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## Things You Need to Know About the Office of the Auditor General of Alberta

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 *Consolidated Financial Statements of the Province of Alberta* and most provincial agencies, boards, commissions, and regulated funds.

### 3 Our independence is vital.

We are independent (nonpartisan) of government and those we audit. 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 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 in close collaboration with MLAs who are members of the Standing Committee on Public Accounts. This nonpartisan 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.

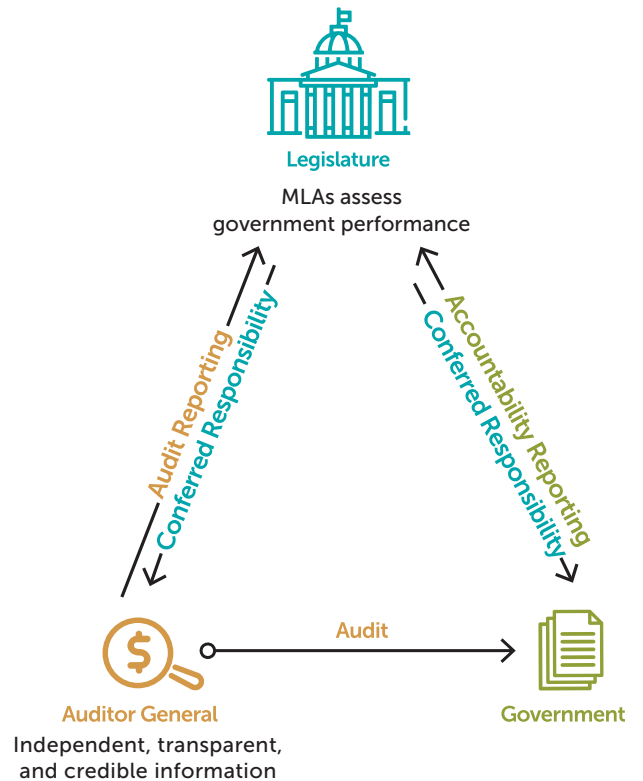
The value of our work is fully realized when our recommendations are acted on. We achieve that goal when government managers implement our recommendations.

## 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.

## 10 Learn more.

Our website ([oag.ab.ca](http://oag.ab.ca)) includes all our reports and recommendations. Contact us with any questions or ideas for audits at [info@oag.ab.ca](mailto:info@oag.ab.ca).



## About Legislative Auditing

In Canada, as in other parliamentary systems, the public purse is controlled on behalf of the people by their elected representatives, the Members of Legislative Assemblies. It is up to a government to draft budgets and spending estimates. They may neither collect nor spend taxpayers' money without the express approval of the Legislative Assembly.

After a government spends the money entrusted to it, it is obligated to report to the Assembly on how it used the money. The government provides the Assembly with information about the use of the public funds entrusted to it. The Assembly needs independent assurance that this information is appropriate, relevant, credible, and complete, and that it accurately reflects the results of the activities of government. The way in which it obtains such assurance is through an independent audit function set up to assist in fulfilling its oversight role. The audit function is therefore a critical link in the chain of public accountability for results and a vital part in the democratic process of responsible government.<sup>1</sup>

<sup>1</sup> Legislative Audit: Serving the Public Interest, Canadian Council of Legislative Auditors (COLA) Study Group on Defining the Profession of Legislative Auditing, 2000.