

1977 BILL 62

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Third Session, 18th Legislature, 26 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 62**

**THE AUDITOR GENERAL ACT**

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THE PROVINCIAL TREASURER

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First Reading . . . . .

Second Reading . . . . .

Third Reading . . . . .

## THE AUDITOR GENERAL ACT

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## BILL 62

1977

### THE AUDITOR GENERAL ACT

(Assented to , 1977)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

1(1) In this Act,

(a) "Auditor General" means the Auditor General of Alberta;

(b) "Crown-controlled organization" means

(i) a corporation that is incorporated by or under an Act of the Legislature, other than a local or private Act, one or more but less than a majority of whose members or directors are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown or by any combination thereof, or

(ii) an unincorporated board, commission, council or other body that is not a department or part of a department, one or more but less than a majority of whose members are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown or by any combination thereof,

that is responsible for the administration of public money or assets owned by the Crown, and includes a corporation, more than 50% but less than 100% of whose issued voting shares are owned by the Crown or held in trust for the Crown or are partly owned by the Crown and partly held in trust for the Crown;

(c) "department" means a department as defined in section 1 of *The Financial Administration Act, 1977* and includes

### **Explanatory Notes**

**General** This Bill will create the office of Auditor General which will replace the present office of Provincial Auditor. The Bill will prescribe the powers and duties of the Auditor General and his relationship with the Legislature. Generally speaking, the Auditor General will exercise a "post-audit" function where under the present Financial Administration Act, the Provincial Auditor exercises both "pre-audit" and "post-audit" functions. See also the Bill for The Financial Administration Act, 1977.

**1** Definitions.

- (i) the Ombudsman and the staff of the Office of the Ombudsman,
  - (ii) the Chief Electoral Officer and the staff of the Office of the Chief Electoral Officer, and
  - (iii) the officers and employees of the Legislative Assembly;
- (d) “employee of the Office of the Auditor General” includes a person engaged on a fee basis by the Auditor General;
- (e) “public money” means public money as defined in *The Financial Administration Act, 1977* and includes money forming part of the Treasury Branches Deposits Fund;
- (f) “regulated fund” means a regulated fund as defined in *The Financial Administration Act, 1977* and includes the Treasury Branches Deposits Fund;
- (g) “Select Standing Committee” means the Select Standing Committee on the Office of the Auditor General;
- (h) “voting share” means a share of any class of shares of a corporation carrying full or limited voting rights ordinarily exercisable at meetings of shareholders of the corporation or a share of any class of shares of a corporation carrying voting rights by reason of a contingency that has occurred and is continuing.

(2) Except as provided in subsection (1), words or expressions defined in *The Financial Administration Act, 1977* have the same meaning in this Act.

2(1) There is hereby established a select standing committee of the Assembly called the “Select Standing Committee on the Office of the Auditor General” consisting of 9 members, one of whom shall be the chairman and another of whom shall be the deputy chairman.

(2) The members of the Select Standing Committee and its chairman and deputy chairman shall be appointed at the commencement of each session in the same way that members, chairmen and deputy chairmen are appointed to other select standing committees of the Assembly.

(3) In the absence of the chairman and deputy chairman at a meeting of the Select Standing Committee, the members present shall appoint a member to preside at that meeting.

(4) The Select Standing Committee may, without leave of the Assembly, sit during a period when the Assembly is adjourned or after prorogation of the Legislature.

**2** Establishment of the Select Standing Committee on the Office of the Auditor General.

(5) For the purposes of *The Financial Administration Act, 1977*, a person who holds the office of chairman or deputy chairman of the Select Standing Committee at the time of a dissolution of the Legislature continues to hold the office of chairman or deputy chairman until the day preceding the date fixed by Proclamation for the next sitting of the Legislature to begin.

**3**(1) There shall be appointed pursuant to this Act an Auditor General who shall be an officer of the Legislature.

(2) Subject to section 6, the Lieutenant Governor in Council shall appoint the Auditor General, on the recommendation of the Assembly, for a term not exceeding 8 years.

(3) An Auditor General is eligible for reappointment under subsection (2).

**4** The Auditor General may at any time resign his office by writing addressed to the Speaker of the Assembly or, if there is no Speaker or if the Speaker is absent from Alberta, to the Clerk of the Assembly.

**5** On the recommendation of the Assembly, the Lieutenant Governor in Council may, at any time, suspend or remove the Auditor General from office.

**6**(1) If a vacancy in the office of the Auditor General occurs while the Legislature is in session but no recommendation is made by the Assembly before the close of that session, subsection (2) applies as if the vacancy had occurred while the Legislature was not in session.

(2) If a vacancy occurs while the Legislature is not in session, the Lieutenant Governor in Council, on the recommendation of the Select Standing Committee, may appoint an Auditor General to fill the vacancy and unless his office sooner becomes vacant, the person so appointed holds office until an Auditor General is appointed under section 3, but if an appointment under section 3 is not made within 30 days after the commencement of the next ensuing session, the appointment under this subsection lapses and there shall be deemed to be another vacancy in the office of Auditor General

**7**(1) The Auditor General shall be paid a salary at a rate set by the Select Standing Committee and the Select Standing Committee shall review that salary rate at least once a year.

(2) The Auditor General shall receive similar benefits as are provided to Deputy Ministers.



**3** Appointment of Auditor General and term of office.

**4** Resignation of Auditor General.

**5** Suspension or removal from office.

**6** Vacancy in the office of Auditor General.

**7** Salary and benefits of Auditor General.

**8(1)** The Auditor General may appoint an employee of the Office of the Auditor General as Acting Auditor General.

(2) If there is neither an Auditor General nor an Acting Auditor General, the Lieutenant Governor in Council may appoint a person as Acting Auditor General to hold office until an Acting Auditor General is appointed under subsection (1).

(3) In the event of the absence or inability to act of the Auditor General, or when there is a vacancy in the office of the Auditor General, the Acting Auditor General has all the powers and shall perform the duties of the Auditor General.

**9(1)** There shall be a department of the public service of Alberta called the Office of the Auditor General consisting of the Auditor General and those persons employed pursuant to *The Public Service Act* as are necessary to assist the Auditor General in carrying out his functions under this or any other Act.

(2) On the recommendation of the Auditor General, the Select Standing Committee may, by resolution, direct that any regulation, order or directive made under *The Public Service Act* or *The Financial Administration Act, 1977* or any allocation, designation or other decision of the Public Service Commissioner under *The Public Service Act* be inapplicable to, or be varied in its operation in respect of, the Office of the Auditor General.

(3) A direction made under subsection (2) in relation to a regulation, order or directive made under *The Financial Administration Act, 1977* operates notwithstanding that Act.

**10** The Auditor General may engage, on a fee basis, any person to act as his agent for the purpose of conducting an audit or examination that the Auditor General is empowered or required to conduct or to perform a service that the Auditor General considers necessary in order to properly exercise or perform his powers and duties.

**11(1)** Subject to subsection (2), the Auditor General may delegate to an employee of the Office of the Auditor General any power or duty conferred or imposed on the Auditor General by this or any other Act.

(2) The Auditor General may not delegate a power or duty to report

(a) to the Assembly or a committee of the Assembly, without the consent of the Assembly or the committee to which the report is to be made, or

**8** Acting Auditor General.

**9** Office of the Auditor General.

**10** Power to engage services on a fee basis.

**11** Delegation of power or duty.

(b) to the Lieutenant Governor in Council, without the consent of the Lieutenant Governor in Council.

## **12 The Auditor General**

(a) is the auditor of every department, regulated fund, revolving fund and Provincial agency, and

(b) may with the approval of the Select Standing Committee be appointed by a Crown-controlled organization or any other organization or body as the auditor of that Crown-controlled organization or other organization or body.

**13(1)** The Auditor General shall submit annually to the Select Standing Committee an estimate of the sums that will be required to be provided by the Legislature for the payment of the salaries, allowances and expenses of the Office of the Auditor General during the next ensuing fiscal year.

(2) The Select Standing Committee shall review each estimate submitted pursuant to subsection (1) and, upon completion of the review, the chairman of the Committee shall submit the estimate to the Treasurer for inclusion in the estimates.

(3) Where at any time the Legislative Assembly is not in session the Select Standing Committee, or if there is no Select Standing Committee, the Provincial Treasurer,

(a) reports that the Auditor General has certified that in the public interest, an expenditure of public money is urgently required in respect to any matter pertaining to his office, and

(b) reports either that

(i) there is no supply vote under which an expenditure with respect to that matter may be made, or

(ii) there is a supply vote under which an expenditure with respect to that matter may be made but the authority available under the supply vote is insufficient,

the Lieutenant Governor in Council may order a special warrant to be prepared to be signed by himself authorizing the expenditure of the amount estimated to be required.

(4) Where the Legislative Assembly is adjourned for a period of more than 14 days then, for the purposes of subsection (3), the Assembly shall be deemed not to be in session during the period of the adjournment.

(5) Where a special warrant is prepared and signed under subsection (3) on the basis of a report referred to in subsection (3)(b)(i), the authority to spend the amount of money specified

**12 Auditor General as auditor of departments, regulated funds, revolving funds, Provincial agencies and Crown-controlled organizations.**

**13 Financing of operations of the Office of the Auditor General.**

in the special warrant for the purpose specified in the special warrant is deemed to be a supply vote for the purposes of *The Financial Administration Act, 1977* for the fiscal year in which the special warrant is signed.

(6) Where a special warrant is prepared and signed under subsection (3) on the basis of a report referred to in subsection (3)(b)(ii), the authority to spend the amount of money specified in the special warrant is, for the purposes of *The Financial Administration Act, 1977*, added to and deemed to be part of the supply vote to which the report relates.

(7) Where a special warrant has been prepared and signed pursuant to this section, the amounts authorized by it are deemed to be included in, and not to be in addition to, the amounts authorized by the Act, not being an Act for interim supply, enacted next after it for granting to Her Majesty sums of money to defray certain expenditures of the Public Service of Alberta.

**14** The Auditor General may charge fees for professional services rendered by his Office on a basis approved by the Select Standing Committee.

**15(1)** The Auditor General is entitled to access at all reasonable times to

(a) the records of a department, fund administrator or Provincial agency, and

(b) electronic data processing equipment owned or leased by a department, fund administrator or Provincial agency,

for any purpose related to the exercise or performance of his powers and duties under this or any other Act.

(2) A public employee, public official or personal service contractor shall give to the Auditor General any information, reports or explanations that the Auditor General considers necessary to enable him to exercise or perform his powers and duties under this or any other Act.

(3) The Auditor General may station in the offices of any department, fund administrator or Provincial agency, any employee of the Office of the Auditor General for the purpose of enabling the Auditor General to more effectively exercise or perform his powers and duties under this or any other Act, and the department, fund administrator or Provincial agency shall provide the necessary office accommodation for an employee so stationed.

(4) The Auditor General or an employee of the Office of the Auditor General who receives information from a person whose

**14** Auditor General may charge fees.

**15** Access to information.

right to disclose that information is restricted by law, holds that information under the same restrictions respecting disclosure as governed the person from whom the information was obtained.

**16(1)** If the accounts of a Crown-controlled organization are audited other than by the Auditor General, the person performing the audit shall

(a) deliver to the Auditor General immediately after completing the audit a copy of the report of his findings and his recommendations to management and a copy of the audited financial statements of the Crown-controlled organization,

(b) make available immediately to the Auditor General upon his request all working papers, reports, schedules and other documents in respect of the audit or in respect of any other audit of the Crown-controlled organization specified in the request, and

(c) provide immediately to the Auditor General upon his request a full explanation of the work performed, tests and examination made and the results obtained, and any other information within the knowledge of the person in respect of the Crown-controlled organization.

(2) If any information, explanation or document required to be delivered to or requested by the Auditor General under subsection (1) is not delivered, made available or provided to him or if the Auditor General is of the opinion that any information, explanation or document that is delivered, made available or provided to him pursuant to subsection (1) is not adequate to permit him to exercise or perform his powers and duties under this or any other Act, the Auditor General may make any additional examination or investigation of the records and operations of the Crown-controlled organization that he considers necessary.

**17(1)** The Auditor General shall perform such special duties as may be specified by the Assembly.

(2) The Auditor General shall perform such special duties as may be specified by the Executive Council, but only if those special duties do not conflict with or impair the exercise or performance of any of his powers and duties under this or any other Act.

**18(1)** After the end of each fiscal year of the Crown, the Auditor General shall report to the Assembly on the financial statements of the Crown for that fiscal year.

(2) A report of the Auditor General under subsection (1) shall



**16** Right to information re Crown-controlled organizations.

**17** Auditor General to perform special duties.

**18** Annual report on financial statements.

(a) include a statement as to whether, in his opinion, the financial statements present fairly the financial position, results of operations and changes in financial position of the Crown in accordance with the disclosed accounting principles, and as to whether they are on a basis consistent with that of the preceding fiscal year,

(b) where the report contains a reservation of opinion by the Auditor General, state his reasons for that reservation and indicate the effect of any deficiency on the financial statements, and

(c) include any other comments related to his audit of the financial statements that he considers appropriate.

**19(1)** After the end of a fiscal year of the Crown, the Auditor General shall report to the Legislative Assembly

(a) on the work of his office, and

(b) on whether, in carrying on the work of his office, he received all the information, reports and explanations he required.

(2) A report of the Auditor General under subsection (1) shall include the results of his examinations of the organizations of which he is the auditor, giving details of any reservation of opinion made in an audit report, and shall call attention to every case in which he has observed that

(a) collections of public money

(i) have not been effected as required under the various Acts and regulations, directives or orders under those Acts,

(ii) have not been fully accounted for, or

(iii) have not been properly reflected in the accounts,

(b) disbursements of public money

(i) have not been made in accordance with the authority of a supply vote, Heritage Fund vote or relevant Act,

(ii) have not complied with regulations, directives or orders applicable to those disbursements, or

(iii) have not been properly reflected in the accounts,

(c) assets acquired, administered or otherwise held have not been adequately safeguarded or accounted for,

**19** Annual report of the Auditor General.

(d) accounting systems and management control systems, including those systems designed to ensure economy and efficiency, that relate to revenue, disbursements, the preservation or use of assets or the determination of liabilities were not in existence, were inadequate or had not been complied with, or

(e) where appropriate and reasonable procedures could have been used to measure and report on the effectiveness of programs, those procedures were either not established or were not being complied with,

and shall call attention to any other case that he considers should be brought to the notice of the Assembly.

(3) In a report under subsection (1), the Auditor General may

(a) comment on the financial statements of the Crown, Provincial agencies, Crown-controlled organizations or any other organization or body of which he is the auditor on any matter contained in them and on

(i) the accounting policies employed, and

(ii) whether the substance of any significant underlying financial matter that has come to his attention is adequately disclosed,

(b) include summarized information and the financial statements of an organization on which he is reporting or summaries of those financial statements, or

(c) comment on the suitability of the form of the estimates as a basis for controlling disbursements for the fiscal year under review.

(4) The annual report shall be presented by the Auditor General to the chairman of the Select Standing Committee who shall lay the report before the Assembly forthwith if it is then sitting or, if it is not sitting, within 15 days after the commencement of the next sitting.

(5) The Auditor General need not report on deficiencies in systems or procedures otherwise subject to report under subsection (2)(d) or (e) which, in his opinion, have been or are being rectified.

**20(1)** The Auditor General may prepare a special report to the Assembly on any matter of importance or urgency that, in his opinion, should not be deferred until the presentation of his annual report under section 19.

(2) A report prepared pursuant to this section shall be presented to the chairman of the Select Standing Committee who

**20** Special reports.

shall lay the report before the Assembly forthwith if it is then sitting or, if it is not sitting, within 15 days after the commencement of the next sitting.

**21**(1) There is hereby established a committee called the Audit Committee consisting of not more than 7 persons appointed as members of the Committee by the Lieutenant Governor in Council.

(2) The Lieutenant Governor in Council shall designate one of the members of the Audit Committee as chairman.

(3) The Lieutenant Governor in Council may authorize, fix and provide for the payment of remuneration and expenses to the members of the Audit Committee.

**22**(1) The Audit Committee may make rules, not inconsistent with this Act, respecting the calling of, and the conduct of business at, its meetings.

(2) The chairman of the Audit Committee shall, upon request of the Auditor General, call a meeting of the Audit Committee to review any matter that the Auditor General considers should be brought to the attention of the Audit Committee.

**23** The Auditor General shall give to the Audit Committee any information that he considers reasonable and appropriate to enable the Audit Committee to advise the Lieutenant Governor in Council on the scope and results of the Auditor General's audit of departments, regulated funds, revolving funds, Provincial agencies and Crown-controlled organizations.

**24** An annual report of the Auditor General and any special report made under section 20 shall be made available to the Audit Committee before it is presented to the chairman of the Select Standing Committee.

**25** In a report made under this or any other Act the Auditor General need not report on matters that are, in his opinion, immaterial or insignificant.

**26** The Auditor General shall, at the request of a select standing committee of the Assembly engaged in reviewing financial statements of the Crown or an organization of which he is the auditor, attend the meetings of the committee in order to give supplementary information to the committee respecting the financial statements or a report of the Auditor General.

**21** Audit Committee established.

**22** Meetings of the Audit Committee.

**23** Information regarding scope and results of audit.

**24** Reports to be made available to Audit Committee.

**25** Auditor General need not report on immaterial or insignificant matters.

**26** Supplementary information to a select standing committee.

**27** Audit working papers of the Office of the Auditor General shall not be tabled in the Legislative Assembly or before a Committee of the Legislative Assembly.

**28** The Auditor General shall as soon as practicable advise the appropriate officers or employees of a department, Provincial agency or Crown-controlled organization of any matter discovered in his examinations that, in the opinion of the Auditor General, is material to the operation of the department, Provincial agency or Crown-controlled organization, and shall as soon as practicable advise the Treasurer of any of those matters that, in the opinion of the Auditor General, are material to the exercise or performance of the Treasurer's powers and duties.

**29** The Auditor General may, at the request of a department, Provincial agency or Crown-controlled organization or any other organization or body of which he is the auditor, provide advice relating to the organization, systems and proposed course of action of the department, Provincial agency or Crown-controlled or other organization or body.

**30(1)** The Select Standing Committee shall appoint an auditor to audit the receipts and disbursements of the Office of the Auditor General.

(2) An auditor appointed under subsection (1) has the same powers and shall perform the same duties in relation to an audit of the receipts and disbursements of the Office of the Auditor General as the Auditor General has or performs in relation to an audit of the receipts and disbursements of a department.

(3) An auditor appointed under subsection (1) shall report the results of his audit annually to the Select Standing Committee.

(4) A report made under this section shall be presented to the chairman of the Select Standing Committee and to the Treasurer for inclusion in the public accounts.

**31** A reference to the Provincial Auditor in an Act of the Legislature, in any regulation, order or directive made under an Act of the Legislature or in any document or instrument, made before the commencement of this Act is deemed to be a reference to the Auditor General, unless the context otherwise requires.

**32(1)** *The Agricultural Development Act is amended by repealing section 8 and substituting the following:*



**27** Audit working papers not to be tabled.

**28** Report to a department, Provincial agency or Crown-controlled organization and to the Treasurer.

**29** Advice on organization, systems, etc.

**30** Annual audit of the Office of the Auditor General.

**31** Reference to Provincial Auditor deemed to be reference to Auditor General.

**32(1)** Amends chapter 5 of the Statutes of Alberta, 1972.

**8** The Auditor General is the auditor of the Corporation.

(2) *The Alberta General Insurance Company Act is amended by repealing section 21(2) and substituting the following:*

(2) The Auditor General is the auditor of the Company.

(3) *The Alberta Government Telephones Act is amended*

(a) *in section 8(1) by striking out “and auditing”,*

(b) *by repealing section 22 and substituting the following:*

**22** The Auditor General is the auditor of the commission.

(c) *in section 23(1) by striking out “of its financial transactions during the period”.*

(4) *The Alberta Heritage Savings Trust Fund Act is amended*

(a) *by repealing section 12(1) and substituting the following:*

**12(1)** The Auditor General is the auditor of the Trust Fund.

(b) *in section 12(2) by striking out “Provincial Auditor” and substituting “Auditor General”.*

(5) *The Alberta Historical Resources Act is amended by repealing section 31 and substituting the following:*

**31** The Auditor General is the auditor of the Foundation.

(6) *The Alberta Municipal Financing Corporation Act is amended by repealing section 33 and substituting the following:*

**33** The Auditor General is the auditor of the corporation.

(7) *The Alberta Opportunity Fund Act is amended in section 17(3) by striking out “Provincial Auditor” and substituting “Auditor General”.*

(8) *The Alberta Resources Railway Corporation Act is amended by repealing section 25 and substituting the following:*

**25** The Auditor General is the auditor of the Corporation.

(9) *The Alcoholism and Drug Abuse Act is amended*

(a) *by repealing section 9 and substituting the following:*

(2) Amends chapter 9 of the Statutes of Alberta, 1948.

(3) Amends chapter 12 of the Revised Statutes of Alberta 1970.

(4) Amends chapter 2 of the Statutes of Alberta, 1976.

(5) Amends chapter 5 of the Statutes of Alberta, 1973.

(6) Amends chapter 14 of the Revised Statutes of Alberta 1970.

(7) Amends chapter 11 of the Statutes of Alberta, 1972.

(8) Amends chapter 15 of the Revised Statutes of Alberta 1970.

(9) Amends chapter 16 of the Revised Statutes of Alberta 1970.

**9** The Auditor General is the auditor of the Commission.

*(b) in section 12(1) by striking out “of its accounts and financial transactions during that period”.*

*(10) The Alberta Art Foundation Act is amended by repealing section 9(1) and substituting the following:*

**9(1)** The Auditor General is the auditor of the Foundation.

*(11) The Cancer Treatment and Prevention Act is amended*

*(a) in section 13(2) by striking out “for the certification of the Provincial Auditor” and substituting “for audit by the Auditor General”,*

*(b) in section 13(3) by striking out “Provincial Auditor or his nominee” and substituting “Auditor General”, and*

*(c) in section 14(2) by striking out “the statements prepared pursuant to section 13, subsection (2) and certified by the Provincial Auditor,” and substituting “the audited financial statements”.*

*(12) The Colleges Act is amended by repealing section 39 and substituting the following:*

**39** The Auditor General is the auditor of a college board.

*(13) The Cultural Development Act is amended in section 7(7) by striking out “Provincial Auditor” and substituting “Auditor General”.*

*(14) The Department of Government Services Act is amended*

*(a) in section 7(3)(d) by striking out “Provincial Auditor” and substituting “Auditor General”.*

*(b) in section 12(5) by striking out “Provincial Auditor” and substituting “Auditor General”.*

*(15) The Department of Housing and Public Works Act is amended in section 16*

*(a) by repealing subsection (1) and substituting the following:*

**16(1)** On or before June 15 in each year the Minister shall

(10) Amends chapter 14 of the Statutes of Alberta, 1972.

(11) Amends chapter 38 of the Revised Statutes of Alberta 1970.

(12) Amends chapter 56 of the Revised Statutes of Alberta 1970.

(13) Amends chapter 82 of the Revised Statutes of Alberta 1970.

(14) Amends chapter 11 of the Statutes of Alberta, 1975 (Second Session).

(15) Amends chapter 13 of the Statutes of Alberta, 1975 (Second Session).

(a) cause to be prepared a balance sheet and statement of operations of the revolving fund for the immediately preceding fiscal year,

(b) submit the financial statements to the Auditor General.

*(b) in subsection (2) by striking out “The statements as certified by the Provincial Auditor” and substituting “The audited financial statements”, and*

*(c) in subsection (3) by striking out “statements certified by the Provincial Auditor” and substituting “audited financial statements”.*

*(16) The Department of Social Services and Community Health Act is amended in section 13*

*(a) in subsection (1)(i) by adding “if the Auditor General is not the auditor of a composite board,” before “provide”, and*

*(b) in subsection (2)(g) by striking out “Provincial Auditor” and substituting “Provincial Treasurer”.*

*(17) The Department of Transportation Act is amended in section 13*

*(a) by repealing subsection (1) and substituting the following:*

**13(1)** On or before June 15 in each year the Minister shall

(a) cause to be prepared a balance sheet and statement of operations of the revolving fund for the immediately preceding fiscal year, and

(b) submit the financial statements to the Auditor General.

*(b) in subsection (2) by striking out “The statements as certified by the Provincial Auditor” and substituting “The audited financial statements”, and*

*(c) in subsection (3) by striking out “statements certified by the Provincial Auditor” and substituting “audited financial statements”.*

*(18) The Drainage Districts Act is amended by striking out “Provincial Auditor” wherever it appears in the following provisions and substituting “Auditor General”:*

section 28;

section 61(6).

(16) Amends chapter 25 of the Statutes of Alberta, 1971.

(17) Amends chapter 17 of the Statutes of Alberta, 1975 (Second Session).

(18) Amends chapter 115 of the Revised Statutes of Alberta 1970.

(19) *The Environment Conservation Act is amended by repealing section 8(3) and substituting the following:*

(3) The Auditor General is the auditor of the Council.

(20) *The Glenbow-Alberta Institute Act is amended by repealing section 19 and substituting the following:*

**19** The Auditor General is the auditor of the Institute.

(21) *The Hail and Crop Insurance Act is amended by repealing section 8 and substituting the following:*

**8** The Auditor General is the auditor of the Corporation.

(22) *The Alberta Home Mortgage Corporation Act is amended by repealing section 11 and substituting the following:*

**11** The Auditor General is the auditor of the Corporation.

(23) *The Alberta Housing Act is amended*

(a) *by repealing section 18 and substituting the following:*

**18** The Auditor General is the auditor of the Corporation.

(b) *by repealing section 19(1)(a) and substituting the following:*

(a) audited financial statements, and

(24) *The Industrial Wages Security Act is amended in section 8 by striking out “Provincial Auditor” wherever it occurs and substituting “Provincial Treasurer”.*

(25) *The Irrigation Act is amended in section 43*

(a) *in subsection (1) by striking out “Provincial Auditor or his nominee” and substituting “Auditor General”, and*

(b) *by repealing subsection (2) and substituting the following:*

(2) The Auditor General is the auditor of a board.

(c) *by repealing subsections (3) and (4).*

(26) *The Irrigation Land Manager Act is amended*

(a) *by repealing section 11(1) and substituting the following:*

**11(1)** The Auditor General is the auditor of the Land Manager.



(19) Amends chapter 125 of the Revised Statutes of Alberta 1970.

(20) Amends chapter 35 of the Statutes of Alberta, 1966.

(21) Amends chapter 164 of the Revised Statutes of Alberta 1970.

(22) Amends chapter 26 of the Statutes of Alberta, 1976.

(23) Amends chapter 175 of the Revised Statutes of Alberta 1970.

(24) Amends chapter 184 of the Revised Statutes of Alberta 1970.

(25) Amends chapter 192 of the Revised Statutes of Alberta 1970.

(26) Amends chapter 56 of the Statutes of Alberta, 1969.

*(b) in section 12 by repealing clause (b) and substituting the following:*

(b) audited financial statements.

*(27) The Legislative Assembly Act is amended in section 14(3)(b) by striking out “Provincial Auditor” and substituting “Provincial Treasurer”.*

*(28) The Liquor Control Act is amended*

*(a) by repealing section 19 and substituting the following:*

**19(1)** The fiscal year of the Board is the period from April 1 to March 31 next following.

(2) After the end of a fiscal year the Board shall prepare a balance sheet and statement of results of operations.

(3) The Auditor General is the auditor of the Board.

*(b) by repealing section 25(2)(b) and substituting the following:*

(b) the audited financial statements of the Board,

*(c) by repealing section 25(4), and*

*(d) in section 26(1) by striking out “, as certified by the Provincial Auditor,”.*

*(29) The Local Authorities Board Act is amended by repealing section 83 and substituting the following:*

**83** The Auditor General is the auditor of the Board.

*(30) The Natural Gas Price Administration Act is amended by striking out “Provincial Auditor” wherever it occurs in the following provisions and substituting “Auditor General”:*

section 16(9)(b) and (10);

section 17(7)(b) and (8).

*(31) The Natural Gas Pricing Agreement Act is amended by striking out “Provincial Auditor” wherever it occurs in the following provisions and substituting “Auditor General”:*

section 15(9)(b) and (10);

section 16(7)(b) and (8).

(27) Amends chapter 204 of the Revised Statutes of Alberta 1970.

(28) Amends chapter 211 of the Revised Statutes of Alberta 1970.

(29) Amends chapter 218 of the Revised Statutes of Alberta 1970.

(30) Amends chapter 70 of the Statutes of Alberta, 1975 (Second Session).

(31) Amends chapter 38 of the Statutes of Alberta, 1975 (Second Session).

(32) *The Northland School Division Act is amended by repealing section 7 and substituting the following:*

**7** The Auditor General is the auditor of the board.

(33) *The Oil Sands Technology and Research Authority Act is amended by repealing section 12 and substituting the following:*

**12** The Auditor General is the auditor of the Authority.

(34) *The Pension Benefits Act is amended by repealing section 8.*

(35) *The Petroleum Marketing Act is amended*

*(a) by repealing section 10 and substituting the following:*

**10** The Auditor General is the auditor of the Commission.

*(b) in section 11(1) by striking out “of its financial transactions during the period”.*

(36) *The Alberta Property Tax Reduction Act is amended in section 25(d) by striking out “, the Provincial Auditor”.*

(37) *The Provincial General Hospitals Act is amended*

*(a) in section 14(2) by striking out “for certification of the Provincial Auditor” and substituting “for audit by the Auditor General”,*

*(b) in section 14(3) by striking out “Provincial Auditor” and substituting “Auditor General”, and*

*(c) in section 15(2) by striking out “the statements prepared pursuant to section 14, subsection (2) and certified by the Provincial Auditor,” and substituting “the audited financial statements”.*

(38) *The Public Contributions Act is amended in section 9 by striking out “Provincial Auditor” and substituting “Provincial Treasurer”.*

(39) *The Public Service Act is amended in section 3(2) by striking out “Provincial Auditor” and substituting “Auditor General”.*

(40) *The Public Trustee Act is amended by repealing section 42.*

(41) *The Racing Commission Act is amended by repealing section 10 and substituting the following:*

**10** The Auditor General is the auditor of the Commission.

(32) Amends chapter 260 of the Revised Statutes of Alberta 1970.

(33) Amends chapter 49 of the Statutes of Alberta, 1974.

(34) Amends chapter 272 of the Revised Statutes of Alberta 1970.

(35) Amends chapter 96 of the Statutes of Alberta, 1973.

(36) Amends chapter 46 of the Statutes of Alberta, 1973.

(37) Amends chapter 286 of the Revised Statutes of Alberta 1970.

(38) Amends chapter 292 of the Revised Statutes of Alberta 1970.

(39) Amends chapter 298 of the Revised Statutes of Alberta 1970.

(40) Amends chapter 301 of the Revised Statutes of Alberta 1970.

(41) Amends chapter 308 of the Revised Statutes of Alberta 1970.

(42) *The Recreation, Parks and Wildlife Foundation Act is amended by repealing section 11 and substituting the following:*

**11** The Auditor General is the auditor of the Foundation.

(43) *The Research Council Act is amended by repealing section 16 and substituting the following:*

**16** The Auditor General is the auditor of the Research Council.

(44) *The Special Areas Act is amended*

(a) *in section 18(1) by striking out “Provincial Auditor” and substituting “Minister”,*

(b) *by repealing section 18(1)(b) and substituting the following:*

(b) shall submit the statement to the Auditor General for auditing.

(c) *in section 18(2) by striking out “statement referred to in subsection (1)” and substituting “audited financial statement”*

(45) *The Teachers’ Retirement Fund Act is amended by repealing section 11 and substituting the following:*

**11(1)** The Auditor General is the auditor of the Board.

(2) The Board shall make an annual report to the Minister which shall include the audited financial statements and such other statements and reports as the Lieutenant Governor in Council may require.

(46) *The Treasury Branches Act is amended by repealing section 14 and substituting the following:*

**14** The Minister shall as soon as practicable after the end of a fiscal year prepare financial statements for the Fund showing the financial position, results of operations and changes in financial position, during that fiscal year, and those statements shall be included in the public accounts.

(47) *The Ultimate Heir Act is amended in section 6(6) by striking out “Provincial Auditor” and substituting “Auditor General”.*

(48) *The Universities Act is amended by repealing section 46 and substituting the following:*

**46** The Auditor General is the auditor of a board.

(42) Amends chapter 49 of the Statutes of Alberta, 1976.

(43) Amends chapter 321 of the Revised Statutes of Alberta 1970.

(44) Amends chapter 349 of the Revised Statutes of Alberta 1970.

(45) Amends chapter 361 of the Revised Statutes of Alberta 1970.

(46) Amends chapter 370 of the Revised Statutes of Alberta 1970.

(47) Amends chapter 376 of the Revised Statutes of Alberta 1970.

(48) Amends chapter 378 of the Revised Statutes of Alberta 1970.

(49) *The University of Alberta Hospital Act is amended*

(a) *in section 11(1) by striking out “for the certification of the Provincial Auditor” and substituting “for audit by the Auditor General”,*

(b) *by repealing section 11(2) and substituting the following:*

(2) The Auditor General is the auditor of the Board.

(c) *by repealing section 12(2) and substituting the following:*

(2) The report shall contain the audited financial statements.

(50) *The Wheat Board Money Trust Act is amended by repealing section 10 and substituting the following:*

**10** The Auditor General is the auditor of the Trust.

(51) *The Workers’ Compensation Act is amended in section 62 by repealing subsection (1) and substituting the following:*

**62(1)** The Auditor General is the auditor of the Board.

**33(1)** This Act, except section 32(30), comes into force on April 1, 1978.

(2) Section 32(30) comes into force on a date to be fixed by Proclamation.



(49) Amends chapter 379 of the Revised Statutes of Alberta 1970.

(50) Amends chapter 367 of the Revised Statutes of Alberta, 1955.

(51) Amends chapter 87 of the Statutes of Alberta, 1973.