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## Things You Need to Know About the Office of the Auditor General of Alberta

### 1. Our work improves performance and promotes accountability within government.

We make recommendations that can result in better outcomes, better services, and better programs for Albertans.

### 2. We play a key role in the democratic system.

Appointed under the *Auditor General Act*, the Auditor General is an Officer of the Legislative Assembly and is the auditor of the province's consolidated financial statements, provincial agencies, boards, commissions, and regulated funds.

### 3. Our independence is vital.

We are independent (nonpartisan) of government and those we audit. Our work is mandated in legislation, and is not negotiated under contract, ensuring our independence of what we audit and how we report the results of our work. This ensures our work is objective and we are a credible and trusted source of information on government spending and activities.

### 4. We do two types of audits:

**Financial statement audits**—We audit Alberta's consolidated financial statements annually, which represent the financial affairs and resources of the province. We also issue independent financial audit opinions on provincial agencies, boards, commissions, and regulated funds.

**Performance audits**—We assess whether processes are operating as intended to ensure economy, efficiency, and effectiveness of program and service delivery.

### 5. Our audits:

- **report** on how government is managing its responsibilities and the province's resources
- **provide independent assurance** to the 87 Members of the Legislative Assembly of Alberta (MLAs) and the people of Alberta that public money is properly accounted

### 6. We present our audit reports to all MLAs and table them in the Legislative Assembly.

We provide MLAs with independent, accurate, and reliable data and information on government spending and performance. We then post our reports online so Albertans can learn more about our work.

### 7. Readers of our audit reports use them to:

- learn if government programs, processes, and services are working as well as possible
- help MLAs report to their constituents
- provide information for MLA committee work

### 8. Our goal is to have our work acted upon.

We work with MLAs who are members of the Standing Committee on Public Accounts. This committee reviews government spending and our reports to examine how government has accounted for and used public funds, and how it is acting on our recommendations.

The value of our work is fully realized when our recommendations are acted on. We achieve that goal when government managers implement our recommendations.

### 9. We want to hear from you.

MLAs and all Albertans should feel free to reach out to our office regarding any concerns within the Auditor General's mandate.

Contact us with any questions or ideas for audits at [info@oag.ab.ca](mailto:info@oag.ab.ca) or [suggest an audit](#).

### 10. Learn more.

Our website ([oag.ab.ca](http://oag.ab.ca)) includes all our reports and recommendations.