

# NEWS RELEASE

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March 19, 2024

## **Alberta's Auditor General March 2024 report released today**

Edmonton, Alberta, Canada... Auditor General Doug Wylie's [March 2024 report](#) was tabled in the Alberta Legislature today.

The tabling includes a report on Alberta's post-secondary institutions and three assessment of implementation reports: For-profit and Cost Recovery Ventures at Post-secondary Institutions, Chronic Disease Management, and Income Support for Albertans.

"Our work highlights the continued need for strong oversight and reporting processes to demonstrate to Albertans that government program outcomes are being achieved and help mitigate the risk of unnecessary costs to Albertans," said Auditor General Doug Wylie.

### **Report on Post-secondary Institutions 2023 Advanced Education**

"I am pleased to report that our work showed overall strong financial reporting processes and internal controls that result in timely information that users of financial statements can rely on," said Wylie.

The Auditor General issued a clean (unqualified) audit opinion on the 2023 financial statements on 19 of the 20 Alberta public post-secondary institutions his office audits.

"However, our report notes we saw gaps in the completeness of financial analysis and the consistent application of financial reporting processes. As a result, there is an upward trend in the number of accounting differences identified during the audits," said Wylie.

At the time of writing this report, the Auditor General's audit of Olds College is ongoing as management has not completed their financial reporting for 2023.

The report issues one new recommendation to the University of Calgary related to improving its user access controls over terminated employees. The report also includes one implemented recommendation to Bow Valley College to improve consistent application of financial statement preparation processes.

### **Assessment of Implementation Reports**

"While we are repeating two recommendations, I am pleased to note that 10 recommendations have also been implemented," said Wylie.

### **For-profit and Cost Recovery Ventures at Post-secondary Institutions Advanced Education**

The Auditor General completed his assessment of implementation of recommendations from our [October 2015 audit](#) of *For-profit and Cost Recovery Ventures at Post-secondary Institutions*. One recommendation has been implemented and one is being repeated. We again recommend that the department improve its oversight of institutions' risk assessment of ventures.

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“Of note, we found the department did not identify that from 2020 to 2022, not all post-secondary institutions complied with the department’s policy on reporting venture information in their annual reports,” said Wylie. “Without effective department oversight of whether boards are overseeing that institutions’ management have appropriate policies and controls to mitigate risks and report on these ventures, there is increased risk. The risk includes both financial loss requiring additional taxpayer money, and reputational harm.”

### **Chronic Disease Management Health and Alberta Health Services**

We completed our assessment of implementation of the recommendations from our [September 2014 audit](#) of the Department of Health and Alberta Health Services (AHS) efforts to manage chronic diseases among Albertans. Eight recommendations have been implemented. One recommendation (Improve physician care plan initiative at the department) is no longer applicable as the government decided to end the physician care planning initiative—delisting the Comprehensive Annual Care Plan billing code for physicians from the Schedule of Medical Benefits.

“Although we are assessing these recommendations as implemented, work to improve the management of chronic diseases in Alberta is part of a journey to improve systems of care and is still ongoing,” said Wylie. “The work done to date by the department and AHS creates a foundation for improved chronic disease management, but the efforts must be sustained to see long-term improvements for Albertans living with chronic disease.”

### **Income Support for Albertans Seniors, Community and Social Services**

We completed our assessment of implementation of the recommendations from our [December 2019 audit](#) of *Income Support for Albertans*. One recommendation has been implemented and one is being repeated. We again recommend that the department improve its processes to measure and report on the Income Support program’s performance.

“Our current findings show that the department has not improved its processes to measure and report on the Income Support program’s performance in achieving the intermediate and long-term outcomes of Albertans having an increased ability to meet their basic needs and experience financial resiliency,” said Wylie. “Without improved processes, management will not have enough information to evaluate program performance, make necessary improvements to ensure program outcomes are being achieved, and report to Albertans that the program is working as intended.”

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