



Critical Worker Benefit Program

Jobs, Economy, Trade
and Immigration

**Auditor
General**
OF ALBERTA

Assessment of Implementation Report

Report of the Auditor General
July 2026

Brandon Lundy, MLA
Chair
Standing Committee on Legislative Offices

On behalf of my office, I am transmitting the *Critical Worker Benefit Program Assessment of Implementation* to the Members of the Legislative Assembly of Alberta, under the *Auditor General Act*.



Phillip D. Peters FCPA, FCA, KC
Auditor General of Alberta

Edmonton, Alberta
July 2026

Assessment of Implementation Report

Critical Worker Benefit Program

Jobs, Economy, Trade and Immigration

(March 2023)

Summary of recommendations

We assessed the implementation of the recommendation from our March 2023 audit of the *Critical Worker Benefit Program*.¹

IMPLEMENTED Recommendation:
Complete payment verification process

Introduction

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.

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). The Department of Jobs, Economy, Trade and Immigration² (the department) served as the lead ministry of this multi-ministry program, with participation from the departments of Health,³ Education and Childcare,⁴ Children and Family Services,⁵ and Assisted Living and Social Services.⁶

The program awarded a total of \$433 million to approved critical workers.

¹ [Critical Worker Benefit Program, Report of the Auditor General—March 2023.](#)

² On May 16, 2025, Jobs, Economy and Trade became Jobs, Economy, Trade and Immigration and Immigration and Multiculturalism merged into Jobs, Economy, Trade and Immigration.

³ On May 16, 2025, Health was split into Primary and Preventative Health Services and Hospital and Surgical Health Services.

⁴ On May 16, 2025, Education became Education and Childcare.

⁵ On June 9, 2023, Children's Services became Children and Family Services.

⁶ On October 11, 2022, Seniors, Community and Social Services was formed through the merging of the former departments of Seniors and Housing and Community and Social Services. On May 16, 2025, Seniors, Community and Social Services became Assisted Living and Social Services.

Recommendation: **Complete payment verification process**

IMPLEMENTED

Context

In 2023, we examined whether the department, as the program lead, had effective systems to design, deliver, monitor, and report on the program. We found that the department did not have effective processes to verify that approved workers received benefit payments.

We recommended that the department coordinate and complete processes to verify approved critical workers received their benefit payment.

Our current findings

The department has implemented our recommendation by performing additional payment verification in the program's participating departments where it determined the risk of non-payment was sufficiently high.

The department—along with Children and Family Services (CFS), Assisted Living and Social Services (ALSS), and Education and Childcare (E&C)—completed post-payment verification testing. This testing included obtaining evidence from employers, such as pay stubs, payroll registers, and bank statements. Health concluded that post-verification testing was not required.

Each ministry's approach and results are summarized below.

Jobs, Economy, Trade and Immigration

The department conducted representative statistical sample testing on the \$185.2 million awarded to approved critical workers. A sample of 206 employees was tested, and payments were verified for 201 of them. The remaining five could not be verified because employers did not respond to the department's verification requests or were unreachable. Using these results, the department estimated that the maximum possible payments not made to approved critical workers to be \$3.6 million. The department concluded that no further post-payment verification procedures were required beyond this sample.

Children and Family Services

CFS tested a representative statistical sample on the \$18.6 million awarded to approved critical workers. A sample of 52 employees was tested and confirmed that all had received payment.

Assisted Living and Social Services

ALSS conducted representative statistical sample testing on the \$26.4 million in benefits awarded to approved critical workers. A sample of 2,617 approved critical workers was tested. Of these:

- 2,588 payments were verified as having been received by the approved critical worker
- 17 payments could not be verified because employers did not respond to the ALSS's verification requests or were unreachable
- 12 payments were identified as unpaid to workers by their employers. Employers corrected this by making payment where the worker was still employed. Employers refunded the benefit otherwise.

Based on the sample results, ALSS estimated the maximum possible payments not made to approved critical workers to be \$375,702. Management and the department concluded that no further post-payment verification procedures were required beyond this sample.

Education and Childcare

E&C performed targeted post-payment verification procedures on the \$36.5 million issued to approved critical workers. E&C selected seven school authorities of various types (public, independent, and charter) which received a larger allocation of the benefit payments based on approved workers. These seven authorities received a combined \$7.9 million in program funding.

E&C obtained direct payment support for \$3.3 million of the benefits paid to these authorities. Other information provided by authorities did not provide direct post-payment support for the remaining \$4.6 million in their sample.

As E&C's post-payment verification procedures were not based on a statistically representative sample, testing results cannot be extrapolated to the overall population of recipients.

Health

Health did not conduct post-payment verification on the \$145.7 million they issued for approved critical workers. Health assessed the cost/benefit of conducting post-payment verification on its program. Health determined the risk of overpayments or duplicate payments as low, since 80 per cent of the payments were made to Alberta Health Services (AHS) employees. Health requested AHS pay their employees the benefit and then reimbursed AHS. Health management considered this reimbursement process a form of post-payment verification because AHS had to assert it had paid its employees before being reimbursed.

The department agreed with Health's assessment that the risk of ineligible payments was sufficiently low to justify not conducting post-payment verification.

While the risk of non-payment to public sector critical workers may be lower, relying on another organization's assertion that payments were made was identified in our original report as ineffective. Current findings from Assisted Living and Social Services' post-payment verification show that despite employers' assertions that payments were made, some workers had not received their benefit. Health does not have direct evidence that approved critical workers received their payment.

As a result, the maximum possible payments not made to approved critical workers in Health cannot be determined.

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 asserts that 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.

We conduct our assessments of implementation under the *Auditor General Act*. We apply the Canadian Standard on Quality Management 1. Accordingly, we have maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with applicable professional standards and applicable ethical, legal, and regulatory requirements. We comply 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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