

Legislative Assembly Office



**SUPPORTING
PARLIAMENTARY
DEMOCRACY**


Annual Report 2023-2024





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Honourable Nathan Cooper
Speaker of the Legislative Assembly of Alberta

Message from the Speaker

In 2023 the Legislative Assembly Office (LAO) reached a milestone as it recognized its 40th year in service to the Legislative Assembly. The origins of the Assembly can be traced to 14th-century England, when Parliament elected the first Speaker and appointed the first Clerk. The year 2023 provided ample opportunities to honour this legacy as well as change and growth within the LAO.

Today the LAO continues to ensure the continuity of parliamentary process in Alberta. The LAO provides essential support during election transitions, maintains parliamentary traditions in and out of session and facilitates important connections between the 87 elected Members of the Legislative Assembly (MLAs) and the millions of Albertans whom they serve.

In the spring of 2023 the LAO once again met the challenge of supporting an election transition. There were 31 new MLAs elected, and the LAO was with them every step of the way as they attended orientations, were sworn in and took their seats for the first time in the Legislature Chamber. The 2023 provincial general election resulted in the largest Official Opposition in the history of the Legislative Assembly of Alberta and provided an opportunity for LAO employees to showcase their exemplary nonpartisan support to all Members.

During the summer I was happy to host the Commonwealth Parliamentary Association (CPA) Advanced Professional Development and Skills-Building Residency Program, a program that brought 38 parliamentarians from around the world to the Alberta Legislature. The LAO also hosted a delegation of 12 from the province of Mpumalanga in the Republic of South Africa, who came to Alberta

to learn about our parliamentary practices. I believe that these opportunities for legislators to connect and learn are vital to the continuity of parliamentary democracy here and around the world. This past year I was also pleased to support several Members in their professional development through a number of conferences and parliamentary exchanges.

During its four decades of service the LAO has seen significant events take place in the Legislature and around the world; 2023 was no exception. The Assembly added an Indigenous land acknowledgement to its daily Routine in the Chamber. As Speaker I was able to join the Sergeant-at-Arms at schools around the province to talk to students about the role of MLAs and the importance of the Mace as a symbol of the authority of the Legislative Assembly. On May 6, 2023, we joined our counterparts across the Commonwealth to mark the coronation of King Charles III and celebrated the hope and excitement that come with a new monarch.

We also enhanced public engagement in many ways. A highlight involved introducing Rocky the Ram, the Legislature's official mascot, in the Assembly. Rocky is a bighorn sheep, the official mammal of Alberta, and provides a friendly face for younger Albertans to connect with when they visit the Legislature on special occasions.

I am honoured to have been re-elected by the citizens of the outstanding constituency of Olds-Didsbury-Three Hills to serve as their MLA. I am equally honoured to have again been voted Speaker of the Legislative Assembly by my Member peers. It is my pleasure to lead the LAO and to present their 2023-2024 annual report outlining the organization's performance between April 1, 2023, and March 31, 2024.

Message from the Clerk

The Legislative Assembly Office (LAO) launched a new strategic business plan in the first quarter of 2023, and its primary goal focused on ensuring a smooth transition from the 30th to the 31st Legislature. In my years of service with the LAO I have been a part of several election transitions, but in 2023 I was particularly proud of how all areas of the LAO worked together seamlessly to support this process.

As a result of the 2023 employee trust index survey the LAO achieved certification from Great Place to Work® Canada. This certification has effectively elevated the LAO as an employer of choice and has helped attract more top talent to our already strong team.

An important aspect of attracting and maintaining a strong team is creating a workplace where everyone is valued and respected. I am proud of the tangible steps that the LAO has taken toward furthering diversity and inclusion and employee appreciation and recognition. Much of this work has been undertaken by two employee advisory groups. In the past fiscal year these groups have hosted an inaugural LAO Speaker Series event aimed at establishing connections through the insights of an expert guest lecturer, created practical appreciation and recognition resources for the management team and established new ways for employees to show appreciation for each other. The 2023 survey results directed our energy toward invigorating workplace culture and resulted in a new set of culture commitments, which were launched in January 2024: appreciation and recognition, belonging, collaboration and communication. These culture commitments work in tandem with our strategic business plan to focus our efforts on the common goal of connecting people to parliament in Alberta.

As the LAO moves forward, we have continued to implement new business practices and increase information and outreach in support of public awareness and engagement. MyHouse, our new self-serve online employee portal, has made it easier than ever for MLAs and staff to access their essential employee information.

We revitalized our public spaces with the new educational space known as the Democracy Discovery Centre and the Borealis Gallery exhibition *Service, Ceremony and Tradition: The Diamond Jubilee Portrait in Alberta*.

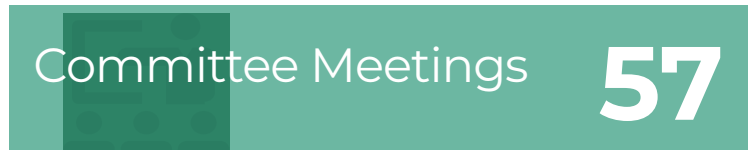
From the Clerk's seat I have a unique view of democracy at work and am ever mindful of those who have come before me and have dedicated their lives to upholding our parliamentary system in Alberta. In October 2023 we were deeply saddened by the loss of Dr. David McNeil. Dr. McNeil served as the sixth Clerk of the Legislative Assembly from 1987 to 2016. Having served as Clerk for 29 years out of the organization's first 40 years of service, his significant contributions will long be remembered.

It is my privilege to follow in Dr. McNeil's footsteps and lead the LAO in service of Albertans as we uphold parliamentary tradition and continually strive to connect people to the important work of the Legislative Assembly.



Shannon Dean, KC
Clerk of the Legislative Assembly of Alberta

By the Numbers



^{*} Total number of words transcribed into the official Alberta Hansard record.

^{**} Total number includes LAO branch, caucus and constituency employees.

No disclosures under the Public Interest Disclosure (Whistleblower Protection) Act were received by the LAO's designated officer in 2023-2024.

Visitors to the Legislative Assembly Visitor Centre



43,314

Hours Live
Streamed on
YouTube

8,751.9

Events and Meetings

Hosted by Venue Services

679

Visitors to
View Session

4,515

Building
Tours

1,635

Library

Information Requests

3,191

Library Catalogue

Search Queries

91,832

Media
Releases and
Advisories
Issued

16

Assembly Website Users

260,700

School Groups
Hosted
In Person:

406

Online:

18

IT Support Requests

5,001

New
Employees
Onboarded**

248

New
Followers
on Social Media

2,403

Social Media
Posts

2,004

Key Highlights from the Year

In 2023 the Legislative Assembly Office (LAO) celebrated 40 years of service to Members of the Legislative Assembly and Albertans. The LAO's new strategic business plan, *Connecting People to Parliament*, builds on this four-decade foundation of supporting election transitions, maintaining parliamentary traditions, providing services to Members and facilitating citizen engagement. This annual report documents the LAO's progress in year one of the three-year plan and illustrates how the organization has continued to support Alberta's parliamentary process.

Below are highlights from the 2023-2024 fiscal year.



New Members Orientation

SUPPORTED ELECTION TRANSITION

The 30th Legislature dissolved on May 1, 2023, in order for the general provincial election to be held on May 29, 2023. Following the election, the LAO facilitated the transition to the 31st Legislature, which involved the swearing in of 87 Members-elect. The LAO supported the election transition every step of the way by providing procedural and administrative orientations for the 31 new Members-elect, onboarding constituency employees, setting up offices and computers and populating the Assembly website with Member biographies and photos in order to help Albertans connect to the new Assembly.



CPA Parliamentary Academy

HOSTED PARLIAMENTARIANS FROM AROUND THE WORLD

The LAO hosted two groups of parliamentarians during the summer of 2023.

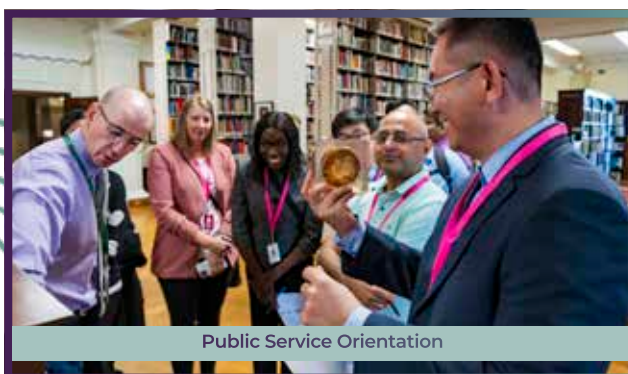
In June the Commonwealth Parliamentary Association (CPA) Parliamentary Academy brought 38 parliamentarians from around the world to the Alberta Legislature to take part in their five-day Advanced Professional Development and Skills-Building Residency Program. The program provided a valuable opportunity for face-to-face interactive learning focused on enhancing soft skills in communication, planning, time management, people management and creative thinking.

One month later the LAO hosted a delegation from the province of Mpumalanga in the Republic of South Africa. This delegation of 12 consisted of Members and staff from the Mpumalanga Provincial Legislature, who were keen to learn about the function and practice of the parliamentary system of democracy in Alberta.



ORGANIZATIONAL WORKPLACE CULTURE

The LAO's workplace culture is built on a 40-year legacy of service to Members and the public. In 2023 the LAO took great strides to reinvigorate its culture by acting on the improvement opportunities identified in the 2022 employee trust index survey. Some key actions included establishing employee advisory groups dedicated to fostering diversity and inclusion as well as appreciation and recognition within the organization. The groups hosted an educational speaker series event, established new avenues for colleagues to show appreciation for one another and developed appreciation and recognition resources for managers. The 2023 employee trust index survey resulted in the LAO achieving certification through Great Place to Work® Canada. A new set of culture commitments was launched in January 2024 to further focus efforts on fostering appreciation and recognition, belonging, collaboration and communication in the workplace.



EXPANDED PUBLIC ENGAGEMENT

Since people are at the centre of the LAO's vision, public engagement continued to be a priority in 2023.

In addition to its regular in-person and online tours and educational programming, the LAO offered orientations for public service employees to provide a foundational understanding of the functions of the Legislative Assembly from the point of view of LAO staff. The Teachers Institute on Parliamentary Democracy invited Alberta educators

on-site for an intensive in-person professional development opportunity. A quarterly newsletter resource was also developed and launched in 2023 to further engage with educators.

In May 2023 a new space known as the Democracy Discovery Centre opened in the Legislative Assembly Visitor Centre offering interactive and engaging educational opportunities. In addition, the Borealis Gallery exhibition titled *Service, Ceremony and Tradition: The Diamond Jubilee Portrait in Alberta* provided the public an opportunity to learn more about the monarchy. In spring of 2024 Rocky the Ram, the Legislature's official mascot, received an official Assembly introduction from Speaker Nathan Cooper. Rocky has become a fixture at public events such as Family Day, Canada Day and Celebrate the Season at the Alberta Legislature. Rocky is a bighorn sheep, Alberta's official mammal, and is just one of the many fun ways that the LAO works to connect people to parliamentary democracy.

"Our visit was amazing. The students really enjoyed the Pehonan Theatre and sitting to view the legislative assembly. I was also very impressed that Speaker Cooper came and introduced himself to both of our groups and spoke with the students for a few minutes."

"Our instructor/guide was amazing! Also, we bumped into the Lieutenant Governor who took a photo with our class which was extra special!"

"It seems like a rite-of-passage for students in grade 6 to attend the legislature. I still remember my visit from 1986! I also brought my grade 9 students as they were unable to attend in-person due to covid restrictions when they were in grade 6."

"We had five groups running that day but I was in [our guide's] group. He was fantastic and engaged students in the programming really well. He asked them questions and met them where they were with their understanding. These grade 9 students didn't have the opportunity to do programming in grade 6 so this was a great opportunity to fill in some gaps."

"[Our guide] was so engaging. It was obvious that he is passionate about his job, and he shared unique pieces of information with the crew in an entertaining way. His tour of the building was particularly fascinating and the kids were enthralled."



Employees Touring Broadcast Suites

FOSTERED A STRONG AND COHESIVE WORKFORCE

A strong and cohesive workforce is essential to the LAO's success in delivering on business goals and providing essential services to Members and the public. In 2023 the LAO refreshed its brand with a new logo to build consistency with both internal and external stakeholders. New policies, services and training resources further strengthened the LAO's commitment to a cohesive workforce. Acceptable technology use and password policies set out employee responsibilities for using the Legislative Assembly's information technology and broadcast resources and equipment and helped create an environment that encourages both trust and confidentiality. The launch of MyHouse, a self-serve online employee portal, was the result of the LAO's multiyear enterprise resource planning project (ERP). MyHouse provides Members and employees with easy access to essential employee information. Training in M365 applications, Teams and OneDrive, provided vital understanding of online collaborative business tools. Code of Conduct training sessions paired with new employee orientation videos have helped to provide employees with a clear understanding of their unique, nonpartisan role in the LAO and in the Alberta public service.



Sergeant-at-Arms with the Mace

ENHANCED SAFETY AND SECURITY

The safety and security of Members, employees and the public remain a constant priority for the LAO. In spring of 2023 the LAO developed new emergency procedure guidelines to provide an at-a-glance, audience-tailored resource for various employee groups. This resource, paired with in-person emergency preparedness training sessions, serves to better equip employees to respond appropriately in emergency situations. Recognizing that having access to accurate, timely information is vital to maintaining safety and security, the LAO launched an SMS text message and email-based emergency notification service to ensure that employees have access to a trusted information source when they need it most.

Performance Results

GOAL 1

Provide Members and staff the support they require throughout the by-election and general election process and ensure a smooth transition from the 30th to the 31st Legislature.

PERFORMANCE MEASURES	TARGET	2023/24 RESULTS
Satisfaction of retiring, re-elected and newly elected Members and staff with the support from the LAO during the election process.	85%	68%
All Members-elect are contacted within one week of polling day regarding LAO services and assistance.	Implement in 2023	Target met
An orientation for Members-elect is held within one week of polling day.	Implement in 2023	Target met

GOAL 2

Ensure the operations of the Legislative Assembly and its committees are effective and efficient and protect the traditions and privileges of the institution.

PERFORMANCE MEASURES	TARGET	2023/24 RESULTS
Proceedings in the Chamber and committee meetings, both on- and off-site, take place as planned.	No fail	No fail
Satisfaction of Members with committee- and Assembly-related support.	85%	92%
Percentage of digital or printed sessional documents, including the Order Paper, Votes and Proceedings, transcripts, committee reports, audio- and videostreams and other information relating to committee proceedings, that are available according to established time targets.	100%	100%
Implement automatic speech recognition for <i>Hansard</i> .	Test in 2023; implement in 2024	Target met

GOAL 3

Improve organizational accessibility, both internally and externally.

INTERNAL PERFORMANCE MEASURES	TARGET	2023/24 RESULTS
Satisfaction of Members and staff with the services and training provided by the LAO, measured by Member and employee surveys to establish a baseline and monitor progress.	85%	85%*
Satisfaction of Members and staff with the ability to access information about the Legislative Assembly, its committees and the democratic process.	Complete surveys in 2023 and 2025	Target met for 2023
Implementation of Members portal.	2023	Target met
Implementation of employee portal.	2023	Target met
Implementation of an enterprise resource planning system, including an accounting system, human resource system, payroll and document management system.	2024	In progress

EXTERNAL PERFORMANCE MEASURES	TARGET	2023/24 RESULTS (previous year)
Number of people following the democratic process through the Assembly's website and social media platforms.	Target met	assembly.ab.ca: 260,700 (295,600) Meta: 11,033 (10,200) YouTube: 516 (397) X: 6,103 (N/A) LinkedIn: 4,540 (N/A)
Number of visitors who observed a sitting of the Assembly from the Chamber gallery	Target met	4,515 (4,013)
Number of visitors who participated in a public Legislature tour	Target met	10,994 (7,255)
Number of visitors who interacted with the Visitor Centre (DDC, gallery, interpretive centre, Pehonan Theatre)	Target met	43,314 (21,571)
Number of people who participated in Visitor Services education programs, including School at the Legislature, Alberta Teachers Institute on Parliamentary Democracy and daily education experience programs.	Target met	22,743 (17,006)
Satisfaction survey results for education and public programming	Target met	96.35%** (95.47%)
Integrate ASL for committee meetings.	2023-2025	In progress

* Result is the average satisfaction rating measured from 14 service and training options referenced in the surveys.

** Result is the average satisfaction rating measured from both public and school programming.

Update the sound system in the Chamber.	2024	In progress
Number of Speaker's outreach tours, which include visits to broader audiences such as new Canadians, community groups and cultural organizations.	Five annually	12
Implement phase 2 of the Alberta Legislative Assembly Data Distribution Integration Network (ALADDIN) to allow for the electronic collection of information related to debates in the Assembly.	Implement in 2024	In progress

GOAL

Provide a safe and secure environment for people, property, information and assets.

PERFORMANCE MEASURES	TARGET	2023/24 RESULTS
Percentage of constituency offices visited annually by the office of the Sergeant-at-Arms to ensure that security systems and procedures are in place.	50%	80%
Increase security training and awareness for Members, constituency offices and precinct staff.	Increase in number of seminars available	8
Number of incidents of damage or loss to Assembly records and library collections.	0	1 Files damaged in November 2023 due to a water leak in the Queen Elizabeth II Building. No loss of records; action taken to salvage material and mitigate further risk.
Implement regulatory and administrative framework and the requisite training for Legislative Assembly Ceremonial and Security Services peace officer designation.	2023-2024	In progress Targeting for completion by Fall 2024
Implementation of mandatory cybersecurity and threat awareness training.	2023	Implemented for LAO branch employees



GOAL 5

Invigorate the LAO's workplace culture by fostering trust, respect and appreciation.

PERFORMANCE MEASURES	TARGET	2023/24 RESULTS
Creation of employee working groups on topics related to culture commitments (diversity and inclusion and employee appreciation and recognition).	2023	Target met
Pursue recognition as an employer of choice.	2023-2025	Target met
Implement leadership coaching for management team.	2023	Target met
Create additional learning opportunities for LAO staff by implementing and building awareness of lunch and learn seminars, town halls and other professional development opportunities.	Increase in options available	Target met
Conduct annual employee satisfaction and engagement surveys.	Annually	Target met

Featured Events



NEW FEATURES OPEN IN THE LEGISLATIVE ASSEMBLY VISITOR CENTRE

May 20, 2023

Two new features in the Legislative Assembly Visitor Centre opened to the public on May 20, 2023: the Democracy Discovery Centre and the Borealis Gallery exhibition *Service, Ceremony and Tradition: The Diamond Jubilee Portrait in Alberta*. The Democracy Discovery Centre invites visitors to explore the workings of the Legislative Assembly, democratic governance and active citizenship through tactile, interactive play and educational panels. *Service, Ceremony and Tradition* features as its centrepiece the official Canadian diamond jubilee portrait of Queen Elizabeth II and examines Alberta's connections to the monarchy.



SWEARING-IN CEREMONIES FOR MEMBERS OF ALBERTA'S 31ST LEGISLATURE

June 19 and 20 and July 5 and 18, 2023

Following a provincial general election, all Members-elect must be sworn in prior to taking their seats in the Assembly. For the first time ever the 2023 swearing-in ceremony included an Indigenous blessing. All Members of the 31st Legislature were sworn in by Her Honour the Honourable Salma Lakhani, AOE, BSc, LL.D (Hon), Lieutenant Governor of Alberta. Members of the Official Opposition caucus were sworn in on June 19, 2023, beginning with Honourable Rachel Notley, ECA, Leader of the Official Opposition. Independent Member Jennifer Johnson was also sworn in on June 19, 2023. Members of the government caucus were sworn in on June 20, 2023, beginning with Honourable Danielle Smith, ECA, Premier. On July 5, 2023, Jason Stephan, Member of the government caucus, was sworn in during a private ceremony, followed by Nagwan Al-Guneid and Diana Batten, Members of the Official Opposition caucus, who were sworn in on July 18, 2023.



ELECTION OF PRESIDING OFFICERS

June 20, 2023

The Legislative Assembly must elect presiding officers from among its membership prior to opening the First Session of the new Legislature. Members voted by secret ballot on June 20, 2023. Both the Honourable Nathan Cooper, MLA for Olds-Didsbury-Three Hills, and Angela Pitt, MLA for Airdrie-East, were elected by their peers for a second time to preside over the 31st Legislature as Speaker and as Deputy Speaker and Chair of Committees, respectively. Glenn van Dijken, MLA for Athabasca-Barrhead-Westlock, was also elected by his peers to serve as Deputy Chair of Committees.

OPENING OF THE 31ST LEGISLATURE

October 30, 2023

The First Session of the 31st Legislature opened on October 30, 2023, with Her Honour the Honourable Salma Lakhani, AOE, BSc, LL.D (Hon), Lieutenant Governor of Alberta, delivering the Speech from the Throne.



ALBERTA TEACHERS INSTITUTE ON PARLIAMENTARY DEMOCRACY

November 5 to 7, 2023

The Legislative Assembly of Alberta hosted the Alberta Teachers Institute on Parliamentary Democracy in Edmonton from November 5 to 7, 2023. This was the first time since 2019 the program was offered in person, bringing together educators from across the province to participate in an intensive professional development opportunity. Participants were provided with unique access to the Legislature, where they explored the traditions and roles of the Assembly.



INDIGENOUS VETERANS DAY

November 8, 2023

Honourable Nathan Cooper, Speaker and MLA for Olds-Didsbury-Three Hills, hosted the Legislative Assembly of Alberta's inaugural Indigenous Veterans Day ceremony in the Legislature rotunda on November 8, 2023. The ceremony honoured Indigenous veterans and their sacrifices in military conflicts.



PUBLIC SERVICE ORIENTATIONS

November 8, 2023

On November 8, 2023, the Legislative Assembly of Alberta launched its full-day, in-person public service orientation program. The fully booked program was offered on November 8 and 20, 2023, and on March 11, 2024, and provided Alberta public service employees with important foundational understanding of the functions of the Legislative Assembly within the context of their unique roles.





LEGISLATURE LIGHT UP AND LEGISLATIVE ASSEMBLY VISITOR CENTRE FESTIVE OPEN HOUSE

December 7, 2023

Speaker Nathan Cooper hosted the annual Legislature Light Up ceremony on Violet King Henry Plaza on December 7, 2023. Following the Light Up, visitors were welcomed inside the Legislative Assembly Visitor Centre for a festive open house featuring live music and family-friendly activities.



HANUKKAH

December 10, 2023

A public ceremony to mark Hanukkah took place in the Legislature rotunda on December 10, 2023. Speaker Nathan Cooper delivered remarks and took part in the menorah lighting on the east lawn of the Legislature Grounds.



THE LEGISLATIVE ASSEMBLY OFFICE

The Legislative Assembly is the centre of the democratic process in Alberta and is responsible for debating policy and other matters, passing laws and representing Albertans.

The LAO supports the Legislative Assembly by connecting Albertans with their elected representatives and ensuring the Assembly is accessible to the public.

The LAO provides nonpartisan administrative and procedural support to the Speaker, Members and their staff. It ensures the Legislative Assembly and its committees operate effectively and efficiently, and it protects the traditions and privileges of the institution.

In addition to these core functions, the LAO assists the Speaker to inform the public about the parliamentary process and the legislative system through public engagement, education and outreach programs.

The LAO facilitates citizen engagement in a number of ways, including broadcasting Assembly and committee proceedings, educating students through its School at the Legislature program, providing public tours, ensuring Assembly debates and decisions are accessible through the Legislature Library and public website and promoting awareness of Assembly business through social media.

The LAO also safeguards the continuity and impartiality of the legislative processes by supporting Members and their staff during the period of transition following a general election.

OFFICE OF THE CLERK

The Clerk is the chief executive officer of the Legislative Assembly. Under the direction of the Speaker, the Clerk has both procedural and managerial responsibilities and oversees the delivery of nonpartisan services to Members and their staff. The Clerk's office is also responsible for interparliamentary relations, which involves organizing Alberta's participation in parliamentary associations, coordinating Member participation in conferences, seminars and exchanges and organizing nonpartisan programs for visiting parliamentarians.

PARLIAMENTARY COUNSEL

The Office of Parliamentary Counsel provides legal advice and support on a broad range of issues, including questions of procedure, contract law, employment law and leases. Some members of the office serve as Table Officers, providing legal and procedural advice in the Assembly. The office also offers legislative drafting services for Private Members' Public Bills and amendments tabled in the Assembly.

HOUSE SERVICES

House Services supports the operations of the Assembly and committees, which includes providing research services. The branch provides procedural advice to the Speaker, Members, the Assembly and its committees. In addition, the branch is responsible for the production of various Assembly and committee documents and records, including the Order Paper, Votes and Proceedings and *Journals*.

CORPORATE SERVICES

Corporate Services oversees support relating to financial management, facilities and logistics, information technology, telecommunications and audiovisual and broadcast services. It also provides strategic communications, professional writing and design services.

HUMAN RESOURCE SERVICES

Human Resource Services provides customized human resource management, compensation and consulting services to support the Legislative Assembly of Alberta.

CEREMONIAL AND SECURITY SERVICES

Ceremonial and Security Services is the principal adviser on security matters, managing security for the Legislature Chamber and constituency offices and liaising with external intelligence, public safety and security organizations.

PARLIAMENTARY PROGRAMS

Parliamentary Programs helps Albertans learn about and engage in the parliamentary process. The branch oversees visitor and educational programming and the use of visitor spaces and venues, including the interactive Legislative Assembly Visitor Centre. The branch also manages the production of *Alberta Hansard*, the official report of Legislative Assembly debates, in addition to the production of legislative committee transcripts.

LIBRARY SERVICES

The Legislature Library serves as the parliamentary library for Members of the Legislative Assembly of Alberta. In addition to providing access to collections of relevant information in several formats, the branch also offers confidential and authoritative reference services. Responsibility for records management also resides within the branch.

Vision, Mission and Values

OUR VISION

Albertans are connected to parliamentary democracy.

OUR MISSION

- » To provide nonpartisan support to the Speaker and the Members of the Legislative Assembly.
- » To value and uphold the democratic traditions of the Legislative Assembly in a dynamic parliamentary environment.
- » To promote public awareness, understanding and engagement with the democratic process.

OUR VALUES

Our values guide us in our work.

INTEGRITY

INNOVATION

ACCOUNTABILITY

NONPARTISANSHIP

PEOPLE



Interparliamentary Relations

The Commonwealth Parliamentary Association (CPA) promotes parliamentary democracy and good governance by connecting legislators from across the globe in networking, professional development and idea exchange.

PARLIAMENTARY VISITS



Delegation to Ottawa and Toronto, Ontario

February 20 to 24, 2024

Delegates:

- Honourable Nathan Cooper, Speaker, MLA for Olds-Didsbury-Three Hills

Areas of Discussion:

- House of Commons communications and social media
- House of Commons security
- Legislative Assembly of Ontario communications and social media
- Legislative Assembly of Ontario precinct and Chamber security
- Senate social media



Delegation from Mpumalanga, Republic of South Africa

July 11 to 13, 2024

Delegates:

- Honourable Prince Vusumuzi Mkhathswa, Mpumalanga Provincial Legislature
- Honourable Mohita Latchminarain, Mpumalanga Provincial Legislature
- Honourable Fana Vincent Mlombo, Mpumalanga Provincial Legislature
- Honourable Norah Mahlangu-Mabena, Mpumalanga Provincial Legislature
- Honourable Petrus Simon Ngomana, Mpumalanga Provincial Legislature
- Honourable Khensane Jackie Macie, Mpumalanga Provincial Legislature
- Honourable Raesetja Jane Sithole, Mpumalanga Provincial Legislature
- Honourable Bosman Grobler, Mpumalanga Provincial Legislature
- Honourable Trudie Maria Johanna Grove-Morgan, Mpumalanga Provincial Legislature
- Themba David Mhlongo, Protocol Liaison Officer
- Promise Dan'sile Makhubela, Researcher
- Henry Sibusiso Khuvutlu, Committee Coordinator

Areas of Discussion:

- Legislative Assembly of Alberta and its committees
- Economic development in Alberta
 - jobs, economy and trade
- Agrifood and agricultural developments in Alberta
- Tourism and its promotion in Alberta

- Office of the Ethics Commissioner
- Infrastructure and transportation
- Public safety and emergency services
- Delivery of health services

CONFERENCES



CPA PARLIAMENTARY ACADEMY

Edmonton, Alberta | June 11 to 17, 2023

Facilitator:

- Honourable Nathan Cooper, Speaker, MLA for Olds-Didsbury-Three Hills

Areas of Study:

- Personal goal setting
- Leadership principles and theories
- Strategic thinking and planning
- Cultural intelligence and stakeholder engagement
- World café
- Diplomacy, influencing and negotiating
- Campaigning, messaging and marketing
- Media engagement in a digital age
- Campaigning and messaging in a parliamentary context
- Media engagement in a parliamentary context
- Speech writing and speech making
- Project and people management
- Project and financial management
- Personnel management
- Research and analysis



59th Commonwealth Parliamentary Association (CPA) and Commonwealth Women Parliamentarians (CWP) Canadian Regional Conference

Regina, Saskatchewan | July 22 to 29, 2023

Delegates:

- Honourable Nathan Cooper, Speaker, MLA for Olds-Didsbury-Three Hills
- Angela Pitt, Deputy Speaker and Chair of Committees, MLA for Airdrie-East
- Glenn van Dijken, Deputy Chair of Committees, MLA for Athabasca-Barrhead-Westlock
- Honourable Christina Gray, ECA, MLA for Edmonton-Mill Woods
- Jennifer Johnson, MLA for Lacombe-Ponoka
- Peggy Wright, MLA for Edmonton-Beverly-Clareview

Business Sessions:

Commonwealth Women Parliamentarians

- Inspiring leadership
- Inspiring tools and supports for women interested in seeking an elected position
- Inspiring women by example
- Inspiring the future

Commonwealth Parliamentary Association

- Between freedom of expression and cyberviolence: the use of social networks and the effects on political engagement
- Women in the economy
- Jurisdictional reports
- Members' orientations: what works?*
- Meeting of the Speakers of Canada Association
- Regional council meeting
- Debate and decorum: staying above the political fray**
- Harassment in the workplace

National Conference of

* Angela Pitt, Deputy Speaker and Chair of Committees, MLA for Airdrie-East, was one of the presenters for the "Members' orientations: what works?" business session.

** Honourable Nathan Cooper, Speaker, MLA for Olds-Didsbury-Three Hills, was one of the presenters for the "Debate and decorum: staying above the political fray" business session.



State Legislatures (NCSL) Legislative Summit

Indianapolis, Indiana | August 14 to 16, 2023

Delegates:

- Honourable Nathan Cooper, Speaker, MLA for Olds-Didsbury-Three Hills
- Angela Pitt, Deputy Speaker and Chair of Committees, MLA for Airdrie-East
- Jasvir Deol, MLA for Edmonton-Meadows
- Parmeet Singh Boparai, MLA for Calgary-Falconridge

Business Sessions:

- What to say when you can't say something nice
- Leading civility in the Legislature
- State solutions to the broadband challenge
- Land grab: the latest on foreign ownership of U.S. land
- Disrupting the future of work
- The courage to come back
- Artificial intelligence: are we ready?
- Intro to the metaverse
- Don't let disasters break the bank
- Homelessness: a housing supply problem
- Powering progress: energy infrastructure challenges
- Innovating for a stronger education workforce
- Overdose epidemic
- A conversation with Peyton Manning



Assemblée parlementaire de la Francophonie 38th Session of the America Regional Assembly

Baton Rouge, Louisiana | September 4 to 8, 2023

Delegates:

- Eric Bouchard, MLA for Calgary-Lougheed
- Lorne Dach, MLA for Edmonton-McClung
- Honourable Shannon Phillips, ECA, MLA for Lethbridge-West

Themes:

- Between borders and identities: towards new horizons of belonging in the Francophonie
- The renaissance of the French language in schools: the case of Louisiana

Business Sessions:

- The growth of francophone cultural tourism
- The role of politics and diplomacy in sustaining the Francophonie in the Americas



66th Commonwealth Parliamentary Conference

Accra, Ghana | September 30 to October 6, 2023

Delegates:

- Honourable Nathan Cooper, Speaker, MLA for Olds-Didsbury-Three Hills
- Angela Pitt, Deputy Speaker and Chair of Committees, MLA for Airdrie-East

Theme:

The Commonwealth Charter 10 years on: values and principles for parliaments to uphold

Business Sessions:

- The threat of terrorism to statehood: the role of parliament
- Gender quotas in parliament: a means to an end?
- What does sustainable trade and economic development mean for small jurisdictions?
- Youth round-table: role of the Commonwealth in international security and peace building
- Environmental approaches in tackling energy poverty
- Twenty years of the Latimer House principles on the separation of powers: is it working?
- The Commonwealth Charter: a charter for all human rights or just some?
- E-parliaments: an effective mechanism for intersectional diversity and equitable public engagement?



43rd Canadian Regional Parliamentary Seminar

Toronto, Ontario | October 12 to 15, 2023

Delegates:

- Scott Cyr, MLA for Bonnyville-Cold Lake-St. Paul
- Myles McDougall, MLA for Calgary-Fish Creek
- Chelsae Petrovic, MLA for Livingstone-Macleod

Theme:

Representative government: cultivating inclusive parliaments

Business Sessions:

- Accessing parliament: accessibility efforts at the Ontario Legislature
- Reconciliation work in the Legislative Assembly of British Columbia
- Cultivating inclusive parliaments: PEI's first Black parliamentarian's experience in the Legislative Assembly
- Round-table on Indigenous symbols and representation in parliament: ceremony, statues, artwork; audit of existing symbols/representation for appropriateness
- Cultivating inclusive spaces



40th Canadian Presiding Officers Conference

Yellowknife, Northwest Territories | January 17 to 19, 2024

Delegates:

- Honourable Nathan Cooper, Speaker, MLA for Olds-Didsbury-Three Hills
- Angela Pitt, Deputy Speaker and Chair of Committees, MLA for Airdrie-East
- Glenn van Dijken, Deputy Chair of Committees, MLA for Athabasca-Barrhead-Westlock

Business Sessions:

- Reconciliation and Legislative Assemblies
- The Senate: evolving changes
- Tips for new Speakers
- Consensus government overview
- Order and decorum



Westminster Seminar on Effective Parliaments

London, United Kingdom | March 11 to 15, 2024

Delegates:

- Chantelle de Jonge, MLA for Chestermere-Strathmore
- Nathan Ip, MLA for Edmonton-South West

Theme:

Parliamentary roles and responsibilities

Business Sessions:

- The role of the Speaker
- Effective parliaments and responsibility of Members
- Interactive exercise: parliamentary systems analysis
- Democracy in practice and practising democracy
- Pressures on a parliamentarian
- Leadership and communication skills workshop
- The role and impact of select committees: insight into public accounts committees
- Holding the Prime Minister and executive to account
- Committee hearing exercise: human trafficking in the context of sport
- Diversity and inclusion
- Equal right to political participation?: addressing gendered challenges in elections
- Privileges, standards and behaviour
- Utilizing social media
- Parliamentary outreach and constituency visits
- Introduction to the Senedd
- Influence and impact in legislation
- Constituency visits



15th Canadian Parliamentary Seminar

Ottawa, Ontario | March 17 to 22, 2024

Delegate:

- Rhiannon Hoyle, MLA for Edmonton-South

Business Sessions:

- Overview of the Canadian parliamentary system
- The Commonwealth and the role of the CPA
- The future of hybrid proceedings
- Overview of the operations of the Canadian Parliament
- Parliament's role in a national emergency
- Recent developments in parliamentary diplomacy
- Artificial intelligence and other technology trends: challenges and opportunities for parliament

Legislative Assembly Office

FINANCIAL STATEMENTS

March 31, 2024

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LEGISLATIVE ASSEMBLY
ALBERTA
OFFICE OF THE CLERK

Management's Responsibility for Financial Reporting

The financial statements of the Legislative Assembly Office are the responsibility of office management.

We have prepared the financial statements in accordance with Canadian public sector accounting standards. Financial statements are not precise, since they include some amounts based on management's estimates and judgments, given due consideration to materiality. We have chosen those that we consider present our financial statements fairly in all material respects.

Management is also responsible for maintaining an effective system of internal controls. The costs of controls are balanced against the benefits, including the risks that each control is designed to manage. The internal controls are designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with applicable legislation, regulations, authorities, and policies.

The Auditor General of Alberta has audited the financial statements on behalf of the Members of the Legislative Assembly.

Shannon Dean, KC
Clerk of the Legislative Assembly of Alberta

July 16, 2024
Edmonton, Alberta

Independent Auditor's Report

To the Speaker of the Legislative Assembly

Report on the Financial Statements

Opinion

I have audited the financial statements of the Legislative Assembly Office (the LAO), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, change in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the LAO as at March 31, 2024, and the results of its operations, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the LAO in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Management is responsible for the other information. The other information comprises the information included in the *Annual Report*, but does not include the financial statements and my auditor's report thereon. The *Annual Report* is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

Classification: Public

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the LAO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the LAO's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LAO's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the LAO's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the LAO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Classification: Public

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

July 16, 2024
Edmonton, Alberta

Classification: Public

**LEGISLATIVE ASSEMBLY OFFICE
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2024**

	2024		2023
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Revenue (Note 3(b))			
Gift shop sales, services and fees	\$ 6	\$ 73	\$ 112
Other		338	67
	6	411	179
Expenses - Directly incurred (Note 3(b) and Schedule 1)			
Voted:			
Corporate Services	10,792	8,897	8,675
Parliamentary Services	8,879	6,463	6,349
Visitor Services	2,383	2,216	2,214
Legislature Library	2,813	2,464	2,290
Human Resource Services	2,660	2,307	1,936
Legislative Committees	967	483	470
Office of the Speaker	600	520	537
Planning and Development	725	490	696
Enterprise Resource Planning	1,500	1,200	1,033
Election Contingency	250	76	7
MLA Administration	36,012	32,445	31,533
United Conservative Caucus	4,018	3,229	4,240
New Democratic Party Caucus	3,382	4,821	3,478
Other Caucuses	1,782	110	293
	76,763	65,721	63,751
Valuation adjustments:			
Capitalization of assets expensed as supplies (Note 5)		(1088)	(656)
Amortization of capital assets (Note 5)		630	511
Write-down of tangible capital assets		-	79
(Decrease) Increase in vacation pay liability		(289)	195
Net consumption of inventory		80	(65)
Provision for premium adjustment deposit account		(2)	-
	\$	(669)	\$ 64
	76,763	65,052	63,815
Net cost of operations	\$ (76,757)	\$ (64,641)	\$ (63,636)

The accompanying notes and schedules are part of these financial statements.

**LEGISLATIVE ASSEMBLY OFFICE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2024**

	2024	2023
	<i>(in thousands)</i>	
Financial assets		
Cash	\$ 16,085	\$ 13,208
Accounts receivables and advances	350	326
Inventory for resale	89	169
	<u>16,524</u>	<u>13,703</u>
Liabilities		
Accounts payable and other accrued liabilities	4,569	4,773
Vacation pay liability	2,233	2,522
Members' transition allowance liability (Note 7)	158	224
	<u>6,960</u>	<u>7,519</u>
Net financial assets	<u>\$ 9,564</u>	<u>\$ 6,184</u>
Non-financial assets		
Tangible capital assets (Note 5)	1,754	1,296
Prepaid expenses	73	75
Net assets	<u>\$ 11,391</u>	<u>\$ 7,555</u>
Net assets at beginning of year	\$ 7,555	\$ 6,121
Net cost of operations	(64,641)	(63,636)
Net financing provided from general revenues	68,477	65,070
Net assets at end of year	<u>\$ 11,391</u>	<u>\$ 7,555</u>

Contractual obligations (Note 10)

The accompanying notes and schedules are part of these financial statements.

LEGISLATIVE ASSEMBLY OFFICE
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Net cost of operations	\$ (76,757)	\$ (64,641)	\$ (63,636)
Acquisition of tangible capital assets (Note 5)		(1,088)	(656)
Amortization of tangible capital assets (Note 5)		630	511
Write-down of tangible capital assets		-	79
Decrease in prepaid expenses		2	88
Net financing provided from general revenues		68,477	65,070
Increase in net financial assets		3,380	1,456
Net financial assets at beginning of year		6,184	4,728
Net financial assets at end of year	\$	9,564	\$ 6,184

The accompanying notes and schedules are part of these financial statements.

**LEGISLATIVE ASSEMBLY OFFICE
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2024**

	2024	2023
	(in thousands)	
Operating transactions		
Net cost of operations	\$ (64,641)	\$ (63,636)
Non-cash Items		
Amortization of tangible capital assets (Note 5)	630	511
Write-down of tangible capital assets (Note 5)	-	79
(Decrease) Increase in vacation pay liability	(289)	195
	<u>341</u>	<u>785</u>
Decrease in prepaid expense	2	88
Increase in accounts receivables and advances	(24)	(63)
Decrease (Increase) in inventories for resale	80	(65)
(Decrease) Increase in accounts payables and other accrued liabilities	(204)	307
Decrease in Members' transition allowance liability	(66)	(67)
Cash applied to operating transactions	<u>(64,512)</u>	<u>(62,651)</u>
Capital transactions		
Acquisition of tangible capital assets (Note 5)	(1,088)	(656)
Financing transactions		
Net financing provided from general revenues	68,477	65,070
Increase in cash	2,877	1,763
Cash at beginning of year	13,208	11,445
Cash at end of year	<u>\$ 16,085</u>	<u>\$ 13,208</u>

The accompanying notes and schedules are part of these financial statements.

LEGISLATIVE ASSEMBLY OFFICE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

Note 1 Authority

The Legislative Assembly Office (the Office) operates under the authority of the *Legislative Assembly Act*. Annual operating budgets are approved by the Special Standing Committee on Members' Services. General Revenues of the Province of Alberta fund both the cost of operations of the Office and the purchase of tangible capital assets.

Note 2 Purpose

Within the traditions of parliamentary democracy as constitutionally established in Alberta, the Office will:

1. Provide procedural, administrative and financial support to the Legislative Assembly of Alberta including committees.
2. Support the Speaker of the Legislative Assembly in carrying out the duties of office.
3. Support Members by providing infrastructure, information, legal, procedural and security services required to carry out their roles as elected representatives.
4. Record the proceedings through publication of Alberta Hansard, the Order Papers, Votes and Proceedings and Bills and maintain and preserve the records of the Legislative Assembly.
5. Inform and educate the public on behalf of Members and the institution of Parliament, including public information, public education, visitor programs and library service to the Legislature and general public.
6. Provide a positive, productive, healthy and secure environment for Members and staff of the Assembly.
7. Support the Assembly in protecting its institutions and privileges.
8. Support the exchange of ideas/information among Parliaments through inter-parliamentary activities.
9. Build partnerships with external clients in support of the institution of Parliament.

Note 3 Summary of Significant Accounting Policies and Reporting Practices

The financial statements of the Legislative Assembly Office have been prepared by management in accordance with Canadian Public Sector Accounting Standards.

Effective April 1, 2023, the Office adopted PS3400 Revenue standard. There were no changes to the measurement of revenue on adoption of the new standard. The Office used the prospective application to adopt the new standard.

(a) Reporting Entity

The reporting entity is the Legislative Assembly Office, for which the Clerk of the Legislative Assembly is responsible.

The Office operates within the General Revenue Fund (the Fund). The Fund is administrated by the President of Treasury Board and Minister of Finance. All cash receipts of the Office are deposited into the Fund and all cash disbursements made by the Office are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

Note 3 Summary of Significant Accounting Policies and Reporting Practices (Cont'd)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Expenses

Directly incurred

In addition to program operating expenses such as salaries and supplies, etc., directly incurred expenses also include:

- pension costs which are the cost of employer contributions for current service of employees during the year
- valuation adjustments present changes in the valuation allowances used to reflect assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and transition allowance.

Incurred by Others

Services contributed by other related entities in support of the Office's operations are not recognized but disclosed in Note 6.

Assets

Financial assets of the Office are limited to financial claims such as cash, inventory for resale, accounts receivable and advances from other organizations, employees and other individuals.

The fair value of cash and accounts receivable and advances are estimated to approximate their carrying values.

Inventory held for resale is reported at the lower of cost and net realizable value.

Tangible capital assets of the Office are recorded at cost and amortized on a straight-line basis over the estimated useful lives of the assets. An asset is deemed a capital item if the cost is greater than or equal to \$5,000 per item, or when the sum of all components that make up or contribute to the finished product are greater than or equal to \$5,000. All costs required in order to make the asset available for use will be included in the cost of the asset and capitalized. This includes costs such as site preparation, delivery and handling, installation, related professional fees for architects and engineers and the estimated cost of dismantling and removing the asset and restoring the site if applicable. The amortization periods are as follows:

Computer hardware and software	3 years
Other equipment	5 years
Furniture	10 years

The Office follows government budgetary practices that allow funds from an operating budget to be used to purchase tangible capital assets. These purchases are included in expenses on the statement of operations, but are then removed from expenses through a valuation adjustment and are capitalized and amortized over their useful lives.

Note 3 Summary of Significant Accounting Policies and Reporting Practices (Cont'd)

Liabilities

Liabilities are present obligations of the Office to external organizations and individuals arising from past transactions or events, occurring before the year end, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

The Member's transition allowance is estimated based on Members' years of service and their most recent remuneration amounts.

The fair values of accounts payable and other accrued liabilities, and Members' transition allowance are estimated to approximate their carrying values.

Net Financial Assets

Net financial assets indicate financial resources available to finance future operations.

Non-Financial Assets

Non-financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- (a) are normally employed to deliver the Office's services;
- (b) may be consumed in the normal course of operations; and
- (c) are not for sale in the normal course of operations.

Non-financial assets of the Office are limited to tangible capital assets and prepaid expenses.

Net Cost of Operations

The Office operates one program: Support to the Legislative Assembly. The Statement of Operations summarizes the allocation of the program operating expenses to voted and non-voted spending activities including valuation adjustments as reflected in the Legislative Assembly estimates. Expenses by Object are disclosed in Schedule 1. The Net Cost of Operations represent cost of delivering the program net of revenues earned.

Note 4 Future Changes in Accounting Standards

On April 1, 2026, the Office will adopt the following new conceptual framework and accounting standard approved by the Public Sector Accounting Board:

- **The Conceptual Framework for Financial Reporting in the Public Sector**
The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.
- **PS 1202 Financial Statement Presentation**
Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

Management is currently assessing the impact of the conceptual framework and the standard on financial statements.

Note 5 Tangible Capital Assets
(in thousands)

	Furniture	Computer Hardware and Software	Other Equipment	2024 Total	2023 Total
Estimated Useful Life	10 years	3 years	5 years		
Historical Cost					
Beginning of Year	\$ 1,016	\$ 3,920	\$ 9,543	\$ 14,479	\$ 13,902
Additions	389	520	179	1,088	656
Disposals, including write-downs	-	-	-	-	(79)
	<u>1,405</u>	<u>4,440</u>	<u>9,722</u>	<u>15,567</u>	<u>14,479</u>
Accumulated Amortization					
Beginning of Year	496	3,842	8,845	13,183	12,672
Amortization Expense	121	252	257	630	511
Effect of Disposals, including write-downs	-	-	-	-	-
	<u>617</u>	<u>4,094</u>	<u>9,102</u>	<u>13,813</u>	<u>13,183</u>
Net Book Value at March 31, 2024	<u>\$ 788</u>	<u>\$ 346</u>	<u>\$ 620</u>	<u>\$ 1,754</u>	
Net Book Value at March 31, 2023	<u>\$ 520</u>	<u>\$ 78</u>	<u>\$ 698</u>		<u>\$ 1,296</u>

Note 6 Expenses Incurred by Alberta Infrastructure
(in thousands)

The Office had the following transaction with Alberta Infrastructure for which no consideration was exchanged. The amount for this transaction is estimated based on the actual costs incurred by Alberta Infrastructure to provide the service. The estimated cost for the space is \$5,319 for 15,653 usable m² (2023- \$5,257 for 15,653 usable m²).

Note 7 Members' Transition Allowance Liability
(in thousands)

The Office implemented a Members' transition allowance on October 1, 1998. The provisions of the allowance were established in accordance with the Members' Allowances Order (RMSC1992, c. M-1, as amended, Section 9).

A transition allowance is paid to every Member at the time of dissolution of the Legislature unless they are re-elected in the next election. Members who resign their seats are also eligible for the allowance.

Under Section 9, the amount paid for service commencing on or after March 20, 1989, is determined by multiplying three months' salary, based on the average monthly salary for the three calendar years in which the person received their highest salary, by the number of years the person served as a Member on or after March 20, 1989. "Salary" is defined in Section 9(1). For service periods prior to March 20, 1989, the allowance is calculated by multiplying the highest rate of a Member's monthly indemnity and expense allowances for one month for every year of service prior to March 20, 1989 with no restrictions. There is no credit for years of service for which the Member has previously received a payment under Section 9 or the predecessor section.

In the event of death of an active Member, a transition allowance equivalent to the amount owed at death is paid to the Member's Estate.

	2024	2023
Liability at beginning of year	\$ 224	\$ 291
Transition allowance payments	(66)	(67)
Liability at the end of year	<u>\$ 158</u>	<u>\$ 224</u>

Note 7 Members' Transition Allowance Liability (Cont'd)

Changes were made to the allowance effective April 23, 2012. Members will no longer receive credit for service after April 22, 2012. However, any amounts owed to Members for prior service, up to April 22, 2012, will be paid in the future when they cease to be a Member.

Note 8 Defined Benefit Plans
(in thousands)

The Office participates in the following multi-employer pension plans: Management Employees Pension Plan and Public Service Pension Plan. The Office also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$2,371 for the year ended March 31, 2024 (2023-\$2,479). The Office is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2023, the Management Employees Pension Plan reported a surplus of \$1,316,313 (2022 - surplus of \$924,735) and the Public Service Pension Plan reported a surplus of \$4,542,500 (2022 - surplus of \$4,258,721). At December 31, 2023, the Supplementary Retirement Plan for Public Service Managers had a deficit of \$21,343 (2022 - deficit of \$25,117).

The Office also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2024, the Bargaining Unit Plan reported a deficit of \$3,659 (2023 - deficit of \$1,353) and the Management, Opted Out and Excluded Plan reported a deficit of \$6,855 (2023 - deficit of \$1,962). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 9 Budget Lapse/Unexpended
(in thousands)

2023-24 Expenses	
Voted budget (a)	\$ 76,763
Actual expenses (excluding valuation adjustments)	(65,721)
Unexpended (excluding valuation adjustments)	<u>\$ 11,042</u>

(a) 2023-24 Office of the Legislative Assembly Estimates was presented and approved on February 28, 2023.

Note 10 Contractual Obligations
(in thousands)

Contractual obligations are obligations of the Office to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2024	2023
Lease properties	\$ 2,552	\$ 2,476
Office equipment rentals	223	223
	<u>\$ 2,775</u>	<u>\$ 2,699</u>

The above amount of \$2,775 is the estimated aggregate amount payable in the following fiscal years.

Note 11 Approval of Financial Statements

These financial statements were approved by the Clerk of the Legislative Assembly.

**LEGISLATIVE ASSEMBLY OFFICE
EXPENSES - DETAILED BY OBJECT
MARCH 31, 2024**

Schedule 1

	2024		2023	
Voted Budget		Actual		Actual
	<i>(in thousands)</i>			
Salaries, wages and employee benefits	\$ 42,225	\$ 34,933	\$ 32,946	
Supplies and services	18,713	15,853	16,060	
Grants	3	1	-	
Payments to MLAs and Executive Council	15,822	14,934	14,745	
Total Voted Expenses	\$ 76,763	\$ 65,721	\$ 63,751	

**LEGISLATIVE ASSEMBLY OFFICE
SALARY AND BENEFITS DISCLOSURE
March 31, 2024**

	Schedule 2			
	2023-2024			
	Base Salary ⁽¹⁾	Cash Benefits ⁽²⁾	Non-cash Benefits ⁽³⁾	Total
Clerk of the Legislative Assembly	\$ 293,106	\$ 6,000	\$ 81,542	\$ 380,648
Executive Director of Corporate Services ⁴	205,473	-	46,626	252,099
Law Clerk	201,441	-	50,149	251,590
Sergeant-At-Arms ⁵	168,210	-	35,777	203,987
Clerk Assistant and Director of House Services	168,210	6,484	34,888	209,582
	<u>\$ 1,036,440</u>	<u>\$ 12,484</u>	<u>\$ 248,982</u>	<u>\$ 1,297,906</u>

(1) Base salary is comprised of pensionable base pay.

(2) Cash benefits include vehicle allowance, vacation payouts, severance, salary in lieu of pension and lump sum payments. No bonuses were paid in 2023-24.

(3) Non-cash benefits include the Legislative Assembly Office's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, long term disability plans, WCB premiums, professional memberships, tuition fees and fair market value of parking.

**LEGISLATIVE ASSEMBLY OFFICE
SALARY AND BENEFITS DISCLOSURE
March 31, 2023**

	Schedule 2			
	2022-2023			
	Base Salary ⁽¹⁾	Cash Benefits ⁽²⁾	Non-cash Benefits ⁽³⁾	Total
Clerk of the Legislative Assembly	\$ 287,876	\$ 6,000	\$ 78,035	\$ 371,911
Executive Director of Corporate Services ⁴	176,103	4,785	42,671	223,559
Law Clerk	178,372	-	43,935	222,307
Sergeant-At-Arms ⁵	211,749	120,430	44,493	376,672
Clerk Assistant and Director of House Services	159,978	6,110	33,770	199,858
	<u>\$ 1,014,078</u>	<u>\$ 137,325</u>	<u>\$ 242,904</u>	<u>\$ 1,394,307</u>

(1) Base salary is comprised of pensionable base pay.

(2) Cash benefits include vehicle allowance, vacation payouts, severance, salary in lieu of pension and lump sum payments. No bonuses were paid in 2023.

(3) Non-cash benefits include the Legislative Assembly Office's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, long term disability plans, WCB premiums, professional memberships, tuition fees and fair market value of parking.

(4) This position was held by two employees and was vacant between April 19, 2022 and May 30, 2022.

(5) This position was held by two employees and was vacant between June 2, 2022 and June 7, 2022.

MEMBERS OF THE 31ST LEGISLATURE

From April 1, 2023, to March 31, 2024



NAGWAN AL-GUNEID
NDP
Calgary-Glenmore



HON. MICKEY AMERY, ECA, KC
UC
Calgary-Cross
Minister of Justice (from 06/09/2023);
Minister of Children's Services (to
06/08/2023); Deputy Government House
Leader



BROOKS ARCAND-PAUL
NDP
Edmonton-West Henday



**HON. JACKIE ARMSTRONG-
HOMENIUK, ECA**
UC
Fort Saskatchewan-Vegreville
Parliamentary Secretary for Settlement Services
and Ukrainian Evacuees (from 07/13/2023);
Parliamentary Secretary for Ukrainian Refugee
Settlement (to 06/08/2023)



DIANA BATTEN
NDP
Calgary-Acadia



ANDREW BOITCHENKO
UC
Drayton Valley-Devon
Parliamentary Secretary for Indigenous
Relations (from 07/13/2023)



PARMEET SINGH BOPARAI
NDP
Calgary-Falconridge



ERIC BOUCHARD
UC
Calgary-Lougheed



GURINDER BRAR
NDP
Calgary-North East



JODI CALAHOO STONEHOUSE
NDP
Edmonton-Rutherford



HON. JOE CECI, ECA
NDP
Calgary-Buffalo



AMANDA CHAPMAN
NDP
Calgary-Beddington



HON. NATHAN COOPER
UC
Olds-Didsbury-Three Hills
Speaker



SCOTT CYR
UC
Bonnyville-Cold Lake-St. Paul



LORNE DACH
NDP
Edmonton-McClung



CHANTELLE DE JONGE
UC
Chestermere-Strathmore
Parliamentary Secretary for Affordability and
Utilities (from 07/13/2023)



JASVIR DEOL
NDP
Edmonton-Meadows



HON. DEVIN DREESHEN, ECA
UC
Innisfail-Sylvan Lake
Minister of Transportation and Economic
Corridors



NOLAN DYCK
UC
Grande Prairie



HON. DAVID EGGEN, ECA
NDP
Edmonton-North West
Official Opposition Whip



COURT ELLINGSON
NDP
Calgary-Foothills



HON. MIKE ELLIS, ECA
UC
Calgary-West
Minister of Public Safety and Emergency
Services; Deputy Premier (from 06/09/2023)



DR. SARAH ELMELIGI
NDP
Banff-Kananaskis



JANET EREKENKO
NDP
Calgary-Currie



HON. TANYA FIR, ECA
UC
Calgary-Peigan
Minister of Arts, Culture and Status of
Women (from 06/09/2023); Parliamentary
Secretary for Status of Women (to
06/08/2023)



HON. KATHLEEN GANLEY, ECA
NDP
Calgary-Mountain View



SHANE GETSON
UC
Lac Ste. Anne-Parkland
Parliamentary Secretary for Economic
Corridor Development (from 07/13/2023);
Parliamentary Secretary for Economic
Corridors (to 06/08/2023); Government Whip
(from 06/09/2023)



HON. NATE GLUBISH, ECA
UC
Strathcona-Sherwood Park
Minister of Technology and Innovation



NICOLE GOEHRING
NDP
Edmonton-Castle Downs



HON. CHRISTINA GRAY, ECA
NDP
Edmonton-Mill Woods
Official Opposition House Leader



HON. PETE GUTHRIE, ECA
UC
Airdrie-Cochrane
Minister of Infrastructure (from 06/09/2023);
Minister of Energy (to 06/08/2023)



SHARIF HAJI
NDP
Edmonton-Decore



JULIA HAYTER
NDP
Calgary-Edgemont



HON. SARAH HOFFMAN, ECA
NDP
Edmonton-Glenora
Official Opposition Assistant Whip
(06/27/2023 to 01/27/2024)



HON. NATE HORNER, ECA
UC
Drumheller-Stettler
President of Treasury Board and Minister
of Finance (from 06/09/2023); Minister of
Agriculture and Irrigation (to 06/08/2023)



RHIANNON HOYLE
NDP
Edmonton-South



HON. GRANT HUNTER, ECA
UC
Taber-Warner
Parliamentary Secretary for Agrifood
Development (from 07/13/2023)



NATHAN IP
NDP
Edmonton-South West



JANIS IRWIN
NDP
Edmonton-Highlands-Norwood
Official Opposition Deputy Whip (to
05/01/2023)



HON. BRIAN JEAN, ECA, KC
UC
Fort McMurray-Lac La Biche
Minister of Energy and Minerals (from
06/09/2023); Minister of Jobs, Economy and
Northern Development (to 06/08/2023)

MEMBERS OF THE 31ST LEGISLATURE

From April 1, 2023, to March 31, 2024



JENNIFER JOHNSON
IND (from 05/30/2023)
Lacombe-Ponoka



HON. MATT JONES, ECA
UC
Calgary-South East
Minister of Jobs, Economy and Trade (from 06/09/2023); Minister of Affordability and Utilities (to 06/08/2023)



KYLE KASAWSKI
NDP
Sherwood Park



SAMIR KAYANDE
NDP
Calgary-Elbow
Official Opposition Deputy Assistant Whip (from 06/27/2023)



HON. ADRIANA LAGRANGE, ECA
UC
Red Deer-North
Minister of Health (from 06/09/2023)
Minister of Education (to 06/08/2023)



HON. TODD LOEWEN, ECA
UC
Central Peace-Notley
Ministry of Forestry and Parks (from 06/09/2023); Minister of Forestry, Parks and Tourism (to 06/08/2023)



MARTIN LONG
UC
West Yellowhead
Parliamentary Secretary for Rural Health (from 07/13/2023); Parliamentary Secretary for Small Business (to 06/08/2023)



JACKIE LOVELY
UC
Camrose



ROD LOYOLA
NDP
Edmonton-Ellerslie



BRANDON LUNTY
UC
Leduc-Beaumont



MYLES MCDUGALL
UC
Calgary-Fish Creek



HON. RIC MCIVER, ECA
UC
Calgary-Hays
Minister of Municipal Affairs (from 06/09/2023)



DR. LUANNE METZ
NDP
Calgary-Varsity



HON. DALE NALLY, ECA
UC
Morinville-St. Albert
Minister of Service Alberta and Red Tape Reduction



HON. NATHAN NEUDORF, ECA
UC
Lethbridge-East
Minister of Affordability and Utilities (from 06/09/2023); Minister of Infrastructure (to 06/08/2023); Deputy Premier (to 06/08/2023)



HON. DEMETRIOS NICOLAIDES, ECA
UC
Calgary-Bow
Minister of Advanced Education (to 06/08/2023); Minister of Education (from 06/09/2023)



HON. JASON NIXON, ECA
UC
Rimbye-Rocky Mountain House-Sundre
Minister of Seniors, Community and Social Services (from 06/09/2023)



HON. RACHEL NOTLEY, ECA
NDP
Edmonton-Strathcona
Leader of the Official Opposition



RAKHI PANCHOLI
NDP
Edmonton-Whitemud



CHELSAE PETROVIC
UC
Livingstone-Macleod
Parliamentary Secretary for Health Workforce Engagement (from 03/21/2024)



HON. SHANNON PHILLIPS, ECA
NDP
Lethbridge-West



ANGELA PITT
UC
Airdrie-East
Deputy Speaker and Chair of Committees



MARIE RENAUD
NDP
St. Albert



GARTH ROWSWELL
UC
Vermilion-Lloydminster-
Wainwright



HON. IRFAN SABIR, ECA
NDP
Calgary-Bhullar-McCall
Official Opposition Deputy House Leader



HON. RAJAN SAWHNEY, ECA
UC
Calgary-North West
Minister of Advanced Education (from
06/09/2023); Minister of Trade, Immigration
and Multiculturalism (to 06/08/2023)



HON. MARLIN SCHMIDT, ECA
NDP
Edmonton-Gold Bar



HON. JOSEPH SCHOW, ECA
UC
Cardston-Siksika
Minister of Tourism and Sport (from
06/09/2023); Minister Without Portfolio (to
06/08/2023); Government House Leader



HON. REBECCA SCHULZ, ECA
UC
Calgary-Shaw
Minister of Environment and Protected
Areas (from 06/09/2023); Minister of
Municipal Affairs (to 06/08/2023)



DAVID SHEPHERD
NDP
Edmonton-City Centre



HON. LORI SIGURDSON, ECA
NDP
Edmonton-Riverview



HON. R.J. SIGURDSON, ECA
UC
Highwood
Minister of Agriculture and Irrigation (from
06/09/2023); Parliamentary Secretary for
EMS Reform (to 06/08/2023)



SCOTT SINCLAIR
UC
Lesser Slave Lake
Parliamentary Secretary for Indigenous
Policing (from 07/13/2023)



PETER SINGH
UC
Calgary-East



HON. DANIELLE SMITH, ECA
UC
Brooks-Medicine Hat
Premier, President of the Executive Council;
Minister of Intergovernmental Relations



JASON STEPHAN
UC
Red Deer-South



HEATHER SWEET
NDP
Edmonton-Manning
Official Opposition Assistant Whip (from
01/28/2024); Official Opposition Deputy
House Leader (to 01/28/2024)



LIZETTE TEJADA
NDP
Calgary-Klein



HON. SEARLE TURTON, ECA
UC
Spruce Grove-Stony Plain
Minister of Children and Family Services
(from 06/09/2023)



GLENN VAN DIJKEN
UC
Athabasca-Barrhead-Westlock
Deputy Chair of Committees (from
06/20/2023); Parliamentary Secretary for
AgriFood Development (to 06/08/2023)

MEMBERS OF THE 31ST LEGISLATURE

From April 1, 2023, to March 31, 2024



RON WIEBE
UC
Grande Prairie-Wapiti



HON. DAN WILLIAMS, ECA
UC
Peace River
Minister of Mental Health and Addiction
(from 06/09/2023); Deputy Government
House Leader (from 07/13/2023); Deputy
Government Whip (to 05/01/2023)



HON. RICK WILSON, ECA
UC
Maskwacis-Wetaskiwin
Minister of Indigenous Relations



JUSTIN WRIGHT
UC
Cypress-Medicine Hat



PEGGY WRIGHT
NDP
Edmonton-Beverly-Clareview



TANY YAO
UC
Fort McMurray-Wood Buffalo
Deputy Government Whip (from 10/18/2023);
Parliamentary Secretary for Small Business
and Northern Development (from
07/13/2023); Parliamentary Secretary for
Rural Health (to 06/08/2023)



HON. MUHAMMAD YASEEN, ECA
UC
Calgary-North
Minister of Immigration and
Multiculturalism (from 06/09/2023);
Parliamentary Secretary for Community
Outreach (to 06/08/2023)









LEGISLATIVE
ASSEMBLY
OF ALBERTA