Commissioner
for Standards
in Public Life

Annual Report

2025

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1 Introduction

1.1 The role of the Commissioner for Standards in Public Life

The Commissioner for Standards in Public Life holds office under the Standards in Public Life Act (chapter 570 of the laws of Malta). The Commissioner's main functions under the Act are:

- to investigate the conduct of persons who are subject to the Act, either on his own initiative or on the basis of a complaint;
- to examine declarations of assets filed by persons who are subject to the Act; and
- to make rulings, at the request of persons subject to the Act, on whether or not an action they propose to take would be in keeping with their ethical obligations (the Act refers to these rulings as "negative clearance").

1.2 Who is subject to the Act?

The Standards in Public Life Act applies to **members of Parliament** and **persons of trust**.

Members of Parliament include ministers and parliamentary secretaries (junior ministers). All members of Parliament are subject to the code of ethics for MPs that appears as the first schedule of the Act. In addition, ministers and parliamentary secretaries are subject to a separate ministerial code of ethics which appears as the Act's second schedule.

The Act defines the term "**persons 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 (chapter 595 of the laws of Malta).

The Standards in Public Life Act does not include a code of ethics for persons of trust. Instead, it requires them to abide by the code of ethics for public employees that appears in the Public Administration Act. Persons of trust are subject to this code even though the Public Administration Act itself does not classify them as public employees.

1.3 The appointment of the Commissioner

The Commissioner for Standards in Public Life is appointed by the President of Malta on the basis of a parliamentary resolution. The Commissioner serves for a single term of five years.

The current Commissioner is Chief Justice Emeritus Dr Joseph Azzopardi. He is the second Commissioner and has served in this role since 8 March 2023.

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.

1.4 Annual reports under the Act

Article 25 of the Standards in Public Life Act 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*."

This report covers the activities of the Commissioner and his office during 2025. It has been prepared for the purposes of article 25 of the Act.

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 in an abusive manner.

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 that gave 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 Standards in Public Life 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 Standards in Public Life 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 emerges from article 22(5) of the Act. It 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 been only 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 proves 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 221 complaints over the period from 30 October 2018 (when the Standards in Public Life Act came into force) to 31 December 2025. The status of these complaints as on 31 December 2025 is shown in table 1.

Table 1 Complaints received, resolved and pending: totals, 2018–2025

Complaints received: total as on 31 December 2025			**221**
Complaints closed: total as on 31 December 2025			**205**
Of which:	Not investigated/not investigated further	125	
	Withdrawn by complainant	1	
	Investigated and concluded	79	
Complaints pending on 31 December 2025			**16**
Of which:	Under preliminary review	2	
	Under investigation	13	
	Investigation suspended	1	

Table 2 Complaints received, resolved and pending: annual breakdown, 2023–2025

		2023	*2024*	*2025*
Complaints outstanding at start of year		19	27	16
New complaints received		35	19	30
Total number of outstanding and new complaints		**54**	**46**	**46**
Complaints closed		**27**	**30**	**30**
Of which:	Not investigated/not investigated further	20	13	17
	Withdrawn by complainant	–	–	–
	Investigated and concluded	7	17	13
Complaints pending at end of year		**27**	**16**	**16**
Of which:	Under preliminary review	16	4	2
	Under investigation	11	12	13
	Investigation suspended	–	–	1

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

As this table shows, the number of new complaints can vary markedly from year to year. In 2025 the number of new complaints increased by 58 per cent over the previous year. However, the backlog of complaints at the end of 2025 remained the same as in 2024.

2.4.2 Complaints not investigated or not investigated further

Table 3 on the next page indicates on what grounds the Commissioner decided that particular complaints should not be investigated or not investigated further during 2025, with comparative data for the preceding two years.

The most important reasons why complaints were not investigated or not investigated further during 2025 are because:

- they concerned individuals who did not fall under the Standards in Public Life Act; or
- they concerned actions that fell within the remit of another authority.

Complaints in the first category concerned legal professionals in private practice and local councillors. Complaints in the second category concerned among other things the failure by ministers to publish their declarations of assets for the year 2023. This issue is discussed in chapter 4 of this report.

Table 3 Complaints not investigated/not investigated further: annual breakdown, 2023–2025

Reason for not investigating or not investigating further	*2023*	*2024*	*2025*
Complaint concerned a person not subject to the Act	8	–	4
Complaint concerned actions that did not amount to misconduct in terms of the Act	8	5	1
Complaint was time-barred	1	1	2
Complainant was anonymous	–	–	–
Complaint concerned a Cabinet decision	–	2	–
Complaint was trivial	1	1	–
Complaint fell within the remit of another authority	1	2	4
Other	–	–	1
More than one reason	1	2	5
Total number of complaints not investigated/not investigated further	**20**	**13**	**17**

Table 4 Outcome of investigations: totals, 2018–2025

Outcome	*Number of investigations*	*Corresponding no. of complaints*
Case referred to Parliament's Standards Committee	15	16
Case referred to other authorities	–	–
Case resolved by the Commissioner under article 22(5) of the Act	15	18
Case report dealt with practices rather than individuals	3	3
Investigation was inconclusive	5	6
No misconduct found	30	36
Total number of investigations concluded	**68**	**79**

2.5 Investigations

2.5.1 Investigations concluded, 2018–2025

Table 4 summarises the outcome of all investigations concluded between 30 October 2018 and 31 December 2025.

As this table shows, the number of investigations does not necessarily tally with 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 such investigations, but on both occasions 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 as shown 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 2025. For this reason it is not reflected in table 4.

As table 4 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. Such an outcome is still definitive, meaning that the Commissioner closes the case and publishes his case report.

2.5.2 Investigations concluded during 2025

Table 5 presents the outcome of investigations concluded during 2025, with comparative data for the previous two years. As this table shows, the Commissioner concluded 12 investigations during 2025, corresponding to 13 complaints.

Six of these investigations resulted in a finding that misconduct had occurred. The Commissioner resolved one case under article 22(5) of the Act and referred the other five to the Standards Committee. See chapter 3 for more details.

Table 5 Outcome of investigations: annual breakdown, 2023–2025
(Corresponding number of complaints shown in brackets)

Outcome	*2023*	*2024*	*2025*
Case referred to Parliament's Standards Committee	1 (1)	2 (2)	5 (5)
Case referred to other authorities	–	–	–
Case resolved by the Commissioner under article 22(5) of the Act	3 (5)	2 (2)	1 (1)
Case report dealt with practices rather than individuals	–	–	–
Investigation was inconclusive	–	2 (3)	–
No misconduct found	1 (1)	8 (10)	6 (7)
Total number of investigations concluded	**5 (7)**	**14 (17)**	**12 (13)**

3 A Review of Selected Cases

3.1 Use of public funds for personal publicity

Three investigations concluded by the Commissioner during 2025 concerned allegations that ministers had used public funds for personal publicity. The first two cases concerned videos featuring ministers and circulated through official government Facebook pages by means of sponsored posts, meaning that the page administrators paid for the posts to be brought to the attention of a wider audience. The third case concerned a government-funded advertorial (an article published by a media outlet against payment) that featured a parliamentary secretary.[1]

In considering these cases, the Commissioner took note of the guidelines on government advertising and promotional material issued by his predecessor in August 2021.[2] These guidelines define the term “advertisement” to include sponsored posts on social media and advertorials. The guidelines state that the names and photographs of ministers should not appear in government advertisements.

The Commissioner also recalled two previous cases involving government advertisements that had been dismissed by Parliament’s Standards Committee on the grounds that the guidelines had no legal standing.[3] Following the first of these cases, the Commissioner had recommended that the guidelines should be recast as rules and incorporated in the ministerial code of ethics in order to eliminate any room for doubt regarding their validity.[4] However, the Committee had not acted on this recommendation.

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1 See reports on cases K/067, K/069 and K/075, issued on 11 April 2025, 24 March 2025 and 10 December 2025 respectively.

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

3 Cases K/041 and K/052. The Commissioner’s reports on these cases were issued on 1 June 2022 and 4 March 2024 respectively.

4 See letter to the Speaker dated 18 July 2023, available from https://standardscommissioner.mt/wp-content/uploads/recommendation-to-speaker-2023-07-18.pdf.

In his reports on the three current cases, the Commissioner observed that the guidelines had not been intended as rules in their own right, but simply as a guide to the interpretation of the ministerial code of ethics. He reiterated his recommendation for the guidelines to be incorporated in the code.

In all three cases, the Commissioner concluded that a breach of ethics had taken place.

In the first two cases, he sought an apology from the responsible ministers with a view to closing the cases under article 22(5) of the Standards in Public Life Act. However, he did not receive any apology. He therefore referred both cases to Parliament's Standards Committee.

In the third case, the Commissioner noted that the parliamentary secretary in question had already made an apology in connection with a previous case involving the misuse of government advertising. For this reason, the Commissioner referred the case directly to the Committee without seeking an apology.

In his reports on two of these cases, the Commissioner observed that the European Union had adopted a law on transparency in political advertising. This law required political adverts to carry information indicating who had paid for the advert and how much it had cost. The Commissioner pointed out that government advertisements could be considered political adverts in terms of the EU law if they represented personal publicity for ministers. This could give rise to infringement proceedings against Malta for a breach of the law. It was therefore in the national interest to regulate government adverts in such a way as to avoid any doubts about their true purpose.[5]

In spite of the Commissioner's arguments, the Standards Committee decided on 12 January 2026 that it should not adopt his reports on the first two cases. The third case remains pending before the Committee as on the date of finalisation of this report.

3.2 Alleged absenteeism by MPs working in the public sector

Two cases investigated by the Commissioner during 2025 concerned allegations that opposition members of Parliament who held jobs in the public sector were not showing up for work.[6]

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[5] See paragraphs 41–42 of the Commissioner's report on case K/067, and paragraphs 36–37 of his report on case K/075.

[6] See reports on cases K/070 and K/071, issued on 21 August 2025 and 3 June 2025 respectively.

In considering these cases, the Commissioner recalled a similar case investigated by his predecessor.[7] The previous Commissioner had found that backbench MPs who were employed in the public sector were entitled to release from work to attend to their parliamentary duties. However, some opposition MPs were also absenting themselves from work to take part in constituency activities.

The previous Commissioner had recommended that the rules governing the release from work of MPs who worked in the public sector should be clarified and better enforced. He had also recommended that opposition MPs should not be designated as shadow ministers with responsibility for the sectors within which they worked. The aim was to avoid a conflict between their role as shadow ministers and their obligations as public employees, which included respecting confidentiality and refraining from public criticism of their employers.

In both cases considered by him, the current Commissioner concluded that there was no evidence to support the allegation that MPs were absenting themselves from work without justification. However, he noted a number of points of concern.

The Commissioner observed that opposition MPs were absenting themselves from work to attend meetings and other activities in their capacity as shadow ministers. It was not clear whether such absences were legitimate. With this grey area in mind, the Commissioner reiterated his predecessor's recommendation to clarify the rules governing the release of MPs from work.

The Commissioner noted that the MP in one of the two cases was serving as shadow minister for the sector within which he worked as a public employee. The Commissioner reiterated his predecessor's recommendation that such situations should be avoided. The Commissioner drew this case to the attention of the Leader of the Opposition, and he did so again on 10 September 2025 following the election of a new Leader of the Opposition.

In the same case, the Commissioner noted that the MP included his title as shadow minister in emails that he sent as a public employee. The Commissioner considered this inappropriate. He wrote to the MP to inform him that, in his opinion, this represented a breach of ethics. The Commissioner proposed that the case should be closed with an apology under article 22(5) of the Standards in Public Life Act. The MP duly apologised, and the Commissioner closed the case.

The Commissioner found that the MP in the second case was not signing his department's attendance sheet. The MP argued that employees in his grade

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[7] See report on case K/021, issued on 2 November 2020.

were exempted from signing the attendance sheet by virtue of the relevant sectoral agreement (a government–union agreement setting out the career structure and conditions of work of public employees in a particular category). However, the Commissioner noted that the MP was the only employee in his grade who was refusing to sign the attendance sheet. The Commissioner recommended that this matter should be resolved without delay.

The complaint against this MP included an allegation that he was performing private work during office hours. The Commissioner found no evidence to support this allegation. However, he noted that the MP's department allowed its employees to carry out private work as a matter of course. The Commissioner warned that this risked creating conflicts of interest, and he recommended the introduction of measures to minimise the risk. The Commissioner made it clear that he was raising this issue as a general concern, not as a matter arising from the conduct of the MP in question.

3.3 Non-declaration of particular assets

Another complaint considered by the Commissioner concerned the Prime Minister's alleged failure to include a property purchased by him during 2022 in his declaration of assets for the same year. The complainant also questioned how the Prime Minister had financed the purchase of the property since he did not declare any loans, and a comparison of his declarations of assets for 2021 and 2022 showed no reduction in the value of other assets, including bank balances, corresponding to the value of the property he had bought.

This complaint led the Commissioner to consider the demarcation between his jurisdiction and that of the Financial Intelligence Analysis Unit (FIAU), the state authority whose role it is to investigate money laundering.

The Commissioner noted that the complaint contained three allegations:

(i) that the Prime Minister had omitted a property bought by him from his declaration of assets;

(ii) that the Prime Minister had also failed to declare additional assets which he had presumably used to finance his acquisition of the property; and

(iii) that these additional assets constituted unexplained wealth, meaning that it was not clear whether they had been obtained legitimately.

The Commissioner observed that the Standards in Public Life Act empowered him to verify asset declarations by persons subject to the Act. This role was separate from that of investigating complaints. All the same, it left no room for doubt that it was within the Commissioner's remit to investigate an allegation that a minister's declaration of assets was incomplete. Therefore the first two allegations fell within the Commissioner's jurisdiction.

However, the Commissioner took the view that the third allegation fell within the jurisdiction of the FIAU. This body had the legal powers and the expertise to investigate claims that any individual had obtained wealth from illegitimate sources.

The Commissioner also considered the impact of article 14(2) of the Act. This provision required a complaint to be submitted to the Commissioner not more than thirty working days after the complainant got to know of the actions that were the subject of the complaint. If this timeframe was exceeded, the Commissioner could not investigate the complaint.

The complaint in question had been submitted just one day after the publication of a news report on the subject. However, the same matter had also been the subject of a blog post by a well-known blogger three months previously. The interval between the blog post and the submission of the complaint exceeded the time limit of thirty working days.

The Commissioner referred to a decision by his predecessor, dating back to 2021, to the effect that if the media reported a fact, it was reasonable to assume that the complainant came to know of the same fact on the day when it was reported. On this basis the Commissioner concluded that article 14(2) precluded him from investigating the complaint.

In his decision on this complaint, the Commissioner reiterated concerns he had already expressed in the past concerning the short timeframes in article 14(2) of the Standards in Public Life Act.[8] He stated that it was hard to understand why complaints about breaches of ethics were subject to such short timeframes, when political corruption – which, as a crime that could lead to a prison sentence, was much more serious than a breach of ethics – was no longer subject to time-barring.

The Commissioner also referred to a report by the Organisation for Economic Cooperation and Development (OECD)[9] which recommended among other things that the timeframes in article 14(2) of the Act should be extended. He expressed his wholehearted support for this recommendation.

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8 See page 16 of the Commissioner's annual report for the year 2023.

9 OECD, *Public Integrity in Malta: Improving the Integrity and Transparency Framework for Elected and Appointed Officials*. Report published in October 2023 and available from https://www.oecd.org/en/publications/public-integrity-in-malta_0ecc469e-en.html.

3.4 Conflicts of interest

3.4.1 Alleged conflict of interest involving the chairperson of a state authority

During 2025 the Commissioner received a complaint about the appointment of an individual as chairperson of a state authority. The complainant alleged that the appointment was irregular because the appointee worked in the same sector that, as chairperson of the authority, he was meant to regulate. The complaint concerned both the authority chairperson and the minister who was responsible for his appointment.

The complainant did not link his complaint to any specific provision of a relevant code of ethics. Instead, he referred to article 13(1)(b) of the Standards in Public Life Act, which empowered the Commissioner to investigate breaches of "*any ethical duty*" by a person subject to the Act. The complainant also referred to article 13(2) of the Act, which stated that "*'ethical duty' includes the obligation to observe the applicable Code of Ethics*". The complainant understood the word "*includes*" to mean that an individual's ethical duty was not limited to observing the applicable code. On this basis the complainant argued that the Commissioner could make a finding of misconduct even if there was no breach of any specific provision of the relevant code of ethics.

In considering this complaint, the Commissioner noted that the Standards in Public Life Act did not empower him to investigate the chairpersons of state authorities. But if the appointment of a chairperson was irregular, this potentially constituted a breach of ethics on the part of the minister who had made the appointment.

However, the Commissioner did not accept the complainant's argument that a person subject to the Act could be found in breach of ethics purely on the basis of the Commissioner's subjective judgement. Any such finding had to involve a breach of a specific provision of the Act, the relevant code of ethics, or any other rules that applied to the case.

The Commissioner found that the chairperson had been required to cease his private activities before taking up his appointment. Moreover, if he resigned as chairperson he would have to observe a "cooling-off period" during which he could not accept related work from individuals or private firms. This meant that the relevant legislation had been followed, and the minister could not be found responsible for a breach of ethics in making the appointment.

The Commissioner acknowledged that this did not address the concerns of the complainant, who argued that an individual working privately in a given sector should be required to observe a cooling-off period *before* taking up an appointment with the state authority responsible for regulating that sector. However, there were no rules to this effect.

The Commissioner recalled recommendations by the OECD[10] that lobbyists for private interests should observe a cooling-off period before joining the public sector, and that members of government boards (including the governing boards of state authorities) should be made subject to the Standards in Public Life Act. The Commissioner noted with regret that these recommendations had not been implemented.

3.4.2 Alleged conflict of interest on the part of an MP asking parliamentary questions

The Commissioner received a complaint alleging that an opposition MP had posed parliamentary questions seeking information for the benefit of a company that he represented as a lawyer in private practice. The complainant alleged that this represented a conflict of interest on the part of the MP.

The Commissioner decided that he could not investigate this complaint because the Speaker had jurisdiction over the conduct of MPs in Parliament. This included asking parliamentary questions.

However, the Commissioner noted in his decision that the provisions on conflicts of interest in the code of ethics for MPs concerned only conflicts relating to legislation before Parliament. An MP who had an interest in a law under consideration in Parliament was obliged to declare that interest. But an MP who had an interest in any other parliamentary business, including parliamentary questions, was not obliged to declare it. The Commissioner took the view that this was a serious shortcoming in the code.

On 6 March 2025 the Commissioner wrote to the Minister for Justice and Reform of the Construction Sector, as the minister responsible for the administration of the Standards in Public Life Act, to draw his attention to this shortcoming. The Commissioner recommended that the code of ethics for MPs should be extended to cover conflicts of interest relating to any business of Parliament and parliamentary committees.

3.5 False statements by MPs

During 2025 the Commissioner considered three complaints alleging that opposition MPs had made false statements. These complaints highlighted an additional shortcoming in the code of ethics for MPs.

The first of these complaints concerned an allegation that an opposition MP had justified his vote in Parliament in favour of amendments to a concession

10 See report cited in previous footnote.

for the development of Fort Chambray in Gozo by misrepresenting the terms of the amendments.[11]

In considering this complaint, the Commissioner distinguished between the MP's vote on the concession and his public statements justifying it. The Commissioner stated that he could not find an MP guilty of a breach of ethics simply because he disagreed with the MP's vote in Parliament. His focus was therefore solely on whether the MP had made misleading public statements about the concession.

The Commissioner noted that 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. A false statement by an MP who was not a minister could be considered a breach of ethics only if it was so serious as to amount to 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 Parliament.

The Commissioner concluded that in this particular case, article 1 of the code had been breached. This was because the MP's public statements concerned a concession that allegedly favoured private interests at the expense of the public interest, and that had attracted controversy for this reason. The fact that the MP in question had resorted to misleading statements to justify his vote on the concession did nothing to assuage public doubts about the merits of the concession. It raised questions about the reasons behind his vote and thereby undermined the status and dignity of Parliament.

Nevertheless, the Commissioner noted later public statements by the same MP in which he indirectly acknowledged that his earlier statements had been misleading. This was an extenuating factor which made it possible for the case to be closed with an apology under article 22(5) of the Standards in Public Life Act. The Commissioner accordingly wrote to the MP to propose that he should apologise, but the MP did not reply.

The Commissioner was left with no option but to refer the case to Parliament's Standards Committee. However, the Committee decided on 12 January 2026 that it should not adopt the Commissioner's report on the grounds that the MP's comments were open to interpretation.

The second complaint concerned statements by an MP in Parliament and in public about a proposed waste treatment plant, while the third concerned statements by three MPs in Parliament and in public about generic medicines.

In his decisions on these two complaints, the Commissioner distinguished between statements made by MPs in and outside Parliament. He pointed out

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11 See report on case K/072, issued by the Commissioner on 21 April 2025.

that he could only investigate public statements made by MPs outside Parliament, since their conduct in Parliament fell under the jurisdiction of the Speaker.

In each case the Commissioner found that an MP had made a public statement outside Parliament that was not factual. However, neither case was so serious as to amount to a breach of article 1 of the code of ethics for MPs, so neither complaint warranted further investigation. The Commissioner pointed out that article 1 could not be used as a catch-all provision to make up for omissions elsewhere in the code.

The Commissioner also recalled that his predecessor had recommended the introduction of new codes of ethics for MPs and ministers.[12] The proposed new code for MPs included the obligation to tell the truth. Had this code been introduced, both complaints could have had a different outcome.

In his decision on the third complaint, the Commissioner pointed out that ethical standards for MPs and ministers were governed by law. The Commissioner was bound to observe the law as it stood, and he could not compensate for shortcomings in the law by disregarding it.

3.6 Alleged mistreatment of a third party

Another complaint received by the Commissioner during 2025 concerned a minister's alleged mistreatment of a person who was not the complainant.

In considering this complaint, the Commissioner referred to a case in which his predecessor had dismissed an allegation concerning the mistreatment of a third party. The previous Commissioner had stated that to investigate this particular allegation, he would have to inquire into the personal circumstances of the alleged victim. He did not feel that he should do so once the complaint on the matter did not come from the alleged victim herself.[13]

The current Commissioner noted that in the case considered by his predecessor, the complainant was closely related to the alleged victim. The same argument applied all the more to the present case, in which the complainant appeared to have no connection with the alleged victim. The Commissioner therefore ceased investigating the complaint.

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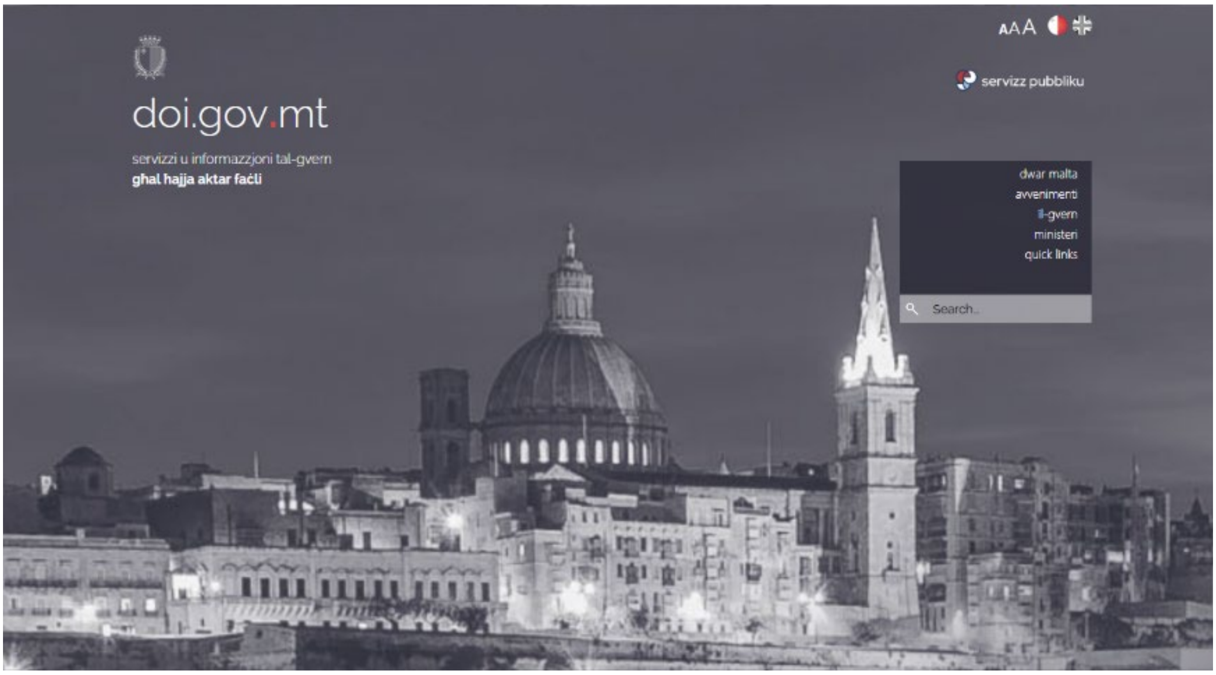
12 *Revising the Codes of Ethics for Members of the House of Representatives and for Ministers and Parliamentary Secretaries: A recommendation under article 13 of the Standards in Public Life Act*. Report published in July 2020 and available from https://standardscommissioner.mt/wp-content/uploads/report-revised-codes-of-ethics.pdf.

13 Report on case K/036 (issued on 10 December 2021), paragraph 25.



The Department of Information issues press releases on behalf of government ministries

In table 3 (see previous chapter), which gives reasons why complaints were not investigated or not investigated further, the reason for the non-investigation of one complaint is listed as “other”. The complaint so listed in the table is the one described above.

3.7 Partisan content in an official government statement

During 2025 the Commissioner investigated a complaint alleging that a minister had included partisan content in an official government statement issued by him through the Department of Information (DOI).[14]

In accordance with his normal practice, the Commissioner sought the minister’s reactions to the complaint. The minister denied that he had used partisan language in the statement. At the same time, he argued that since ministers were members of Parliament, they were inherently political figures, and their institutional voice could not be completely separated from their political identity.

The Commissioner concluded that the DOI statement included content that was clearly partisan in nature. Such content had no place in an official statement issued by the government of a modern European country. Ministers

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14 See report on case K/082, issued by the Commissioner on 19 August 2025.

who wanted to respond in kind to partisan criticism could do so through their political party or their own personal social media accounts.

The Commissioner dismissed the argument that ministers' institutional voice could not be separated from their political identity. He pointed out that ministers were MPs in the United Kingdom too, yet UK government rules made it clear that official statements could not be used to defend government policies in party-political terms, or to attack groups that opposed government decisions. UK government statements had to be factual and objective.

The Commissioner recalled that both he and his predecessor had recommended that Malta's DOI should adopt similar rules. He reiterated this recommendation and expressed regret that it had not been acted upon.

The Commissioner referred this case to Parliament's Standards Committee. It was still pending before the Committee as on the date of finalisation of this report.

4 Other Functions Arising from the Act

4.1 Review of annual declarations of assets by MPs and ministers

4.1.1 Asset declarations by members of Parliament

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.

These declarations are held by the Speaker. They 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. However, the Speaker forwards copies of the declarations to the Commissioner under confidential cover for the purposes of article 13(1)(a) of the Act. Copies of MPs' declarations for the year 2024 were duly provided to the Commissioner during 2025.

4.1.2 Asset declarations by ministers

Until 2024, every minister and parliamentary secretary made another annual declaration of assets that was separate from his or her declaration as MP. The declaration form for ministers and parliamentary secretaries required much the same information as the form for MPs. The main differences between the forms were as follows:

- ministers and parliamentary secretaries were required to state their annual income;
- ministers and parliamentary secretaries were required to list properties, financial investments and bank accounts held by their spouses under a community of acquests, whereas MPs are only required to list properties held by their spouses under the same arrangement; and

- MPs are required to provide details of their employment outside Parliament (although they do not have to say how much they earn).

4.1.3 Non-publication of ministerial asset declarations for 2023

Ministers and parliamentary secretaries used to present their declarations to the Cabinet Secretary. As a matter of longstanding practice, these forms were laid on the table of Parliament, as a result of which they would be published online. However, ministerial declarations for the year 2023 were not laid on the table of Parliament.

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 2025 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 OECD[15] should be the point of departure for any reform of 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.[16]

On 19 February 2025, the Commissioner wrote to the Cabinet Secretary 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.

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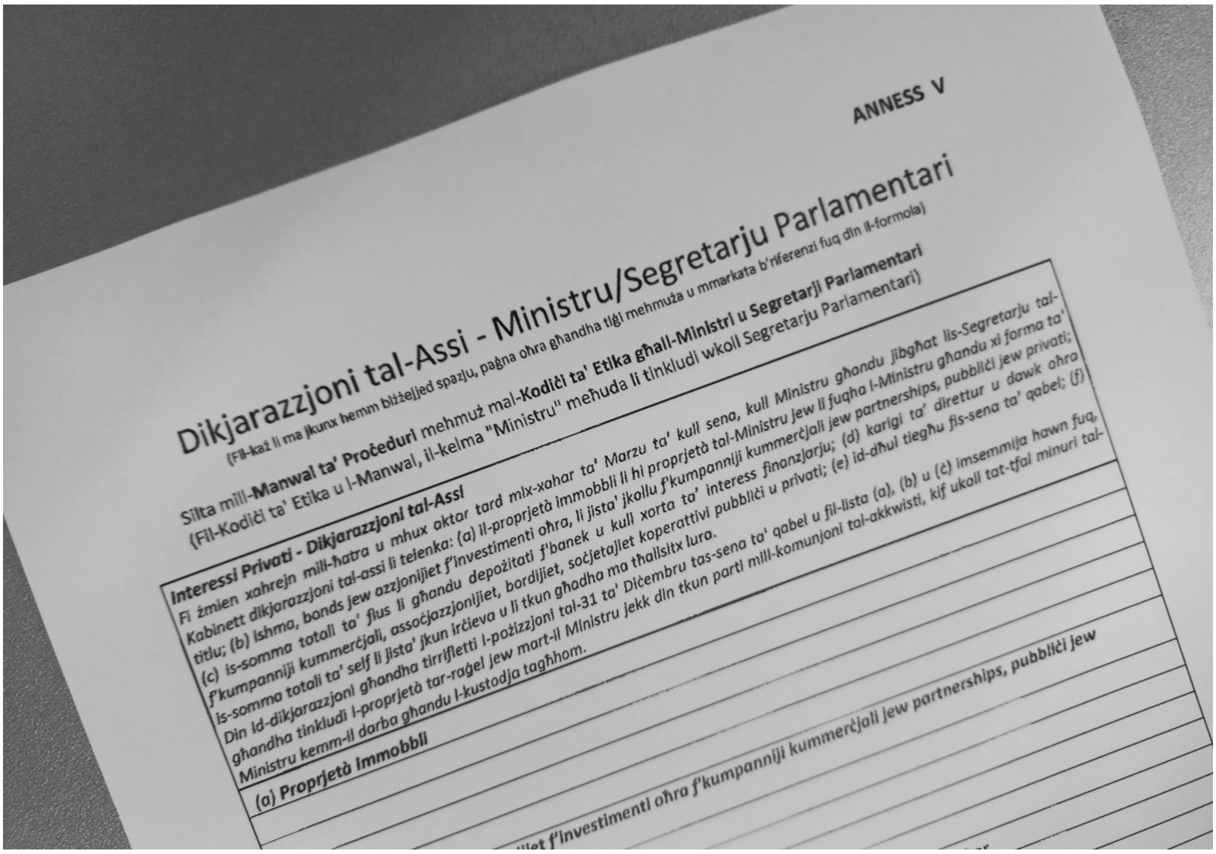
15 See footnote 9.

16 The letter is available at https://standardscommissioner.mt/other-documents/.



ANNESS V

Dikjarazzjoni tal-Assi - Ministru/Segretarju Parlamentari

(Fil-każ li ma jkunx hemm biżżejjed spazju, paġna oħra għandha tiġi mehmuża u mmarkata b'riferenzi fuq din il-formola)

Silta mill-**Manwal ta' Proċeduri** mehmuż mal-**Kodiċi ta' Etika għall-Ministri u Segretarji Parlamentari**
(Fil-Kodiċi ta' Etika u l-Manwal, il-kelma "Ministru" meħuda li tinkludi wkoll Segretarju Parlamentari)

Interessi Privati - Dikjarazzjoni tal-Assi

Fi żmien xahrejn mill-ħatra u mhux aktar tard mix-xahar ta' Marzu ta' kull sena, kull Ministru għandu jibgħat lis-Segretarju tal-Kabinett dikjarazzjoni tal-assi li telenka: (a) il-proprjetà immobbli li hi proprjetà tal-Ministru jew li fuqha l-Ministru għandu xi forma ta' titlu; (b) ishma, bonds jew azzjonijiet f'investimenti oħra, li jista' jkollu f'kumpanniji kummerċjali jew partnerships, pubbliċi jew privati; (c) is-somma totali ta' flus li għandu depożitati f'banek u kull xorta ta' interess finanzjarju; (d) karigi ta' direttur u dawk oħra f'kumpanniji kummerċjali, assoċjazzjonijiet, bordijiet, soċjetajiet koperattivi pubbliċi u privati; (e) id-dħul tiegħu fis-sena ta' qabel; (f) is-somma totali ta' self li jista' jkun irċieva u li tkun għadha ma tħallsitx lura.
Din id-dikjarazzjoni għandha tirrifletti l-pożizzjoni tal-31 ta' Diċembru tas-sena ta' qabel u fil-lista (a), (b) u (ċ) imsemmija hawn fuq, għandha tinkludi l-proprjetà tar-raġel jew mart-il Ministru jekk din tkun parti mill-komunjoni tal-akkwisti, kif ukoll tat-tfal minuri tal-Ministru kemm-il darba għandu l-kustodja tagħhom.

(a) Proprjetà Immobbli

f'investimenti oħra f'kumpanniji kummerċjali jew partnerships, pubbliċi jew

The asset declaration form used by ministers until 2024

The non-publication of ministers' asset declarations for 2023 prompted two complaints to the Commissioner. In considering these complaints, the Commissioner reiterated his view that non-publication was a step backwards. However, the tabling of documents in Parliament fell under the jurisdiction of the Speaker. The Commissioner took note of a ruling by the Speaker that there was no requirement for ministerial asset declarations to be laid on the table of Parliament.

The Commissioner also noted that, according to media reports, a request for access to the declarations had been lodged under the Freedom of Information Act. It was up to the Information and Data Protection Commissioner, as the competent authority under the Freedom of Information Act, to decide whether or not the government was obliged to comply with this request.

For these reasons, the Standards Commissioner concluded that he was unable to investigate the complaints.

4.1.4 Non-completion of ministerial asset declarations for 2024

On 22 September 2025, the Standards Commissioner wrote to the Cabinet Secretary to request copies of ministers' asset declarations for 2024. The

Commissioner received no reply to this letter, nor to a reminder the following month. In view of this, the Commissioner addressed the same request to the Prime Minister by means of a letter dated 3 December 2025.

The Cabinet Secretary wrote to the Commissioner on 18 December 2025. He stated that the Cabinet had decided that there should be a single declaration form for all MPs including ministers, and ministers had declared their assets to the Speaker earlier that year.

The Cabinet Secretary also announced that the government intended to strengthen the code of ethics for MPs. This was to be done in the light of recommendations made by the first Standards Commissioner in 2020,[17] as well as a decision by the current Commissioner concerning an MP who had made an untrue statement.

The Commissioner understood the Cabinet Secretary's letter to mean that ministers had declared their assets for 2024 using only the declaration form for MPs. The Commissioner also understood that ministers would continue to use this form only in future, and the ministerial declaration form had been eliminated.

The Commissioner wrote to the Prime Minister on 6 January 2026 to express his concern about these developments. He stated that, in effect, ministers would no longer declare their income. Neither would they declare financial investments and bank accounts held by their spouses, since this information was not included in declarations of assets by MPs. This was a setback for transparency in public life, and it sent a very negative message.

The Commissioner stated that another setback for transparency had taken place because asset declarations by MPs were not published, so declarations by ministers would no longer be accessible to the public. The Commissioner recalled that, in January 2025, the Prime Minister had proposed that declarations by MPs should be published within a timeframe to be set by law, but in his letter of December 2025 the Cabinet Secretary made no reference to this proposal.

The Commissioner also noted that ministers were obliged by their code of ethics to make an annual statement of their assets to the Cabinet Secretary "*on the relative form*". The elimination of the ministerial asset declaration form meant that all ministers were in breach of their ethical obligations, even if no action could be taken against this breach since the Commissioner did not have the power to investigate Cabinet decisions.

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[17] See footnote 12.

As regards the proposed changes to the code of ethics for MPs, the Commissioner pointed out that the code of ethics for ministers also needed strengthening. He stated that it was particularly important for ministers to be regulated by a robust ethical framework, given their powers and the resources they controlled. He observed that the first Commissioner's recommendations of 2020 dealt with both codes, as did the OECD recommendations of 2023.

The Commissioner noted that some of the recommendations by his predecessor and the OECD were aimed at strengthening the asset declaration system. He called for these recommendations to be addressed as part of any changes to the ethical framework, even though recent changes to the asset declaration system had been in a contrary direction. The Commissioner published his letter.[18]

In March 2026 the government published draft amendments to the code of ethics for MPs and the code of ethics for ministers. This and subsequent developments will be covered in the Commissioner's annual report for 2026.

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 2025 the Commissioner received two requests for negative clearance.

4.2.1 Release from work to attend funerals

The first request came from an opposition MP who wished to know whether backbench MPs who worked in the public sector were allowed to absent themselves from work in order to attend funerals.

In his reply, the Commissioner stated that he understood the request as referring to situations where MPs attended funerals as part of their constituency work, and not specifically in their capacity as MPs (as would be the case if a fellow MP or former MP passed away).

The Commissioner referred to a report issued by his predecessor concerning the release from work of opposition MPs who worked in the public sector. In

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18 This letter too is available from https://standardscommissioner.mt/other-documents/.

this report, the previous Commissioner had expressed a clear opinion that the right of MPs to absent themselves from work to attend to their parliamentary duties did not extend to constituency work. He had expressly mentioned attending funerals as an example of constituency work in this context.[19]

In this light, the current Commissioner concluded that MPs who worked in the public sector were not entitled to release from work in order to attend funerals in their constituencies.

4.2.2 A public sector appointment for a backbench MP

The second request for negative clearance came from a backbench MP on the government side who wished to know whether it was permissible for him to take up an appointment with a public authority.

In reply to this request, the Commissioner referred to a report by his predecessor which dealt with the government practice of giving backbench MPs appointments in the public sector. The previous Commissioner had concluded that this practice was wrong and should be ended because it made backbench MPs dependent on the government. This weakened Parliament in its role of scrutinising the executive.[20]

The current Commissioner stated that he agreed with his predecessor's conclusion. However, he also noted that his predecessor's recommendation for such appointments to be prohibited had not been put into effect. Currently there was no provision in the Constitution, the Standards in Public Life Act or the code of ethics for MPs that impeded the MP from accepting the proposed appointment with a public authority.

The Commissioner therefore ruled that taking up the appointment would not constitute a breach of ethics on the MP's part. Naturally, it was up to the public authority in question to observe any provisions of law that applied to it in relation to the engagement of personnel.

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19 See report on case K/021 (issued on 2 November 2020), paragraph 70.

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

5 Other Activities

5.1 International outreach

5.1.1 Round table on integrity in parliaments

On 31 March 2025, the Committee on Rules of Procedure within the Parliamentary Assembly of the Council of Europe held a round table at the House of Commons in London. The event brought together members of the Committee and experts on ethics to discuss ethical standards in parliaments. The Commissioner took part at the invitation of the Committee.

The round table considered measures to prevent, detect and investigate breaches of ethical standards and cases of corruption in national parliaments, and how these measures could be improved. Discussions also considered the importance of codes of conduct for parliamentarians in building an ethical culture, and the need for this culture to be shared by parliamentary staff and political parties.

Participants also examined the mechanisms used by parliaments in Europe and beyond to uphold ethical standards. The Commissioner presented Malta's experience in this regard.

5.1.2 Meeting of the European Network for Public Ethics

On 16 and 17 October 2025, the Commissioner attended a meeting of the European Network for Public Ethics (ENPE), a body consisting of national ethics offices in several European countries. This body is a forum through which offices with a role broadly similar to that of Malta's Commissioner for Standards in Public Life share ideas and discuss common issues. The meeting was held in Budapest.

The meeting was addressed by representatives of the International Anti-Corruption Academy, the International Association of Anti-corruption Authorities, the Anticorruption and Integrity in Government Division of the OECD, the Basel Institute on Governance, and the European Commission. Representatives of national anti-corruption and ethics offices also contributed to the proceedings.

Participants at the ENPE meeting in Budapest, October 2025

One of the main topics discussed by participants concerned the mechanisms used to raise awareness of ethical issues among public sector employees. A key mechanism used to this end was the delivery of training.

5.2 Draft EU directive on third-country lobbying

During 2025 the Office of the Commissioner for Standards in Public Life continued to provide inputs to the Office of the Prime Minister (OPM) regarding 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. The directive sought to achieve this aim by obliging entities that carried out lobbying on behalf of third countries to report their activities.

The Policy Development and Programme Implementation Directorate within OPM was responsible for developing a national position on the draft directive. It first sought inputs to this end from the Office of the Commissioner during 2024. The Office of the Commissioner was familiar with some of the issues involved, and able to contribute on the subject, because in February 2020 the first Commissioner had issued proposals for the regulation of lobbying within a national context.[21]

Discussions on the draft directive within the Council of the EU were protracted, and they continued throughout 2025 under both the Polish and the Danish presidencies of the Council. The decision-making process within the Council involved tight timeframes, as a result of which OPM regularly requested the Office of the Commissioner to submit feedback on aspects of the directive at very short 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.

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21 See *Towards the Regulation of Lobbying in Malta: A Consultation Paper*, available from https://standardscommissioner.mt/wp-content/uploads/consultation-paper-lobbying.pdf.

6 Resourcing and Logistics

6.1 Staffing

At the start of 2025 the Office of the Commissioner for Standards in Public Life consisted of six serving members of staff: the Director General, a Senior Investigator, an Investigator II, an Assistant Director (Administration), an Administrative Assistant and a Driver.

The Investigator II resigned in March 2025, bringing the number of serving employees down to five. The Commissioner opted not to fill the resulting vacancy.

During 2025 a sixth 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 2025 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 2025, as submitted by the Commissioner to Parliament in September of the previous year, provided for a total of €569,500 in expenditure. Of this expenditure, €69,500 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 2025.

This meant that the Office required €500,000 in funding from the national budget for 2025. This amount was duly included by the government in its budgetary estimates for 2025 and made available to the Office.

Actual expenditure by the Office of the Commissioner during 2025 amounted to €568,440. The deficit incurred by the Office of the Commissioner during 2025 thus came to €68,440, a marginal reduction by comparison with the amount forecast in its financial plan for the year.

Audited financial statements for the Office of the Commissioner covering the year to 31 December 2025 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 2025

Contents

Office of the Commissioner for Standards in Public Life

Report and Financial Statements for the Year Ending 31 December 2025

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

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2025

	2025	2024
	€	€
Income		
Government subvention	**500,000**	450,000
Expenditure		
Administrative and other expenses	**166,391**	135,608
Personal emoluments (note 5)	**402,049**	399,252
	568,440	534,860
Deficit for the year	**(68,440)**	(84,860)

Office of the Commissioner for Standards in Public Life

STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

	Notes	2025	2024
		€	€
Fixed assets			
Intangible fixed assets	6	–	738
Tangible fixed assets	7	**69,722**	90,719
		69,722	91,457
Current assets			
Prepayments		**16,036**	12,535
Bank	8	**206,442**	267,804
		222,478	280,339
Total assets		**292,200**	371,796
Long-term liabilities			
Leased liabilities	9	**38,831**	57,678
Current liabilities			
Leased liabilities	9	**18,846**	18,477
Payables	10	**14,669**	7,347
		33,515	25,824
Accumulated fund		**219,854**	288,294
Accumulated fund and liabilities		**292,200**	371,796

These financial statements were approved and authorised for issue on 27 July 2026.

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

	€
At 1 January 2024	**373,154**
Deficit for the year	**(84,860)**
At 31 December 2024	**288,294**
Deficit for the year	**(68,440)**
At 31 December 2025	**219,854**

Office of the Commissioner for Standards in Public Life

STATEMENT OF CASH FLOWS

For the year ended 31 December 2025

	2025	2024
	€	€
Cash flows from operating activities		
Deficit for the year	**(68,440)**	(84,860)
Add: Depreciation and amortisation	**22,712**	23,478
Less: Profit on sale of fixed asset	**(245)**	–
Add: Finance costs	**1,523**	1,888
Operating deficit before working capital changes	**(44,450)**	(59,494)
Increase in receivables	**(3,501)**	(12,535)
Increase in payables	**7,322**	(10,907)
Net cash generated from operating activities	**(40,629)**	(82,936)
Cash flows from investing activities		
Payments to acquire fixed assets	**(21,711)**	(24,412)
Proceeds from sale of fixed assets	**978**	–
Net cash used in investing activities	**(20,733)**	(24,412)
Net decrease in cash and cash equivalents	**(61,362)**	(107,348)
Cash and cash equivalents at beginning of the year	**267,804**	375,152
Cash and cash equivalents at end of the year (note 8)	**206,442**	267,804

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 27 July 2026.

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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, subjective 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 include 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 de-recognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from de-recognition of an item of PPE are included in the profit and loss account when the item is de-recognised.

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 2026 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

	2025	2024
	€	€
Wages and salaries	**390,603**	385,078
Social security costs	**11,446**	14,174
	402,049	399,252

In the period under review the Commissioner employed the equivalent of 6 (2024 – 7) full-time employees.

6. Intangible fixed assets

	Software	Website	Total
	€	€	€
Cost			
At 01.01.2024 and 2025	2,950	2,480	5,430
Additions	–	–	–
At 31.12.2024 and 2025	**2,950**	**2,480**	**5,430**
Amortisation			
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**
At 01.01.2025	2,212	2,480	4,692
Charge for the year	738	–	738
At 31.12.2025	**2,950**	**2,480**	**5,430**
Net book value			
At 31.12.2024	738	–	738
At 31.12.2025	**–**	**–**	**–**

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						
01.01.2024	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	**179,652**	**–**	**22,721**	**7,913**	**23,852**	**234,138**
01.01.2025	179,652	–	22,721	7,913	23,852	234,138
Disposal	–	–	(979)	–	–	(979)
Additions	–	–	1,026	–	685	1,711
31.12.2025	**179,652**	**–**	**22,768**	**7,913**	**24,537**	**234,870**
Depreciation						
01.01.2024	85,382	5,668	19,076	6,645	9,576	126,347
Charge for the year	18,115	–	1,183	1,057	2,385	22,740
Release on disposal	–	(5,668)	–	–	–	(5,668)
31.12.2024	**103,497**	**–**	**20,259**	**7,702**	**11,961**	**143,419**
01.01.2025	103,497	–	20,259	7,702	11,961	143,419
Charge for the year	18,477	–	832	211	2,454	21,974
Release on disposal	–	–	(245)	–	–	(245)
31.12.2025	**121,974**	**–**	**20,846**	**7,913**	**14,415**	**165,148**
Net book value						
31.12.2024	76,155	–	2,462	211	11,891	90,719
31.12.2025	**57,678**	**–**	**1,922**	**–**	**10,122**	**69,722**

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:

	2025	2024
	€	€
Cash at bank	**206,442**	267,804

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:

	2025	2024
	€	€
Due within one year	**18,846**	18,477
Due within two and five years	**38,831**	57,678
	57,677	76,155

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

	2025	2024
	€	€
Depreciation	**18,477**	18,115
Finance charge	**1,523**	1,885
	20,000	20,000

NOTES TO THE FINANCIAL STATEMENTS

10. Payables due within one year

	2025	2024
	€	€
Creditors	**993**	–
Accruals	**13,676**	7,347
	14,669	7,347

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 2024 and 2025, 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. This ratio was positive at the reporting date.

To achieve the above, the Office carries out regular reviews of its working capital ratio. The Office also uses budgets and plans to set its strategy to optimise its use of available funds and implement its objectives and honour its commitments.

Office of the Commissioner for Standards in Public Life

DETAILED INCOME STATEMENT FOR THE YEAR ENDING 31 DECEMBER 2025

	2025	2024
	€	€
Income		
Government subvention	**500,000**	450,000
Expenditure		
Depreciation and amortisation	**22,712**	23,478
Finance costs	**2,142**	2,531
Housekeeping and general expenses	**15,473**	14,616
Insurance	**13,996**	3,932
IT costs	**19,417**	16,614
Maintenance	**1,802**	9,517
Motor vehicle expenses	**22,218**	22,656
Profit on disposal of fixed assets	**(245)**	–
Professional fees	**43,344**	19,415
Publications and media	**126**	136
Rent and common costs	**10,177**	10,204
Salaries	**402,049**	399,252
Staff training and welfare	**1,544**	492
Stationery	**4,082**	3,586
Telecommunications	**1,284**	1,212
Travelling and accommodation	**4,788**	4,078
Utilities	**3,531**	3,141
	568,440	534,860
Deficit for the year	**(68,440)**	(84,860)

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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 2025, 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 2025, 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 of Supreme Audit Institutions (ISSAIs). 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 ISSAIs 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 ISSAIs, 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

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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

27 July 2026

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Office of the Commissioner
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