

1977 Bill 236

---

---

Third Session, 18th Legislature, 26 Elizabeth II

---

---

THE LEGISLATIVE ASSEMBLY OF ALBERTA

**BILL 236**

THE AUDITOR GENERAL ACT

---

---

MR. CLARK

---

---

First Reading .....

Second Reading .....

Third Reading .....

*Bill 236*  
*Mr. Clark*

## **BILL 236**

1977

### **THE AUDITOR GENERAL ACT**

*(Assented to , 1977)*

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

**1.** In this Act

- (a) "Auditor General" means any person appointed as such pursuant to this Act and includes, where the context requires, the staff of the office of the Auditor General;
- (b) "department" means any department, board, commission, foundation or agency of the Government or any association or other body of persons, whether incorporated or unincorporated, of which a majority of members, or of the board of management or board of directors
  - (i) are appointed by statute or by order of the Lieutenant Governor in Council; or
  - (ii) if not so appointed, in the discharge of their duties are public officers or servants of the Crown, or for the proper discharge of their duties are, directly or indirectly, responsible to the Crown;
- (c) "public property" means real or personal property owned directly or indirectly by Her Majesty in the right of the Province.

**2.** (1) There shall be appointed, as an officer of the Legislature, a commissioner to be called the Auditor General.

(2) The Lieutenant Governor in Council shall appoint the Auditor General on the recommendation of the Legislative Assembly.

(3) The Auditor General may be paid such salary and expenses as is fixed from time to time by the Legislative Assembly out of monies appropriated to that purpose by the Legislature.

**3.** (1) The Auditor General may be dismissed for cause by resolution of the Legislative Assembly.

## **Explanatory Notes**

**General:** Establishes the office of Auditor General.

**1. Definitions.**

**2. Auditor General to be appointed; salary.**

**3. Dismissal or suspension.**

(2) Upon the written request of the President of the Executive Council and the Leader of the Opposition, the Lieutenant Governor in Council shall at any time the Legislative Assembly is not sitting, suspend the Auditor General for cause but the suspension shall not continue in force beyond the end of 30 days after the commencement of the next ensuing sitting of the Legislative Assembly.

4. (1) Notwithstanding any Act, the Auditor General is entitled to free access during normal business hours to all files, documents and other records relating to the accounts of every department, and to require of and receive from members of the public service of the Province such information reports and explanations as he may deem necessary for the proper performance of his duties.

(2) The Auditor General may station in any department any person employed in his office to enable him more effectively to carry out his duties, and the department shall provide the necessary office accommodation for any officer so stationed.

(3) Where the head of a department certifies that information requested by the Auditor General is, for reasons of public interest to be kept confidential the Auditor General shall be required to keep the information confidential except for making the minimum possible disclosure thereof in the fulfillment of his duties described in section 7.

#### 5. The Auditor General

(a) shall make such examination of the accounts and records of each department as he deems necessary, and such other examinations of a department's transactions as the Provincial Treasurer may require, and

(b) whenever so directed by

(i) the Lieutenant Governor in Council, or

(ii) the Provincial Treasurer, or

(iii) the Public Accounts Committee of the Legislative Assembly,

shall inquire into and report on any matter relating to the financial affairs of the Province or to public property or on any person or organization that has received financial aid from the Government or in respect of which financial aid from the Government is sought.

6. The Auditor General shall examine in such manner as he may deem necessary the accounts relating to the General Revenue Fund and to public property and shall ascertain whether in his opinion

**4. Records supplied.**

**5. Examination of departmental accounts and inquiries on financial affairs.**

**6. Examination of accounts of General Revenue Fund.**

- (a) the accounts have been faithfully and properly kept;
- (b) all public money has been fully accounted for, and the rules and procedures applied are sufficient to secure an effective check on the assessment, collection and proper allocation of the revenue;
- (c) money has been expended for the purposes to which it was appropriated by the Legislature and not exceeding the limits set by the Legislature; and
- (d) essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public property.

**7.** (1) The Auditor General shall prepare an annual report to the Legislative Assembly on the results of his examinations and shall call attention to every case in which he has observed that, to any significant degree,

- (a) any officer or employee has wilfully or negligently omitted to collect or receive any money belonging to the Province, or
- (b) any public money was not duly accounted for and paid into the General Revenue Fund, or
- (c) any appropriation was exceeded or was applied to a purpose or in a manner not authorized by the Legislature, or
- (d) an expenditure was not authorized or was not properly vouched or certified, or
- (e) there has been an excess, deficiency or loss through the fraud, default or mistake of any person, or
- (f) a special warrant has authorized the payment of any money, or
- (g) reasonable value for money has not been obtained in the expenditure of public funds, or
- (h) in any other manner the financial transactions of the Province or of any department have been carried out in a way that the Auditor General considers should be brought to the notice of the Legislative Assembly.

(2) Whenever it appears to the Auditor General that there is a matter of urgent public importance that should be brought to the attention of the Legislative Assembly before his next report made pursuant to subsection (1), or that any public money has been improperly retained or appropriated by any person, he shall forthwith prepare a written report of the circumstances of such case to the Legislative Assembly.

**7. Report to Assembly.**

**8.** When a report prepared pursuant to section 7 is complete it shall be transmitted to the Speaker who shall forthwith table it in the Legislative Assembly if it is then sitting and if not, within 15 days of the commencement of the next sitting.

**9.** The Auditor General may examine any person on oath on any issue pertaining to any matter subject to audit inquiry or scrutiny by him and for the purposes of any such examination the Auditor General or a deputy authorized as such by him in writing may exercise all the powers of a commissioner under *The Public Inquiries Act*.

**10.** A reference to the Provincial Auditor in any statutory provision or in any order, regulation, rule, bylaw, certificate of title, agreement or other instrument shall be deemed to be a reference to the Provincial Comptroller.

**11.** This Act comes into force on the day upon which it is assented to.



**8.** Report tabled by Speaker.

**9.** Examination of persons.

**10.** Amends chapter 142, Revised Statutes of Alberta, 1970.

**11.** Coming into force.