

Critical Worker Benefit Program

Alberta Jobs, Economy and
Northern Development

Report of the Auditor General
March 2023



**Auditor
General**
OF ALBERTA

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Related Reports:

- [Small and Medium Enterprise Relaunch Grant Program \(November 2022\)](#)
- [Municipal Operating Support Transfer and Municipal Stimulus Program COVID-19 Response Programs \(November 2022\)](#)
- [COVID-19 Capital Stimulus Initiative \(November 2022\)](#)

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Report Highlights



Total funding for Alberta was \$465 million:
\$347 million by the Government of Canada and
\$118 million by the Government of Alberta p. 2

The program paid a \$1,200 one-time benefit to low-income, frontline workers in four essential sectors: healthcare, social services, education (the public sectors), and the private sector (for jobs in critical retail services, food manufacturing, truck transportation, warehousing, and storage) p. 2

Workers did not receive the benefit directly. Employers applied for, received and distributed the benefit to approved workers p. 4

 We recommend that the Department of Jobs, Economy and Northern Development (formerly Labour and Immigration), as program lead, coordinate and complete processes to verify approved critical workers received their benefit payment p. 11



Conclusions

The department had processes to design, deliver, monitor and report on the program. Improvements can be made to monitoring and reporting processes

We found **department processes** to obtain supporting documentation from employers verifying payments to workers **were not completed.** p. 4

About This Audit

Alberta's Critical Worker Benefit Program

In May 2020, the federal government announced an initiative to share costs with provinces and territories for a temporary top-up to the salaries of low-income workers considered essential in responding to COVID-19.¹

Each jurisdiction identified which sectors to support and the level of support, including eligibility and benefit type and amount. Alberta designed its program to recognize the demands placed on low-income workers in essential sectors, such as those in frontline health, maintaining the food supply or providing essential retail services to Albertans and workers in selected critical sectors.

Total initiative funding for Alberta was \$465 million, \$347 million by the Government of Canada and \$118 million by the Government of Alberta.

In February 2021, the Government of Alberta introduced the Critical Worker Benefit Program (the program) to provide a one-time payment of \$1,200 to frontline workers in four sectors: healthcare, social services, education (the public sectors), and the private sector (for jobs in critical retail services, food manufacturing, truck transportation, warehousing, and storage).

Labour and Immigration² (the department) was the program lead. The program's main objective was "to recognize the service of select workers identified as critical for the delivery of basic services to Albertans in response to the COVID-19 pandemic".

Five other ministries participated in the program—Health, Education, Children's Services, Community and Social Services, and Seniors and Housing. Each department was responsible to establish program guidelines to deliver and monitor its part of the program, and to provide program updates and reports to the department.

The program was delivered in two phases. Approximately \$365 million was distributed to 289,800 workers during 2020–2021. The program was extended to 2021–2022 and another \$68 million was distributed to 54,000 workers. At the end of the program \$34 million of program funding was unspent because employers applied for fewer employees than the department had anticipated.

The program was one of several one-time programs the government implemented to assist Albertans, businesses, and other organizations during the COVID-19 pandemic. We recognize the challenges of starting up a new program during a pandemic and considered these challenges when we evaluated our audit findings.

Our findings are important to understand how processes can be improved. The findings serve as learnings for government in the design of future benefit programs. Where a process improvement is identified and can still positively impact the achievement of the program's objective, a recommendation is made.

¹ Prime Minister announced agreement to boost wages for essential workers, May 7, 2020, <https://pm.gc.ca/en/news/news-releases/2020/05/07/prime-minister-announces-agreements-boost-wages-essential-workers>, accessed Feb 8, 2022.

² In October 2022, the department name was changed to Jobs, Economy and Northern Development. Seniors and Housing and Community and Social Services were combined as of that date as well to form the Ministry of Seniors, Community and Social Services. In this report, we use the names of the ministries at the time of the program delivery.

Objective and Scope

Our audit objective was to conclude whether the department had effective systems to design, deliver, monitor, and report on the program.

The department was responsible for designing the program, coordinating the efforts of participating ministries to collectively deliver the program, and directly delivering the aspect of the program that provided the benefit to eligible private sector workers.

The ministries of Health, Children’s Services, Community and Social Services, Seniors and Housing, and Education were responsible to deliver the benefit to eligible workers in the public sectors. We examined their processes to deliver, monitor, and report on their Critical Worker Benefit allocations.

We audited the effectiveness of program processes for the period of May 1, 2020 to March 31, 2022, the timeframe the program was planned and delivered.

Criteria

We used the following criteria to assess the department’s systems to design, deliver, monitor, and report on the Critical Worker Benefit Program.

The department should have effective systems to:

- design the program to align with the government’s strategic objectives and goals
- deliver the program
- monitor the delivery of the program and to identify opportunities for improvement
- collect relevant, timely and accurate information to evaluate and report on the financial and non-financial performance of the program

We developed the criteria for this audit based on the entity’s responsibilities and applicable legislation, including:

- Government of Alberta Grant Accountability Framework
- Government of Alberta Grants Best Practices, 2003
- Office of the Controller, Corporate Accounting Policy on Government Transfers
- Financial Management Manual, Chapter 10, Expenditures and Disbursements
- ISA 31000, Enterprise Risk Management

Management of Labour and Immigration acknowledged the suitability of the audit criteria on April 28, 2022.

What We Examined

To conduct our audit, we:

- examined management’s analysis and documentation supporting the design of the program
- interviewed key staff and walked through the systems supporting the program
- examined policies, procedures, guidelines, and training documents
- tested a sample of controls, grant expenditures, compliance with grant agreements, and financial and performance information
- conducted data analysis over applications, payments, and reports
- examined other documentation relevant to the audit

We conducted our fieldwork from April to August 2022.

Conclusion

We conclude—based on our audit criteria and findings—that the Department of Labour and Immigration had processes to design, deliver, monitor, and report on the program. Improvements can be made to monitoring and reporting processes.

We recommend that the department, as program lead, coordinate and complete processes to verify approved critical workers received their benefit payment. Workers did not apply for and receive benefits directly. Employers applied for, received, and then distributed the benefit to approved workers. We found department processes to obtain supporting documentation from employers verifying payments were not completed.

We are not making a new recommendation to the department on reporting because we still have outstanding recommendations on improving performance reporting to Albertans in ministry annual reports.

Summary of Recommendations

RECOMMENDATION:

Complete payment verification processes

We recommend that the Department of Jobs, Economy and Northern Development (formerly Labour and Immigration), as program lead, coordinate and complete processes to verify approved critical workers received their benefit payment.



Why This Conclusion Matters to Albertans

During the pandemic, Albertans relied on workers in many occupations to provide critical services during challenging times. The program recognized the efforts of those workers. The department should ensure it has adequately executed all processes and controls to ensure workers approved under the program received their benefit.

Detailed Findings and Recommendations

Program Design

Context

A strong design process is foundational to a program's success. This process should begin with a needs assessment to understand the current environment and intended recipients; identify the problem, gap, or need; gather relevant data; and determine actions and how to proceed. The program design should also include an approval process for the original design and for later changes to the program.

Criteria

The department should have effective systems to design the program to align with the government's strategic objectives and goals. It should:

- analyze relevant data and risks to inform the design of the program
- document clear goals, objectives, and requirements
- identify and develop the processes, internal controls, resources, and information systems needed to effectively deliver, monitor and report on the program
- develop relevant program metrics to evaluate the effectiveness of the program
- obtain required approvals to implement and deliver the program

Our findings

Key findings

- Program design and risks were informed by labour force and wage data. Documentation of risks, risk management and funding analysis could not be provided by the department.
- Program guideline preparation varied among ministries which increased the risk of inconsistent application of program requirements.
- Various program delivery methods all had basic required characteristics.
- Program performance was measured using two program outputs. No guidance was provided to participating ministries on reporting program effectiveness.
- The program received proper approvals.

Program design and risks were informed by labour force and wage data. Documentation of risks, risk management and funding analysis could not be provided by the department

As the program was jointly funded by the federal and Alberta governments, the design of the program considered the requirements of both levels of government. The federal government required a focus on wage top-up to low-wage essential workers. Alberta had discretion in how to meet that requirement. Alberta chose to focus on lower-wage workers along with workers in selected critical sectors. Alberta set a wage cap of \$25 per hour for eligible workers in the private sector, but not for workers in the public sectors.

To design the program, the department used data from federal and provincial labour force and wage surveys. This information was used by the department to project the potential number of employees in eligible occupations in the various sectors to inform budget allocations by ministry. Management could not provide documentation of this analysis. Program funding by ministry was approved as part of the ministry budget estimates.

The department identified program risks when designing the delivery of the program. Program risks were not documented and there was no formal process to monitor or manage risks throughout the program. Important program risks identified were protecting private-sector data and information storage, ensuring people know of the program and use it, ensuring funds go to eligible employers and workers, ensuring funds paid to employers were then distributed to approved workers, and preventing duplicate payments to eligible workers.

Program guideline preparation varied among ministries which increased the risk of inconsistent application of program requirements

Guidelines were used to explain to applicants and program staff information on how the program would be delivered. Each ministry was responsible for preparing program guidelines. We found that essential program information in each document prepared included the objective of the program, the benefit to be provided, what occupations were eligible and if grant agreements would be used when distributing the funding.

Four of six ministries prepared program guidelines. Two ministries provided program information directly to known potential applicants through other written communications. These communications included information essential to applicants to understand the program. One ministry prepared guidelines but could not show they were formally approved by the deputy minister.

Program criteria and requirements varied across ministry program guidelines. These differences increased the risk that program requirements were unclear to applicants in certain occupations or overall program goals to reward certain target occupations would not be done consistently. For example, ministry guidelines varied in the application of the \$25 wage

cap with certain occupations, impacting their program eligibility. Other eligibility variations included the treatment of frontline managers and if employees still needed to be employed at the time of application or employees could be rewarded for past service during the eligible program period.

We also found variations in what information ministries collected from applicants, such as employees' Social Insurance Numbers. This impacted the consistent application of delivery and monitoring processes and controls across the program. The collection of Social Insurance Numbers by some ministries made the identification of potential duplicate benefit payments more effective.

Various program delivery methods all had basic required characteristics

Because ministry program guidelines varied, so did the related processes and internal controls ministries used to review applications and distribute the funds. This created a flexible program delivery for each ministry. However, it further increased the risk of inconsistent application of the program. For example, Labour and Immigration developed a new information system, the Private Sector Application Portal, to interact with applicants. Education, Children's Services, Community and Social Services, and Seniors and Housing contacted agencies and eligible employers in their ministries directly to identify eligible employees. Health used a combined approach: a portal for some applicants, a direct approach for others, and still others had to apply through the Labour Private Sector Application Portal.

Despite the differences, each ministry's delivery method had similar basic characteristics for processing applications.

All ministries applied one significant design difference from other government benefit programs. Under the program, the benefit recipient was not directly applying for, and receiving, the benefit payment. Employers applied on behalf of their employees and payments were made to employers to pass along to approved workers. Ministries included in their program design processes to verify with employers that employees received their benefit payment to mitigate this significant program risk.

Program performance was measured using two program outputs. No guidance was provided to participating ministries on reporting program effectiveness

Each ministry measured its performance by the total spending of budgeted program funds and the number of workers who received the benefit. We found all ministries collected data to support these output measures.

The department did not provide guidance to participating ministries on what data to collect to assess program effectiveness and lessons learned.

The program received proper approvals

As noted earlier, funding approvals were received from the Government of Canada and Government of Alberta.

Labour and Immigration created a ministerial order³ for the program which established the program as a department grant program, the responsibilities of the program delivery through the ministry legislated grant regulation⁴ and that program guidelines would inform applicants about program eligibility including eligible workplaces and occupations, eligibility time period and eligible employers.

Program Delivery

Context

The department, and participating ministries, need processes to ensure those the program targeted know about it and how to apply. Processes should include monitoring the volume of applications received to ensure approved funding is promptly available.

Well-understood application assessment processes ensure funding approvals are completed consistently based on program eligibility criteria. Results of the assessment process should be communicated to applicants promptly. Denied applications should explain the reason they were denied.

Criteria

The department should have effective systems to deliver the program. It should:

- clearly communicate the program, eligibility criteria, conditions, and application requirements to potential applicants
- evaluate and approve applications consistently against program criteria to ensure that only eligible applicants receive funding
- enter into grant agreements, where appropriate, that clearly set out roles, responsibilities, conditions of funding, reporting and audit requirements
- pay funds promptly following program requirements

Our findings

Key findings

- Program information was communicated to both private and public sector employers.
- Application approval and payment processes were executed as designed.
- Ministries used grant agreements or other funding agreements to set out program funding terms and conditions.
- Payment timing of funds to employers was reasonable.

Program information was communicated to both private and public sector employers

The Premier and the Minister of Labour and Immigration provided key program information when the program was first announced. Detailed program information was provided in program application guidelines which were posted on the government's website. Program updates were also announced publicly and posted on the government's website. Contact information for applicant program inquiries was supplied in communications and guidelines.

³ Ministerial Order No. 2021-07 dated February 17, 2021

⁴ Employment and Immigration Grant Regulation (AR 94/2009)

Application approval and payment processes were executed as designed

Private sector applications

Employers accessed the online application with a “My Alberta Digital ID for Business”. They could include each employee who worked at least 300 hours between October 12, 2020 and January 31, 2021 in an eligible occupation and earned a wage of \$25 per hour or less in their application. Employers entered the name, date of birth, social insurance number, occupation title, wage, and start date for each employee and provided copies of two or more pay stubs from the eligibility period to prove the employees’ eligibility.

Employers also provided their Alberta Corporate Access Number and banking information. They digitally signed a declaration that the information provided is true, correct, and complete, and a grant agreement that outlined the program’s terms and conditions.

Department staff assessed each completed application by verifying the employer’s corporate registration, checking for any outstanding workers compensation or occupational health and safety violations, and then assessing each employee against the eligibility criteria. Additional information or clarification was requested, as necessary. Upon completion, approved applications were reviewed by an expenditure officer, who signed the grant agreement and approved the payment; declined applications were updated with the reason they were declined. Employers who were declined could request a review of the application in the online application portal within 10 days of the original decision.

Public sector applications

The application process was streamlined in the health, education, and social services sectors because the department had existing funding arrangements with some employers. In these cases, ministries sent out email invitations directly to those employers to apply which included the information and/or a manual form to complete the application process. Applicants who did not have an existing funding relationship applied for the grant through the private sector application process.

Upon receiving completed applications, department staff assessed them by confirming employees met the eligibility criteria and recalculating manual amounts. We found information requested from public sector applicants varied by ministry, depending on the related program guidelines or application documentation. Approved applications were reviewed by an expenditure officer who approved payment and signed the grant agreement for ministries that used them. Where grant agreements were not used, approval and terms of funding were emailed to employers.

We examined a sample of approved and declined applications from each ministry, and each one:

- established a process to assess and approve applications and to approve payments
- followed its processes to assess, approve, and pay approved applicants
- informed declined applicants why they were declined

Despite the different requirements and processes, we found that each ministry assessed and approved applications and paid funds to employers according to the process each designed.

Ministries used grant agreements or other funding agreements to set out program funding terms and conditions

Most ministries used grant agreements that clearly outlined the roles and responsibilities, terms and conditions of funding, and reporting requirements. Seniors and Housing required housing management employers to provide a notarized statutory declaration, rather than a grant agreement, certifying their agreement with program requirements. Education also did not use grant agreements, rather relying on their existing funding arrangements with school authorities and private early childhood service providers.

Payment timing of funds to employers was reasonable

The department, and participating ministries, did not establish a target for the time it should take to assess applications and process payments to employers. Based on our sample testing, payments to employers were processed within a reasonable amount of time. In the private sector, for example, the average time between receiving the application and processing the payment was 25 days.

Employers were expected to pay their workers the benefit within four weeks of receiving grant funding.

Program Monitoring

Context

Oversight of the approval process is important to ensure consistency and accuracy. Timely identification of inaccuracies or inconsistencies with the approval process allows them to be corrected and the process promptly adjusted so all eligible applicants receive the program funding they are entitled to. Complaint and appeal processes help to ensure administrative fairness.

Timely processes to monitor the use of grant funding by recipients help ensure funds are used as intended. In this instance, recipients were employers who received the funds on behalf of employees. The intended use of the funds was that employers distribute the benefit to the eligible employees they had applied for. Monitoring may include reviewing expenditure reports from recipients, payment verification reviews or audits as defined in the grant agreements.

Criteria

The department should have effective processes to monitor program delivery and identify opportunities for improvement. It should:

- monitor the use of grant funds to verify that employers use them as intended. This may include receiving required reports, post-verification reviews, or audits
- identify, evaluate, and manage risks, including complaints during program delivery
- identify opportunities for continuous improvements of the program, and systems to deliver the program or similar programs

Our findings

Key findings

- Processes to verify employees received benefit payments were ineffective or not completed.
- New program risks and issues arising during the program were not formally managed but rather ad hoc. Program inquiries were managed by ministries.
- Ministries did not document lessons learned.

Processes to verify employees received benefit payments were ineffective or not completed

Each ministry had processes and controls to manage the risk that employers would not pass on benefits to the intended workers.

First, the department posted a list on its website of private-sector employers who received funding. Employees could check to see if their employer received program funding. We found this control was ineffective because the listing:

- was incomplete and out of date (it was updated only twice). We compared the names posted on the website to the complete list of employers who received funding and found that over 500 employers approved for payment that should have been on the website, were not listed. The listing also did not include public sector employers who received funding.
- did not inform which employees at an employer were approved to receive a benefit. There was no way for an individual employee to know if they should expect the benefit, as not all employees of a given employer were eligible and/or approved for the benefit. As a result, if employees did not know they were to receive a benefit, they would be unable to inform the program ministries they had not.

Second, most ministries required employers to assert that they had fully distributed the benefit to employees within four weeks of receiving it. If they couldn't distribute funds to any employees (for example, if an employee resigned and they were unable to reach them) they had to disclose the total amount not paid and return it.

In some ministries such as Health and Labour and Immigration, assertions were received from employers. Seniors and Housing contacted each agency/employer to confirm when funds were distributed and any repayments and were still following up with some employers in June 2022. Education did not ask for assertions from school authorities.

While a small number of employers overall did not provide an assertion, the department was relying on the employer's representation rather than direct evidence that all approved workers received the benefit.

We found program guidelines and grant agreements included a clause informing employers the relevant ministry may request supporting documentation from them. Completing this process on a reasonable number of employers would allow ministries to conclude on the program risk of non-payment to employees.

We found none of the ministries completed this direct compliance procedure with employers.

Ministry grant agreements provided the timeframe for which recipients were required to retain financial records to support the receipt and expenditure of grant funds. Labour and Immigration specified two years; three other ministries specified six years (Community and Social Services, Health and Seniors) and two did not specify a timeframe.

As this process is the only direct way to verify payments to employees were made, the department should coordinate the completion of this process on a reasonable number of employers who received a benefit in the program prior to any request deadline.

New program risks and issues arising during the program were not formally managed but rather ad hoc. Program inquiries were managed by ministries

As noted in the design section of this report, program risks were identified but not formally documented. Without this documentation, we found the monitoring of program risks was ad hoc. New program risks were typically identified from program inquiries and issues identified in the program.

Labour and Immigration partnered with Service Alberta to operate a contact centre which handled 12,600 telephone and 14,200 email enquiries by mid-June 2021. More complex inquiries were forwarded to partner ministries. Partner ministries also handled other inquiries they received directly. We examined a sample of inquiries and found common inquiries included questions about eligibility, individuals wondering about their specific circumstance, and technical questions about the application portals and how to apply.

We found there was no tracking of complaints, or analysis of common inquiries. This process was important given not all inquiries were received centrally. Tracking would have helped focus responses effectively and identify program lessons to learn from. The department used the information anecdotally to make program clarifications and changes. For example, feedback from quick serve restaurants, ineligible in phase one of the program, resulted in them being eligible in phase two.

The department also needed to manage unexpected events which posed new risks at various stages of the program. For example:

- A data breach occurred in the private sector portal on March 2 and 3, 2021 exposing the personal data of 224 employees. The problem was resolved on March 4, 2021. Affected employees and the Information and Privacy Commissioner were notified.
- The number of employees included in phase one applications was fewer than expected across all sectors. This resulted in a second phase added to the program with expanded eligibility and more time to submit applications. Submissions in the second phase were also less than expected. Management has not completed an analysis to understand the reasons for the response rate at either time and what lessons could be learned for future grant programs.
- A design weakness in the application portals, which resulted in duplicate payments to some employees, was identified early in the program and fixed with additional controls.

To deal with emerging issues, the department held cross-ministry operations team meetings periodically during the program. No minutes were taken, but available meeting agendas show discussions of these items. Throughout the program, ministries collaborated formally and informally to manage program risks.

Ministries did not document lessons learned

The department intended to complete a results report summary at the end of phase one of the program. This report would seek input from partner ministries on what had worked well and what had not. The report was not completed. We found no program evaluation has been completed on the program. Such an analysis would identify lessons learned which would help with the design and execution of future grant programs.

RECOMMENDATION:
Complete payment verification processes

We recommend that the Department of Jobs, Economy and Northern Development (formerly Labour and Immigration), as program lead, coordinate and complete processes to verify approved critical workers received their benefit payment.

Consequences of not taking action

The design of the program resulted in a significant program risk as payments were not made directly to the benefit recipient, as normally is done. If the department does not complete payment verification processes, it will not be able to provide reasonable assurance that critical workers approved for the benefit, received it.

Program Reporting

Context

Evaluating results achieved, and why they varied from targets, is fundamental to learning whether the strategies and activities in COVID-19 programs worked as intended. Reporting and analyzing these differences and trends on an ongoing basis helps management adjust the programs. By understanding why differences exist, management can better achieve desired results for the current program and apply lessons learned to future programs.

An important element of accountability is reporting results to stakeholders, typically in the results analysis section of ministry annual reports. Effective results analysis reporting of COVID-19 programs would allow Albertans to understand:

- the organization's strategies and programs to deal with the pandemic
- how much money the organization budgeted and spent
- what the organization spent the money on and the results

Criteria

The department should have effective systems to collect relevant, timely and accurate information to evaluate and report on the financial and non-financial performance of the program. It should:

- collect relevant, timely and accurate program results information
- analyze the results promptly
- report analysis and results on effectiveness of the program to management
- report financial, non-financial or other information to key stakeholders

Our findings

Key findings

- Ministries compiled relevant and timely financial information internally, focused on program outputs.
- The department reported program output results externally for the first phase of the program.
- Program results reporting in annual reports varied between ministries and did not include reporting on program effectiveness.

Ministries compiled relevant and timely information internally, focused on program outputs

Overall program reporting was focused on program outputs such as dollars spent, and the number of workers provided a benefit. The department kept a multi-ministry forecast of expenditures and variances against approved budgets by collecting updated information from partner ministries. The forecast was updated weekly for March and April 2021 during phase one of the program.

Quarterly, each ministry provided updated program budget forecasts to Treasury Board and Finance as part of regular financial reporting processes.

In addition, each ministry tracked applications received, assessed, and approved. Processes varied based on the different sectors and delivery methods, but all ministries had timely reporting to respond to the forecast update requests. Ministries also provided summary reporting at key times and when decisions were required.

As noted in our examination of the design of the program, no guidance was provided to participating ministries to assess program effectiveness. We found no internal analysis or reporting of non-financial information of what worked well and what did not, and lessons learned. For instance, why budgeted program funds in some sectors were unspent, or if the distribution of benefits to certain occupations was as expected.

The department reported program output results externally for the first phase of the program

The department reported on the government's website an infographic to show how program funding was distributed by types of occupations in each sector and the total dollars and number of workers who received the benefit in phase one. The infographic also included available funding and estimated number of workers in each sector for phase two.

The infographic gave a clear overview of the program to a point in time and was easy to understand. The graphic was undated and not updated with actual phase two results.

Program results reporting in annual reports varied between ministries and did not include reporting on program effectiveness

Program reporting in ministry 2021–2022 annual reports included information on program output measures as identified in program design. All four ministries that delivered funding in the year reported total dollars spent and the number of employees who received the benefit. We found none included their approved budget or the total unspent funds at March 31, 2022.

The department supplied information on the number of approved private sector applications in phases one and two, and the total program funding allocated and distributed by all ministries. The reporting did not include the overall number of employees who received the benefit.

Like the internal reporting, Ministry annual reports in 2020–2021 and 2021–2022 did not provide details to Albertans on the program's effectiveness or lessons learned from the program.

We are not making a new recommendation to the department on the reporting as there are outstanding recommendations we have previously reported on the need to improve performance reporting to Albertans in ministry annual reports.

Audit Responsibilities and Quality Assurance Statement

Management of Labour and Immigration, and the participating ministries, are responsible for the design, delivery, monitoring, and reporting for the Critical Worker Benefit Program.

Our responsibility is to express an independent conclusion on whether the Department of Labour and Immigration had effective systems to design, deliver, monitor, and report on the Critical Worker Benefit program.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001—Direct Engagements, set out in the CPA Canada Handbook—Assurance. The Office of the Auditor General applies Canadian Standard on Quality Management 1, which requires the Office to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. The office complies with the independence and other ethical requirements of the Chartered Professional Accountants of Alberta Rules of Professional Conduct, which are founded on fundamental principles of integrity and due care, objectivity, professional competence, confidentiality, and professional behavior.



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