Auditor General

Position Profile

LEGISLATIVE ASSEMBLY
OF ALBERTA

December 2025

AUDITOR GENERAL

Appointed under Alberta's *Auditor General Act*, the Auditor General serves as the legislative auditor for the province's consolidated financial statements and for most provincial agencies, boards, commissions and regulated funds.

Alberta appointed its first provincial auditor in 1905, and the Office of the Auditor General of Alberta (OAG) was formally established in 1978 under the *Auditor General Act*. The OAG serves the Legislative Assembly and the people of Alberta by helping government remain accountable for the results achieved with the province's resources.

As an Officer of the Legislature, the Auditor General reports directly to the Legislative Assembly and operates independently of government. The Auditor General provides strategic leadership and direction to the OAG, which maintains offices in Edmonton and Calgary.

OAG Mission:
Our work improves performance and promotes accountability within government.

A. POSITION SUMMARY

The OAG operates through two distinct yet complementary lines of business, each focused on delivering expert auditing services: audits of provincial financial statements and reviews of management control systems and processes.

Financial Statement Audits
Under section 18 of the *Auditor General Act*, the OAG provides assurance audit reports on the consolidated financial statements of the province and the financial statements of the ministries, departments, funds and provincial agencies. The Auditor General also includes an opinion as to whether the financial statements fairly present the financial position, results of operations and changes in financial position, in accordance with accounting principles.

Performance Audits
Conducted under Section 19 of the *Auditor General Act*, systems auditing services examine financial and management control systems of government organizations to identify opportunities for improvement. The audits identify areas for improvement in management control systems therefore helping to improve the performance of the public service.

Through both financial statement and performance audits, the OAG reports on how government manages its responsibilities and the province's resources. The Auditor General is accountable for ensuring the effective and efficient operation of the OAG in fulfilling this mandate.

B. RELATIONSHIP TO THE LEGISLATIVE ASSEMBLY

The Auditor General is a nonpartisan, independent Officer of the Legislature appointed by the Lieutenant Governor in Council on the recommendation of the Legislative Assembly.

The Auditor General reports to the Legislative Assembly through the Standing Committee on Legislative Offices with respect to annual reports of the OAG, proposed budgets and matters relating to each jurisdiction or authority of the Auditor General.

The Standing Committee on Legislative Offices is responsible for reviewing the budget and operations of the Offices of the Ethics Commissioner, Information and Privacy Commissioner, Ombudsman, Public Interest Commissioner, Auditor General, Child and Youth Advocate and Chief Electoral Officer. The Auditor General meets with the Standing Committee on Legislative Offices during the year as necessary.

The Auditor General issues semi-annual public reports through the Standing Committee on Legislative Offices. The Chair of the Standing Committee on Legislative Offices tables public reports of the Auditor General in the Legislative Assembly.

Following the tabling of the OAG's public reports in the Legislative Assembly, the Auditor General assists the Standing Committee on Public Accounts in its review of the reports and in its review of the public accounts of the province. The Auditor General attends all meetings of the Standing Committee on Public Accounts, acting in the role of a "witness" for the Committee, and when required, appears before other committees of the Legislative Assembly.

C. AUTHORITIES

The Auditor General is involved with the administration of legislation related to the business of the OAG and other related legislation and designated authorities.

- *Auditor General Act*
- *Financial Administration Act*
- *Public Sector Compensation Transparency Act*
- *Public Service Act*
- *Access to Information Act* (ATIA)
- *Protection of Privacy Act* (POPA)
- *Public Interest Disclosure (Whistleblower Protection) Act*
- Other applicable legislation

D. MAJOR RESPONSIBILITIES

The Auditor General provides executive leadership and drives organizational performance and accountability in fulfilling the OAG's mandate:

- Maintaining the OAG as an acknowledged leader in legislative auditing in Canada.
- Preserving the independence and objectivity of the OAG and maintaining public trust in the OAG's reporting.
- Developing a strong team of professionals to foster a positive and respectful working environment.
- Leading, coaching and mentoring a senior management team to achieve business

plan goals.
- Setting the strategic direction for structure, systems and processes that enable the OAG to perform financial statement and performance audits.
- Guiding policy and procedure development for prudent operations of the OAG, including governance, risk management, programs and services.
- Overseeing fiscal and human resources to ensure effective management of resources in meeting business plan objectives for the OAG.
- Preparing a budget for the OAG for each upcoming fiscal year for presentation to the Standing Committee on Legislative Offices.

The Auditor General carries out the powers, duties and responsibilities of the *Auditor General Act*, including:

- Annually auditing every government ministry, department, fund and other provincial agency, and all Crown-controlled organizations or other organizations for which the Auditor General has been appointed auditor.
- Reporting to the Legislative Assembly, after the end of each fiscal year, on the financial statements of the Crown (consolidated financial statements).
- Reporting semi-annually to the Legislative Assembly on the work of the OAG and on whether all the information, reports and explanations required have been received by the OAG.
- Reporting to government managers and, where appropriate, to the Legislative Assembly:
    - instances of non-compliance with legislative and related authorities.
    - situations where public assets are inadequately accounted for or improperly safeguarded.
    - instances where accounting systems and management control systems designed to ensure economy and efficiency are absent, inadequate or not being complied with.
    - instances where appropriate and reasonable procedure to measure and report on the effectiveness of programs are absent or not being complied with.
- Supervising agents or associates engaged for the purposes of conducting audits or examinations that the Auditor General is empowered or required to conduct, or to perform any service the Auditor General considers necessary.
- Advising appropriate officers of a ministry, department, provincial agency or Crown-controlled organization of any matter discovered during audit examinations that, in the opinion of the Auditor General, is material to the operation of the ministry, department, provincial agency or Crown-controlled organization.
- Advising the President of the Treasury Board of any matters that, in the opinion of the Auditor General, are material to the exercise of performance of the Minister’s powers and duties.
- Reviewing with the Provincial Audit Committee the Auditor General’s public reports and any other matter that should be brought to the Committee’s attention.
- Providing advice relating to the organization, systems and proposed course of action of the ministry, department, agency or Crown-controlled organization at the request of the ministry, department, agency or Crown-controlled organization.
- Preparing a special report to the Legislative Assembly on any matter of importance or urgency that, in the Auditor General’s opinion, should not be deferred until the presentation of the next public report.
- Performing such special duties as may be specified by the Legislative Assembly or

by the Executive Council, where such duties do not conflict with or impair the exercise or performance of the Auditor General's powers and duties under the *Auditor General Act.*

E. FINANCIAL AND HUMAN RESOURCE MANAGEMENT

The Auditor General oversees the management of the OAG, which comprises 148 full-time equivalents and operates with an annual budget of $29.6 million (2025).

As a key member of the OAG leadership team, the Auditor General works collaboratively with a group of highly capable senior leaders, including four Assistant Auditors General and the Business Leader, Audit Practice. This leadership team is responsible for setting strategic direction, fiscal responsibility and ensuring the effective delivery of the OAG's mandate.

The organization is structured into two primary professional areas: the Audit Division, which conducts financial and performance audits, and Corporate Services, which provides essential operational and administrative support.

F. CONTACTS/PROFESSIONAL ASSOCIATIONS

The Auditor General is responsible for developing and maintaining a broad network of relationships both within and outside government. Internally, this includes direct engagement with Cabinet Ministers, Members of the Legislative Assembly and senior officials across government departments**.** Externally, the Auditor General interacts with senior partners of provincial accounting firms and leaders of other professional organizations.

In addition, the Auditor General plays an active role in professional bodies such as the Alberta and Canadian Chartered Professional Accountants and collaborates with peer organizations, including the Canadian Council of Legislative Auditors. The position also maintains ongoing contact with the Standing Committee on Legislative Offices and other legislative offices to ensure alignment and accountability.

G. TERMS AND CONDITIONS

The Lieutenant Governor in Council appoints the Auditor General on the recommendation of the Legislative Assembly for a term not exceeding eight years, with provision for reappointment.

The Auditor General is classified as within salary range A of the Senior Officials Salary Schedule for the Alberta Public Service. This appointment offers a salary range of $232,747 - $312,884 per annum, dependent on qualifications, as well as a comprehensive benefits package.

THE PERSON

This position demands leadership qualities that extend beyond academic credentials or technical expertise. In addition to meeting the knowledge, experience and skill requirements, the successful candidate will bring a strong record of executive-level achievement in complex organizational environments, demonstrating the ability to apply balanced, common-sense judgment while upholding fairness and integrity in all decisions. A progressive history of accomplishments, professional credibility and respect within the community is essential, along with a public service orientation and a clear understanding of the political and governance context in which this role operates.

As the position reports directly to the Legislative Assembly, the incumbent must maintain strict nonpartisanship and exercise independence in fulfilling responsibilities, ensuring impartiality and trust at the highest level.

A. Knowledge/Experience Requirements

- **Proven Executive Leadership**
  Strong record of achievement at the executive level in public- or private-sector administration, including experience with overseeing significant fiscal and human resource operations.
- **Audit Management Expertise**
  Significant experience with audit management in a private sector environment or a municipal, provincial/territorial, or federal environment, ensuring compliance with policies, standards, regulations and legislation.
- **Financial Acumen**
  In-depth knowledge of Canadian Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS) and International Financial Reporting Standards (IFRS). Skilled in analyzing financial statements, transactions and large volumes of data to ensure accuracy and compliance.
- **Governance and Policy Knowledge**
  Comprehensive understanding of the statutory and policy framework governing financial management and administration in the provincial public sector. Deep knowledge of the context within which the Auditor General operates, including the Legislative Assembly, parliamentary committees, Executive Council, government, public service and external stakeholders.

B. Skills and Abilities

- **Strategic Orientation**
  Demonstrated success in positioning organizations to address emerging and long-term trends, issues and opportunities. Experienced in making high-stakes decisions on sensitive and complex matters with confidence and integrity.
- **Professional Integrity**
  Adept at balancing competing priorities and exercising sound professional judgment in high-consequence environments. Brings a rigorous approach to decision-making, ensuring audit opinions and recommendations are impartial, credible and actionable. Demonstrated impartiality and commitment to performing duties free from political bias.

- **Relationship Building**
  Proven ability to build and sustain strong, trust-based relationships with diverse stakeholders, fostering collaboration and alignment to achieve strategic objectives.
- **Leadership**
  Recognized for modelling leadership that inspires teams, fosters collaboration and builds organizational capacity for future success. Skilled in talent development, succession planning and creating environments that empower employees to excel.
- **Communication**
  Exceptional ability to convey complex information clearly and persuasively to diverse audiences, including legislative bodies, senior executives and the public. Skilled in using communication as a strategic tool to build understanding, foster alignment and drive organizational change.

C. Education

- A Chartered Professional Accountant (CPA) designation in good standing is required.