



ANNUAL REPORT 2023-24







—ALBERTA—
OMBUDSMAN

To the Honourable Speaker
of the Legislative Assembly

The Alberta Ombudsman's office is pleased to present its 57th
Annual Report to you and through you, to the Legislative Assembly.


The Report has been prepared in accordance with section 28(1)
of the *Ombudsman Act* and covers the activities of the Alberta
Ombudsman's office for the period of April 1, 2023 through
March 31, 2024.

Respectfully,

A handwritten signature in dark blue ink, appearing to be 'KB' with a stylized flourish.

Kevin Brezinski
Alberta Ombudsman

September 2024
Edmonton, Alberta



The mandate for the Alberta Ombudsman extends across the province and our work takes place on traditional Indigenous lands. We respectfully acknowledge Treaty 4, 6, 7, 8, and 10 territories and the pivotal role of First Peoples. We are grateful for the wisdom, histories, cultures and traditions of First Nations, Métis, and Inuit Peoples and we look forward to the journey together towards meaningful reconciliation.

CONTENTS

- 2** MESSAGE FROM THE OMBUDSMAN
- 4** CORE COMMITMENTS
- 5** WHO WE ARE
- 6** WHO WE OVERSEE
- 7** ORGANIZATIONAL CHART
- 8** HOW WE DO OUR WORK
- 9** NATIONAL AND INTERNATIONAL ASSOCIATIONS AND PARTNERS
- 11** 2023-24 YEAR AT A GLANCE
- 13** BUSINESS PLAN HIGHLIGHTS
- 17** 2023-24 PUBLIC REPORTS
 - 18** Paying the Price of Denied Access
 - 20** Modelling Fairness
- 22** INVESTIGATIONS
 - 22** Investigation Prompts a Fair Rehearing
 - 23** Written Decisions: Something to Rely On
 - 24** Empathy in Action
 - 25** \$13,000: the Cost of an Unclear Decision
 - 26** Fenced in by a Confusing Bylaw
 - 27** New to the Ombudsman's Jurisdiction
 - 28** Hasty Actions Can Lead to Unfair Outcomes
 - 29** Transparency in Pet Healthcare
 - 30** Clearing the Path to Education
 - 32** Ringing Our Way to Fairness
- 34** EDUCATING ALBERTANS AND AUTHORITIES FOR A BETTER TOMORROW
- 37** FINANCIALS



MESSAGE FROM THE OMBUDSMAN

As I reflect on my first full year in office, I am impressed by the exceptional work of our dedicated employees. I am proud of my office's commitment to achieving positive outcomes for Albertans and government authorities through impartial investigations.

One of the main functions of my office is to conduct impartial investigations into the administrative fairness of decisions and processes within the public sector. Ensuring fairness is crucial for the effective functioning of government services. It is vital that we trust our government decision-makers to provide a fair process for everyone.

Investigations may be initiated either by an individual complaint or when my office identifies a potential systemic issue. When an investigation supports an individual's complaint of unfairness, my office can attempt to resolve the matter through early resolution or through recommendations following a full investigation. When my office identifies potential systemic issues, my office will open an own motion investigation as early resolution is generally not an option. If an own motion investigation finds unfairness, I may make remedial recommendations or observations to prevent future issues from arising.

Conversely, when my office finds an authority acted fairly, I can also highlight this to the public. For instance, this year's annual report features an investigation into the Alberta's Criminal Code Review Board. Although this investigation resulted in a recommendation to improve public communication, I was able to confirm the Board's commitment to providing a high level of service and a fair decision-making process.

I am pleased to report that we continue to resolve cases promptly, with 95% of our cases closed within three months. More complex cases tend to take longer but represent only a small portion of our total caseload.

In our experience, a genuine commitment to improving administrative fairness consistently leads to better services for Albertans. When authorities are receptive to suggestions and committed to enhancing their processes, everyone benefits. Of the 222 early resolution investigations closed last year, we found that the identified authority acted fairly in 63% of the cases.

Sometimes authorities do not agree with my office's findings or my recommendations, in these cases I can issue a public report. Earlier this year, an investigation into the Persons with Developmental Disabilities program identified significant systemic issues, and I made several recommendations for improvement. The responsible ministry disagreed with some of my recommendations. Due to the systemic nature of the findings and the impact on Albertans, I issued a public report. This report received significant attention, and many Albertans reached out to my office indicating they had encountered challenges similar to those identified in my report. Notwithstanding the ministry's reluctance to accept my recommendations, my office will continue to monitor the program.

Early in my tenure, I observed that the Ombudsman profession is not widely understood; a challenge my colleagues around the world are facing. One of my goals was to increase awareness of the Ombudsman's role to better

support Albertans. With a renewed focus and the addition of an outreach and engagement lead, my office undertook several key initiatives over the past year to achieve this goal, including:

- The development of a three-year communications strategy with a focus on a people-centered approach.
- Identifying key target audiences such as newcomers to Alberta and vulnerable populations.
- Developing engagement strategies with our key stakeholders by sharing how we assess administrative fairness and offering presentations and training.

A dedicated outreach effort has succeeded in heightening my office's visibility, resulting in an increase to both the number of inquiries received and cases opened.

Moving forward, my entire office is energized by the progress we have achieved and remains focused on deepening our impact. We will continue to build on our successes, innovate our approaches, and remain attentive to the needs of Albertans. The goal is not just to resolve issues but to foster a culture of fairness and trust in public services.

In closing, I would like to thank all Albertans who have reached out to the Ombudsman's office. When administrative fairness is an issue, a single complaint can have wide-reaching impact and give a voice to those who are unable to speak for themselves. I would also like to thank the authorities that have engaged with our office to address concerns of unfair treatment. Lastly, I would like to acknowledge my staff for their dedication and passion in ensuring that all Albertans are treated fairly.



Kevin Brezinski
Alberta Ombudsman

CORE COMMITMENTS



VISION

Equitable treatment for all.

MISSION

The Ombudsman promotes fairness and accountability in the public sector by conducting impartial investigations, addressing systemic issues, making effective recommendations, and providing education to Albertans.



VALUES

INTEGRITY

Doing the right thing for the right reasons.

INDEPENDENCE

Achieving our mandate without yielding to external pressures or interference.

IMPARTIALITY

The commitment to ensure equal consideration and equitable treatment for everyone, without exception.

INNOVATION

A culture that fosters the assessing, developing, and embracing of new ideas, processes, and technology.





WHO WE ARE

The Office of the Ombudsman is the voice of fairness for Albertans. As an Officer of the Legislature, the Ombudsman acts as an impartial, independent third-party providing oversight of administrative decisions and processes in the public sector.

WHO WE OVERSEE

PROVINCIAL GOVERNMENT

WHAT WE DO: Since 1967, the Alberta Ombudsman has ensured fair treatment for all Albertans in their interactions with provincial government services.

WHY IT MATTERS: By promoting fairness, accountability, and integrity, we help improve policies and services that directly impact the lives of millions of Albertans. Our recommendations and investigations not only resolve individual complaints but also address systemic issues within government departments, ensuring they operate efficiently and transparently.

MUNICIPALITIES

WHAT WE DO: Since 2018, our expanded authority has enabled us to impartially review complaints about municipalities and to ensure administratively fair processes.

WHY IT MATTERS: Municipalities deliver essential local services and infrastructure for Albertans. By resolving complaints effectively and building constructive relationships, we contribute to accountability and fairness in municipal government.

PATIENT CONCERNS RESOLUTION PROCESS (PCRP)

WHAT WE DO: Oversight of Alberta Health Services' PCRP ensures fair handling of patient concerns and complaints.

WHY IT MATTERS: Health care is a fundamental service affecting the well-being of every Albertan. Our role ensures that patients and their families receive fair treatment when addressing concerns about health services. By offering an independent review, we provide an option for those who feel their complaints have not been adequately addressed.

OTHER DESIGNATED PROFESSIONAL ORGANIZATIONS

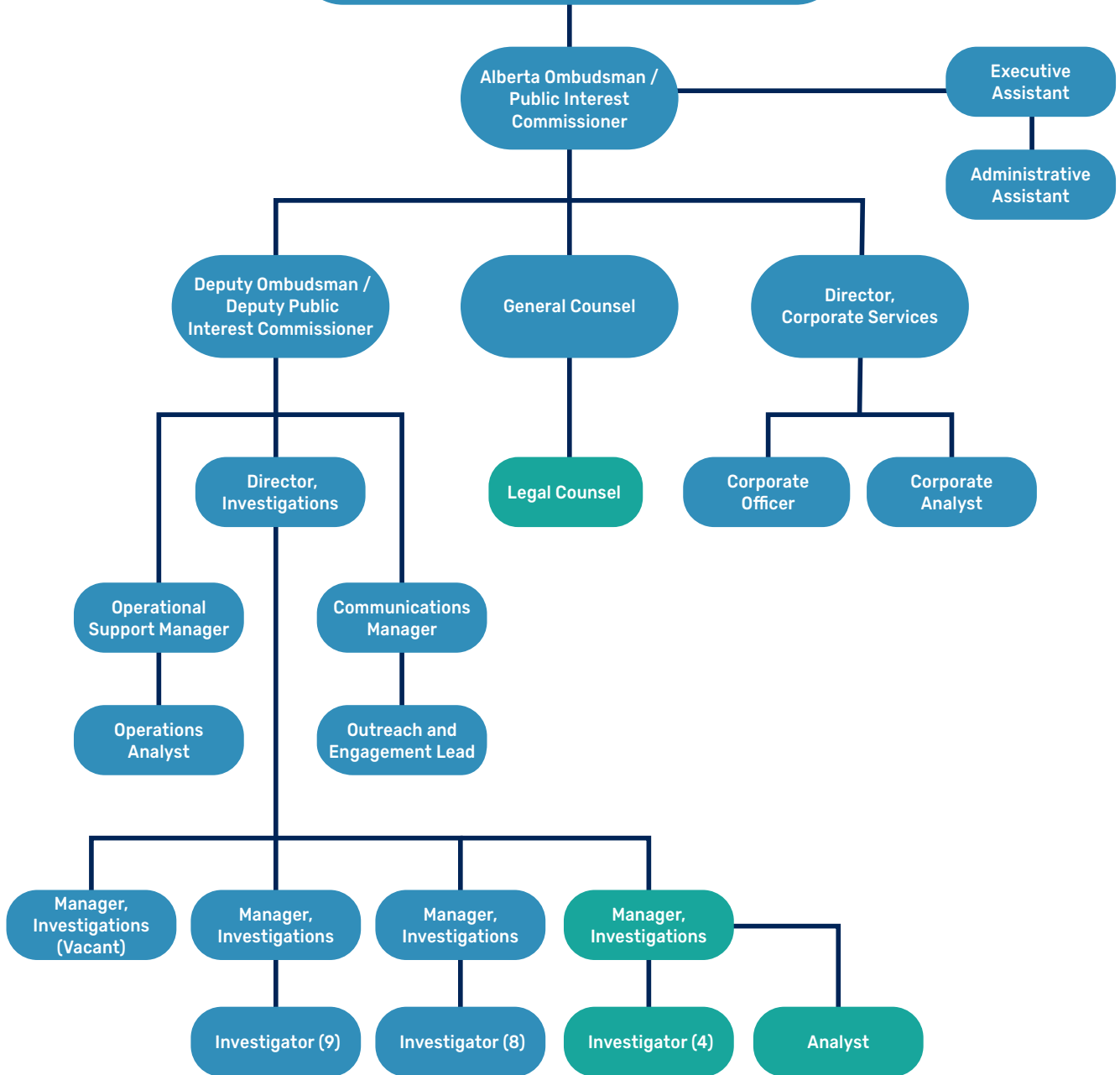
WHAT WE DO: The Ombudsman's jurisdiction includes designated professional authorities identified and defined in the *Ombudsman Act*, including Alberta's health colleges.

WHY IT MATTERS: Professional organizations play a critical role in maintaining high standards of practice, and ensuring credible, ethical services. By investigating complaints, we offer self-regulated professional authorities the opportunity to make improvements and Albertans a last-resort avenue to voice their complaints.

ORGANIZATIONAL CHART



LEGISLATIVE ASSEMBLY OF ALBERTA STANDING COMMITTEE ON LEGISLATIVE OFFICES



- Alberta Ombudsman
- Public Interest Commissioner

HOW WE DO OUR WORK



INTAKE SERVICES

First contact with our office often begins with a call to our intake line. We understand many who come to us are frustrated. Our goal is to create a welcoming, empathetic space where callers can express their concerns, seek advice, and access information.



JURISDICTIONAL ASSESSMENT

A first step is to assess whether the complaint falls within our jurisdiction. If it does, we proceed with a detailed review of the complaint. If it does not, we still provide referrals and direct individuals to the appropriate place. Intake investigators provide guidance and resources to empower callers with the knowledge they need to advance their complaint in the right direction.



EARLY RESOLUTION

If the review identifies any unfairness, we will address the issue as promptly as possible. We may engage with the relevant authority and attempt to resolve the matter with our early resolution process. For more complex cases, we may initiate a full investigation.



INVESTIGATION

If the issue requires a full investigation and we find unfair treatment, the Ombudsman may provide recommendations to the authority to improve fairness. We ensure the complainant receives an explanation about the outcome of the case.



ADDRESSING SYSTEMIC ISSUES

If the Ombudsman has concerns about potential systemic issues within an authority, he may open an own motion investigation related to that authority. This type of investigation is initiated when our office identifies a trend or pattern of issues related to administrative fairness within our jurisdiction.

An investigation may also be launched at the direction of a committee of the Legislative Assembly or a Minister of the Crown.

NATIONAL AND INTERNATIONAL ASSOCIATIONS AND PARTNERS



We are proud to collaborate with fellow Ombuds organizations to share best practices and promote the benefits of an impartial, free service for the people we serve.

Ombudsman Institutions have an important role to play in strengthening democracy, the rule of law, good administration and the protection and promotion of human rights and fundamental freedoms.¹

Photo: Ombudsman Kevin Brezinski joined his counterparts at the annual meeting of the Canadian Council of Parliamentary Ombudsman (CCPO).

¹ Excerpt from the first of a list of 25 Principles on the Protection and Promotion of the Ombudsman Institution (The Venice Principles), adopted by the Venice Commission, 15-16 March 2019

INTERNATIONAL OMBUDSMAN INSTITUTE (IOI)

We are proud members of the IOI, joining over 200 independent Ombudsman institutions from over 100 countries. Through this membership, we connect with our international counterparts to promote the protection of people against the abuse of powers, unfair decisions, and maladministration.

THE CANADIAN COUNCIL OF PARLIAMENTARY OMBUDSMAN (CCPO)

The mandate of this Council of provincial and territorial Ombudsman is to ensure people are being treated fairly in the delivery of public services. We share expertise and learn from other Ombuds who are also legislatively authorized to receive and investigate unfair treatment in provincial or territorial public sectors. Together, the CCPO works to support each other and enhance the services these offices provide to all Canadians.

THE FORUM OF CANADIAN OMBUDSMAN (FCO)

Formed in 2000, the FCO includes a diverse range of Ombuds from parliamentary Ombudsman to representatives of the profession working in public and private industries. The Alberta Ombudsman's office joins over 450 private and corporate members in sharing knowledge and best practices associated with Ombuds' work.

THE UNITED STATES OMBUDSMAN ASSOCIATION (USOA)

Along with its members, the USOA fosters the establishment and professional development of public sector Ombudsman offices throughout the world. The USOA is the oldest Ombudsman organization in North America. We have been proud to present at the USOA's annual conference through the years and look forward to our continued collaboration.

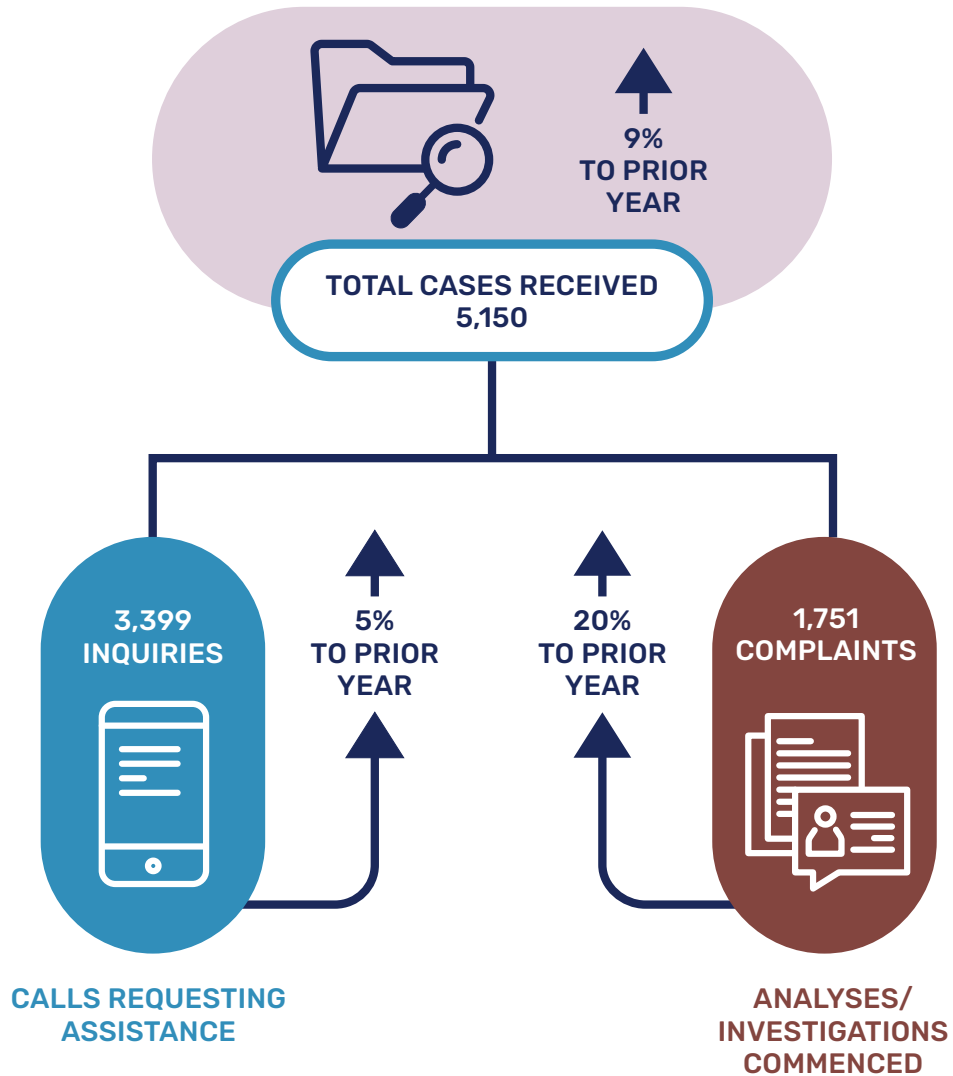


Ombudsman Brezinski with staff from the Northwest Territories Ombud's office, working from our office during the 2023 wildfire evacuation.



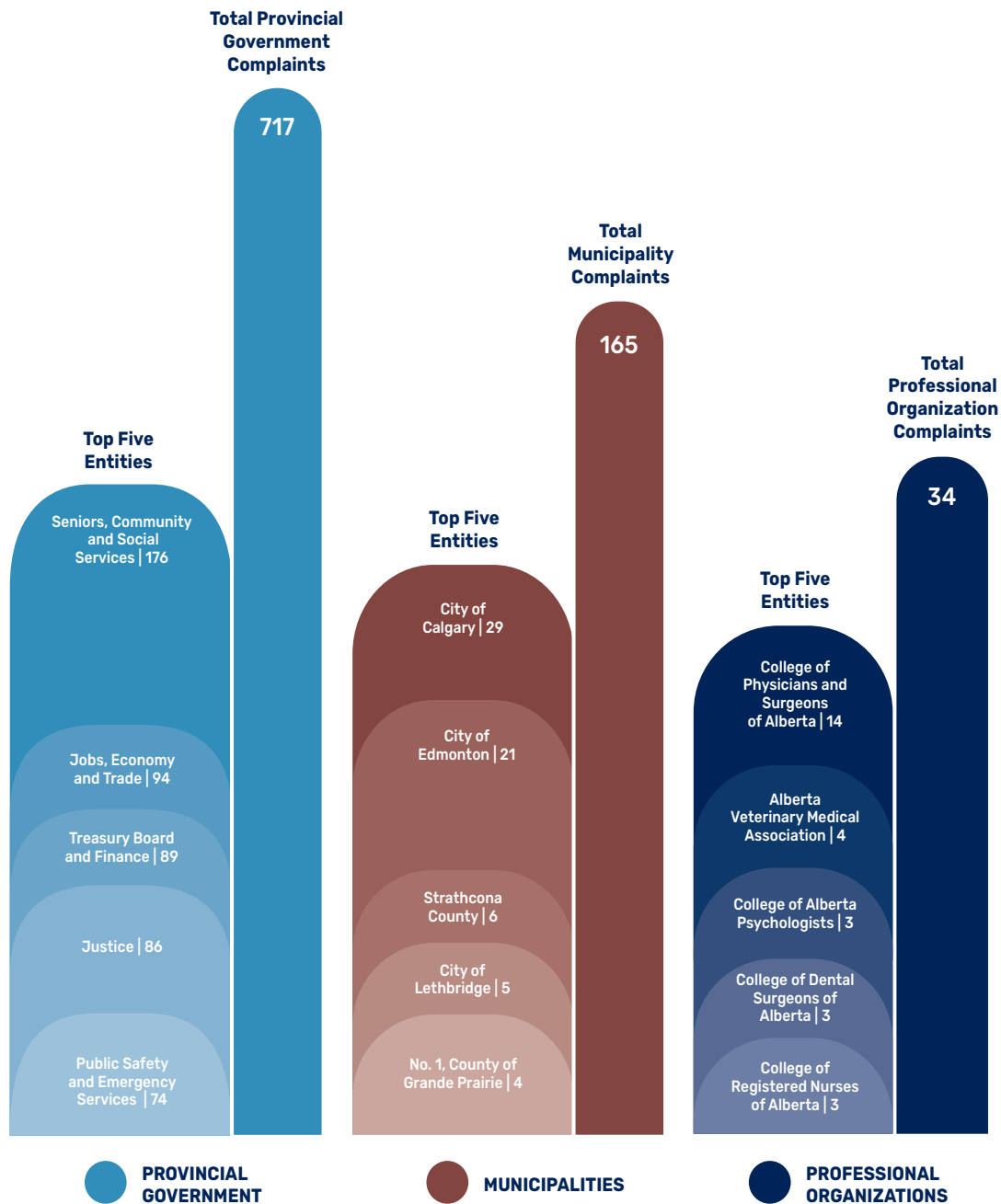
Toronto Ombudsman, Kwame Addo and his team kindly hosted members of our staff during a visit to Ontario.

2023-24 YEAR AT A GLANCE



TOP FIVE ENTITIES PER JURISDICTIONAL SECTOR

In 2023-24, we saw a 20% increase in the number of written complaints we received over the prior year. While these numbers can vary year to year, we see it as an opportunity to address and improve administrative unfairness in each sector. A closer look at our jurisdictional written complaints shows 78% were about the provincial government, 18% were about municipalities, and 4% were about professional organizations.



A photograph of a group of people in a meeting. A woman with long dark hair, wearing a white scarf and a blue top, is speaking and gesturing with her hands. A man in a blue shirt is looking at her. Another person wearing a pink hijab is partially visible on the left. The background is blurred, showing an office or meeting room setting.

BUSINESS PLAN HIGHLIGHTS

Our 2023-24 business plan outlines high-level outcomes and specific strategies to advance our office's vision: equitable treatment for all.

Team members across all units contribute their expertise and insights to ensure a robust, realistic, and well-supported plan. The performance results in this section demonstrate our dedication to ensuring fair treatment for the people of Alberta.

OUR 2023-24 PROGRESS REPORT

GOAL 1 – The Alberta Ombudsman will be recognized as a global and national leader in Ombudsman investigative practices.

As leaders in the Ombudsman community in Canada and beyond, our office actively engaged in external training, networking events, and conferences throughout the fiscal year.

In 2023, our office was selected to present at the United States Ombudsman Association’s 42nd Annual Conference, an event attended by Ombuds practitioners from around the world. Experts from our office, recognized for their skill in mentoring and developing new employees, led a plenary session focused on the successful, best-practice techniques we employ here in Alberta. A second session, led by our office, focused on a team approach to effective strategic planning.

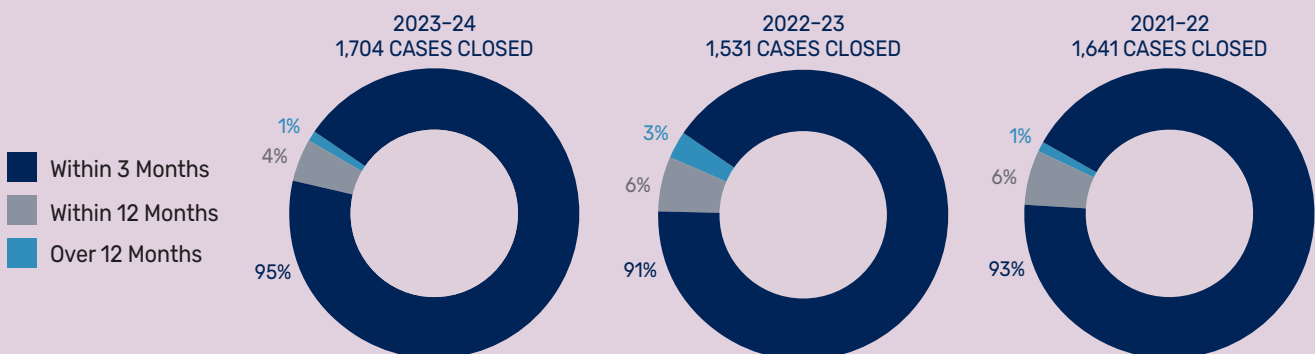
Additionally, we continued our office’s instructor presence at the Osgoode Hall Law School Essentials for Ombuds course. Recognizing our expertise in the Ombuds field, a manager from Alberta joined colleagues from across the country as part of the faculty team. The course focused on the current issues and challenges facing the Ombuds field in Canada.

At the Ombudsman’s office, we embrace and foster a culture of innovation. To better serve Albertans, we focused on researching and developing analytical processes to support the strategic and investigative requirements of our service delivery. We strive to deliver on our commitment for timely, efficient, and thorough investigations. Through 2023-24, the time taken to resolve written complaints remained steady compared to previous years (see graphs below), with 95% of written complaint cases closed within three months.

In 2023-24, we closed 222 early resolution cases. In 33% of these cases, the investigator made suggestions for improvement. The average number of days to close early resolution cases saw a 27% improvement from our last fiscal year.

We closed 15 full investigations this fiscal year, making recommendations and/or observations in 73% of the cases. The average number of days to close a full investigation declined from 2022-23 to 430 days, an improvement of 41%. Additionally, we prepared two public investigation reports addressing systemic issues—an own motion investigation into Alberta’s Criminal Code Review Board and a full investigation into the Persons with Developmental Disabilities program (see articles on pages 18-21).

THREE-YEAR COMPARISON OF TIME TAKEN TO CLOSE WRITTEN COMPLAINTS

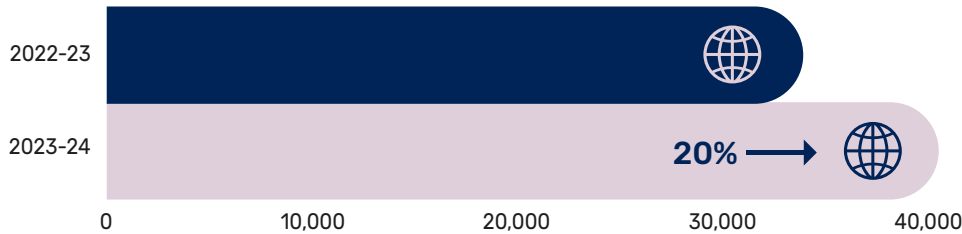


GOAL 2 – Albertans and authorities are aware of the requirement for fairness.

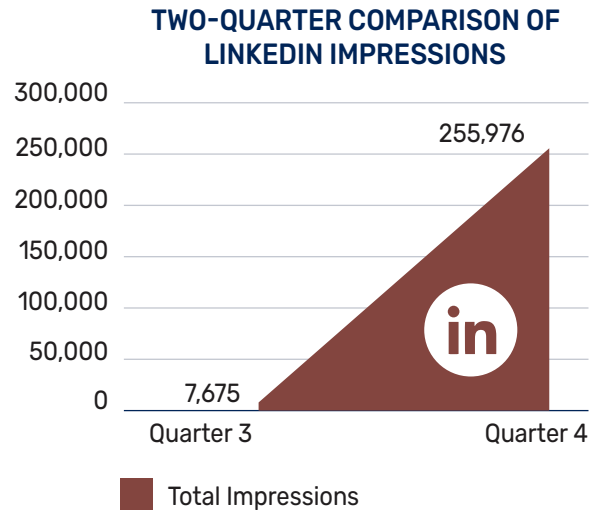
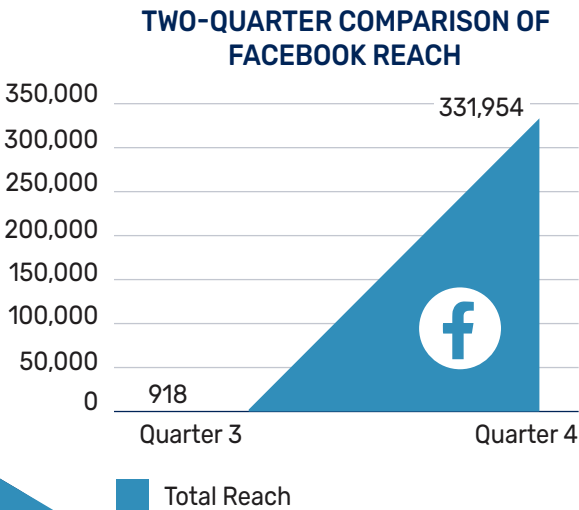
In last year’s annual report, we highlighted the completion of an awareness survey to assess Albertans’ understanding of our identity and mission. The results showed that the work of the Ombudsman’s office remains relatively unknown to many Albertans. The goal was to increase awareness and find better ways to foster an understanding of what we do. Our work led to the development of a three-year communications strategy. A key element of the plan was to focus on audience scope and look to increase awareness with populations that would most benefit from our services—newcomers to the province and vulnerable Albertans.

Our team’s strategic outreach efforts raised our office’s visibility through both in person and online engagement opportunities.

In January 2024, we launched an awareness campaign in Edmonton and Calgary to expand the office’s digital reach with opportunities to engage people in a variety of settings. The results have been very encouraging; compared to the prior year, new user website traffic increased by 20%. Further, our office noted a 9% increase in the total cases received.



As shown below, the number of impressions² and reach³ on social media has significantly increased.



- 2 LinkedIn impressions are the number of times a user has viewed a post or profile.
- 3 Facebook reach is the number of unique users that have viewed a post or profile.

Embracing new strategies to enhance awareness demonstrates our commitment to fair treatment for all Albertans. We will continue to make connections across Alberta through presentations, webinars, meet and greets, trade shows, and by otherwise sharing our expertise on fairness. Many of our endeavors are listed on page 35. In addition, we recognize the digital landscape is constantly evolving, and we will continue to adapt traditional communication methods accordingly.

GOAL 3 – Relevant legislation is in place to meet the needs of Albertans and the Ombudsman.

The *Ombudsman Act* has governed our office since its inception in 1967. Through the years, the Legislature has increased the number of public authorities under the Ombudsman’s jurisdiction. Two significant examples include the addition of health profession colleges in 2001 with the enactment of the *Health Professions Act* and, in 2018, the addition of municipalities with amendments to the *Municipal Government Act*. Over time, these changes brought about incidental modifications to our Act; however, a comprehensive and substantial review is necessary.

Early in 2021, then Ombudsman Marianne Ryan submitted a letter to the Standing Committee on Legislative Offices (Committee) outlining potential areas to modernize the *Ombudsman Act*. Upon being presented to the Committee, the concept of the proposed changes were supported and conveyed to the responsible Ministry.

Ombudsman practices continue to advance and the need to amend the Act remains. We value the support of the Committee and the Ministry in reviewing these amendments. We look forward to assisting with the legislative review process and to engaging with Albertans about the benefits a revised Act will bring to the public sector.

2023-24 PUBLIC REPORTS

An important part of the Ombudsman's role is to bring systemic problems to light and ensure vulnerable Albertans retain their voice against unfair treatment. Through public reporting, the Ombudsman provides the opportunity for improvements and reinforces that fairness is not merely an aspiration, but a tangible standard upheld by independent and impartial oversight.

The Ombudsman prepared two public investigation reports in 2023-24.

PAYING THE PRICE OF DENIED ACCESS

For over a decade, eligibility decisions for supports and services through Alberta's Persons with Developmental Disabilities (PDD) program have relied on "flawed" legislation. This flaw was highlighted when a mother brought forward serious concerns that her son was treated unfairly by the PDD program. After a thorough assessment of the matter, the Ombudsman opened an investigation.

WHAT HAPPENED

Evan Zenari, the young person at the heart of this case, was born with developmental disabilities including autism spectrum disorder. The PDD program deemed Evan to be ineligible for benefits because his Full-Scale Intelligence Quotient (FSIQ or IQ) was too high. According to the program's *Developmental Disabilities Regulation* (the Regulation), the applicant's IQ must be less than 70 or they must be unable to complete the IQ test at all in order to qualify for benefits.

Evan's mother disagreed with the decision and filed an appeal with the government's Citizen's Appeal Panel (the Panel), pointing out that Evan's IQ score was not indicative of his ability to function in a real-world setting. Upon hearing the evidence, including psychologists' analyses from both the program and the family, the Panel determined Evan's IQ score was not an accurate measure upon which an eligibility decision should be based.

However, by making this determination, the Panel was left without a valid score to rely on. The Regulation fails to provide recourse should the IQ score be found to be invalid. So, the Panel saw no jurisdictional way forward to confirm, reverse or vary the PDD program's decision to deny benefits. This no-win situation led Evan and his family to seek out help from the Ombudsman.

What is the PDD Program?

The PDD Program is a government benefit program designed to help adults with disabilities to plan, coordinate, and access services so they may live as independently as possible in their communities. For eligible candidates, the support is not financial; instead, the program provides specialized supports and services to aid in daily living. Depending on an individual's situation, services may include employment supports, respite services, or supports for mental health or behavioural issues.

Albertans with developmental disabilities can apply for benefits at the age of 16 and if the program finds them eligible, they can begin receiving benefits when they turn 18 years old.

Over 10 years ago, a similar matter was before the Alberta courts when a person was denied PDD benefits because of her IQ score. The 2013 Court of Queen’s Bench decision identified problems with the Regulation. The Court held that an Appeal Panel could not determine PDD benefit eligibility if an applicant’s FSIQ score is invalid or unreliable, noting that the Legislature did not intend “*blind reliance on a raw test score.*”

The Court went on to state that this is a “*clear indication that the current [Regulation] is flawed*” because it disadvantages applicants who are not able to provide a valid or reliable IQ score and does not assist Appeal Panels to reach a valid or reliable FSIQ or otherwise make a decision about an applicant’s eligibility for PDD benefits.⁴



The Zenari family, with Ombudsman Brezinski and an investigator, after the public report release.

OUR FINDINGS AND RECOMMENDATIONS

In July 2023, the Ombudsman recommended Seniors, Community and Social Services take steps towards amending the Regulation to align with the current psychological standards for assessing capacity. He also recommended the PDD program reconsider Evan’s application for benefits.

Since the public release of the Ombudsman’s report, [Denied by Design](#), the issue has gained national attention. Additional families of adults with developmental disabilities have come forward with similar experiences. Fortunately, the Regulation is due for review and renewal in September 2024. Our office remains confident that should the Ombudsman’s recommendations be accepted and implemented, this longstanding issue can be fairly put to rest.

WHY THIS CASE MATTERS

The current Regulation unfairly affects a vulnerable population and those who care for them. Making the necessary changes would prevent future applicants from falling through the cracks and being left without the support they need.

We would like to recognize the dedication and commitment of the Zenari family. Their continued perseverance and hope for the future is key to positive change for people with disabilities.

4 *DH v Persons with Developmental Disabilities, South Region Community Board*, 2013 ABQB 197 at paras 43-44

MODELLING FAIRNESS

Following an Ombudsman investigation, Alberta's Criminal Code Review Board (the CCRB) implemented changes to close an information gap with the development of a new webpage.

WHAT HAPPENED

In October of 2023, we released a [public report](#) summarizing the own motion. It began when our office received a complaint about the CCRB (formerly the Alberta Review Board) from a patient detained in Alberta Hospital Edmonton. When accused of a crime, the individual was found not criminally responsible on account of mental disorder by the courts in 2003. Under the Criminal Code, the CCRB oversees individuals in these circumstances and reviews the conditions of their detainment annually. The patient complained that despite the progress he had made while in custody, the CCRB continued to deny him certain freedoms. He felt that CCRB members were biased against him, that he was not allowed to fully participate in his own hearing, and the evidence presented was not fully considered. He also said the CCRB did not explain the process or available appeals.

We contacted the CCRB to better understand their processes. Concerns surfaced when we learned that in executing its mandate, the CCRB did so without formal or written policies. At the time, the CCRB had 160+ patients under its review. Given the caseload and gravity of its decisions on patients, victims, and families, we recognized a lack of policy could have far-reaching impacts on future CCRB hearings.

OUR FINDINGS AND RECOMMENDATIONS

The own motion investigation aimed to determine if the CCRB had sufficient rules, policies, and procedures to ensure administratively fair hearings and decisions. Two key findings surfaced—a lack of public facing information and an absence of formal internal policies. Importantly, the CCRB already had informal materials used to guide its function. We saw evidence of a well-functioning system delivering consistent, procedurally fair decisions under its informal rules. However, without formal internal policies, it could be difficult to ensure consistency in the event of significant change such as staff turnover. The Ombudsman suggested by way of an observation that the CCRB consolidate its manuals and guides into formalized policy and consider creating rules regarding its practice and procedure. To close the information gap, the Ombudsman recommended the CCRB develop publicly available information, explaining its role and processes.

In June 2023, the Assistant Deputy Minister for Court and Justice Services Division accepted the Ombudsman’s recommendations. We understand the CCRB is developing a formalized policy, and it has already developed a [webpage](#) on the Government of Alberta website to explain its purpose and function.

WHY THIS CASE MATTERS

Today, most people know someone struggling with mental illness. [Statistics Canada](#) reported that over five million people in Canada met the diagnostic criteria for a mood, anxiety, or substance use disorder in 2022. The results are devastating for victims and families when someone with a severe mental illness commits a serious crime. The CCRB holds a vital role in balancing a patient’s rights and freedoms with its duties to uphold public safety.

1968 Case Study

Our office has a longstanding history ensuring fair treatment for individuals detained in Alberta mental health hospitals. In 1968, George McClellan, the first parliamentary Ombudsman in Alberta (and Canada), reported grave concerns about the length of time individuals were being detained.

“Some of these persons had been detained for periods of over twenty years; in one case 27 years. The complaints received were usually requests to be released from the Mental Hospital. However, investigation revealed that the review provisions of the Alberta Mental Health Act were not applied to such cases. The complainants had never had a review of their mental situation by any independent Committee or Commission established by law.”⁵

Administrative fairness in public agencies has come a long way since 1968. Thanks to the work of people like George McLellan, significant advancements in procedural fairness have been made in the public service. Fast-forward to today, commitments to administrative fairness by organizations like the CCRB should not go unrecognized.

5 George McClellan’s opening message, Alberta Ombudsman 1968 Annual Report, page 11.



INVESTIGATION PROMPTS A FAIR REHEARING

WHAT HAPPENED?

Assured Income for the Severely Handicapped (AISH) is a program that offers financial and health benefits for eligible Albertans with a permanent medical condition that prevents them from otherwise earning a living. An individual receiving AISH applied for an additional personal benefit to fund a specialized treatment to relieve symptoms of a severe medical condition. AISH denied the request with no option to appeal.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

The Ombudsman investigated the complaint and identified several areas of concern. AISH did not follow its policy for requesting the information required to make an informed decision about this file. The decision also did not provide adequate reasons. To address this, the Ombudsman made two recommendations for AISH to:

- review its practice for making personal health benefit decisions to improve fairness, and
- ensure all personal benefit decisions provide adequate reasons.

Importantly, the Ombudsman found that the decision-maker in this case did not have the authority to make the decision about the complainant's benefit. This key finding justified a third recommendation from the Ombudsman for AISH to:

- rehear the matter and issue a new decision.

WHAT WAS THE OUTCOME?

AISH accepted all recommendations and agreed to start the process over for the individual. Upon rehearing the matter, AISH decided to fund the required treatment, granting a benefit in excess of \$6,000.

WHY DOES IT MATTER?

Decisions made by government departments should be made by those with the authority to do so and include reasons to support their decision. This is especially true when a decision has a major impact on a vulnerable Albertan. The Ombudsman does not comment on whether a decision is right or wrong; rather, our office will ask an authority to follow a fair process, which sometimes results in a different outcome. In this case, both the individual and future AISH recipients have access to a fairer process going forward.

WRITTEN DECISIONS: SOMETHING TO RELY ON

WHAT HAPPENED?

The government's Income Support program provides financial support for an individual's basic needs such as food, shelter, and clothing. Over the course of a two-month period, an individual applied for Income Support benefits three times. The program withdrew one application and denied the other two because the individual did not meet the criteria. In this case, it communicated all three decisions verbally. The individual argued that the program provided him with contradictory information and no direction on how to appeal the decisions.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

The Ombudsman opened a full investigation and found that Income Support met the rules set out in the applicable legislation and policy, but the verbal decisions were administratively unfair. The investigators appreciated the efficiency of verbal communication but emphasized that written decisions enhance a person's ability to fully participate in the process, understand the rationale for the decision, and effectively access an appeal if needed.

WHAT WAS THE OUTCOME?

The Ombudsman recommended that Income Support should notify an individual in writing after it makes a decision that affects the applicant's eligibility for benefits. The Seniors, Community and Social Services (SCSS) Deputy Minister accepted the recommendation and shared the program will provide written communication to applicants with reasons for the decision and information on the appeal process.

WHY DOES IT MATTER?

Common scenarios for our office often involve:

- a confused complainant who doesn't understand or remember a telephone call they had with a benefit program; and
- a frustrated staff member who doesn't understand why someone continues to submit new but incomplete applications when the quicker and more productive avenue would be to provide the additional information the program requires.

A written decision resolves these problems for everyone as there is something both parties can rely on to understand the conclusion and next steps.

This was a positive outcome for everyone involved. The individual was satisfied that his complaint made a difference, the Ombudsman was satisfied with a more administratively fair process, and by providing written reasons, Income Support should see less confusion regarding its decisions. Our office appreciates both the individual in this case and the SCSS staff who were easy to work with and open to a fairer process.

EMPATHY IN ACTION

WHAT HAPPENED?

The Ombudsman's office received an email from a youth in a desperate situation regarding her court-ordered guardian. She said there were conditions in the court order that affected her, but she believed her interests were not being considered and she was at risk of harm and abuse. The youth felt no one was listening to her.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

Given the complaint was from a vulnerable youth who was looking for our help, the investigator made it a priority to respond as soon as possible. While we cannot investigate decisions made by the court, nor can we provide legal advice or advocate on behalf of an individual, the investigator determined that the most appropriate place for her was the Office of the Child and Youth Advocate (OCYA). This is an independent legislative office that *"advocates on behalf of children and youth receiving child intervention services or who are involved with the youth justice system..."* OCYA supports vulnerable young people and can help provide access to legal representation.

WHAT WAS THE OUTCOME?

The Ombudsman investigator responded quickly to the youth, explained our role, and suggested she contact the OCYA. In doing so, the investigator directed the young person to the office that would best provide her with the specific assistance she was looking for.

WHY DOES IT MATTER?

The Ombudsman's office has a broad mandate, and we are proud of our intake team and excellent referral services. If someone comes to us with a concern that is outside of our mandate, we always strive to provide the appropriate referral information. In this case, the youth did not know where to turn, but the investigator was able to use their knowledge of other offices, agencies, and resources to point the youth in the right direction.





\$13,000: THE COST OF AN UNCLEAR DECISION

WHAT HAPPENED?

An individual already facing financial challenges contacted the Ombudsman after the AISH program deducted money from her monthly benefit cheque to repay an overpayment. AISH had told the individual she was accidentally paid \$13,000 and now she owed it back. This was confusing to the individual as she had appealed the overpayment to the Citizen's Appeal Panel (the Panel). She thought the Panel's decision said she did not have to pay the program back, while AISH thought the decision said she did. The result was that AISH applied an overpayment to her file and began enforcement action seven months after the appeal.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

The investigator read the Appeal Panel's decision and was equally confused by the language. It made sense why the individual and the program had different interpretations of the decision because the Panel used vague language and did not clearly explain its conclusions. The Appeal Panel had decided the individual did not owe any money back to the AISH program, but the decision did not state this. The investigator contacted the Appeal Panel and asked it to clarify the decision. The Appeal Panel acknowledged the unclear language and provided more information to the individual and the AISH program, clearly stating its decision.

WHAT WAS THE OUTCOME?

Once the Appeal Panel clarified its decision, AISH removed the debt and refunded the individual the money it deducted from her previous two benefit cheques.

WHY DOES IT MATTER?

A \$13,000 debt can be catastrophic. Our office found that confusing language in a written decision resulted in a big misunderstanding with a huge financial impact. After speaking with the investigator, the Appeal Panel quickly saw the issue and fixed the situation. In this case, the Ombudsman recognized that AISH and the Appeal Panel tried to support the Albertan the best they could. Both our office and the individual were appreciative of the quick action to clarify the decision and remove the overpayment.



FENCED IN BY A CONFUSING BYLAW

WHAT HAPPENED?

It all started with a broken fence, a frustrated neighbour, and a confusing bylaw. An individual contacted the Ombudsman’s office with concerns regarding her neighbour’s fence. She included pictures and the fence mirrored that of a hockey player’s smile—there were more missing planks than those still standing. It was clear the fence was in disrepair, but what was not clear was who was responsible for fixing it. The City told the individual that it does not get involved in private fence disputes; however, the City’s bylaw was confusing.

WHAT DID THE OMBUDSMAN’S OFFICE DO?

The investigator met with the City and accepted its position that it cannot get involved in private fence disputes between neighbours because the City:

- cannot determine who owns the fence when it borders two private properties; and
- does not have the resources to police the issue.

While the explanation was reasonable, the investigator raised concerns about the lack of clarity in the bylaw.

WHAT WAS THE OUTCOME?

After discussing the matter with our office, the City acknowledged the bylaw was confusing and agreed to address the concerns in the next scheduled review. The City also provided a lot more information to the individual explaining why it could not enforce the matter and the other options that were available to her.

WHY DOES IT MATTER?

Often, intervention from the Ombudsman’s office leads to a better process for the next person. These types of complaints allow our office the opportunity to review a bylaw and make suggestions for a more administratively fair process.

NEW TO THE OMBUDSMAN'S JURISDICTION

WHAT HAPPENED?

A parent filed multiple complaints about two superintendents to the newly-formed Alberta Teaching Profession Commission (the Commission). The Commission reviews and investigates allegations of professional incompetence and misconduct of teachers and their leaders, including superintendents. The Commissioner dismissed several as non-jurisdictional and forwarded the remaining concerns for investigation. The parent found there was nowhere to appeal the decisions to dismiss the non-jurisdictional complaints.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

The Commission was established in January 2023, which made it a new authority to our office. To understand the appeal process, an investigator contacted Alberta Education to learn more. Alberta Education explained that the *Education Act* does not specify how to appeal when the Commissioner determines a complaint is outside their jurisdiction. However, the investigator learned the Commissioner does provide information about the available appeal process when dismissing jurisdictional complaints for other reasons. The parent followed this process to escalate his concerns, but the Chair of the appeal panel declined to accept the appeal. The investigator then reviewed the Chair's decision to determine if it met the Ombudsman's Administrative Fairness Guidelines.

WHAT WAS THE OUTCOME?

The investigator found the decision was administratively fair because the legislation does not outline an appeal process when a complaint is non-jurisdictional. At the time, the appeal process only applied to complaints the Commissioner had the authority to investigate. However, the investigator learned the Commission recently made changes to its process, specifically in how the Commissioner will dismiss a non-jurisdictional complaint. The Commissioner's decision letters now contain information for all individuals about an appeal process.

WHY DOES IT MATTER?

A primary aspect of an administratively fair decision is the opportunity to request a review. As the Commission is a relatively new authority, these complaints gave our office the opportunity to review a process at the early stages and comment on ways to make it more administratively fair. While Ombudsman investigators may not be experts in another authority's operations, our office understands the principles of a fair process. The Commission was easy to work with and we appreciated its staff's dedication to improving the fairness of its processes.



HASTY ACTIONS CAN LEAD TO UNFAIR OUTCOMES

WHAT HAPPENED?

Navigating an appeal through the Workers' Compensation Board can be complex, and the Advisor Office is often the most helpful resource for individuals going through this process. However, one individual faced a challenge when the Advisor Office stopped providing services due to concerns about his behaviour towards staff. The individual contacted the Ombudsman and complained about the reasons for cancelling services and expressed that he still needed help from the Advisor Office.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

The investigator reviewed the decision and found that there were specific rules and steps the Advisor Office missed. While the Advisor Office had an administratively fair process to review client behaviour and decide whether to stop services, in this case, the Advisor's Office made a quick decision and did not follow that process.

After hearing the investigator's concerns, the Advisor Office acted on its own and came up with a solution to review the individual's situation and concerns.

WHAT WAS THE OUTCOME?

The individual was satisfied with the process that followed with the Advisor Office and thanked the Ombudsman for addressing his concerns. He also had the opportunity to discuss the situation and future services with the Advisor Office. After receiving this complaint, it provided an excellent opportunity for the Advisor Office and the Ombudsman to build a more positive working relationship and learn about the other's work.

WHY DOES IT MATTER?

The Ombudsman's office does not tolerate disrespectful behaviour and is supportive of offices or departments with the same policy, but this can mean different things to different people. An administratively fair process means that there are rules in place to define what disrespectful behaviour is and how a department will address and review these types of concerns. The Advisor Office had these rules, and the Ombudsman investigator just asked it to follow its own procedures to ensure it was making fair and consistent decisions for all Albertans.



TRANSPARENCY IN PET HEALTHCARE

WHAT HAPPENED?

An individual raised serious allegations that the actions of two veterinarians resulted in the death of his pet. He had first raised his concerns of unprofessional conduct to the Alberta Veterinary Medical Association (ABVMA). ABVMA found there was insufficient evidence of unprofessional conduct. Under the *Veterinary Profession Act*, an individual who disagrees with an ABVMA decision can request a review by the Complaint Review Committee (the Committee). This Committee reviewed the complaints and agreed with the ABVMA's decision to dismiss most of them. The Committee overturned one allegation and sent the matter to a hearing tribunal. The individual disagreed with the Committee's decision to dismiss his complaints of unprofessional conduct. He wrote to the Ombudsman with his concerns.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

As part of the investigator's assessment of this complaint, they reviewed previous recommendations by the Ombudsman to the ABVMA from an earlier investigation. The investigator found that the ABVMA had demonstrated a long-term commitment towards improving the fairness of its decision-making processes.

Its previous decisions to accept and implement the Ombudsman's recommendations were reflected in this new and unrelated case. The investigator shared one outstanding concern with the ABVMA around providing adequate reasons to the complainant. The ABVMA proposed its own solution, offering to provide additional reasons to the individual at the conclusion of the complaint, addressing the concerns of the Ombudsman investigator.

WHAT WAS THE OUTCOME?

This case did not result in a satisfactory outcome for the complainant; the individual had lost their pet, and we understand the grief associated with that. The individual strongly believed the veterinarians were responsible and the ABVMA's finding of no unprofessional conduct was a difficult outcome. However, as an independent reviewer, the investigator found the decision correctly followed the rules, allowed the individual to participate in the process, and agreed to provide an explanation of the reasons after the hearing tribunal. While the loss of a pet may never feel fair, the Ombudsman found the ABVMA followed a fair process in assessing the complaints and reaching its conclusions about the veterinarians' actions.

WHY DOES IT MATTER?

This case highlights an important relationship between the Ombudsman's office and the authority. It was clear that the ABVMA considered the Ombudsman's previous recommendations and amended its process to be fairer for Albertans. Notably, our office received an additional unrelated complaint about the ABVMA shortly after this case. The investigator reviewed the decision and found it was written well with no concerns about ABVMA's process. The Ombudsman wants to acknowledge and highlight the ABVMA's ongoing commitment to bettering its process for both individuals and veterinarians.

CLEARING THE PATH TO EDUCATION

WHAT HAPPENED?

This student was stuck between the provincial organization, Alberta Student Aid, and the federal office, Service Canada. They had applied for a student loan, but their personal information did not match the information recorded with Service Canada. The individual had received the same letter from Student Aid six times, advising them of the issue, but there was no clear option to fix the situation. As the tuition was outstanding, the school notified the student that they may be expelled from the program. After contacting both offices several times, the student eventually wrote to the Ombudsman.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

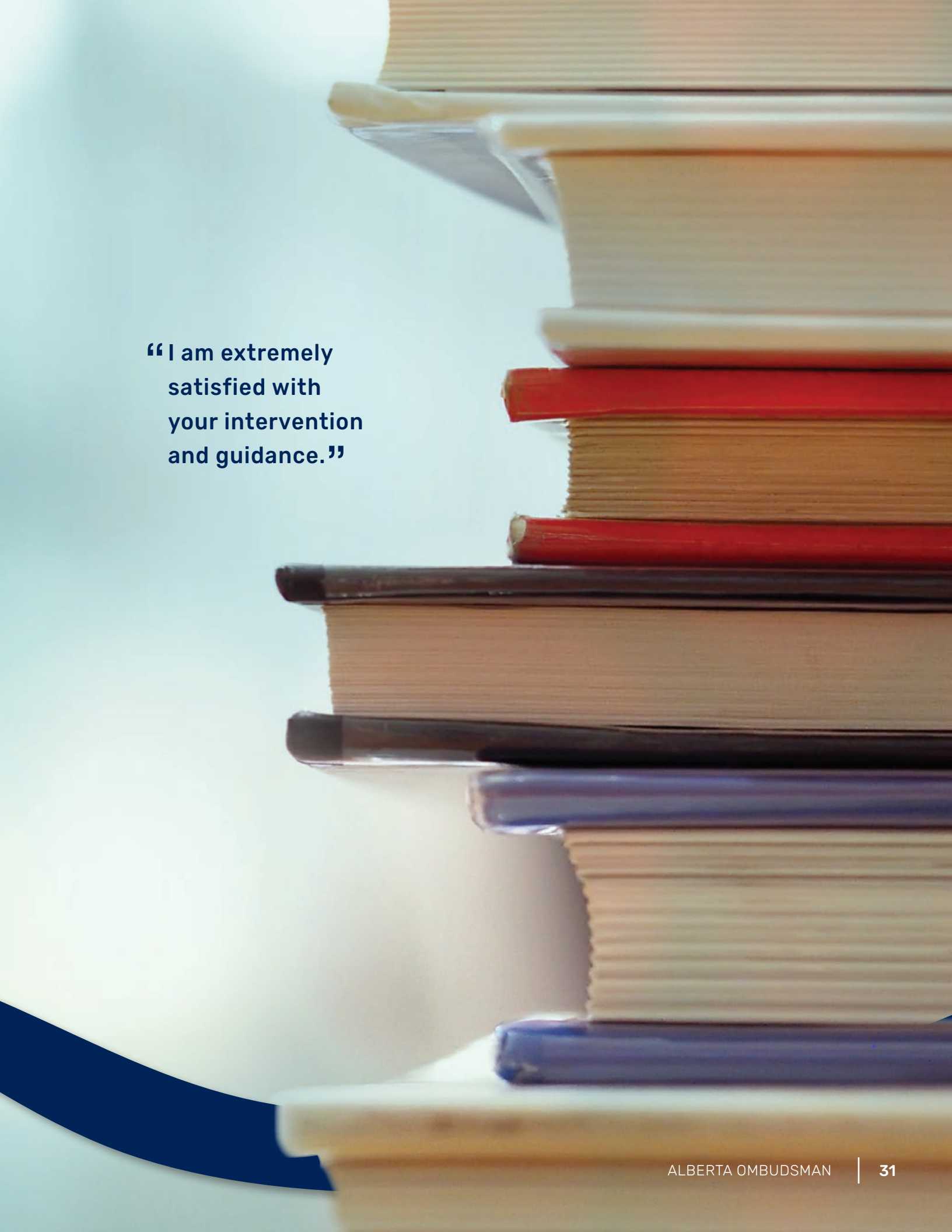
The investigator contacted Student Aid who agreed to review the issue and escalate the issue internally. Student Aid resolved the matter shortly after and the complainant was able to continue their studies without disruption. Sometimes, the solution is simply getting the complaint to the right person.

WHAT WAS THE OUTCOME?

The individual in this case was caught in the middle of an incompatible provincial and federal bureaucratic process that threatened to have serious consequences for their education and future. The Ombudsman's office made a call and Student Aid worked quickly to resolve the matter. The student was very happy with the outcome, stating, *"I am extremely satisfied with your intervention and guidance."*

WHY DOES IT MATTER?

In our work, we often find that decision-makers do not intentionally ignore complaints or complicate processes. Rather, it's often many factors at play, sometimes conflicting with each other, creating confusing and difficult steps. In this case, the complaint needed to go to the right person within Student Aid, who found a quick and easy solution. The Ombudsman's office can assist in finding the appropriate person to address concerns.



**“I am extremely
satisfied with
your intervention
and guidance.”**

RINGING OUR WAY TO FAIRNESS

WHAT HAPPENED?

A call from the Ombudsman's office can sometimes encourage a decision-maker to review a matter and consider it as an opportunity to problem solve or improve a process. The following scenarios are just two examples where a quick conversation led to swift action by Seniors, Community and Social Services (SCSS) staff and a resolution of the complainants' concerns.

In the first situation, the Residential Access Modification Program (RAMP) denied grant funding for an individual living with multiple sclerosis to widen her bathroom to accommodate her wheelchair. The program considered the work to be a renovation, not modification.

In the second situation, an individual stopped receiving AISH benefits without knowing why. The individual thought he had submitted the required financial documents as part of the regular file review, and he did not receive any further information from AISH telling him otherwise.

WHAT DID THE OMBUDSMAN'S OFFICE DO?

In both cases, the Ombudsman investigators contacted the authorities to ask about the situation.

For the individual who applied for grant funding, the supervisor determined that RAMP should not have denied initially and should instead have requested missing information. For the individual receiving AISH benefits, the program reviewed the file and found that after it had approved his benefits, it sent the file for a second review per regular process. This second review was missed and, as a result, the program did not send out his benefit cheque.

WHAT WAS THE OUTCOME?

A telephone call between the Ombudsman investigator and the authority resolved the situation for both individuals.

For the RAMP grant funding, the supervisor contacted the individual and, after she provided the needed documents, RAMP approved the application. After speaking with the Ombudsman investigator in the second case, AISH took immediate steps to complete the second review, confirmed the individual's eligibility, and provided him with his benefits. AISH also explained to the individual what happened.

WHY DOES IT MATTER?

In the cases above, both individuals had followed the correct process and thought they were eligible for the benefits. They were both correct as there were missteps in the process that led to denials. The individuals advocated for themselves by contacting the Ombudsman, and our office was able to have a conversation that quickly resolved the issues. The Ombudsman does not criticize authorities in these situations, but rather recognizes that our involvement provides a second look at an issue to ensure the decision-makers followed the correct processes. The Ombudsman investigators credit the ongoing positive working relationships with SCSS staff for these quick and successful outcomes.





EDUCATING ALBERTANS AND AUTHORITIES FOR A BETTER TOMORROW

Embedded in our mission lies a commitment to providing education to Albertans. Likewise, promoting fair policies and procedures to government-funded authorities improves the delivery of public services.



SHARING EXPERTISE

- Instructor, Osgoode Essentials for Ombuds Program, York University
- Webinar, City of Lethbridge Council
- Webinar, Rocky View Wheatland Local Immigration Partnership Council Meeting
- Webinar, Village of Carbon
- Speakers, United States Ombudsman Association's Annual Conference



TRADE SHOWS AND INFORMATION FAIRS

- Alberta Municipalities
- Welcoming Airdrie Committee's Fall Fair hosted with Rocky View Wheatland Immigration Partnership and Calgary Catholic Immigration Society
- Rural Municipalities of Alberta



MEET AND GREETES

- Taxpayers' Ombudsperson
- Federal Procurement Ombudsman
- Investigative Services Division, Public Safety and Emergency Services Ministry
- Lethbridge Family Services
- Voice of Albertans with Disabilities
- Lethbridge Family Centre
- Edmonton Mennonite Centre for Newcomers
- Corrections Tour in Edmonton, Calgary, Lethbridge, and Fort Saskatchewan
- e4c, Edmonton

Increasing Albertans' understanding of the Ombudsman's mandate continued to play a key role in 2023-24. Here are some of the highlights.



RECURRING FAIRNESS MEETINGS

- Biannual Meetings, Custody Operations Branch, Correctional Services Division
- Townhall Meetings, Maintenance Enforcement Program, Justice Ministry



PRESENTATIONS

- MLA Orientation for new Members-Elect
- School at the Legislature
- Strathcona County Council
- Pembina River District 3 representing 13 Alberta counties
- Children and Family Services Regional Management Team (Edmonton region)
- Grade 6 Elk Island Catholic School

WHO WE REACH

Our outreach efforts extend far and wide, whether it's through engaging presentations to municipal administration staff, School at the Legislature, instructing at Osgoode Essentials for Ombuds Program, collaborative visits to community organizations or participation in global conferences.

Reflecting on initiatives from 2023-24, our journey to Lethbridge stands out as an effective model for collaboration and learning. From insightful correctional tours to dynamic presentations and engaging discussions with community leaders, every interaction served to deepen our understanding of local issues and amplify our commitment to Albertans.

Additionally, we had a blast visiting St. Theresa's Catholic Middle School! We love sharing knowledge with our youth because it's never too early to start educating about governance and fairness. Interacting with students and educators allowed us to highlight the importance of civic engagement from a young age.

BUILDING MUTUALLY BENEFICIAL RELATIONSHIPS

In 2023-24, several of our staff set goals for building relationships with community organizations and municipalities across Alberta. Many of the events are listed above. During these presentations and meet and greets, we highlighted the role of our office, discussed outreach opportunities, and shared materials geared toward administrative fairness. Building an awareness of our services with frontline staff serving vulnerable Albertans and newcomers creates opportunities for referrals to our office. Building rapport and trust at this level also helps us understand the issues people experience when accessing public services.

BEYOND THE BOOTH: LEVERAGING TRADE SHOWS FOR FURTHER OUTREACH

We are grateful for the opportunity to participate in various trade shows and events. These events provide us with valuable opportunities to engage with Albertans directly, informing them about our role, the support we provide, and helpful fairness resources.

A HOPEFUL FUTURE

As we look to the future, our commitment to education and awareness will remain. With each initiative, each partnership forged, we gain invaluable knowledge. We are excited to continue to learn, to collaborate, and strive for a future where fairness, accountability, and justice are lived realities for everyone.



Ombudsman Brezinski and team with Correctional Services division staff after a tour of the Medicine Hat Remand Centre.




Director Stead presents to students at St. Theresa's Catholic Middle School.



Office of the Ombudsman

Financial Statements



OFFICE OF THE OMBUDSMAN
FINANCIAL STATEMENTS
Year Ended March 31, 2024

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Salary and Benefits Disclosure

Schedule 2 – Allocated Costs

Independent Auditor's Report



To the Members of the Legislative Assembly

Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Ombudsman, which comprise the statement of financial position as at March 31, 2024, and the statements of operations, change in net debt, 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 Office of the Ombudsman as at March 31, 2024, and the results of its operations, its changes in net debt, 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 Office of the Ombudsman 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.

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 Office of the Ombudsman'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 Office of the Ombudsman'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 Office of the Ombudsman'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 Office of the Ombudsman'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 Office of the Ombudsman 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.

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 2, 2024
Edmonton, Alberta

**OFFICE OF THE OMBUDSMAN
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2024**

	2024		2023
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenues (Note 2)			
Other revenue	\$ -	\$ 50,403	\$ 1,425
Total revenues	<u>-</u>	<u>50,403</u>	<u>1,425</u>
Expenses - directly incurred (Notes 2(b), 5 and schedule 2)			
Salaries wages and employee benefits	4,072,000	3,776,327	3,505,399
Supplies and services	408,000	401,601	406,004
Amortization of tangible capital assets	9,000	8,956	13,455
	<u>4,489,000</u>	<u>4,186,884</u>	<u>3,924,858</u>
Less: recovery from support services arrangements with related parties	<u>(439,000)</u>	<u>(450,606)</u>	<u>(375,492)</u>
Program - operations	<u>4,050,000</u>	<u>3,736,278</u>	<u>3,549,366</u>
Net cost of operations	<u><u>\$ (4,050,000)</u></u>	<u><u>\$ (3,685,875)</u></u>	<u><u>\$ (3,547,941)</u></u>

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

**OFFICE OF THE OMBUDSMAN
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2024**

	<u>2024</u>	<u>2023</u>
Financial assets		
Accounts receivable	\$ 5,755	\$ 4,073
	<u>5,755</u>	<u>4,073</u>
Liabilities		
Accounts payable and other accrued liabilities	17,815	32,865
Accrued vacation pay	364,706	432,952
	<u>382,521</u>	<u>465,817</u>
Net debt	<u>(376,766)</u>	<u>(461,744)</u>
Non-financial assets		
Tangible capital assets (Note 6)	39,840	28,358
Prepaid expenses	4,973	10,680
	<u>44,813</u>	<u>39,038</u>
Net liabilities	<u>\$ (331,953)</u>	<u>\$ (422,706)</u>
Net liabilities at beginning of year	\$ (422,706)	\$ (502,867)
Net cost of operations	(3,685,875)	(3,547,941)
Net financing provided from General Revenues	3,776,628	3,628,102
Net liabilities at end of year	<u>\$ (331,953)</u>	<u>\$ (422,706)</u>
Contractual obligations (Note 9)		

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

**OFFICE OF THE OMBUDSMAN
STATEMENT OF CHANGE IN NET DEBT
YEAR ENDED MARCH 31, 2024**

	2024		2023
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Net cost of operations	\$ 4,050,000	\$ (3,685,875)	\$ (3,547,941)
Acquisition of tangible capital assets (Note 6)		(20,815)	-
Amortization of tangible capital assets (Note 6)	9,000	8,956	13,456
Loss on disposal of tangible capital assets		377	-
Decrease/(Increase) in prepaid expenses		5,707	(7,272)
Net financing provided from General Revenues		3,776,628	3,628,102
Decrease in net debt		\$ 84,978	\$ 86,345
Net debt at beginning of year		(461,744)	(548,089)
Net debt at end of year		<u>\$ (376,766)</u>	<u>\$ (461,744)</u>

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

**OFFICE OF THE OMBUDSMAN
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2024**

	<u>2024</u>	<u>2023</u>
Operating transactions		
Net cost of operations	\$(3,685,875)	\$ (3,547,941)
Non-cash Items included in net cost of operations:		
Amortization of tangible capital assets	8,956	13,456
Loss on disposal of tangible capital assets	377	-
Valuation adjustments	(68,245)	19,562
	<u>(58,912)</u>	<u>33,018</u>
Increase in accounts receivable	(1,683)	(4,073)
Decrease/(Increase) in prepaid expenses	5,707	(7,272)
Decrease in accounts payable and other accrued liabilities	(15,050)	(101,834)
Cash applied to operating transactions	<u>(3,755,813)</u>	<u>(3,628,102)</u>
Capital transactions		
Acquisition of tangible capital assets (note 6)	(20,815)	-
Cash provided by capital transactions	<u>(20,815)</u>	<u>-</u>
Financing transactions		
Net Financing Provided from General Revenues	<u>3,776,628</u>	<u>3,628,102</u>
Changes in cash	-	-
Cash at beginning of year	-	-
Cash at end of year	<u>\$ -</u>	<u>\$ -</u>

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

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 1 AUTHORITY AND PURPOSE

The Office of the Ombudsman (the Office) operates under the authority of the *Ombudsman Act*. General Revenues of the Province of Alberta fund both the cost of operations of the Office and the purchase of tangible capital assets. The all-party Standing Committee on Legislative Offices reviews and approves the Office's annual operating and capital budgets.

The Office promotes fairness in public administration within the Government of Alberta, designated professional organizations, the patient concerns resolution process of Alberta Health Services, and Alberta municipalities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards, which use accrual accounting.

(a) Reporting Entity

The reporting entity is the Office of the Ombudsman, which is a legislative office for which the Ombudsman is responsible.

As the Office does not have any transactions involving financial instruments that are classified in the fair value category, there is no statement of re-measurement of gains and losses.

The net cost of the operations of the Office is borne by the General Revenue Fund (the Fund) of the Province of Alberta, which is administrated by the President of Treasury Board, 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.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 2 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

Expenses are reported on an accrual basis. The cost of all goods consumed, and services received during the year are expensed.

Directly Incurred

Directly incurred expenses are those costs the Office has primary responsibility and accountability for, as reflected in the Office's budget documents.

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

- a. amortization of tangible capital assets;
- b. pension costs, which comprise the cost of employer contributions for current service of employees during the year; and
- c. a valuation adjustment which represents the change in management's estimate of future payments arising from obligations relating to vacation pay

Incurred by Others

Services contributed by other entities in support of the Office's operations are not recognized but disclosed in Schedule 2.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets are the office's financial claims such as advances to and receivables from other organizations, employees, and other individuals.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Financial Assets (Cont'd)

Accounts Receivable

Accounts receivables are recognized at lower cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Liabilities

Liabilities are present obligations of the Office to external organizations and individuals arising from past transactions or events, 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.

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.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Tangible Capital Assets

Tangible capital assets of the Office are recorded at cost less accumulated amortization and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$250,000 and the threshold for major system enhancements is \$100,000. The threshold for all other tangible capital assets is \$5,000. Amortization is only charged if the tangible capital asset is put into service.

The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Furniture and office equipment	5 - 10 Years
Computer hardware and software	3 - 5 Years
Leasehold improvements	0 - 5 Years

Prepaid Expenses

Prepaid expenses are recognized at cost and amortized based on the terms of agreement.

(c) Net Debt

Net debt indicates additional cash required from the Fund to finance the Office's cost of operations to March 31, 2024.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 3 CHANGE IN ACCOUNTING POLICY

Effective April 1, 2023, the Office adopted the PS 3400 Revenue standard. There were no changes to the measurement of revenues on adoption of the new standard.

NOTE 4 FUTURE CHANGES IN ACCOUNTING STANDARDS

On April 1, 2026, the Ombudsman 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 the financial statements.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 5 SUPPORT SERVICES ARRANGEMENTS

The *Public Interest Disclosure (Whistleblower Protection) Act* appoints the Ombudsman to also be the Public Interest Commissioner. The Office of the Public Interest Commissioner is a separate Legislative Office physically located with the Office of the Ombudsman.

The Offices of the Ombudsman and Public Interest Commissioner have a formal support services agreement (the “agreement”) for provision of shared services. The Office of the Ombudsman’s employees provide general counsel, communications, and corporate (finance, human resources, information technology, administration) services to the Office of the Public Interest Commissioner.

The salaries and benefits costs of these Ombudsman employees are allocated to the Office of the Public Interest Commissioner based on the percentage of time spent providing the shared services.

The agreement authorizes the allocation of other office services (i.e., photocopier fees, etc.) paid by the Office of the Ombudsman to be allocated, on a usage basis, to the Office of the Public Interest Commissioner.

The shared services allocation is included in the voted operating estimates and statement of operations as a cost recovery for the Office of the Ombudsman and as a supplies and services expense for the Office of the Public Interest Commissioner.

For 2023-24, the Office’s cost recovery from the Office of the Public Interest Commissioner was \$450,606 (2022-23 \$375,492).

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 6 TANGIBLE CAPITAL ASSETS

	Furniture & Equipment	Computer Hardware	Leasehold Improvements	2024 Total	2023 Total
Estimated useful life	5-10 yrs	3-5 yrs	0-5 yrs		
Historical cost					
Beginning of year	\$ 73,137	\$ 5,655	\$ 33,220	\$ 112,012	\$ 112,012
Additions	-	-	20,815	20,815	-
Disposals	-	(5,655)	-	(5,655)	-
	73,137	-	54,035	127,172	112,012
Accumulated Amortization					
Beginning of year	46,287	4,147	33,220	83,654	70,198
Amortization expense	6,784	1,131	1,041	8,956	13,456
Effect of disposals	-	(5,278)	-	(5,278)	-
	53,071	-	34,261	87,332	83,654
Net Book Value at March 31, 2024	\$ 20,066	\$ -	\$ 19,774	\$ 39,840	
Net Book Value at March 31, 2023	\$ 26,850	\$ 1,508	\$ -		\$ 28,358

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 7 DEFINED BENEFIT PLANS (IN THOUSANDS)

The Office participates in the multi-employer 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 \$359 for the year ended March 31, 2024 (2023 \$334).

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

The Office also participates in the multi-employer Long Term Disability Income Continuance Plan. At March 31, 2024, the Management, Opted Out and Excluded Plan reported a deficit of \$6,855 (2023 deficit \$1,962 restated). The expense for this plan is limited to the employer’s annual contributions for the year.

NOTE 8 BUDGET

The budget shown on the statement of operations is based on the budgeted expenses that the all-party Standing Committee on Legislative Offices approved on December 2, 2022. The following table compares the office’s actual expenditures, excluding non-voted amounts such as amortization, to the approved budgets:

	<u>Voted budget</u>	<u>Actual</u>	<u>Unexpended</u>
Operating expenditures	\$ 4,480,000	\$ 4,245,796	\$ 234,204
Capital investments	-	20,815	(20,815)
	<u>\$ 4,480,000</u>	<u>\$ 4,266,611</u>	<u>\$ 213,389</u>

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2024

NOTE 9 CONTRACTUAL OBLIGATIONS

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.

	<u>2024</u>	<u>2023</u>
Obligations under operating leases, contracts and programs	\$250,341	\$35,877

Estimated payment requirements over the next three years are as follows:

Obligations under Operating leases, contracts and programs

2024-25	\$85,925
2025-26	\$85,925
2026-27	<u>\$78,491</u>
	\$250,341

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Senior Financial Officer and the Ombudsman.

OFFICE OF THE OMBUDSMAN
Salary and Benefits Disclosure
YEAR ENDED MARCH 31, 2024

	2024		2023	
	Base Salary ⁽¹⁾	Other Non-Cash Benefits ⁽²⁾	Total	Total
Senior Official ⁽³⁾⁽⁴⁾				
Ombudsman / Public Interest Commissioner	\$ 252,472	\$ 66,694	\$ 319,166	\$ 157,976
Executive ⁽⁴⁾				
Deputy Ombudsman / Deputy Public Interest Commissioner	\$ 167,559	\$ 34,721	\$ 202,280	\$ 223,095
	<u>\$ 420,031</u>	<u>\$ 101,415</u>	<u>\$ 521,446</u>	<u>\$ 381,071</u>

(1) Base salary is comprised of regular salary.

(2) Other non-cash benefits include the employer'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, short and long term disability plans, professional memberships, tuition fees, and parking.

(3) Other non-cash benefits for the Ombudsman/Public Interest Commissioner paid by the Office also include \$10,300 (2023 \$523), for the lease, fuel, insurance, and maintenance expenses for an automobile provided. The Ombudsman/Public Interest Commissioner receives an automobile taxable benefit based on personal usage.

(4) The Senior Official is both the Ombudsman and the Public Interest Commissioner, and the Executive is both the Deputy Ombudsman and the Deputy Public Interest Commissioner. These positions do not receive additional remuneration for their Public Interest Commissioner roles. This schedule represents 100% of total salary and benefits for the Senior Official and the Executive for fiscal years 2023-24 and 2022-23.

OFFICE OF THE OMBUDSMAN

Allocated Costs

YEAR ENDED MARCH 31, 2024

Program	2024				2023
	Expenses ⁽¹⁾	Accommodation ⁽²⁾	Business Services ⁽³⁾	Total Expenses	Total Expenses
Operations	\$ 3,736,278	\$ 322,430	\$ 39,907	\$ 4,098,615	\$ 3,907,447

⁽¹⁾ Expenses – directly incurred per the Statement of Operations.

⁽²⁾ Accommodation – expenses allocated by the total square meters occupied by the Office.

⁽³⁾ Business Services – costs include charges allocated by Service Alberta for finance services (accounts payable, pay and benefits), IT support, 1GX, and GOA Learning Center training fees.

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