

Report to the Legislative Assembly

Travel, Meal and Hospitality Expenses of the Premier, Ministers, and Their Staff

Auditor General
OF ALBERTA

November 2026

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Brandon Lunty, MLA
Chair, Standing Committee on Legislative Offices
Standing Committee on Legislative Offices
3rd Floor, Queen Elizabeth II Building
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Dear Chair:

Is is an honour, on behalf of my office, to submit my report, *Travel, Meal and Hospitality Expenses of the Premier, Ministers, and Their Staff Performance Audit*, to the Members of the Legislative Assembly of Alberta, in accordance with the *Auditor General Act*.

Respectfully,



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

About This Audit

Public servants may incur expenses for travel, meals, and hospitality related to government business and can claim expense reimbursements and certain allowances. They have to follow government policies on these types of expenses,[1] as well as policies on procurement cards and credit cards.

We established an annual rotational audit of departments' systems for verifying that the expenses of the Premier, ministers, associate ministers, and their staff comply with policies as described in our May 2017 report.[2] This is the tenth year of our audit.

Audit Objective and Scope

The audit objective was to assess whether departments have effective processes to verify that the travel, meal, and hospitality expenses of the Premier, ministers, associate ministers, and their staff comply with policies.[3]

We follow a rotational approach, so that we audit each department once every three years. This year, we audited expenses from the following ministries:

- Executive Council / Premier's Office
- Hospital and Surgical Health Services
- Jobs, Economy, Trade and Immigration
- Mental Health and Addiction
- Primary and Preventative Health Services
- Service Alberta and Red Tape Reduction
- Technology and Innovation
- Treasury Board and Finance

We audited the processes and expenses at these ministries for the period April 1, 2025 to March 31, 2026.

Criteria

To determine whether departments have effective processes to verify that the travel, meal, and hospitality expenses of the Premier, ministers, associate ministers, and their staff comply with policy, we used the following criteria:

- Departments should have processes to ensure expenses are incurred to support government business, are economical, and are appropriately allocated, approved, and disclosed.

We developed the audit criteria based on departments' responsibilities and policy requirements.

Management of Treasury Board and Finance acknowledged the suitability of the audit criteria on August 6, 2026.

What We Examined

We examined a sample of travel, meal, and hospitality expenses incurred between April 1, 2025 and March 31, 2026 at each ministry included in our scope. Our work included reviewing expense claims and supporting documents, and interviewing staff. We did not examine remuneration, employment and termination benefits, or other office expenses, such as office supplies.

Conclusion

We conclude that ministries had processes to ensure compliance with policies for the period from April 1, 2025 to March 31, 2026.

The following table summarizes our conclusions on the departments' systems.

[1] https://open.alberta.ca/publications/travel-meal-and-hospitality-expenses-policy-expenses-policy.

[2] *Report of the Auditor General of Alberta—May 2017*, page 53.

[3] Travel, Meal and Hospitality Expenses Directive, Travel Policy for Elected Official Missions, Public Disclosure of Travel and Expenses Policy and Government Procurement Card Policy.

Legend:

- ◆ Significant improvements needed to systems
- ▲ Improvements are needed to systems, but not to the same extent as red items
- ● We have not identified any significant weaknesses in the systems

Department	Systems to verify that expenses are in compliance with directives and policies
Executive Council / Premier's Office	●
Hospital and Surgical Health Services	●
Jobs, Economy, Trade and Immigration	●
Mental Health and Addiction	●
Primary and Preventative Health Services	●
Service Alberta and Red Tape Reduction	●
Technology and Innovation	●
Treasury Board and Finance	●

Why This Conclusion Matters to Albertans

Albertans expect ministers and public servants to be responsible and transparent when spending taxpayers' dollars to conduct government business. Effective processes are needed to ensure that people are complying with the expense policies. Albertans need assurance that these systems are well designed and working effectively.

Audit Responsibilities and Quality Assurance Statement

Management of Treasury Board and Finance has certain administrative responsibility for government expense policies, so we report our overall audit results to that department. Management of each department is responsible for creating and sustaining systems to comply with policies.

Our responsibility is to express an independent conclusion on the audit objective stated above.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001—Direct Engagements, set out in the CPA Canada Handbook—Assurance. The Office of the Auditor General applies Canadian Standard on Quality Management 1, which requires the office to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. The 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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