

# Alberta Education

There are no new recommendations to the department in this report. The department has 10 outstanding recommendations, nine of which have been outstanding for more than three years. Nine are ready for assessment.

We issued an unqualified independent auditor's report on the 2019–2020 financial statements for the Alberta School Foundation Fund. There are no new or outstanding recommendations to this entity.

## The Northland School Division

In May 2017, the *Northland School Division Act* changed, resulting in the Auditor General no longer being the legislated auditor for the division. The board of trustees of the division chooses its external auditor, a process consistent with all other school jurisdictions in the province.

The division has two outstanding recommendations from the Auditor General on systems to improve student attendance in the division, which have been outstanding for more than three years. We will follow up once the division confirms implementation.

## Alberta School Jurisdictions' Financial Audits Summary

In accordance with Section 19(4) of the *Auditor General Act*, we have compiled a summary of the results of school jurisdictions' audited fiscal 2019 financial statements and recommendations from their auditors—see report on page 69.

## Status of Recommendations

as of November 2020

---

- 0** Implemented
- 0** New Recommendations
- 12** Outstanding Recommendations
  - **9** Ready for Assessment
  - **3** Not Ready for Assessment
- 11** Outstanding Recommendations Older than Three Years

## Outstanding Recommendations as of November 2020

Recommendation	When	Status
<p><b>DEPARTMENT</b> MONITORING SCHOOL JURISDICTIONS' ACCUMULATED OPERATING RESERVES:</p> <p>We recommend that the Department of Education improve its processes to monitor, asses and report on school jurisdictions' accumulated operating reserves.</p>	<p>November 2018, Financial Statement Auditing, p. 53</p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Clarify roles and responsibilities</b></p> <p>We recommend that the Department of Education improve its oversight of the school-building program by:</p> <ul style="list-style-type: none"> <li>working with the Department of Infrastructure to clarify the roles and responsibilities of each department and establishing supporting policies and procedures</li> <li>developing clear decision-making authorities for the program</li> </ul>	<p><b>April 2016, no. 1, p. 9</b></p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Improve the planning and approval process</b></p> <p>We recommend that the Department of Education improve project approvals for new schools and modernizations by:</p> <ul style="list-style-type: none"> <li>implementing a gated approval process</li> <li>identifying the approval gates, required deliverables, and responsibilities for completion of the deliverables</li> </ul>	<p><b>April 2016, no. 2, p. 12</b></p>	<p><b>Ready for Assessment</b></p>

## Outstanding Recommendations as of November 2020

Recommendation	When	Status
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Improve systems to manage and control projects</b></p> <p>We recommend that the Department of Education improve its systems to manage and control school capital projects by:</p> <ul style="list-style-type: none"> <li>• agreeing on project expectations promptly with school jurisdictions and Infrastructure, including scope, budget, and key milestones</li> <li>• developing and implementing change-management policies and procedures</li> </ul>	<p><b>April 2016, no. 3, p. 13</b></p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Improve systems to manage and control projects</b></p> <p>We recommend that the departments of Education and Infrastructure improve the planning process by:</p> <ul style="list-style-type: none"> <li>• identifying who must review and approve project planning deliverables and formally communicate these approvals to school jurisdictions or the Department of Infrastructure’s contractors</li> <li>• basing oversight of projects managed by school jurisdictions on risk</li> </ul>	<p><b>April 2016, no. 4, p. 14</b></p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Improve reporting systems and controls</b></p> <p>We recommend that the Department of Education define and report on the key performance indicators of the school-building program.</p>	<p><b>April 2016, no. 6, p. 16</b></p>	<p><b>Ready for Assessment</b></p>

## Outstanding Recommendations as of November 2020

Recommendation	When	Status
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Improve reporting systems and controls</b></p> <p>We recommend that the departments of Education and Infrastructure improve reporting on the school-building program by:</p> <ul style="list-style-type: none"> <li>defining reporting requirements, including measures to assess project performance</li> <li>using a common reporting system that specifies where information will be retained, who will update it, and how it will be updated</li> </ul>	<p><b>April 2016, no. 7, p. 16</b></p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Match capital funding to project progress</b></p> <p>We recommend that the Department of Education improve its cash-flow forecasting systems and ensure capital funding requests are supported by assumptions tied to project progress.</p>	<p><b>April 2016, no. 8, p. 19</b></p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> EDUCATION &amp; INFRASTRUCTURE—SCHOOL-BUILDING PROGRAM:</p> <p><b>Submit revised plan for approval</b></p> <p>We recommend if Treasury Board adjusts the Department of Education’s funding request, the Department of Education should submit its revised school-building program plan to the Treasury Board for approval. The revised plan should align with the approved funding and should clearly identify the impact on project progress.</p>	<p><b>April 2016, no. 9, p. 19</b></p>	<p><b>Ready for Assessment</b></p>

## Outstanding Recommendations as of November 2020

Recommendation	When	Status
<p><b>DEPARTMENT</b> SYSTEMS TO IMPROVE STUDENT ATTENDANCE IN NORTHLAND SCHOOL DIVISION:</p> <p><b>Oversight by the department</b></p> <p>We recommend that the Department of Education exercise oversight of Northland School Division by ensuring:</p> <ul style="list-style-type: none"> <li>the division develops and executes an operational plan to improve student attendance</li> <li>the operational plan identifies the resources needed and how results will be measured, reported, and analyzed</li> </ul>	<p><b>March 2015, no. 2, p. 23<sup>10</sup></b></p>	<p><b>Not Ready for Assessment</b></p>
<p><b>THE NORTHLAND SCHOOL DIVISION</b> SYSTEMS TO IMPROVE STUDENT ATTENDANCE IN NORTHLAND SCHOOL DIVISION:</p> <p><b>Develop plan to improve student attendance</b></p> <p>We recommend that Northland School Division develop an operational plan with short- and long-term targets to improve student attendance. The operational plan should include:</p> <ul style="list-style-type: none"> <li>measurable results and responsibilities</li> <li>a prioritized list of student-centered strategies, initiatives, and programs</li> <li>documentation of the costs and resources required to action the strategies, initiatives, and programs</li> <li>a specific timeline for implementation</li> <li>reporting on progress and accountability for improved attendance results</li> </ul>	<p><b>March 2015, no. 1, p. 23<sup>11</sup></b></p>	<p><b>Not Ready for Assessment</b></p>

<sup>10</sup> See also—*Alberta Education: Systems to Improve Student Attendance in Northland School Division Progress Report—February 2018.*

<sup>11</sup> See also—*Alberta Education: Systems to Improve Student Attendance in Northland School Division Progress Report—February 2018.*

## Outstanding Recommendations as of November 2020

Recommendation	When	Status
<p><b>THE NORTHLAND SCHOOL DIVISION</b>            SYSTEMS TO IMPROVE STUDENT ATTENDANCE IN            NORTHLAND SCHOOL DIVISION:</p> <p><b>Monitor and enforce student attendance</b></p> <p>We recommend that Northland School Division improve its guidance and procedures for schools to:</p> <ul style="list-style-type: none"> <li>consistently record and monitor student attendance</li> <li>benchmark acceptable attendance levels</li> <li>manage and follow up on non-attendance</li> </ul>	<p><b>March 2015,            no. 3, p. 30<sup>12</sup></b></p>	<p><b>Not            Ready for            Assessment</b></p>

<sup>12</sup> See also—*Alberta Education: Systems to Improve Student Attendance in Northland School Division Progress Report—February 2018*.



**Alberta Education**  
**Summary of 2019**  
**Financial Audit Results**  
**of School Jurisdictions**  
**in Alberta**





# Contents

About this Report	72
Summary of Findings	73
Financial Statement Audit Opinions	73
2019 Financial Information Highlights	73
Recommendations by External Auditors	76
Summary of Recommendations	77
Appendix	79
List of school jurisdictions in Alberta	79



## Related Reports:

- [Education: Summary of school jurisdictions financial results](#)—November 2019
- [Education: Summary of school jurisdictions financial results](#)—November 2018
- [Education: Summary of school jurisdictions financial results](#)—October 2017

Appointed under Alberta's *Auditor General Act*, the Auditor General is the legislated auditor of every provincial ministry; department; and most provincial agencies, boards, commissions, and regulated funds. The audits conducted by the Office of the Auditor General report on how government is managing its responsibilities and the province's resources. Through our audit reports, we provide independent assurance to the 87 Members of the Legislative Assembly of Alberta, and the people of Alberta, that public money is spent properly and provides value.

# About this Report

This report summarizes the results of examination of audits performed by the independent auditors of all school jurisdictions in Alberta, as required under Section 19(4) of the *Alberta Auditor General Act*.

Section 19(4) of the *Alberta Auditor General Act* requires the Auditor General to report each fiscal year to the Legislative Assembly the *results of examinations* by the auditor of a regional authority. The act defines a regional authority to include “a board under the *Education Act*.”<sup>13</sup> *Results of examinations* include information on the audit opinion issued on the financial statements of each school jurisdiction and the results of the audit reported to management and those charged with governance of the jurisdiction, including recommendations for process improvements.

The Auditor General is not the auditor of individual school jurisdictions in Alberta; however, the financial results of each school jurisdiction are included in the consolidated financial reporting of the Ministry of Education, the legislated auditor of which is the Auditor General.

In Alberta, each school jurisdiction is responsible for hiring an external auditor<sup>14</sup> to examine their annual financial statements. Under Section 139 of the *Education Act*, school jurisdictions are required to provide to the Department of Education, by November 30 each year, their audited financial statements, auditors’ reports and management letters detailing recommendations made by their auditor to management.

This report includes a Summary of Findings of our annual review of the audit reports on all school jurisdictions, including:

- The number of modified audit opinions issued to school jurisdictions
- Selected information from the combined audited financial statements of the school jurisdictions

- The number and type of recommendations issued to school jurisdictions

The purpose of our summary of the financial information and recommendations made to school jurisdictions is to identify trends across the sector, and it is not intended to provide an assurance opinion on the work of the school jurisdictions’ auditor.

Users of this summary should keep in mind that the school jurisdictions’ auditor did not design their audit to assess all key control and accountability systems. However, when auditing the financial statements, the auditor reports to management and the board of trustees any control weaknesses that come to their attention and any recommendations for improvement.

The Department of Education and school jurisdictions can use information on recommendations to work together to rectify identified common control weaknesses. Management of individual school jurisdictions can also use this information to proactively consider the sustainability of their jurisdiction’s control environment.

We do not identify the school jurisdictions associated with specific recommendations, as this information is not necessary in order for the department and school jurisdictions to achieve their desired outcome—establishing sector-wide strong, sustainable internal controls for financial reporting.

There are 74 school jurisdictions in Alberta, not including private schools, comprised of 13 charter schools and 61 school boards.<sup>15</sup> All school jurisdictions have a common fiscal year end date of August 31. As a result, this report summarizes the results of examination of school jurisdictions audits for fiscal 2019, with comparative information for the two fiscal years prior.

<sup>13</sup> Throughout the document we refer to the “board” or “regional authority” as a school jurisdiction.

<sup>14</sup> *Education Act*, Section 138.

<sup>15</sup> The composition of school jurisdictions are unchanged for 2017, 2018, and 2019.

# Summary of Findings

## Financial Statement Audit Opinions

One school jurisdiction received a qualified<sup>16</sup> auditor's report on its fiscal 2019 financial statements (2018—1, 2017—1).

The auditor issued a qualified report in each of these years as they were unable to verify the completeness of gifts, donations and fundraising revenue at the jurisdiction.

## 2019 Financial Information Highlights<sup>17</sup>

### Cash, cash equivalents, and portfolio investments

The combined total cash, cash equivalents, and portfolio investments in school jurisdictions decreased to \$1.06 billion (2018—\$1.1 billion; 2017—\$1.2 billion). The current-year decrease relates to the timing of government funding for school construction. School jurisdictions do not receive advance funding for school-construction costs. Some school jurisdictions used their reserves to finance planned capital projects and have not yet been reimbursed by the department for construction costs incurred at the end of the year.

## Cash, Cash Equivalents, and Portfolio Investments

(in millions)



### Tangible capital assets

Tangible capital assets include physical assets such as buildings and equipment. The combined net book value of tangible capital assets at school jurisdictions is approximately \$8.3 billion (2018—\$8.1 billion; 2017—\$7.6 billion).<sup>18</sup> School jurisdictions funded the acquisition of these assets through a combination of the jurisdictions' accumulated surpluses, restricted grant funding and debt.

As at August 31, 2019, school jurisdictions funded approximately \$746 million, or nine per cent, of these assets from unrestricted operating surpluses (2018—\$699 million; 2017—\$678 million). School jurisdictions have also set aside capital reserves of \$196 million for future capital expenses (2018—\$226 million; 2017—\$242 million) that government does not fund to cover the full costs.

<sup>16</sup> Qualified audit opinion is one where the auditor assesses the financial statements are prepared fairly in accordance with accounting standards, with exception to a particular area.

<sup>17</sup> Detailed financial information can be found in the 2019-20 Annual Report of Alberta Education. School jurisdictions financial information summary, pages 165-203.

<sup>18</sup> 2019-20 Annual Report of Alberta Education, page 136. Buildings and construction in progress remained the largest component of tangible capital assets' net book value. As of March 31, 2020, net book value of buildings and construction in progress totaled \$7.9 billion, or 94 per cent, of the total tangible capital assets' net book value.

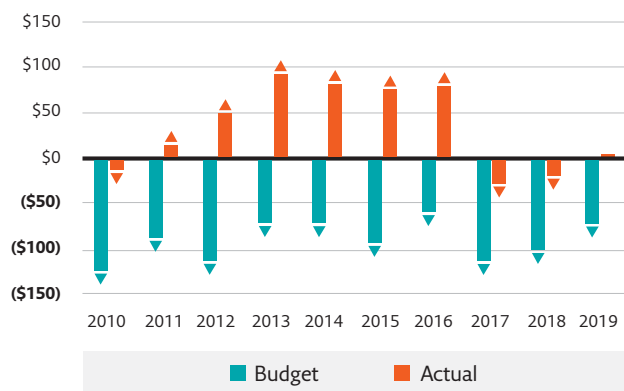
## Annual operating deficits

The number of school jurisdictions that incurred an annual operating deficit decreased to 37 (2018—40; 2017—42) as some school jurisdictions used their operating reserves to cover the current year deficit. School jurisdictions had a combined net annual operating surplus of \$2 million (2018—\$20 million deficit; 2017—\$28 million deficit) compared to the budgeted deficit of \$73 million (2018: deficit of \$103 million; 2017: deficit of \$113 million) because they received more revenue from sale of services, investment and donations than anticipated to offset increased expenditures.

Over the past 10 years, jurisdictions incurred a total net operating surplus of \$331 million compared to the total budgeted deficit of \$912 million. Beginning in the 2020/21 school year, the department is introducing a new funding method in part to help school jurisdictions improve enrollment and revenue estimation processes that previously have caused significant variability between budgeted and actual operating results.

## Total Net Operating Surplus (Deficit) by Year

(in millions)

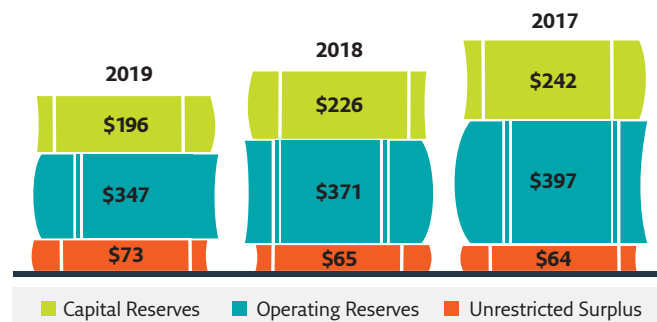


## Accumulated reserves and deficit from operations

The combined accumulated unrestricted operating surplus and operating reserves<sup>19</sup> decreased to \$419 million, (2018—\$436 million; 2017—\$461 million) as some school jurisdictions used operating reserves to offset a planned annual operating deficit. Capital reserves<sup>20</sup> decreased to \$196 million (2018—\$226 million; 2017—\$242 million) because some school jurisdictions used reserves for previously planned capital projects.

## Total Unrestricted Surplus, Operating Reserves and Capital Reserves

(in millions)



Accumulated deficits from operations are not acceptable to the department.

The department expects school jurisdictions with accumulated deficits from operations to submit a deficit elimination plan and work with the department to eliminate the deficit within five years.

Four jurisdictions had an accumulated deficit from operations in 2019,<sup>21</sup> three of which also had a deficit in the prior year (four in 2018, three in 2017). The department monitors deficit elimination plans from the four school jurisdictions to ensure the accumulated deficits are eliminated as planned.

Starting September 2020, the department will require school jurisdictions to eliminate the deficit by the end of the following year.<sup>22</sup>

<sup>19</sup> Reserves are an unrestricted surplus that the school trustees have internally restricted for a planned future operating or capital expenditure. The trustees restrict the unrestricted surplus into a reserve (or remove restrictions to increase the unrestricted surplus) at their discretion through an approved board of trustees resolution. Operating reserves also include school-generated funds, which are non-discretionary funds raised by the schools for a specific purpose. School-generated funds in 2019 are \$56 million (2018—\$43 million; 2017—\$50 million).

<sup>20</sup> Capital reserves are the funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without ministerial approval.

<sup>21</sup> School generated funds are not included in the calculation of the accumulated deficit from operations.

<sup>22</sup> Funding Manual for School Authorities 2020/21 School Year, page 104: "If sufficient accumulated surplus is not available to cover a projected shortfall, jurisdictions must make spending adjustments equivalent to the anticipated deficit from operations prior to the end of the current school year and reflect these adjustments via monthly reporting submissions to Alberta Education."

## Department monitoring of accumulated unrestricted and operating reserves

The department monitors whether the school jurisdictions' combined accumulated unrestricted surplus and operating reserves,<sup>23</sup> as a percentage of total operating expenses, are within a reasonable range of one to five per cent. School jurisdictions' combined accumulated unrestricted surplus and operating reserves were five percent of the total combined jurisdictional operating expenses in fiscal 2019 (five per cent in 2018, six percent in 2017).

Individually, 39 jurisdictions were above five per cent, and seven jurisdictions were below one per cent as at August 31, 2019. (2018—37 jurisdictions above five per cent and five below one per cent; 2017—42 jurisdictions above five per cent and four below one per cent).

Range	2019	2018	2017
>5%	39	37	42
<1%	7	5	4

In 2018, we issued a recommendation to the department to improve its processes to monitor, assess and report on school jurisdictions' reserve balances.<sup>24</sup> Management has asserted to us that it has implemented the recommendation for school jurisdictions' fiscal 2019 financial information. We will be conducting an assessment of implementation in the coming year. We have already observed in the ministry's 2019-20 annual report that the department still does not report analyses of the reasonableness of school jurisdictions' financial information as we have highlighted in the past.<sup>25</sup>

Starting in the 2020—21 fiscal year, the department will no longer use the range as the key financial health indicator of the school jurisdictions.<sup>26</sup>

<sup>23</sup> For the purposes of this analysis, operating reserves exclude school-generated funds, as school trustees cannot apply discretion in the use of these funds.

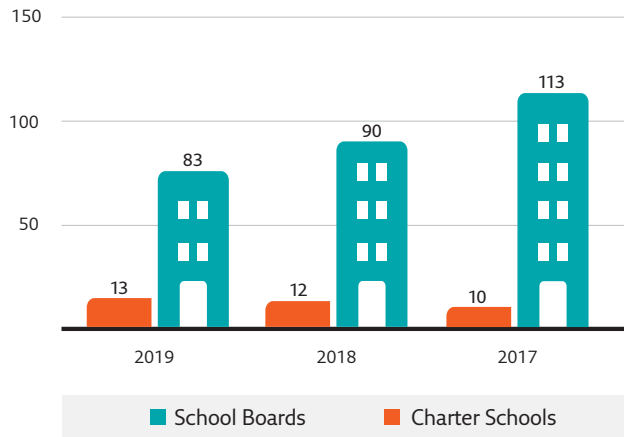
<sup>24</sup> *Report of the Auditor General of Alberta—November 2018*, Financial Statement Auditing, page 49.

<sup>25</sup> *Report of the Auditor General of Alberta—November 2019*, page 64; *Report of the Auditor General of Alberta—November 2018*, page 54; *Report of the Auditor General of Alberta—October 2017*, page 55; *Report of the Auditor General of Alberta—October 2016*, page 93; *Report of the Auditor General of Alberta—October 2015*, page 84; and *Report of the Auditor General of Alberta—October 2014*, page 122.

<sup>26</sup> As per *Fiscal Measures and Taxation Act*, use of operating reserve by the school jurisdictions will have to be approved by the Minister of Education for the next two years with an introduction of the maximum amount of reserves a school jurisdiction can carry forward. The department will recover any reserve balances over the maximum amount. In response to the new legislation, the department is updating its reserve monitoring processes to ensure school jurisdictions do not incur annual deficits and do not accumulate operating reserves over the approved amounts.

# Recommendations by External Auditors

## Total Number of Recommendations



The total number of recommendations made to school jurisdictions by their auditors decreased to 96 (2018—102; 2017—123). Auditors for 38 school jurisdictions did not report any recommendations to management (2018—39; 2017—34). Nine of 14 process areas reported on by auditors had fewer recommendations made than in 2018. Three process areas have more recommendations than 2018.

School jurisdictions demonstrated improvement in the area of financial reporting and oversight.

Internal control processes related to cash management, payroll, policies and procedures, purchasing and review of financial information continue to pose the most difficulty for school jurisdictions to sustain annually. Despite these difficulties, the largest number of jurisdictions to receive a recommendation in any one area was 10 out of 74 school jurisdictions. As a result, the auditors assessed at least 86 per cent of school jurisdictions have adequate controls in each of the specific process areas.

Auditors repeated 23 recommendations among 19 jurisdictions.

We encourage all school jurisdiction trustees to hold management of their respective jurisdiction accountable for implementing all process recommendations identified. The department contacts jurisdictions, where necessary, to encourage them to resolve control weaknesses identified in the management letters, particularly recommendations repeated from prior years.

The table that follows summarizes audit findings and recommendations reported to school jurisdictions for fiscal years ended August 31, 2019, and August 31, 2018.





The findings are grouped into three categories:

- financial reporting and oversight
- information technology management
- internal control weaknesses

## Summary of Recommendations



### Financial reporting and oversight recommendations

#### TREND

	Number of jurisdictions (repeated from prior year)		Recommendations made (repeated from prior year)	
	2019	2018	2019	2018
 <b>Accounting issues</b> —improve accounting treatment in areas including capitalization of expenses, liability recognition, revenue recognition, and leases.	2(0)	8	3(0)	10
 <b>Review of financial information</b> —improve the review and approval of financial information such as bank reconciliations, journal entries, monthly financial statements, and variances between budget and actual expenditures.	6(1)	10	9(1)	14
 <b>Timeliness of recording financial information</b> —improve accurate recording of accounting transactions for capital assets and capital grant expenditures, accruals and receivables, and prompt preparation of financial statements.	0(0)	3	0(0)	3
 <b>Personnel and staff shortages</b> —improve succession plans or cross-training for key financial positions or review the allocation of staff resources in the accounting function.	1(0)	5	1(0)	5

### Information technology management recommendations

#### TREND

	2019	2018	2019	2018
 <b>Computer security</b> —improve computer-security processes by having unique individual usernames and passwords, implementing a mandatory password change policy, having user access restricted for the appropriate information, and backing up data at an offsite location.	4(1)	3	9(1)	4
 <b>Change management</b> —implement or enhance formal documented policies and procedures for managing and testing changes to system and network software or hardware.	2(1)	3	2(1)	3

## Internal control weaknesses recommendations

### TREND

**Number of jurisdictions**  
(repeated from prior year)

**Recommendations made**  
(repeated from prior year)

**2019 2018 2019 2018**

	<b>Cash management</b> —improve cash management processes and controls.	10(3)	7	19(3)	9
	<b>Capital assets</b> —improve the recording and monitoring of capital assets.	2(1)	3	2(1)	4
	<b>Goods and services tax</b> —improve their processes for charging the appropriate amount of GST and for recording accurately the amount of GST paid and recoverable.	3(1)	3	3(1)	3
	<b>Payroll</b> —improve controls over the administration of employee payroll information, processing of expense claims, application of vacation pay policies, and regular reviews of payroll expenses.	9(3)	10	12(5)	14
	<b>Policies and procedures</b> —implement, update, or follow formal procedures and policies.	10(3)	7	18(5)	12
	<b>Purchases</b> —improve controls over the purchase cycle, such as review and authorization processes over purchases and payments, employee sign-off for goods received, and retention of supporting documentation.	8(2)	10	12(2)	13
	<b>Segregation of duties</b> —improve segregation of duties over authorization and recording of transactions or custody of and accounting for certain assets.	5(2)	5	5(2)	5
	<b>School-generated funds</b> —improve the processes used to collect, record, spend, and report school-generated funds.	1(1)	3	1(1)	3



# Appendix

## List of School Jurisdictions in Alberta

**Please note:**

*This listing and this report does not include private schools operating in the province.*

### Public School Jurisdictions (41)

- The Aspen View School Division
- The Battle River School Division
- The Black Gold School Division
- The Buffalo Trail School Division
- The Calgary School Division
- The Canadian Rockies School Division
- The Chinook's Edge School Division
- The Clearview School Division
- The Edmonton School Division
- The Elk Island School Division
- The Foothills School Division
- The Fort McMurray School Division
- The Fort Vermilion School Division
- The Golden Hills School Division
- The Grande Prairie School Division
- The Grande Yellowhead School Division
- The Grasslands School Division
- The High Prairie School Division
- The Horizon School Division
- The Lethbridge School Division
- The Livingstone Range School Division
- The Medicine Hat School Division
- The Northern Gateway School Division
- The Northern Lights School Division
- The Northland School Division
- The Palliser School Division
- The Parkland School Division
- The Peace River School Division
- The Peace Wapiti School Division
- The Pembina Hills School Division
- The Prairie Land School Division
- The Prairie Rose School Division

- The Red Deer School Division
- The Rocky View School Division
- The St. Albert School Division
- The St. Paul School Division
- The Sturgeon School Division
- The Westwind School Division
- The Wetaskiwin School Division
- The Wild Rose School Division
- The Wolf Creek School Division

### Separate (Catholic) School Jurisdictions (16)

- The Calgary Roman Catholic Separate School Division
- The Christ the Redeemer Catholic Separate School Division
- The East Central Alberta Catholic Separate School Division
- The Edmonton Catholic Separate School Division
- The Elk Island Catholic Separate School Division
- The Evergreen Catholic Separate School Division
- The Fort McMurray Roman Catholic Separate School Division
- The Grande Prairie Roman Catholic Separate School Division
- The Greater St. Albert Roman Catholic Separate School Division
- The Holy Family Catholic Separate School Division
- The Holy Spirit Roman Catholic Separate School Division
- The Lakeland Roman Catholic Separate School Division
- The Living Waters Catholic Separate School Division
- The Medicine Hat Roman Catholic Separate School Division
- The Red Deer Catholic Separate School Division
- The St. Thomas Aquinas Roman Catholic Separate School Division

## **Francophone School Jurisdictions (4)**

- The East Central Francophone Education Region
- The Greater North Central Francophone Education Region
- The Northwest Francophone Education Region
- The Southern Francophone Education Region

## **Charter Schools and School Societies (13)**

- Almadina School Society
- Aurora School Ltd.
- Boyle Street Education Centre
- Calgary Arts Academy Society
- Calgary Girls' School Society
- CAPE - Centre for Academic and Personal Excellence Institute
- Connect Charter School Society
- Foundations for the Future Charter Academy Charter School Society
- Mother Earth's Children's Charter School Society
- New Horizons Charter School Society
- Suzuki Charter School Society
- Valhalla School Foundation
- Westmount Charter School Society





[oag.ab.ca](http://oag.ab.ca)

**Contact us:**  
[info@oag.ab.ca](mailto:info@oag.ab.ca)  
780.427.4222

ISSN 1919-4242 (print)  
ISSN 1927-9604 (online)

