



Business Plan

2026-27



Auditor General's Mandate

The Auditor General of Nova Scotia is an officer of the House of Assembly; nonpartisan and independent of government. The Auditor General is appointed by, and reports to, the House of Assembly. The Office derives its mandate, authority, and responsibilities from the *Auditor General Act*.

The Auditor General's mandate includes issuing opinions on government financial reports and conducting performance audits on public sector operations.

The Auditor General provides annual opinions on the government's consolidated financial statements, the revenue estimates included in the government's budget, and the financial statements of certain other public sector entities.

By exercising these responsibilities, the Auditor General helps the House of Assembly hold the government accountable for its management of public funds and contributes to a well-performing public sector.

Strategic Initiatives

Some of our key strategic initiatives for the coming year:

- Host the 2026 Annual Conference of the Canadian Council of Public Accounts Committees and Canadian Council of Legislative Auditors jointly with the House of Assembly Public Accounts Committee Clerk.
- Collaborate with the Canadian Audit and Accountability Foundation to deliver a training session to the Public Accounts Committee to enhance the committee's effectiveness.
- Engage and support the Public Accounts Committee through:
 - At least five annual interactions with the committee on Auditor General Reports;
 - Host two informal meetings with the committee at our office; and
 - 100% office attendance at public meetings.
- Develop and implement a strategy to procure new technologies and tools to improve operational effectiveness of audit processes.
- Implement action items following feedback from our 2025 employee engagement survey.
- Conduct biennial satisfaction survey and stakeholder sessions with members of the Nova Scotia Legislature's Public Accounts Committee.
- Support continuous improvement and collaboration by having at least twelve annual interactions with our national colleagues such as the Canadian Council of Legislative Auditors, Auditors General Council, and other legislative audit committees and events.





Our Vision

A relevant, valued, and independent audit office serving the public interest as the House of Assembly's primary source of assurance on government performance.



Independence

We remain independent of the entities that we audit and are objective in our work.



Our Mission

To make a significant contribution to enhanced accountability and performance in the provincial public sector.



Integrity

We work together and with others in an open, honest, and trustworthy manner while respecting the confidentiality of the information we obtain.



Our Values

Our values are a statement of the high standards we hold in conducting ourselves and our work, and of the results we strive to achieve.



Impact

We focus on significant issues to make a positive difference for the benefit of Nova Scotians.

Our Priorities

Our mission, vision, and values guide us in our work as independent professionals adding value through audit. We have identified five priorities as key to the achievement of our vision:

Serve the House of Assembly

Conduct and report audits that provide clear and relevant information to the House of Assembly as it holds the government accountable for its performance and stewardship over public funds

Consider the Public Interest

Focus our audit efforts on areas of higher risk that impact on the lives of Nova Scotians

Improve Government Performance

Contribute to a better performing public service by conducting audits that result in practical recommendations for significant improvements

Enhance Government Financial Reporting

Encourage continual improvement in financial reporting by government to the House of Assembly and the people of Nova Scotia

Foster Workplace Excellence

Promote excellence and a professional and supportive workplace at the Office of the Auditor General



Audits and Other Assurance Engagements

The Office conducts a variety of audits and reviews, some of which are mandated by legislation; others are at the discretion of the Auditor General. Our current plan is to conduct the following assignments in 2026-27.

- Audit of the Province's March 31, 2026 consolidated financial statements
- Audit of expenditure compliance and internal controls at the Nova Scotia House of Assembly, including MLA expenses
- Audit of the March 31, 2026 financial statements of Nova Scotia Health and the IWK Health Centre
- Report on the results of at least six performance audits
- Follow-up on Government implementation of recommendations made in performance audits from 2022 to 2024
- Report on the results of our financial statement audit work and other financial-related topics

Quality Assurance and Office Accountability




A number of processes serve to ensure the quality of our work and our accountability to the House of Assembly, including:

- Publicly reporting the results of our financial and performance audit work through tabling audit reports in the House of Assembly and posting copies of our reports, video and infographic summaries on our website
- Internal quality assurance systems based on Canadian auditing standards, including multiple levels of review
- Implementing recommendations from peer reviews of our audits by other legislative audit offices in Canada
- Addressing findings of periodic reviews of our financial statement audits and associated quality control systems by the Chartered Professional Accountants of Nova Scotia
- Addressing the results of our employee engagement survey and other performance measures to improve the Office's audit work and administration
- Reporting results of the independent audit of the Office's annual financial statements to the Speaker of the House of Assembly
- Submitting an annual business plan and a performance report to the Public Accounts Committee of the House of Assembly
- Publicly reporting on our website the travel and hospitality expenses of our Executive team

Performance Indicators

Performance indicators are elements of an organization's work efforts, outputs and outcomes that can be measured and assessed against targets in order to evaluate the efficiency, effectiveness and quality of its operations. The following are performance indicators against which the Office will assess its 2026-27 performance.



 Performance Indicator	 Description	 Office Target
1. Performance audits	Number of planned performance audits reported	At least six
2. Performance audit recommendations	Percentage of performance audit recommendations accepted	95% or higher
3. Financial audits	Percentage of financial audits completed by applicable target dates	100%
4. Strategic initiatives	Percentage of 2026-27 strategic initiatives completed	100%
5. PAC Satisfaction	Percentage of PAC members satisfied with our work	80% or higher



Resources

The following table outlines the Office's actual and budgeted revenues, expenses and staff positions for 2025-26 and 2026-27. The majority of funding is by way of an annual appropriation of the House of Assembly, but the Office recovers the cost of certain financial audits through billings. The Office's major expense is salaries and benefits, which represent 83% of gross expenditures for 2025-26. All staff members are directly or indirectly involved in providing audit services.

Office of the Auditor General Revenues, Expenses and Staffing

	2025-26 Budget	2025-26 Actual	2026-27 Budget
Revenues			
Government contributions	\$6,766,000	6,204,843	7,049,000
Professional Fees	395,000	384,505	395,000
	7,161,000	6,589,348	7,444,000
Expenses			
Salaries and benefits	5,938,000	5,466,221	6,263,000
Professional services	494,000	470,787	451,000
Office lease and taxes	250,000	239,598	250,000
Office Operations	83,000	55,499	83,000
Staff training	125,000	97,357	125,000
Other services	98,000	67,278	98,000
Membership dues	90,000	60,189	90,000
Travel	59,000	71,115	59,000
Telecommunications	20,000	13,558	20,000
Parking	4,000	4,200	5,000
Amortization	nil	70,307	nil
	\$7,161,000	6,616,109	7,444,000
Staff – Full-time equivalent	43.0	41.5	43.0

Additional Information

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