



**Public Interest
Commissioner**
of Alberta

ANNUAL REPORT

2023-24





**Public Interest
Commissioner**
of Alberta

To the Honourable Speaker
of the Legislative Assembly

The Public Interest Commissioner's office is pleased to present its 11th 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 of April 1, 2023, through March 31, 2024.

Respectfully,

Kevin Brezinski
Public Interest Commissioner

October 2024
Edmonton, Alberta



The mandate for the Public Interest Commissioner 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 the many First Nations, Métis and Inuit and look forward to the journey together towards meaningful reconciliation.

Contents

- 2** Message from the Public Interest Commissioner
- 4** Core Commitments
- 5** Who We Are
- 6** How We Do Our Work
- 7** Organizational Chart
- 8** 2023-24 Year at a Glance
- 11** 2023-24 Active Investigations
- 12** 2023-24 Business Plan Results
- 15** Enhancing Whistleblower
Legislation: Key Considerations for Upcoming Review
- 17** The Value of Preliminary Inquiries
- 18** Case Summaries
- 22** Education and Risk Mitigation for Designated Officers:
A Path to Effective Public Interest Disclosure Management
- 26** A Decade of Service
- 27** Financial Statements



Message from the Public Interest Commissioner

The *Public Interest Disclosure (Whistleblower Protection) Act* (the Act) was introduced in 2013, and in 2023, my office celebrated a decade of managing and investigating whistleblower complaints.

I have had the opportunity to serve as Alberta's Public Interest Commissioner for over a year, and I am confident in the dedication of my investigators and their ability to collaborate with whistleblowers and authorities. The Act allows my office to deal with matters informally when circumstances indicate that a full investigation is unnecessary. However, many of the issues we encounter are usually complex and not easily resolved. Moving forward, the goal for my office is to manage whistleblower complaints more efficiently and, whenever possible, resolve them informally.

In the 2023-24 fiscal year, my office received a total of 207 cases, related to a wide range of issues—an increase of 43% when compared to the prior year. A notable trend is the number of complaints we received regarding gross mismanagement of employees by senior leaders; these cases often involve multiple witnesses and systemic issues. Whistleblowers brought forward this type of wrongdoing more than any other type defined in the Act: of 74 disclosures of wrongdoing received by my office, 36 reported gross mismanagement of employees.

Over this past year, my office has also worked to maintain strong relationships with designated officers in Alberta. The Act requires jurisdictional authorities to appoint a designated officer to manage and assess disclosures of wrongdoing made within their respective organization. They are often the first person to receive a disclosure of wrongdoing, as many employees feel more comfortable escalating concerns internally. This year, my staff hosted

the third annual conference for designated officers, providing materials and guidance on key considerations for conducting their own investigations under the Act. This exchange of information enhances all investigative processes under the Act, and my office continues to welcome calls from designated officers seeking advice. I also encourage public sector organizations to continue educating their employees about internal whistleblower policies.

Looking forward to the next fiscal year, in 2025 the Act will be reviewed by a special committee of the Legislature for the third time. To ensure the legislation remains relevant and current, a five-year review was built into the Act. At the last legislative review in 2020, my office and other stakeholders made recommendations to amend the Act. Ultimately, the special committee adopted 10 recommendations, but they have not yet been implemented.

A particular focus for my office at the upcoming legislative review will be the protection of whistleblowers. These are individuals who courageously come forward to voice concerns about wrongdoing and their actions significantly enhance the effectiveness of our public service. However, many fear retaliation from

their employers, making the protections the Act offers crucial. In 2024, a court decision (*Campbell v Alberta (Public Interest Commissioner)*, 2024 ABKB 269) ruled that the confidentiality protections in the Act are not absolute, requiring the disclosure of the identities of whistleblowers and witnesses who participated in my office's investigation. This ruling has directly impacted my office's current investigations and highlights the need to strengthen legislative protections for whistleblowers and witnesses who engage with the Act. Witnesses who were once willing to come forward are now hesitant to participate due to fears of retaliation.

In light of these challenges, it's important to acknowledge the public sector employees who have bravely reported wrongdoings in their workplace, and the authorities who take these matters seriously, taking corrective actions when issues arise. Transparency and accountability play a key role in fostering a healthy public sector. Together, we can create an environment where concerns are addressed, integrity prevails, and individuals who come forward are valued and supported.



Kevin Brezinski

Public Interest Commissioner

Core Commitments

Vision

Whistleblowing without fear; accountability through action.

Mission

The Public Interest Commissioner drives accountability, integrity, and trust in the public sector by investigating wrongdoing and protecting whistleblowers who come forward in the public interest.

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 Public Interest Commissioner is dedicated to fostering transparency and accountability within Alberta's public administration. As an Officer of the Legislature, the Public Interest Commissioner investigates allegations of wrongdoing and complaints of reprisal made under the *Public Interest Disclosure (Whistleblower Protection) Act*.



How We Do Our Work

Part of our mission is to ensure public sector employees have a safe avenue for reporting wrongdoings that threaten the public interest.



Our Core Responsibilities

- **Facilitating Safe Disclosure:**
 We receive and address concerns raised by employees across various public sector organizations, including government departments, legislative offices, provincial corporations, health authorities, and educational institutions.
- **Safeguarding Whistleblowers:**
 We investigate allegations of reprisal. The Act protects employees from reprisal when they disclose wrongdoing, whether they choose to report internally or directly to our office.
- **Resolving Cases Informally:**
 We evaluate and apply informal resolution options for disclosures whenever possible. The goal is to promote public confidence in the organization by working collaboratively to identify and remedy potential wrongdoing.
- **Impartial Investigations:**
 We conduct thorough and fair investigations into allegations of gross mismanagement, reprisals, contraventions of the law, and acts that create a substantial danger to the life, health, or safety of individuals or the environment.
- **Recommending Actions:**
 Based on our findings, we propose corrective measures to address wrongdoings or reprisals.
- **Providing Guidance:**
 We offer information, resources, and advice to help individuals and organizations navigate the disclosure process and improve their internal policies.
- **Encouraging Collaboration:**
 We work with public sector leaders to foster a culture of accountability and shared responsibility.

Why Whistleblower Protection Matters

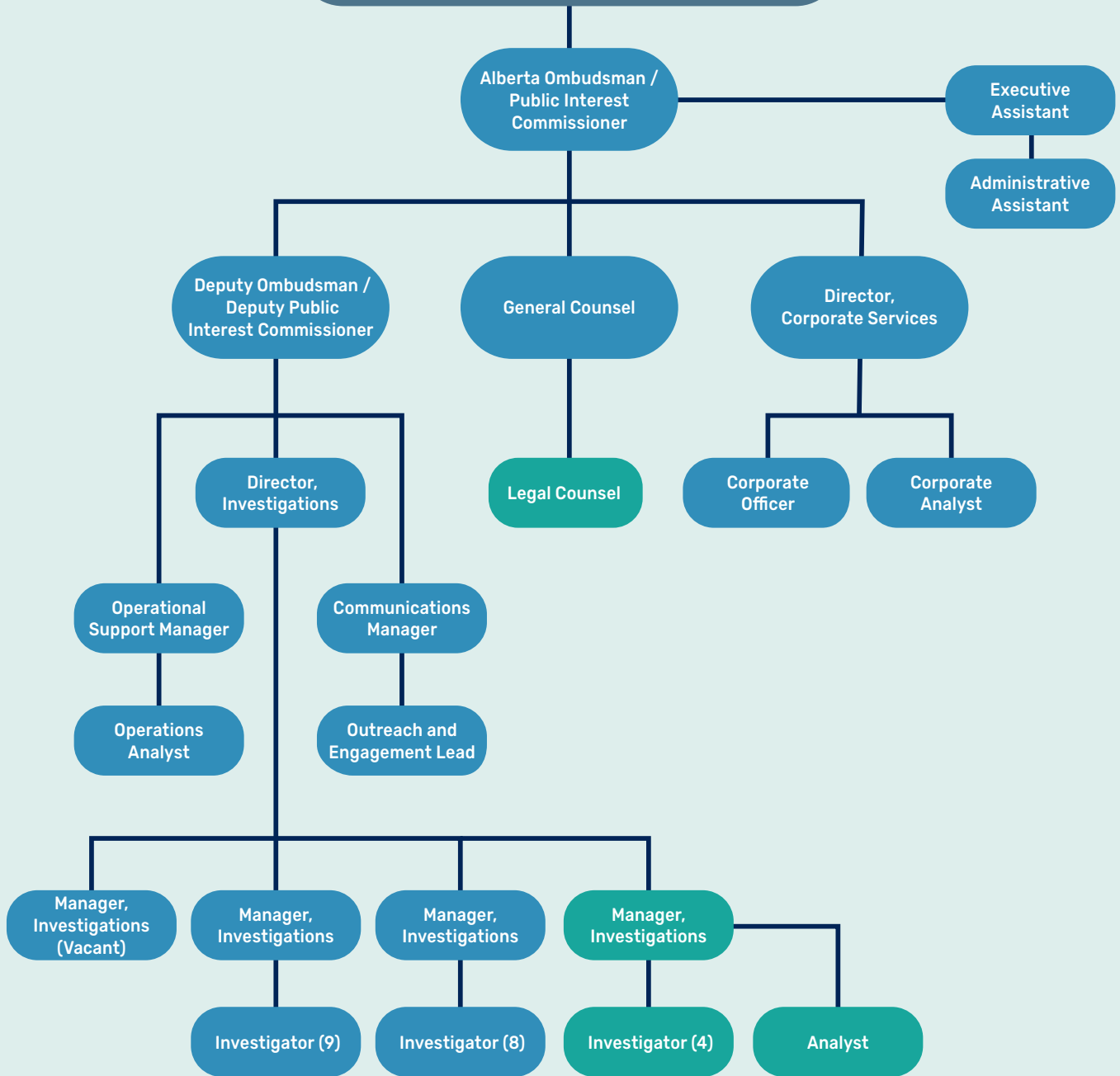
The Act aims to shield employees from reprisal when they report serious and significant wrongdoings. Without protection, whistleblowers risk facing adverse actions for their courage in speaking out.

The legislation also serves to promote trust and confidence in public administration. Employees working for government departments, offices of the legislature, provincial corporations, and organizations in the health and education sectors including public school divisions, charter schools, and post-secondary academic institutions qualify for protection under the Act.

Organizational Chart

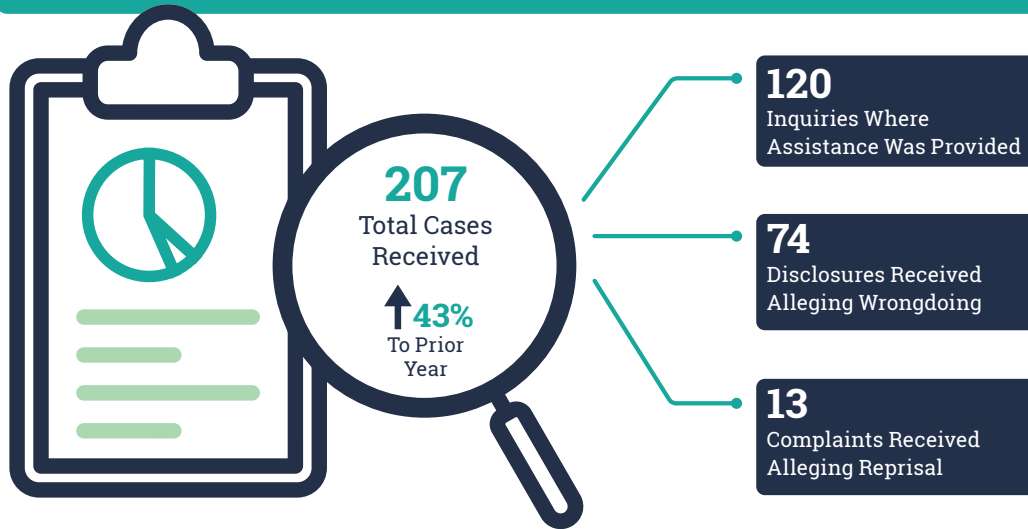


LEGISLATIVE ASSEMBLY OF ALBERTA
STANDING COMMITTEE ON LEGISLATIVE OFFICES

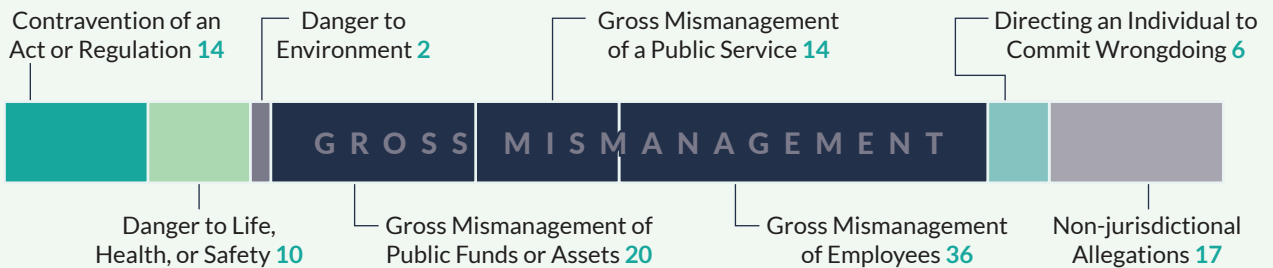


- Alberta Ombudsman
- Public Interest Commissioner

2023-24 Year at a Glance



Breakdown of Disclosures Received Alleging Wrongdoing



Cases Received by Sector



2023-24 Year at a Glance

The following information meets the mandatory reporting requirement for 2023-24 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,	120
(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,	74 45 16
(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,	0 0 0 0
(c) the number of investigations commenced by the Commissioner under the Act,	7
(d) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made,	No cases finding wrongdoing
(d.1) the number of recommendations the Commissioner has made, and	0
(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	None
(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,	None

*At the conclusion of the fiscal year, 28 disclosures remained under analysis. These cases will be reported on in a forthcoming annual report.

(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,	13 0
(e.1) the number of complaints of reprisals with respect to which the Commissioner finds that no reprisal was taken, directed or counselled,	12
(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 5 See Below
(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	None
(g) any recommendations for improvement that the Commissioner considers appropriate.	None

Alberta Labour Relations Board Issues No Remedy in Referred Reprisal Cases

The 2022-23 Annual Report reported on five related findings of reprisal made by the Acting Commissioner: *Professional Conduct Complaints Against Participants in a Wrongdoing Investigation Result in a Finding of Reprisal*. The findings relate to a senior administrative official who filed complaints for unprofessional conduct with a professional regulator (the Investigation Requests) against five complainants. The Acting Commissioner found these Investigation Requests constituted reprisals and reported the findings to the Alberta Labour Relations Board (the Board) under section 27.1 of the Act.

In November 2023, the Board issued five decisions where it declined to award a remedy.

In four of the cases, the complainants did not request a remedy from the Board. Consequently, the Board held: “...noting that the Complainant is not seeking a remedy, and that the professional discipline proceedings did not proceed past the investigation stage, such that there is no discipline to rescind through an order under section 27.1(3)(f)(v) or otherwise, the Board finds it appropriate to not order a remedy.”

One complainant asked for two remedies from the Board: compensation for lost income while she was on leave, and an order striking her name from certain investigative records. However, the Board declined to order either remedy:

1. With respect to the lost income, the Board held that, “...it was not the reprisal (i.e. the Investigation Request) that resulted in the Complainant’s leave and her change to part-time work. Accordingly, no award for lost income [was] appropriate here.”
2. With respect to the request to strike the complainant’s name, the Board concluded: “The Investigation Request did not proceed past the investigation stage, and as a result, there is no professional discipline record for the Complainant...With respect to the reprisal investigation carried out by the Commissioner’s office, the only adverse finding contained in the Reprisal Decision relates to the [senior administrative official], not the Complainant.”

2023-24 Active Investigations

Investigations initiated by the Commissioner may extend into subsequent reporting years depending on the nature and complexity of the matter. At the end of the 2023-24 fiscal year, the Commissioner's office had 10 active investigations.

These investigations seek to determine:

- Whether employees' actions created a danger to the life, health, or safety of individuals; whether employees grossly mismanaged the delivery of a public service; and whether employees knowingly directed or counselled others to commit wrongdoing.
- Whether a chief officer within the education sector grossly mismanaged employees, public funds or the delivery of a public service.
- Whether a termination of employment was a reprisal action taken against an employee for making a disclosure of wrongdoing.
- Whether an internal complaint against an employee was made in retaliation for making a disclosure of wrongdoing.
- Whether a chief officer and senior executive grossly mismanaged employees; whether public funds were grossly mismanaged through the awarding of sole source contracts and a sponsorship agreement; and whether the travel expenses of a chief officer were a gross mismanagement of public funds.
- Whether a reprisal action was committed against an employee for making a disclosure of wrongdoing to the Public Interest Commissioner.
- Whether a professional association counseled a former administrator to take reprisal actions against employees.
- Whether a contract or arrangement between a public entity and a former employee constitutes a gross mismanagement of public funds and the delivery of a public service, or a contravention of provincial laws relating to public sector compensation.
- Whether a reprisal was taken against an employee for declining to participate in wrongdoing.
- Whether the acts or omissions of a public entity resulted in a serious and significant danger to the environment or the gross mismanagement of the delivery of a public service.

As of the date of this report, four of the above-mentioned cases have been concluded and will be reported on in the 2024-25 annual report.

2023-24 Business Plan Results

The Public Interest Commissioner's office is dedicated to providing quality public interest disclosure investigations that are often complex in nature.

Our team members bring their expertise and insights to develop a strong, practical, and well-supported plan. The performance results below reflect our commitment to providing a safe and confidential process for whistleblowers in Alberta wishing to report wrongdoing and reprisal.

Outcome 1

All public sector employees recognize the office of the Public Interest Commissioner as an avenue for reporting wrongdoing in the public service and are aware of the protections afforded to them under the Act.



Creating a workplace environment built on trust, integrity, and accountability is crucial for encouraging employees to feel secure in voicing their concerns.

In 2023-24, our office created a voluntary, anonymous survey aimed at reaching thousands of public sector employees. The survey had two objectives: (i) to assess employee awareness and perception of the Commissioner's office, and (ii) to assist chief officers in meeting the legislative requirement to widely communicate information about the Act to employees.

Our office is currently preparing sector results to provide chief officers with data which will help guide their organization's future internal education and awareness initiatives.

Our office also provides advice on best practices for effective whistleblower protection policies and periodically develops publications. In 2023-24, we developed several templates including a glossary of relevant terminology found in the Act, an analysis document for disclosures of wrongdoing, and templates for investigations and interview plans. These are available on our website [here](#). The resource [Information for Witnesses During Public Interest Disclosure Investigations](#) addresses frequently asked questions and includes information on what to expect if the Commissioner's office requests an interview.

We also connected with public sector employees through various education and awareness initiatives. Many of these events are described on page 25 of this report.

Outcome 2

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



In the operation of a public institution, the designated officer role is central to identifying issues early and where possible, addressing problems before they escalate. An organization can support the designated officer role by providing clear authority and direct access to continuous training on handling disclosures.

Our office holds an annual conference to provide designated officers with the necessary knowledge and tools to handle disclosures effectively. In March 2024, the annual conference brought together designated officers and representatives

across government, the health and education sectors, provincial agencies, and offices of the Legislature. The conference focused on investigating disclosures of wrongdoing, reporting outcomes of investigations under the Act, and managing and assessing public interest disclosures.

After the conference, our office provided designated officers with training and resource materials to assist in their role. The [designated officer toolkit](#) is now available on the office's website and includes training materials, policy templates, and links to useful publications.

Outcome 3

Thorough and efficient management of cases.

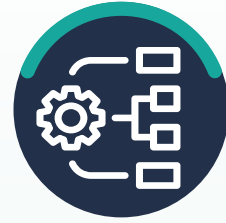
As one of the busier public interest disclosure offices in Canada, we consistently seek innovative approaches to address the increasing demand for our services. This work is essential as the complexity of matters received by our office continues to rise.

As part of a complete review of the Public Interest Commissioner policies and procedures, several areas were amended to ensure our case management practices were efficient and focused on matters of public interest.

Our office has conducted a more in-depth analysis early in our process and discontinued the investigation where there was insufficient evidence of a

wrongdoing or reprisal or where continuing the investigation did not further the public interest. Ceasing such investigations earlier in the investigative process efficiently allocates public resources within the Commissioner's office. It also saves time and resources for organizations that would otherwise be devoted to responding to an unmeritorious investigation.

Informal resolution is a valuable tool to resolve an issue for all parties at the earliest point possible. Moreover, it can often reduce stress for all the involved parties and offer them more control in finding mutually beneficial solutions.



Enhancing Whistleblower Legislation: Key Considerations for Upcoming Review

As we approach the third scheduled review of the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act), our office is preparing to support the legislated review process.

Periodic review is beneficial, contributing to a more dynamic, responsive, and effective legal framework that better serves Albertans. The Act states under section 37 that, “*Within 2 years after this Act comes into force and every 5 years after that, a special committee established by the Legislative Assembly must begin a comprehensive review of this Act and must submit to the Legislative Assembly, within one year after beginning the review, a report that includes any amendments recommended by the committee.*”

This will be the third review since the Act came into effect in 2013.

The committee is tasked with reviewing the Act, receiving stakeholder feedback, and making recommendations. In previous reviews, our office has provided technical advice and recommendations for potential changes, at the committee’s invitation.

Strengthening Protections

One of the objectives of the Act is to create safe environments for employees to bring forth allegations of wrongdoing in accountable public sector organizations and professional workplaces. One area of concern with the current legislation is the lack of protection from civil liability for individuals



who disclose wrongdoing or participate in investigations. Gaps in protection from legal repercussions can create anxiety and deter potential whistleblowers from coming forward. The fear of legal consequences can outweigh the desire to report misconduct, compromising the effectiveness of the Act's accountability mechanisms.

As important is the guarantee of confidentiality for whistleblowers or witnesses. This was highlighted in a recent Court of King's Bench decision, which held the disclosure of whistleblower and witness identities during the judicial review:

“ Nothing in PIDA indicates an intention by the Legislature to make its confidentiality provisions mandatory or preemptory.¹ ”

Further, we believe that protections provided under the Act should be broadened to provide a safer reporting environment. For example, non-employees, former employees and those who are only suspected of being whistleblowers are not protected under the Act; they should all be provided the same protections as employees and actual whistleblowers. The definition of what constitutes a “reprisal” should also be broadened. Currently, only adverse employment actions are considered to be reprisals; any form of retaliation, regardless of whether it is employment related should be considered a reprisal.

Efficiency, Effectiveness and Enhancing Scope

The public sector has changed considerably since the Act was last amended and changes came into effect on March 1, 2018. The current legislation does not encompass all public agencies, subsidiary health corporations, or publicly funded, private post-secondary institutions. While prescribed service providers are included, the necessary Regulation for their inclusion has yet to be established. These and other functional updates will improve the Act's effectiveness and relevancy within the public sector to encompass all areas where whistleblower protections are needed.

Moving Forward

Looking ahead, our office will undertake an internal legislative review of the Act in the coming year. Additionally, we will engage with international experts in whistleblower law to ensure that proposed reforms align with globally recognized best practices.

The forthcoming recommendations will include the suggestions made by our office in 2020, reinforcing the need for comprehensive legislative reform. The Commissioner's submission for the last legislative review is still available to the public [here](#). The committee made 10 recommendations in their final report; however, none have been implemented to date. We look forward to working with the committee to enhance the functionality of the Act and strengthen protections for those who contribute to identifying and remedying wrongdoing in our public service.

¹ *Campbell v Alberta (Public Interest Commissioner)*, 2024 ABKB 269 at para 40.

The Value of Preliminary Inquiries

The Act is intended to facilitate the disclosure and investigation of serious and significant wrongdoings occurring within our public service. These are not simple matters and require substantial time and resources to investigate.

The Commissioner's office carefully reviews and assesses each disclosure and complaint to determine whether the subject matter is appropriately addressed under the Act, and whether an investigation is in the public interest.

Preliminary inquiries are a valuable tool to assist the Commissioner's office with a thorough assessment of a disclosure. Employees who report wrongdoing may not be fully aware of the circumstances surrounding the issue they are reporting. For instance, they may be unaware that the issue they have reported is already being addressed. Preliminary inquiries help obtain information that may lend merit to the allegations or negate the need for a full and time-consuming investigation.

Several public sector organizations have recognized the value of preliminary inquiries and have been diligent in assisting the Commissioner's office when asked.

A collaborative approach has facilitated early, informal resolution, saving all parties involved both time and resources.

The relationship between the Commissioner's office and the designated officer is an important one. Designated officers are invaluable in assisting the Commissioner's office with preliminary work that may resolve a matter at an early stage. These inquiries may include requesting records—such as copies of prior internal investigations—seeking status updates of an ongoing internal investigation, or interviewing employees.

Examples of the value of preliminary inquiries are included in our [case summaries](#) section.

Preliminary inquiries allow the Commissioner's office to fill in the information gaps when deciding whether an investigation serves the public interest. If contacted by the Commissioner's office, we encourage designated officers to recognize the practicality of preliminary inquiries and provide support when appropriate.

Case Summaries

Investigations by the Commissioner are initiated based on what is known at the time of the employee's disclosure and rely significantly on what they have reported. As mentioned, preliminary inquiries are a valuable tool for further assessing the disclosure and filling in information gaps. The full reality of the events is brought to light through investigative work. The investigation may find that wrongdoing did not occur. In these circumstances, the outcome of the Commissioner's investigation can still bring a degree of certainty and comfort to the employee who reported their concerns. Even if the complaint does not result in a finding of wrongdoing, the Commissioner's involvement sends a message that an employee's input matters, fostering trust in the public service and a sense of shared responsibility. The 2023-24 year brought to conclusion several large-scale investigations that came to such findings.



Navigating Ethical Dilemmas

This case involved an investigation into alleged gross mismanagement of public funds by an organizational head. The organizational head established a consulting company while still employed at the organization. The governing board approved a contract for consulting work by the organizational head related to the recruitment of their replacement. An employee at the organization saw this as problematic and brought forward a disclosure to the Commissioner's office.

The investigation ultimately found that the organizational head was not paid as a consultant. A review of the contract, the work undertaken, and both personal and corporate records confirmed there were no payments given to the organizational head for their work. Although no wrongdoing was found, the investigation revealed lessons for the organization, particularly regarding the negative optics of executives engaging in private consulting work with their employer.

It was understandable how the reporting employee perceived the situation and bringing the issue to the Commissioner's attention was the right avenue to voice their concerns.



Enhancing Human Resource Processes

Gross mismanagement of employees is a form of wrongdoing described as a pattern of behaviour or conduct of a systemic nature indicating a problem in the culture of the organization relating to bullying, harassment or intimidation. This form of wrongdoing deals with serious cultural problems within an organization where internal mechanisms to address bullying, harassment or intimidation have been unsuccessful or are impracticable.

An investigation into alleged gross mismanagement of employees was opened when highly offensive remarks were made towards an employee by a fellow staff member. The remarks were viewed as homophobic, and the complainant alleged that the organization did not properly address the incident. The complainant believed the inaction from this incident, and others, served as evidence of a problem in the culture of the organization relating to harassment.

The investigation involved a review of a substantial number of records and interviews with multiple staff. Throughout, some staff spoke positively about the culture of the organization while some staff echoed the complainant's experience that administration was not adequately addressing incidents when they arose.

Ultimately, the evidence gathered did not indicate a pattern of bullying, harassment, and intimidation that was impacting the culture of the organization and the matter did not rise to the standard of gross mismanagement under the Act. However, the investigation highlighted the need for the organization to have effective resource management processes to maintain the trust and confidence of its employee, which led to a formal observation from the Commissioner.

Addressing Conflict of Interest Concerns

An employee reported concerns about an organizational head, alleging the construction of an office space was for their sole benefit and a conflict of interest existed involving a project with another organization.

The Commissioner's office elected to undertake preliminary inquiries prior to initiating a full investigation. The inquiries found the decision to build the office space, and the project were the result of a balanced and informed decision-making process, subject to the scrutiny and approval of the governing board. Although the office space was advantageous for the organizational head, the primary considerations were the

operational and strategic benefits for the organization. The investigation found that although a familial relationship existed between the organizational head and an individual involved with the project, the conflict was appropriately disclosed to the governing board. Moreover, the project involved several organizations, not just the interests of the family member.

Based on the information available to the employee, they had legitimate cause for concern. The Commissioner's office was the appropriate mechanism to bring forward their concerns, and the preliminary inquiries were able to review and satisfy those concerns in an informal manner.

Taking Reprisal Allegations Seriously

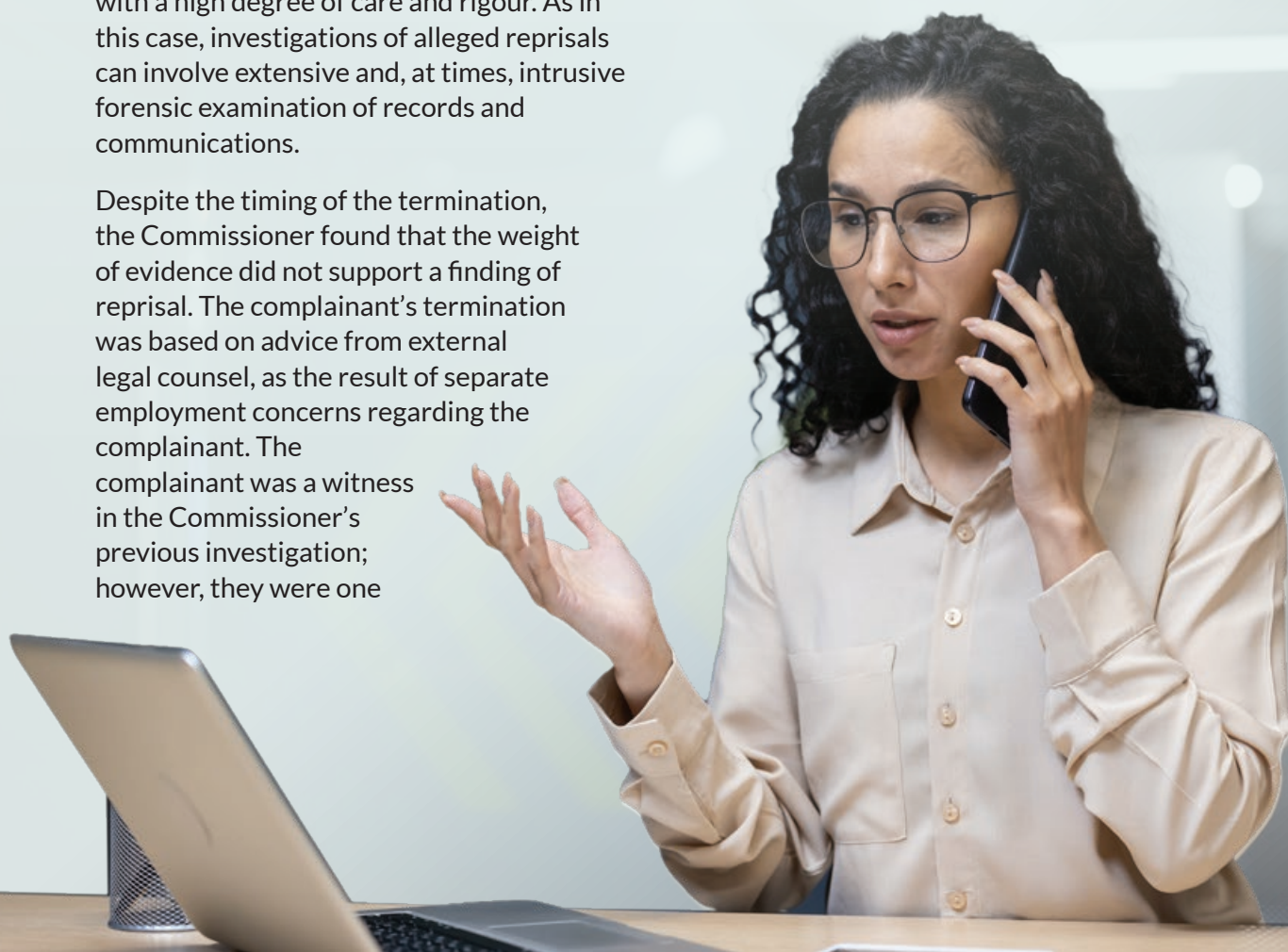
The Commissioner's office received a complaint of reprisal from an employee who was terminated without cause and no reasons were provided for the termination. The situation was further aggravated by the fact that the decision was made shortly after the Commissioner reported the outcome of a separate investigation and a finding of wrongdoing in the organization. The complainant alleged the termination was the result of their participation as a witness. The circumstances raised alarm, and the Commissioner launched an investigation.


Employees who participate in investigations by the Commissioner must feel confident that they are protected when doing so. For this reason, alleged reprisals are taken very seriously, and investigations are conducted with a high degree of care and rigour. As in this case, investigations of alleged reprisals can involve extensive and, at times, intrusive forensic examination of records and communications.

Despite the timing of the termination, the Commissioner found that the weight of evidence did not support a finding of reprisal. The complainant's termination was based on advice from external legal counsel, as the result of separate employment concerns regarding the complainant. The complainant was a witness in the Commissioner's previous investigation; however, they were one

of many. The individuals responsible for the termination of the employee did not know the complainant was a witness. Moreover, the individuals were not aware of the Commissioner's report and findings, which were reported confidentially to the organization.

An individual found to have committed reprisal can be subject to serious consequences including prosecution under the Act. It is therefore important that investigations into allegations of reprisal discern whether the complained-of action was actually motivated by participation in a Commissioner's investigation or whether the action was the result of an unrelated, reasonable human resource management decision.





Education and Risk Mitigation for Designated Officers: A Path to Effective Public Interest Disclosure Management

Designated officers play a crucial role in ensuring transparency and accountability within public sector organizations. The Act tasks designated officers with managing and investigating disclosures of wrongdoing brought forward internally. To support designated officers in this work, our office focuses on education, awareness and risk mitigation.

The Challenges Faced by Designated Officers

Designated officers often operate under significant pressure. Their responsibilities include handling public interest disclosures—reports of serious wrongdoing within their own organizations. The nature of these disclosures can be complex and severe, yet statistically, such disclosures are relatively rare. This infrequency could impede designated officers from gaining extensive experience in managing and investigating these matters effectively. This lack of familiarity can expose both designated officers and their organizations to several risks.

Key Risks in Managing Public Interest Disclosures



1. **Damage to Credibility:** One of the Act's benefits is its provision for internal management of disclosures. However, if employees lack confidence in how their concerns are being handled, they may report issues externally to other authorities or the media. This can lead to reputational risk and further escalation of the matter.



2. **Litigation and Grievances:** Mismanagement of disclosures, especially when not aligned with the organization's whistleblower procedures, can lead to civil action or grievances. This is particularly concerning when retaliatory actions or adverse decisions affect employees.



3. **Judicial Review:** Administrative decisions, including those made by designated officers, may be subject to review by the courts. If a disclosure is managed in a procedurally unfair manner, it could result in a costly and time-consuming judicial review, and make sensitive information publicly available.



4. **Loss of Employee Confidence:** Effective whistleblower policies help maintain employee confidence in their place of employment. Mismanagement of disclosures can erode trust in the system, making it difficult to restore confidence and morale.



5. **Pressure and Intimidation:** Designated officers may face undue pressure or intimidation, especially if the alleged wrongdoing involves senior leaders or poses a risk to the organization's reputation.

Risk Mitigation through Consultation

One of the simplest and most effective ways for designated officers to manage these risks is by engaging with our office. Section 14(1) of the Act allows designated officers to seek advice from the Commissioner regarding the management and investigation of disclosures. This support can be invaluable in navigating the complexities of public interest disclosures.

Over the past decade, our office has gained extensive experience working with designated officers and organizations, providing insights on effective practices and potential pitfalls. Through consultation, we can offer support to designated officers and their investigative processes. Designated officers can contribute in the most effective way possible to a culture of transparency and accountability within their organizations.



2023-24 Education and Awareness Initiatives

Designed for authorities and public sector employees, the following educational initiatives promoted best practices and encouraged a culture of collaboration between our office and our stakeholders.

- **New Member Orientation Luncheon and Information Fair:** Introduction to the Public Interest Commissioner office, aimed at educating new Members of the Legislative Assembly (MLAs) and fostering a deeper understanding of the role and mandate of our office.
- **Public Safety and Emergency Services Meeting:** A meeting with the Law Enforcement Oversight Investigative Services Team within the Public Safety and Emergency Services Ministry to provide an overview of investigative processes and cross-jurisdictional matters, which enhanced collaboration and understanding between our two organizations.
- **Annual Conventions:** Participation in the Alberta Union of Provincial Employees Convention, North Central Teachers' Convention and Southwestern Alberta Teachers' Convention provided opportunities to engage with public sector employees and educators, addressing questions and raising awareness about the Act.
- **Presentation at the 2023 PIDA Day Conference:** Our office was asked to share our experiences at the 2023 Public Interest Disclosure Conference hosted by the British Columbia Ombudsperson.
- **2024 Alberta Public Interest Disclosure Conference:** This annual conference is dedicated to raising awareness and providing training for designated officers in Alberta public sector organizations. Designated officers received information on their roles and responsibilities, along with advice on managing, investigating, and reporting on public interest disclosures. This information is supplemented through a designated officer toolkit available on [our website](#) that provides readily available education material, publications and templates to help designated officers perform their functions. Our office hosted Dr. Ian Bron, who presented a session on understanding the logic of protected disclosure regimes, and discussed the challenges and opportunities for designated officers.

A Decade of Service

In June 2023, the Office of the Public Interest Commissioner marked its 10-year anniversary. Over the past decade, the office has played a crucial role in safeguarding the public interest by empowering employees to report wrongdoing without fear of retaliation. By the close of this fiscal year, the office received 2,062 total cases, 463 disclosures of wrongdoing, and 107 complaints of reprisal since the Act came into force.

Here, we explore some of the defining moments from a decade of dedicated service.



2013

The Public Interest Commissioner's office became fully operational and began to accept disclosures and complaints.



2014

The office received disclosures alleging manipulation of a procurement process. The investigation found wrongdoing occurred within Innovation and Advanced Education and Alberta Innovates - Technology Futures; the Commissioner's first finding of wrongdoing since the office opened.



2015

A joint investigation with the Office of the Information and Privacy Commissioner launched to address allegations of improper disposal of government documents.



2018

Amendments to the Act took effect expanding the definition of wrongdoing to include gross mismanagement of employees; the office's caseload significantly increased.



2019

The office concluded a joint investigation with Alberta's Ethics Commissioner and the Auditor General into ICORE-related activities at the Alberta Energy Regulator; four recommendations were made to correct serious wrongdoing.



2020

The Commissioner made 22 recommendations to improve the Act as part of its legislated review process. The Committee conducting the review submitted its final report to the government; however, the changes have yet to be implemented.



2021

The Acting Commissioner made findings of reprisal in five related cases; these were the first findings of reprisal made since Alberta's whistleblower protection legislation was called into force.



2023

The office concluded an investigation into allegations of medical mistreatment of seven individuals in a provincial correctional centre; the Commissioner acknowledged AHS' commitment to improving the systemic issues identified.

Office of the Public Interest Commissioner

Financial Statements

March 31, 2024

OFFICE OF THE PUBLIC INTEREST COMMISSIONER

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 Public Interest Commissioner, 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 Public Interest Commissioner 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 Public Interest 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 Office of the Public Interest 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 Office of the Public Interest 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 Office of the Public Interest 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 Office of the Public Interest 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 Office of the Public Interest 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 2, 2024
Edmonton, Alberta

OFFICE OF THE PUBLIC INTEREST COMMISSIONER
STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget	Actual	Actual
Expenses - directly incurred (Note 2(b), 5 and schedule 2)			
Salaries, wages and benefits	\$ 818,000	\$ 782,242	\$ 668,762
Supplies and services	592,000	582,091	447,848
Program - operations	1,410,000	1,364,333	1,116,610
Cost of operations	<u>\$ (1,410,000)</u>	<u>\$ (1,364,333)</u>	<u>\$ (1,116,610)</u>

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, 2024

	2024	2023
Financial assets		
Accounts receivable	\$ 1,420	\$ -
	<u>1,420</u>	<u>-</u>
Liabilities		
Accounts payable and other accrued liabilities	45,261	9,132
Accrued vacation pay	60,886	60,179
	<u>106,147</u>	<u>69,311</u>
Net debt	<u>(104,727)</u>	<u>(69,311)</u>
Non-financial assets		
Prepaid expenses	6,945	20,089
	<u>6,945</u>	<u>20,089</u>
Net liabilities	<u>\$ (97,782)</u>	<u>\$ (49,222)</u>
Net liabilities at beginning of year	\$ (49,222)	\$ (70,673)
Cost of operations	(1,364,333)	(1,116,610)
Net financing provided from General Revenues	1,315,773	1,138,061
Net liabilities at end of year	<u>\$ (97,782)</u>	<u>\$ (49,222)</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, 2024

	2024		2023
	Budget	Actual	Actual
Cost of operations	\$ (1,410,000)	\$ (1,364,333)	\$ (1,116,610)
Decrease/(Increase) in prepaid expenses		13,144	(19,559)
Financing provided from General Revenues		1,315,773	1,138,061
(Increase)/decrease in net debt		\$ (35,416)	\$ 1,892
Net debt at beginning of year		(69,311)	(71,203)
Net debt at end of year		<u>\$ (104,727)</u>	<u>\$ (69,311)</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, 2024

	<u>2024</u>	<u>2023</u>
Operating Transactions		
Cost of operations	\$ (1,364,333)	\$ (1,116,610)
Non-cash items included in net operating results:		
Valuation adjustment- vacation accrual	707	14,857
(Increase)/decrease in accounts receivable	(1,420)	3,345
Decrease/(increase) in prepaid expenses	13,144	(19,559)
Increase/(decrease) in accounts payable and accrued liabilities	<u>36,129</u>	<u>(20,094)</u>
Cash applied to operating transactions	<u>(1,315,773)</u>	<u>(1,138,061)</u>
Financing Transactions		
Financing provided from General Revenues	<u>1,315,773</u>	<u>1,138,061</u>
Change in cash	-	-
Cash at beginning of year	-	-
Cash at end of year	<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

MARCH 31, 2024

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*. 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 is responsible for investigating and managing disclosures of wrongdoings relating to departments and public entities. Recommendations for corrective action may be made when wrongdoing is found. The Office also investigates allegations made by public sector employees who believe they have been reprisal against for participating in a whistleblower investigation.

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 Public Interest Commissioner, which is a legislative office for which the Public Interest Commissioner 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 cost of the operations of the Office is borne by the General Revenue Fund (the Fund) of the Province of Alberta, which is administered by the President of Treasury Board, Minister of Finance. 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 PUBLIC INTEREST COMMISSIONER 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

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:

- 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.

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 financial claims such as advances to and receivables from other organizations, employees, and other individuals.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER 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)

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 prepaid expenses.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER 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)

Non-Financial Assets (Cont'd)

Prepaid Expenses

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

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 Public Interest Commissioner 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.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2024

NOTE 4 FUTURE CHANGES IN ACCOUNTING STANDARDS (Cont'd)

- 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.

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 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.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2024

NOTE 5 SUPPORT SERVICES ARRANGEMENTS (Cont'd)

For 2023-24, the Office's supplies and services expense for services provided by the Office of the Ombudsman was \$450,606 (2022-23 \$375,492).

NOTE 6 DEFINED BENEFIT PLANS (IN THOUSANDS)

The Office participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The expense for these pension plans is equivalent to the annual contributions of \$66 for the year ended March 31, 2024 (2023 \$59).

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). 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

MARCH 31, 2024

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 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	\$ 1,410,000	\$ 1,363,626	\$ 46,374
Capital Investments	-	-	-
	<u>\$ 1,410,000</u>	<u>\$ 1,363,626</u>	<u>\$ 46,374</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.

	<u>2024</u>	<u>2023</u>
Obligations under operating leases, contracts and programs	\$69,844	\$17,763

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

Obligations under operating leases, contracts and programs

2024-25	\$23,825
2025-26	\$23,825
2026-27	<u>\$22,194</u>
	\$69,844

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Senior Financial Officer and the Public Interest Commissioner.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER SALARY AND BENEFITS DISCLOSURE

Schedule 1

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 PUBLIC INTEREST COMMISSIONER
ALLOCATED COSTS

Schedule 2

YEAR ENDED MARCH 31, 2024

Program	2024				2023
	Expenses ⁽¹⁾	Expenses - Incurred by Others		Total Expenses	
		Accommodation ⁽²⁾	Business Services ⁽³⁾		Total Expenses
Operations	\$ 1,364,333	\$ 27,691	\$ 8,000	\$ 1,400,024	\$ 1,152,975

(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.

Edmonton Office
9925 – 109 Street NW, Suite 700
Edmonton, Alberta T5K 2J8

E-mail: info@pic.alberta.ca
Phone: 780.641.8659
Toll Free: 1.855.641.8659
Website: www.yourvoiceprotected.ca



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