



Province of Alberta

AUDITOR GENERAL ACT

Revised Statutes of Alberta 2000
Chapter A-46

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Office Consolidation

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Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Amendments Not in Force

This consolidation incorporates only those amendments in force on the consolidation date shown on the cover. It does not include the following amendments:

2012 cE-0.3 s288 amends s16(1).

AUDITOR GENERAL ACT

Chapter A-46

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HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Interpretation

1(1) In this Act,

- (a) “Auditor General” means the Auditor General of Alberta;
- (b) “department” means a department as defined in section 1 of the *Financial Administration Act* and includes
 - (i) the Legislative Assembly Office,
 - (ii) the Ombudsman and the staff of the Office of the Ombudsman,
 - (iii) the Chief Electoral Officer and the staff of the Office of the Chief Electoral Officer,
 - (iv) the Ethics Commissioner and the staff of the Office of the Ethics Commissioner,
 - (v) the Information and Privacy Commissioner and the staff of the Office of the Information and Privacy Commissioner,
 - (vi) the Child and Youth Advocate and the staff of the Office of the Child and Youth Advocate, and
 - (vii) the Public Interest Commissioner and the staff of the Office of the Public Interest Commissioner;
- (c) “employee of the Office of the Auditor General” includes a person engaged on a fee basis by the Auditor General;
- (d) “public money” means public money as defined in the *Financial Administration Act* and includes money owned or held by Alberta Treasury Branches;

(e) “Select Standing Committee” means the Select Standing Committee on Legislative Offices.

(2) Except as provided in this section, words or expressions defined in the *Financial Administration Act* have the same meaning in this Act.

RSA 2000 cA-46 s1;2011 cC-11.5 s25;2012 cP-39.5 s54

Appointment of Auditor General

2(1) There shall be appointed pursuant to this Act an Auditor General of Alberta who shall be an officer of the Legislature.

(2) Subject to section 5, the Lieutenant Governor in Council shall appoint the Auditor General, on the recommendation of the Assembly, for a term not exceeding 8 years.

(3) An Auditor General is eligible for reappointment under subsection (2).

RSA 1980 cA-49 s3

Oath

2.1(1) Before beginning the duties of office, the Auditor General must take an oath to perform the duties of the office faithfully and impartially and, except as provided in this Act, not to disclose any information received by the Office of the Auditor General under this or any other Act.

(2) The oath referred to in subsection (1) must be administered by the Speaker of the Assembly or the Clerk of the Assembly.

2003 c15 s2

Resignation of Auditor General

3 The Auditor General may at any time resign that office by writing addressed to the Speaker of the Assembly or, if there is no Speaker or if the Speaker is absent from Alberta, to the Clerk of the Assembly.

RSA 1980 cA-49 s4

Suspension or removal from office

4 On the recommendation of the Assembly, the Lieutenant Governor in Council may, at any time, suspend or remove the Auditor General from office.

RSA 1980 cA-49 s5

Vacancy in office

5(1) If a vacancy in the office of the Auditor General occurs while the Legislature is in session but no recommendation is made by the Assembly before the close of that session, subsection (2) applies as if the vacancy had occurred while the Legislature was not in session.

(2) If a vacancy occurs while the Legislature is not in session, the Lieutenant Governor in Council, on the recommendation of the Select Standing Committee, may appoint an Auditor General to fill the vacancy and unless that office sooner becomes vacant, the person so appointed holds office until an Auditor General is appointed under section 2, but if an appointment under section 2 is not made within 30 days after the commencement of the next ensuing session, the appointment under this subsection lapses and there is deemed to be another vacancy in the office of Auditor General.

RSA 1980 cA-49 s6

Salary and benefits

6(1) The Auditor General shall be paid a salary at a rate set by the Select Standing Committee and the Select Standing Committee shall review that salary rate at least once a year.

(2) The Auditor General shall receive similar benefits as are provided to Deputy Ministers.

RSA 1980 cA-49 s7

Acting Auditor General

7(1) The Auditor General may appoint an employee of the Office of the Auditor General as Acting Auditor General.

(2) If there is neither an Auditor General nor an Acting Auditor General, the Lieutenant Governor in Council may appoint a person as Acting Auditor General to hold office until an Acting Auditor General is appointed under subsection (1).

(3) In the event of the absence or inability to act of the Auditor General, or when there is a vacancy in the office of the Auditor General, the Acting Auditor General has all the powers and shall perform the duties of the Auditor General.

RSA 1980 cA-49 s8

Office of the Auditor General

8(1) There shall be a department of the public service of Alberta called the Office of the Auditor General consisting of the Auditor General and those persons employed pursuant to the *Public Service Act* as are necessary to assist the Auditor General in carrying out the Auditor General's functions under this or any other Act.

(2) On the recommendations of the Auditor General, the Select Standing Committee may order that

- (a) any regulation, order or directive made under the *Financial Administration Act*,

- (b) any regulation, order, directive, rule, procedure, direction, allocation, designation or other decision under the *Public Service Act*, or
- (c) any regulation, order, determination, direction or other decision under the *Public Sector Compensation Transparency Act*,

be inapplicable to, or be varied in respect of, the Office of the Auditor General or any particular employee or class of employees in the Office of the Auditor General.

(3) An order made under subsection (2)(a) in relation to a regulation, order or directive made under the *Financial Administration Act* operates notwithstanding that Act.

(3.1) An order made under subsection (2)(c) in relation to a regulation, order, determination, direction or other decision under the *Public Sector Compensation Transparency Act* operates notwithstanding that Act.

(4) The *Regulations Act* does not apply to orders made under subsection (2).

(5) The chair of the Select Standing Committee shall lay a copy of each order made under subsection (2) before the Assembly if it is then sitting or, if it is not then sitting, within 15 days after the commencement of the next sitting.

RSA 2000 cA-46 s8;2015 cP-40.5 s16

Engagement of services on fee basis

9 The Auditor General may engage, on a fee basis, any person to act as the Auditor General's agent for the purpose of conducting an audit or examination that the Auditor General is empowered or required to conduct or to perform a service that the Auditor General considers necessary in order to properly exercise or perform the Auditor General's powers and duties.

RSA 1980 cA-49 s10

Delegation of power or duty

10(1) Subject to subsection (2), the Auditor General may delegate to an employee of the Office of the Auditor General any power or duty conferred or imposed on the Auditor General by this or any other Act.

(2) The Auditor General may not delegate a power or duty to report

- (a) to the Assembly or a committee of the Assembly, without the consent of the Assembly or the committee to which the report is to be made, or
- (b) to the Executive Council, without the consent of the President of the Executive Council.

RSA 2000 cA-46 s10;2003 c15 s3

Auditor General as auditor**11 The Auditor General**

- (a) is the auditor of every ministry, department, regulated fund and Provincial agency, and
- (b) may with the approval of the Select Standing Committee be appointed by a Crown-controlled organization or any other organization or body as the auditor of that Crown-controlled organization or other organization or body.

RSA 2000 cA-46 s11;2003 c2 s1(23)

Financing of operations

12(1) The Auditor General shall submit to the Select Standing Committee in respect of each fiscal year an estimate of the sum of money that will be required to be provided by the Legislature to defray the several charges and expenses of the Office of the Auditor General in that fiscal year.

(2) The Select Standing Committee shall review each estimate submitted pursuant to subsection (1) and, on the completion of the review, the chair of the Committee shall transmit the estimate to the President of Treasury Board and Minister of Finance for presentation to the Assembly.

(3) If at any time the Legislative Assembly is not in session the Select Standing Committee, or if there is no Select Standing Committee, the President of Treasury Board and Minister of Finance,

- (a) reports that the Auditor General has certified that in the public interest, an expenditure of public money is urgently required with respect to any matter pertaining to that office, and
- (b) reports that either
 - (i) there is no supply vote under which an expenditure with respect to that matter may be made, or

- (ii) there is a supply vote under which an expenditure with respect to that matter may be made but the authority available under the supply vote is insufficient,

the Lieutenant Governor in Council may order a special warrant to be prepared to be signed by the Lieutenant Governor authorizing the expenditure of the amount estimated to be required.

(4) When the Legislative Assembly is adjourned for a period of more than 14 days then, for the purposes of subsection (3), the Assembly is deemed not to be in session during the period of the adjournment.

(5) When a special warrant is prepared and signed under subsection (3) on the basis of a report referred to in subsection (3)(b)(i), the authority to spend the amount of money specified in the special warrant for the purpose specified in the special warrant is deemed to be a supply vote for the purposes of the *Financial Administration Act*.

(6) When a special warrant is prepared and signed under subsection (3) on the basis of a report referred to in subsection (3)(b)(ii), the authority to spend the amount of money specified in the special warrant is, for the purposes of the *Financial Administration Act*, added to and deemed to be part of the supply vote to which the report relates.

(7) When a special warrant has been prepared and signed pursuant to this section, the amounts authorized by it are deemed to be included in, and not to be in addition to, the amounts authorized by the Act, not being an Act for interim supply, enacted next after it for granting to Her Majesty sums of money to defray certain expenditures of the Public Service of Alberta.

RSA 2000 cA-46 s12;2003 c15 s4;2013 c10 s12

Auditor General may charge fees

13 The Auditor General may charge fees for professional services rendered by the Office of the Auditor General on a basis approved by the Select Standing Committee.

RSA 1980 cA-49 s14

Access to information

14(1) The Auditor General is at all reasonable times and for any purpose related to the exercise or performance of the Auditor General's powers and duties under this or any other Act entitled to access to the records of, and electronic data processing equipment owned or leased by,

- (a) a department, fund administrator or Provincial agency, or

- (b) a Crown-controlled organization or other organization or body of which the Auditor General is the auditor.

(2) The following persons shall give to the Auditor General any information, records or explanations that the Auditor General considers necessary to enable the Auditor General to exercise or perform the Auditor General's powers and duties under this or any other Act:

- (a) present or former public employees, public officials or personal service contractors;
- (b) present or former employees, officers, directors or agents of a Crown-controlled organization or other organization or body of which the Auditor General is the auditor.

(3) The Auditor General may station any employee of the Office of the Auditor General in the offices of

- (a) a department, fund administrator or Provincial agency, or
- (b) a Crown-controlled organization or other organization or body of which the Auditor General is the auditor,

for the purpose of enabling the Auditor General to exercise or perform the Auditor General's powers and duties under this or any other Act more effectively, and the department, fund administrator, Provincial agency, Crown-controlled organization or other organization or body shall provide the necessary office accommodation for an employee so stationed.

(4) The Auditor General or an employee of the Office of the Auditor General who receives information from a person whose right to disclose that information is restricted by law, holds that information under the same restrictions respecting disclosure as governed the person from whom the information was obtained.

RSA 2000 cA-46 s14;2003 c15 s5

Evidence under oath

14.1(1) In conducting an audit or examination or performing any other duty or function under this or any other Act, the Auditor General may by a notice require any person

- (a) to attend before the Auditor General to give evidence under oath with respect to any matter related to the audit, examination or other duty or function, and
- (b) to produce any records respecting the matter referred to in the notice.

(2) If a person fails or refuses to comply with a notice under subsection (1), the Court of Queen's Bench, on the application of the Auditor General, may issue a bench warrant requiring the person to attend before the Auditor General in compliance with the notice.

(3) If a witness refuses

- (a) to give evidence in compliance with a notice under subsection (1),
- (b) to answer any questions before the Auditor General pursuant to the notice, or
- (c) to produce any records referred to in the notice,

the Court of Queen's Bench, on the application of the Auditor General, may commit the witness for contempt.

(4) A person who is given a notice under subsection (1) shall not be excused from giving evidence or from producing records on the ground that the evidence or records might tend to incriminate the person or subject the person to a penalty or forfeiture.

(5) A witness who gives evidence or produces records pursuant to subsection (1) has the right not to have any incriminating evidence so given used to incriminate that witness in any other proceedings, except in a prosecution for or proceedings in respect of perjury or the giving of contradictory evidence.

2003 c15 s6

Non-compellable witness

14.2 Despite any other Act or law, unless the Auditor General otherwise consents in writing, a person who

- (a) holds or formerly held the office of Auditor General,
- (b) is or was an employee of the Office of the Auditor General, or
- (c) is or was engaged as an agent of the Auditor General pursuant to section 9 or is or was an employee of an agent or former agent of the Auditor General,

shall not give or be required to give evidence relating to any record or other information obtained by that person in the course of exercising and performing that person's powers and duties under this Act or in the course of providing services pursuant to section 9, as the case may be.

2003 c15 s6

Right to information

15(1) If the accounts of a Crown-controlled organization are audited other than by the Auditor General, the person performing the audit shall

- (a) deliver to the Auditor General immediately after completing the audit a copy of the report of the person's findings and the person's recommendations to management and a copy of the audited financial statements of the Crown-controlled organization,
- (b) make available immediately to the Auditor General on the Auditor General's request all working papers, reports, schedules and other documents in respect of the audit or in respect of any other audit of the Crown-controlled organization specified in the request, and
- (c) provide immediately to the Auditor General on the Auditor General's request a full explanation of the work performed, tests and examinations made and the results obtained, and any other information within the knowledge of the person in respect of the Crown-controlled organization.

(2) If any information, explanation or document required to be delivered to or requested by the Auditor General under subsection (1) is not delivered, made available or provided or if the Auditor General is of the opinion that any information, explanation or document that is delivered, made available or provided pursuant to subsection (1) is not adequate to permit the exercise or performance of the Auditor General's powers and duties under this or any other Act, the Auditor General may make any additional examination or investigation of the records and operations of the Crown-controlled organization that the Auditor General considers necessary.

RSA 1980 cA-49 s16

Reliance on auditor

16(1) In this section, "regional authority" means a board under the *School Act* or a regional health authority, subsidiary health corporation, community health council or provincial health board under the *Regional Health Authorities Act*.

(2) If the Auditor General is not the auditor of a regional authority, the person appointed as auditor

- (a) must give the Auditor General, as soon as practicable after completing the audit of the regional authority, a copy of the person's findings and recommendations and a copy of the audited financial statements and all other audited information respecting the regional authority,

- (b) may conduct such additional work at the direction and expense of the Auditor General as the Auditor General considers necessary, and
 - (c) must co-operate with the Auditor General when the Auditor General performs work for a report to the Legislative Assembly under section 19.
- (3) A regional authority must give a person appointed as auditor of the regional authority any information the person requires for the purposes of subsection (2).
- (4) If the Auditor General is not the auditor of a regional authority, the Auditor General may rely on the report and work of the person appointed as auditor.

1995 cG-5.5 s17

Special duties of Auditor General

- 17(1)** The Auditor General shall perform such special duties as may be specified by the Assembly.
- (2) The Auditor General shall perform such special duties as may be specified by the Executive Council, but only if those special duties do not conflict with or impair the exercise or performance of any of the Auditor General's powers and duties under this or any other Act.
- (3) The Auditor General shall present any report prepared by the Auditor General under subsection (1) to the chair of the Select Standing Committee, who shall lay the report before the Assembly forthwith if it is then sitting or, if it is not sitting, within 15 days after the commencement of the next sitting.
- (4) The Auditor General shall present any report prepared by the Auditor General under subsection (2) to the President of the Executive Council and afterwards the Auditor General may, on 3 days' notice to the Speaker of the Assembly, deliver copies of the report to the Speaker, who shall forthwith distribute the copies to the office of each Member of the Assembly.
- (5) After the Speaker has distributed copies of the report under subsection (4), the Auditor General may make the report public.
- (6) Despite subsection (4), if there is no Speaker or if the Speaker is absent from Alberta, the Auditor General may give the notice under subsection (4) to the Clerk of the Assembly, who shall comply with subsection (4) as if the Clerk were the Speaker.

RSA 2000 cA-46 s17;2003 c15 s7

Annual report on financial statements

18(1) After the end of each fiscal year of the Crown, the Auditor General shall report to the Assembly on the financial statements of the Crown for that fiscal year.

(2) A report of the Auditor General under subsection (1) shall

- (a) include a statement as to whether, in the Auditor General's opinion, the financial statements present fairly the financial position, results of operations and changes in financial position of the Crown in accordance with the disclosed accounting principles,
- (b) when the report contains a reservation of opinion by the Auditor General, state the Auditor General's reasons for that reservation and indicate the effect of any deficiency on the financial statements, and
- (c) include any other comments related to the Auditor General's audit of the financial statements that the Auditor General considers appropriate.

RSA 1980 cA-49 s18;1995 c23 s3

Annual report of Auditor General

19(1) After the end of a fiscal year of the Crown, the Auditor General shall report to the Legislative Assembly

- (a) on the work of the Office of the Auditor General, and
- (b) on whether, in carrying on the work of that Office, the Auditor General received all the information, reports and explanations the Auditor General required.

(2) A report of the Auditor General under subsection (1) shall include the results of the Auditor General's examinations of the organizations of which the Auditor General is the auditor, giving details of any reservation of opinion made in an audit report, and shall call attention to every case in which the Auditor General has observed that

- (a) collections of public money
 - (i) have not been effected as required under the various Acts and regulations, directives or orders under those Acts,
 - (ii) have not been fully accounted for, or
 - (iii) have not been properly reflected in the accounts,

- (b) disbursements of public money
 - (i) have not been made in accordance with the authority of a supply vote or relevant Act,
 - (ii) have not complied with regulations, directives or orders applicable to those disbursements, or
 - (iii) have not been properly reflected in the accounts,
- (c) assets acquired, administered or otherwise held have not been adequately safeguarded or accounted for,
- (d) accounting systems and management control systems, including those systems designed to ensure economy and efficiency, that relate to revenue, disbursements, the preservation or use of assets or the determination of liabilities were not in existence, were inadequate or had not been complied with, or
- (e) when appropriate and reasonable procedures could have been used to measure and report on the effectiveness of programs, those procedures were either not established or not being complied with,

and shall call attention to any other case that the Auditor General considers should be brought to the notice of the Assembly.

(3) In a report under subsection (1), the Auditor General may

- (a) comment on the financial statements of the Crown, Provincial agencies, Crown-controlled organizations or any other organization or body of which the Auditor General is the auditor on any matter contained in them and on
 - (i) the accounting policies employed, and
 - (ii) whether the substance of any significant underlying financial matter that has come to the Auditor General's attention is adequately disclosed,
- (b) include summarized information and the financial statements of an organization on which the Auditor General is reporting or summaries of those financial statements, and
- (c) comment on the suitability of the form of the estimates as a basis for controlling disbursements for the fiscal year under review.

(4) After the end of a fiscal year of the Crown, the Auditor General shall report to the Legislative Assembly on the results of the examinations of the regional authorities referred to in section 16.

(5) A report under this section shall be presented by the Auditor General to the chair of the Select Standing Committee who shall lay the report before the Assembly forthwith if it is then sitting or, if it is not sitting, within 15 days after the commencement of the next sitting.

(6) The Auditor General need not report on deficiencies in systems or procedures otherwise subject to report under subsection (2)(d) or (e) which, in the Auditor General's opinion, have been or are being rectified.

RSA 1980 cA-49 s19;1995 cG-5.5 s17;1996 cA-27.01 s22

Special reports

20(1) The Auditor General may prepare a special report to the Assembly on any matter of importance or urgency that, in the Auditor General's opinion, should not be deferred until the presentation of the Auditor General's annual report under section 19.

(2) A report under this section must be presented by the Auditor General to the chair of the Select Standing Committee who shall lay the report before the Assembly forthwith if it is then sitting or, if it is not sitting, within 15 days after the commencement of the next sitting.

RSA 1980 cA-49 s20

Assembly not sitting

20.1(1) When the Assembly is not sitting and the Auditor General considers it important that a report presented to the chair of the Select Standing Committee under section 17(3), 19(5) or 20(2) be made available to the Members of the Assembly and to the public, the Auditor General may, on 3 days' notice to the Speaker of the Assembly, deliver copies of the report to the Speaker, who shall forthwith distribute the copies to the office of each Member of the Assembly.

(2) After the Speaker has distributed copies of the report under subsection (1), the Auditor General may make the report public.

(3) Despite subsection (1), if there is no Speaker or if the Speaker is absent from Alberta, the Auditor General may give the notice under subsection (1) to the Clerk of the Assembly, who shall comply with subsection (1) as if the Clerk were the Speaker.

(4) Nothing in this section dispenses with the requirement of the chair of the Select Standing Committee to lay a report before the Assembly pursuant to section 17(3), 19(5) or 20(2).

2003 c15 s8

Establishment of Audit Committee

21(1) There is hereby established a committee called the Audit Committee consisting of not more than 7 persons appointed as members of the Committee by the Lieutenant Governor in Council.

(2) The Lieutenant Governor in Council shall designate one of the members of the Audit Committee as chair.

(3) The Lieutenant Governor in Council may authorize, fix and provide for the payment of remuneration and expenses to the members of the Audit Committee.

RSA 1980 cA-49 s21

Meetings of Audit Committee

22(1) The Audit Committee may make rules, not inconsistent with this Act, respecting the calling of, and the conduct of business at, its meetings.

(2) The chair of the Audit Committee

(a) shall, on request of the Auditor General, call a meeting of the Audit Committee to review any matter that the Auditor General considers should be brought to the attention of the Audit Committee, and

(b) may inquire into any matter relating to the financial affairs of the Crown in accordance with a request of the President of the Treasury Board.

RSA 2000 cA-46 s22;2009 cF-15.1 s6

Information re scope and results of audit

23 The Auditor General shall give to the Audit Committee any information that the Auditor General considers reasonable and appropriate to enable the Audit Committee to advise the Lieutenant Governor in Council on the scope and results of the Auditor General's audit of departments, regulated funds, revolving funds, Provincial agencies and Crown-controlled organizations.

RSA 1980 cA-49 s23

Availability of reports

24 An annual report of the Auditor General and any special report made under section 20 shall be made available to the Audit Committee before it is presented to the chair of the Select Standing Committee.

RSA 1980 cA-49 s24

When report not required

25 In a report made under this or any other Act, the Auditor General need not report on matters that are, in the Auditor General's opinion, immaterial or insignificant.

RSA 1980 cA-49 s25

Supplementary information

26 The Auditor General shall, at the request of a select standing committee of the Assembly engaged in reviewing financial statements of the Crown or an organization of which the Auditor General is the auditor, attend the meetings of the committee to give supplementary information to the committee respecting the financial statements or a report of the Auditor General.

RSA 1980 cA-49 s26

Audit working papers

27 Audit working papers of the Office of the Auditor General shall not be tabled in the Legislative Assembly or before a Committee of the Legislative Assembly.

RSA 1980 cA-49 s27

Report after examination

28 The Auditor General shall as soon as practicable advise the appropriate officers or employees of a department, Provincial agency or Crown-controlled organization of any matter discovered in the Auditor General's examinations that, in the opinion of the Auditor General, is material to the operation of the department, Provincial agency or Crown-controlled organization, and shall as soon as practicable advise the President of Treasury Board and Minister of Finance of any of those matters that, in the opinion of the Auditor General, are material to the exercise or performance of the powers and duties of the President of Treasury Board and Minister of Finance.

RSA 2000 cA-46 s28;2003 c15 s9;2013 c10 s12

Advice on organization, systems, etc.

29 The Auditor General may, at the request of a department, Provincial agency or Crown-controlled organization or any other organization or body of which the Auditor General is the auditor, provide advice relating to the organization, systems and proposed course of action of the department, Provincial agency or Crown-controlled or other organization or body.

RSA 1980 cA-49 s29

Annual audit

30(1) The Select Standing Committee shall appoint an auditor to audit the receipts and disbursements of the Office of the Auditor General.

(2) An auditor appointed under subsection (1) has the same powers and shall perform the same duties in relation to an audit of the receipts and disbursements of the Office of the Auditor General as the Auditor General has or performs in relation to an audit of the receipts and disbursements of a department.

(3) An auditor appointed under subsection (1) shall report the results of the auditor's audit annually to the Select Standing Committee.

(4) A report made under this section shall be presented to the chair of the Select Standing Committee and to the President of Treasury Board and Minister of Finance for inclusion in the public accounts.

RSA 2000 cA-46 s30;2003 c15 s10;2013 c10 s12

Records management

31 On the recommendation of the Auditor General, the Select Standing Committee may make an order

- (a) respecting the management of records in the custody or under the control of the Office of the Auditor General, including their creation, handling, control, organization, retention, maintenance, security, preservation, disposition, alienation and destruction and their transfer to the Provincial Archives of Alberta;
- (b) establishing or governing the establishment of programs for any matter referred to in clause (a);
- (c) defining and classifying records;
- (d) respecting the records or classes of records to which the order or any provision of it applies.

1995 c34 s1



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