ANNUAL REPORT

2025-2026

—ALBERTA—
OMBUDSMAN

ALBERTA OMBUDSMAN

To the Honourable Speaker of the Legislative Assembly

The Alberta Ombudsman's office is pleased to present its 59th Annual Report to you, and through you, to the Legislative Assembly.

The Report has been prepared in accordance with section 28(1) of the *Ombudsman Act* and covers the activities of the Alberta Ombudsman's office for the period of April 1, 2025 through March 31, 2026.

Respectfully,

Kevin Brezinski
Alberta Ombudsman

September 2026
Edmonton, Alberta

We acknowledge that the Alberta Ombudsman 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 OMBUDSMAN

As Ombudsman, I am often reminded that fairness is more than an abstract concept. It is experienced by Albertans in deeply personal ways. Our work is grounded in the expectation that public authorities make decisions fairly, explain those decisions clearly, and provide people with a meaningful opportunity to be heard.

The *2025–2026 Annual Report* contains a sampling of stories from Albertans, each one demonstrating the importance of administrative fairness across a wide range of public services: a family seeking reasons for a decision that affected a loved one's care, a parent waiting for support payments, a senior trying to understand the suspension of a driver's licence, or a caregiver looking for a meaningful opportunity to challenge a decision that changed the course of a family's life.

Sometimes, our involvement led to the refund of improperly collected payments, the reimbursement of a missed allowance, or the release of delayed subsidy funds. At other times, our work ensured that a person received a clearer explanation, that an authority corrected an oversight, or that a process was improved for those who may rely on it in the future. These cases show that fairness is not always measured by the size of the remedy.

I am encouraged by the willingness of many authorities to respond constructively when concerns are brought to their attention. In several cases, authorities acknowledged errors, provided additional explanations, reconsidered decisions, committed to process improvements, or used individual complaints as learning opportunities for staff. These responses reflect the value of independent oversight—not as an adversarial exercise, but as a means of strengthening public administration and improving service to Albertans.

For a host of reasons, Albertans are coming to our office in record numbers. This year, we saw the most cases in recent history. Over the last four years, complaints have increased 114%. This annual report provides case data which suggests that a significant shift is underway in how Albertans are using our service.

This report also shows how we are rising to the challenge of continually improving to maintain our high standards in the face of a rapidly rising workload. Throughout the year, we found efficiencies through innovation, both in terms of enhancing the investigative skills of our team and by ethically embracing new technologies such as artificial intelligence.

I want to thank the Albertans who came forward to share their experiences with our office. Their concerns help identify where public systems are working well, where they can be improved, and where fairness requires closer attention.

I also acknowledge the public servants and authorities who engaged with our office, responded to our inquiries, and took steps to address concerns when they were identified.

Lastly, I would like to commend the hard-working employees in my office who have seen the highest caseload in recent history yet still managed to complete cases at an exceptionally high rate.

The role of the Ombudsman is to promote fairness, accountability, and transparency in public administration. Whether through early resolution, investigation, recommendations, or constructive dialogue, our office will continue to serve Albertans by helping ensure that public decisions are made fairly, explained clearly, and reviewed meaningfully.

Kevin Brezinski
Alberta Ombudsman

CORE COMMITMENTS

VISION

Equitable treatment for all.

MISSION

The Ombudsman promotes fairness and accountability in the public sector by conducting impartial investigations, addressing systemic issues, making effective recommendations, and providing education to Albertans.

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.

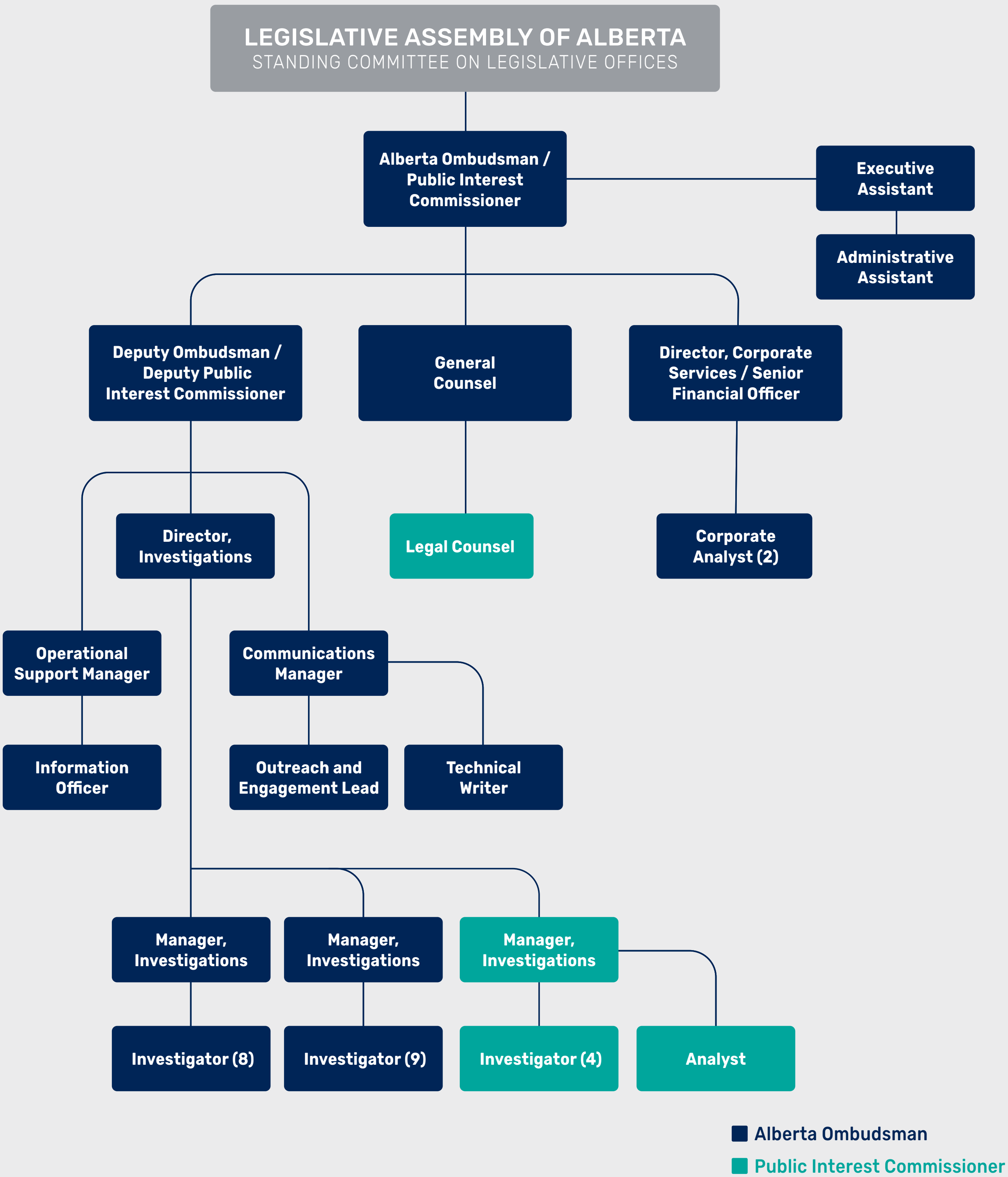
YOUR VOICE OF FAIRNESS

Albertans have the right to fair treatment in the provision of public services. For this reason, the Alberta Ombudsman was established in 1967 as the first parliamentary Ombuds office in North America.

As an Officer of the Legislative Assembly of Alberta, the Ombudsman is impartial and non-partisan, operating independently of the Alberta government, political parties, and elected officials.

The Ombudsman investigates complaints of unfairness and sets the standard for administrative fairness in the public sector. If instances of unfair treatment are uncovered, the Ombudsman has the authority to make corrective recommendations strengthening our shared public institutions.

ORGANIZATIONAL CHART



WHO WE OVERSEE

New this Year

In 2025-2026, the *Professional Governance Act* received royal assent, which called for the addition of 18 professional regulatory organizations to the Ombudsman's jurisdiction.

Provincial Government

Provincial government organizations deliver programs and services that affect the daily lives of Albertans. Through independent oversight, the Ombudsman helps ensure administrative decisions are fair, reasonable, and accountable.

Municipalities

Municipalities play a vital role in delivering local services and making decisions that impact Alberta communities. The Ombudsman promotes fairness and accountability by independently reviewing concerns about municipal administrative actions.

Patient Concerns Resolution Process

The *Patient Concerns Resolution Process Regulation* provides Albertans with a way to raise concerns about the health services they receive. As an independent officer, the Ombudsman helps ensure complaint processes are administered fairly and reasonably.

Self-Regulated Health Colleges

The regulatory colleges of health professions play an important role in protecting the public by overseeing professional standards and conduct. The Ombudsman provides independent oversight to help ensure their administrative decisions and processes are fair and accountable.

Other Designated Professional Authorities

Designated professional authorities play an important role in regulating professions that serve Albertans. The Ombudsman can receive complaints about these authorities, such as the Chartered Professional Accountants of Alberta, the Alberta Institute of Agrologists, the Association of Alberta Forest Management Professionals, and the Alberta Veterinary Medical Association.

HOW WE WORK

Each year, the Ombudsman's office receives thousands of inquiries and complaints about the delivery of Alberta's public services. Below is a visual representation showing the stages involved in the complaints process.

Inquiries

Inquiries are received by our intake line and most are resolved the day they come in. This free service helps callers overcome barriers and guides complaints in the right direction.

Complaints

Complaints must come to us in writing, primarily via our online complaint form.

Referrals

When a concern falls outside our jurisdiction, we provide a referral to the appropriate organization whenever possible.

Early Resolution Investigations

For concerns within our jurisdiction, we attempt to address them informally and as quickly as possible.

Full Investigations

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

Through our early resolution and investigation processes, investigators review complaints using our administrative fairness guidelines to assess whether decisions are fair.

The investigation process follows a structured approach.

- Gather information and clarify issues
- Review and analyze legislation and policy
- Interview a range of subjects
- Provide feedback and recommendations for improvement

Own Motion Investigations

The Ombudsman has the authority to launch an investigation without receiving a complaint when there are concerns about a pattern of unfairness affecting multiple people or a broader systemic issue.

Public Reports

We may issue a public report if an investigation uncovers unfairness of a systemic nature, or if it is in the public's best interest.

PARTNERS

The Alberta Ombudsman is an active member of the community of national and international Ombuds organizations dedicated to the pursuit of administrative fairness.

Alberta Ombudsman Kevin Brezinski joins Canadian Council of Parliamentary Ombudsman members at the Canadian Museum for Human Rights in Winnipeg, Manitoba. Photo credit: CCPO

International Ombudsman Institute (IOI)

The IOI is the only global organization for the cooperation of more than 200 independent Ombuds institutions from more than 100 countries worldwide.

Canadian Council of Parliamentary Ombudsman (CCPO)

The CCPO is a council composed of provincial and territorial Ombudsman whose mandate is to ensure people are treated fairly in the delivery of public services.

> Noteworthy in 2025-2026, the CCPO formally endorsed a set of principles designed to ensure the independence, effectiveness, and accountability of Canadian Ombuds institutions. These principles summarize the international standards established in the ***Venice Principles*** of the European Commission and the ***United Nations General Assembly Resolution on the Role of the Ombudsman***, for use in a Canadian context.

Forum of Canadian Ombudsman (FCO)

The FCO brings together more than 600 private and corporate members around the objective of promoting fairness, social peace, justice, and the protection of human rights.

YEAR AT A GLANCE

6,472

Total Cases Received

Up 15% from prior year

3,338

Inquiries

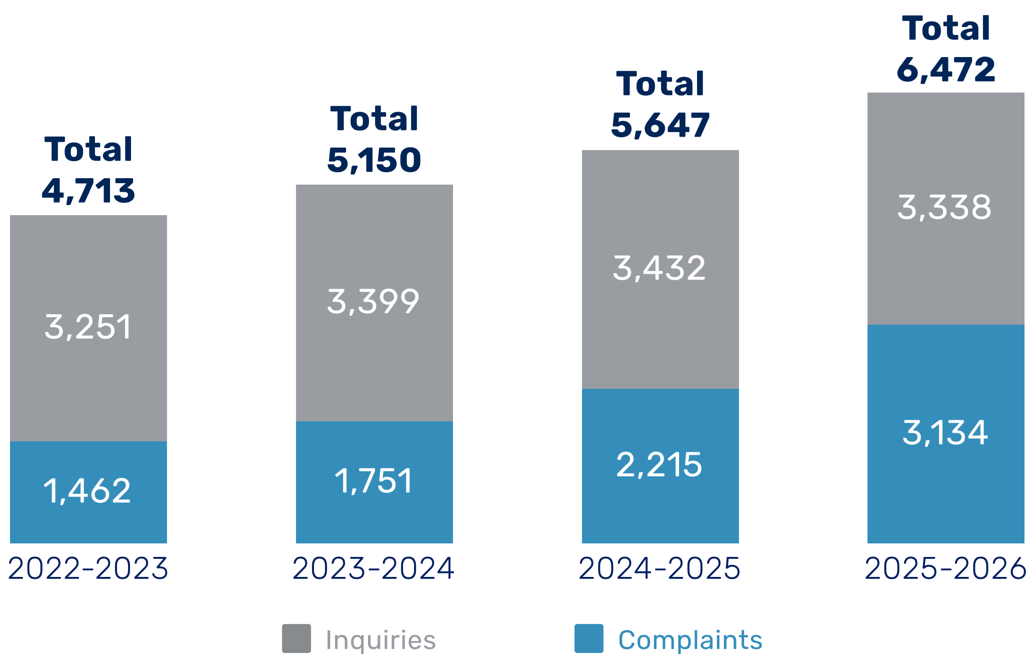
Down 3% from prior year

3,134

Complaints

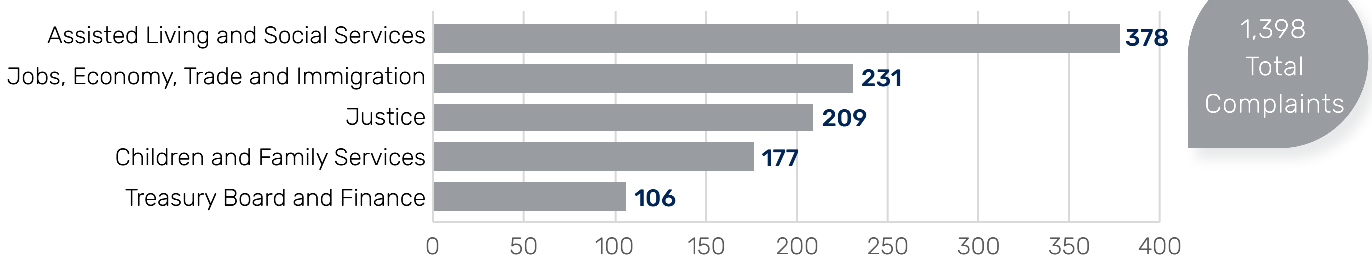
Up 41% from prior year

Four-Year Comparison of Total Cases Received

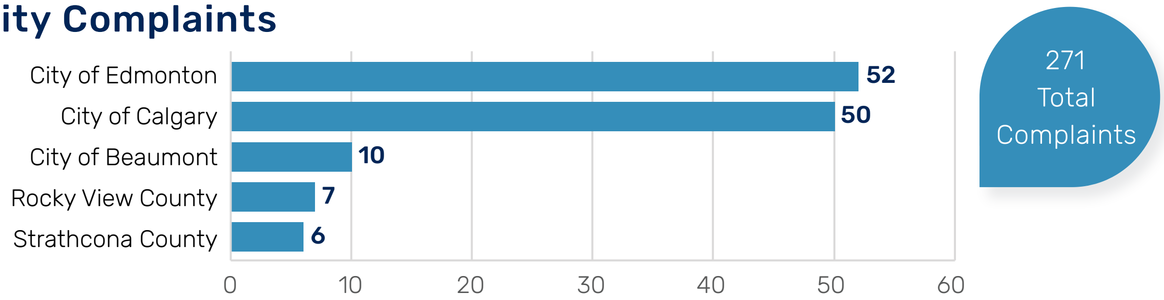


TOP FIVE ENTITIES PER JURISDICTIONAL SECTOR

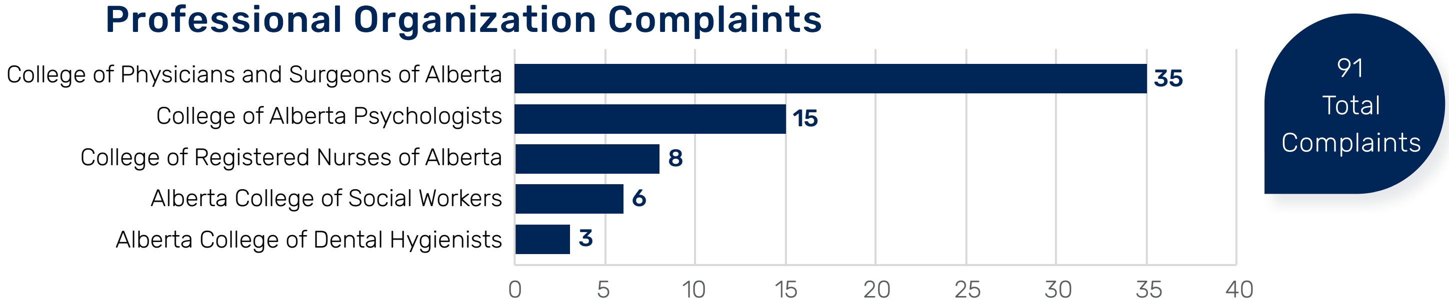
Provincial Government Complaints



Municipality Complaints



Professional Organization Complaints



INVESTIGATIONS AT-A-GLANCE

Complaints
3,134 Opened
3,082 Closed

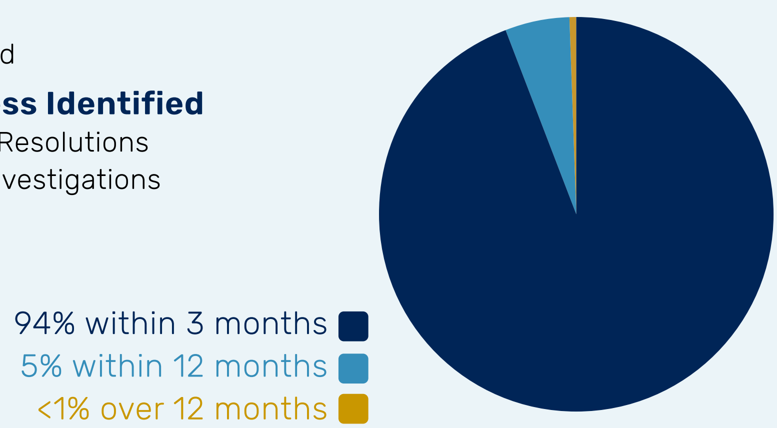
Early Resolutions
327 Opened
310 Closed

Full Investigations
13 Opened
8 Closed

Recommendations
12 Made
11 Accepted

Unfairness Identified
30% Early Resolutions
63% Full Investigations

Time to Close Complaints



BUSINESS PLAN HIGHLIGHTS

Progress Report

The following are highlights of the office's achievements, connected to the objectives and priorities established in the *2025-2026 Business Plan*. These outcomes enhance and supplement our core function of investigating complaints of unfairness.

Goal 1: Provide excellent service with a positive impact for Albertans and Alberta's public service.

Our office developed and administered a comprehensive survey of all our employees in 2025-2026 and insights gained from the results will help shape future engagement and wellbeing initiatives.

We focused on advancing the skills of our team with training that integrated and furthered industry best practices. Examples included:

- Internal mentoring resources were compiled and organized for future use, and in-service training was delivered on authority-specific decision-making and managing unreasonable conduct.
- The office continued to demonstrate innovation and leadership in the broader Ombuds community through instruction at York University's Osgoode Hall Law School as part of the *Essentials for Ombuds* course.
- Employees demonstrated industry leadership through a presentation to colleagues at the Canadian Council of Parliamentary Ombudsman (CCPO) about innovative investigative practices to effectively manage a complicated case.

We continued to innovate with the use of technology and process improvement. In addition to creating an internal artificial intelligence (AI) committee, our office chaired a national committee of the CCPO focused on the responsible use of AI. This work explores how to support investigative efficiency and systemic insight, strengthening our ability to deliver fair, timely, and high-quality services that have a positive impact for Albertans.

Goal 2: Albertans are aware of the mandate of the Ombudsman and the requirement for fairness in the public sector.

In our continued pursuit of increasing awareness of the Ombudsman's mandate and promoting fairness in public administration, our office engaged with a variety of stakeholders.

Our team members completed a significant number of presentations, site visits, webinars, and other engagement opportunities with authorities, community organizations, municipalities, and sector partners. For more on this topic, including a comprehensive list of organizations we met with, see the article *Increasing Access to Fairness Through Engagement*.

We established an Indigenous Initiative Team to support ongoing engagement in the community and joined CCPO members to share learning, discuss strategies, and advance reconciliation.

Another noteworthy initiative was the introduction of educational webinars for municipal administrators designed to provide practical tips for improving the fairness of policies and fair decision-making.

A highlight of our engagement this past year was the establishment of recurring liaison meetings with the Workers' Compensation Board and Fair Practice Review Centre. For more on this topic, see the article *Administrative Excellence Highlights the Importance of Collaboration*.

The office further strengthened its digital engagement in 2025–2026 through strategic content and marketing activities. We advanced our integrated marketing and communications plan and developed a framework for telling stories of significant moments and investigations. As a result, new website user traffic increased by 39% over the previous fiscal year and by 92% over the past three years. Social media engagement also remained strong, generating more than 845,000 impressions across LinkedIn and Facebook helping to expand awareness of the office's services throughout Alberta.

Goal 3: The Ombudsman will ensure the relevant legislation is meeting the needs and expectations of Albertans and his office can fulfill its roles and responsibilities.

The *Ombudsman Act* has not undergone a comprehensive review since its inception in 1967 despite our ongoing efforts. However, periodic updates have expanded the number of agencies that fall under our jurisdiction. In 2025-2026, the *Professional Governance Act* received royal assent, which will result in the addition of 18 professional regulatory organizations to our jurisdiction.

The office maintains that Albertans are best served with a legislative framework aligned with advancements in government procedures, technical capacity, and essential improvements in investigative methods.

ANOTHER RECORD YEAR FOR COMPLAINTS SIGNALS A SIGNIFICANT SHIFT

The 2025–2026 fiscal year marks the third consecutive year in which the Ombudsman received a record-setting number of complaints. The steep increase is an occasion to examine case statistics in more detail, which reveals a dramatic shift in how Albertans are using our services.

The office received 6,472 total cases in 2025–2026, reflecting increases of 15% over the previous year, and 37% over a four-year span. For the Ombudsman, cases arrive in two categories: inquiries, which are phone calls fielded by our intake team; and complaints, which must be in writing and come to us primarily through our online complaint form.

For many years, inquiries outnumbered complaints by roughly two to one. However, this past year we received nearly an equal number of complaints and inquiries. This is significant because our most time-consuming services—investigations and early resolutions—are always triggered by written complaints.

> We received 3,134 complaints in 2025–2026, a record, representing increases of 41% over the prior year—itself a record-setting year—and 114% compared to 2022–2023.

While some factors contributing to complaint growth are specific to Alberta, Ombuds offices across Canada are also reporting increases. Broadly, the trend suggests that a paradigm shift is underway with respect to how people are seeking the Ombudsman to investigate administrative unfairness.

Factors contributing to complaint growth trends

- Thanks to the Ombudsman's ongoing outreach and engagement efforts, more Albertans know about our services.
- More than five million people called Alberta home in the 2025–2026 fiscal year, an increase of nearly 20% from five years earlier.
- The wide-spread adoption of AI tools provides complainants with the ability to create lengthy, detailed submissions with ease.

The Ombudsman's office is responding to the influx of complaints in a variety of ways, including submissions to the Legislative Assembly, digital solutions designed to reduce the number of non-jurisdictional cases, and by increasing investigative efficiencies.

Growing demand is increasing pressure on the Ombudsman's office. The office will continue to closely monitor complaint levels and assess the implications on workload capacity and service delivery. The Ombudsman's goal is to continue to deliver timely, responsive, and high-quality service that Albertans rely on.

CHECKING IN ON THE COMPLAINT CHECKER

The Ombudsman launched a Complaint Checker at the beginning of the 2025-2026 fiscal year with the goal of helping Albertans more effectively navigate the complaint journey. This user-friendly online tool works by enabling users to understand at-a-glance if our office has jurisdiction to investigate their concerns.

For jurisdictional matters, the Complaint Checker adds value by offering useful tips for writing effective complaints. For non-jurisdictional issues, the Complaint Checker provides 24/7 access to expansive referral resources with contact information for more than 60 organizations. This readily available resource guides users to the right path for their concerns such as other provincial ombuds offices, federal government agencies, consumer agencies, health authorities, elected officials, and many more.

A year's worth of data has provided us with insights into user behaviour we can build on. The Complaint Checker was our fourth most-popular page, accounting for nearly 8% of our total page views in 2025-2026. Further, the ratio of non-jurisdictional complaints to overall written complaints decreased by 5.1 percentage points compared to the previous year.

Overall, the data suggests the Complaint Checker is helping users assess eligibility before submitting a complaint, which is one way our office is responding to the continued caseload increase.

Our *2026-2027 Business Plan* includes strategies to grow engagement through the publication of more educational content, the expansion of social media promotion, and harnessing artificial intelligence to further enhance navigation.

INCREASING ACCESS TO FAIRNESS THROUGH ENGAGEMENT

Outreach and engagement are key components to the Ombudsman's work. Building awareness of our role helps ensure that Albertans know where to turn when they have concerns about unfair treatment in public services. It also creates opportunities to share information about fair decision-making with public authorities.

Connecting with community organizations and public authorities deepens our understanding of the experiences and challenges involved in the administration of government services. Meeting with people from different communities and sectors also provides valuable insight into emerging issues and barriers that may affect access to fair treatment.

Our work also benefits from collaboration with colleagues across Alberta, Canada, and beyond. Exchanging knowledge and perspectives allows us to learn from others, share our own experiences, and stay informed about new approaches to promoting fairness.

We are grateful to everyone who took the time to connect with us this past year. Every conversation helped strengthen our understanding of the issues affecting Albertans and contributed to our shared goal of fair and accountable public services.

As we look ahead, we remain committed to building awareness, strengthening relationships, and engaging with communities and public authorities across the province.

The following page highlights some of the ways we connected, learned, and shared information throughout the year.

Ombudsman Kevin Brezinski meeting with representative from YW Calgary.

Deputy Ombudsman and team representing the office at the Non-Profit Day Trade Show.

Ombudsman Kevin Brezinski and staff meeting with Complaints Directors for various health colleges in Alberta.

Meet and Greets

- ActionDignity
- Alberta Health Advocate and Mental Health Patient Advocate
- Deputy Minister, Assisted Living and Social Services
- Deputy Minister, Children and Family Services
- Deputy Minister, Municipal Affairs
- Alberta Women Entrepreneurs
- Boyle Street Community Services
- Business Ombudsman Council of Ukraine
- Closer to Home Community Services
- Hope Resource Centre
- Inn from the Cold
- MLA for Edmonton-Manning
- Auditor General of Alberta
- Ethics Commissioner of Alberta
- Ombudsman for the Province of Punjab
- Police Review Commission
- Soul Sisters Memorial Foundation
- YW Calgary

Recurring Fairness Meetings

- Canadian Council of Parliamentary Ombudsman
- Custody Operations Branch, Correctional Services Division
- Fair Process Review Centre
- Indigenous Initiative Network
- Workers' Compensation Board

Trade Shows and Information Sessions

- Alberta Municipalities Trade Show
- National Gathering of Elders
- Non-Profit Day 2025
- Rural Municipalities of Alberta Trade Show
- Association of Summer Villages Trade Show
- University of Alberta Fairness Day

Sharing Expertise

- Alberta Health Services, Ethics & Compliance
- Aboriginal Friendship Centre of Calgary
- Advisor Office, Workers' Compensation Board
- Alberta Advantage Immigration Program
- Alberta Association of Police Governance
- Alberta Gaming, Liquor & Cannabis
- Alberta Teaching Profession Commission
- Alberta Treasury Branch
- Health Colleges
- Healthy Families
- Public Library Services Branch
- Miskanawah
- Municipality Webinars
- School at the Legislature
- Rural Municipalities of Alberta
- Treaty 8 Health Authority
- Wheatland County

INVESTIGATIONS

Names have been changed to protect people's privacy.
Photos are strictly for illustrative purposes.

An Investigation into a Decision to Close a Kinship Care Home

A grandmother and kinship care provider, Raydene, complained to us when the Ministry of Children and Family Services (CFS) closed her kinship care home and removed her three grandchildren from her care.

The case involving this difficult decision started when a reporting party raised concerns with CFS about the safety of the children in Raydene's care. CFS initiated a Placement Concerns Response (PCR) assessment, which identified serious problems and risks.

Following months of evaluation and assessment, as well as interviews with everyone in the home, a CFS Director made the decision under the *Child, Youth and Family Enhancement Act* (the Act).

Raydene disagreed with the decision and filed a request for an administrative review, outlining a number of objections related to the PCR process. Ultimately, an Administrative Review Panel (ARP) upheld the Director's decision to close the kinship care home.

Raydene also appealed to an Appeal Panel, which determined that it did not have the authority to hear the appeal, since kinship care providers are excluded from the right to appeal under the Act.

Having exhausted all avenues of appeal, Raydene reached out to the Ombudsman.

The Ombudsman's findings

The Ombudsman investigation focused on two issues: the fairness of the decision of the ARP and the section of the Act that excludes kinship care providers from the right to appeal. The investigation found:

- The ARP's decision was administratively fair, prioritizing the best interests, safety, and well-being of the children while also considering numerous complicating factors, including the positive aspects of the home.
- However, when the ARP communicated its decision to Raydene, they did not tell her how they considered her arguments. An administratively fair decision should explain what evidence was rejected and why.
- The Ombudsman also found it unfair to exclude kinship care providers from accessing a right to appeal an ARP decision.

The Ombudsman's recommendations

The Ombudsman made two recommendations and one observation to improve the administrative fairness of the CFS's decision and process:

- A recommendation that the Panel explain to Raydene how they considered her arguments.
- A recommendation for a legislative amendment to ensure kinship care providers have the same rights as foster home providers when it comes to appealing decisions of the ARP.
- An observation highlighting the importance of addressing Raydene's main arguments in decisions.

CFS accepted the first recommendation and provided an addendum to Raydene. They further acknowledged the observation and have indicated that they will look to incorporate it into their process.

CFS did not accept the second recommendation, noting that the Act distinguishes between licensed residential care and kinship care to allow for differentiated approval and support processes for different caregiver types. According to CFS, one reason for the different approval processes is to remove barriers to children and youth being placed with kin.

CFS did recognize the limitations of the Act in this regard and committed to reviewing their practices with the aim of ensuring fairness when kinship caregivers dispute decisions.

Why it matters

Our investigation resulted in a more transparent administrative review process for kinship caregivers and highlighted a legislative gap affecting their appeal rights. Even where recommendations are not fully accepted, our work helps strengthen administrative fairness and encourages ongoing improvements to public services.

An Investigation into an Alberta Professional College Revealed Unfairness

This complex case started with a complaint from Lina, whose father was hospitalized with dementia. In her father's Personal Directive (PD) and Enduring Power of Attorney (EPOA) documents, Lina and her siblings were in charge of his personal and financial decisions.

A short time after creating those documents, unbeknownst to his children, Lina's father asked a social worker, who was a registrant of the Alberta College of Social Workers (ACSW) to help him revoke his PD and EPOA.

Lina and her siblings believed that the social worker acted improperly and contravened aspects of the ACSW's *Standards of Practice*. Lina filed a complaint of unprofessional conduct with the ACSW. The ACSW decided to dismiss the complaint and this decision was reviewed and upheld by the Complaint Review Committee (CRC).

Subsequently, Lina complained to the Ombudsman that the reviews by the ACSW and CRC were administratively unfair and inconsistent with the *Health Professions Act* (the Act). The Ombudsman opened an investigation.

The Ombudsman's findings

The investigation found that the ACSW review did not align with the Act. The Act requires the investigator to make reasonable efforts to interview the complainant, which was not done in Lina's case. The Ombudsman also expressed concern with how the College and the CRC provided reasons to Lina.

The Ombudsman's recommendation

The Ombudsman recommended that the ACSW conduct a new review of Lina's complaint. The ACSW agreed to a new review, which would include an interview with Lina. We will monitor the implementation of the recommendation.

Why it matters

When colleges do not follow the legislated processes, it can impact the perception of a fair investigation. This case demonstrates the importance of ensuring complaints are reviewed in a way that is fair, transparent, and consistent with legislative requirements.

Clarifying a Confusing Process for Appealing Decisions Involving a Bursary Program

We received a complaint from Antonio, an Alberta resident who was told he had to repay a $6,000 Northern Alberta Development Bursary that he received from the Northern Alberta Development Council (the Council) as a student of a Primary Care Paramedic program.

Antonio was awarded the bursary on conditions that included obtaining employment in northern Alberta in an acceptable field of study for a period of at least one year. After successfully completing his studies, Antonio found work as a Loss Prevention Officer (LPO). The bursary program administrators reviewed Antonio's job description and determined that his new job was not in an acceptable field of study and he would have to repay the bursary funds.

Antonio's appeal to overturn the decision requiring repayment was unsuccessful and his request for a further review of the decision was denied. Antonio repaid the funds and complained to the Ombudsman, arguing that the review process was unfair and that his employment as an LPO met the program's requirement as being acceptable employment.

The Ombudsman's findings

The Ombudsman's investigation found unfairness in the administrative process. The Ministry of Advanced Education held the legislative authority for the program under the *Student Financial Assistance Regulation*. The program was administered, however, by the Ministry of Jobs, Economy, Trade and Immigration.

While a *Memorandum of Understanding* (MOU) clarified the roles of the agencies and the processes for decision-making, problems arose when the parties strayed from the MOU in practice. For example, while the decision-making authority belonged to Advanced Education, it was Jobs, Economy, Trade and Immigration that made the initial decision and denied Antonio's appeal request.

The Ombudsman's recommendations

The Ombudsman provided two recommendations and one observation to Advanced Education to help clarify the process for reviews and improve fairness. The Ombudsman recommended that the Council allow Antonio to re-submit his request for review according to its updated policy, and suggested ways to improve fairness in their decision-making process. The Ombudsman also observed that the Council should make information about what constitutes an acceptable field of study publicly available, for the benefit of future applicants.

Why it matters

In this case, the recommendations focused on the Council's review process that led to the decision requiring repayment, not the decision itself. Advanced Education accepted the recommendations and advised that changes to their processes are underway, an updated policy is forthcoming, and that they are open to Antonio resubmitting his request for review. The Ombudsman will monitor the implementation of the recommendations.

Examining a Decision About a Complaint of Professional Misconduct

We received a complaint from a mother, Sigourney, who believed that a member of the Alberta College of Optometrists (ACO or the College) obstructed a specific treatment she wanted for her son's rapidly progressing myopia.

Sigourney filed a formal complaint with the College, which was dismissed on the grounds that the ACO did not have a published clinical standard for the treatment of the condition. In other words, the College could not regulate its members' conduct related to a treatment for a condition that did not have a clinical standard.

Apprehensive about appealing the decision to the ACO's Complaint Review Committee, Sigourney complained to the Ombudsman.

What we did

The Ombudsman is the office of last resort, meaning that complainants are best served when they exhaust all appeals available to them. However, in many instances we can still help, even if the scope of our involvement is more limited.

In this case, we reviewed the ACO's decision for administrative fairness, along with its *Code of Ethics*, *Standards of Practice*, and the *Health Professions Act*.

The outcome and why it matters

Upon analysis, the Ombudsman investigator determined that the ACO's decision was administratively fair. The ACO reviewed Sigourney's complaint, explained the reasons for their decision, and informed her of her right to request a review. However, we observed that the ACO's communication would be clearer if they cited the applicable section of their legislation in their decisions.

The ACO appreciated the feedback and indicated that they would amend their communication moving forward. Prior to closing the case, the ACO informed us that they recently published a clinical standard for myopia management. We conveyed this detail to Sigourney, to her relief.

Sigourney's case demonstrates how our office can add value despite not finding any unfairness.

> ***"Thank you for the time and care you put into reviewing my complaint and for the clear explanation of your findings. I am especially grateful that the Alberta College of Optometrists has now implemented the Myopia Management Clinical Practices Guidelines. Knowing this change is in place brings me a sense of relief, and I truly hope it will protect other children and families in the future." – Sigourney***

Opening an Inquiry with City Administrators Results in Reimbursement

A homeowner in a major city in Alberta signed up for a plan that collected property taxes in monthly installments. When the home was sold, the homeowner's daughter, Louise, submitted forms on her mother's behalf to cancel the payments once the property officially passed to the new owners.

The City, however, continued to collect tax payments from Louise's mother for three months after the house had been sold. When Louise complained to the City administrators, asking them for reimbursement for the overpayments, she was told that she would need to get the new owners to sign a release form authorizing the reimbursement.

Louise disagreed and complained to the Ombudsman that the City improperly continued to collect property tax payments from her mother after her property was sold.

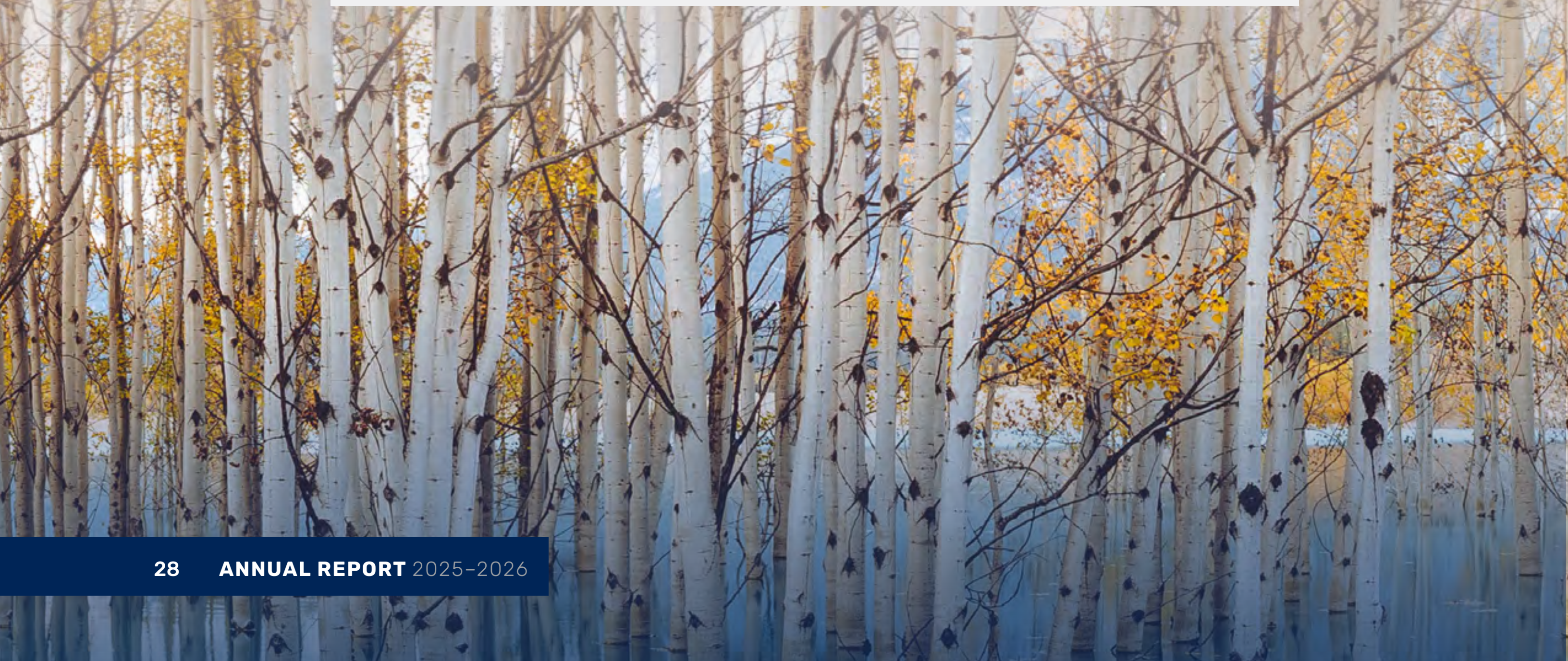
What we did

The Ombudsman investigator reviewed banking documents and correspondence between Louise and several administrative branches of the City. We also reviewed the City's processes for collecting and cancelling monthly property tax payments, prepared a timeline of events, and opened an inquiry with the City.

The outcome and why it matters

As a result of our inquiry, the City reviewed the case and determined that they had in fact collected payments improperly after the property was sold. The City acknowledged the error and reached out to Louise to arrange for a full refund of the payments erroneously collected.

"I thank you for pursuing this matter to initiate a response from the City . . . Without your help, I'm afraid this refund would not be possible." – Louise



Inquiring About a Missing Emergency Needs Allowance Payment

Victor needed to relocate a wood-burning stove in his home to offset the risk of water pipes freezing in the winter. A recipient of benefits from the Assured Income for the Severely Handicapped program (the Program), he applied for an Emergency Needs Allowance to help pay for the work.

The Program administrators agreed to cover the expenses associated with moving the stove but did not approve the cost of a $420 deposit for the contractor's quote. Victor requested a review of this decision with the Appeals Secretariat, which determined that the Program had to pay for the contractor's deposit, since it was in essence a down payment on the work.

However, Victor did not receive the reimbursement. Months went by and then Victor complained to the Ombudsman.

What we did

The Ombudsman investigator reached out to an Employment and Financial Supports worker, asking for them to confirm the status of Victor's file. A subsequent review revealed an oversight in their repayment process.

The outcome and why it matters

Our inquiries prompted the Program administrators to initiate a review, which uncovered an error and resulted in a timely correction. Thanks to our outreach and the administrators' quick response, Victor was promptly reimbursed.

Assisting a Parent Seeking Missing Childcare Subsidy Payments

Alan complained to our office about missing payments from Alberta's Child Care Subsidy Program (the Program), which helps offset the cost of childcare for eligible families with children in full-time kindergarten up to grade 6.

According to Alan, the Program administrators paused subsidy payments for three months, claiming that they required supplementary documentation. Alan insisted that he provided the required information on time.

Distressed because the daycare was seeking the $881 amount owing for the period where the subsidy was paused, Alan complained to the Ombudsman that the Program was not responding to his concerns.

What we did

Through early resolution, we determined that the authority made an error. An administrator for the Program confirmed that Alan had in fact provided the required documentation and they should not have asked him to provide it again. Further, they committed to using this example as a training opportunity.

The outcome and why it matters

The administrator reached out to Alan directly to explain the situation, confirming that the daycare would be reimbursed for the missing payments. This resolution addressed Alan's concern and gave the Program the opportunity to connect with staff and learn from the mistake.

Helping Bridge a Communication Gap

We received a complaint from Omar, a new Albertan whose application for the Alberta is Calling Moving Bonus (the Program) was denied. The Program was overseen by the Ministry of Jobs, Economy, Trade and Immigration (JETI, or the Ministry) and was designed to attract skilled trade workers by providing a refundable tax credit to successful applicants.

Omar's application was denied because his job duties fell under an occupation classification that was ineligible for the Program. Omar appealed the decision and the Ministry upheld the decision. Feeling like his argument had not been addressed, Omar reached out to the Ombudsman.

What we did

The Ombudsman investigator reviewed Omar's application, along with the Ministry's response, the Program's guidelines, and legislation. We also liaised with the JETI administrators and requested information related to their decision-making.

We determined that the decision was administratively fair. JETI assessed Omar's application in accordance with their legislative authority, they reconsidered his case when Omar objected to the original decision, and their review was consistent with the Program's criteria. However, we also found that JETI did not fully explain the decision to Omar.

The outcome and why it matters

The JETI administrators acknowledged they had failed to fully explain their decision and provided Omar with an addendum to correct this.

When an Albertan is denied eligibility for a public program or service, often the first question that comes to mind is: "why?" Administrative fairness requires providing the reasons for a decision. Due to our office's involvement, Omar received a clear and reasoned explanation as to why his application was denied.

Examining a Remand Centre's Handling of an Inmate's Complaint

We received a complaint from Cal, an inmate at an Alberta remand centre, about missing property. Cal claimed that two people on separate occasions delivered several months' supply of disposable contact lenses for him, yet he never received them.

Cal submitted a request for the remand centre's authorities to look for the missing contact lenses. Cal asked for a review of security video from the dates in question, which he believed would show the people arriving with the material. The centre's director responded, informing Cal that there was no record of any deliveries.

Dissatisfied with the director's response, Cal complained to our office, believing that the authority was not adequately addressing his concern.

What we did

The Ombudsman investigator opened correspondence with the remand centre to gather information about how they responded to his request, and reviewed various policies including the *Inmate Manual*, which outlined the process for the handling of personal items.

We found that Cal's complaint was dealt with in an administratively fair manner. He had the opportunity to submit a complaint and the remand centre provided adequate information to address his concerns.

While we determined their response was administratively fair, we noticed that the authority did not tell Cal that they had reviewed the security video. We determined that the remand centre had discretion over whether to share this information. However, since Cal specifically requested this step, including this information in the decision would have clarified one of his central concerns.

We shared our observations with the remand centre, who indicated that they would consider the feedback when communicating decisions in the future.

The outcome and why it matters

The Ombudsman investigator informed Cal of our assessment and the work undertaken to review his complaint. This case illustrates how even though we may not find unfairness, we often get an opportunity to encourage an authority to provide a clear and complete response explaining their decisions.

Administrative Excellence Highlights the Importance of Collaboration

Time and again, the Ombudsman has observed that public agencies who are willing to receive feedback about fairness from our office gain the most from our work. For this reason, we dedicate space in the annual report for Administrative Excellence, which recognizes authorities that display a high degree of cooperation. This year, the Ombudsman is spotlighting the efforts of the Workers' Compensation Board—Alberta (WCB) and its Fair Process Review Centre (FPRC).

An entity of the Ministry of Jobs, Economy, Trade and Immigration, the WCB administers the *Workers' Compensation Act* for the province's more than two million workers and 161,000 employers. Funded by employers, they provide disability and liability coverage that compensates workers for lost income due to work-related injuries and illness. The FPRC investigates complaints about the WCB's decision-making process.

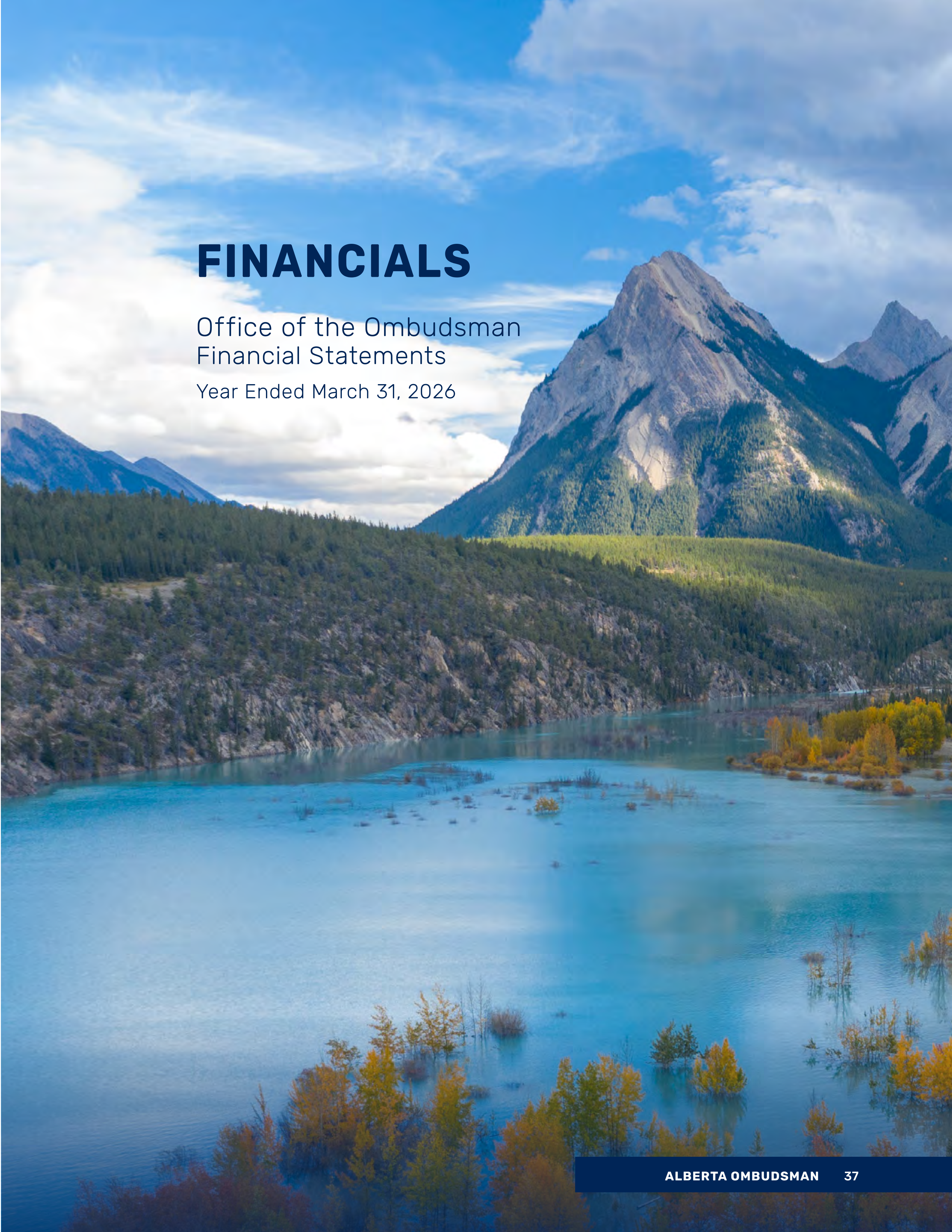
When the FPRC issues a final decision, they fall into the Ombudsman's jurisdiction. Our investigators noted many times throughout the year when they received prompt and thorough information from the FPRC about administrative processes and procedures.

Especially noteworthy was a unique investigation involving a WCB policy designed to provide workers with interim relief during the appeal process. The Ombudsman identified disparity between the ways that different WCB bodies interpreted the policy. In an exceptional example of collaboration, the WCB agreed to formally examine the policy and make amendments where needed to clarify it and remove ambiguity.

Our office's constructive working relationship with the WCB and the FPRC was further strengthened in 2025-2026 through the establishment of liaison meetings. These recurring meetings provide a forum for the exchange of best practices on topics including administrative fairness and investigative approaches.

For the Ombudsman, collaboration involves moving toward a shared goal of improving the administrative fairness of public services. We are grateful for the productive cooperation of the WCB, the FPRC, and all agencies who seek to improve fairness.

> ***"The Ombudsman's office plays an essential role in promoting administrative fairness across Alberta's public services. Its collaborative approach helps identify opportunities to clarify and improve processes, work that ultimately benefits injured workers, employers and all Albertans."***
>
> *– Christopher McPherson*
> *Deputy Minister of Jobs, Economy, Trade and Immigration*



FINANCIALS

Office of the Ombudsman Financial Statements

Year Ended March 31, 2026

OFFICE OF THE OMBUDSMAN
FINANCIAL STATEMENTS
MARCH 31, 2026

Table of Contents

Independent Auditor’s Report

Auditor General OF ALBERTA

To the Members of the Legislative Assembly

Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Ombudsman, 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 Ombudsman 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 Ombudsman 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 Ombudsman'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 Ombudsman'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 Ombudsman'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 Ombudsman'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 Ombudsman 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 OMBUDSMAN

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2026

	2026		2025
	Budget (Note 7)	Actual	Actual
Revenues (Note 2)			
Other Revenue	$ -	$ 34	$ 33,077
Total Revenues	-	**34**	**33,077**
Expenses - Directly Incurred (Note 2(b), 4, 9 and Schedule 2)			
Voted:			
Salaries, Wages and Employee Benefits	4,201,600	4,523,502	3,912,642
Supplies and Services	449,000	292,697	401,190
	4,650,600	4,816,199	4,313,832
Less: Recovery from Support Services Arrangements	(425,000)	(429,883)	(440,455)
	4,225,600	**4,386,316**	**3,873,377**
Not Voted:			
Amortization of Tangible Capital Assets	26,040	23,111	13,896
Provision for Vacation Pay	-	77,491	(2,425)
	26,040	**100,602**	**11,471**
Program - Operations	**4,251,640**	**4,486,918**	**3,884,848**
Net Cost of Operations	**$ (4,251,640)**	**$ (4,486,884)**	**$ (3,851,771)**

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

OFFICE OF THE OMBUDSMAN

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	2026	2025
Financial Assets		
Accounts Receivable	$ 4,002	$ 3,849
	4,002	3,849
Liabilities		
Accounts Payable and Other Accrued Liabilities	100,602	2,890
Accrued Vacation Pay	439,772	362,281
	540,374	365,171
Net Debt	(536,372)	(361,322)
Non-Financial Assets		
Tangible Capital Assets (Note 5)	73,883	86,739
Prepaid Expenses	15,093	15,415
	88,976	102,154
Net Liabilities	**$ (447,396)**	**$ (259,168)**
Net Liabilities at Beginning of Year	$ (259,168)	$ (331,953)
Net Cost of Operations	(4,486,884)	(3,851,771)
Net Financing Provided from General Revenues	4,298,656	3,924,556
Net Liabilities at End of Year	**$ (447,396)**	**$ (259,168)**

Contractual Obligations (Note 8)

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

OFFICE OF THE OMBUDSMAN

STATEMENT OF CHANGE IN NET DEBT

YEAR ENDED MARCH 31, 2026

	2026		2025
	Budget (Note 7)	**Actual**	**Actual**
Net Cost of Operations	**$ (4,251,640)**	**$ (4,486,884)**	**$ (3,851,771)**
Acquisition of Tangible Capital Assets (Note 5)	-	(10,255)	(60,795)
Amortization of Tangible Capital Assets (Note 5)	26,040	23,111	13,896
Decrease/(Increase) in Prepaid Expenses		322	(10,442)
Net Financing Provided from General Revenues		4,298,656	3,924,556
(Increase)/Decrease in Net Debt		**$ (175,050)**	**$ 15,444**
Net Debt at Beginning of Year		**(361,322)**	**(376,766)**
Net Debt at End of Year		**$ (536,372)**	**$ (361,322)**

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

OFFICE OF THE OMBUDSMAN

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2026

	2026	2025
Operating Transactions		
Net Cost of Operations	$ (4,486,884)	$ (3,851,771)
Non-Cash Items Included in Net Cost of Operations:		
Amortization of Tangible Capital Assets (Note 5)	23,111	13,896
Valuation Adjustments	77,491	(2,425)
	100,602	11,471
(Increase)/Decrease in Accounts Receivable	(153)	1,906
Decrease/(Increase) in Prepaid Expenses	322	(10,442)
Increase/(Decrease) in Accounts Payable and Other Accrued Liabilities	97,712	(14,925)
Cash Applied to Operating Transactions	(4,288,401)	(3,863,761)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 5)	(10,255)	(60,795)
Cash Applied to Capital Transactions	(10,255)	(60,795)
Financing Transactions		
Net Financing Provided from General Revenues	4,298,656	3,924,556
Change in Cash	-	-
Cash at Beginning of Year	-	-
Cash at End of Year	**$ -**	**$ -**

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

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2026

NOTE 1 AUTHORITY AND PURPOSE

The Office of the Ombudsman (the Office) operates under the authority of the *Ombudsman 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 promotes fairness in public administration within the Government of Alberta, designated professional organizations, the patient concerns resolution process of Alberta Health Services, and Alberta municipalities.

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 Ombudsman, which is a legislative office for which the Ombudsman 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 net 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.

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

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

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. amortization of tangible capital assets;
b. pension costs, which comprise the cost of employer contributions for current service of employees during the year; and
c. 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.

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 tangible capital assets and prepaid expenses.

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

(b) Basis of Financial Reporting (Continued)

Tangible Capital Assets

Tangible capital assets of the Office are recorded at cost less accumulated amortization and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Amortization is only charged if the tangible capital asset is put into service.

The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Furniture and office equipment	3 - 10 Years
Computer hardware and software	3 - 5 Years
Leasehold improvements	1 - 5 Years

Prepaid Expenses

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

(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.

On April 1, 2030, the Office will adopt the amendment to PS 3250 Tangible Capital Assets.

- **PS 3250 - Tangible Capital Assets**
  The amendments standardize capital asset accounting by incorporating Government Not for Profit standards, clarifying recognition and disclosure requirements related to collections, works of art and historical treasures.

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

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 cost recovery from the Office of the Public Interest Commissioner was $429,883 (2024-25: $440,455).

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2026

NOTE 5 TANGIBLE CAPITAL ASSETS

	Furniture and Office Equipment	Leasehold Improvements	2026 Total	2025 Total
Estimated Useful Life	3 - 10 years	1 - 5 years		
Historical Cost				
Beginning of Year	$ 133,932	$ 54,035	$ 187,967	$ 127,172
Additions	-	10,255	10,255	60,795
	133,932	64,290	198,222	187,967
Accumulated Amortization				
Beginning of Year	$ 62,804	$ 38,424	$ 101,228	$ 87,332
Amortization Expense	17,752	5,359	23,111	13,896
	80,556	43,783	124,339	101,228
Net Book Value at March 31, 2026	**$ 53,376**	**$ 20,507**	**$ 73,883**	
Net Book Value at March 31, 2025	$ 71,128	$ 15,611		$ 86,739

NOTE 6 BENEFIT PLANS (IN THOUSANDS)

The Office participates in the multi-employer Management Employees Pension Plan (MEPP), Public Service Pension Plan (PSPP) and Supplementary Retirement Plan (SRP). The expense for these pension plans is equivalent to the annual contributions of $424 for the year ended March 31, 2026 (2025: $380).

At December 31, 2025, the MEPP had a surplus of $2,101,798 (2024: surplus $1,865,997), the PSPP 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 7 BUDGET

The budget shown on the statement of operations is based on the budgeted expenses that the all-party Standing Committee on Legislative Offices approved on December 12, 2024, and supplementary estimates [1] subsequently approved during the fiscal year. The following table compares the office's actual expenditures, excluding non-voted amounts such as amortization, to the approved budgets:

	Original Estimate	Supplementary Estimates [1]	Adjusted Voted Estimate	Actual	Unexpended (Over Expended)
Operating Expenditures	$ 4,650,600	$ 200,000	$ 4,850,600	$ 4,816,199	$ 34,401
Capital Investments	-	-	$ -	10,255	(10,255)
	$ 4,650,600	**$ 200,000**	**$ 4,850,600**	**$ 4,826,454**	**$ 24,146**

[1] Consists of supplementary estimates of $141,500 approved on November 12, 2025, and $58,500 approved on December 15, 2025.

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

NOTE 8 CONTRACTUAL OBLIGATIONS

Contractual obligations are obligations of the Office to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2026	2025
Obligations under operating leases, contracts and programs	$ 273,184	$ 293,140

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

Obligations under operating leases, contracts and programs

2026-27	$ 98,643
2027-28	88,307
2028-29	86,234
	$ 273,184

NOTE 9 COMPARATIVE FIGURES

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

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Senior Financial Officer and the Ombudsman.

OFFICE OF THE OMBUDSMAN **Schedule 1**

SALARY AND BENEFITS DISCLOSURE

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
	$ 471,899	$ -	$ 123,286	$ 595,185	$ 603,250

[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 OMBUDSMAN

Schedule 2

ALLOCATED COSTS

YEAR ENDED MARCH 31, 2026

	2026				2025
		Expenses - Incurred by Others			
Program	Expenses [(1)]	Accommodation Costs [(2)]	Business Services [(3)]	Total Expenses	Total Expenses
Operations	$ 4,486,918	$ 342,006	$ 44,000	$ 4,872,924	$ 4,260,341

(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.

Edmonton Office
9925 – 109 Street NW, Suite 700
Edmonton, Alberta T5K 2J8
Phone: 780.427.2756
Fax: 780.427.2759

Calgary Office
801 – 6 Avenue SW, Suite 2560
Calgary, Alberta T2P 3W2
Phone: 403.297.6185
Fax: 403.297.5121

Throughout North America call
toll free 1.888.455.2756
Email: info@ombudsman.ab.ca
Online complaint form available at
www.ombudsman.ab.ca