application of article 13(4).

3.2 Abuse of office

Another case concluded by the Commissioner during 2024 concerned allegations that two ministers had successively employed the same individual as a person of trust in their respective ministries; that she owed this

employment to her relationship with one of the ministers; and that in the course of this employment she earned a salary without performing any work.

Following an extensive investigation, the Commissioner found that the person in question had been given three successive appointments: as private secretary to one minister in April 2020; as a consultant to the same minister, with a correspondingly higher salary, in November 2020; and as a consultant to the second minister in April 2021. The third appointment was terminated in December 2021, at which point the person in question ceased to be in government employment. She had no qualifications or experience to justify her appointment as a consultant to either minister, and indeed she did not perform any consultancy work. She served as private secretary to the first minister throughout her time in all three posts.

Thus the charge that she earned a salary without performing any work was unfounded, but her consultancy appointments effectively represented an unjustified increase in her salary. Furthermore, her appointment as consultant with the second minister served as camouflage for the fact that she continued to work for the first minister, with whom she was in a personal relationship.

The Commissioner found both ministers guilty of abuse of power and failure to exercise diligence in the administration of public funds. In addition, he found the first minister guilty of favouritism.

This minister argued that it was only after the person of trust was appointed as his consultant that the relationship between them started, so the relationship was not a factor in this appointment. However, the Commissioner noted that the minister obviously knew her personally when he made her a consultant, because she was already serving as his private secretary. This was enough for the minister to be found guilty of favouritism. It was not necessary for the Commissioner to inquire into the nature of their relationship at that point in time.⁴

Both ministers argued that they were not responsible for the consultancy appointments because their secretariat heads had selected the individual concerned. The Commissioner dismissed this argument too, noting that it was inconceivable that such a post could be filled without the approval of the responsible minister; that according to the Public Administration Act, only ministers and parliamentary secretaries had the power to appoint persons of trust, including consultants; and that each minister had defended the appointment of the individual concerned in his submissions to the Commissioner, thereby assuming responsibility for the appointment even if one accepted that the minister had not been involved in it.

⁴ Report on case K/042, issued on 23 October 2024.

The Commissioner referred this case to Parliament's Standards Committee. On 21 November 2024 the Committee endorsed the Commissioner's report. On 27 November the Committee decided to admonish both ministers. The Committee also required the first minister (who had resigned in the meantime as a result of an unrelated case that did not fall within the Commissioner's remit) to make a formal apology in Parliament. The former person of trust refunded to the government the amount of €16,400 in salary overpaid to her during her employment as a consultant with both ministers successively.

In his report on this case, the Commissioner noted that the engagement of persons of trust was regulated by chapter 7 of the government's *Manual on Resourcing Policies and Procedures*. He recommended changes to this chapter in order to introduce better safeguards against unjustified appointments. Some of the Commissioner's recommendations were adopted when a new edition of the manual was issued in early January 2025.

In the light of his findings in this case and its outcome, the Commissioner supports calls for abuse of office by persons holding state office to be made a criminal offence.⁵ The Commissioner believes that this offence should cover wilful neglect of duty and misconduct in office, and it should apply to persons in political as well as administrative roles.

3.3 Personal publicity by ministers

Three cases investigated by the Commissioner in 2024 concerned allegations that public funds had been used for personal publicity.

One of these cases concerned a video featuring the Prime Minister that was circulated by means of a sponsored post on the official Facebook page of the government of Malta.

In considering this case, the Commissioner took note of the guidelines on government advertising and promotional material that his predecessor had issued on 2 August 2021.⁶ These guidelines stated that official advertisements should not include the names or photographs of ministers. The guidelines defined the term "advertisement" to include boosted or sponsored posts on social media.

⁵ *Rapport tal-Inkjesta Pubblika Daphne Caruana Galizia* (29 July 2021), p. 424. See also <https://repubblika.org/publication/7-effective-criminal-law-provisions/7-6-abuse-of-and-misconduct-in-office/>.

⁶ Available at <https://standardscommissioner.mt/wp-content/uploads/guidelines-government-advertising-promotional-material.pdf>.

The previous Commissioner had drawn up these guidelines following a case in which a minister had been found in breach of ethics for issuing a set of official advertisements featuring himself. The Commissioner had referred this case to Parliament's Standards Committee, but the Committee had been unable to come to a decision on the case because the ministerial code of ethics lacked provisions dealing specifically with government advertisements.

Later on, the previous Commissioner referred another case to the Committee in which ministers were found in breach of ethics over a set of official advertisements. In this case the Commissioner determined that a breach of ethics had taken place on the basis of his guidelines on government advertising and promotional material. However, the Committee rejected his case report on the grounds that the guidelines had no legal standing.⁷

In the case involving the Prime Minister's video, the current Commissioner noted that the video amounted to personal publicity for the Prime Minister, and it contained no information of public interest. He therefore concluded that this case represented a breach of ethics.

Nevertheless, the Commissioner took the view that the case could be resolved under article 22(5) of the Standards in Public Life Act. This provision empowers the Commissioner to close a case himself if the breach of ethics is not serious and it is remedied to his satisfaction. Accordingly, he proposed that the Prime Minister should submit a written apology, but this proposal was not taken up. The Commissioner therefore referred the case to Parliament's Standards Committee.⁸

In his report on the case, the Commissioner stated that it was not necessary to refer to the guidelines on advertising to conclude that the production and circulation of the video at public expense was unjustified, because this conclusion was self-evident from the video. In spite of this, on 7 November 2024 the Committee rejected the Commissioner's report on the grounds that the guidelines had no legal standing.

The second case investigated by the Commissioner during 2024 concerned an allegation that a social media influencer was being paid by the government to tag a minister in her posts on social media. The Commissioner found that the influencer in question had been commissioned by a government agency to run a publicity campaign on its behalf. The topic of the campaign was genuinely of public interest, but this did not justify tagging the minister. By this means the minister was deriving personal publicity from an official publicity campaign.

⁷ See section 5.3 of the Commissioner's annual report for 2023.

⁸ Report on case K/052, issued on 4 March 2024.

The minister denied giving instructions that she should be tagged in the influencer's posts. The head of communications of the government agency that had commissioned the campaign testified that she herself had instructed the influencer to tag the minister, and she had given these instructions on her own initiative. The Commissioner therefore found that there was no breach of ethics on the minister's part. He noted that he had no jurisdiction over government agencies, so he could only consider the minister's actions.

An attempt was made to justify the tagging on the grounds that it widened the reach of the agency's publicity campaign by bringing the influencer's posts to the attention of the minister's large following on social media. However, the Commissioner took the view that this argument was flawed because the minister's following was bound to consist mostly of supporters of one political party – the one in government. If an official publicity campaign truly had a legitimate purpose, its reach should not be limited in such a manner. It was up to the responsible government entity to define its desired audience, to decide how best to reach that audience, and to plan its publicity campaign accordingly.⁹

The third case concerned a video that was circulated by means of a sponsored post on the official Facebook page of a parliamentary secretariat. The parliamentary secretary was visible or audible in person for nearly two thirds of the duration of the video.

The parliamentary secretary stated that the video dealt with a matter of public interest regarding which it was his duty to provide information to the public. But a member of the parliamentary secretary's staff, who was responsible for the production of the video, admitted when giving evidence to the Commissioner that an aim behind the video had been to provide publicity for the parliamentary secretary.

The Commissioner therefore concluded that this case represented a breach of ethics. He pointed out that the publicity to promote an official event did not need to feature the responsible minister. If the minister did feature in the publicity, this could give the impression that the minister was taking advantage of it to promote himself or herself.

Here too, the Commissioner took the view that the case could be resolved with an apology under article 22(5) of the Standards in Public Life Act. The parliamentary secretary duly made an apology, and the Commissioner closed the case on this basis.¹⁰

⁹ Report on case K/051, issued on 24 October 2024.

¹⁰ Report on case K/053, issued on 14 November 2024.

3.4 Ministerial involvement in public procurement

Another case concluded by the Commissioner during 2024 concerned a complaint that a minister, acting in his official capacity, had procured services by direct order from an events management company that was also providing its services in relation to his political campaign events. The complainant alleged that this represented a conflict of interest on the minister's part.

In his submissions to the Commissioner, the minister stated that the direct orders had been issued by an autonomous public authority, and he had played no part in its decision to engage the events management company in question. The minister also stated that the law governing the authority did not allow him any say in its procurement decisions.

The Commissioner took evidence from the individual who at the time had served as the authority's executive chairman. This individual testified that the decision to procure services by direct order had been his alone, and he explained the circumstances that had led him to this decision. He also stated that he had selected the company in question on the advice of members of staff of the authority. He insisted that the minister had not been involved in these decisions.

The Commissioner examined correspondence by email between the minister, the executive chairman and members of staff of the authority. This correspondence backed up the testimony of the former executive chairman. The Commissioner therefore concluded that there was no breach of ethics on the minister's part.

However, the Commissioner found that the law governing the public authority was not necessarily followed in practice. The law limited the minister to giving instructions on matters of policy to the authority's governing board, but there were instances where the minister gave instructions directly to members of staff of the authority (albeit not on procurement). The authority itself issued direct orders to the events management company without obtaining clearance from the Ministry for Finance or the Department of Contracts: this represented a breach of the authority's own law and the regulations on public procurement.

The Commissioner concluded his report on this case with a recommendation that the regulations on procurement should be amended to incorporate penalties for individuals who are found responsible for breaching them. These penalties should be applicable even if no action is taken over the breach of the regulations by the public entity involved.¹¹

¹¹ Report on case K/044, issued on 11 November 2024.

3.5 The obligation to tell the truth

The Commissioner received a complaint alleging that two opposition members of Parliament had made an untrue statement about a government minister. The MPs had made their statement outside Parliament, so the Commissioner had jurisdiction over the complaint. Had they made the statement in Parliament, it would have fallen within the remit of the Speaker.

In his consideration of the complaint, the Commissioner noted that, strangely, the code of ethics for MPs did not include an obligation to tell the truth. It was only the code of ethics for ministers that included such an obligation.

Potentially, a false statement by an MP could be considered a breach of article 1 of the code of ethics for MPs, which obliged them to behave in a manner that reflected the status and dignity of the House of Representatives. However, the Commissioner observed that article 1 had a high threshold of applicability, and it could not be used as a catch-all provision to make good for shortcomings in the code of ethics for MPs. Objectionable conduct by MPs did not automatically amount to a breach of this provision.

The Commissioner found that the two opposition MPs had undoubtedly made a false statement, but this did not amount to misconduct so serious as to trigger the application of article 1 of the code of ethics for MPs. The Commissioner therefore dismissed the complaint.

In his decision on this case, the Commissioner noted that his predecessor had recommended the introduction of new codes of ethics for MPs and ministers. The proposed new code for MPs included the obligation to tell the truth. Had the code of ethics for MPs been changed as recommended by the previous Commissioner, this complaint would have had a different outcome.

3.6 The standard of evidence to be provided by complainants

In late 2024, the Commissioner received four complaints from the same individual alleging that opposition MPs who worked in the public sector were absenting themselves from work. Only the first of these complaints was accompanied by supporting evidence of any kind.

As a matter of established practice, the Commissioner does not expect complainants to prove their allegations. It is up to him to investigate complaints and determine whether or not they were valid. However, complaints do need to have some form of credible backing in order to merit investigation, even if it consists solely of news reports. The Commissioner therefore wrote to the complainant to inquire what was the basis for his three unsubstantiated complaints.

The complainant provided some evidence concerning his second complaint. The Commissioner duly launched an investigation of this and the first complaint. Both investigations continued into 2025, so they will not be covered in this annual report.

The complainant did not reply to the Commissioner at all regarding his third complaint. In connection with his fourth complaint, the complainant provided only a newspaper report dating back to 2015. The Commissioner noted that this report was not admissible on account of the time limits set out in article 14 of the Standards in Public Life Act, and moreover it did not substantiate the complaint. The Commissioner therefore dismissed the complainant's third and fourth complaints outright.

4 Other Functions Arising from the Act

4.1 Review of annual declarations of assets by MPs and ministers

Article 13(1)(a) of the Standards in Public Life Act tasks the Commissioner for Standards in Public Life with examining and verifying declarations relating to assets and financial interests by persons subject to the Act. Members of Parliament are obliged to make such declarations on an annual basis. Declarations are made in the spring of each year, setting out the position as on 31 December of the previous year.

Every minister and parliamentary secretary makes another declaration of assets that is separate from his or her declaration as an MP. The declaration form for ministers and parliamentary secretaries requires much the same information as the form for MPs. The main differences between the forms are as follows:

- ministers and parliamentary secretaries are required to state their annual income;
- both forms require the declarant to list assets held by his or her spouse if the community of acquests applies, but in the case of MPs this applies only to properties held by the spouse, whereas in the case of ministers and parliamentary secretaries it applies to properties, financial investments and bank accounts;
- MPs are required to provide details of their employment or profession outside Parliament (although they do not have to say how much they earn).

MPs submit their declarations to the Speaker. These are not made public. Individuals can ask the Speaker for access to the declarations, but they do not have the right to make or be given copies. Copies of the declarations are, however, forwarded by the Speaker to the Commissioner for Standards under confidential cover for the purposes of article 13(1)(a) of the Act.

Ministers and parliamentary secretaries present their declarations to the Cabinet Secretary. Up to 2023, it was the practice for these forms to be laid on

the table of the House of Representatives, as a result of which they would be published online.

Since MPs are not required to declare their income, the Standards Commissioner seeks to obtain annual statements summarising their income. These statements are prepared by the Commissioner for Tax and Customs and presented to the Speaker under article 4(5) of the Income Tax Management Act (chapter 372 of the laws of Malta). The Income Tax Management Act gives media editors, but not the Standards Commissioner, the right to see these statements. As a result of this anomalous situation, the Speaker has to obtain the consent of individual MPs before supplying copies of their income statements to the Standards Commissioner.

With these statements in hand, the Commissioner can conduct a more meaningful examination of MPs' asset declarations.

In May 2024 the Commissioner wrote to the Speaker to obtain MPs' declarations of assets for the years 2022 and 2023, along with the statements of their income for the years 2021 and 2022.

In November 2024 the Clerk of the House of Representatives supplied the Commissioner with copies of MPs' declarations of assets for 2022 and 2023. The Clerk of the House also informed the Commissioner that she was to seek MPs' consent for their income statements to be disclosed to the Commissioner. This matter remains pending.

In a departure from longstanding practice, ministerial declarations of assets for the year 2023 were not laid on the table of Parliament during 2024. For continuity's sake correspondence on this matter is summarised below, although it falls outside the year of reference of this annual report.

On 2 January 2025, the Commissioner wrote to the Prime Minister to express his concern about the non-publication of ministers' asset declarations for the year 2023.

The Prime Minister wrote back on 27 January proposing that instead of the current system of separate asset declarations for MPs and ministers, all MPs including ministers should submit declarations using a common declaration form, and it should be a legal requirement for these declarations to be tabled in Parliament. The Prime Minister asked for the Commissioner's views on this proposal.

The Commissioner replied on 30 January stating that:

- while ministers were obliged to declare their income, ordinary MPs were not, and the introduction of a common declaration form should not result in this requirement for ministers being dropped;

- recommendations made in 2023 by the Organisation for Economic Cooperation and Development (OECD)¹² should be the point of departure for any reform in the asset declaration system;
- the reform should involve consultation with the public and civil society, and it should not be rushed;
- in the meantime there was no reason why ministers' declarations for 2023 should not be tabled in Parliament, and this should be done as soon as possible.

The Commissioner published his letter of 30 January 2025.¹³

In the absence of a reply from the Prime Minister, the Commissioner wrote to the Cabinet Secretary on 19 February 2025 requesting copies of ministers' asset declarations for 2023 so they could be examined as required by the Standards in Public Life Act. Copies of these declarations were provided to the Commissioner on 12 March 2025.

4.2 Negative clearance

Under article 13(1)(c) of the Standards in Public Life Act, any person to whom the Act applies can ask the Commissioner whether an action that he or she proposes to take would constitute misconduct. If the Commissioner rules that the action is permissible, the person who has requested the ruling cannot be charged with misconduct under the Act for taking that action. The Act refers to this procedure as negative clearance.

During 2024 the Commissioner received one request for negative clearance. The request came from a member of Parliament who wished to know whether it was in order for a fellow MP to be nominated to serve as non-resident ambassador of Malta to a foreign body while retaining his seat as MP. This nomination was under consideration at the time by Parliament's Public Appointments Committee. The MP who requested negative clearance also requested the Commissioner to investigate the proposed appointment to determine whether or not it constituted a breach of ethics.

These requests were made in the context of a case in which the previous Commissioner had concluded that it was fundamentally wrong for backbench MPs to be given government posts, because this made MPs dependent on the

¹² OECD, *Review of the Asset and Interest Declaration System in Malta: Recommendations to Improve Collection and Verification of Asset and Interest Declarations for Elected and Appointed Officials*. Report available from [https://one.oecd.org/document/GOV/PGC/INT\(2023\)12/FINAL/en/pdf](https://one.oecd.org/document/GOV/PGC/INT(2023)12/FINAL/en/pdf).

¹³ The letter is available at <https://standardscommissioner.mt/other-documents/>.

government and undermined their ability to hold the government to account.¹⁴

In his reply to the request for negative clearance, the current Commissioner stated that he agreed with the conclusions of his predecessor regarding the appointment of backbench MPs to government posts. It was a matter of regret to him that the previous Commissioner's report had not led to any changes in the rules or practices relating to the appointment of MPs to government posts. But this meant that, at present, there was no ethical rule or provision of law which prevented MPs from accepting government appointments.

The Commissioner also considered whether the proposed appointment fell under articles 54(1)(b) and 55(1)(g) of the Constitution, which barred MPs from taking up employment in the public service except in so far as Parliament provided otherwise by law. However, article 124(3) of the Constitution stated that ambassadors of Malta abroad should not be considered part of the public service unless they were already public service employees at the time of their appointment. This meant that articles 54(1)(b) and 55(1)(g) did not apply, and there were no ethical or legal obstacles to the proposed appointment.

The request for an investigation of the proposed appointment was treated as a complaint for the purposes of the Standards in Public Life Act. This complaint was dismissed for the reasons given above.

¹⁴ See report on case K/002, issued on 5 July 2019.

5 Other Activities

5.1 Proposal to publish decisions not to investigate complaints

As noted in section 2.3 of this annual report, the Standards Commissioner does not publish decisions not to investigate and decisions not to investigate further. This is in accordance with a ruling given by Parliament's Standards Committee in 2019. The rationale behind the Committee's ruling is that the Commissioner should not publicise allegations against individuals if he has decided not to investigate those allegations.

In many cases, however, complaints are based on media reports, or else the complainants themselves publicise their complaints, meaning that the allegations enter the public domain anyway. In these cases the rationale behind the Committee's ruling no longer applies.

Furthermore, the Committee's ruling binds only the Commissioner. It binds neither the complainant nor the person who is the subject of the complaint. Either party is free to publicise the Commissioner's decision for themselves, and in the process they can misinterpret or misrepresent the decision.

A case in point concerned the official statement issued by the Cabinet through the Department of Information (see section 3.1 of this annual report). A section of the media disregarded the Commissioner's remarks on this case and misrepresented his decision as a simple finding that the complaint was baseless.

As a result, the Commissioner wrote to the Standards Committee on 19 September 2024 proposing that he should have the authority to publish decisions not to investigate in situations where he felt that publication was justified and would not be detrimental to the persons who were the subject of the complaints.¹⁵

This was a restatement of two earlier letters sent by the Commissioner to the Committee on 15 June and 5 December 2023 respectively. In his latest letter, the Commissioner pointed out that this matter had been pending before the

¹⁵ See <https://standardscommissioner.mt/wp-content/uploads/letter-to-speaker-2024-09-19.pdf>.

Committee for over a year, and he requested the Committee to take a decision as soon as possible in the interest of good governance. However, this matter remains pending before the Committee.

5.2 Documents issued by the Commissioner

5.2.1 *Manual on investigations*

In February 2024 the Standards Commissioner formally authorised the adoption of an 88-page manual setting out procedures for the handling of complaints and the conduct of investigations. Among other things the manual covers the preliminary review of complaints, the collection of evidence, and the preparation of case reports. The manual is intended as an internal document for reference by investigators in the Office of the Commissioner, as well as a learning aid for any new members of staff.

The adoption of the manual does not mean that the procedures documented in it are set in stone. The Office of the Commissioner developed its procedures over time in a conscious effort to improve its operations in the light of accumulated experience, and it will keep those procedures under review for the same reason. The manual will be updated from time to time as necessary.

5.2.2 *Guidance note on persons of trust*

In June 2024 the Office of the Commissioner published a revised version of its guidance note on persons of trust. This document had originally been published in 2019, and it had been updated a number of times over the years.

The term “person of trust” is commonly understood as referring to all political appointees, or individuals who have been given a job by the government of the day without a competitive selection process. However, the Standards in Public Life Act defines the term “person of trust” much more narrowly. Not all political appointees can be investigated by the Standards Commissioner. This can be a source of confusion for prospective complainants.

The aim of the guidance note is to clarify the meaning of the term “person of trust” as set out in the Standards in Public Life Act. It distinguishes between different categories of political appointees and explains which of these are considered persons of trust in terms of the Act. It also offers guidance to persons who are not sure if the individual they wish to complain about is a person of trust as defined by the Act. Maltese and English versions of the guidance note are available from the Commissioner’s website.¹⁶

¹⁶ See <https://standardscommissioner.mt/other-documents/>.



The meeting of the European Network for Public Ethics in Rome, October 2024

5.3 International outreach

In April 2024 Chief Justice Emeritus Joseph Azzopardi, Commissioner for Standards, made a presentation to officials from anti-corruption agencies in Kazakhstan and Uzbekistan. The Commissioner spoke about the role of his office and the codes of ethics for ministers, MPs and persons of trust in Malta.

The Commissioner made this presentation at the request of the Council of Europe, as part of a capacity-building programme organised by the Council with support from the European Union. The programme was held in Strasbourg, France, but the Commissioner delivered his presentation by video link from Malta.

In October 2024 the Commissioner attended a meeting of the European Network for Public Ethics, a body consisting of national ethics offices in several European countries. This body is a forum in which offices with a role broadly similar to that of Malta's Commissioner for Standards in Public Life can meet to share ideas and discuss common issues. The meeting took place over two days and was organised in Rome by Italy's National Anti-Corruption Authority.

In March 2024 Charles Polidano, Director General in the Commissioner's office, provided feedback on a draft report on the control of conflicts of interest in a Baltic country. The report had been drawn up by the Organisation for Economic Cooperation and Development (OECD), where it is the practice to

engage peer reviewers to provide feedback on draft reports. Mr Polidano served as peer reviewer for this report at the OECD's request.

5.4 New website domain

In June 2024 the Office of the Commissioner for Standards adopted the domain name standardscommissioner.mt for its website, which was previously located at standardscommissioner.com.

On the adoption of the new domain, a fully functional website was established at standardscommissioner.mt. Arrangements were made so that users who visited standardscommissioner.com would be automatically redirected to the homepage of the Commissioner's website at its new location.

However, the website at standardscommissioner.com was kept in being for several months. In this way, persons who directly sought a specific page or document in the old domain would still find the content they were looking for, and links to such pages or documents that were found in third-party websites would not become invalid abruptly. The website at the old domain was wound down gradually.

5.5 Draft EU directive on third-country lobbying

In January 2024, the Office of the Commissioner was contacted by the Policy Development and Programme Implementation Directorate within the Office of the Prime Minister (OPM) in connection with a draft EU directive on lobbying by third countries. The aim behind the directive was to bring about transparency in efforts by countries outside the EU ("third countries") to lobby decision-makers within the EU, by obliging entities that carried out such lobbying on behalf of third countries to report their activities.

OPM sought the views of the Commissioner's office with a view to developing a national position on the draft directive. The Office of the Commissioner was familiar with some of the issues involved and able to contribute on this subject because it had issued proposals on the regulation of lobbying within a national context.¹⁷

The decision-making process within the Council of the EU often involves tight time-frames for the preparation of national positions by EU member states. For this reason the Office of the Commissioner was regularly requested by OPM to submit feedback on various aspects of the directive at very short

¹⁷ See <https://standardscommissioner.mt/wp-content/uploads/consultation-paper-lobbying.pdf>.

notice. The Office of the Commissioner was able to meet most of these requests within the set deadline in spite of the complexity of some of the issues involved, its limited resources, and its own work commitments.

Discussions on the draft directive within the Council of the EU were protracted, and they remained under way at the end of 2024.

6 Resourcing and Logistics

6.1 Staffing

At the start of 2024 the Office of the Commissioner for Standards in Public Life consisted of five serving members of staff: the Director General, a Senior Investigator, an Assistant Director (Administration), an Administrative Assistant and a Driver.

On 4 March 2024 the Office of the Commissioner employed an additional member of staff as Investigator II, bringing the number of serving employees to six.

During 2024 a seventh member of staff was on long-term unpaid leave to serve as a member of the *cabinet* of former Standards Commissioner Dr George Hyzler in his capacity as member of the European Court of Auditors. This leave had been granted with reference to section 5.2 of the government's Manual on Special Leaves.

During 2024 the Commissioner also benefited from the services of an experienced and highly qualified lawyer who had been retained as Legal Consultant.

6.2 Funding

The financial plan of the Office of the Commissioner for 2024, as submitted by the Commissioner to Parliament in September of the previous year, provided for a total of €502,200 in expenditure. Of this expenditure, €52,200 were to be financed by the Office of the Commissioner from accumulated funds. This amount would appear as a deficit in the accounts of the Office of the Commissioner for 2024.

This meant that the Office required €450,000 in funding from the national budget for 2024. This amount was duly included by the government in its budgetary estimates for 2024 and made available to the Office.

Actual expenditure by the Office of the Commissioner during 2024 amounted to €534,860, exceeding planned expenditure by €32,660. The deficit incurred by the Office of the Commissioner during 2024 increased by a corresponding amount and came to €84,860.

Audited financial statements for the Office of the Commissioner covering the year to 31 December 2024 are presented in an appendix to this report. The financial statements were audited by the National Audit Office as required by article 12 of the Standards in Public Life Act.

6.3 Premises

The Office of the Commissioner is located on the fourth floor of the Office of the Ombudsman at 11, St Paul Street, Valletta.

These premises were made available by the Office of the Ombudsman under a tenancy agreement valid up to December 2028. The agreement provides for the Office of the Commissioner to pay €20,000 annually to the Office of the Ombudsman in defrayal of refurbishment expenses that were incurred prior to the introduction of the Standards in Public Life Act, together with €1,463 as a contribution to rent payable by the Ombudsman to the Lands Authority.

In addition, the Office of the Commissioner reimburses the Office of the Ombudsman for its share of electricity and water consumption within the building, together with part of the salary of the receptionist.

Appendix – Audited Financial Statements for the Year 2024

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Office of the Commissioner for Standards in Public Life

Report and Financial Statements for the Year Ending 31 December 2024

STATEMENT OF RESPONSIBILITIES OF THE OFFICE OF THE COMMISSIONER FOR STANDARDS IN PUBLIC LIFE

The main role of the Commissioner for Standards in Public Life is to investigate allegations of misconduct by members of Parliament and persons of trust as defined in the Standards in Public Life Act (chapter 570 of the laws of Malta). The Commissioner may conduct any such investigation on his initiative or on the written complaint of any person.

The Office of the Commissioner is responsible for ensuring that:

- proper accounting records are kept of all transactions entered into by the Office, and of its assets and liabilities;
- adequate controls and procedures are in place to safeguard the assets of the Office, and to prevent and detect fraud and other irregularities.

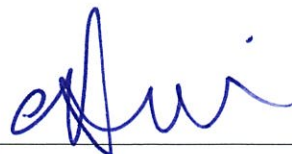
The Office is responsible for preparing accounts for each financial year which give a true and fair view of the state of affairs at the end of the financial year and of the income and expenditure for that period.

In preparing the accounts, the Office is responsible for ensuring that:

- appropriate accounting policies are selected and applied consistently;
- any judgements and estimates made are reasonable and prudent;
- International Financial Reporting Standards are followed;
- the financial statements are prepared on the going concern basis unless this is considered inappropriate.



Chief Justice Emeritus Joseph Azzopardi
Commissioner for Standards in Public Life



Charles Polidano
Director General

Office of the Commissioner for Standards in Public Life

INCOME STATEMENT

For the year ended 31 December 2024

	2024	2023
	€	€
Income		
Government subvention	450,000	225,000
Expenditure		
Administrative and other expenses	135,608	150,209
Personal emoluments (note 5)	399,252	274,126
	534,860	424,335
Deficit for the year	(84,860)	(199,335)

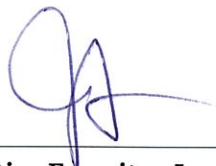
Office of the Commissioner for Standards in Public Life

STATEMENT OF FINANCIAL POSITION

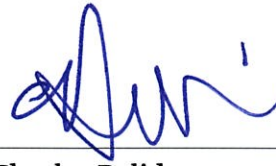
As at 31 December 2024

	Notes	2024 €	2023 €
Fixed assets			
Intangible fixed assets	6	738	1,476
Tangible fixed assets	7	90,719	109,048
		91,457	110,524
Current assets			
Prepayments		12,535	–
Bank	8	267,804	375,152
		280,339	375,152
Total assets		371,796	485,676
Long-term liabilities			
Leased liabilities	9	57,678	76,155
Current liabilities			
Leased liabilities	9	18,477	18,115
Payables	10	7,347	18,254
		25,824	36,369
Accumulated fund		288,294	373,152
Accumulated fund and liabilities		371,796	485,676

These financial statements were approved and authorised for issue on 7 July 2025.



Chief Justice Emeritus Joseph Azzopardi
Commissioner for Standards in Public Life



Charles Polidano
Director General

Office of the Commissioner for Standards in Public Life

STATEMENT OF CHANGES IN ACCUMULATED FUND

	Accumulated Fund €
At 1 January 2023	572,489
Deficit for the year	(199,335)
At 31 December 2023	373,154
Deficit for the year	(84,860)
At 31 December 2024	288,294

Office of the Commissioner for Standards in Public Life

STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

	2024	2023
	€	€
Cash flows from operating activities		
Deficit for the year	(84,860)	(199,335)
Add: Depreciation and amortisation	23,478	24,660
Add: Finance costs	1,888	2,241
Operating surplus before working capital changes	(59,494)	(172,434)
Increase in receivables	(12,535)	–
Decrease in payables	(10,907)	(137)
Net cash generated from operating activities	(82,936)	(172,571)
Cash flows from investing activities		
Payments to acquire fixed assets	(24,412)	(20,000)
Net cash used in investing activities	(24,412)	(20,000)
Net increase in cash and cash equivalents	(107,348)	(192,571)
Cash and cash equivalents at beginning of the year	375,152	567,723
Cash and cash equivalents at end of the year (note 8)	267,804	375,152

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS

1. Legal status

In 2017 the Maltese Parliament enacted the Standards in Public Life Act, which was brought into force on 30 October 2018. The main role of the Commissioner for Standards in Public Life is to investigate allegations of misconduct by members of Parliament and persons of trust as defined in the Act. The Office of the Commissioner for Standards in Public Life is situated at 11, St Paul Street, Valletta, Malta.

These financial statements were approved for issue by the Commissioner and the Director General on 7 July 2025.

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and their interpretations adopted by the International Accounting Standards Board (IASB). The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. Estimates and judgements are continually evaluated and based on historic experience and other factors including expectations for future events that are believed to be reasonable under the circumstances.

In the opinion of the Commissioner and the Director General, the accounting estimates and judgements made in the course of preparing these financial statements are not difficult, subject or complex to a degree which would warrant their description as critical in terms of requirements of IAS 1. The principal accounting policies are set out below:

Materiality and aggregation

Similar transactions, but which are material in nature, are separately disclosed. On the other hand, items of dissimilar nature or function are only aggregated and included under the same heading when these are immaterial.

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS

2. Summary of significant accounting policies (continued)

Revenue recognition

Revenue derived from the government's subvention is recognised when there is reasonable assurance that all the conditions attached to the subvention are complied with and the subvention will be received.

Property, plant and equipment (PPE)

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. The cost of an item of property, plant and equipment is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Office and the cost of the item can be measured reliably.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Office and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Property, plant and equipment includes right-of-use assets in terms of IFRS 16. The accounting policy for right-of-use assets is included below in the section entitled 'Leases'.

Depreciation commences when the depreciable amounts are available for use and is charged to the statement of comprehensive income so as to write off the cost, less any estimated residual value, over their estimated lives, using the straight-line method, on the following bases:

	%
Office equipment	20
Computer equipment	25
Furniture & fittings	10
Motor vehicles	20

The contractual value of the leased premises is depreciated over the term of the lease after deducting the financial charge element of the contractual value.

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS

2. Summary of significant accounting policies (continued)

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. The carrying amount of an item of PPE is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from derecognition of an item of PPE are included in the profit and loss account when the item is derecognised.

Receivables

Receivables are stated at their net realizable values after writing off any known bad debts and providing for any debts considered doubtful.

Intangible assets

An intangible asset is recognised if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Office and the cost of the asset can be measured reliably.

Intangible assets are initially measured at cost. Expenditure on an intangible asset is recognised as an expense in the period when it is incurred unless it forms part of the cost of the asset that meets the recognition criteria.

Intangible assets with a finite useful life are amortised. Amortisation is charged to profit or loss so as to write off the cost of intangible assets less any estimated residual value, over their estimated useful lives. The amortisation method applied, the residual value and the useful life are reviewed, and adjusted if appropriate, at the end of each reporting period.

Website and computer software

The cost of the website and computer software are classified as intangible assets and are amortised on a straight-line basis over four years.

Cash and cash equivalents

Cash and cash equivalents are carried in the Statement of Financial Position at face value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand and deposits held at call with banks.

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS

2. Summary of significant accounting policies (continued)

Payables

Payables are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Office.

Leases

The Office assesses whether the contract is, or contains, a lease at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The lease term is determined as the non-cancellable period of a lease, together with both (a) periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and (b) periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option.

The Office recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, unless otherwise stated below.

Where a right-of-use asset and a corresponding lease liability is recognised, the lease liability is initially measured at the commencement date at the present value of the lease payments that are not paid at that date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Office uses its incremental borrowing rate.

Foreign currencies

Items included in the financial statements are measured using the currency of the primary economic environment in which the Office operates. These financial statements are presented in €, which is the Office's functional and presentation currency.

Transactions denominated in foreign currencies are translated into € at the rates of exchange in operation on the dates of transactions. Monetary assets and liabilities expressed in foreign currencies are translated into € at the rates of exchange prevailing at the date of the Statement of Financial Position.

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS

3. Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. The accounting estimates and judgements made in the preparation of the Financial Statements are not difficult, subjective or complex, to a degree that would warrant their description as critical in terms of the requirements of IAS 1 – ‘Presentation of Financial Statements’.

4. Initial application of an International Financial Reporting Standard, early adoption of International Financial Reporting Standards and International Financial Reporting Standards in issue but not yet effective

During the year under review, the Office of the Commissioner for Standards in Public Life has adopted a number of standards and interpretations issued by the IASB and the International Financial Reporting Interpretations Committee and endorsed by the European Union. The Office of the Commissioner for Standards in Public Life is of the opinion that the adoption of these standards and interpretations did not have a material impact on the financial statements.

There have been no instances of early adoption of standards and interpretations ahead of their effective date. At the date of statement of financial position, certain new standards and interpretations were in issue and endorsed by the European Union, but not yet effective for the current financial year. The Office of the Commissioner for Standards in Public Life anticipates that the initial application of the new standards and interpretation on 1 January 2024 will not have a material impact on the financial statements.

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS

5. Personal emoluments

	2024	2023
	€	€
Wages and salaries	385,078	263,368
Social security costs	14,174	10,758
	399,252	274,126

In the period under review the Commissioner employed the equivalent of 6 (2023 – 5) full-time employees.

6. Intangible fixed assets

	Software €	Website €	Total €
Cost			
At 01.01.2023 and 2024	2,950	2,480	5,430
Additions	–	–	–
At 31.12.2023 and 2024	2,950	2,480	5,430
Amortisation			
At 01.01.2023	737	2,480	3,217
Charge for the year	737	–	737
At 31.12.2023	1,474	2,480	3,954
At 01.01.2024	1,474	2,480	3,954
Charge for the year	738	–	738
At 31.12.2024	2,212	2,480	4,692
Net book value			
At 31.12.2023	1,476	–	1,476
At 31.12.2024	738	–	738

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS**7. Tangible fixed assets**

	Leased premises €	Motor vehicles €	IT equipment €	Other equipment €	Furniture & fittings €	Total €
Cost						
01.01.2022 & 2023	179,652	5,668	19,439	7,913	22,722	235,394
Additions	–	–	–	–	–	–
31.12.2023	179,652	5,668	19,439	7,913	22,722	235,394
01.01.2024	179,652	5,668	19,439	7,913	22,722	235,394
Additions	–	–	3,282	–	1,130	4,412
Release on disposal	–	(5,668)	–	–	–	(5,668)
31.12.2024	179,562	–	22,721	7,913	23,852	234,138
Depreciation						
01.01.2023	67,623	4,534	17,900	5,062	7,304	102,423
Charge for the year	17,759	1,133	1,176	1,583	2,272	23,923
31.12.2023	85,382	5,667	19,076	6,645	9,576	126,346
01.01.2024	85,382	5,667	19,076	6,645	9,576	126,346
Charge for the year	18,115	–	1,183	1,057	2,385	22,740
Release on disposal	–	(5,667)	–	–	–	(5,667)
31.12.2024	103,497	–	20,259	7,702	11,961	143,419
Net book value						
31.12.2023	94,270	1	363	1,268	13,146	109,048
31.12.2024	76,155	–	2,462	211	11,891	90,719

Office of the Commissioner for Standards in Public Life

NOTES TO THE FINANCIAL STATEMENTS

8. Cash and cash equivalents

Cash and cash equivalents consist of cash in hand and balances in bank. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:

	2024	2023
	€	€
Cash at bank	267,804	375,152

9. Leased liabilities

On 20 December 2018 the Office of the Commissioner for Standards in Public Life entered into an agreement with another Government organisation to lease a floor within the premises of the said organisation for a period of 5 years, renewable by a further 5 years at the option of the lessee, for a charge of €20,000 per annum.

The Office of the Commissioner for Standards in Public Life believes that the likelihood of taking up the said option is high and therefore, in accordance with IFRS 16, the entire expected 10 year leased payments have been capitalised in the balance sheet. A 2% discount rate has been applied in calculating the present value of this lease obligation.

The present value of the lease payment obligations under finance lease are as follows:

	2024	2023
	€	€
Due within one year	18,477	18,115
Due within two and five years	57,678	76,155
	76,155	94,270

The annual charge of €20,000 has been split between finance costs and depreciation as follows:

	2024	2023
	€	€
Depreciation	18,115	17,759
Finance charge	1,885	2,241
	20,000	20,000

NOTES TO THE FINANCIAL STATEMENTS

10. Payables due within one year

	2024	2023
	€	€
Accruals	<u>7,347</u>	<u>18,254</u>

11. Financial assets and liabilities

Financial assets include receivables and cash held at bank and in hand. Financial liabilities include payables.

12. Fair values

At 31 December 2023 and 2024, the fair values of assets and liabilities were not materially different from their carrying amounts.

13. Capital management

The Office's capital consists of its net assets, including working capital, represented by its retained funds. The Office's management objectives are to ensure that the Office's ability to continue as a going concern is still valid and that the Office maintains a positive working capital ratio.

To achieve the above, the Office carries out regular reviews of the working capital ratio ('Financial Situation Indicator'). This ratio was positive at the reporting date. The Office also uses budgets and plans to set its strategy to optimise its use of available funds and implement its commitments.

*Office of the Commissioner for Standards in Public Life***DETAILED INCOME STATEMENT FOR THE YEAR ENDING 31 DECEMBER 2024**

	2024	2023
	€	€
Income		
Government subvention	450,000	225,000
Expenditure		
Depreciation and amortisation	23,478	24,660
Finance costs	2,531	2,648
Hospitality	–	19,348
Housekeeping and general expenses	14,616	17,262
Insurance	3,932	3,982
IT costs	16,614	12,203
Maintenance	9,517	2,631
Motor vehicle expenses	22,656	18,753
Professional fees	19,415	24,239
Publications and media	136	133
Rent and common costs	10,204	8,345
Salaries	399,252	274,126
Staff training and welfare	492	549
Stationery	3,586	4,845
Telecommunications	1,212	1,197
Travelling and accommodation	4,078	6,269
Utilities	3,141	3,145
	534,860	424,335
Deficit for the year	(84,860)	(199,335)

Independent Auditor's Report

To the Committee for Standards in Public Life

Opinion

We have audited the financial statements of the Office of the Commissioner for Standards in Public Life (the "Office"), which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU), and comply with the Standards in Public Life Act, Chapter 570 of the Laws of Malta.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the audit of the Financial Statements* section of our report. We are independent of the Office in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other independent responsibilities in the exercise of our functions in accordance with Article 108(12) of the Constitution of Malta. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management of the Office is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Office's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Office is in the process of being terminated in accordance with national law.

The Office is responsible for overseeing its financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Office of the Commissioner for Standards in Public Life regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Auditor General

07 July 2025



Office of the Commissioner
for Standards in Public Life

Malta

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