



Office of the Auditor General of Alberta

Business Plan and Budget
for the Year Ending March 31, 2018

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OFFICE OF THE AUDITOR GENERAL OF ALBERTA BUSINESS PLAN FOR THE YEAR ENDING MARCH 31, 2018

Responsibility statement

This business plan was prepared under our direction, taking into consideration the legislated responsibilities assigned to the auditor general and this office, as well as other statutory requirements and related professional standards.

[original signed by]

Merwan N. Saher FCPA, FCA
Auditor General

[original signed by]

Ruth McHugh MBA, FCPA, FCMA, ICD.D
Chief Operating Officer

About legislative auditing

In Canada, as in other parliamentary systems, control of the public purse is carried out on behalf of the people by their elected representatives, the Members of Legislative Assemblies. While it is up to governments to draft budgets and spending estimates, they may neither collect nor spend taxpayers' money without the express approval of Legislative Assemblies. After governments spend the money entrusted to them, they are obligated to report back to the Assemblies on how they used the money. This obligation to answer for actions taken forms the basis of an 'accountability for results' relationship between governments and their Legislative Assemblies.

The government provides the Assembly with information about the use of the public funds entrusted to it. The Assembly needs assurance that this information is appropriate, credible and complete, and that it accurately reflects the results of the activities of government. The way in which it obtains such assurance is through an independent audit function set up to assist it in fulfilling its oversight role. The audit function is therefore a critical link in the chain of public accountability for results and a vital part in the democratic process of responsible government.¹

In most Canadian jurisdictions the reports of the legislative auditor are referred for review to a Public Accounts Committee, which is made up of elected members of the legislature. The Public Accounts Committee is a significant part of the financial accountability cycle of government. The committee is concerned with value for money in the administration of government policy rather than with policy itself, and it assists the legislature in holding the government to account for spending taxpayers' money and for stewardship over public funds. It helps to make sure the government accounts for its operating policies and actions and for its management and use of public funds.²

¹ Legislative Audit: Serving the Public Interest, Canadian Council of Legislative Auditors (COLLA) Study Group on Defining the Profession of Legislative Auditing, 2000.

² A Guide to Strengthening Public Accounts Committees, CCAF-FCVI and CCPAC, 2010.

The office

The Office of the Auditor General of Alberta serves the Legislative Assembly and the people of Alberta. Under the *Auditor General Act*, the auditor general is the auditor of every ministry, department and regulated fund, and most provincial agencies; comprising 139 entities for the fiscal year ending March 31, 2018.

Our core function is legislative auditing. We have two distinct lines of business designed to provide expert auditing of the government's:

- financial statements
- management control systems and processes

Periodically, at the request of an organization we audit, we may also provide research services or give advice for consideration on a proposed course of action.

Audits of financial statements (financial statement auditing)

Each year we audit the financial statements of those entities for which we are the appointed auditor, including the consolidated financial statements of the Government of Alberta. The independent auditor's report accompanying each government entity's set of financial statements expresses an opinion on whether the financial statements are presented fairly in accordance with applicable standards. These recurring annual audits provide the Legislative Assembly and the people of Alberta with assurance on the quality of government's financial reporting. The financial statements and the auditor general's reports are included in the annual reports published by the Government of Alberta, its ministries and their related entities.

When auditing financial statements, we make recommendations to management if we find that an organization could improve its systems in areas such as oversight and accountability for results, internal control over financial management, management of information and related technology or performance reporting. We ensure our recommendations are meaningful by identifying the root causes of the identified weaknesses.

Audits of management control systems and processes (performance auditing)

The *Auditor General Act* requires us to report when we find the government has inadequate (a) systems to ensure economy and efficiency, or (b) procedures to measure and report on the effectiveness of its programs. Our recommendations to improve economy, efficiency and reporting on effectiveness are crucial in helping to improve the performance of the public service. Recommendations for improvement become even more important in times of fiscal constraint.

We leverage the knowledge of government operations developed through our financial statement audits in carrying out our audits of management control systems and processes. Performance audits are independent, objective and purposeful examinations of the performance of government organizations, programs or activities. In addition to identifying where government can make improvements to important management control systems and processes, our audits can also identify waste (dollars that do not contribute to achieving results) and help government managers deliver value for money. We make our findings and recommendations public in reports to the Legislative Assembly.

The return on investment of audit dollars spent to produce a recommendation is successful implementation by government. We support the all-party Standing Committee on Public Accounts in ensuring the cost effective use of public resources by holding government accountable for implementing our audit recommendations. Once government managers advise us that they have acted on our audit recommendations, we carry out follow-up audits to confirm that the recommendations have been implemented. Ideally, implementation by management and our follow-up reporting will be completed within three years of the original recommendation. We approach follow-up audits with the rigour Albertans expect from this office, and will repeat our recommendations if government managers have not satisfactorily implemented them. The results of follow-up audits are included in auditor general reports to complete our reporting to Albertans.

Implementation of our recommendations promotes improved:

- oversight and ethical behaviour—these underpin the success of any organization
- safety and welfare of all Albertans—especially the most vulnerable in our society
- security and use of the province’s resources—they belong to all Albertans and must be protected

Independence

To succeed we must be, and be seen to be, independent and accountable for results. Our independence from those we audit ensures our work is objective, based on facts, not preconceived opinions. The independence requirement is symbolized through the appointment of the auditor general by the Legislative Assembly and our liaison with the Assembly through the all-party Standing Committee on Legislative Offices. A primary element of the relationship is the Assembly’s prerogative to authorize financing of the office’s operations.

We carry out our work in accordance with our vision, mission and values.

Vision

Making a difference in the lives of Albertans.

Mission

Identifying opportunities to improve the performance of and confidence in the public service.

Values

- **Trust**—We earn it with everything we say and do. We are accountable for our actions.
- **Respect**—Everyone has the right to be heard and deserves to be treated with dignity and courtesy.
- **Teamwork**—With integrity, we work together to generate better solutions.
- **Growth**—We view individual success as professional growth together with a fulfilling personal life. We value both.

The qualities and attitudes inherent in our vision, mission and values guide our operations within our results management framework.

Results management framework

We operate within a results management framework that integrates three central processes—governance, oversight and accountability for results.

Governance

Effective results management starts with good governance. Our governance structure and processes bring together capable people and relevant information to achieve cost effective results.

Oversight

Oversight is the glue that holds our results management framework together. By applying competent oversight we will know if we are managing our resources cost effectively in producing our audit results. Our team of management leaders exercises oversight and the pursuit of desired results by:

- being vigilant and providing watchful care for the use of financial and human resources
- checking that our processes and systems are working well, including our system to ensure accountability for how effectively we use our resources
- modelling and signaling preferred behaviours through mentorship and by example

Accountability for results

To ensure that Albertans receive the value for money they deserve from our office, we follow a clear process of accountability for results. The process, based on fair and agreed on expectations, involves the following steps:

- set and communicate measurable results and responsibilities
- plan what needs to be done to achieve results
- do the work and monitor progress
- identify and evaluate results, and provide feedback for continued improvement
- publicly report on the results of our work

Figure 1—Results management framework



Audit quality

Managing for results means we must ensure audit quality is at the heart of all we do. We are proud of the quality of our audits and are committed to continuous improvement. Our commitment to quality is reflected in our investments in technology, enhanced audit processes, audit methodology, dedicated development of our people and by exemplifying the ethical standards and expectations of our professional regulatory framework. Audit quality is overseen by our Quality Oversight Committee. It specifies that audits are of high quality when they are:

Figure 2—Quality assurance framework

- **Relevant**—Our work must be relevant to the Legislative Assembly and Albertans.
- **Reliable**—The Legislative Assembly and Albertans must be able to count on our work.
- **Reasonable cost**—We must manage costs in producing relevant and reliable reports.



In addition to ensuring audit quality, optimizing the congruence (i.e., the degree and balance) among these three, sometimes competing, objectives helps focus our planning, operational and evaluation decisions.

Our strategy

Our strategy is to deliver the right mix of relevant and reliable audit products at a reasonable cost. We continue to fine-tune our resource allocations to establish a sustainable mix of thirty per cent to performance auditing and seventy per cent to financial statement auditing. To arrive at this mix, we considered our paramount role as the auditor of all government ministries, departments, regulated funds and most provincial agencies. Providing audit opinions on the financial statements of these entities is fundamental and, accordingly, calls for the majority of our resources.

Capacity analysis indicates the mix of thirty per cent of our resources to performance auditing and seventy per cent to financial statement auditing will provide a manageable number of valuable recommendations to the Government of Alberta. In addition to considering our office's capacity for performance auditing, we considered the government's capacity to implement our recommendations when setting the 30:70 mix. Since Albertans see true value from our work when recommendations are implemented, we must balance work producing new recommendations with follow-up audits to see if past recommendations have been appropriately implemented.

Currently we devote less than thirty per cent of our resources to performance auditing. Our goal is to systematically increase this allocation to a sustainable thirty per cent by March 31, 2018. Our strategy to achieve the 30:70 balance will not happen automatically—along with strategy must come execution.

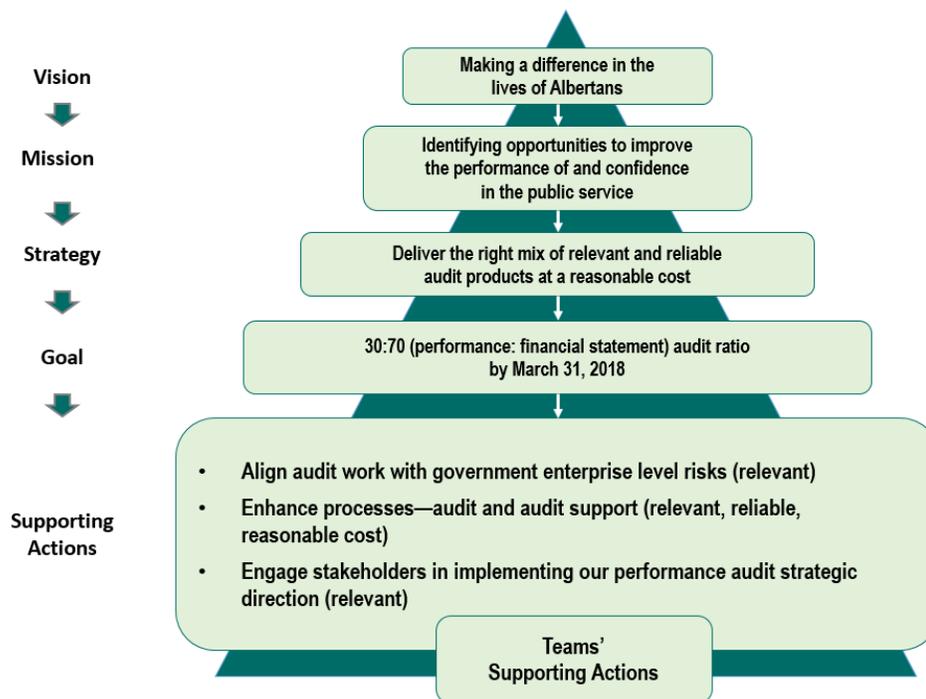
Strategy execution

In any organization, transformative changes require focus and discipline. We've adopted a methodology designed to help organizations make significant change amidst day-to-day operations. We're using it to shift the allocation of our resources so that we can provide better value to Albertans. Because of our legislated mandate we can't simply stop financial statement auditing and replace it with performance auditing to shift the balance. And it wouldn't be prudent to bridge the gap solely by spending more money to acquire more performance auditing resources. Instead, we've developed a strategy to achieve our goal through process improvements, allowing more results-focused use of our existing resources.

We recognize that a disciplined and methodical approach to strategy execution is vital to achieving results. Our strategic goal – to achieve a sustainable mix of thirty per cent performance auditing and seventy per cent financial statement auditing – requires new activities to move the organization forward. As strategy execution progresses, changed and new activities must be sustainably integrated into ongoing operations. We continuously assess risks as we transition from strategy and planning to operations, where the risks must be understood and managed.

Our office leadership team, and functional and audit engagement leaders, have worked together to identify processes and steps to align our operations with the strategy. Our functional and engagement leaders have, in turn, collaborated with staff to determine the specific actions each team will undertake in support of our strategic goal. This disciplined approach, depicted in the diagram below, is part of our plan to execute on our goal in the midst of daily activities.

Figure 3—Strategy alignment



Lessons learned and supporting action plans

Throughout each year, we spend time analyzing our results and identifying lessons learned that can be applied in the next business cycle. This focus creates a culture of continuous improvement and accountability for results that helps our organization to be agile and responsive to change.

In considering our 2016 results, we have incorporated the following lessons learned and supporting actions into our operations and this business plan.

Refine our performance audit selection process

To guide our audit selection processes, the office establishes priorities after considering:

- the Government of Alberta's goals, objectives and risks
- input from Members of the Legislative Assembly
- advice from the Provincial Audit Committee
- suggestions from Albertans who contact us

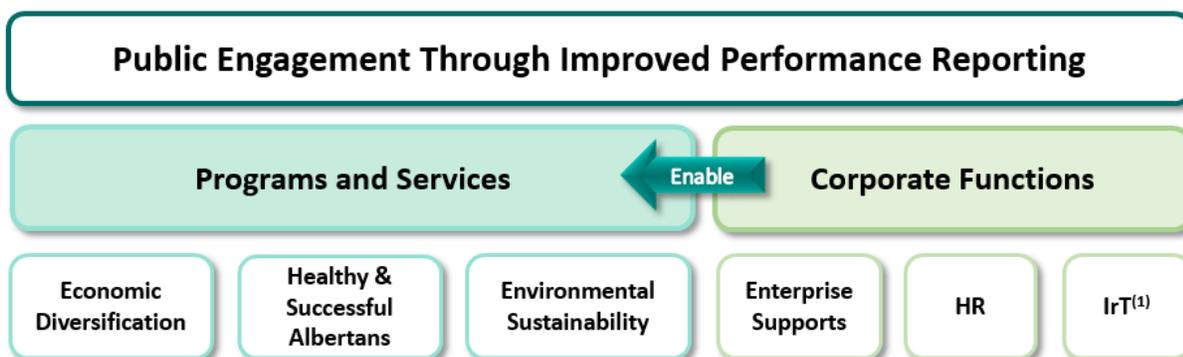
Over the past number of years, several factors have converged (e.g., increased complexity of the Government of Alberta's operating environment, greater dependency on technology to deliver programs and services, and greater incidence of multi-ministry programs and initiatives). As a result, there is more to do than can be done with available office resources, and what needs to be audited is more complex.

At all times, it is incumbent upon us to ensure the 'highest and best use' of the resources entrusted to this office. One of the ways we do this is through the strategic selection of performance audits and by managing the performance audit practice to optimize its contribution to achieving our vision and mission.

In 2016 we began the design and implementation of a new performance audit selection process that we will refine and continue to use going forward. The process includes consultation with representatives of the Deputy Ministers Council and a panel of external advisors to develop a risk-based, multi-year performance audit plan. These stakeholders provide sound counsel on the key risks and opportunities for improvement in the performance of the public service, looking across the Government of Alberta as a whole.

We have developed a three-year performance audit program of work which is focused on the future, with people (Albertans and the public service that serves them) at the centre. The framework for our program of work is depicted in Figure 4 on the following page. The program of work is still in the final review stage. We intend to publish our list of planned high-impact audits by March 31, 2017.

Figure 4—Performance audit program of work framework



(1) Information and related technology

The 2017 through 2020 performance audit plan will focus on programs and services that enable economic diversification, healthy and successful Albertans and environmental sustainability. Based on our consultations, the critical ‘corporate functions’ which allow the government to be successful in delivering these programs and services, include enterprise supports (e.g., fiscal management, strategic planning and risk management), human resources and information and related technology. If these corporate functions are efficient and effective, then the public service’s ability to achieve the Government of Alberta’s strategic objectives will be enhanced.

Preserve Albertans’ investment in their team of expert legislative auditors

The right complement of staff skills is critical for high quality and cost effective auditing. Maintaining a workplace that recruits, grows and retains skilled legislative auditors is vital to our success. Previous performance shows that if we continue to invest in people development, and focus on monitoring and analyzing what constitutes the optimal mix of staff at various levels, we can ensure we have the right people, with the right skills, in the right place, at the right time, doing the right work.

Our results reinforce the benefits of strategically contracting external auditing firms and other independent professionals as agents when warranted by peak season staffing limitations, audit engagement risk assessments or complex subject area expertise requirements. This approach ensures we have the right skills on every audit. Another advantage of strategically using agent services is that it allows us to look for opportunities to redeploy some of our legislative audit specialists to bolster our performance audit capacity.

Support our people at work: locally, nationally and internationally

Working locally, we encourage people development as a complementary part of the Government of Alberta as a whole. In 2016 one of our engagement leaders was seconded to a government agency. This secondment provided our employee with enhanced knowledge of policy development and program delivery and the opportunity to hone organizational and executive leadership skills. Originally the employee was seconded to oversee a large and complex transition, which was done with excellent results. During the secondment, the agency became integrally involved in the Provincial Operations Centre activation in response to the unprecedented Wood Buffalo wildfires. In a letter to the auditor general, the agency’s

managing director thanked our employee for expertly executing the original responsibilities while also playing a central role in the coordination of the enormous and complex cross government provincial response. The managing director advised that our employee made a real difference, not only to the Government of Alberta, but to all those whose lives were affected by the disaster and emergency response. Bolstered by this mutual success, we will continue to look for unique development opportunities for our people.

Working nationally, the office supports high quality accounting and auditing standards that serve the public interest. We will continue to provide leadership, staff and resources to assist the Canadian Council of Legislative Auditors (CCOLA), an organization devoted to sharing information and supporting the continued development of legislative auditing methodology, practices and professional development. Our staff will continue to participate on various CCOLA committees, CPA Canada standard-setting task forces, and to comment on drafts of new accounting and auditing standards. Our office will maintain its commitment to leadership in important areas such as accounting for pensions, the conceptual framework underlying public sector accounting standards, and auditing standards for legislative auditors.

Working internationally, as part of a biannual training program with the State Audit Office of Vietnam, sponsored by the CCAF-FCVI³, our people share professional knowledge and personal time hosting Vietnamese guest auditors. The formal learning applied on return to Vietnam is focused on performance auditing practices and methodologies. While training with us for eight months, our guest auditors also learn about Alberta's and Canada's culture through a variety of social, recreational and special events arranged by staff members, often with their families. As well, our people expand their international knowledge and multicultural awareness. We will continue to encourage and support this global collaboration.

Enhance processes—audits and audit support

To ensure high quality audits we continue to critically review and enhance our audit processes as well as the processes designed to support our audit teams and the effective execution of their work. In the year ahead we will focus on:

- developing more computer-assisted audit techniques (CAATs) to reduce manual testing and enhance the quality and usefulness of data analysis
- testing and piloting new audit methodology
- incorporating new performance auditing standards
- further improving our audit project management process to help engagement leaders budget their work, track reasons for variances and apply lessons learned to future audits
- succession planning to ensure knowledge continuity in key roles and on high risk, complex audits
- building an innovative recruitment strategy with a view to the future

Moving forward, we will concentrate on sustaining the process improvements we have achieved, identifying opportunities for further improvement and confirming internally that our systems continue to operate as intended.

³ CCAF-FCVI Inc. is a Canada-based research and educational foundation for auditors.

Engage stakeholders in implementing our performance audit strategic direction and align audit work with government enterprise level risks

We value the diverse perspectives gained in consulting with representatives of the Deputy Ministers Council and the panel of external advisors to develop our risk-based, multi-year performance audit plan. These stakeholders helped us to identify key risks and opportunities for improvement in the performance of the public service, and aided us in developing areas of focus across the Government of Alberta as a whole. We look forward to continuing this process, as stakeholder engagement remains an ongoing foundational principle in implementing our performance auditing direction and in our collaborative culture of individual and shared accountability for results.

Support public engagement in oversight

In pursuit of desired results, those with oversight responsibility – legislators, ministers, deputy ministers, boards and managers – must be vigilant and check that processes and systems, including accountability for results systems, are working well. Ultimately Albertans themselves should focus on their oversight by demanding good governance and accountability for results, including integrated performance reporting.

Each ministry's annual report includes analysis and commentary prepared by senior management regarding the results it has achieved with the public resources entrusted to it. To aid Albertans in their oversight, our office is determining how best to provide assurance with respect to each ministry's analysis and commentary through:

- auditing the systems which support the development of integrated reporting
- auditing specific results reports

Transition leadership

Auditor General Merwan Saher's term in office ends April 29, 2018. Due to his long tenure he has accumulated unique knowledge about the importance of legislative auditing and the office's ability to demonstrate value to Albertans. To facilitate an effective transition of this key role, we began planning in 2016 and will continue the process throughout the coming year. Approaching transition purposefully includes documenting the current leader's knowledge, as well as preparing our office to support and inform the next auditor general. By planning and implementing well, we can help the next auditor general to hasten his or her speed to full contribution in the role and continue to accelerate our office's performance. This process is also an opportunity to engage the talent and teamwork of our people to demonstrate excellence and commitment to Albertans through the office's success.

**At the Office of the Auditor General,
the purpose that inspires us is knowing that our work
is making a difference in the lives of Albertans.
To this end, our office is committed to continuous improvement.**

Performance measures

	Target 2017–18	Target 2016–17	Actual 2015–16
Relevant auditing			
Percentage of the auditor general's recommendations accepted for implementation ⁴ (<i>also Reliable auditing</i>)	95%	95%	100%
Percentage of follow-up audits initiated within twelve months of notification of implemented recommendations	100%	75%	100%
Issue auditor's report on Alberta's consolidated financial statements by June 30 (for the preceding March 31 fiscal year end)	June 30, 2017	June 23, 2016 (Actual)	June 23, 2015
Percentage of costs dedicated to performance: financial statement auditing (<i>also Reasonable cost auditing</i>)	30:70%	28:72%	29:71%
Reliable auditing			
Assessment of compliance with the Chartered Professional Accountants (CPA) Alberta practice review standards for the office's audits of financial statements ⁵	No assessment	No assessment	Compliance achieved
Reasonable cost auditing			
Staff turnover rate ⁶ (<i>also Reliable auditing</i>)	10-20%	Under 20%	16%
Percentage of financial statement audits completed within budget	75%	75%	59%

⁴ Acceptance for implementation does not include audit recommendations accepted in principle or under review by ministries and other entities.

⁵ The practice review is carried out every three years. An assessment was done in 2016 and the next one is expected in 2019.

⁶ As a CPA training office, we consider a turnover rate in the 10 to 20 per cent range to be realistic and reasonable.

Performance measures—Implementation of recommendations

We interface with Treasury Board and Finance’s central monitoring and implementation oversight processes to monitor implementation of performance audit recommendations and schedule follow-up audits.

As of October 2016 (see table below) there were 55 recommendations outstanding for longer than three years. Of this total, 10 were ready for follow-up audits.

Performance audit recommendations—Outstanding more than three years

Ministry	Recommendations implemented and ready for follow-up	Recommendations not ready for follow-up	Total
Advanced Education	1	2	3
Economic Development and Trade		1	1
Education	1		1
Environment and Parks	1	9	10
Executive Council		1	1
Health	5 ^{7,8}	10	15
Human Services		5	5
Infrastructure		4	4
Labour		2	2
Seniors and Housing	1	1	2
Service Alberta	1	1	2
Transportation		1	1
Treasury Board and Finance		8	8
Total	10	45	55

⁷ There is one recommendation to Agriculture and Forestry, accounted for under Health, noting that implementation has been assigned to both departments.

⁸ There is one additional recommendation to Alberta Health Services, accounted for under Health, noting that implementation has been assigned to Health, Alberta Health Services and Agriculture and Forestry.

Budget 2017–18

Budget overview—Highlights

Our 2017–18 total expenditures estimate of \$26,754,000 is the same as the budget approved by the Standing Committee on Legislative Offices for the prior fiscal year (see Schedule 1). This represents operating expenses of \$8,010,000 (30%) for performance auditing and \$18,800,000 (70%) for financial statement auditing.

Our goal has been to achieve a sustainable resource allocation mix of thirty per cent to performance auditing and seventy per cent to financial statement auditing by the end of fiscal 2018; a focused change that began three years ago. Prior to then, the mix was generally in the range of twenty per cent to performance auditing and eighty per cent to financial statement auditing. A committed focus on process improvements has allowed us to achieve this significant resource shift with no budget increase. We are proud that, in this final year on our three-year course to reach our strategic goal, we have developed a business plan and supporting budget that will allow us to attain our objective while continuing to hold the line on expenses.

Our office and people

We operate as a professional services auditing firm.

We compete with private sector auditing and consulting firms for designated accountants and other professionals with specialized technical skills. Our office, with its 148 staff, is the fourth largest auditing office in Edmonton.

In peak periods, we expand our base of auditors by contracting for temporary staff from private sector auditing firms.

We recognize that our staff are well educated and receive good training, making them attractive to other employers.

Preserving Albertans' investment in their team of expert legislative auditors is paramount to our success.

**OFFICE OF THE AUDITOR GENERAL
BUDGET ESTIMATES TO BE VOTED
For the year ending March 31, 2018
(thousands of dollars)**

	2015–16 ¹		2016–17	2017–18
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>
OPERATING EXPENDITURES				
Personnel				
Salaries	\$ 15,485	\$ 15,079	\$ 15,485	\$ 15,485
Employee benefits	3,880	3,638	3,880	3,880
	<u>19,365</u>	<u>18,717</u>	<u>19,365</u>	<u>19,365</u>
Agent and other audit services	4,060	3,491	3,790	3,790
Temporary staff services	1,270	965	1,095	1,095
Advisory services	265	282	175	175
	<u>24,960</u>	<u>23,455</u>	<u>24,425</u>	<u>24,425</u>
Supplies and services				
Training and professional fees	825	726	810	810
Travel	530	449	510	510
Information systems and technology	440	511	489	560
Materials and supplies	230	222	205	205
Telephone and communications	85	84	85	85
Equipment rental	50	43	50	50
Repairs and maintenance	25	20	25	25
Miscellaneous	20	22	20	20
	<u>2,205</u>	<u>2,077</u>	<u>2,194</u>	<u>2,265</u>
Budget reduction (per Standing Committee on Legislative Offices—February 17, 2015)	<u>(546)</u>			
	<u>26,619</u>	<u>25,532</u>	<u>26,619</u>	<u>26,690</u>
CAPITAL EXPENDITURES				
Computer hardware and software	110	95	110	39
Furniture and equipment	25	19	25	25
	<u>135</u>	<u>114</u>	<u>135</u>	<u>64</u>
TOTAL VOTED BUDGET	<u>\$ 26,754</u>	<u>\$ 25,646</u>	<u>\$ 26,754</u>	<u>\$ 26,754</u>
OPERATING EXPENSES²				
Operating expenditures— <i>voted</i>	\$ 26,619	\$ 25,532	\$ 26,619	\$ 26,690
Amortization of capital assets— <i>non-voted</i>	250	243	250	120
	<u>\$ 26,869</u>	<u>\$ 25,775</u>	<u>\$ 26,869</u>	<u>\$ 26,810</u>

¹ Certain 2015–16 figures have been reclassified to conform to the 2016–17 and 2017–18 presentations.

² Schedule 2 summarizes the allocation of operating expenses between our two core lines of business (equivalent to reporting by major programs required by Canadian public sector accounting standards).

**OFFICE OF THE AUDITOR GENERAL
LINES OF BUSINESS COST
For the year ending March 31, 2018**
(thousands of dollars)

	2015–16				2016–17		2017–18	
	<i>Budget</i>	<i>Budget %</i>	<i>Actual</i>	<i>Actual %</i>	<i>Budget</i>	<i>Budget %</i>	<i>Estimate</i>	<i>Estimate %</i>
OPERATING EXPENSES								
Financial statement auditing ¹	\$ 19,619	73%	\$ 18,224	71%	\$ 19,260	72%	\$ 18,800	70%
Performance auditing ²	7,250	27%	7,551	29%	7,609	28%	8,010	30%
	\$ 26,869	100%	\$ 25,775	100%	\$ 26,869	100%	\$ 26,810	100%

¹ Financial statement audits include reporting on financial statements, compliance with authorities, and research and advice.

² Performance audits examine major programs or initiatives an organization undertakes to achieve its goals.



Office of the Auditor General of Alberta
8th Floor, 9925 109 Street NW
Edmonton, Alberta, Canada T5K 2J8

Phone: 780.427.4222
Fax: 780.422.9555
Email: info@oag.ab.ca

<http://www.oag.ab.ca>