



**Public Interest
Commissioner**
of Alberta

ANNUAL REPORT 2025–2026







Public Interest Commissioner *of Alberta*

To the Honourable Speaker of the Legislative Assembly

The Public Interest Commissioner's office is pleased to present its 13th 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, 2025 through March 31, 2026.

Respectfully,

A handwritten signature in dark ink, appearing to be 'KB' with a stylized flourish extending from the end.

Kevin Brezinski
Public Interest Commissioner

October 2026
Edmonton, Alberta

We acknowledge that the Public Interest Commissioner operates on the traditional and ancestral land of the First Nations, Métis, and Inuit Peoples.

We are grateful to work and reside on Treaty 4, 6, 7, 8, and 10 territories and are committed to building strong and positive relationships with Indigenous Peoples as we move forward towards reconciliation.

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Message from the Public Interest Commissioner

I am pleased to report on the work of my office for fiscal year 2025–2026, my fourth year as Alberta’s Public Interest Commissioner. Broadly, this year underscored the important role of whistleblowers and whistleblower protections in our public sector. When people can confidently raise concerns and see them addressed fairly, authorities are held accountable, public trust grows, and the public interest is protected. My office advances this vision through independent oversight and protection for those who come forward.



This year marked the highest number of cases ever recorded in the office's 13-year history. Cases have increased steadily each year I have been in office, growing 86% since I became Commissioner. Under the *Public Interest Disclosure (Whistleblower Protection) Act*, my office received a total of 269 cases in 2025–2026, an increase of 12% over 2024–2025. Of these, 118 were disclosures of wrongdoing and 19 were complaints of reprisal.

My office has responded to the growing demand for our services through strategies laid out in our business plan. These include enhancing the skills of our investigators, increasing our efficiencies, and leveraging digital technologies such as AI.

We also focused on informal resolutions, which can often result in timely and positive outcomes. While we did not have findings of wrongdoing this year, this annual report recounts numerous examples of authorities improving policies, reviewing and updating procedures, and accepting advice from my office on effective ways to handle disclosures.

Our support of public entities' whistleblower programs also relies on outreach efforts designed to increase awareness among public sector employees. This report details those engagements as well as traffic increases to our website.

We also continued to work closely with designated officers, including hosting the annual *Public Interest Disclosure Conference* and growing the resources in our *Designated Officer Toolkit*. New this year, we developed an online tool for designated officers to submit requests for guidance on managing disclosures under the Act.

Notably, the Act underwent its third legislated review in 2025–2026, and my office contributed a detailed submission and provided an expansive technical briefing to the Standing Committee on Resource Stewardship responsible for the review. The Committee made 13 recommendations, and I look forward to working with legislators to strengthen the Act.

I firmly believe that improving the Act requires stronger whistleblower protections. This report includes a story about a precedent-setting Court of Appeal ruling involving one of our investigations with far-reaching implications for whistleblower protection frameworks. I am optimistic that, by reinforcing the importance of confidentiality, the Court's ruling will lead to increased protections and improved policies.

Another source of optimism this year was found in the collaborative relationships that yielded positive, timely results. As a way of celebrating these achievements, this year I have introduced the *Whistleblower Protection Excellence Award* and recognized Northern Alberta Institute of Technology for their efforts.

In closing, I would like to further commend the whistleblowers who inspire our work, the openness of authorities who seek to improve, and my hard working and knowledgeable staff for their diligence.

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

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.

Impartiality

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

Independence

Achieving our mandate without yielding to external pressures or interference.

Innovation

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

Who We Are

Enacted in 2013, the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act) provides a safe avenue for employees to report concerns of wrongdoing and provides protection against reprisal.

The Act establishes the Public Interest Commissioner as an independent Officer of the Legislative Assembly of Alberta, responsible for conducting impartial investigations and making recommendations for corrective measures where appropriate.

The Commissioner also supports strong public interest disclosure regimes in public sector organizations across a jurisdiction that includes:

- Provincial government ministries
- Agencies, boards, and commissions
- The health sector
- The education sector
- Post-secondary institutions
- Offices of the Premier, Ministers, and Members of the Legislative Assembly
- Offices of the Legislature

The Commissioner's investigations and recommendations foster accountability and promote a culture of transparency that benefits all Albertans.

How We Work

The *Public Interest Disclosure (Whistleblower Protection) Act* (the Act) provides a safe avenue for public sector employees to submit disclosures of wrongdoing and complaints of reprisal. Below is a visual representation showing the stages involved in the complaints process.

Intake & Assessment of Complaint



Investigation Steps



Decision & Reporting



Intake and Assessment of the Complaint

Employees report wrongdoings to their designated officers or directly to our office using our online complaint form. Every complaint received by our office is reviewed to determine whether the matter is jurisdictional and whether an investigation is required.

Investigation Steps

The following steps outline our process for investigations.

Informal Resolution Investigations

We attempt to address concerns within our jurisdiction informally and as quickly as possible.

Full Investigations

If a complaint is complex or if informal resolution is not possible, a full investigation may be required.

Investigations integrate the principles of procedural fairness and natural justice into the planning process. Investigations may involve:

- Interviews with a range of subjects, including the disclosers, complainants, respondents, and witnesses;
- Requests for records such as personal information, financial information, confidential records, and individually identifying health information; and
- The office prepares an *Investigation Summary*, which contains the relevant evidence gathered to date. This summary is shared with affected parties to afford them an opportunity to provide additional information.

Referrals to Designated Officers

The Commissioner may determine that a complaint is best managed by the designated officer. In these instances, our office consults the employee who submitted the disclosure before transferring the matter. We also offer advice and guidance to the referred designated officer, who reports the outcome of their investigation to the Commissioner.

Decision and Reporting

Commissioner's Decision

The Commissioner's decision and investigation findings are provided to the chief officer of the organization named in the allegation.

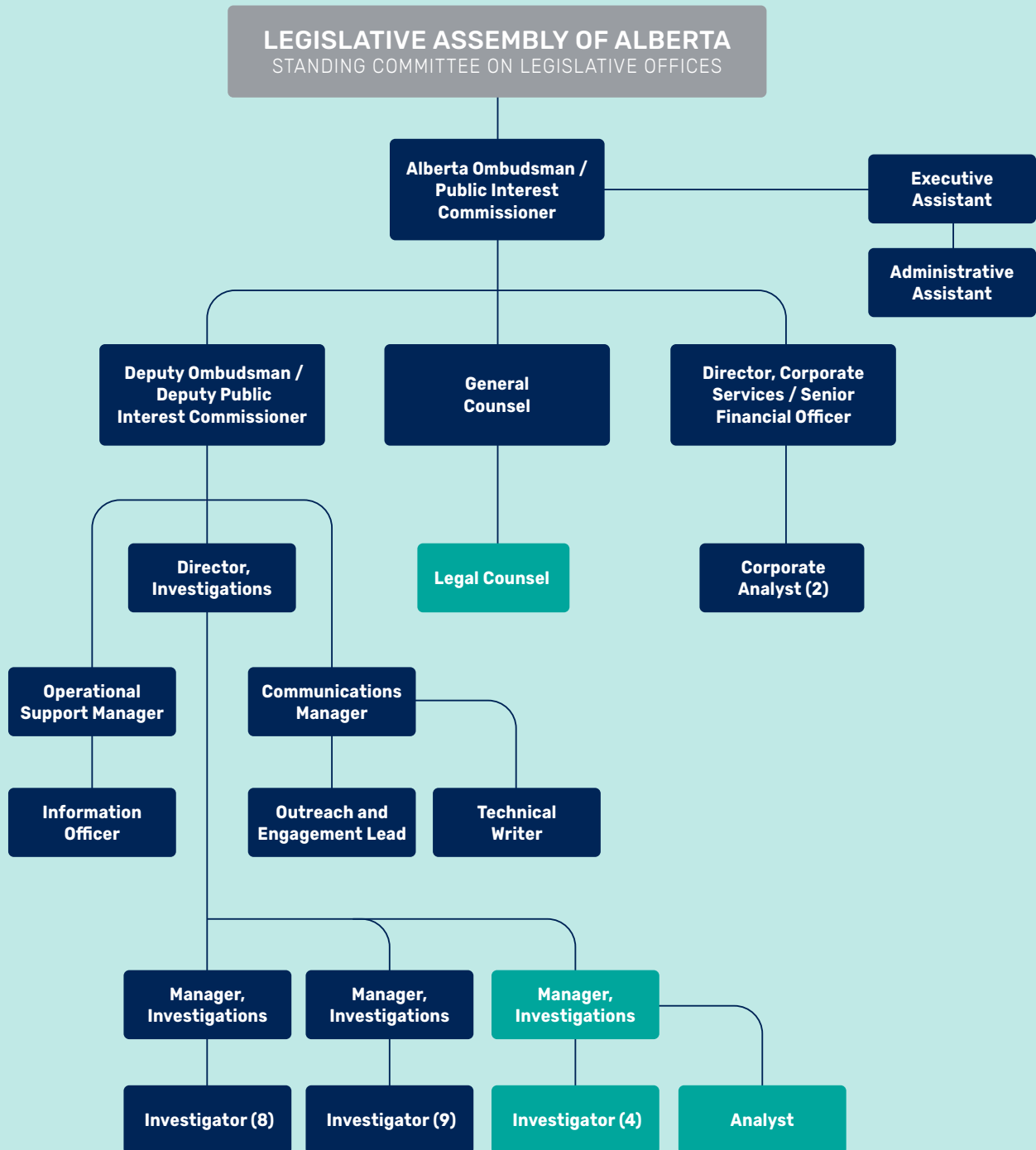
The Commissioner also shares the outcome of the investigation with the disclosers or complainants, and in some instances, other individuals such as the respondents.

The decision includes recommendations, when necessary, designed to correct matters and prevent recurrences. If the Commissioner finds reprisal has occurred, the matter is forwarded to the Alberta Labour Relations Board and to the Minister of Justice.

Public Reporting

The Commissioner may issue a public report if the investigation or any outcomes are in the public's best interest. The annual report also describes wrongdoings, reprisals, recommendations, and whether recommendations were accepted.

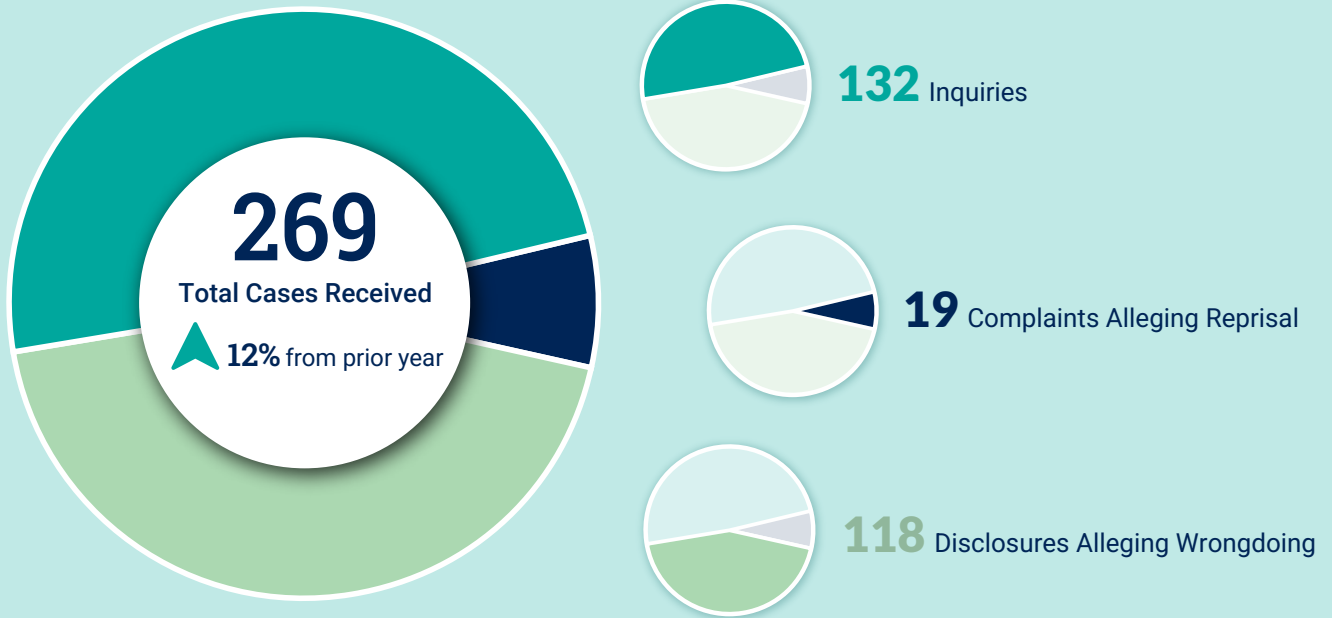
Organizational Chart



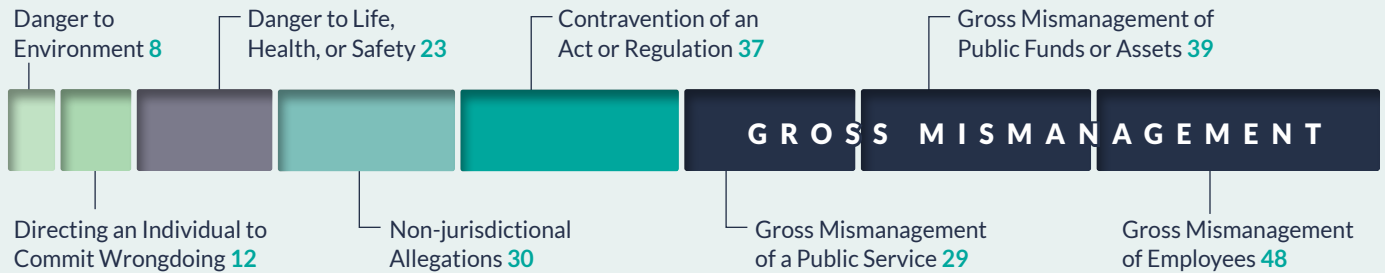
■ Alberta Ombudsman

■ Public Interest Commissioner

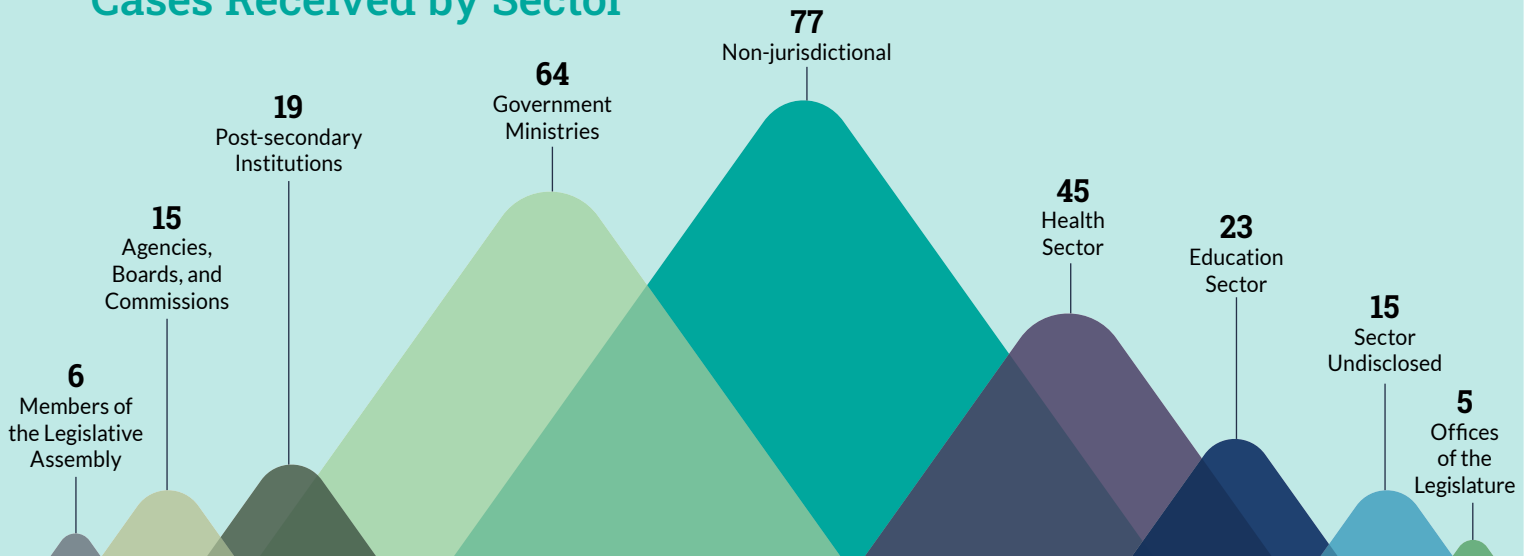
Year at a Glance



Breakdown of Disclosures Alleging Wrongdoing



Cases Received by Sector



The following information meets the mandatory reporting requirement for 2025–2026 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 giving 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,	132
(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,	118 87 36
(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 0 0 0
(c) the number of investigations commenced by the Commissioner under this Act,	3
(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 any corrective measures, the reasons provided,	2 See article on page 20 None
(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,	19 0
(e.1) the number of complaints of reprisals with respect to which the Commissioner finds that no reprisal was taken, directed or counselled,	16
(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 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

*At the conclusion of the fiscal year, 24 disclosures remained under analysis. These cases will be reported on in a forthcoming annual report.

Active Investigations

The Commissioner's office is currently investigating a wide range of allegations of potential wrongdoings and reprisals. The following is a sampling of our active investigations:

- A complaint of reprisal from a senior administrator who alleged that the termination of their employment without cause was a reprisal for having submitted a whistleblower complaint;
- A disclosure about the conduct of a health practitioner, alleging a range of unlawful and unsafe behaviours;
- An anonymous disclosure alleging wrongdoing involving improper conduct including systemic bullying and harassment;
- An investigation into whether a reprisal was committed against an employee for making a disclosure of wrongdoing under the Act;
- An allegation that employees at a remand centre created a substantial and specific danger to the life, health, or safety of inmates;
- An investigation into whether a senior administrator's employment was terminated for declining to participate in a wrongdoing; and
- A disclosure alleging that a senior executive at an educational institution contravened the law, pressured employees to commit wrongdoing, and created a culture of intimidation.



Business Plan Highlights

The Public Interest Commissioner's business plan directed our office's activities in 2025–2026. The following results capture how we promoted accountability, integrity, and trust in the public sector.

Outcome 1

Build awareness: The public sector recognizes the *Public Interest Disclosure (Whistleblower Protection) Act* as the mechanism to effectively deal with wrongdoing in their places of work.

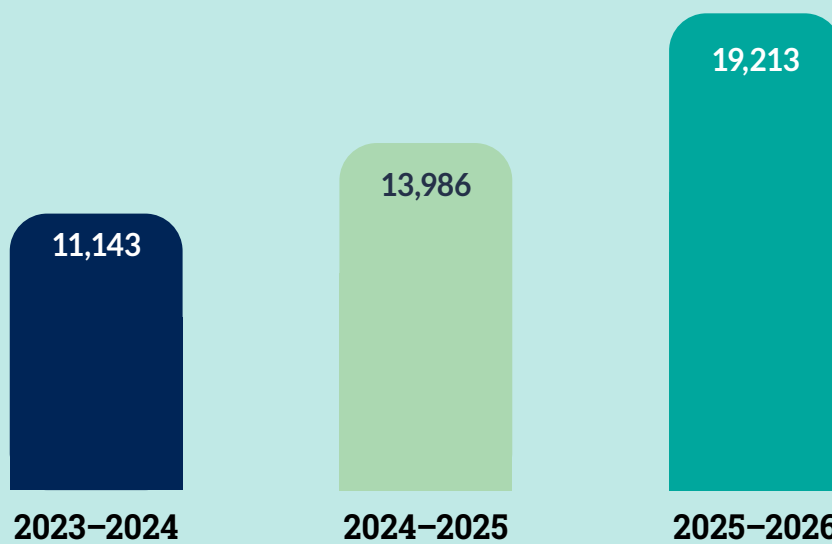
This year we focused on presentations and educational activities in sectors that needed additional awareness of the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act). These engagements afforded us the opportunity to share our expertise with a cross section of employees and managers.

For more information about our office's outreach and engagement efforts in 2025–2026, see the article *Expanding Outreach to Public Sector Employees*.

Providing educational resources for authorities and their employees to improve their understanding of the Act was also a priority for our office. We developed and published three resources explaining what to expect in an investigation. In addition, we posted an article to our website about whistleblower protections following the restructuring of Alberta's healthcare system.

Another goal for 2025–2026 was to increase awareness among public sector employees by increasing new user traffic to our website. We set a target of 10% growth compared to 2024–2025 and significantly exceeded it, with new user traffic increasing by 37% in 2025–2026 and 72% over the past two years.

Three-Year Comparison of New User Traffic to Website



Outcome 2

Designated officers understand their role and work collaboratively with the Commissioner's office to address wrongdoings in the workplace.

We are committed to supporting the work of the designated officers who receive and investigate disclosures of wrongdoing. Our activities in 2025–2026 included the following:

- The office once again planned and hosted the annual *Public Interest Disclosure Conference* designed to ensure that designated officers have a clear understanding of their role. The conference created a focused opportunity to strengthen knowledge, share expertise, and reinforce responsibilities under the Act.
- This year's conference covered a range of topics, such as: the statutory duties and functions of the designated officers; developing and executing sound investigation plans; advice for managing difficult disclosures; the use of AI when conducting investigations; and an overview of the *Designated Officer Toolkit* and resources developed by our office to assist designated officers.
- The office also developed an online tool for designated officers in 2025–2026 that facilitates requests for advice under section 14 of the Act. The tool provides a formal channel for guidance on internal whistleblower procedures and the management of public interest disclosure matters.

Outcome 3

The Public Interest Commissioner's office will conduct timely, efficient, and thorough investigations that are procedurally fair.

As part of our ongoing efforts to continually improve our skills, demonstrate leadership, and enhance our efficiency, the office undertook the following in 2025–2026:

- A thorough review of our *Operational Policy and Procedure Manual* to increase consistency and procedural fairness;
- We continued to focus on increasing our use of informal resolution to manage files;
- We developed and administered a comprehensive survey of the employees from our office and insights gained from the results will help shape future engagement and wellbeing initiatives;
- Events hosted by the Institute of Public Administration of Canada and the Institute of Internal Auditors Edmonton provided professional development opportunities for staff;
- An AI readiness project evaluated the safe and effective integration of AI into our investigative operations; and
- We upgraded our case management platform, which improved case tracking, workflow management, oversight and reporting, all the while helping investigators and decision-makers manage files more effectively.

This year, the Commissioner hosted a national conference of public integrity offices, which was attended by Public Interest Commissioners from across the country. The conference offered an opportunity to improve skills while fostering collaboration and consistency in institutions.

Outcome 4

Amendments to the Public Interest Disclosure (Whistleblower Protection) Act will enhance the protection of whistleblowers while increasing their confidence in the Act.

The Act underwent its legislated review in 2025–2026. This process began in May 2025 when the Standing Committee on Resource Stewardship was charged with reviewing the Act. The Commissioner and representatives from the office subsequently provided a detailed technical briefing to the Committee, and later provided a comprehensive written submission with respect to proposed changes to the Act.

The Commissioner identified opportunities to strengthen Alberta's whistleblower protection framework and improve the effectiveness of the Act. Our recommendations were informed by operational experience, emerging trends, and a comparative analysis of other jurisdictions, ensuring that proposed amendments were practical, evidence-based, and responsive to gaps in the current legislation.

The Committee's final report, *Review of the Public Interest Disclosure (Whistleblower Protection) Act*, was tabled on March 11, 2026. The report includes 13 recommended amendments to the Act. These recommendations outlined:

- expanding and updating several definitions and key terms;
- expanding the Commissioner's jurisdiction to include a range of new sectors;
- extending protections against reprisals;
- protecting whistleblowers from civil liability related to disclosures;
- strengthening confidentiality protections;
- replacing the standard of good faith with a standard of reasonable belief;
- mandating training on the Act by designated officers and employees; and
- requiring the Commissioner's office to provide annual data to the Assembly related to the operation of the Act.

The Committee provided a three-year timeline for these recommendations to come into force. Our office strongly supports recommendations that will improve accessibility, accountability, and confidence in Alberta's public interest disclosure regime. The Commissioner will engage with legislators on the Committee's recommendations while considering factors including our office's ability to effectively carry out its mandate.

Expanding Outreach to Public Sector Employees

Building on the findings of the office's 2024 survey, *Identifying Barriers to Reporting Workplace Wrongdoing*, the Public Interest Commissioner's office continued to focus on increasing awareness of whistleblower protections and making information about the Act accessible to public sector employees. Throughout the year, the office engaged employees, teachers, and designated officers through conferences, presentations, and training sessions.

National Conference of Public Integrity Offices

The office hosted the 2025 conference, bringing together representatives from across Canada to share knowledge, expertise, and approaches to promoting integrity and protecting employees who report wrongdoing.

Fifth Annual Public Interest Disclosure Conference

Building on the success of previous designated officer conferences, the office continued to increase awareness and support designated officers by hosting its annual conference. The conference provided information and practical guidance on the roles and responsibilities of designated officers under the Act, while also providing opportunities to learn about and engage in relevant topics, such as the use of AI and managing difficult disclosures.

Calgary City Teachers' Convention

Participation in the *Calgary City Teachers' Convention* provided an opportunity to engage with educators, answer questions, and raise awareness of whistleblower protections within the education sector.

Training Session for Alberta Teachers' Association

The office delivered a training session for the Alberta Teachers' Association to increase their understanding of the Act and provide advice to staff officers on how to support members in reporting wrongdoing.

Field Services Presentation

A presentation to the Ministry of Education and Childcare's Field Services division provided an opportunity to increase awareness of the Act and the role of the Public Interest Commissioner's office.

Managing Conflicts of Interest in Alberta's Revamped Healthcare Sector

Alberta's healthcare sector has undergone significant change in recent years, including the passage in 2025–2026 of Bill 11, the *Health Statutes Amendment Act, 2025 (No. 2)*. Bill 11 included the introduction of “dual practice,” which created a framework for eligible physicians to provide both publicly insured services and privately paid services.

In Alberta, public healthcare professionals can work, own, or invest in private service providers. These interests are not necessarily improper. However, if not properly managed, conflicts of interest could breach employer policies or professional obligations and, in some cases, constitute wrongdoings under the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act). Even when a person believes they can act impartially, a reasonable perception of conflict may still require disclosure and appropriate management.

By virtue of their position, health professionals may influence referrals, staffing, procurement, service delivery, resource allocation, and planning. A conflict arises when a personal interest may affect, or appear to affect, the medical advice and care provided by a healthcare professional or their exercise of a public duty. Personal interests may be financial or professional, or connected to a business, family member, associate, or affiliated organization.

Conflicts of interest can amount to wrongdoings under the Act, including gross mismanagement of public funds or the delivery of public services. These wrongdoings can undermine the belief that patients are receiving unbiased advice and treatment that is in their best interests.

Examples of potential conflicts of interest, whether real or perceived, that may result in investigations under the Act:

- Referring patients outside established referral processes to a clinic in which the individual providing the referral has a personal interest;
- Influencing waitlists, schedules, service availability, or access to public resources to benefit a personal interest;
- Using confidential information, public resources, staff time, equipment, or facilities to support a private business;
- Taking part in decisions that benefit the decision-maker's privately owned clinic or disadvantage a competing clinic; and
- Using one's public position to influence procurement or organizational policy in a manner that furthers a personal interest.

These scenarios may be reported and assessed under the Act. If wrongdoing is found, the Commissioner may recommend corrective measures that could result in changes to decision-making responsibilities, termination of an appointment or employment, referral to an oversight body such as a regulatory college, or other appropriate measures.

The Commissioner encourages health professionals and public entities to mitigate risks by identifying and managing potential conflicts early. Doing so inspires confidence that healthcare decisions reflect clinical needs, patient outcomes, and organizational priorities, while reducing the risks of wrongdoings that are harmful to the public interest.

Tips for managing potential conflicts of interest

For health professionals:

- Disclose any private interests under organizational policies;
- Seek advice if uncertain whether a personal interest presents a potential conflict of interest;
- Avoid participating in decisions or discussions where a private interest could affect, or reasonably appear to affect, impartial decision making;
- Obtain authorization for any use of public resources, information, facilities, or staff for private ventures; and
- Keep records showing how conflicts were disclosed or managed.

For public sector organizations:

- Encourage early disclosure of potential conflicts so they can be assessed and managed;
- Maintain clear policies and require regular disclosures from employees, leaders, physicians, and contractors;
- Provide conflict-of-interest training and establish safe internal reporting mechanisms, including those available under the Act;
- Assess actual and perceived conflicts and implement documented mitigation plans; and
- Remove conflicted individuals from relevant decisions and monitor compliance.

Public Interest Commissioner Investigation the Subject of Landmark Alberta Court of Appeal Ruling

Earlier this year, Alberta's Court of Appeal delivered a judgment involving one of the Commissioner's investigations that has generated national interest and reinforced the importance of whistleblower protections.

In 2022, an investigation by the Public Interest Commissioner determined that a school superintendent (the Respondent) committed wrongdoing under the Act. The Commissioner found, on a balance of probabilities, that the Respondent grossly mismanaged employees, resulting in "a problem in the culture of the division related to bullying, harassment and intimidation."

The Respondent challenged the report, contending that it was procedurally unfair, biased, and unreasonable. A significant aspect of the Respondent's challenge involved confidentiality. The Respondent argued that it was not possible to adequately respond to the allegations without knowing the identities of the witnesses.

In 2024, the Alberta Court of King's Bench quashed the Commissioner's report. Subsequently, our office filed an appeal.

The judgment, *Campbell v Alberta (Public Interest Commissioner)*, 2026 ABCA 184, overturned the Court of King's Bench ruling, found the investigation was procedurally fair, and restored the Commissioner's report.

The ruling emphasizes the important role confidentiality can play in these investigations, clarifying that if those under investigation know and can meaningfully respond to the allegations against them, witnesses and whistleblowers can remain anonymous. Further, the Court identified confidentiality as a central feature of the Act, noting that "To the extent that [the Act] sets a baseline or a norm, it is non-identification [of witnesses]."

As was reported in last year's annual report, our expansive 2024 survey of Alberta's public sector employees identified concerns about confidentiality and retaliation as the largest barriers to reporting workplace wrongdoing.

Although there remain circumstances where the disclosure of identity may be required, the Commissioner is optimistic this decision will advance whistleblower and witness protections in our investigations.

Case Summaries

Alleged Gross Mismanagement of Public Funds and Public Assets Related to the Sale of School Property

We received a disclosure from a whistleblower about the planned sale of equipment owned by an Alberta school district to a senior employee (the Employee). The whistleblower alleged that the sale would contravene the district's policy and was not in the organization's best interests.

The whistleblower explained that the district was preparing to auction some equipment that was no longer required. However, a senior administrator with the district made a verbal exception to the disposition process, allowing the Employee to purchase some of the equipment directly from the auctioneer before the date of the public auction. The senior administrator further agreed to reduce the price of the equipment below the agreed market value, which would offset a fee and benefit the Employee.

The Commissioner conducted preliminary inquiries into the allegations and the potential gross mismanagement of public funds. Notably, the Employee and the district's senior administration fully cooperated with our investigators and promptly provided all requested records.

Subsequent to our inquiries, the sale to the Employee was quickly reversed and the equipment was sold at public auction for a higher price. The district also informed us that they engaged an external consultant to review and update their policies related to the disbursement of assets, among other finance matters.

The Commissioner was satisfied that the district addressed the alleged wrongdoing and decided that a full investigation was not required. The circumstances of this matter demonstrated that existing policies, while generally sound, were vulnerable to informal decision-making, undocumented exceptions, and conflicted with discretion at senior levels. For these reasons, the Commissioner provided the following recommendations:

1. That the district follow their asset disposition policy to ensure that future decisions are transparent, independently verifiable, and demonstrably aligned with the best interests of the district.
2. Administration indicated that they engaged an external consultant to review and update the district's administrative procedures related to surplus asset disposition and other finance matters to ensure clarity, consistency, and alignment with public sector best practices. The Commissioner requested a copy of this updated procedure once it is finalized.

The Commissioner also commended the whistleblower for coming forward with their concerns and for serving the public interest. This case demonstrated how a timely disclosure can correct potential wrongdoing without the need for a full investigation.

Alleged Wrongdoing Posing an Immediate Threat to a Patient's Safety

An employee at an Alberta hospital submitted a disclosure of workplace wrongdoing involving a doctor's orders. The disclosure expressed urgent concern, alleging that a patient's improper restraint was causing injury and posing an immediate health and safety risk. Due to the nature of the allegations, our office expedited its review of the allegation.

The *Public Interest Disclosure (Whistleblower Protection) Act* (the Act) requires our office to report disclosures involving the imminent risk to life, health, or safety to the appropriate law enforcement agency or to the public entity responsible for controlling or containing the risk.

We quickly learned that the whistleblower had already reported the matter to the police and to Protection for Persons in Care (PPC). The PPC investigates reports of abuse of adults receiving care from service providers identified in the *Protection for Persons in Care Act*.

Having confirmed that the issue was being handled by the proper authority and under suitable statutory frameworks, an investigation was not required. However, our office exercised due diligence by opening and maintaining a line of communication with the PPC until the completion of their investigation and their final decision.

This case demonstrates the Commissioner's role in ensuring that disclosures are managed by the most appropriate oversight bodies, which is especially important when allegations involve imminent risks to health and safety. Further, since the disclosure was made under the Act, the whistleblower also received the Act's legislative protections.

Alleged Gross Mismanagement of Public Funds Involving a Potential Conflict of Interest

We received a disclosure of wrongdoing alleging the gross mismanagement of public funds at an Alberta high school. The allegation was centred around a fundraising initiative managed by a school employee, which involved students selling products made by a specific company.

Through preliminary inquiries, we discovered the initiative did not adhere to the school district's fundraising policies, and it appeared to be operating at a loss, providing no benefit to the students. Further complicating matters, the school's principal had a familial connection to the company that made the products, which presented a potential conflict of interest.

During our review of the matter, we were notified that both the principal and the employee who managed the initiative resigned, and the fundraising initiative was discontinued. During the course of the Commissioner's inquiries, the school also confirmed that it signed an agreement ensuring that future fundraising initiatives would conform with the district's fundraising policies.

Since the individuals connected to the allegations were no longer employed at the school, and considering that the school agreed to align any future fundraising with district policies, the Commissioner considered the matter informally resolved.

Without these corrective measures, the Commissioner may have supported a finding of wrongdoing. School authorities must adhere to policies that outline the rules for fundraising, ensuring that fundraising is for the benefit of the students and free of any conflicts of interest.

Alleged Reprisal Against an Employee at a College

The Commissioner opened an investigation after receiving two complaints of reprisal from a former employee of a college (the Employee). The first was directed at a former colleague; the second was directed at the college.

Central to the case was an internal complaint the Employee submitted to the college alleging workplace bullying and harassment by a colleague. The Employee contended that the internal complaint resulted in adverse working conditions and ultimately the termination of their employment.

Our investigation therefore considered whether the internal complaint was a disclosure of wrongdoing under the Act; whether their employment or working conditions were adversely affected; and whether any adverse effect occurred because of the Employee's complaint.

We conducted a thorough review, which included written and virtual interviews with the parties involved, as well as reviews of email records, policies, and complaint records obtained in accordance with the Act.

Of particular importance in this investigation was how the internal complaint was made. The college used a form that required complainants to select the policies related to their concerns. The policies on the form were the *Code of Conduct Policy*; the *Respectful Workplace and Learning Environment Policy*; and the *Safe Disclosure Policy*.

The Employee submitted their concerns under the *Code of Conduct Policy* and the *Respectful Workplace and Learning Environment Policy*.

Upon receiving the internal complaint, the college made it clear that they would conduct a thorough investigation of the allegation in accordance with the selected policies. The Employee subsequently acknowledged that the matter would be handled as a workplace investigation and reviewed under the college's human resources process.

Our investigation determined that the Employee did not make a disclosure of wrongdoing under the Act. Further, we found no evidence that the Employee expressed interest in submitting the allegation under the Act, or that the college considered, or ought to have considered, the internal complaint to be a disclosure of wrongdoing. In light of these findings, the Commissioner concluded that, on a balance of probabilities, no reprisal occurred because the Employee did not engage in a protected activity under the Act.

The Commissioner also found that the content of the internal complaint suggested an interpersonal dispute and was not related to conduct that appeared to be wrongdoing under the Act.

While reprisal was not found, the Commissioner noted that the college's practice of blending different policies on one form could create confusion and possibly lead some employees to expect reprisal protections under the Act for all internal complaints.

In response, the college separated the processes for public interest disclosures from all other workplace matters. This was a positive and proactive step by the college that will provide clarity for employees in the future.

This investigation highlighted the importance of a clear mechanism for submitting disclosures under the Act. Disclosures of workplace wrongdoing only invoke reprisal protection if they are clearly made as disclosures under the Act.

Reprisals Against Persons Involved in a Disclosure of Wrongdoing

In 2022, the former acting Commissioner found that a school principal committed a reprisal against five individuals who had participated in an investigation by filing professional misconduct complaints against them.

This action contravened the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act), which protects employees who make disclosures of wrongdoing or cooperate with investigations under the Act.

The investigation determined the decision to submit the professional conduct complaints was arrived at through the advice of the Alberta Teachers' Association (ATA), a trusted source of advice and support for its members.

As a result, the Commissioner at the time started an investigation to determine if the ATA counselled the principal to commit a reprisal.

This second investigation found that the ATA based its advice on its interpretation of the *Code of Professional Conduct* in place at the time, which required the teachers to speak to the principal before participating in the Commissioner's investigation. However, the investigation determined that the ATA did not act with malicious intent when providing this advice.

The Act is the legislated mechanism for teachers to confidentially report serious wrongdoing in the workplace and receive protections for doing so. Any interpretation of a professional code that might permit retaliatory measures against whistleblowers would be contrary to the Act and its protective provisions.

Given the circumstances of this case, we perceived an opportunity to educate ATA staff on the Commissioner's mandate, the Act, and especially its protective provisions. The ATA welcomed our guidance and insights, which allowed the Commissioner to resolve the case informally.

Alleged Reprisal Against an Employee for Refusing to Participate in a Wrongdoing

We received a complaint of reprisal alleging that an administrator at a public agency punished an employee (the Complainant) for refusing to participate in wrongdoing.

The administrator allegedly directed the Complainant to perform tasks that the Complainant believed should only be performed by a lawyer. Examples included drafting decisions, providing legal information during hearings, and conducting legal research. The Complainant refused to perform these tasks on the grounds that they contravened the *Legal Profession Act*, which outlines the standards and processes for the practice of law in Alberta.

After refusing the work, the Complainant claimed that he was relieved of some duties and received an increased workload in other areas. Shortly afterward, the Complainant resigned from the position and complained to the Commissioner.

The former Commissioner opened an investigation to determine whether the Complainant was directed to participate in a wrongdoing and, if so, whether the refusal resulted in reprisal.

In addition to interviewing witnesses, including the Complainant, the Commissioner's office reviewed documentary evidence as well as the relevant legislation, which in this case included analysis of the *Legal Profession Act*. Further complicating matters, during the investigation the government agency in question was dissolved and its purview was transitioned to a different agency.

The Commissioner determined that the Complainant was not instructed to contravene the *Legal Profession Act*. The assigned tasks in question were permissible administrative duties and the statute allowed for the exemption of employees who prepared legal documents. Further, we found that any changes to the Complainant's duties or workload were the result of legitimate efforts to address organizational backlog and resource constraints.

The Commissioner found that there was no wrongdoing, and therefore, no reprisal.

This case illustrated how our investigations can become highly complex. This example involved legal analysis and the careful review of evidence, while also considering the evolving circumstances associated with a significant transformation of the public agency involved.

Inaugural *Whistleblower Protection Excellence Award* Spotlights Collaboration

The effective administration of the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act) is the shared responsibility of both the Public Interest Commissioner and Alberta's public sector organizations.



For this reason, our office prioritizes building collaborative relationships with public entities. As a way of highlighting the value of these relationships, for the first time the Commissioner is making space in the annual report to recognize an organization for ensuring a strong and effective whistleblower protection program.

The recipient of the inaugural *Whistleblower Protection Excellence Award* is the Northern Alberta Institute of Technology (NAIT), who this year took extra measures to develop effective whistleblower protection policy in the best interests of its employees.

NAIT took the notable step of seeking guidance on the legal, ethical, and legislative considerations associated with Alberta's whistleblower protection framework before undertaking revisions to its whistleblower policy and procedures. What distinguished NAIT's approach was not only the thoroughness of its review, but also its motivation. Rather than focusing solely on legislative compliance, the institution sought to better understand the intent of the Act and how its requirements could be implemented in a way that would best support employees. Several representatives from the organization participated in discussions with our office, engaging thoughtfully with complex issues, asking insightful questions, and carefully considering the guidance provided.

NAIT updated their *Public Interest (Safe) Disclosure* policy and procedures, using templates provided by our office, and requested a review. After review, we found the updated policy was well written, structured appropriately, and met the requirements of the Act. We provided feedback for further improvements including suggesting some logistical best practices to help with implementation. The organization's final version of its revised public interest disclosure policies and procedures were adopted in September of this year.

NAIT's approach to reviewing and amending its policy demonstrated they saw the benefit of a strong and effective whistleblower protection framework, and that they approached the review from a place of values rather than just legislative obligation.

Each year, we work with public entities by providing a range of services including expert advice on cases, training on a variety of topics related to receiving and investigating disclosures, and help interpreting the Act.

As more organizations take advantage of these services, the Commissioner notes how these collaborations often result in strengthened whistleblower policies, which ultimately increases trust in the public sector. We commend NAIT and all public sector organizations that advanced and safeguarded whistleblower protections this year.

Office of the Public Interest Commissioner

Financial Statements
Year Ended March 31, 2026

OFFICE OF THE PUBLIC INTEREST COMMISSIONER
FINANCIAL STATEMENTS

MARCH 31, 2026

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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, 2026, 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, 2026, 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 Phillip D. Peters FCPA, FCA, KC]
Auditor General of Alberta

July 23, 2026
Edmonton, Alberta

OFFICE OF THE PUBLIC INTEREST COMMISSIONER

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2026

	2026		2025
	Budget (Note 6)	Actual	Actual
Expenses - Directly Incurred (Note 2(b), 4, 8 and Schedule 2)			
Voted:			
Salaries, Wages and Employee Benefits	\$ 857,017	\$ 948,869	\$ 798,327
Supplies and Services	611,385	559,319	632,913
	<u>1,468,402</u>	<u>1,508,188</u>	<u>1,431,240</u>
Not Voted:			
Provision for Vacation Pay	-	15,532	8,303
	<u>-</u>	<u>15,532</u>	<u>8,303</u>
Program - Operations	<u>1,468,402</u>	<u>1,523,720</u>	<u>1,439,543</u>
Cost of Operations	<u>\$ (1,468,402)</u>	<u>\$ (1,523,720)</u>	<u>\$ (1,439,543)</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, 2026

	2026	2025
Financial Assets		
Accounts Receivable	\$ -	\$ 1,486
	-	1,486
Liabilities		
Accounts Payable and Other Accrued Liabilities	111,148	89,540
Accrued Vacation Pay	84,721	69,189
	195,869	158,729
Net Debt	(195,869)	(157,243)
Non-Financial Assets		
Prepaid Expenses	8,819	11,817
	8,819	11,817
Net Liabilities	<u>\$ (187,050)</u>	<u>\$ (145,426)</u>
Net Liabilities at Beginning of Year	\$ (145,426)	\$ (97,782)
Cost of Operations	(1,523,720)	(1,439,543)
Net Financing Provided from General Revenues	1,482,096	1,391,899
Net Liabilities at End of Year	<u>\$ (187,050)</u>	<u>\$ (145,426)</u>

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, 2026

	2026		2025
	Budget (Note 6)	Actual	Actual
Cost of Operations	\$ (1,468,402)	\$ (1,523,720)	\$ (1,439,543)
Decrease/(Increase) in Prepaid Expenses		2,998	(4,872)
Net Financing Provided from General Revenues		1,482,096	1,391,899
Increase in Net Debt		\$ (38,626)	\$ (52,516)
Net Debt at Beginning of Year		(157,243)	(104,727)
Net Debt at End of Year		<u>\$ (195,869)</u>	<u>\$ (157,243)</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, 2026

	<u>2026</u>	<u>2025</u>
Operating Transactions		
Cost of Operations	\$ (1,523,720)	\$ (1,439,543)
Non-Cash Items Included in Net Operating Results:		
Valuation Adjustments	<u>15,532</u>	<u>8,303</u>
	<u>(1,508,188)</u>	<u>(1,431,240)</u>
Decrease/(Increase) in Accounts Receivable	1,486	(66)
Decrease/(Increase) in Prepaid Expenses	2,998	(4,872)
Increase in Accounts Payable and Other Accrued Liabilities	<u>21,608</u>	<u>44,279</u>
Cash Applied to Operating Transactions	<u>(1,482,096)</u>	<u>(1,391,899)</u>
Financing Transactions		
Net Financing Provided from General Revenues	<u>1,482,096</u>	<u>1,391,899</u>
Change in Cash	-	-
Cash at Beginning of Year	<u>-</u>	<u>-</u>
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, 2026

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 administrated 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.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

(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 Offices of the Legislative Assembly budget documents.

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

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

Incurred by Others

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

Financial Assets

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

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

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

(b) Basis of Financial Reporting (Continued)

Financial Assets (Continued)

Accounts Receivable

Accounts receivable are recognized at the lower of 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 are limited to prepaid expenses.

Prepaid Expenses

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

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Continued)

(c) Net Debt

Net debt indicates additional cash required from General Revenues to finance the Office's cost of operations to March 31, 2026.

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.

On April 1, 2029, the Office will adopt PS 3251 Employee Benefits.

- **PS 3251 Employee Benefits**
This standard will replace and consolidate two old standards PS 3250 Retirement benefits and PS 3255 Post-employment benefits, Compensated Absences and Termination Benefits. The application of the standard will improve the understandability of the financial reporting of employee benefits and provide better information for accountability purposes.

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

OFFICE OF THE PUBLIC INTEREST COMMISSIONER NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

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

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

For 2025-26, the Office’s supplies and services expense for services provided by the Office of the Ombudsman was \$429,883 (2024-25: \$440,455).

OFFICE OF THE PUBLIC INTEREST COMMISSIONER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

NOTE 5 BENEFIT PLANS (IN THOUSANDS)

The Office participates in the multi-employer Management Employees Pension Plan (MEPP), Public Service Pension Plan (PSP) and Supplementary Retirement Plan (SRP). The expense for these pension plans is equivalent to the annual contributions of \$80 for the year ended March 31, 2026 (2025: \$68).

At December 31, 2025, the MEPP had a surplus of \$2,101,798 (2024: surplus \$1,865,997), the PSP had a surplus of \$7,706,238 (2024: surplus \$6,473,956) and the SRP for Public Service Managers had a deficit of \$61,574 (2024: deficit \$25,325).

The Office also participates in the multi-employer Long Term Disability Income Continuance Plan. At March 31, 2026, the Management, Opted Out and Excluded Plan reported a surplus of \$90 (2025: deficit \$775). 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 12, 2024, and supplementary estimate approved on November 12, 2025. The following table compares the office's actual expenditures, excluding non-voted amounts such as amortization, to the approved budgets:

	Original Estimate	Supplementary Estimate	Adjusted Voted Estimate	Actual	Unexpended
Operating Expenditures	\$ 1,468,402	\$ 43,000	\$ 1,511,402	\$ 1,508,188	\$ 3,214
	<u>\$ 1,468,402</u>	<u>\$ 43,000</u>	<u>\$ 1,511,402</u>	<u>\$ 1,508,188</u>	<u>\$ 3,214</u>

OFFICE OF THE PUBLIC INTEREST COMMISSIONER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

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>2026</u>	<u>2025</u>
Obligations under operating leases, contracts and programs	\$ 90,439	\$ 94,403

Estimated payment requirements for each of the next three years are as follows:

Obligations under operating leases, contracts and programs

2026-27	\$ 31,591
2027-28	29,565
2028-29	29,283
	<u>\$ 90,439</u>

NOTE 8 COMPARATIVE FIGURES

Certain 2025 figures have been reclassified, where necessary, to conform to the 2026 presentation.

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, 2026

	2026				2025
	Base Salary ⁽¹⁾	Other Cash Benefits ⁽²⁾	Other Non-Cash Benefits ⁽³⁾	Total	Total
Senior Official ^{(4) (5)}					
Ombudsman / Public Interest Commissioner	\$ 287,031	\$ -	\$ 81,243	\$ 368,274	\$ 346,552
Executive ⁽⁵⁾					
Deputy Ombudsman / Deputy Public Interest Commissioner	184,868	-	42,043	226,911	256,698
	<u>\$ 471,899</u>	<u>\$ -</u>	<u>\$ 123,286</u>	<u>\$ 595,185</u>	<u>\$ 603,250</u>

(1) Base salary is comprised of regular salary.

(2) Other cash benefits include vacation payouts, employee service milestone cash awards and lump sum payments.

(3) 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.

(4) Other non-cash benefits for the Ombudsman/Public Interest Commissioner paid by the Office also include \$9,674 (2025: \$10,073) 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.

(5) 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 2025-26 and 2024-25.

OFFICE OF THE PUBLIC INTEREST COMMISSIONER ALLOCATED COSTS

Schedule 2

YEAR ENDED MARCH 31, 2026

Program	2026				2025
	Expenses - Incurred by Others				
	Expenses ⁽¹⁾	Accommodation Costs ⁽²⁾	Business Services ⁽³⁾	Total Expenses	Total Expenses
Operations	\$ 1,523,720	\$ 29,372	\$ 8,000	\$ 1,561,092	\$ 1,476,669

⁽¹⁾ Expenses - Directly incurred as per 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), 1GX – the financial and human resources system, and GOA Learning Center training fees.



**Public Interest
Commissioner**
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