

ANNUAL REPORT

2024-2025







To the Honourable Speaker of the Legislative Assembly

The Public Interest Commissioner's office is pleased to present its 12th Annual Report to you and, through you, to the Legislative Assembly.

This 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, 2024, through March 31, 2025.

Respectfully,

Kevin Brezinski

Public Interest Commissioner

October 2025 Edmonton, Alberta







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Public Interest Commissioner

Message from the Public Interest Commissioner



It is my pleasure to present the 2024–2025 Annual Report, which details the efforts of my office to investigate disclosures of wrongdoing and complaints of reprisal made by public sector employees under the Public Interest Disclosure (Whistleblower Protection) Act.

This past year continued the trend of rising cases received by my office, as more employees seek out a safe, independent, and impartial avenue to report workplace issues. In total, we received 241 cases, an increase of 16% from the previous year. Of these, 105 were disclosures of wrongdoing and 22 were complaints of reprisal, representing respective increases of 42% and 69% compared to 2023–2024 figures.

Although our investigations in 2024–2025 did not confirm instances of wrongdoing or reprisal, they allowed us to provide organizations with corrective recommendations designed to improve their procedures and help safeguard them from future issues. Organizations open to these improvements may lower their exposure to risk and contribute to a more accountable public sector.

This past year also saw my office enhance efficiency through a series of initiatives connected to our business plan. These included the development of our online *Complaint Checker*, which helps people better understand what constitutes workplace wrongdoing and the complaint process. We also continued to prioritize our support of designated officers, through case-specific consultations, our annual *Public Interest Disclosure Conference*, and the addition of new resources to our ever-expanding *Designated Officer Toolkit*. In addition, we furthered our educational and outreach efforts by boosting our visibility among public sector employees via conventions, meetings, and other engagements.

An especially noteworthy outcome for 2024–2025 was the publication of results from our survey of Alberta's public sector employees. The survey provided a reliable measure of awareness of our office and whistleblower rights and protections. It also showed that there is considerable work to be done. While the majority of authorities expressed a willingness to inform their staff about our office, most public sector employees do not know where to bring whistleblower complaints or how the Act protects them.



These findings will provide critical input for the mandated legislative review of the Act that is currently underway. The survey satisfies one of 10 recommendations made by the previous Standing Committee on Resource Stewardship during the last legislative review period.

The remaining recommendations are still outstanding, but I hope to see legislative improvements in the future. In June 2025, my office provided a technical briefing to the current Standing Committee, and I look forward to working with the Committee to strengthen the Act. This work will foster an environment where whistleblowers can report wrongdoing without fear, which ultimately increases trust in our government.

To achieve this aim, one of the amendments we will be recommending relates to strengthening confidentiality provisions in the Act. A recent Court of King's Bench decision (*Campbell v Alberta (Public Interest Commissioner*), 2024 ABKB 269) highlighted this issue, noting that, currently, the Act does not "make its confidentiality provisions mandatory or peremptory."

As you will see in this annual report, 2024–2025 was a year of significant achievements. In closing, I would like to thank our essential stakeholders: the whistleblowers for their courage to report actions they believe to be wrong; the authorities whose cooperation with our investigations leads to a better public sector; and to my exceptional staff for their skill and dedication.

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.







Our Mandate and Responsibilities



The Public Interest Commissioner operates independently and ensures public sector employees have a safe, confidential, and trustworthy channel for reporting wrongdoing and reprisals.

Under the *Public Interest Disclosure* (*Whistleblower Protection*) Act (the Act), public sector employees are encouraged to report serious wrongdoing that may threaten the public interest. This includes allegations of gross mismanagement, contraventions of the law, and acts that create a substantial and specific danger to the life, health, or safety of individuals or the environment. We also investigate complaints of reprisal against those who seek advice about the Act, come forward with a disclosure, or participate in investigations.

Protect

- Ensure public sector employees have a safe avenue for reporting wrongdoings that threaten the public interest.
- Safeguard whistleblowers by investigating complaints of reprisal.
- Refer findings of reprisal to the Alberta Labour Relations Board so victims receive remedy.

Investigate

- Assess disclosures impartially and conduct thorough, fair investigations.
- Apply a consistent investigative framework.
- Recommend corrective measures to advance public confidence in the administration of the organization.

Support

- Provide advice, resources, and guidance to organizations, employees, and designated officers.
- Assist employees in navigating disclosure processes.
- Promote and educate on best practices and effective whistleblower policies.

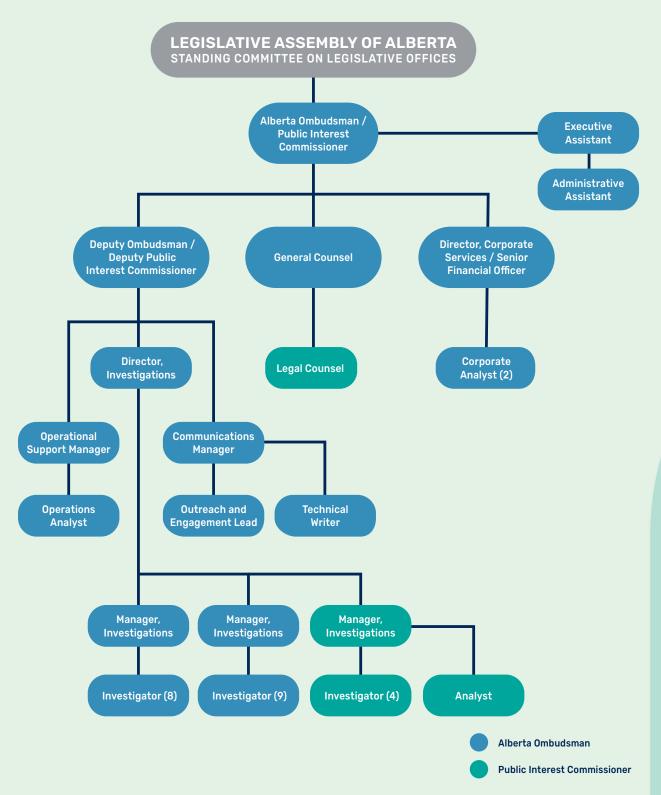
Improve

- Apply informal resolution strategies when appropriate to address issues.
- Encourage organizations to implement meaningful corrective measures to promote shared responsibility.
- Build trust in the public sector by fostering a culture that encourages the reporting of wrongdoing.

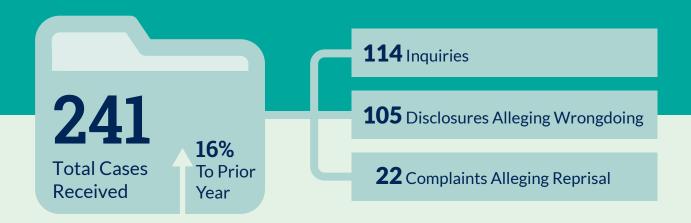
Organizational Chart







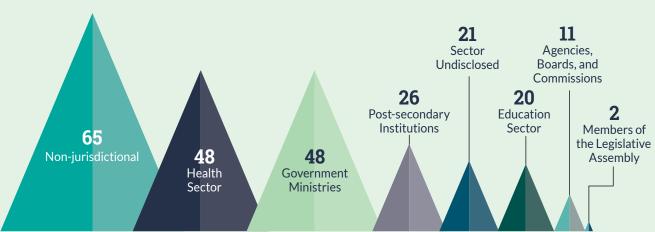
2024-2025 Year at a Glance



Breakdown of Disclosures Alleging Wrongdoing



Cases Received by Sector



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The following information meets the mandatory reporting requirement for 2024–2025 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 perform Commissioner's functions and duties under this Act, setting out	nance of the
(a) the number of general inquiries made to the Commissioner relating to this Act,	114
(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,	105 74 32
(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,	1 1 0 0
(c) the number of investigations commenced by the Commissioner under the Act,	5
(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 (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 an corrective measures, the reasons provided, 	See article on page 26 See articles on pages 18 and 20
(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,	22
(e.1) the number of complaints of reprisals with respect to which the Commissioner finds that no reprisal was taken, directed or counselled,	22
(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	/ None
(g) any recommendations for improvement that the Commissioner considers appropriate.	None

Public Interest Commissioner

Active Investigations



The Commissioner's office has several investigations underway involving potential wrongdoing and reprisal:

- a senior executive whose employment was terminated after declining to participate in wrongdoing;
- the gross mismanagement of public funds connected to a leader's decisions that furthered their personal financial interests;
- a whistleblower who complained of reprisal for reporting wrongdoing;
- a complaint and counter-complaint requiring analysis into protected disclosure and reprisal;
- an employee set up to fail by a supervisor after the employee reported a wrongdoing;
- a toxic work environment that may have negatively impacted patient care; and
- the gross mismanagement of funds related to sole-source contracts, a sponsorship agreement, and CEO expenses. This case also involves an examination of the financial oversight by the organization's Board of Directors.

The outcomes of these investigations will be included in subsequent annual reporting.

Business Plan Highlights

The Public Interest Commissioner's 2024–2025 Business Plan guided our office's priorities for the fiscal year. The results below reflect our achievements in promoting integrity and strengthening trust within the public sector.

Outcome 1

The public sector understands and embraces the role of the Public Interest Commissioner, and effectively addresses wrongdoing.

In last year's annual report, we announced that our office had conducted a survey of thousands of public sector employees on the topic of awareness of our office as well as whistleblower rights and protections. The 2024 survey established a benchmark, validating the need for ongoing outreach and engagement about the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act).

While the survey results indicate more work is needed to bolster awareness of our office, we also experienced a 26% increase in web traffic this year, a positive sign of progress that validates our ongoing efforts.

Three-Year Comparison of New User Traffic to Website





Additional examples of our engagement efforts in 2024-2025 include:

- the development of a new process map and information guide, to be published in the 2025–2026 fiscal year, designed to help employees and organizations better understand how we manage and investigate complaints;
- the promotion of Whistleblower Awareness Day, via both social media and the internal communications channels of numerous public sector organizations;
- the creation of a LinkedIn profile providing us with a platform for sharing information about our office: and
- the presentation of information about our office at teachers' conventions attended by tens
 of thousands of public sector employees and meeting with a range of organizations (see
 Spreading Awareness in 2024–2025 for more on this subject).

Outcome 2

Designated officers have the competencies to effectively assess and investigate wrongdoings.

Our office continues to prioritize supporting designated officers, who receive and investigate complaints of wrongdoing within their organizations. The support of designated officers occurs through day-to-day interactions where we provide advice and resources as well as strategic initiatives, which this year included:

- sharing and reviewing the survey results;
- targeted engagement in organizations that required additional support and training;
- our office's annual *Public Interest Disclosure Conference*, attended this year by more than 40 designated officers. The conference covered a wide range of topics, including the impact of recent court decisions on whistleblower confidentiality; and
- the expansion and promotion of the *Designated Officer Toolkit*, our online repository of resources. This year, we published updated interview and investigation plan templates and a resource to assist in analyzing disclosures.

Outcome 3

The Public Interest Commissioner's office will conduct timely, thorough, and procedurally fair investigations into allegations of wrongdoing or reprisal to ensure accountability and transparency within the public sector.

We are focused on continuously improving our efficiency and effectiveness in managing and investigating public interest disclosures, and we are always looking for ways to enhance our investigations.

Highlights of our work to expand our investigative capabilities in 2024–2025 include:

- the launch of the *Complaint Checker*, our new online tool that helps users determine whether their concern is a potential wrongdoing that can be investigated by our office. In the event that we are not the right office to investigate a particular concern, the *Complaint Checker* refers users to other, more appropriate complaint mechanisms and authorities;
- the creation of information sheets for complainants, witnesses, and alleged wrongdoers to clarify our process from the beginning of an investigation. Use of the information sheets has been incorporated into our standard process for investigations in the 2025–2026 fiscal year;
- the development of a revised complaint form to elicit more useful and structured information relevant to a complaint or disclosure;
- the introduction of an expedited review process to identify complaints that fall outside of our mandate and jurisdiction;
- outreach to the Provincial Security and Intelligence Office to obtain a broader understanding and information about intelligence tools and privacy concerns that can help our investigations;
 and
- a thorough review of our Operational Policy and Procedures to identify efficiencies and ensure that processes comply with best practices and current case law relative to procedural fairness.

Outcome 4

The Public Interest Commissioner's office will support the development of best practices and standards within the context of public interest disclosure in Canada.

The Public Interest Commissioner places a high value on both staying abreast of developing trends in the field of public interest disclosures and contributing to advancements in the discipline. In 2024–2025, our office's activities included the following:

- cooperation with the Centre for Free Expression, who this year published the Assessment of Alberta's Whistleblower Protection Legislation. This timely report outlined challenges and opportunities for the Act ahead of its third scheduled legislative review, such as the importance of strengthening whistleblower protections;
- positioning the office to provide technical advice and recommendations for improvements during the mandated review of the Act. In preparation, we conducted research and revisited the outcomes from the 2020 legislative review. We also included the article, Enhancing Whistleblower Legislation: Key Considerations for Upcoming Review in last year's annual report; and
- professional development initiatives, such as attendance at the national conference for public interest disclosure and integrity commissioners in St. John's, Newfoundland. In addition, we targeted training for our team in areas including enhanced writing, analysis, and decision-making.



Whistleblower protection reinforces the principle that safe and respectful workplaces serve the broader public interest—strengthening trust, improving workplace culture, and ensuring organizations remain accountable.

In the Commissioner's 2023–2024 Annual Report, we featured an article on ways to strengthen and enhance the *Public Interest Disclosure* (Whistleblower Protection) Act (the Act). Specifically, we discussed how the lack of protection from civil liability and the absence of a guarantee of confidentiality created obstacles to disclosures. Further, we suggested widening the Act's scope, to encourage a broader range of disclosures from people such as former and non-employees.

In 2024–2025, we tracked numerous instances where employees chose not to make a formal disclosure, or withdrew from investigations, due to concerns with confidentiality and lack of protection from civil liability. The following examples demonstrate how these types of fears prevented full and open disclosure:

- In one specific case, 10 witnesses asked to withdraw from an investigation into allegations of gross mismanagement of employees, citing concerns with confidentiality and fear that the alleged wrongdoer would take civil action against them. Ultimately, we ceased our investigation partly due to the witnesses' withdrawal and partly because the alleged wrongdoer left the organization.
- In another case, a senior executive declined to be interviewed because of reservations about whether procedural safeguards fully prevent unintended breaches of confidentiality.
- In another instance, an employee resigned from a publicly funded corporation and called our office to inquire about filing a complaint about a toxic work culture. However, as a non-employee, the protective provisions of the Act no longer applied. Without protection under the Act, she did not proceed, citing feeling threatened with reputational damage or blacklisting.
- Eight other cases this past year featured whistleblowers or potential whistleblowers raising concerns about civil litigation due to the non-disclosure clauses in severance agreements.

As these cases demonstrate, would-be whistleblowers were deterred from reporting, limiting the Act's ability to fulfil its intended purpose. They also suggest public service employees are skeptical about the effectiveness of the Act's protections.

As of this writing, the Act is undergoing legislative review. Our office looks forward to working with the Standing Committee on Resource Stewardship to recommend improvements to the Act that assure whistleblowers and witnesses they are protected when they come forward.





Designated officers play a pivotal role in the success of the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act). Similar to the Public Interest Commissioner, designated officers are responsible for providing advice to employees about the Act, receiving public interest disclosures, and conducting investigations into alleged wrongdoing in their organizations.

A core focus of our work is to provide support to designated officers. We accomplish this by providing advice and guidance on case-specific matters, helping interpret the Act, and leading training and awareness initiatives. As a result of our efforts, more designated officers are turning to the Commissioner's office for advice and support.

How We Support Designated Officers

Public Interest Disclosure Conference

This annual event is designed to equip designated officers with the knowledge and tools they need to help employees understand how to report wrongdoing and how whistleblowers are protected from reprisal. The 2024–2025 conference consisted of a half-day series of virtual sessions, covering topics that included: whistleblower confidentiality; assessing credibility; the need for ongoing education about whistleblower rights and protections; and more.

Designated Officer Toolkit

The Designated Officer Toolkit is our online destination for information and resources. In 2024–2025, the toolkit expanded to include *Identifying Barriers to Reporting Workplace Wrongdoing*, the results of our expansive survey of Alberta's public sector employees on their awareness of our office and whistleblower rights and protections.

Guidance on Cases

Throughout the year, we provide case-specific support and advice on a wide range of matters to designated officers within various public sector organizations.

Our goal is to continue building relationships with designated officers so they recognize the Commissioner's office as a resource to help them navigate the Act and manage public interest disclosures within their organizations.



One of the key initiatives from this past year was the 2024 survey, *Identifying Barriers to Reporting Workplace Wrongdoing*. This survey was created by the Public Interest Commissioner's office as one of the recommended ways to enhance the *Public Interest Disclosure* (Whistleblower Protection) Act (the Act).

The survey targeted public sector employees to gauge awareness of the Public Interest Commissioner's office and gain insights into factors that may inhibit people from coming forward when they perceive wrongdoing at work.

Key insights from over 4,300 responses included the revelation that one in three public sector employees were unlikely to report wrongdoing. The main barriers to reporting included fear of reprisal, lack of confidentiality, and skepticism about effecting change.

The survey highlighted the need for continued efforts to build awareness among authorities and public sector employees. In 2024–2025, the Public Interest Commissioner's office had a productive year promoting best practices and encouraging whistleblowers to come forward through a range of educational and awareness initiatives.



Annual Conventions: the office engaged with teachers across Alberta at the annual Edmonton and Calgary Teachers' Conventions. These events provided a valuable opportunity to raise awareness about the Act within a sector that, according to our 2024 survey, remains largely unfamiliar with the office and its mandate.



Sharing Expertise: the office continued to support and guide entities by sharing expertise on the Act. This past year, for example, we hosted a session at the Association of Independent Schools & Colleges in Alberta's Fall Leadership Convention. The session was presented to senior leaders of independent schools and focused on the benefits of viewing whistleblower protection as a risk management tool rather than only a legislative requirement.



Meet and Greets: staff from the Public Interest Commissioner's office met with the Public Safety and Emergency Services, Provincial Security and Intelligence Office. The meeting was an introduction between both offices, strengthening discussions around privacy and data handling.

Case Summaries

The following case summaries are examples of the investigative work conducted by the Commissioner's team in 2024–2025.

Not all disclosures require a formal investigation. An informal resolution process can often produce timely and effective results beneficial to all parties.

When a case does call for an investigation, our office proceeds in a fair and thorough manner. Investigations involve gathering relevant records from multiple sources, interviewing those involved to elicit details about the alleged events, and conducting digital forensics when necessary.

After an investigation is complete, we prepare a written report with the Commissioner's findings and the reasons for the findings, including any recommendations deemed appropriate. The Commissioner also monitors the implementation of recommendations and corrective measures.

In 2024–2025, the Commissioner did not find instances of wrongdoing or reprisal, yet provided a number of recommendations to help public agencies remedy issues that if left unaddressed, could result in serious wrongdoing



A Whistleblower's Disclosure Leads to Change

One of the biggest cases of the year showed the effectiveness of the *Public Interest Disclosure* (Whistleblower Protection) Act (the Act) in practice.

A whistleblower disclosed alleged wrongdoings by the President and Chief Executive Officer (the CEO) of a post-secondary educational institution. The alleged wrongdoings were related to the gross mismanagement of a foreign student recruitment initiative. The CEO allegedly implemented the initiative in a reckless manner; incurred excessive travel expenses in pursuit of the recruitment program; and later directed staff to delete emails critical of the program. Finally, the disclosure stated that the CEO had harassed employees as part of creating a climate of fear and intimidation.

The whistleblower brought these serious concerns to the Commissioner. Our office opened an investigation into the potential gross mismanagement of the delivery of a public service; the gross mismanagement of public funds; the gross mismanagement of employees; and contraventions of privacy legislation.

We brought the allegations to the attention of the school's Board of Governors (the Board). The Board engaged a law firm to conduct a thorough investigation. The Board agreed to undertake its investigation under the parameters of the Act, thereby affording whistleblower protection to the employees involved. The Commissioner provided advice when needed and reviewed the outcome of the investigation. This model of cooperation resulted in a thorough investigation, permitted the organization to manage the matter under the oversight of the Commissioner, and reduced the potential for perceptions of bias with the Board investigating its CEO.

The Board-directed investigation determined that wrongdoing had occurred. The investigation concluded that the CEO had: grossly mismanaged the delivery of a public service; incurred travel expenses that resulted in a gross mismanagement of public funds; harassed an employee in a manner that constituted a gross mismanagement of employees; and contravened privacy legislation.

The Board accepted recommendations that addressed the findings including investing in additional training on the school's *Procurement Policy*, *Trade Agreements*, *Respect in the Workplace Policy*, and Occupational Health and Safety requirements.



- 1. Regular, impartial evaluations of the CEO.
- 2. Amending procurement policies to include safeguards that would prevent staff and leadership from engaging in non-compliant practices.
- 3. Reporting breaches of privacy legislation to the Information and Privacy Commissioner and Minister of Justice, in accordance with the organization's Safe Disclosure Policy.
- 4. Amending the organization's Safe Disclosure Policy to direct whistleblower complaints to either the school's designated officer or the Commissioner.

The Board accepted the recommendations, and our office looks forward to supporting the organization as they implement preventative measures.

When whistleblowers bring allegations of wrongdoing to our office, or to their organization's designated officer, they are protected and an independent, impartial investigation can proceed. In this instance, the allegations were confirmed and the subsequent recommendations will lead to the strengthening of internal policies and procedures.

Strengthening Trust: Enhancing Transparency in Public Spending

Another major case from the past year showcased the importance of transparency and policy safeguards when organizations spend public funds.

A whistleblower contacted our office with concerns about a sole-source contract between a public post-secondary institution (the University) and a U.S.-based business offering executive-level HR consulting services. The business owner, a former University executive, was providing services under the contract. The whistleblower was concerned about the secretive nature of the contract, which appeared to bypass the University's procurement practices and violate provincial legislation that capped executive compensation for public institutions.

Our office opened an investigation into these serious allegations to determine whether the contract violated provincial law or involved gross mismanagement of public funds or services.

The Commissioner found no wrongdoing by the University. The investigation determined that the University faced significant pressures, including leadership turnover, when it entered the contract. The Commissioner found that the University's President, at the time, exercised due diligence in preparing the contract and was guided by his assessment of the University's best interests amid the ongoing challenges. The contract also complied with provincial legislation, because the former executive had relocated to the U.S. and was no longer an employee of the University.

While there was no wrongdoing, the Commissioner identified the need to improve and update the University's procurement policies. The investigation found that these policies were outdated and had previously been bypassed by senior executives in relation to other sensitive contracts. Ultimately, the uncertainty created by the policy resulted in reduced transparency concerning the institution's use of public funds and impacted trust among employees. Procurement policies should guide decisions at all levels of an organization and are particularly important at the executive level where spending authority is greater.

To address these issues, the Commissioner made three recommendations: 1. Establish clear guidelines for permissible deviations from policy and contract negotiations; 2. Update the outdated procurement policies to reflect actual practices; and 3. Create a policy to balance confidentiality with transparency for publicly funded contracts. Finally, the Commissioner noted that improved succession planning for the University's senior leadership could have mitigated the issues found in this case. Although no wrongdoing was identified, this case underscored the importance of maintaining current and consistent procurement policies to uphold trust and transparency in public spending. Annual Report 2024

Investigating a Risk to the Environment

In 2024–2025, we closed a multi-year investigation related to a program for the protection of woodland caribou in northern Alberta, which the Government of Canada had classified as a "species at risk."

The case started in spring 2020, when our office received a disclosure related to the Ministry of Alberta Environment and Parks, now known as Environment and Protected Areas (the Department). The whistleblower reported on the Department's use of a toxic substance, strychnine, to control the number of wolves who prey on caribou. The Department's use of strychnine was an aspect of *Alberta's Caribou Recovery Program* (the Program).

The whistleblower contended that the Department had mismanaged the administration of the strychnine. Specifically, the complaint was that strychnine-laced baits were left in the environment, that the sites used for the strychnine were not adequately maintained, and that carcasses poisoned by the strychnine were not being properly collected. According to the whistleblower, the wrongful deployment of the strychnine resulted in the unnecessary deaths of animals scavenging on the baits and poisoned carcasses.

After a thorough assessment of the complaint, we referred the matter to Health Canada, which regulates pesticide use. Health Canada's review left unanswered questions, so our office launched an investigation.

The investigation initially considered whether the Department created a substantial and specific danger to the environment or to the life, health, or safety of individuals. Over time, the investigation expanded to consider whether the Department's administration of the program constituted the gross mismanagement of the delivery of a public service.

The investigation focused on the Department's operation of the Program between 2017 and 2021. We evaluated the complainant's evidence, conducted interviews with relevant witnesses, and reviewed extensive documentary evidence including records, reports, articles, and correspondence. The investigation did not consider the merits of the ongoing practice but focused on whether the Department's management of the Program amounted to a wrongdoing.



The Commissioner found that the weight of the evidence did not support a finding of wrongdoing. The evidence showed that the Program generally complied with the product registration issued by Health Canada, albeit at times to a minimal standard. And while the Department's administration of the Program was not without fault, the Commissioner found that it did not meet the threshold to be considered a wrongdoing under the *Public Interest Disclosure* (Whistleblower Protection) Act.

While the Commissioner did not find a wrongdoing, he identified areas of concern in the Program's management. To help provide the Department with guidance should they consider implementing a toxicant program in the future, the Commissioner offered the following five observations:

- 1. If the use of a toxicant is approved by Health Canada, follow all Health Canada label restrictions explicitly.
- 2. Prior to the use of toxicants as part of a toxicant program, written and detailed policies and procedures must be in place. This is necessary for transparency and to ensure consistent and safe administration of any toxicant program.
- 3. To increase public confidence and ensure transparency, any toxicant program should include procedures for the frequent and regular monitoring of bait sites. Any monitoring schedule and observations should be clearly and consistently documented.
- 4. Prior to the use of a toxicant program, a measured assessment to justify its use should be documented rather than subjective visual observations. The measured assessment should include a robust plan containing procedure, targets, performance measures, and specific guidance for when and how the toxicants may be used.
- 5. To ensure accountability and oversight, the program should be reviewed, and the review evaluated by senior leaders of the Department annually.

Spring of 2020 would be the last time that strychnine would be used for the Program, and Health Canada would eventually cancel the use of strychnine altogether.

The Risk of Ignoring Whistleblower Protections

Last year, an investigation into allegations of wrongdoing raised important questions about the human resource processes necessary for maintaining trust and confidence in the workplace.

The case began when a teacher filed a complaint of wrongdoing with our office, alleging that his principal grossly mismanaged employees, specifically through mistreatment, bullying, and the harassment of himself and other staff. While our office was investigating this complaint, the teacher filed another complaint, this time alleging reprisal, claiming that his employer took disciplinary action against him for being a whistleblower.

The Commissioner found insufficient evidence to support a finding of gross mismanagement, and the results of this investigation were reported in the 2023–2024 Annual Report. When the investigation into the wrongdoing was opened, our investigator advised the principal that he was a subject and cautioned him against taking any action that could be perceived as reprisal. Despite this advisement, the principal filed two professional complaints against the teacher, one with the school district and one with the Alberta Teachers' Association (ATA). Our office investigated four incidents, including the two professional complaints made by the principal, as possible reprisals.

The Commissioner found that in two of the incidents, no reprisal was committed because the actions were not motivated by the teacher being a whistleblower. However, the Commissioner did find that the reason the principal filed the professional complaints was because the teacher was a whistleblower. In other words, the evidence supported a finding that the principal intended to commit the reprisal even though he had been warned not to. The Commissioner concluded his final report by noting:

"Fortunately, as the Internal and ATA Complaints did not proceed, the Complainant did not suffer any adverse employment effects. Had there been an adverse effect on the Complainant's employment or working conditions, my findings may have been different.

I understand that the Internal Complaint remains in abeyance or has been withdrawn without prejudice. To be clear, regardless of the Complaint's status, if further action is taken and my office receives another complaint of reprisal regarding this matter, I would investigate the reprisal allegation."



Resolving a Disclosure and Improving Policy

Even if a whistleblower complaint results in a determination that no wrongdoing has occurred, the complaint can still reveal opportunities to improve policies and procedures.

Our office received a whistleblower disclosure about the Superintendent of an Alberta public school division (the Division). The disclosure was from an anonymous source and alleged that the Superintendent had grossly mismanaged both public funds and employees. The details of the allegations included accusations of nepotism, conflict of interest, and misconduct that created a toxic work culture.

The Commissioner opened an investigation and as a preliminary step informed the Division's Board of Governors (the Board). The Board's position was that the allegations were without merit and were part of a pattern of similar allegations targeting the Superintendent. The Board offered to provide information and records that demonstrated this was the case. Among the documents provided for our evaluation were two *Conflict of Interest* policies (the Policies).

Upon review of the materials provided by the Board, the Commissioner was satisfied that wrongdoing had not occurred. At the same time, the Commissioner identified issues with the Policies. In the Commissioner's assessment, the Policies did not clearly apply to the Superintendent, and the Division did not have any declaration of pecuniary interest from the Superintendent.

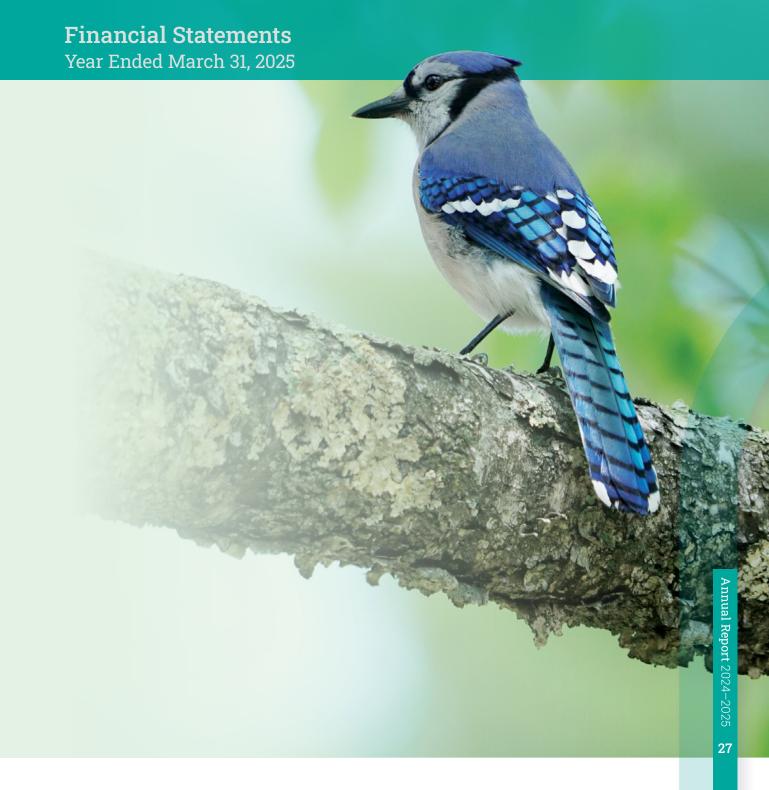
To increase the Policies' clarity and transparency, the Commissioner provided one recommendation, which was accepted and implemented by the Division.

The Commissioner recommended that the Board review the Division's Policies and consider the following amendments:

- a. make the Policies applicable to the Superintendent;
- b. require the declaration of pecuniary interests to be documented and retained in the employee's personnel records; and
- c. require the documentation of mitigating steps taken to avoid a perceived or actual conflict of interest.

The above case shows how openness and transparency with our office can facilitate a quick resolution and avoid a time-consuming investigation.

Office of the Public Interest Commissioner



Public Interest Commissioner

OFFICE OF THE PUBLIC INTEREST COMMISSIONER FINANCIAL STATEMENTS

March 31, 2025

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Schedule 1 - Salary and Benefits Disclosure

Schedule 2 - Allocated Costs



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, 2025, 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, 2025, 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.

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• 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 22, 2025 Edmonton, Alberta

Public Interest Commissioner

OFFICE OF THE PUBLIC INTEREST COMMISSIONER STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2025

	2025			2024		
	Budget (Note 6) Actual		Actual	Actual		
Expenses - directly incurred (Note 2(b), 4 and schedule 2)						
Salaries, wages and employee benefits Supplies and services	\$	854,660 584,950	\$	806,630 632,913	\$	782,242 582,091
Program - operations		1,439,610		1,439,543		1,364,333
Cost of operations	\$	(1,439,610)	\$	(1,439,543)	\$	(1,364,333)

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, 2025

	2025		2024		
Financial assets			_		
Accounts receivable		,486	\$	1,420	
	1	,486		1,420	
Liabilities					
Accounts payable and other accrued liabilities	89	,540		45,261	
Accrued vacation pay	69	,189		60,886	
	158	,729		106,147	
Net debt	(157	,243)	((104,727)	
Non-financial assets					
Prepaid expenses	11	,817		6,945	
		,817		6,945	
	<u> </u>	10()		(07.700)	
Net liabilities	\$ (145	,426)	\$	(97,782)	
Net liabilities at beginning of year	\$ (97	,782)	\$	(49,222)	
Cost of operations	(1,439	•	(1,	364,333)	
Net financing provided from General Revenues	1,391	,899	1,	315,773	
Net liabilities at end of year	\$ (145	,426)	\$	(97,782)	

Contractual obligations (Note 7)

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, 2025

	2025			 2024
	Budget (Note 6)		Actual	Actual
Cost of operations (Increase)/Decrease in prepaid expenses	\$ (1,439,610)	\$	(1,439,543) (4,872)	\$ (1,364,333) 13,144
Financing provided from General Revenues			1,391,899	1,315,773
Increase in net debt		\$	(52,516)	\$ (35,416)
Net debt at beginning of year			(104,727)	(69,311)
Net debt at end of year		\$	(157,243)	\$ (104,727)

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, 2025

	2025	2024
Operating Transactions		
Cost of operations	\$ (1,439,543)	\$ (1,364,333)
Non-cash items included in net operating results:		
Valuation adjustment- vacation accrual	8,303	707
Increase in accounts receivable	(66)	(1,420)
(Increase)/decrease in prepaid expenses	(4,872)	13,144
	44.270	2/ 120
Increase in accounts payable and accrued liabilities	44,279	36,129
Cash applied to operating transactions	(1,391,899)	(1,315,773)
Financing Transactions		
Financing provided from General Revenues	1,391,899	1,315,773
Change in cash	-	-
Cash at beginning of year		
Cash at end of year	\$ -	\$ -

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

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

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 experienced reprisal 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 and Minister of Finance. All cash receipts of the Office are deposited into the Fund and all cash disbursements made by the Office are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

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OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

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, 2025

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

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

Financial Assets (Cont'd)

Accounts Receivable

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

Liabilities

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

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.

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OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

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, 2025.

NOTE 3 FUTURE CHANGES IN ACCOUNTING STANDARDS

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

The Conceptual Framework for Financial Reporting in the Public Sector
The Conceptual Framework is the foundation for public sector financial
reporting standard setting. It replaces the conceptual aspects of Section
PS 1000 Financial Statement Concepts and Section PS 1100 Financial
Statement Objectives. The conceptual framework highlights
considerations fundamental for the consistent application of accounting
issues in the absence of specific standards.

• PS 1202 Financial Statement Presentation

Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

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

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

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 2024-25, the Office's supplies and services expense for services provided by the Office of the Ombudsman was \$440,455 (2023-24: \$450,606).

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OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

NOTE 5 BENEFIT PLANS (IN THOUSANDS)

The Office participates in the multi-employer Management Employees Pension Plan (MEPP), Public Service Pension Plan (PSPP) and Supplementary Retirement Plan (SRP). The expense for these pension plans is equivalent to the annual contributions of \$68 for the year ended March 31, 2025 (2024: \$66).

At December 31, 2024, the MEPP had a surplus of \$1,865,997 (2023: surplus \$1,316,313), the PSPP had a surplus of 6,473,956 (2023: surplus \$4,542,500) and the SRP for Public Service Managers had a deficit of \$25,325 (2023: deficit \$21,343).

The Office also participates in the multi-employer Long Term Disability Income Continuance Plan. At March 31, 2025, the Management, Opted Out and Excluded Plan reported a deficit of \$775 (2024: deficit \$6,855). The expense for this plan is limited to the employer's annual contributions for the year.

NOTE 6 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 15, 2023. The following table compares the office's actual expenditures, excluding non-voted amounts such as amortization, to the approved budgets:

	Vo	Voted budget		Actual		Unexpended	
Operating expenditures	\$	1,439,610	\$	1,431,240	\$	8,370	
	\$	1,439,610	\$	1,431,240	\$	8,370	

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

NOTE 7 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>2025</u>	<u>2024</u>
Obligations under operating leases,		
contracts and programs	\$94,403	\$69,844

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

Obligations under operating leases, contracts and programs

2025-26	\$33,287
2026-27	31,571
2027-28	29,545
	\$94,403

NOTE 8 APPROVAL OF FINANCIAL STATEMENTS

The Senior Financial Officer and the Public Interest Commissioner approved these financial statements.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER SALARY AND BENEFITS DISCLOSURE

YEAR ENDED MARCH 31, 2025

		2025					2024	
	Bas	se Salary ⁽¹⁾		her Cash enefits ⁽²⁾		ther Non- Cash enefits ⁽³⁾	Total	Total
Senior Official (4)(5)								
Ombudsman / Public Interest Commissioner	\$	270,554	\$	-	\$	75,998	\$ 346,552	\$ 319,166
Executive (5) (6) Deputy Ombudsman / Deputy								
Public Interest Commissioner		206,577		114		50,007	256,698	202,280
	\$	477,131	\$	114	\$	126,005	\$ 603,250	\$ 521,446

- (1) Base salary is comprised of regular salary.
- Other cash benefits include vacation payouts, employee service milestone cash awards and lump sum payments.
- 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.
- Other non-cash benefits for the Ombudsman/Public Interest Commissioner paid by the Office also include \$10,073 (2024: \$10,300) for lease, fuel, insurance, and maintenance expenses for an automobile provided. The Ombudsman/Public Interest Commissioner receives an automobile taxable benefit based on personal usage.
- 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 2024-25 and 2023-24.
- The position was occupied by two individuals during the year end as the incumbent commenced on April 15, 2024 and the first individual retired on July 9, 2024.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER ALLOCATED COSTS

YEAR ENDED MARCH 31, 2025

2025

		2024			
Program	Expenses (1)	Accommodation ⁽²⁾	Total Expenses		
Operations	\$ 1,439,543	\$ 28,126	\$ 9,000	\$ 1,476,669	\$ 1,400,024

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

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

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

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