

Office of the Auditor General of Alberta



Auditor
General
OF ALBERTA

The Independent Audit Office of the
Legislative Assembly of Alberta

**Business Plan
for the Year Ending March 31, 2027**
November 2025

10

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 or [suggest an audit](#).

10. Learn more.

Our website (oag.ab.ca) includes all our reports and recommendations.

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Responsibility Statement

This business plan was prepared under my direction, taking into consideration the legislated responsibilities assigned to me, as Auditor General, and to my office, under the *Auditor General Act*, along with other statutory requirements and related professional standards.



W. Doug Wylie FCPA, FCMA, ICD.D
Auditor General
November 2025

Our Vision

Recognized as a credible and independent source of assurance in the public sector.

Our Mission

Our work improves performance and promotes accountability within government.

Our Values

Trust | We earn it with everything we say and do. We are accountable for our actions.

Respect | Everyone deserves the right to be heard and deserves to be treated with dignity and courtesy.

Diversity of Thought | We encourage open minds, innovative thinking, and constructive challenge.

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.

Office Leadership

The members of the Office of the Auditor General Leadership Team as of November 2025 are:

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



Robert Driesen CPA, CA, ICD.D
Assistant Auditor General



Patty Hayes CPA, CA
Assistant Auditor General



Brad Ireland CPA, CA, ICD.D
Assistant Auditor General



Eric Leonty CPA, CA, ICD.D
Assistant Auditor General



Karen Zoltenko CPA, CA
Business Leader, Audit Practice





2026-2027 Business Plan

We have two organizational priorities for 2026-2027 with related outcomes, objectives, supporting initiatives, and performance measures.

Priority 1
Invest in Our People

Priority 2
Maximize the Value of Our Audit Reports

2026-2027 Business Plan

Our work improves performance and promotes accountability within government

As an independent office of the legislature, we bring an impartial, outside lens to government finances and activities. We meet the highest standards and best practices of our profession. Maintaining our reputation for providing independent, credible, and evidence-based analysis is essential. Trust and credibility are the currency of our office.

As the legislative auditor for most provincial entities, our office holds a unique position of insight and expertise. We leverage this advantage to identify opportunities for improvement and deliver audits that drive better outcomes for Albertans.

The Office of the Auditor General is entrusted with two main responsibilities by the *Auditor General Act of Alberta*.

First, the office assesses whether the Consolidated Financial Statements of the Province of Alberta, as well as those of approximately 100 provincial agencies, board, commissions, and regulated funds fairly present the financial affairs and resources of the province. We do this by issuing an audit opinion on the financial statements of those we audit. The nature and complexity of these entities range from providing banking services to delivering healthcare. Seventy per cent of our budget is targeted to financial statement auditing.

The second, equally important, legislated mandate is to assess whether Albertans are receiving value from provincial spending. This entails conducting performance audits of government processes to see if programs and services are being delivered as economically, efficiently, and effectively as possible and are bringing intended benefits to Albertans. In the coming year, we have planned performance audits that focus on accountability for reporting on results achieved and the effectiveness of contracting processes.

Our 2026-2027 Priorities

Our priorities for 2026-2027 reflect the momentum we've achieved in recent years and our commitment to continuous improvement. Guided by our mission and vision, we will pursue strategic actions that strengthen accountability and deliver value for Members of the Legislative Assembly and all Albertans.

Our two priorities are:

1. Invest in Our People
2. Maximize the Value of Our Audit Reports

We are committed to delivering on our mission, vision and priorities and will move forward on planned initiatives to continuously enhance our service to Members of the Legislative Assembly and the citizens of Alberta.

Key Challenges for 2026-2027



Competitive labour market

- Availability of skilled, experienced professionals
- Increasing costs and reduced availability of external agents and temporary staff
- Managing compensation and career growth expectations



Training and development needs

- Capacity to effectively train staff
- Preparing for changes to CPA Canada program in 2027
- Integrating innovative auditing approaches and techniques
- Responding to new and changing accounting and auditing standards



Government restructuring and growth

- Health sector restructuring
- Creation of new entities to audit
- Reorganization of departments or major programs



Technological changes

- Replacing our obsolete 25-year-old audit software
- Leveraging Artificial Intelligence (AI) and data analytics
- Evolving cybersecurity threats

Priority 1

Invest in Our People

Our people are our strength, and attracting, retaining, and developing talent remains a top priority. Demand for skilled audit professionals continues to be high, and market competition is strong. While we strive to maintain full staffing levels, we recognize that retention remains a significant challenge in today's environment.

With a strong commitment to building public sector audit expertise, we offer comprehensive training and support at every stage of professional growth—from articling Chartered Professional Accountants (CPA) students to senior audit professionals. As a recognized training office, we take pride in contributing to the profession and in the achievements of our team members.

Outcome

Increased employee retention through targeted recruitment and training strategies

Key Objectives and Supporting Initiatives

1. Advance initiatives that reinforce the office's position as an employer of choice

- Continue collaborating with post-secondary institutions and professional associations to build long-term staffing levels, highlighting the office's mandate, values, and impact.
- Explore new opportunities to attract performance audit specialists with different areas of expertise.
- Expand on ways to celebrate staff and office achievements and strengthen team cohesion through recognition programs and community building initiatives.

Performance measure:

- Audit staff retention rate (target >80 per cent)

2. Deliver a targeted training and development program aligned with audit and leadership competencies, and emerging industry trends

- Continue delivering a comprehensive training program that offers targeted sessions in performance and financial audit methodology, leadership, communication, and emerging trends—such as data analytics and artificial intelligence—to support ongoing professional development and drive organizational excellence.
- Enhance our performance management processes, ensuring alignment with the office's competency framework to support talent retention, foster career growth, and reinforce the office's position as an employer of choice.
- Update our office's CPA training program to align with 2027 changes by CPA Canada.

Performance measure:

- NEW: Average hours of professional development per audit staff member (target 40 hours).

Priority 2

Maximize the Value of Our Audit Reports

Our audit reports are a cornerstone of public trust. They provide Albertans and decision-makers with independent, objective insights into how public resources are managed. By delivering timely, relevant financial and performance audits, we help strengthen accountability and improve governance across the province. Every report we produce is grounded in the highest standards of legislative auditing and professional accounting practices—so Albertans can have complete confidence in our work.

Completing planned performance audits depends on having skilled resources available. While meeting fixed deadlines for financial statement audits is essential to maintain fiscal accountability, performance audits provide equally critical value—they assess whether programs and services deliver results for Albertans. These audits go beyond compliance; they identify opportunities to improve efficiency, effectiveness, and outcomes across government. Balancing both priorities ensures we not only safeguard public funds but also help drive better performance and value for Albertans.

Outcome

Audit reports deliver timely opinions and recommendations that drive improvements in public sector performance and strengthen accountability

Key Objectives and Supporting Initiatives

1. Continue to deliver high-quality, relevant audit reports

- Implement new audit software to ensure the continued delivery of high-quality financial and performance audits, ensuring alignment with evolving audit standards and practices.
- Monitor and incorporate evolving audit risks associated with changes in government ministries and public agencies—particularly within the health sector—to ensure audit planning and execution remain responsive, relevant, and risk-informed.
- Expand the integration of data analytics and artificial intelligence tools within audit processes to enhance audit effectiveness through improved risk identification, trend analysis, and predictive modeling capabilities.

Performance measures:

- Issue timely independent auditor's report on the Consolidated Financial Statements of the Province of Alberta (target June 30).
- Percentage of the Auditor General's recommendations accepted for implementation (target 100 per cent).
- Percentage of costs (resources) dedicated to performance audits (target 30 per cent of costs).
- Assessment of compliance with the Chartered Professional Accountants (CPA) Alberta practice review standards. (Target compliance) (*measured next in 2027-2028*)

Performance indicator:

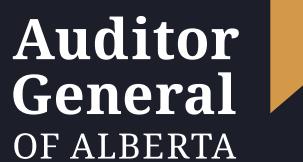
- Number of accepted recommendations not implemented by government within three years.

2. Optimize information and related technology systems (IrT) to support audit delivery and protect information

- › Continue to ensure critical audit and corporate systems operate effectively.
- › Implement new audit software to ensure audit service continuity.
- › Maintain robust controls to secure access to, and protect privacy of, information in the custody or control of the office.
- › Improve information access and communications for staff by redesigning the office intranet (portal).

Performance measure:

- › Percentage IrT systems are available (target: 99 per cent)



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