



**PUBLIC INTEREST  
COMMISSIONER**  
of Alberta

2020-21 ANNUAL REPORT



**PUBLIC INTEREST  
COMMISSIONER**  
of Alberta

YOUR VOICE PROTECTED

To the Honourable Speaker  
of the Legislative Assembly



**PUBLIC INTEREST  
COMMISSIONER**

The Public Interest Commissioner's office is pleased to present its 8th Annual Report to you and through you, to the Legislative Assembly.

The Report has been prepared in accordance with section 33(1) of the *Public Interest Disclosure (Whistleblower Protection) Act* and covers the activities of the Public Interest Commissioner's office for the period April 1, 2020 through March 31, 2021.

Respectfully,

A handwritten signature in dark ink, reading "Marianne Ryan". The signature is fluid and cursive, with the first name and last name clearly distinguishable.

Marianne Ryan  
Public Interest Commissioner

Fall, 2021  
Edmonton, Alberta

## VISION

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A public sector wherein wrongdoings are confidently reported without fear of reprisal, and effective and appropriate management responses are undertaken.

## MISSION

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The Public Interest Commissioner fosters a culture that:

- Encourages the reporting of wrongdoings
- Provides fair, independent and impartial investigations
- Protects employees from reprisals

## VALUES

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Integrity

Respect

Accountability

Independence

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## MESSAGE FROM THE PUBLIC INTEREST COMMISSIONER

There is no doubt, 2020-21 was an extraordinary year for Albertans. As the COVID-19 pandemic took hold, public health restrictions caused wholesale changes to our way of life. Like many other organizations, we temporarily closed our offices and cancelled in-person meetings and events. We transitioned to remote workplaces and deployed the bulk of our operational and investigative work to an online environment. While COVID-19 lingers as a very serious health concern, we remain steadfast in delivering on our legislated commitments. My staff continue to lead quality public interest investigations which contribute positively to maintaining an integrity-based public sector where employees have a clear process for reporting wrongdoing.



As an independent office of the Alberta Legislative Assembly, my office's primary responsibility is to investigate allegations of wrongdoing and complaints of reprisal under the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act). By taking advantage of the protection provisions outlined in the Act, public sector employees are supported in bringing forward matters they believe to be unlawful, dangerous, or injurious to the public interest.

In 2020-21, our office received 164 cases across a wide range of issues. While the total number of cases received declined from 2019-20, we noted a rise in the number of complex and concerning issues raised to our office. As a result, we commenced 12 large-scale investigations this year, many of which are still underway at the time of this writing.

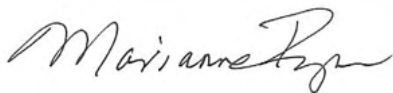
This past fiscal year, our office addressed allegations of wrongdoing by an official said to be illegitimately obtaining government funding; claims of gross mismanagement of the delivery of a public service by a poorly performing senior executive; a complaint of reprisal accusing government of bias within a procurement process; allegations of systemic bullying affecting the overall culture of the workplace; and claims a senior executive used company equipment to commit an inappropriate and unlawful act. Many of the points of contact with our office also included requests for advice on whistleblower protection policy, non-jurisdictional complaints we were able to refer to a more appropriate agency, concerns about the administration of COVID-19 restrictions and questions from the media.

It remains my belief that a major constraint impacting the effectiveness of the Act is that the complaint, analysis, and investigative processes are not readily understood and recognized for the protection they bring to public sector employees who would like to report wrongdoing. Experience now generates an increased level of reassurance of anonymity to potential whistleblowers because after almost eight years, no whistleblower bringing a complaint to our office has been identified without their consent. Further, to date, we have not found that any employee has suffered reprisal when they used the Act as the mechanism to report wrongdoing. This may be attributed to the deterrent factor as the result of the severe consequences associated with committing reprisal action against a whistleblower. Another possible contributing factor to the upswing in serious allegations is publicity the office received as a result of significant findings reported in the news, particularly the release of the Alberta Energy Regulator (AER) investigation in late 2019. In this report, we cover subsequent investigations into the actions of other employees at the AER.

More recently, significant attention has been generated by news stories surrounding the scheduled review of the Act by the Standing Committee on Resource Stewardship. As administrator of the Act, I was invited to provide the committee advice and make available the expertise of my office. As part of the process, we conducted our own jurisdictional review and submitted a list of 22 recommendations for potential amendments to the Act. A full description of my office's role in this capacity can be found on page 8. While the review generated public debate in the media, I am grateful to everyone who participated in the process. The best possible revisions to the Act will result from a free exchange of ideas where stakeholders' points of view are welcomed and expressed.

As I embark on my final year of this appointment, I would like to remind and encourage those who believe wrongdoing to be occurring in their organization to come forward with their concerns. Whistleblowers often have the best vantage point for understanding what is truly going on and by casting the situation into the light, they perform a public service at the highest level. Wrongdoing can result in the misuse of public funds, risk harm to an organization's reputation and disrupt harmony in the workplace. My office is available to Alberta's public sector employees who wish to disclose wrongdoing or to simply seek advice about the Act.

This year has been extraordinary, and while we continue to act with caution and ensure strict preventative measures are in place against COVID-19, I am proud to see our service levels remain high. I would like to conclude by thanking my staff for their enduring dedication and commitment to serving Albertans to our utmost capacity.



MARIANNE RYAN  
PUBLIC INTEREST COMMISSIONER

## PROTECTION IN PRACTICE

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The Public Interest Commissioner's office is a confidential resource for public sector employees who wish to report significant and serious wrongdoing within their organization. In seeking advice or making a disclosure, they are protected by the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act).

The Act came into force June 2013 and applies to provincial government departments, offices of the Legislature, Members of the Legislative Assembly, the Premier, Ministers and their offices, organizations in the healthcare sector, and public entities (including provincial agencies, boards and commissions, post-secondary academic institutions, school boards, charter schools, and accredited private schools that receive grants). Making use of whistleblower protection procedures either within a public sector organization or through the Public Interest Commissioner is an effective way to bring significant, often controversial issues to managements' attention for resolution.

The Commissioner has the authority to investigate disclosures and complaints of reprisals, making strong and effective recommendations for corrective measures when wrongdoing is found. Some situations may not meet the threshold for wrongdoing or reprisal under the Act, but a disclosure to our office often leads to resolutions which improve public services. The office may suggest an issue be appropriately dealt with under another policy or legislation.

The Act improves accountability in the public sector by encouraging employees to come forward so their allegations can be investigated fairly and impartially. A whistleblower's confidence to confide in our office comes from the protection the Act provides.

### *Balancing Confidentiality with Public Interest*

Confidentiality is paramount to investigations conducted by the Commissioner. Whistleblowers will only have confidence in a process where confidentiality is maintained. Most whistleblowers do not want a public spectacle, but simply wish the matter to be investigated and resolved. Confidentiality is also rightfully extended to individuals and organizations who have been accused of wrongdoing. In circumstances where wrongdoing is found and a public interest exists, the Commissioner may make a public report. However, the investigative work undertaken by the Commissioner's office is conducted discretely in order to maintain confidentiality.



Since the office opened its doors in 2013, whistleblowers have entrusted the Commissioner to investigate issues such as: contravention of an Act; an act or omission that creates a substantial and significant danger to the environment or individuals' health, life and safety; gross mismanagement of public funds or a public asset; gross mismanagement of a public service; and gross mismanagement of employees by a pattern of behaviour that indicates a problem in the culture of the organization relating to bullying, harassment and intimidation. Due to the serious and sensitive nature of these issues, the general public may be unaware of the extensive investigative work that is undertaken by our office.

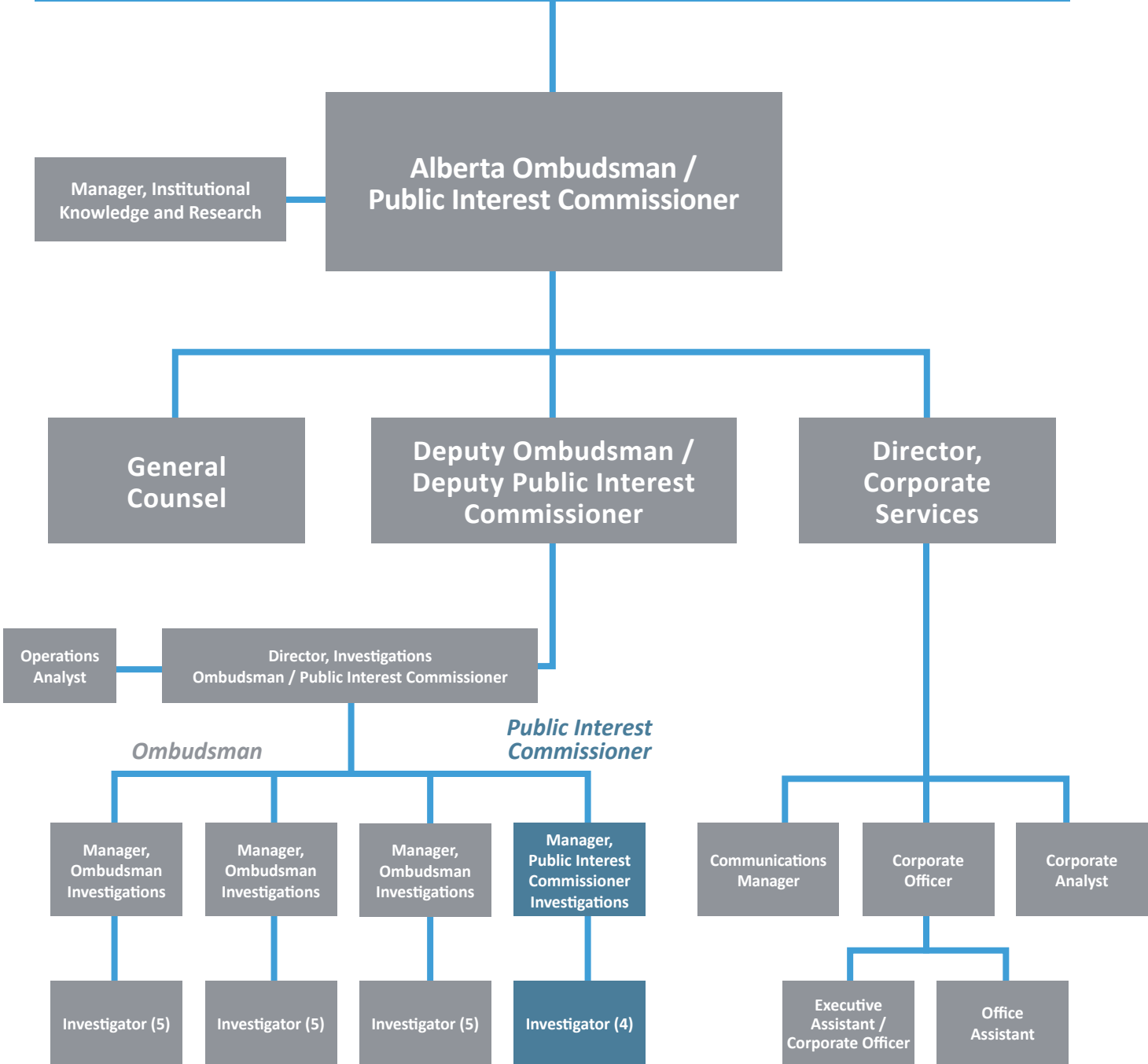
There is an important relationship between the Commissioner and designated officers. Disclosures of wrongdoing may also be made internally and investigated by the organization of which the allegation originates. To empower public sector organizations to handle disclosures by employees fairly and effectively, our office welcomes requests for presentations about the Act and provides advice to chief and designated officers on writing effective whistleblower protection policies. Complaints of reprisals, however, may only be made to the Commissioner for independent review.

The Public Interest Commissioner is also Alberta's Ombudsman, whose office responds to complaints of unfair treatment by authorities and organizations identified in the *Ombudsman Act*. The Ombudsman, along with the Deputy and the Director of Investigations, direct three investigative teams in providing oversight to ensure fair treatment through independent investigations, recommendations, and education for all Albertans.

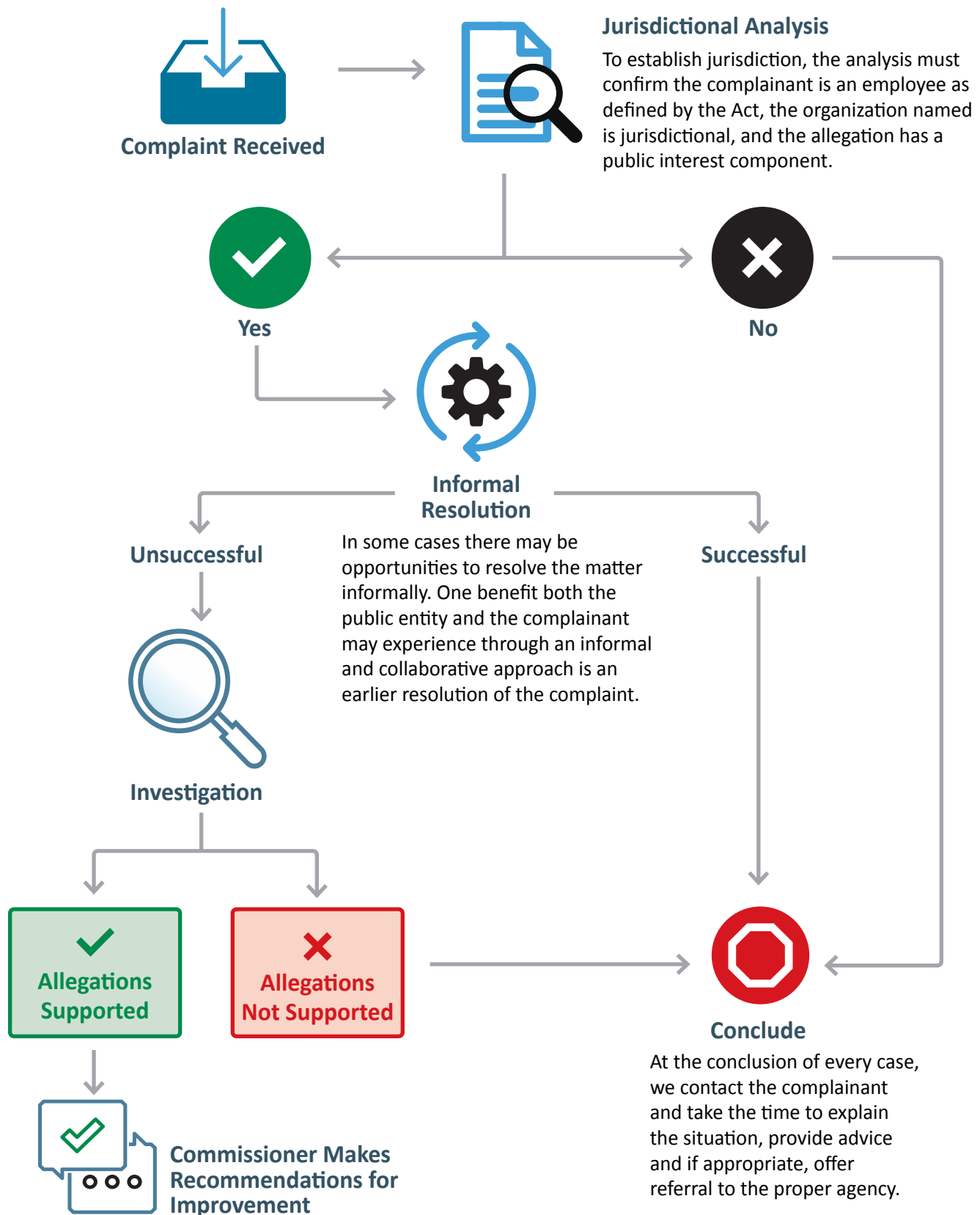
The two offices maintain separate investigative operations but do share corporate services and executive management.



LEGISLATIVE ASSEMBLY OF ALBERTA  
STANDING COMMITTEE ON LEGISLATIVE OFFICES



# OUR COMPLAINTS PROCESS



## COMPREHENSIVE REVIEW OF THE WHISTLEBLOWER PROTECTION ACT LEADS TO RECOMMENDATIONS FOR IMPROVEMENT

THE SECOND SCHEDULED REVIEW OF THE *PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER PROTECTION) ACT* (THE ACT) CONCLUDES IN ACCORDANCE WITH THE MANDATE OF THE ALBERTA LEGISLATURE TO ENSURE THE LAW CONTINUES TO MEET THE EVOLVING NEEDS OF ALBERTANS.

In 2013, the government enacted provincial legislation to call the Act into force and in doing so, encouraged Alberta's public sector employees to come forward with whistleblower complaints without fear of reprisal.

The general purpose of whistleblower protection legislation is to create safe environments for employees to bring forth allegations of wrongdoing in accountable public sector organizations and professional workplaces. Under the Act's mandate, the Public Interest Commissioner facilitates the disclosure and investigation of significant and serious matters in or relating to departments, public entities, offices or prescribed service providers that an employee believes may be unlawful, dangerous to the public or injurious to the public interest.

The Act calls for a review every five years, and the second review since the legislation came into effect began in the 2020-21 fiscal year. Periodic review is beneficial, and section 37 of the Act describes a clear process for "...a special committee established by the Legislative Assembly..." to complete the task.

June 15, 2020

the Act is referred to the committee

July 7, 2020

the committee begins its review

October 26, 2020

the Commissioner provides a background briefing on the Act

February 4, 2021

the committee hears presentations from invited stakeholders

April 28, 2021

the Commissioner presents her report on the recommendations of other stakeholders

June 11, 2021

the committee makes recommendations including proposed amendments to the Act and its regulations

June 29, 2021

the committee submits its final report to the Assembly

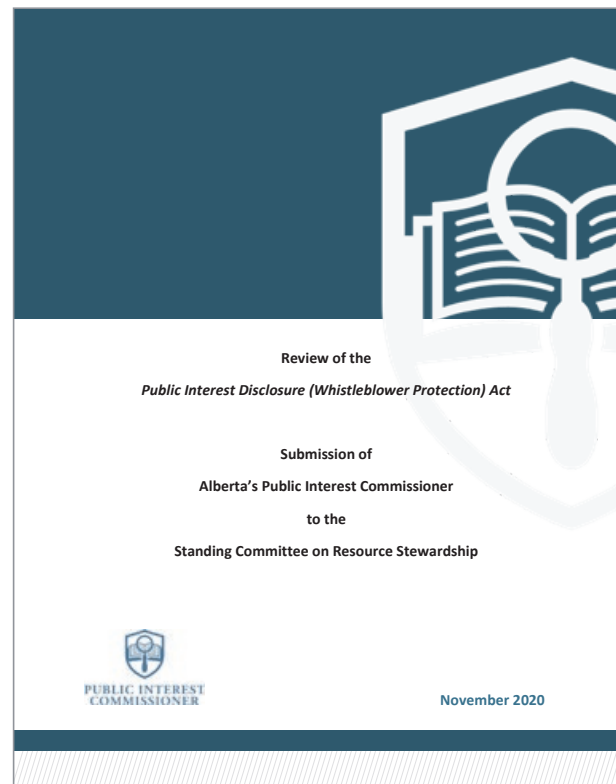
On June 15, 2020, the Legislative Assembly referred the Act's review to the Standing Committee on Resource Stewardship (the committee). As part of the consultation and review process, the committee advertised for input from the general public and then invited selected stakeholders to provide oral presentations to the committee.

Although the scheduled review was not completed in the 2020-21 reporting year, the committee report was finalized before this annual report was issued. The recommendations now rest with the Legislative Assembly to make changes to the legislation, as it sees fit.

To assist in the Act's review process, and at the committee's request, the Commissioner provided advice and recommendations for potential changes. As an independent Officer of the Alberta Legislative Assembly and administrator of the Act, the Commissioner can provide expert advice into public disclosure processes and whistleblower protection. To prepare, the office initiated its own internal review of the legislation, including a cross-jurisdictional scan of other public interest disclosure legislation across Canada and beyond.

In November 2020, the Commissioner's office submitted 22 recommendations to substantially improve Alberta's whistleblower protection act. The three areas highlighted for change were enhancing the scope of the Act, strengthening protections for whistleblowers and witnesses, and improving the functionality of the Act.

"Through the investigation of alleged wrongdoing and the implementation of appropriate corrective measures, the Act serves to promote public confidence in the administration of the public service... This experience, combined with the feedback we receive from persons served by our office, and the perspectives generated through collaborative relationships with public entities, has given my office a strong sense of the effectiveness of the Act and where improvements could be made," the Commissioner wrote.



For almost eight years, the Commissioner's office has facilitated the disclosure of wrongdoing and complaints of reprisal for Albertans working for the provincial government, provincial corporations, offices of the Legislature, the education and health sectors, and in political offices.

Every day, the world sees advancements in industry, discoveries within the medical field or the development of new technology. As society changes, so too should governments ensure laws be reformed to meet the ever-evolving needs of its citizens.

With regular review, the Act will remain a powerful tool to ensure the proper stewardship of public funds and the delivery of public services.

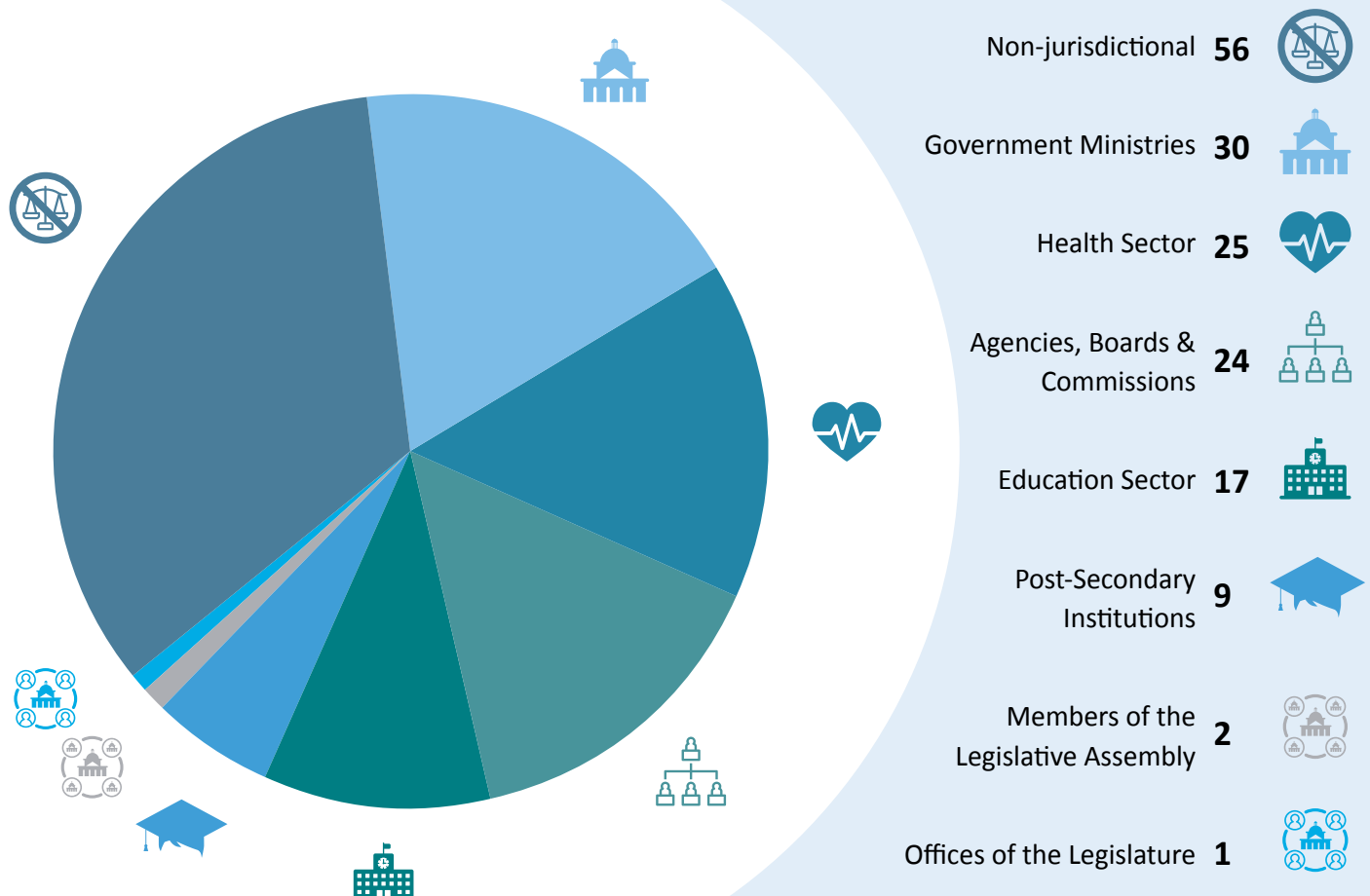
"In a democracy, good legislation results from considering input from the public and key stakeholders. I appreciate the work of the committee and everyone who participated in the review process," reflected the Commissioner.

The committee also acknowledged the valuable assistance of the support offered by the Commissioner and her staff. It concluded its review and submitted to the Legislative Assembly a report containing final recommendations committee members agreed to during its deliberations.

## 2020-21 BY THE NUMBERS



## CASES RECEIVED BY SECTOR



## 2020-21 BY THE NUMBERS

The following information meets the mandatory reporting requirement for 2020-21 as per the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act).

Exemption, section 31(3)	
The Commissioner must provide reasons for giving an exemption under this section and must ensure the exemption, including any terms or conditions imposed, and the reasons for the exemption are made publicly available.	No exemption requests received
Commissioner's annual report, section 33(1)	
The Commissioner must report annually to the Legislative Assembly on the exercise and performance of the Commissioner's functions and duties under this Act, setting out	
(a) the number of general inquiries made to the Commissioner relating to this Act,	98
(b) the number of disclosures received by the Commissioner under this Act, the number of disclosures acted on and the number of disclosures not acted on by the Commissioner,	54 11 43
(b.1) the number of disclosures referred by the Commissioner to a designated officer for investigation in accordance with Part 2 and the number of investigation outcomes, enforcement activities or other follow-up reported concerning those disclosures,	Please refer to the article <i>Designated Officer Leads Effective Public Interest Investigation</i> on page 22
(c) the number of investigations commenced by the Commissioner under the Act,	12
(d) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made,*	Please refer to the article <i>Designated Officer Leads Effective Public Interest Investigation</i> on page 22
(d.1) the number of recommendations the Commissioner has made, and	The designated officer took appropriate action including making recommendations aimed at corrective measures
(i) whether the departments, public entities, offices or prescribed service providers to which the recommendations relate have fully implemented the recommendations or taken any corrective measures, and	
(ii) if the departments, public entities, offices or prescribed service providers to which the recommendations relate have not fully implemented the recommendations or taken any corrective measures, the reasons provided,	

\*The Commissioner regularly provides subject-matter expertise and oversight to designated officers and their investigators. However, at this time there is no provision in the Act for the designated officers to advise the Commissioner on the outcome of their investigations (including wrongdoings) or any resulting recommendations.



(e) the number of complaints of reprisals received by the Commissioner under this Act, the number of reprisals the Commissioner finds to have been taken, directed or counselled contrary to section 24 and a description of the reprisals,	12  0
(e.1) the number of complaints of reprisals with respect to which the Commissioner finds that no reprisal was taken, directed or counselled,	9
(e.2) the number of reprisals in or respecting the office of a member of the Legislative Assembly that the Commissioner finds to have been taken, directed or counselled contrary to section 24, a description of the reprisals and any recommendations provided to the Speaker of the Legislative Assembly and the resulting corrective measures taken, if any,	0
(e.3) the number of remedial orders made by the Board, a description of each remedy awarded, the number of referrals for which no remedy was awarded and the reasons why no remedy was awarded,	0
(e.4) in the case of a prosecution under this Act, a description of the offence and any penalty imposed in relation to the offence,	Not applicable
(f) whether, in the opinion of the Commissioner, there are any systemic problems that may give rise to or have given rise to wrongdoings, and	No systemic problems identified
(g) any recommendations for improvement that the Commissioner considers appropriate.	The Commissioner made 22 recommendations for improvement as part of the legislative review process. Please refer to page 8 for more information.

## 2020-21 ONGOING INVESTIGATIONS

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Given the increasingly complex nature of matters brought to the Commissioner's attention this year through whistleblower complaints, she commenced several largescale investigations that remain ongoing. It is expected some of the cases will merit inclusion in next year's annual report.

These include investigations to determine:

- Whether employees were instructed to contravene the *Legal Professions Act*;
- Whether the President and CEOs of two provincial corporations have grossly mismanaged employees;
- Whether the President and CEO of a provincial corporation has grossly mismanaged public funds and the delivery of a public service;
- Whether the superintendent of a school division has grossly mismanaged employees;
- Whether the acts or omissions of a public entity resulted in a serious and significant danger to the environment;
- Whether employees of a public entity have grossly mismanaged public funds or the delivery of a public service;
- Whether the life, health and safety of individuals were put in danger by employees of a public entity; and,
- Whether employees have been subject to acts of reprisal as the result of using the whistleblower protection act.

The cause of the upswing in serious allegations is impossible to pinpoint exactly, but it may have resulted from a maturing of the whistleblower process or an increase to the profile of the Commissioner's office as a result of recent media coverage. After almost eight years of dedicated effort by the Commissioner and public entities to inform public employees about the protections offered to them, public employees have a greater awareness and confidence in the role of the Commissioner and the protection offered to them under the Act.

## 2020-21 BUSINESS PLAN RESULTS

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The primary function of the office's business plan is to align collective efforts by translating key priorities into day-to-day operations. The business plan establishes clear, measurable targets that work in conjunction with the budget to ensure responsible fiscal management. Further, it supports our vision which is the pursuit of a public sector wherein wrongdoings are confidently reported without fear of reprisal, and effective and appropriate management responses are undertaken.

The following pages detail the investigations, publications, and educational endeavors that contributed to our business goals.

**OUTCOME 1:** All individuals, offices and entities to which the Act pertains recognize the Public Interest Commissioner's office as an avenue for reporting wrongdoing in the public service and are aware of the protections afforded to them under the Act.

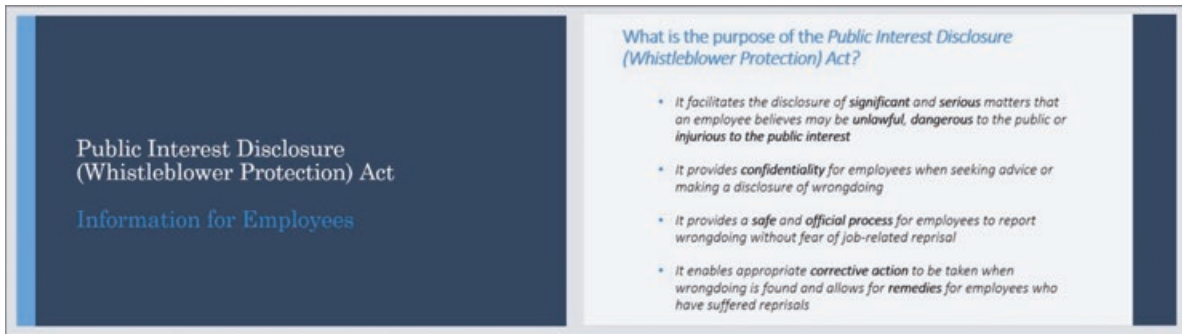
Chief officers have a legislated responsibility to communicate information about the Act and internal procedures to employees. We understand communicating about the Act can be challenging. This is one reason our office prioritizes a strong online presence with resources designed to educate and inform stakeholders about the office's role in the public service.

### PUBLICATIONS

For instance, in April 2020, soon after the onset of the pandemic, we published an article titled **Advice for Managing Complaints Under the *Public Interest Disclosure (Whistleblower Protection) Act* Relating to the COVID-19 Public Health Emergency.**

The office aimed to guide designated officers receiving complaints of non-compliance to COVID-19 health restrictions and provided the appropriate agency to address contraventions of the *Public Health Act*.

We made updates to our website for public sector employees seeking advice and reminded designated officers of a generic presentation about the Act our office has made available for download.



In December 2020, the Commissioner penned an open letter to the public in response to media reports covering the scheduled review of Alberta’s whistleblower protection act. First appearing in the Edmonton Journal, [\*\*Whistleblowers Have a Safe Avenue to Report Wrongdoing in Alberta\*\*](#) reinforced the protections available for whistleblowers and provided reassurance of the Commissioner’s authority to resolve issues through formal or informal processes, including making the findings of an investigation public.

Further, we joined many other public interest disclosure offices across Canada to promote [\*\*Whistleblower Awareness Day\*\*](#) on March 24, 2021, a day to recognize the contribution of whistleblowers and highlight the importance of their role in strengthening the integrity of public institutions.

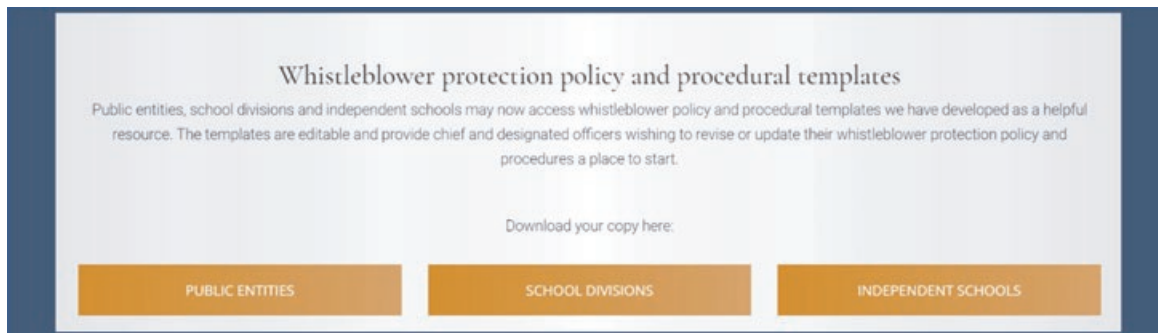
**OUTCOME 2:** Designated officers within departments, offices, and public entities are aware of how to assess and investigate disclosures of wrongdoing under the Act.

The Act requires provincial government departments and public entities to establish procedures for receiving and investigating whistleblower complaints. Our office acts as a resource by delivering timely, relevant information that assists public sector organizations to assess and investigate disclosures of wrongdoing under the Act.

## EDUCATION AND RESOURCES

The Commissioner’s office communicates regularly with other public sector integrity offices across Canada. A working group of operations managers was established to discuss legal and operational issues, tap into collective experience, and follow emerging trends.

We developed two webinars, **Benefits of an Effective Whistleblower Protection Program** and **Auditing Whistleblower Programs**, available for designated officers to access from remote work environments and we created three [policies and procedures templates](#) for public entities, school divisions, and independent schools. These policies and procedures resources offer clear guidance on the expectations for an effective whistleblower protection program while also applying best practice public integrity standards.



**OUTCOME 3:** Departments, offices, and public entities work collaboratively with the office of the Public Interest Commissioner to investigate and remedy wrongdoing within their organizations in order to advance public confidence in the administration of the department, office or public entity.

## COLLABORATIVE INVESTIGATIONS

While chief and designated officers have similar responsibilities for managing and investigating disclosures made under the Act, investigators at the Commissioner's office have a proven track record for independent, impartial, and procedurally fair investigations.

Of the investigations the Commissioner's office concluded during the fiscal year, **40%** were conducted in collaboration with the designated officer for the department, office, or public entity.



# INVESTIGATION INTO THE ALBERTA ENERGY REGULATOR CONCLUDES

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In our annual report last year, we summarized an investigation that resulted in a finding of wrongdoing by the former Chief Executive Officer and President of the Alberta Energy Regulator (AER). The story was widely reported in the media. The [full report](#) remains available on our website.

As was reported in the news at the time, investigations were subsequently initiated into the actions of other employees at the AER at the time the wrongdoing occurred. The Commissioner's findings were released to the AER and the investigated individuals in December 2020. Subsequently, the AER reported on its website that no further wrongdoing was found.

The Commissioner's investigations confirmed that the former CEO created an atmosphere at the AER that made it difficult for other executives to act in the best interests of the AER. Although employees under the direction of the CEO should have acted more strongly to protect the public interest, their actions did not meet the threshold of wrongdoing as defined by the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act). Nevertheless, the Commissioner made five observations to the AER Board to further protect the public interest.

To summarize our full report, in October 2019, the Commissioner released a public report on significant and serious wrongdoing that took place within the AER. Our office received a whistleblower disclosure concerning the International Centre of Regulatory Excellence (ICORE), a side project established within the AER by its CEO and President at the time. The disclosure alleged the improper use of public funds and AER human resources to establish and operate ICORE. This alarmed AER staff who saw it as a diversion from the AER's true mandate.

As a result of the investigation, the Commissioner recommended: the wrongdoer not be permitted future employment or contracts with the AER; the AER undertake a thorough internal review of actual time and resources expended on ICORE; and, take legal steps to collect any amounts outstanding. Further, she recommended the AER take measures to protect its intellectual property related to the training curriculum, and the new President and CEO address a culture within the AER that discouraged employees from voicing their concerns by overseeing a full review of the AER's whistleblower policy and procedures.

At this time, there are no further investigations into the matter. If any lesson is to be learned, it is that CEOs have substantial influence and control over organizations and strong oversight mechanisms are required. In this case, the Act was effective in bringing wrongdoing to light.

The whistleblower remains protected. The person's identity has never been revealed.

# WHISTLEBLOWER COMPLAINT TRIGGERS REVERSAL OF STAFFING DECISIONS

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IT IS IMPORTANT FOR EMPLOYEES TO DISTINGUISH THE DIFFERENCE BETWEEN WHISTLEBLOWER COMPLAINTS AND ALL OTHER INTERNAL COMPLAINT PROCESSES.

In one particular case, an employee who initially used an internal complaint process was able to obtain a more expeditious response and receive legislative protections once they utilized the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act) to report their concerns.

A teacher at a private school contacted our office when a complaint about systemic harassment by the vice-principal did not yield the hoped-for response from administrators. Initially, the teacher reported the inappropriate behaviour to the principal but when the bullying and harassment continued, the teacher advanced the complaint to the superintendent of the school.

The allegations were partially addressed using internal processes, but a full investigation was not conducted, and the accused party continued to remain in the workgroup. This troubled the teacher who feared tension in the workplace and worried of the potential for future incidents. The teacher shared concerns that their position may be changed as the result of the internal complaint and the opportunity for advancement would no longer be available. The teacher had not, however, reported their concerns under the Act.

When the teacher contacted our office, we provided advice and guidance to use the school's whistleblower procedure to report their concerns and ensure they receive the protections of the Act. Under our office's supervision, a formal disclosure of wrongdoing was made, and the school initiated an investigation. Further, the school's superintendent immediately put a stop to plans to change the teacher's position. The matter was not returned to our office for further investigation.

As part of the general administration of their organization, employers regularly receive conduct and human resource related complaints. Bullying, harassment, and intimidation allegations can either be addressed using internal human resource complaint processes, or through the organization's whistleblower procedure if the conduct is systemic and is impacting the culture of an organization. Where an employee is not confident internal human resource processes will address the wrongdoing or fears reprisal may occur, use of an organization's whistleblower procedure will ensure the legislated protections of the Act apply.

In this case, the teacher's use of the Act led to the appropriate measures being taken and triggered the protection provisions of the Act. Internal complaint mechanisms, including complaints made through human resource processes, serve an important function in addressing conduct and interpersonal matters involving employees. However, when the potential for wrongdoing exists, it is important for employees to understand that the Act is the only avenue where employees can receive legislative protections for voicing their concerns. We encourage any public sector employee with questions or concerns about reporting wrongdoing to visit our website or contact our office and immediately speak with an investigator.



# ALLEGATION OF REPRISAL FALLS SHORT OF DEFINED THRESHOLD

## EMPLOYEES ARE PROTECTED FROM REPRISAL WHEN THEY USE THE *PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER PROTECTION) ACT* (THE ACT) TO REPORT WRONGDOING.

The Commissioner's office takes complaints of reprisal very seriously and receives a range of diverse complaints, each with a unique set of circumstances. The Commissioner's office will investigate all complaints of reprisal; however, we recognize more education is needed within the public service on what constitutes a reprisal under the Act.

The owner of a private company contacted our office alleging he was unfairly denied access to compete for a contract in a government procurement process because his company did not have the proper insurance. The individual, a former public sector employee, complained of reprisal alleging the restrictions stemmed from previous dealings related to his former employment with a government department. The complainant felt the process was biased, and his company was being unfairly penalized.

The investigator assigned to the case interviewed the complainant and began to collect documents, past communications, and other relevant information for analysis. To advance in the investigative process, the allegations must "at first glance" meet the definition for reprisal as outlined in the Act.

After careful review, the investigator noted that the documents received included reference material and contract templates outlining standard requirements for all companies submitting a request for procurement. In Alberta, procurement laws provide public entities a legal framework to shape their policies and ensure businesses can compete on a level playing field. In this case, the requirement for general liability insurance was a standard expectation for all contractors and was included as part of the template contract provided to the business owner.

The investigation found no evidence of wrongdoing, reprisal or the existence of unfair restrictions in the procurement process.

The Public Interest Commissioner takes every complaint of reprisal the office receives seriously. The Act includes protection from reprisal actions for those making complaints or seeking advice under the provisions of the Act, including dismissal, discontinuation or elimination of a job, an unwanted transfer, or any measure that adversely affects or threatens to adversely affect the employee's employment.

Any public sector employee suspecting wrongdoing may submit a complaint and give voice to concerns that they perceive to be troubling in nature. While not every complaint reaches the threshold for wrongdoing or reprisal, our investigators will take the time to explain our findings. This allows complainants the opportunity for closure and a better understanding of what constitutes public sector employee rights under the Act.



# WHISTLEBLOWER ACT PROTECTS PERSON WRONGLY ACCUSED

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## THE PROTECTION PROVISIONS OF THE WHISTLEBLOWER PROTECTION ACT APPLY TO WHISTLEBLOWERS AND TO THOSE WHO MAY BE WRONGLY ACCUSED.

The Public Interest Commissioner conducts investigations in a highly confidential manner. This confidentiality is important as it not only protects the whistleblower, but also the individual accused of wrongdoing from unjustified damage to livelihood and reputation.

The Public Interest Commissioner received an anonymous complaint about a senior executive of a public entity involving an alleged criminal act. The serious allegation claimed the executive used a public entity-owned device to obtain and share private photographs of an unsuspecting subject without their consent. Anonymous complaints may be investigated based on the severity of the allegation involved.

The Commissioner's investigation sought to determine whether an unlawful act did indeed occur. However, the accused reported directly to the existing designated officer — the normal first point of contact for our office within the public entity. This created the potential for a perceived conflict of interest should the Commissioner refer the matter to the designated officer. The investigator first had to identify an alternative contact at the public entity.

Understanding the situation, the public entity willingly engaged an appropriate stand-in for the designated officer to facilitate the requests made by our office. This cooperative approach helped the investigation progress quickly, preventing the accused from enduring a prolonged period of perceived scrutiny.

The investigator advised the accused person of the complaint and the device was immediately surrendered for forensic analysis by a digital evidence recovery expert. The expert searched almost 50,000 photographs, as well as chat applications for data sets containing the names of the colleagues included in the complaint. No evidence of the photograph was found, and there was no indication such an image had been shared or details of such an image discussed.

The investigator then conducted separate interviews with the colleagues of the accused indicated by the complainant to have witnessed the photos. The identities of these colleagues were never revealed to each other by our office.

Neither the interviews nor forensic examination of the device found information supporting the alleged wrongdoing. The lack of evidence to indicate guilt was sufficient to clear the executive.

The discretion and confidentiality demonstrated by our office in the investigation of this serious allegation safeguarded the reputations and careers of everyone involved. This same value and consideration of confidentiality is applied to every allegation we investigate, and we will continue to operate at this standard for all future investigations.

# DESIGNATED OFFICER LEADS EFFECTIVE PUBLIC INTEREST INVESTIGATION

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THE HANDLING OF A COMPLAINT BY THE DESIGNATED OFFICER AT A PUBLIC SCHOOL DIVISION SHOWS HOW A PUBLIC ENTITY CAN CONDUCT ITS OWN INQUIRIES UNDER THE *PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER PROTECTION) ACT* (THE ACT).

Designated officers hold an important responsibility under the Act within public sector organizations. Similar to the Commissioner's office, they are responsible for receiving and investigating complaints under the Act. The collaborative relationship between designated officers and the Commissioner's office has helped advance a positive culture around whistleblower protection.

An educator complained to both the division and the Public Interest Commissioner about the activities of the principal of an elementary school. The division undertook to investigate the complaint and support the whistleblower. Therefore, the matter was referred to the division for investigation with the guidance and support of the Commissioner's office.

The complaint was thoroughly investigated by the division, which ultimately found wrongdoing on the part of the principal:

1. The principal was found to have grossly mismanaged public funds by illegitimately obtaining special education funding. While this action benefited the school and not the principal personally, the principal was accountable to oversee and adhere to Alberta Education and the division requirements.
2. The principal grossly mismanaged the delivery of a public service by consistently failing to attend the school during the expected workday and failing to or misreporting their absences in most instances.

The designated officer took appropriate action by referring the matter to human resource specialists within the division for further assessment regarding the appropriate level of discipline for the principal.

In addition to addressing the principal's mismanagement and remediation, further recommendations were aimed at improving the administration within the division. Applications for special program funding throughout the division are now audited on a regular basis and principals are required to supply the documentation needed to support requests.

Upon review of the investigation and the outcome, the Commissioner was satisfied that appropriate corrective measures had been taken by the division and no further action was required. This case was found to be a significant success for the school division, in that it demonstrated how management and employees can work together in the common interest of identifying and remedying wrongdoing within the organization. The school division is commended for its support of the whistleblower and its management of this matter.

## **Office of the Public Interest Commissioner**

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Financial Statements

March 31, 2021

**OFFICE OF THE PUBLIC INTEREST COMMISSIONER**

**FINANCIAL STATEMENTS**

**Year Ended March 31, 2021**

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



**Auditor  
General**  
OF ALBERTA

To the Members of the Legislative Assembly

### Report on the Financial Statements

#### Opinion

I have audited the financial statements of the Office of the Public Interest Commissioner (the Commissioner), which comprise the statement of financial position as at March 31, 2021, 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 Commissioner as at March 31, 2021, 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 Commissioner 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 Commissioner'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 Commissioner'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 Commissioner'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 Commissioner'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 Commissioner 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 8, 2021  
Edmonton, Alberta

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

## STATEMENT OF OPERATIONS

Year ended March 31, 2021

	2021		2020
	Budget	Actual	Actual
<b>Expenses - directly incurred</b> <b>(Note 2(b), 3 and schedule 2)</b>			
Salaries, wages, and employee benefits	\$ 561,000	\$ 466,060	\$ 459,485
Supplies and services	482,000	445,680	432,626
Program - operations	1,043,000	911,740	892,111
<b>Cost of operations</b>	<b>\$ (1,043,000)</b>	<b>\$ (911,740)</b>	<b>\$ (892,111)</b>

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



## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### STATEMENT OF FINANCIAL POSITION

As at March 31, 2021

	<u>2021</u>	<u>2020</u>
<b>Liabilities</b>		
Accounts payable and other accrued liabilities	\$ 25,004	\$ 9,621
Accrued vacation pay	<u>32,878</u>	<u>29,968</u>
	<u>57,882</u>	<u>39,589</u>
<b>Net debt</b>	<u>(57,882)</u>	<u>(39,589)</u>
<b>Non-financial assets</b>		
Tangible capital assets (Note 5)	-	-
<b>Net liabilities</b>	<u>\$ (57,882)</u>	<u>\$ (39,589)</u>
<b>Net liabilities at beginning of year</b>	\$ (39,589)	\$ (50,648)
Cost of operations	(911,740)	(892,111)
Net financing provided from General Revenues	<u>893,447</u>	<u>903,170</u>
<b>Net liabilities at end of year</b>	<u>\$ (57,882)</u>	<u>\$ (39,589)</u>
Contractual obligations (Note 8)		

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

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

## STATEMENT OF CHANGE IN NET DEBT

Year Ended March 31, 2021

	2021		2020
	Budget	Actual	Actual
<b>Cost of operations</b>	\$ (1,043,000)	\$ (911,740)	\$ (892,111)
Decrease in prepaid expenses		-	250
Financing provided from General Revenues		893,447	903,170
<b>(Increase)/decrease in net debt</b>		\$ (18,293)	\$ 11,309
<b>Net debt at beginning of year</b>		(39,589)	(50,898)
<b>Net debt at end of year</b>		<u>\$ (57,882)</u>	<u>\$ (39,589)</u>

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

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### STATEMENT OF CASH FLOWS

Year ended March 31, 2021

	<u>2021</u>	<u>2020</u>
<b>Operating Transactions</b>		
Cost of operations	\$ (911,740)	\$ (892,111)
Non-cash items included in net operating results:		
Valuation adjustment-increase/(decrease) in vacation accrual	2,910	(12,004)
Decrease in prepaid expenses	-	250
Increase in accounts payable and accrued liabilities	15,383	695
Cash applied to operating transactions	<u>(893,447)</u>	<u>(903,170)</u>
<b>Financing Transactions</b>		
Financing provided from General Revenues	<u>893,447</u>	<u>903,170</u>
<b>Change in cash</b>	-	-
<b>Cash at beginning of year</b>	-	-
<b>Cash at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### Notes to the Financial Statements

Year ended March 31, 2021

#### NOTE 1 AUTHORITY AND PURPOSE

The Office of the Public Interest Commissioner (the Office) operates under the authority of the *Public Interest Disclosure (Whistleblower Protection) Act*.

The Office manages, investigates and makes recommendations respecting disclosures of wrongdoings relating to department and public entities and reprisals relating to public service employees.

#### 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.

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 gains and losses.

##### (a) Reporting Entity

The reporting entity is the Office of the Public Interest Commissioner, which is a legislative office for which the Public Interest Commissioner is responsible. The Office's annual operating budget is approved by the Standing Committee on Legislative Offices.

The 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 disbursements made by the Office are paid from the Fund.

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### Notes to the Financial Statements (Cont'd)

Year ended March 31, 2021

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

##### (b) Basis of Financial Reporting

###### Expenses

###### 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:

- pension costs, which comprise the cost of employer contributions for current service of employees during the year; and
- 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 related entities in support of the Office's operations are not recognized but disclosed in Schedule 2.

## **OFFICE OF THE PUBLIC INTEREST COMMISSIONER**

### **Notes to the Financial Statements (Cont'd)**

Year ended March 31, 2021

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

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

###### **Valuation of Liabilities**

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable and willing parties who are under no compulsion to act.

The fair values of accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

###### **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.

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### Notes to the Financial Statements (Cont'd)

Year ended March 31, 2021

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

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

###### Non-Financial Assets (Cont'd)

###### Tangible Capital Assets

Tangible capital assets of the Office are recognized at historical cost 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.

##### (c) Net Debt

Net debt indicates additional cash required from the Fund to finance the Office's cost of operations to March 31, 2021.

#### NOTE 3 FUTURE CHANGES IN ACCOUNTING STANDARDS

The Public Sector Accounting Board has approved the following accounting standards:

##### PS 3280 Asset Retirement Obligations (effective April 1, 2022)

This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

##### PS 3400 Revenue (effective April 1, 2023)

This standard provides guidance on how to account for and report on revenue, and specifically, it differentiates between revenue arising from exchange and non-exchange transactions.

The Office has not yet adopted these standards. Management is currently assessing the impact of these standards on the financial statements.

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### Notes to the Financial Statements (Cont'd)

Year ended March 31, 2021

#### NOTE 4 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 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 2020-21, the Office's supplies and services expense for services provided by the Office of the Ombudsman was \$393,972 (2020 - \$326,951).



## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### Notes to the Financial Statements (Cont'd)

Year ended March 31, 2021

#### NOTE 5 TANGIBLE CAPITAL ASSETS

	Computer Hardware	2021 Total	2020 Total
<b>Estimated Useful Life</b>	3 yrs		
<b>Historical Cost</b>			
Beginning of year	\$ 5,833	\$ 5,833	\$ 5,833
Additions	-	-	-
Disposals	-	-	-
	5,833	5,833	5,833
<b>Accumulated Amortization</b>			
Beginning of year	5,833	5,833	5,833
Amortization expense	-	-	-
Effect of disposals	-	-	-
	5,833	5,833	5,833
<b>Net Book Value at March 31, 2021</b>	\$ -	\$ -	\$ -
<b>Net Book Value at March 31, 2020</b>	\$ -	\$ -	\$ -

#### NOTE 6 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 \$44 for the year ended March 31, 2021 (2020 - \$48).

At December 31, 2020, the Management Employees Pension Plan had a surplus of \$809,850 (2019 surplus \$1,008,135), the Public Service Pension Plan had a surplus of \$2,223,582 (2019 surplus \$2,759,320) and the Supplementary Retirement Plan for Public Service Managers had a deficit of \$59,972 (2019 deficit \$44,698).

The Office also participates in the multi-employer Long Term Disability Income Continuance Plan. At March 31, 2021, the Management, Opted Out and Excluded Plan had a surplus of \$7,858 (2020 surplus \$11,636). The expense for this plan is limited to the employer's annual contributions for the year.

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

### Notes to the Financial Statements (Cont'd)

Year ended March 31, 2021

#### NOTE 7 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 November 29, 2019. 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	\$ 1,043,000	\$ 911,740	\$ 131,260
Capital investment	-	-	-
	<u>\$ 1,043,000</u>	<u>\$ 911,740</u>	<u>\$ 131,260</u>

#### NOTE 8 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.

As at March 31, 2021, the Office has the following contractual obligations:

	<b>2021</b>	<b>2022</b>
Obligations under contracts	\$17,400	\$26,100
2021-22	\$ 8,700	
2022-23	<u>8,700</u>	
	<u>\$ 17,400</u>	

**OFFICE OF THE PUBLIC INTEREST COMMISSIONER**  
**Notes to the Financial Statements (Cont'd)**

**Year ended March 31, 2021**

**NOTE 9 APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by the Public Interest Commissioner.

## OFFICE OF THE PUBLIC INTEREST COMMISSIONER

## Salary and Benefits Disclosure

Year Ended March 31, 2021

	2021			2020	
	Base Salary	Cash Benefits <sup>(1)</sup>	Non-Cash Benefits <sup>(2)</sup>	Total	Total
Senior Official <sup>(3) (4) (5)</sup> Ombudsman / Public Interest Commissioner	\$ 238,560	\$ 42,257	\$ 11,470	\$ 292,287	\$ 292,805
Executive <sup>(4) (5)</sup> Deputy Ombudsman / Deputy Public Interest Commissioner	\$ 160,000	\$ -	\$ 32,319	\$ 192,319	\$ 197,988
	<u>\$ 398,560</u>	<u>\$ 42,257</u>	<u>\$ 43,789</u>	<u>\$ 484,606</u>	<u>\$ 490,793</u>

- (1) Cash benefits are pension-in-lieu payments and vehicle allowance.
- (2) Non-cash benefits include the Office's share of all employee benefits and contributions or payments made on behalf of employees including pension plans, CPP/EI employer premiums, extended health care, dental coverage, group life insurance, long-term disability premiums, health spending account, parking and WCB premiums.
- (3) For 2020-21, the Ombudsman / Public Interest Commissioner was not provided an automobile and did not receive a taxable benefit at December 31, 2020 (2019-\$0).
- (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 2020-21 and 2019-20.
- (5) Note 4 on the Notes to the Financial Statements provides information regarding allocation of shared services costs for financial statement presentation.

**OFFICE OF THE PUBLIC INTEREST COMMISSIONER**
**Allocated Costs**
**Year Ended March 31, 2021**

<b>Program</b>	<b>2021</b>			<b>2020</b>	
	<b>Expenses <sup>(1)</sup></b>	<b>Accommodation <sup>(2)</sup></b>	<b>Business Services <sup>(3)</sup></b>	<b>Total Expenses</b>	<b>Total Expenses</b>
Operations	\$ 911,740	\$ 25,766	\$ 6,000	\$ 943,506	\$ 922,142

<sup>(1)</sup> Expenses - directly incurred as per Statement of Operations.

<sup>(2)</sup> Accommodation - expenses allocated by the total square meters occupied by the Office.

<sup>(3)</sup> Business Services - costs include charges allocated by Service Alberta for finance services (accounts payable, pay and benefits), IT support, and IMAGIS and 1GX - the financial and human resources system.



**PUBLIC INTEREST  
COMMISSIONER  
of Alberta**

**Edmonton Office**

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