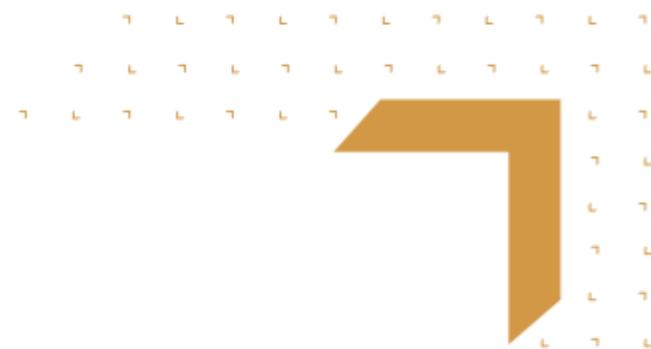


## 2022-2023 Program of Work April 2022





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# Sharing our Work with Albertans

The Office of the Auditor General of Alberta is pleased to share with Albertans our work planned for 2022-2023.

Over the coming year, our work will help Albertans learn more about how government is managing its responsibilities and the province's resources. Our work will also provide independent assurance to the 87 Members of the Legislative Assembly, who represent the people of Alberta, that public money is spent properly and provides value.

Our independence from those we audit ensures our work is objective, credible and based on facts. The independence, combined with our history as an institution within the Westminster democratic system and our professional standards, are the foundation to our value proposition as a credible and trusted source of information on government spending and activities.

In the summer of 2022, we will issue our audit opinion on the *2021-2022 Consolidated Financial Statements of the Province of Alberta*. This will include our financial statement audit work of every provincial ministry, department, and most provincial agencies, boards, commissions and regulated funds to ensure management's internal controls over financial reporting complies with authorities and legislation.

Throughout the year, our office will conduct performance audit work, often referred to as "value for money" audits, where we will look at specific aspects of government systems and processes. These audits will examine the economy, efficiency and effectiveness of government programs, processes and services to provide assurance they are working as intended.

A key focus area for our performance audit work is in relation to **COVID-19**. We will examine government's response to the COVID-19 pandemic in areas such as grants and stimulus funding.

In both our financial statement and performance audit work, we identify key findings which lead to recommendations to management on what needs to be improved. Through our Assessment of Implementation reports planned for the coming year, we will determine whether management has implemented our previous recommendations. The value of our work is not fully realized until our recommendations are acted on.

We look forward to sharing the results of our work, with Albertans throughout the year and thank you for your interest in the work of the Auditor General of Alberta.

# Financial Statement Audit Line of Business

We provide assurance on the financial statements of the province, regulated funds, agencies, boards and commissions, and reports on management's internal controls over financial reporting, compliance with authorities and legislation.

## *Consolidated Financial Statements of the Province of Alberta*

The Province's Consolidated Financial statements account for the full nature and extent of the financial affairs and resources of government, including the financial results of departments; regulated funds; agencies, boards and commissions; the legislative assembly and Offices of the Legislature; schools, universities, colleges and health entities such as Alberta Health Services; and government business enterprises such as ATB Financial and the Alberta Petroleum Marketing Commission. The financial statements provide a comprehensive view of the revenues that the province recognized, its spending on various programs for the year, and its financial position at year end.

This audit includes a review of Key Audit Matters-or key risks-which in our professional judgement, are of most significance to the provincial financial statements each year.

## Independent Audit Opinions

We issue 98 independent auditor's opinions including the Province of Alberta, its agencies, boards, and commissions, and its regulated funds. Our independent audits provide assurance on the accuracy and completeness of the financial reporting and ensures accountability on the expenditure of public resources. The following is the list of entities for which we will issue independent auditor's opinions between April 1, 2022 and March 31, 2023.

### Government organizations

- Agriculture Financial Services Corporation
- Alberta Energy Regulator
- Alberta Enterprise Corporation
- Alberta Foundation for the Arts
- Alberta Indigenous Opportunities Corporation
- Alberta Innovates
- Alberta Investment Management Corporation
- Alberta Pensions Services Corporation
- Alberta Securities Commission
- Alberta Social Housing Corporation
- Alberta Utilities Commission
- Canadian Energy Centre

- Gainers Inc.
- Invest Alberta Corporation
- Natural Resources Conservation Board
- N.A. Properties (1994) Ltd.
- Travel Alberta

### Alberta Health Services and Other Health Entities

- Alberta Health Services
- Alberta Precision Laboratories Ltd.
- Capital Care Group Inc.
- Carewest
- Health Quality Council of Alberta

## Commercial Enterprises

- Alberta Gaming, Liquor and Cannabis Commission
- Alberta Petroleum Marketing Commission
- ATB Financial, and its following subsidiaries
  - ATB Capital Markets
  - ATB Investment Management Inc.
  - ATB Insurance Advisors Inc.
  - ATB Private Equity LP
  - ATB Securities Inc.
- Credit Union Deposit Guarantee Corporation

## Universities

- Alberta University of the Arts
- Athabasca University
- MacEwan University
- Mount Royal University
- The University of Alberta
- The University of Calgary
- The University of Lethbridge

## Colleges

- Bow Valley College
- Keyano College
- Lakeland College
- Lethbridge College
- Medicine Hat College
- NorQuest College
- Northern Lakes College
- Olds College
- Portage College

## Technical Institutes

- Northern Alberta Institute of Technology
- Northwestern Polytechnic<sup>1</sup>
- Red Deer Polytechnic<sup>2</sup>
- Southern Alberta Institute of Technology

## Regulated Funds

- Alberta Heritage Foundation for Medical Research Endowment Fund
- Alberta Heritage Savings Trust Fund
- Alberta Heritage Scholarship Fund
- Alberta Heritage Science and Engineering Research Endowment Fund
- Alberta Risk Management Fund
- Alberta School Foundation Fund
- Technology Innovation and Emissions Reduction Fund
- Human Rights Education and Multiculturalism Fund
- Land Stewardship Fund
- Post-closure Stewardship Fund
- Provincial Judges and Masters in Chambers Reserve Fund
- Supplementary Retirement Plan Reserve Fund
- Victims of Crime Fund

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<sup>1</sup> Grande Prairie Regional College was renamed Northwestern Polytechnic on December 8, 2021.

<sup>2</sup> Red Deer College was renamed to Red Deer Polytechnic on July 1, 2021.

## Other Entities

- Alberta Teachers' Retirement Fund Board
- Consolidated Cash Investment Trust Fund
- Government Employees' Group Extended Medical Benefits Plan and Prescription Drug Plan Trust
- Improvement Districts' Trusts (Improvement Districts 4, 9, 12, 13, 24 and 25)
- Kananaskis Improvement District
- LAPP Corporation
- Local Authorities Pension Plan
- Long-Term Disability Income Continuance Plan-Bargaining Unit
- Long-Term Disability Income Continuance Plan-Management, Opted Out and Excluded
- Management Employees Pension Plan
- Office of the Public Guardian and Trustee, Estates and Trusts
- Provincial Judges and Masters in Chambers Pension Plan
- PSPP Corporation
- Public Service Management (Closed Membership) Pension Plan
- Public Service Pension Plan
- SFPP Corporation
- Special Areas Trust Account
- Special Forces Pension Plan
- Supplementary Retirement Plan for Public Service Managers
- Government of Alberta Dental Plan Trust
- Public Service Health Spending Account Plan
- Workers' Compensation Board

## Offices of the Legislature

- Legislative Assembly Office
- Office of the Child and Youth Advocate
- Office of the Chief Electoral Officer
- Office of the Ethics Commissioner
- Office of the Information and Privacy Commissioner
- Office of the Ombudsman
- Office of the Public Interest Commissioner

# Performance Audit Line of Business

Through our performance audit work, we examine the economy, efficiency and effectiveness of government programs and processes to provide assurance to Albertans that these are working as intended. The focus of our work is the result of extensive planning and is based on significance, level of risk and relevancy to Albertans.

Our performance audits commencing and continuing in fiscal 2022-2023 are as follows:

## COVID-19

*Audits that examine the design and operating effectiveness of key government COVID-19 programs.*

Ministry	Name	Description
Alberta Health	Immunizing Albertans against COVID-19	This audit will focus on vaccine rollout processes and initiatives of Alberta Health and Alberta Health Services. We will consider the Government of Alberta's plans, processes, and major initiatives to immunize Albertans against COVID-19.
Alberta Jobs, Economy and Innovation	Small and Medium Enterprise Relaunch Grant program	This audit examines the effectiveness of Alberta Jobs, Economy and Innovation's systems to design, deliver, monitor and report on the Small and Medium Enterprise Relaunch Grant program.
Alberta Labour and Immigration (participating ministries—Alberta Health, Alberta Community and Social Services, Alberta Children's Services, Alberta Seniors and Housing, and Alberta Education)	Critical Worker Benefit program	This audit examines the effectiveness of Alberta Labour and Immigration's processes to design, monitor and report on the Critical Worker Benefit program. While the Critical Worker Benefit program was an Alberta Labour and Immigration program, the delivery of the benefit involved the participation of several other departments under the coordination of Alberta Labour and Immigration.
Alberta Justice and Solicitor General	The Implementation of Pandemic Mitigation Protocols in Provincial Jails	This audit examines Alberta Justice and Solicitor General's processes to evaluate and report on the effectiveness of its protocols to mitigate and contain the introduction and spread of transmissible disease, such as COVID-19, in its correctional and remand facilities.

<b>Ministry</b>	<b>Name</b>	<b>Description</b>
<b>Alberta Municipal Affairs</b>	Systems to Deliver Municipal Operating Support and Municipal Stimulus Program COVID-19 Programs	This audit examines whether Alberta Municipal Affairs has effective and efficient systems to design, deliver, monitor and report on the Municipal Operating Support Transfer (MOST) and Municipal Stimulus Program (MSP) COVID-19 response and recovery plan programs.
<b>Alberta Health and Alberta Health Services</b>	Responding to COVID-19 in continuing care facilities	This audit examines what transpired in the serious COVID-19 outbreaks in continuing care facilities in Alberta. The audit will focus on what Alberta Health and Alberta Health Services did to prepare for, respond to, and monitor COVID-19 outbreaks in facilities that care for some of our society's most medically complex and frail elders.
<b>Alberta Labour and Immigration</b>	Alberta Jobs Now Program	This audit examines the effectiveness of Alberta Labour and Immigration's systems to design, deliver, monitor, and report on the Alberta Jobs Now Program, up to the design of the program's second intake of applications.
<b>Alberta Treasury Board and Finance</b>	Capital Funding Stimulus	This audit examines whether Alberta Treasury Board and Finance has effective systems to design, deliver, monitor, and report on the COVID-19 capital stimulus initiative.
<b>Alberta Treasury Board and Finance</b>	COVID-19 Reporting in 2020- 21 Ministry Annual Reports	This project will consider the reporting of COVID-19 program objectives, costs and results in the government's annual reports and offer findings so the government can improve COVID-19 reporting in ministry annual reports for 2021-22.

## Other Performance Audits

*Performance audits that centre around program design and delivery with a focus on the accountability for reporting on results.*

Ministry	Name	Description
Various Ministries	Minister's Expenses	This audit examines whether there are effective processes to verify that travel, meal and hospitality expenses comply with policies and whether the Treasury Board Committee has effective processes to oversee the expenses of the Premier, Ministers and associate Ministers.
Alberta Health	Responding to the Opioid Poisoning Crisis	In this audit, we will examine the public health response to the crisis of opioid poisoning in Alberta. The audit will focus on whether Alberta Health is using the best available information to decide how to respond to the crisis, setting goals for its response, determining how to invest its resources, and measuring its progress against those goals.
Alberta Children's Services	Alberta's Child Care Subsidy	This audit will provide assurance on the design and effectiveness of Alberta Children's Services processes and controls to ensure that payments are accurate, including childcare subsidies, staff wage top-ups and training subsidies.
Alberta Infrastructure	Procurement Processes	This audit examines if Alberta Infrastructure has effective processes to ensure fair and competitive procurement of its capital projects.
Alberta Community and Social Services	Family Support for Children with Disabilities program	This audit examines whether Alberta Community and Social Services has effective processes to manage the Family Support for Children with Disabilities (FSCD) program's assessment of needs and support planning when determining supports and services for eligible families.
Alberta Energy Regulator	Liability Management Systems for Alberta's Upstream Oil and Gas Infrastructure	This audit examines whether the AER has effective existing liability management systems to mitigate the risks associated with the closure of the upstream oil and gas infrastructure, including orphan sites. We will also examine whether the AER has analyzed the existing oil and gas liability management programs to identify risks and gaps and prepared an implementation plan to effectively mitigate risks in design of its new system.
Service Alberta	Cybersecurity	This audit examines whether Service Alberta has an effective cybersecurity program to secure government information and technology assets.
Alberta Transportation	Procurement Processes	This audit examines if Alberta Transportation has effective processes to ensure fair and competitive procurement of its capital projects.

## Assessments of Implementation

Management is responsible for implementing our recommendations. Once management advises our Office that they have implemented our recommendations, we examine the implementation plan and report to the Legislative Assembly on whether our recommendations have been implemented. The value of our work is not fully realized until our recommendations are acted on.

Ministry	Name	Description
Travel Alberta	Managing the Risks of Cloud Computing	This assessment of implementation examines whether Travel Alberta implemented our recommendations to develop a risk management process to manage the risks of using cloud computing and a contract management processes for contracts with its cloud service providers.
Alberta Children's Services	Systems to Deliver Child and Family Services to Indigenous Children	This assessment of implementation examines whether Alberta Children's Services has implemented our 2016 recommendations to enhance early support services, ensure a child-centred approach and strengthen intercultural understanding.
Alberta Petroleum Marketing Commission	Management of Agreement to Process Bitumen at the Sturgeon Refinery	This assessment of implementation examines whether APMC implemented our 2018 recommendations to develop processes for risk, improve reporting to Albertans, establish performance measures and targets, and complete a lessons-learned analysis.
Alberta Health and Alberta Health Services	Seniors care in long-term care facilities	This assessment of implementation examines whether Alberta Health and Alberta Health Services has implemented our 2014 recommendations to improve the design of its current monitoring activities, improve its system to monitor and manage performance of long-term care facilities, and for Alberta Health to improve its oversight of the system.
Alberta Health	Control over expenses	This assessment of implementation examines whether Alberta Health implemented our 2013 recommendation to tighten its controls over expense claims, purchasing card transactions and other travel expenses.

# Special Duties

In addition to our planned financial statement and performance audit work, we may also perform special duties at the request of, or as assigned by, the Legislative Assembly, or by Executive Council, providing those special duties do not conflict with, or impair, the performance of, or duties of the Auditor General under the *Auditor General Act*.

As a result, we may be required to reallocate resources from our planned program of work to accommodate any such request in a timely manner.

## Investigations, Examinations and Other Work

A final area of our work for 2022-2023 may include investigations, examinations or other work that may arise through either ongoing audits, or inquiries or complaints. We do not report in advance on these investigations, examinations or other work arising during the year and may reallocate audit resources to accommodate a timely or emerging issue.

## Variables in Execution

The following factors may affect our ability to execute some audits as planned:

- changes to government programs
- government restructuring
- resourcing and staff availability-both within our office and at the entities we audit
- new priority projects
- reallocation of resources to conduct audits on emerging issues, or accommodate requests for special duty audits by the government or the Legislative Assembly

**Auditor  
General**  
OF ALBERTA



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