



Indigenous Economic Participation

Indigenous Relations

**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 *Indigenous Economic Participation 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

Indigenous Economic Participation

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(May 2022)

Summary of recommendations

We assessed the implementation of the recommendation from our May 2022 audit of Indigenous Economic Participation.¹

IMPLEMENTED Recommendation:
Improve performance reporting process

Introduction

The Department of Indigenous Relations supports Indigenous communities and organizations in advancing economic development and increasing participation in Alberta's economy.

Through the Aboriginal Business Investment Fund and the Employment Partnerships Program, the department delivers grant programs that support Indigenous business development and provide training and employment opportunities for Indigenous Peoples.

In May 2022, we made a recommendation to the department to improve performance reporting processes for these programs.

¹ [Indigenous Economic Participation, Report of the Auditor General—May 2022.](#)

Recommendation: Improve performance reporting process

IMPLEMENTED

Context

In 2022, we examined whether the department had effective processes to assess and report on the results of its programs to support increased participation of Indigenous Peoples in Alberta's economy. We found that the department had processes, but not all these processes were effective and improvements can be made.

We recommended that the department improve its performance reporting process for its programs by:

- implementing performance measures and targets for all programs
- analyzing program performance including the reporting it receives from funding recipients, to compare to user needs, planned results, and program costs
- reporting its analysis of program results and achievement of the ministry desired outcome, including lessons learned

Our current findings

The department has implemented our recommendation.

We examined documentation provided by management for the Aboriginal Business Investment Fund and Employment Partnerships Program that demonstrates the department has:

- established performance measures and targets for its programs and reviews them annually to assess program performance against targets
- aligned program design, performance measures, and reporting with ministry outcomes through logic models and outcome-based reporting
- implemented processes to analyze program performance, including quarterly operational reporting and annual program reviews, using information from funding recipients and internal review processes to assess whether programs were meeting objectives
- identified and used lessons learned from program reporting, feedback, and internal review processes to support program improvements
- reported program results:
 - externally through the Canada-Alberta Workforce Development Agreement² annual report and the department's annual reports
 - internally through quarterly reporting, dashboards, and tracking systems

² The Workforce Development Agreement is one of two labour market transfer agreements of the Governments of Alberta and Canada to deliver labour market training programs and services to Albertans. The second is the Labour Market Development Agreement.

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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