

# Reporting Performance Results to Albertans

Treasury Board and Finance

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Report of the Auditor General  
November 2024

**Assessment of  
Implementation Report**

**Auditor  
General**  
OF ALBERTA

The logo for the Auditor General of Alberta, featuring a stylized orange and yellow graphic element resembling a corner or a bracket.

Shane Getson, MLA  
Chair  
Standing Committee on Legislative Offices

I am honoured to transmit my *Reporting Performance Results to Albertans Assessment of Implementation* to the Members of the Legislative Assembly of Alberta, under the *Auditor General Act*.



W. Doug Wylie FCPA, FCMA, ICD.D  
Auditor General of Alberta

Edmonton, Alberta  
November 2024

# Assessment of Implementation Report

## Reporting Performance Results to Albertans

### *Treasury Board and Finance*

(July 2014, August 2019)

#### Summary of Recommendations

We completed our assessment of implementation of a recommendation from our July 2014 audit of *Results Analysis Reporting*, which was repeated in our August 2019 *Reporting Performance Results to Albertans Followup*.

**NOT IMPLEMENTED** Recommendation:  
Improve ministry results analysis reporting

#### Recommendation:

### Improve ministry results analysis reporting

## NOT IMPLEMENTED

#### Context

In 2014,<sup>1</sup> we examined the quality of overall results analysis information publicly reported to Albertans through ministry annual reports. We found ministry management provided limited information on results in annual reports. The focus was on activities. The department provided limited guidance and training to ministry management in developing results analysis commentary. Also, the department did not consistently monitor compliance with government results analysis standards for each ministry we sampled. We issued a recommendation that the department, working with Deputy Ministers' Council, improve:

- guidance and training for ministry management to identify, analyze, and report on results
- processes to monitor ministry compliance with results analysis reporting standards

A 2019 followup audit<sup>2</sup> found these processes had still not been implemented.

<sup>1</sup> *Report of the Auditor General—July 2014, Results Analysis Reporting*, pages 15-23.

<sup>2</sup> *Report of the Auditor General—August 2019, Reporting Performance Results to Albertans Followup*.

## Our current findings

The department has informed us that it will not be implementing our recommended compliance monitoring process. It indicated that there is no current government directive to monitor whether ministries are complying with reporting standards. The department further states it doesn't have the authority to monitor ministries' compliance with reporting standards.

Best practice of any organization is to assess compliance with policies, practices, and guidance to ensure their objectives are achieved. Given the importance of performance reporting and accountability, we will add a compliance component to our performance audit work and report publicly on compliance with government performance reporting standards and best practices.

Since 2019, the department has improved processes related to performance reporting guidance and training. The department:

- provided updated ministry annual report standards to ministries well in advance of annual report preparation dates
- provided specific guidance on:
  - › costing information for key components of business plans such as key strategies and priorities
  - › examples of good results analysis with explanations of how they were good interpretations of the standards and general disclosure principles
- provided periodic updated training for ministry staff on results analysis preparation

The department also created a self-assessment tool to guide each ministry when preparing their annual reports. The tool would ensure ministries are following all ministry annual reporting standards. Ministries would grade their reports on a rating scale of poor=1, fair=2, adequate=3, and exceptional=4. All completed assessments we sampled had ministries assess their 2022-2023 annual report content as adequate or exceptional.

# About our Assessment of Implementation Report

Management is responsible for implementing our recommendations. We examine implementation plans and perform procedures to determine whether management has implemented our recommendations when management has asserted they have been implemented. We repeat our recommendations if we do not find evidence they have been implemented. We may also issue new recommendations for matters that come to our attention during our assessment.

Our assessments of implementation are conducted under the authority of the *Auditor General Act*. The Office of the Auditor General applies Canadian Standard on Quality Management 1. Accordingly, we have maintained a comprehensive system of quality control, including documented policies and procedures regarding compliance with applicable professional standards and applicable ethical, legal, and regulatory requirements.

Our 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 behaviour.



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