

GOVERNMENT OF ALBERTA



# Indigenous Relations

Annual Report

2023-24

*Alberta* 

Indigenous Relations, Government of Alberta | Indigenous Relations 2023–2024 Annual Report

©2024 Government of Alberta | Published: June 2024  
ISBN 978-1-4601-6070-1  
ISSN 2371-0640

Note to Readers: Copies of the annual report are available on the Alberta Open Government Portal website [www.alberta.ca](http://www.alberta.ca).

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## Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Sustainable Fiscal Planning and Reporting Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each ministry.

The 2023-24 Annual Report reflects the 2023-26 Ministry Business Plans, the Government of Alberta Strategic Plan, as well as the ministry's activities and accomplishments during the 2023-24 fiscal year, which ended on March 31, 2024.

The Annual Report of the Government of Alberta contains Budget 2023 Key Results, the audited Consolidated Financial Statements and Performance Results, which compares actual performance results to desired results set out in the government's strategic plan.

This annual report of the Ministry of Indigenous Relations contains the Minister's Accountability Statement, the ministry's Financial Information and Results Analysis, a comparison of actual performance results to desired results set out in the Ministry Business Plan. This ministry annual report also includes:

- the financial statements of entities making up the ministry, including the Alberta Indigenous Opportunities Corporation for which the minister is responsible; and
- other financial information as required by the *Financial Administration Act* and *Sustainable Fiscal Planning and Reporting Act*, as separate reports, to the extent that the ministry has anything to report.

All Ministry Annual Reports should be considered along with the Government of Alberta Annual Report to provide a complete overview of government's commitment to openness, accountability, and fiscal transparency.

### **Note to Reader:**

For the purposes of this document, Indigenous Relations uses the term "Indigenous" to refer to all First Nations, Métis, Inuit and other Indigenous peoples, recognizing that not all people self-identify using the term "Indigenous." This document also uses the term "Indian," when it relates to this legal definition under the Constitution of Canada. The Government of Alberta uses the term "Aboriginal" when referencing data sources (e.g. Statistics Canada), programs and program area titles that use "Aboriginal," or when required for historical or legal reasons.

The accent on "Métis" is used except when referring to the Metis Settlements, as per Metis Settlements' legislation, regulations or policies.

## Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2024, was prepared under my direction in accordance with the *Sustainable Fiscal Planning and Reporting Act* and the government's accounting policies. All the government's policy decisions as at June 6, 2024 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

[Original Signed By]

*Rick Wilson*  
*Minister of Indigenous Relations*

## Message from the Minister



Indigenous peoples have been a vital part of shaping what Alberta is today. That's why the Alberta government is building on their strengths and listening to their perspectives to create a better province. This year, Indigenous Relations has done so while focusing on economic development, upholding Alberta's legal duty to consult, advancing reconciliation and addressing other important issues.

The Alberta Indigenous Opportunities Corporation (AIOC), which is a Crown corporation, continues to help boost Indigenous business and economic development by providing loan guarantees to backstop Indigenous investments. For example, this year, the AIOC supported three new investments in energy projects. These, combined with the existing four projects, will generate

long-term revenue across 42 Indigenous communities. The AIOC also doubled its loan guarantee capacity from \$1 to \$2 billion, delivering on a key Indigenous Relations mandate item.

Indigenous Relations continues to support Indigenous business, talent and communities in other ways. The Employment Partnerships Program and the Aboriginal Business Investment Fund invested \$4.5 million and \$7.5 million respectively in employment, training and business development opportunities. Launched in 2023, the Indigenous Reconciliation Initiative also provided \$4.2 million to 66 applicants to support Indigenous cultural and economic development projects.

While engaging Indigenous partners in economic development is important, so too is ensuring land and natural resource development occurs in the context of Alberta's legal duty to consult. This year, the Aboriginal Consultation Office processed approximately 8,900 land and natural resource development applications for pre-consultation assessment and adequacy of consultation, which led to about 12,000 activities on Crown land in Alberta.

Indigenous Relations is also working to address violence and increase the safety and economic security of Indigenous women, girls, and two-spirit, lesbian, gay, bisexual, transgender, queer, questioning, intersex and asexual plus (2S+) people. Thirty-nine grants, totaling almost \$7 million, addressed the Alberta Missing and Murdered Indigenous Women and Girls Roadmap, which guides government action on these fronts. These grants also worked to improve the resiliency and well-being of Indigenous women, girls and 2S+ people. Five of the 39 grants, totaling \$700,000, supported the implementation of the National Action Plan to End Gender-Based Violence.

We have worked hard to address other important issues, including Alberta's wildfires. Indigenous Relations coordinated services and supports with Indigenous Services Canada, supported the Alberta Emergency Management Agency First Nations Field Officers, and assisted First Nations communities and Metis Settlements during the fires and recovery. Specifically, the ministry dedicated a full-time field officer to align the replacement and restoration of homes in East Prairie Metis Settlement with local needs and priorities.

This year, special events also helped to raise awareness of important issues facing Indigenous peoples and of their contributions. Indigenous Relations unveiled the reconciliation garden and

residential schools monument on the Alberta Legislature grounds, one of the first in Canada, and recognized National Indigenous Veterans' Day and National Indigenous Peoples Day.

Thank you to our partners for working with us on all these projects. It has been a great honour and privilege to work together. And, we look forward to another groundbreaking year ahead.

[Original Signed By]

*Rick Wilson*  
*Minister of Indigenous Relations*

## Management's Responsibility for Reporting

As of March 31, 2024, the Ministry of Indigenous Relations consists of:

- the Department of Indigenous Relations;
- the Metis Settlements Appeal Tribunal;
- the First Nations Women's Council on Economic Security;
- the Métis Women's Council on Economic Security;
- the Alberta Indigenous Opportunities Corporation (AIOC); and
- the Premier's Council on Missing and Murdered Indigenous Women, Girls and Two Spirit Plus People (MMIWG2S+).

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports, and other financial and performance reporting.

Responsibility for the integrity and objectivity of the accompanying ministry financial information and performance results for the ministry rests with the Minister of Indigenous Relations. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, which includes the financial information, performance results on all objectives and initiatives identified in the Ministry Business Plan, and performance results for all ministry-supported commitments that were included in the 2023-26 Government of Alberta Strategic Plan. The financial information and performance results, out of necessity, include amounts that are based on estimates and judgments. The financial information is prepared using the government's stated accounting policies, which are based on Canadian public sector accounting standards. The performance measures are prepared in accordance with the following criteria:

- **Reliable** – Information used in applying performance measure methodologies agrees with the underlying source data for the current and prior years' results.
- **Understandable** – the performance measure methodologies and results are presented clearly.
- **Comparable** – the methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- **Complete** – outcomes, performance measures and related targets match those included in the ministry's *Budget 2023*.

As Deputy Minister, in addition to program responsibilities, I am responsible for the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;



- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board and Minister of Finance, and the Minister of Indigenous Relations the information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry Business Plans and annual reports required under the *Sustainable Fiscal Planning and Reporting Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the individual entities within the ministry.

[Original Signed By]

*Donovan Young*  
*Deputy Minister of Indigenous Relations*  
*June 6, 2024*

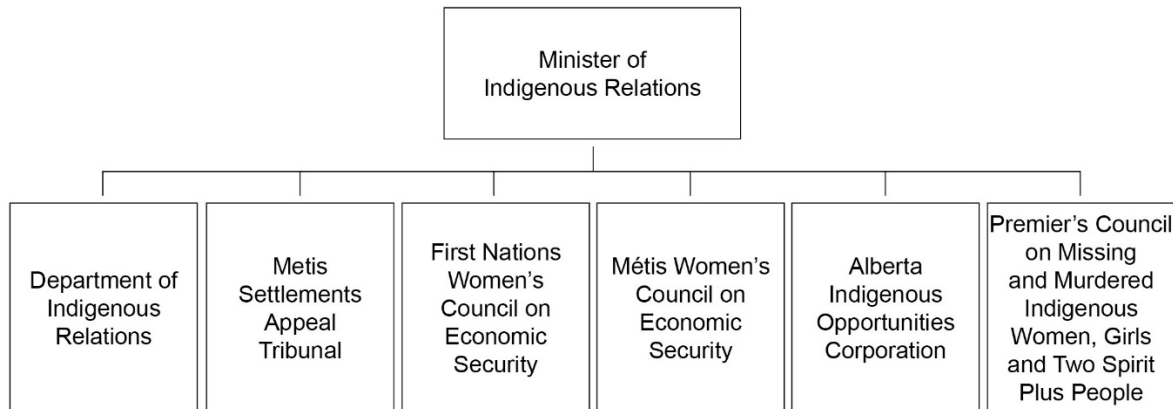
# Results Analysis

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## Ministry Overview

### Organizational Structure



The Department of Indigenous Relations acts as a central point for Alberta's government to build and maintain relationships with Indigenous governments, communities, groups and organizations across the province. The department provides guidance, specialized knowledge and expert advice to other ministries to ensure Indigenous perspectives are heard and considered while developing, implementing and monitoring policies, programs, services and initiatives.

Indigenous Relations ensures Alberta's legal duty to consult with First Nations, Metis Settlements and Credibly Asserted Métis Communities is met where resource development may adversely impact the continued exercise of First Nations Treaty rights and traditional uses as well as Metis Settlement and Credibly Asserted Métis Community members' harvesting or traditional use activities. In addition, the department ensures coordination with other provincial government ministries, the federal government and First Nations in response to and negotiation of land-related claims.

Indigenous Relations' work involves facilitating cross-government collaboration with municipalities, utility commissions and industry for projects, programs and services that support Indigenous communities, and in response to federal Indigenous initiatives and legislation. This includes priorities such as access to safe and clean drinking water; child and family services; the Investing in Canada Infrastructure Program; and disaster response and recovery.

Community, social and economic development efforts of First Nations, Metis Settlements, and other Indigenous communities and organizations are supported through:

- providing capital funding for Indigenous community-owned economic development projects to increase the number of Indigenous community-owned businesses and employment opportunities, and to strengthen the economies of Indigenous communities through the Aboriginal Business Investment Fund (ABIF);
- providing grants to support cultural and economic opportunities for Indigenous communities and organizations in Alberta through the Indigenous Reconciliation Initiative (IRI);

- supporting Indigenous-led projects and initiatives that address violence against Indigenous women, girls and two spirit plus people and increase their safety and economic security through the Community Support Fund (CSF);
- administering the Employment Partnerships Program (EPP), which provides funds for direct training and employment supports for Indigenous peoples;
- supporting projects including but not limited to housing, children, youth and Elder programs, cultural programs, business startups and expansion, and employment and training programs through the First Nations Development Fund (FNDF); and
- maintaining and strengthening relationships with the Metis Settlements, Independent Métis communities and Métis organizations to advance their long-term sustainability.

As Alberta's lead ministry in the Alberta government's response to the National Inquiry into Missing and Murdered Indigenous Women and Girls, Indigenous Relations coordinates government's implementation of actions under the Alberta Missing and Murdered Indigenous Women and Girls Roadmap. The department also supports the work of the Premier's Council on Missing and Murdered Indigenous Women, Girls and Two Spirit Plus People. This public advisory agency provides independent advice, collaborates with, and monitors actions taken by government to prevent violence and increase the safety and economic security of Indigenous women, girls and two spirit plus people. Indigenous Relations also works independently to achieve these same goals.

Indigenous Relations also leads the Alberta government's work toward reconciliation and building stronger relationships with Indigenous peoples. Reconciliation is an ongoing journey of education and action to improve relations between Indigenous and non-Indigenous people, including acknowledging the truth about Canada's residential school system and colonial origins.

As part of the Alberta government's commitment to further reconciliation and build relationships and opportunities for respectful dialogue, the department also delivers the Indigenous Learning Initiative. This initiative is offered to all Alberta Public Service employees and agencies, boards and commissions to help them gain increased knowledge of and appreciation for Indigenous cultures, protocols, histories and worldviews.

## Operational Overview

The department of Indigenous Relations consists of:

### *Office of the Deputy Minister*

The Deputy Minister's Office leads the department, provides advice and support to the Minister, and is the link to the Minister's Office to ensure the work of the department meets the goals and objectives outlined in the business plan and the priorities provided to the Minister by the Premier. The Deputy Minister of Indigenous Relations also supports the Deputy Minister of Executive Council by contributing to policy development and planning, implementing cross-ministry initiatives and advocating for new ways to achieve government's goals.

## Indigenous Women's Initiatives

Indigenous Women's Initiatives leads actions to improve social and economic outcomes for Indigenous women, girls and two spirit, lesbian, gay, bisexual, transgender, queer, questioning, intersex and asexual plus (2S+) people and collaborates with Alberta ministries on initiatives that impact Indigenous women, girls and 2S+ people. The division provides secretariat support to the First Nations Women's Council on Economic Security and the Métis Women's Council on Economic Security and promotes the councils' advice and recommendations to Alberta ministries to increase economic security of Indigenous women, their families and communities.

The division also leads Alberta's response to the National Inquiry into Missing and Murdered Indigenous Women and Girls' Final Report, including coordinating government's implementation of actions under the Alberta Missing and Murdered Indigenous Women and Girls Roadmap. Indigenous Women's Initiatives serves as secretariat to the Premier's Council on Missing and Murdered Indigenous Women, Girls and 2S+ People. Working with other Alberta ministries and Indigenous communities and organizations, the division supports initiatives aimed at reducing violence and increasing safety and economic security of Indigenous women, girls and 2S+ people.

## First Nations and Métis Relations

### *First Nations Relations*

First Nations Relations builds government-to-government relationships with First Nations. For example, the relationships with the Blackfoot Confederacy, the Stoney Nakoda-Tsuut'ina Tribal Council and the Confederacy of Treaty Six First Nations are formally set through protocol and relationship agreements that provide a framework for continued collaboration. Work plans are signed by relevant Ministers and Chiefs, implemented through formal tables, and reported on at annual meetings between Chiefs and the Premier. In addition, the branch provides advice and specialized knowledge to Alberta government ministries, federal and municipal governments, and industry. Staff also participate in cross-ministry strategies affecting First Nations peoples.

First Nations Relations is responsible for leading initiatives that promote Indigenous participation in Alberta's economy by administering economic development programs such as the Aboriginal Business Investment Fund (ABIF) and providing oversight to the Alberta Indigenous Opportunities Corporation (AIOC). The team also works with the Ministry of Infrastructure to manage relationships and assists Indigenous communities with the federal government's Investing in Canada Infrastructure Program (ICIP).

First Nations Relations also administers the First Nations Development Fund (FNDF) grant program that supports First Nations' economic, social and community development projects through revenues generated from government-owned slot machines located at host First Nation casinos and managed by Alberta Gaming, Liquor and Cannabis (AGLC).

First Nations Relations also works toward reconciliation with Indigenous Elders, communities and organizations. This work includes leading the construction of a reconciliation garden and a permanent monument installed at the Alberta Legislature grounds to honour victims and survivors of the residential school system. The branch also helps address inquiries related to the Sixties Scoop.

Additionally, First Nations Relations explores pathfinding opportunities with other ministries and meets regularly with partners, including Alberta Health, Alberta Health Services and Indigenous Services Canada to ensure Indigenous leaders have accurate information related to federal and provincial support available for Indigenous people in Alberta.

### *Métis Relations*

The Métis Relations branch coordinates the Government of Alberta's relationship with the eight Metis Settlements and the Metis Settlements General Council (MSGC) and administers the province's unique Metis Settlements legislation.

The branch mediates the implementation of the protocol agreement signed by the MSGC and the Government of Alberta in 2023. The agreement provides a framework for continued collaboration to advance the long-term sustainability of the eight Metis Settlements by focusing on social, economic and cultural objectives that will help to contribute to healthier and more viable communities.

Similarly, the branch coordinates the Government of Alberta's relationship with the Métis Nation of Alberta (MNA) and provides operational funding through a framework agreement that promotes and facilitates the advancement of Métis people in Alberta. Métis Relations is responsible for the Metis Settlements Land Registry, which supports Metis Settlement governance and sustainability by maintaining the land registration system and the Metis Settlements' membership list for the eight Metis Settlements in Alberta.

In addition to working with and providing funding to independent Métis communities and organizations, the branch provides funding to the Aseniwuche Winewak Nation to support their goal of community self-reliance among the Grande Cache Enterprises and Cooperatives. Moreover, funding provided to the Alberta Native Friendship Centres Association (ANFCA) supports health, employment, housing, recreation and cultural programs for Indigenous people in urban centres.

Métis Relations also leads the Employment Partnerships Program, providing funding to Indigenous Skills and Employment Training Program agreement holders, and on occasion select urban Indigenous organizations, for Indigenous workforce development. The branch also works with the Ministry of Transportation and Economic Corridors to manage relationships for the First Nations Regional Drinking Water Tie-in Project.

Métis Relations leads the ministry's collaboration with the Alberta Emergency Management Agency and other ministries in their recovery response to emergencies and disasters affecting Métis communities.

Lastly, Métis Relations is responsible for the Indigenous Learning Initiative (ILI), which was created in response to the Truth and Reconciliation Commission's Call to Action #57, to provide education to public servants on Indigenous history, including the history and legacy of residential schools, treaties and Aboriginal rights. Through the ILI, the ministry offers two cultural awareness courses, the Indigenous Introductory Training and the Indigenous Cultural Protocol training. These programs support reconciliation by educating employees of the Alberta Public Service and agencies,

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boards and commissions to better understand, engage and work with First Nations, Métis and Inuit in Alberta.

### *Corporate Planning*

Corporate Planning leads and manages corporate processes on behalf of Indigenous Relations, including the business plan, annual report, enterprise risk management, and the development of performance measures. Corporate Planning also manages the ministry's contribution to the Government of Alberta's Strategic Plan. The ministry's business plan and annual report are legislative requirements under the *Sustainable Fiscal Planning and Reporting Act* and are completed with the direction of Treasury Board and Finance.

### **Consultation, Land and Policy**

The Consultation, Land and Policy division has three branches: the Aboriginal Consultation Office, Strategic Engagement and Policy Innovation, and Land Claims. Each branch works toward specific mandates and targets, including:

- management of Alberta's consultation process with First Nations, Metis Settlements and Credibly Asserted Métis Communities;
- development and ongoing maintenance of Alberta's Indigenous consultation policies, guidelines and related tools;
- working with federal and provincial partners to facilitate the inclusion of Indigenous perspectives in policies, programs and initiatives; and
- coordination of Alberta's role in negotiating and implementing Treaty Land Entitlement claims.

### *Aboriginal Consultation Office*

Alberta's legal duty to consult and accommodate comes from the honour of the Crown and the protection of Aboriginal and Treaty rights under section 35 of the *Constitution Act, 1982*. The Aboriginal Consultation Office (ACO) upholds the honour of the Crown by ensuring First Nations, Metis Settlements and Credibly Asserted Métis Communities are engaged in respectful consultation and have the opportunity to have their input considered on land management and natural resource development activities that may impact their treaty rights, harvesting and/or traditional uses.

The ACO manages the consultation process with First Nations, Metis Settlements and Credibly Asserted Métis Communities. This includes providing pre-consultation assessments to project proponents, guiding the consultation process and, ultimately, providing a Crown decision of consultation adequacy for projects regulated by the Alberta Energy Regulator. When other Government of Alberta ministries act as the regulator, the ACO provides support, advice and recommendations on the consultation process.

The ACO helps other Alberta government ministries and regulators meet Alberta's legal and constitutional duty to consult before giving an approval or disposition. Doing so allows the development of Alberta's land and natural resources in a way that respects the Treaty rights and traditional uses of First Nations, as well as the harvesting and traditional-use activities of Metis Settlements and Credibly Asserted Métis Communities.

Each year, the ACO completes pre-consultation assessments, provides consultation management services, and completes consultation adequacy decisions on thousands of regulatory applications for a wide range of development projects in the province. This includes oil sands, conventional oil and gas, pipelines, mining, forestry, parks, public infrastructure, and disaster recovery and mitigation projects.

### *Strategic Engagement and Policy Innovation*

The Strategic Engagement and Policy Innovation (SEPI) branch develops and delivers provincial policies, guidelines and initiatives to ensure Alberta fulfills its duty to consult. SEPI does so while balancing the needs of all parties – First Nations and Métis organizations, industry proponents, municipalities and the province. The branch supports Indigenous communities' participation in Alberta's consultation processes by providing consultation capacity funding to First Nations, Metis Settlements and Credibly Asserted Métis Communities. SEPI supports consistent, coordinated, and efficient consultation and engagement processes through technology and tools including the Geodata Mapping Project, which works directly with Indigenous communities to revise consultation area maps.

The Strategic Engagement unit manages Alberta's Métis Credible Assertion Process, which works with Métis organizations within the province of Alberta who submit assertions of Métis Aboriginal rights through the process. A successful assertion, established through the process, will result in Alberta consulting with the Métis organization when Crown land management and resource development decisions may have the potential to adversely impact those credibly asserted Métis Aboriginal rights of the Métis community they represent.

The Strategic Policy and Intergovernmental Relations unit provides advice, guidance and specialized knowledge on Indigenous policy to divisions in the ministry, other Alberta government ministries and provincial, territorial and federal partners across Canada. The branch collaborates with the Government of Alberta's Executive Council to coordinate a whole-of-government response to federal Indigenous initiatives, policies and legislation that affect Alberta.

### *Land Claims*

The Land Claims branch coordinates and represents Alberta's participation in land-related negotiations with the federal government and First Nations, particularly in Treaty Land Entitlement claims. Treaty Land Entitlement claims arise where obligations of the federal Crown to provide certain benefits, such as the setting aside reserve land, have not been fulfilled. Alberta's government has a constitutional obligation to transfer back to the Government of Canada unoccupied Crown lands that are necessary to enable the federal government to settle outstanding Treaty obligations with First Nations, with respect to the provision of land for reserves.

## **Financial Services**

Financial Services is responsible for providing strategic financial services including financial planning, reporting and operations for the ministry.

## **Agencies, Boards and Commissions**

The Ministry of Indigenous Relations includes the following agencies, boards and commissions:

### *Metis Settlements Appeal Tribunal*

The Metis Settlements Appeal Tribunal (MSAT) is a quasi-judicial body established by the *Metis Settlements Act* that mediates and adjudicates disputes on Metis Settlements, including



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membership, land and surface access. MSAT has seven appointed members: three by the Minister of Indigenous Relations, three by the Metis Settlements General Council (MSGC) and a chair selected by the Minister of Indigenous Relations from a list provided by the MSGC. The department provides funding, administrative support and staffing for MSAT.

Pursuant to the *Metis Settlements Act* section 211, MSAT produces its own annual report tabled in the Legislative Assembly and is available online at [www.msat.gov.ab.ca](http://www.msat.gov.ab.ca).

#### *First Nations Women's Council on Economic Security*

The First Nations Women's Council on Economic Security provides strategic advice and recommendations to the Government of Alberta on how to improve social and economic outcomes for First Nations and Inuit women, their families and communities. A spot is reserved for an Inuit woman to bring forward Inuit women's perspectives. The Indigenous Women's Initiatives division provides secretariat support to the council and promotes their advice across government.

#### *Métis Women's Council on Economic Security*

The Métis Women's Council on Economic Security provides strategic advice and recommendations to the Government of Alberta on how to improve social and economic outcomes for Métis and Inuit women, their families and communities. A spot is reserved for an Inuit woman to bring forward their perspective. The Indigenous Women's Initiatives division provides secretariat support to the council and promotes their advice across government.

#### *Alberta Indigenous Opportunities Corporation*

The Alberta Indigenous Opportunities Corporation (AIOC) helps Indigenous communities participate in commercially viable, medium-to-large scale projects. The AIOC is a unique provincial corporation that operates at an arm's length from the government, with an innovative mandate to facilitate investment by Indigenous groups in natural resources, agriculture, telecommunications and transportation projects. The AIOC produces its own annual report that is available at [www.theaioc.com](http://www.theaioc.com).

#### *Missing and Murdered Indigenous Women, Girls and Two Spirit Plus People*

The Premier's Council on Missing and Murdered Indigenous Women, Girls and Two Spirit Plus People (the council) has a five-year mandate to provide advice and recommendations to the Government on Alberta on actions to implement the Alberta Missing and Murdered Indigenous Women and Girls Roadmap. The council will produce an annual report on the activities and actions Alberta's government has undertaken to address violence and increase the safety and economic security of Indigenous women, girls and two spirit plus people.

## Key Highlights

The Ministry of Indigenous Relations focused on accomplishing three outcomes identified in the 2023-26 Ministry Business Plan:

- Indigenous peoples and communities are engaged as economic partners, and resource or economic development occurs in the context of Alberta's legal duty to consult;
- Government of Alberta programs, initiatives and services reflect Indigenous perspectives and advance reconciliation with its cross-government and industry partners; and
- relationships with Indigenous leadership and organizations are maintained and strengthened.

Key highlights and results achieved in 2023-24 include:

### *Supporting Indigenous community, social and economic development*

- The Employment Partnerships Program (EPP) and the Aboriginal Business Investment Fund (ABIF) invested \$4.5 million and \$7.5 million, respectively, in employment, training, and business development opportunities. To date, ABIF has created more than 800 jobs for Indigenous peoples through supporting 89 projects. An estimated 3,200 Indigenous people will benefit, either directly or indirectly, from the 2023-24 EPP grant funding.
- The First Nations Development Fund (FNDF) allocated more than \$147.4 million to support 149 community, 77 social and 23 economic development opportunities.
- The Indigenous Reconciliation Initiative (IRI), launched in 2023, provided \$4.2 million in funding for cultural initiatives related to languages, cultures and art, along with funding for projects that supported local economic development projects.
- The Alberta Indigenous Opportunities Corporation (AIOC) closed three new investments in energy projects. To date, the AIOC has provided more than \$680 million in loan guarantees for seven projects that will boost Alberta's economy and help secure long-term revenue for 42 Indigenous communities in Alberta.

### *Facilitating Indigenous participation in Alberta's resource sector*

- The Aboriginal Consultation Office (ACO) reviewed approximately 8,900 land and natural resource development applications for pre-consultation assessment and adequacy of consultation, which led to about 12,000 activities on Crown land in Alberta.
- The Métis Credible Assertion Capacity Funding Grant provided \$1.7 million dollars to support Métis organizations in building capacity for their assertions.
- The Indigenous Consultation Capacity Program provided 60 Indigenous communities \$110,000 each in funding to facilitate their participation in Alberta's consultation process on land and natural resource development.

### *Truth and Reconciliation Day and reconciliation garden*

- On September 29, 2023, Indigenous Relations unveiled the reconciliation garden and residential schools monument on the grounds of the Alberta Legislature. Elders guided the creation of the garden, named Kihciy Maskikiy/Aakaakmotaani (sacred medicine/save many people). Within it is the monument ‘Mother Earth Circling: Healing from the Residential School Experience.’
- This event also honoured the National Day for Truth and Reconciliation, which is observed on September 30.

### *Implementing the Alberta Missing and Murdered Indigenous Women and Girls Roadmap*

Indigenous Women’s Initiatives provided grants totaling almost \$7.0 million to:

- support actions to address violence and increase safety and economic security for Indigenous women, girls and two spirit plus (2S+) people (\$4.4 million);
- address gender-based violence against Indigenous women, girls and 2S+ people (\$700,000); and;
- improve the resiliency and well-being of Indigenous women, girls and 2S+ people (\$1.9 million).

### *National Indigenous Peoples Day*

- On June 21, 2023, Indigenous Relations celebrated the 27th annual National Indigenous Peoples Day. The event was emceed by Zachary Willier and included performances from Dallas Arcand and Mary Stinchcombe. The audience learned how to Métis jig from Felice Gladue, while Colten Bear provided the music. Many delegates attended the event, including Premier Smith, and Edmonton City Councillor Jennifer Rice, along with several First Nation Chiefs.

### *National Indigenous Veterans Day*

- November 8, 2023, marked the second year Indigenous Relations hosted a National Indigenous Veterans Day event. Elder Francis Whiskeyjack opened the event with a blessing followed by a performance of “Soldier Boy.” Special remarks were provided by several delegates, including Premier Smith, the Lieutenant Governor and the Speaker of the Legislative Assembly.

### *Spring Wildfire Response and Recovery*

- Indigenous Relations supported Alberta’s response to the 2023 spring wildfires by coordinating services and supports with Indigenous Services Canada (including the First Nations Inuit Health Branch), supporting the Alberta Emergency Management Agency (AEMA) First Nations Field Officers during the emergency response, and assisting First Nations communities and non-treaty Indigenous communities and Metis Settlements during the fires and recovery.
- During wildfire recovery, Indigenous Relations dedicated a full-time field officer to engage with East Prairie Metis Settlement to align the replacement and repair of homes with local needs and priorities. Work continues to support the recovery of Metis Settlements to

develop a long-term solution to mitigate the impact and costs associated with disaster-related losses.

### *Building Intercultural Competencies in Alberta Public Service*

- Launched the Indigenous Knowledge Keepers Circle (IKKC), the first-of-its-kind, joint program of the Ministry of Education and the Ministry of Indigenous Relations, alongside participating Elders representing First Nations, Métis and Inuit communities from across the province. The IKKC provides opportunities for staff from the two ministries to build intercultural competencies by learning directly from Elders about Indigenous cultures, histories and perspectives.
- The Indigenous Learning Initiative offered two courses, Indigenous Introductory Training and Indigenous Cultural Protocol training, for Alberta Public Service employees, including frontline workers and Government of Alberta Agencies, Boards and Commissions. Demand for the training continues to grow. Since 2018, more than 18,175 employees have participated in the ILI's two courses.

The Ministry of Indigenous Relations remains committed to regulatory approaches and program delivery that reduce unnecessary government oversight and emphasize outcomes, to improve access to government services, attract investment, support innovation and competitiveness, and grow Alberta businesses.

## Discussion and Analysis of Results

### Actions that support the priorities of the Government of Alberta Strategic Plan

#### **Key Priority One:**

Securing Alberta's Future

Objective: Standing up for Alberta's natural resources

- Working with First Nations, Metis Settlements, other Métis communities and Indigenous organizations to facilitate Indigenous participation in the province's resource development sector and on resource development projects through the Aboriginal Consultation Office.

#### **Key Priority Two:**

Standing up for Albertans

Objective: Partnering with Indigenous communities

- Advancing reconciliation and supporting work to preserve First Nations and Métis cultures, traditions and languages. This includes completion of a reconciliation garden and installation of a permanent monument at the Alberta Legislature grounds in the summer of 2023 to honor victims and survivors of the residential school system.
- Allocating \$147.4 million in 2023-24 as part of the First Nations Development Fund (FNDF) to help fulfil First Nations' economic, social and community priorities. The FNDF is supported by a percentage of revenues from government-owned slot machines operating in First Nations casinos in Alberta.
- Offering direct investment through the Aboriginal Business Investment Fund to eligible Indigenous community-owned economic and business development projects that improve social and economic outcomes for Indigenous peoples and their communities by creating jobs and boosting regional economies.
- Supporting Indigenous communities through the Alberta Indigenous Opportunities Corporation (AIOC), whose mandate is to support Indigenous communities' participation in commercially viable major natural resource, broadband, agriculture, transportation and related infrastructure projects that play an intricate role in Alberta's economic growth.
- Helping Indigenous organizations address systemic barriers to Indigenous participation in employment and training, and making connections to industry stakeholders to create meaningful opportunities for employment through the Employment Partnerships Program.

## Outcome One: Indigenous peoples and communities are engaged as economic partners, and resource or economic development occurs in the context of Alberta's legal duty to consult

### Key Objectives

#### 1.1 Provide oversight to the Alberta Indigenous Opportunities Corporation (AIOC) to enable access to capital, make financing more affordable and improve lending terms to First Nations, Metis Settlements, and other Indigenous communities and organizations in medium to large-scale natural resource, agriculture, transportation and telecommunication projects and related infrastructure.

The Alberta Indigenous Opportunities Corporation (AIOC) supports Indigenous participation and investment in strong, secure, commercially viable development projects. It provides loan guarantees and other financial tools that help remove barriers to investment and allow Indigenous communities to participate in medium-to-large scale natural resource (energy, forestry and mining), agriculture, telecommunication and transportation projects that will help to generate revenue, increase employment, food security and infrastructure development in their communities.

The AIOC is one of the most meaningful and innovative economic reconciliation initiatives to be established in Canada. The provincial Crown corporation is driving Indigenous prosperity by actively and strategically influencing industry players, financial experts and key participants in the economy, which is resulting in value for all proponents and a thriving economic environment.

Since its launch in 2019, the AIOC has backed seven major resource projects and approved more than \$681 million in loan guarantees. These investments in energy projects will boost Alberta's economy and help secure long-term economic security for 42 Indigenous communities.

In 2023-24, the AIOC closed three new investments.

Project Name	Indigenous Communities	Details	Total Project Value	Loan Guarantee Amount
Project Concord (2023)	Five Indigenous communities	Equity ownership in a 15-megawatt cogeneration unit at the Wembley Gas Plant	\$48 million	\$20.5 million
Project Action (2023)	12 Indigenous communities	85 per cent non-operating interest in oil and gas midstream infrastructure in the Marten Hills and Nipisi areas of the Clearwater play in northern Alberta	\$172 million	\$150 million
Project Hexagon (2023)	Five Indigenous communities	Acquisition of a 43 per cent stake in the Access NGL Pipeline system, operated by Wolf Midstream Canada LP	\$300 million	\$103 million

In October 2023, the Lieutenant Governor in Council signed an order to increase the loan guarantee capacity to \$2 billion in 2023-24, and to \$3 billion in 2024-25. Indigenous Relations is working closely with the AIOC on exploring opportunities to address the potential expansion of eligible sectors. This work will carry forward into 2024-25.

## **1.2 Provide secretariat support to First Nations and Métis Women’s Councils on economic security and advance the Councils’ advice and recommendations to achieve greater economic security of Indigenous women, their families and communities.**

The First Nations and Métis Women’s Councils on Economic Security, first established in 2013, approach their work from an Indigenous worldview to provide the Alberta government with advice and recommendations on policies, programs and services to increase the economic security of Indigenous women, their families and communities.

In 2023-24, the First Nations Women’s Council on Economic Security held seven meetings, and the Métis Women’s Council on Economic Security met four times to discuss their work, build relationships and provide advice to government.

As part of their work, both councils met with the Minister of Education to provide input and advice on the Alberta social studies curriculum. They also met with the Minister of Indigenous Relations where they discussed council governance, First Nations and Inuit women’s entrepreneurship, and other issues impacting Indigenous women and their families. Much of the councils’ work focused on developing their respective governance structures and processes to become *Alberta Public Agencies Governance Act* entities.

## **1.3 Lead Alberta’s legal duty to consult, including advocating for a streamlined federal Aboriginal consultation process that provides clear timelines and legal certainty for project proponents and Indigenous communities.**

### *Aboriginal Consultation Office*

The Aboriginal Consultation Office (ACO) reviewed approximately 8,900 land and natural resource development applications for pre-consultation assessment and adequacy of consultation, which led to about 12,000 activities on Crown land in Alberta. One approved application may lead to more than one activity. The ACO continued to consistently meet its target timelines for application reviews. The total value of all projects the ACO reviews is approximately \$90 billion, which is based on Alberta’s natural resource sector’s contribution to the province’s nominal GDP for the year.

The ACO made further improvements to the online ACO Digital Service to provide an improved service delivery to industry, Indigenous communities and ministries involved in Alberta’s consultation process. The improvements included adding Level 3 consultation functionality, mapping capability and enhanced statistics, and integrating partner ministry functionalities.

The ACO also delivered 40 information sessions to industry proponents, Indigenous communities and other Government of Alberta ministries about Alberta’s consultation process and the ACO Digital Service. These sessions help participants better understand the various aspects of Alberta’s consultation process and new developments within the ACO Digital Service.

### *Indigenous Consultation Capacity Program*

The Indigenous Consultation Capacity Program provided 60 Indigenous communities \$110,000 each in funding to facilitate their participation in Alberta’s consultation process on land and natural resource development.



### *Investing In Canada Infrastructure Program*

The Investing in Canada Infrastructure Program (ICIP) is administered by Alberta Infrastructure. Indigenous Relations' role includes relationship management, providing support for Indigenous communities and helping with the federal application process.

Under ICIP's regular program streams, six provincially endorsed applications from Indigenous communities were submitted to, and approved by, Infrastructure Canada in 2021-22. Under the agreement, ICIP regular stream projects must be substantially completed by 2033, with grants managed by Indigenous Relations until completion.

There are four active and ongoing regular stream projects with funding allocated, including:

- \$16.5 million to the Métis Nation of Alberta Association Fort McMurray Local Council 1935 for the Métis Cultural Centre;
- \$2.7 million to Saddle Lake Cree Nation for a broadband and cellular upgrade;
- \$241,544 to Cold Lake First Nations for a broadband expansion; and
- \$176,250 to Yellowhead Tribal College to renovate and improve classrooms and laboratories.

These four regular stream projects are in different stages of development, and several are nearing completion. Indigenous Relations will continue to work with the applicants to ensure available funding is accessible, allowing for projects' completion.

In August 2020, the federal government announced the new COVID-19 Resilience funding stream under ICIP. This stream targets a broad range of projects that can be actioned and completed quickly to support employment and economic activity to help offset challenges brought on by the pandemic.

In 2022-23, Alberta Infrastructure and Indigenous Relations worked together to identify four Indigenous projects that were "shovel-ready" capital maintenance and/or renewal projects for endorsement under this stream.

In 2023-24, three new agreements were awarded to the following projects:

- \$2,186,098 to Tsuut'ina Nation to support the renovation of 20 Indigenous-owned community facilities to install new assets with Pyure technology air purification systems into existing HVAC systems to prevent the spread of airborne and surface pathogens.
- \$1,776,409 to Red Crow Community College's New Trade Education Centre to replace the old campus facility HVAC system (rehabilitated) to bring the building up to current code requirements and provide a welcoming and safe atmosphere for students.
- \$2,500,000 to the Calgary Drop-in and Rehab Centre to rehabilitate the existing HVAC and AHU systems. The Centre serves adults and seniors at risk of homelessness or displacement.

In early 2024, the Tsuut'ina Nation project was completed. The remaining COVID-19 Resilience funding stream projects are expected to be complete in 2024-25.



### *Federal-Provincial-Territorial Relations*

Indigenous Relations supported a Ministerial delegation to attend the November 2023 meeting of Federal-Provincial-Territorial Ministers and leaders of national Indigenous organizations in Ottawa to discuss economic reconciliation. Strategic discussions were held that identified opportunities and challenges in economic reconciliation. Indigenous Relations was able to provide economic initiatives outlining the long-term commitments to reconciliation.

#### *First Nations Regional Drinking Water Tie-In Program*

In Budget 2019, the Government of Alberta reaffirmed its \$100-million commitment to bring regional drinking water infrastructure to First Nation reserve boundaries, where feasible, and where the federal government has committed to build the required on-reserve water infrastructure.

In June 2020, the Ministry of Transportation and Economic Corridors announced an additional \$13 million for the Ermineskin Cree Nation waterline project. In 2023-24, Alberta Transportation and Economic Corridors and Indigenous Relations worked together with the Ermineskin Cree Nation, the federal government and the North Red Deer River Water Services Commission to finalize an interim grant agreement to facilitate the updating of the feasibility study.

As of March 31, 2024, five projects have been completed: Whitefish Lake First Nation #128, Alexis Nakota Sioux First Nation, Paul First Nation, Cold Lake First Nation and Dene Tha First Nation. One additional project has capital funding allocated (Ermineskin Cree Nation).

#### **1.4 Work with other provincial government ministries, the federal government, and First Nations to resolve and negotiate land-related claims.**

Indigenous Relations continues to work with the federal government and First Nations to resolve land claims. The department finalized arrangements with the remaining industrial third-parties holding interests within the Lubicon settlement lands. Indigenous Relations also initiated closure of the roads in the community of Little Buffalo in anticipation of transferring the provincial Crown lands to Canada for reserve creation pursuant to Alberta's obligations under the October 24, 2018 Canada-Alberta agreement respecting a settlement of the longstanding Lubicon land claim.

#### **1.5 Deliver funding programs to support community, social and economic development of Indigenous communities.**

##### *First Nations Development Fund*

The First Nations Development Fund (FNDF) is a Government of Alberta grant program available exclusively to First Nations band councils in Alberta. Funded by a portion of revenues from government-owned slot machines located in First Nations' casinos, the FNDF helps fulfill First Nations' economic, social and community development priorities.

In 2023-24, FNDF proceeds of more than \$147.4 million supported grant funding and reasonable administrative and processing costs. The funding supported 23 economic, 77 social, and 149 community development initiatives in First Nations across the province. Some examples of these projects include:

- \$360,000 to the Alexander First Nation for the Miyo Mahihowin community development program;

- \$2,836,211 to the Alexis Nakota Sioux Nation for construction of the Eagle River Casino and Travel Plaza;
- \$341,239 to the Beaver First Nation for a sleeper winch tractor;
- \$286,186 to the Kehewin Cree Nation for band administration and operating costs;
- \$450,000 to the Loon River First Nation for community house renovation;
- \$203,000 to the Louis Bull Tribe for an elder support program;
- \$945,338 to the Piikani Nation for an arena construction loan; and
- \$517,590 to the Siksika Nation to support emergency medical services.

*Aboriginal Business Investment Fund*

In 2023-24, the Aboriginal Business Investment Fund (ABIF) invested \$7.5 million, providing capital funding for 13 Indigenous community-owned economic development projects across the province to increase the number of Indigenous businesses, create employment opportunities for Indigenous peoples and strengthen the economies of Indigenous communities. ABIF can fund up to 100 per cent of eligible project costs with a minimum of \$150,000 to a maximum of \$750,000.

The 13 successful Indigenous projects were in varying sectors, including tourism, agriculture, retail and construction. These projects will help to create jobs and stimulate local economies. More than \$2 million of this year’s funding directly supported Metis Settlements.

2023-24 Applicant	Community	Project Description	Amount
Acden Tech Sonic Limited Partnership	Athabasca Chipewyan First Nation	Funding to purchase high-pressure water blasting equipment for business use, as well as additional equipment to support a mobile field service team	\$736,576
Bear Hills Casino Limited Partnership	Louis Bull Tribe	Funding to assist in the construction of a restaurant-lounge area within the casino to promote community gathering and Indigenous tourism	\$515,000
Bearspaw First Nation	Bearspaw First Nation	Funding to purchase new service vehicles that will help increase service offerings and expand business opportunities	\$170,140
Beaver First Nation	Beaver First Nation	Funding to support construction of a 32,400 square foot chicken barn and equipment needed to operate a chicken egg farm	\$750,000

Bigstone Ltd.	Bigstone Cree Nation	Funding to purchase various pieces of heavy equipment to expand its gravel pit business	\$750,000
Buffalo Lake Development Corporation	Buffalo Lake Metis Settlement	Funding to purchase heavy equipment and vehicles for snow removal, brush clearing, construction and road maintenance	\$750,000
Casino Dene Limited Partnership	Cold Lake First Nations	Funding to support electrical systems installation to assist with the expansion of the casino	\$342,000
Elizabeth Metis Settlement	Elizabeth Metis Settlement	Funding to help with various costs associated with building a new gas station and convenience store off Highway 55	\$750,000
Goodstoney First Nation	Goodstoney First Nation	Funding to support the renovation of the Goodstoney Meadows Gas Station and convenience store, including security and point of sale systems, refrigeration equipment and cabinets	\$370,000
Onion Lake Group of Companies Corporation	Onion Lake Cree Nation	Funding to revitalize and pave the Makaoo Mall, a central commercial area widely used by the community.	\$500,000
Paddle Prairie Land Development Corporation	Paddle Prairie Metis Settlement	Funding to help purchase heavy equipment to clear land and build and operate a Settlement-owned farm and agriculture corporation	\$750,000
Saddle Lake Smoke Eaters Limited Partnership	Saddle Lake Cree Nation	Funding to help purchase equipment and finance a facility for personal protective equipment sales, furnace and duct cleaning services and wildfire suppression services	\$366,284
Tsuut'ina Golf and Country Club (Redwood Meadows Golf Club)	Tsuut'ina Nation	Funding to expand and upgrade the existing kitchen. Costs associated with construction, renovation, kitchen supplies and equipment	\$750,000

2024-25 marks the 10th year of ABIF, and the program will be increased to \$10 million to further support Indigenous-led economic reconciliation across the province. Of this funding, \$3 million will be earmarked for Metis Settlements.

Since it began in 2014, ABIF has supported more than 85 community-owned businesses with more than \$47 million in support, helping create nearly 800 permanent jobs for Indigenous people in Alberta.

All successful projects supported by ABIF will greatly benefit the social and economic outcomes of many Indigenous communities across Alberta. Three such projects of note include:

- Bigstone Cree Ltd. received \$750,000 to purchase heavy equipment to expand its gravel pit business. This investment will create 17 direct jobs, including 12 permanent positions for Indigenous people.
- Paddle Prairie Land Development Corporation received \$750,000 to purchase heavy equipment, which will enable new land clearing and agricultural development. This project will promote food sovereignty and economic development. An estimated 141 jobs will be created as a result of this project.
- Tsuut'ina Golf and Country Club (Redwood Meadows Golf Club) received \$750,000 to support kitchen construction and renovation costs. This project will create nine permanent full-time jobs for Indigenous peoples and 18 jobs in the construction phase. This project will be a permanent source of new revenue through the country club's offerings (catering, special events).

### *Employment Partnerships Program*

The Employment Partnerships Program (EPP) supports the social and economic development efforts of Indigenous communities and organizations. The EPP provides funds for direct training and employment supports for Indigenous people, and fosters industry partnerships to expand the availability, accessibility and quality of Indigenous employment opportunities.

The EPP supports initiatives that help Indigenous communities and Indigenous-serving organizations connect their members to employment by providing funding to the Indigenous Skills and Employment Training Program agreement-holders and select urban Indigenous organizations.

The EPP is federally funded through the Canada-Alberta Labour Market Development Agreement (LMDA) and the Canada-Alberta Workforce Development Agreement (WDA), collectively referred to as the Labour Market Transfer Agreements.

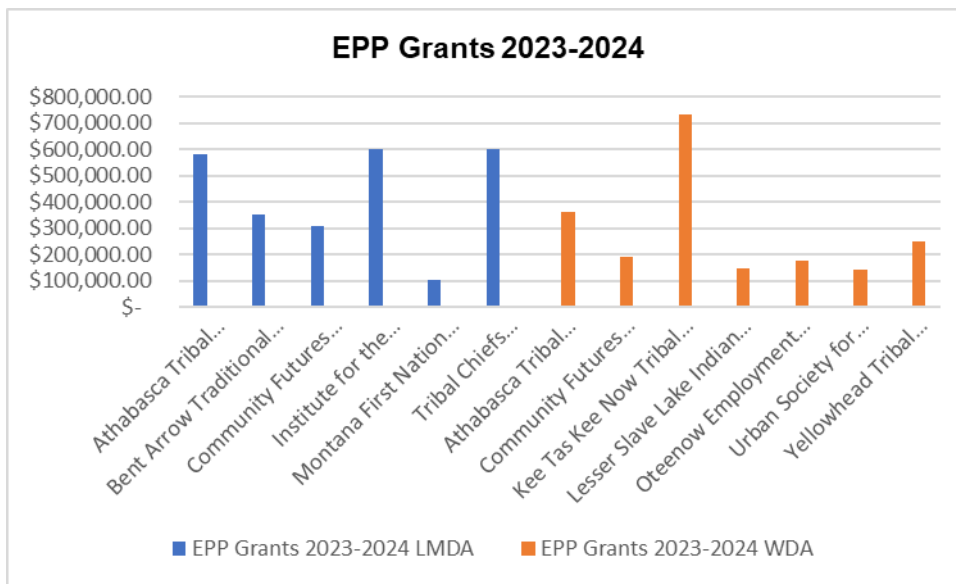
Indigenous Relations held a call for proposals from August to October 2023. EPP staff evaluated eligibility and funding streams based on pre-established criteria. Evaluators from Indigenous Relations then reviewed and scored the applications and determined application quality.

In 2023-24, Indigenous Relations provided \$4.5 million dollars in funding through the EPP to Indigenous communities and organizations. Of the 23 approved grants, 12 were funded through the WDA stream, totaling \$2 million, and 11 through the LMDA stream, totaling \$2.5 million.

Through collaborative efforts to maximize applicant benefits, seven applications totaling \$1,424,779 were sent to an LMTA partner ministry for funding consideration. This resulted in four of these initiatives receiving a total of \$846,398 through the Indigenous Employment Training Partnerships program, which is administered by the Ministry of Jobs, Economy and Trade, with one more to be funded in 2024-25. One other initiative received funding from the Aboriginal Training to Employment program also administered by the Ministry of Jobs, Economy and Trade.

Approximately 3,200 Indigenous people will benefit directly and indirectly from EPP grant funding in 2023-24. Examples of projects funded by EPP in 2023-24 include:

- Three separate Indigenous industry engagement events in the province for a total of \$547,000. These included a student and industry engagement session, a disability employment engagement event by Community Futures Treaty Seven, and a job fair by Athabasca Tribal Council.
- Seven separate programs related to pre-trades, trades, safety ticket and driver training for a total of \$1,094,000. These included Athabasca Tribal Council's Driver Training, Safety Ticket Training and Personal Protective Equipment Program; Kee Tas Kee Now Tribal Council's Driver Training, and Pre-Trades and Trades programs; Lesser Slave Lake Indian Regional Council's Safety Ticket and Driver's Training program; Oteenow Employment and Training Society's Residential Construction Finishing Carpentry Program; and Yellowhead Tribal Development Foundation's Building Construction 101.



In 2023-24, EPP's largest expenditures include:

- \$353,607 to Kee Tas Kee Now Tribal Council who partners with Blue Quills to locally deliver a social work diploma program to 25 students, collaboratively creating strategies to ensure the program is based on Cree ways of knowing;
- \$350,000 to Bent Arrow Traditional Healing Society for the Warriors Way project, which addresses a gap in services for incarcerated adult Indigenous men who age out of the youth justice system and find themselves being released with little to no community support. Warriors Way provides supports for community integration with employment, housing and community services;
- \$300,000 to the Institute for the Advancement of Aboriginal Women for the Job Entry Navigator program, which identifies and addresses the needs of, and barriers faced by, Indigenous women seeking to obtain employment. Indigenous women are recruited, assessed, mentored, supported and prepared to enter the job market with the appropriate tools including training, career planning and navigation, childcare support, and wellness supports and services;

- \$300,000 to the Institute for the Advancement of Aboriginal Women for the Job Placement and Retention program, a participant centered model that includes personalized plans and partnerships with employers across multiple sectors to improve workplace opportunities for Indigenous women;
- \$300,000 to the Tribal Chiefs Employment and Training Services Association for the IndigiConnect program, a resource hub for Indigenous businesses that works with industry partners to foster strong partnerships and collaboration between Indigenous and non-Indigenous businesses resulting in increased opportunities for Indigenous peoples across Alberta; and
- \$300,000 to the Tribal Chiefs Employment and Training Services Association for the TEAMS Alberta program, which helps address provincial labour shortages and transportation issues experienced by First Nations, partner companies, not-for-profits through training.

### *Additional Funding Programs*

In addition to FNDF, ABIF, EPP and other Métis Relations funding, Indigenous Relations was able to provide funding support to the following organizations in 2023-24:

- \$50,000 to Trade Winds to Success Training Society. This organization provides Indigenous people with opportunities to receive pre-apprenticeship training and shop experience in certain construction trades. Indigenous Relations funding support its communications and marketing redevelopment initiative.
- \$150,000 to the Siksika Family Services Corporation for its Walking/Working in Two Worlds - Cultural Awareness initiative.
- \$5,000 to the Edmonton Community Foundation to support the Belcourt Brosseau Métis Awards (BBMAs).
- \$10,000 to the Inspire Group of Companies for its Spark Indigenous Youth Careers Conference in March 2024.
- \$10,000 to the Canadian Native Friendship Centre for the 33rd National Youth Forum & National Association of Friendship Centres 52nd Annual General Meeting.

### **1.6 Lead Alberta's Métis credible assertion process, so a Métis organization, if successful in demonstrating an assertion of Métis Aboriginal rights, will be consulted when Crown land management and resource development decisions may have the potential to adversely impact those credibly asserted Métis Aboriginal rights.**

The Métis Credible Assertion Process has been in existence since 2015. Métis communities (other than Metis Settlements) can be considered for consultation if they have an organization that successfully demonstrates a credible assertion of Métis Aboriginal rights through the Government of Alberta's Métis Credible Assertion process.

Métis organizations voluntarily enter the process and submit information to establish a credible assertion. The Alberta government considers submitted information and determines if the assertion is credible. Métis organizations that are able to establish a credible assertion are included in Crown consultation on land and natural resource management decisions made by the Government of Alberta.

The number of assertions received for the Métis credible assertion process, from Métis organizations, increased from 13 to 15 this fiscal year. Work continues to progress on all assertions.

In 2023-24, the Métis Credible Assertion Capacity Funding Grant provided \$1.7 million dollars to support Métis organizations in building capacity for their assertions. Twelve of these organizations were eligible for this grant and received funding to help cover expenses incurred in the credible assertion process.

**Performance Measure 1.a:  
Number of Indigenous Employment Initiatives funded from the Employment Partnerships Program**

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
25	24	28	27	25	23

The Employment Partnerships Program (EPP) provides direct training and supports to connect Indigenous people to employment by fostering industry partnerships and expanding the availability, accessibility and quality of Indigenous employment opportunities in Alberta.

The EPP funded 23 applications, which is below the 2023-24 target of 25. However, EPP staff worked with applicants and other ministries to ensure four additional applications were funded through partner Labour Market Transfer Agreement (LMTA) ministries, with another one to receive funding in 2024-25. If the EPP were to have funded all applications, funding for each initiative would have been reduced.

**Performance Measure 1.b:  
Number of Indigenous Jobs Created (Permanent FTEs) through the Aboriginal Business Investment Fund**

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
n/a	n/a	n/a	168	90	168

The Aboriginal Business Investment Fund (ABIF) supports Indigenous Peoples, communities and organizations to fully participate in Alberta's economy by supporting Indigenous community-owned businesses and helping create jobs.

Based on self-reporting, the approved projects in 2023-24 created 168 Indigenous permanent FTEs, exceeding the target for 2023-24.



## **Outcome Two: Government of Alberta programs, initiatives and services reflect Indigenous perspectives and advance reconciliation with its cross-government and industry partners**

### **Key Objectives**

#### **2.1 Support Alberta's economic growth by facilitating Indigenous participation in the consultation process for natural resource development activities.**

##### *Consultation and Engagement*

Indigenous Relations provided engagement and consultation services on 29 active projects in fiscal year 2023-24, primarily supporting five Integrated Resource Management System (IRMS) partner ministries. This support included providing strategic advice to other departments on key government priorities, which include the Springbank Reservoir Project and its associated First Nations Land Use Plan, the Bow River Reservoir Options, Caribou Sub-regional Planning and Alberta's still-in-development Nature Strategy as well as highway functional planning studies.

Indigenous Relations also provided engagement with Piikani Nation on the Lethbridge Northern Headworks canal repairs and the Oldman Dam settlement agreement.

Additionally, the Ministry of Energy and Minerals was supported in the engagement and consultation on the *Mineral Rights Development Act* implementation and transition, the exploration of a small modular nuclear reactor program in Alberta and the carbon capture, utilization and storage project.

##### *Geodata Mapping Project*

The Geodata Mapping Project is an ongoing effort to ensure the Government of Alberta is aware of where First Nation members, Metis Settlement members and members of Credibly Asserted Métis Communities practice various rights (i.e., hunting and fishing) or activities (e.g., gathering, use of culturally important or sensitive sites) on the land. This information supports the development of consultation area maps for communities and supports the Aboriginal Consultation Office (ACO) in determining when consultation may be required. The collaborative maps will help ensure Alberta upholds the honour of the Crown.

The Geodata Mapping Project engaged with six First Nations and one Credibly Asserted Métis Community on revisions to the geographic extent that government uses to direct consultation to the respective Indigenous communities. As a result of this work, the Alberta government implemented one revision to a consultation area.

##### *Economic Corridors*

The Ministry of Transportation and Economic Corridors leads the work related to developing Alberta's economic corridors. Indigenous Relations works closely with Ministry of Transportation and Economic Corridors in developing a shared understanding of the importance of corridor development and ensuring engagement takes place with Indigenous peoples and communities when projects could have an adverse impact on Treaty rights, traditional uses or harvesting activities.



In 2023-24, Indigenous Relations supported the Ministry of Transportation and Economic Corridors to ensure the right Indigenous leaders and communities were engaged at the right time, supporting this initiative as it evolved.

By the end of the 2023-24, this included:

- The establishment of a bilateral dialogue table between Treaty 8 representatives and the Ministry of Transportation and Economic Corridors. Indigenous Relations is also supporting the development of a terms of reference document for the table, with the Ministry of Transportation and Economic Corridors supporting Treaty 8 First Nations of Alberta.
- The development of a terms of reference and work plan to support engagement on an economic corridors bilateral table under the Blackfoot Confederacy protocol agreement with the GoA. The engagement under this table will be supported by the Ministry of Transportation and Economic Corridors.
- Discussions with the Ministry of Jobs, Economy and Trade and the Stoney Nakoda-Tsuut'ina Tribal Council (G4) about establishing a bilateral table on general economic development under the government's protocol agreement with the G4. The Ministry of Transportation and Economic Corridors and G4 will co-lead the work of this table.
- Discussions with the Confederacy of Treaty Six First Nations (Treaty 6) and the Ministry of Jobs, Economy and Trade about establishing an economic development table as part of the relationship agreement between Treaty 6 and the government.

## **2.2 Collaborate with other provincial government ministries to provide expert advice and support to develop policies, programs, initiatives, and services that reflect Indigenous perspectives and advance reconciliation.**

### *Dedication of the Reconciliation Garden and Residential Schools Monument*

On September 29, 2023, Indigenous Relations unveiled the reconciliation garden and residential schools monument on the grounds of the Alberta Legislature. Elders guided the creation of the garden, named Kihciy Maskikiy/Aakaakmotaani (sacred medicine/save many people), and within it is the monument 'Mother Earth Circling: Healing from the Residential School Experience.' This event also honoured the National Day for Truth and Reconciliation, which is observed on September 30. The garden features a medicine wheel, a sacred symbol of the four directions and the interconnectedness of all things. The quadrants of the wheel contain sweet grass, sage, tobacco and cedar.

There is also a diamond willow tree, offering logs, stone benches for contemplation and footprints in the pathway that represent the children who did not return home from residential schools. This is a place for people to reflect, seek guidance and find solace.

### *Indigenous Reconciliation Initiative*

In 2023-24, the Government of Alberta launched the Indigenous Reconciliation Initiative to support initiatives that focus on language, culture, art or local economic development. In 2023-24, a total of \$4.2 million was allocated through with funding of up to \$100,000 for cultural or economic projects through two streams:

- The Indigenous Reconciliation Initiative – Cultural Stream (IRI-CS) funds Indigenous-led initiatives that enhance, protect or revitalize Indigenous languages, heritage, culture and arts.
- The Indigenous Reconciliation Initiative – Economic Stream (IRI-ES) funds Indigenous-led capacity and opportunity development projects that improve economic outcomes for communities.

In 2023-2024, the Indigenous Reconciliation Initiative Cultural Stream provided almost \$2.7 million in funding through 45 applications. Support provided by the IRI-CS includes work on the following projects:

- \$100,000 to the Alexis Nation Sioux Nation for the three-day Nakota Language Conference.
- \$100,000 to the Edmonton Native Ball Association (ENBA Sports) to assist with 11 days of competitive youth sports for the Alberta Indigenous Games.
- \$70,000 to the Kehewin Cree Nation to support their two-day Traditional and Contemporary Cultural Reconciliation Gathering.
- \$50,000 to the Owl River Métis Community Association to host community events in support of their Reconciliation Through Cultural Knowledge Awareness project.
- \$46,219 to the Stoney Nakoda-Tsuut'ina Tribal Council to hold land-based wellness workshop for youth and families for Wijahna (Out in Nature).

The Indigenous Reconciliation Initiative Economic Stream provided \$1.5 million in funding through 21 applicants. Support provided by the IRI-ES includes the following projects:

- \$100,000 to the Paddle Prairie Metis Settlement to conduct a soil suitability study for the Agricultural Initiative project.
- \$100,000 to River Cree Development Corporation at Enoch Cree Nation to complete the Enoch Lights: Indigenous Tourism Experience – Feasibility Study.
- \$95,000 to the Chard Métis Community Association (operating as Chard Métis Nation) to undertake the Feasibility Study: Fort McMurray Nitrogen Generation Facility project.
- \$22,000 to the Lac La Biche Canadian Native Friendship Centre Association to develop a business plan for the Indigenous Spirit Creations Expansion project.
- \$15,000 to the Saddle Lake Cree Nation to complete a feasibility assessment and business plan for the Car Wash Enterprise project.

### *Indigenous Learning Initiative*

The government developed the Indigenous Learning Initiative (ILI) in response to the Truth and Reconciliation Commission's Call to Action #57, which calls upon governments to provide education to public servants so they can build positive relationships with Indigenous people through greater understanding as we move forward with reconciliation.

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The ILI has made significant inroads to build Indigenous cultural competency across government for Alberta Public Service (APS) employees, including frontline workers and Government of Alberta Agencies, Boards and Commissions (ABCs). Since 2018, more than 18,178 employees have participated in the ILI's two courses: Indigenous Introductory Training (IIT) and Indigenous Cultural Protocol (ICP) training.

The IIT is a full-day program that addresses myths, misconceptions and stereotypes and serves to change perceptions by imparting a deeper understanding of our shared history from an Indigenous perspective. Participants gain a greater understanding of the long-term impact of colonization and assimilation policies, such as how the residential school system led to long-standing systemic racism.

ICP training is a half-day program that focuses on building greater understanding about Alberta's Indigenous peoples and the diverse cultural protocols involved when initiating engagement with First Nations and Métis groups. It provides an opportunity for employees to engage with an Elder, ask questions, and learn how to apply this knowledge in a respectful and culturally appropriate way when working directly with Indigenous people.

Participant evaluations indicate these courses are achieving positive outcomes as employees consistently state they:

- feel enabled to have knowledgeable discussions about Indigenous issues and contexts;
- have the skills to better integrate Indigenous worldviews and perspectives in the development of policies; and
- can communicate more effectively and respectfully with Indigenous colleagues, clients, and communities.

The following are typical participant comments about how the ILI training serves to increase employee understanding and cultural competence:

- It helped me recognize how my work can fit into reconciliation.
- It put the importance of my work into real context.
- It helped amplify and underline the importance in connecting with Indigenous people in our everyday work and in our policies and decisions.
- An impactful overview that touches on the history of Indigenous peoples and an inspiration to learn more.
- This will help me in engagement with First Nations and Métis groups.
- I have a greater understanding of what reconciliation means and what I can do moving forward.
- This class was one of the most impactful classes I've taken in my career.
- From this training, I feel I can spread this vital information to newcomers like me.
- Excellent course! Very grateful to have the opportunity to do this training and be able to offer it to my staff.

Due to the positive impact and outcomes of the Indigenous Introductory Training, requests for the half-day ICP training, “How to Engage in a Culturally Appropriate Way,” have increased from 300 participants in 2022-23 to 584 in 2023-24, which is nearly double. The number of sessions also increased from 21 to 36 with higher participant numbers per session.

Specific requests for Indigenous Introductory Training increased as some ministries and certain divisions within ministries are making the training a priority or mandatory. In 2023-24, the number of IIT sessions increased from 53 to 69, providing training to 1,258 participants.

In addition to increasing requests for more ILI training, the ILI team receives requests for other training, such as the Blanket Exercise. Ministries look to the expertise and high-quality training provided by Indigenous Relations to assist in building Indigenous cultural competency for their staff.

### *Indigenous Knowledge Keepers Circle*

The Indigenous Knowledge Keepers Circle (IKKC) is a first-of-its-kind joint program with the Ministry of Education, alongside participating Elders representing First Nations, Métis and Inuit communities from across the province. The IKKC provides opportunities for staff from the two ministries to build intercultural competencies by learning directly from Elders about Indigenous cultures, histories and perspectives. Since the program’s inception in fall of 2023, Elders have led 12 sessions with more than 120 attendees from Indigenous Relations. In the Ministry of Education, Elders have led three sessions with 60 total attendees, as well as 36 one-on-one meetings between staff and Elders. IKKC is fostering a more inclusive, better-educated workplace and offers Indigenous employees the opportunity to interact with Elders at their workplace. For non-Indigenous staff, IKKC offers new perspectives and teachings, with many participants describing the program as personally meaningful on their journey towards reconciliation.

### *An Act Respecting First Nations, Inuit, and Métis Children, Youth and Families*

Indigenous Relations continued to provide guidance to the Ministry of Children and Family Services on Alberta’s implementation of the federal government’s *An Act Respecting First Nations, Inuit, and Métis Children, Youth and Families*, which came into effect on January 1, 2020. Indigenous Relations is working closely with Children and Family Services, Justice and Intergovernmental Relations to develop potential approaches to implement the act in the Alberta context. Indigenous Relations also leads the development of a government-wide approach to Indigenous governing bodies, which are instruments used in the implementation of the act that appear in other pending federal legislation.

Indigenous Relations led a cross-ministry policy development project to address the implications of the Indigenous governing bodies that were first conceptualized in the federal *An Act Respecting First Nations, Inuit and Metis children, Youth and Families*. This policy work is ongoing.

## **2.3 Implement and support government actions set out in the Alberta Missing and Murdered Indigenous Women and Girls (MMIWG) Roadmap to prevent violence, and increase safety and economic security for Indigenous women, girls and two-spirit, lesbian, gay, bisexual, transgender, queer, questioning, intersex and asexual plus people.**

Indigenous Women’s Initiatives provided 39 grants totaling almost \$7 million to support implementation of the Alberta Missing and Murdered Indigenous Women and Girls Roadmap, which aims to address violence and increase safety and economic security for Indigenous women,

girls and two spirit plus (2S+) people, address gender-based violence, and improve the resiliency and well-being of Indigenous women, girls and 2S+ people.

- Delivering the Community Support Fund – funded 25 projects and initiatives such as sharing circles to address historic, multigenerational, and intergenerational trauma with added therapeutic supports (Skydancer Indigenous Cultural Centre); advisory circles, workshops, and work with Elders to elevate the role of 2S+ people in community (Alexander First Nation).
- Addressing Gender-Based Violence – funded five projects, including the establishment of an Alberta Inuit women’s organization (Institute for the Advancement of Aboriginal Women); and exploring policy, research and data related to gender-based violence against First Nations women, girls and 2S+ people (Alberta First Nations Information Governance Centre).
- Supporting Resiliency and Well-Being of Indigenous Women, Girls and 2S+ people, including addressing MMIWG2S+ – funded nine projects, which included hosting healing camps and therapeutic one-on-one culturally informed and safe counselling to MMIWG2S+ families, survivors and loved ones (YWCA Edmonton); and implementation of local task force action plan to address MMIWG2S+ issues in Northeastern Alberta (Athabasca Tribal Council).

Indigenous Women’s Initiatives also participates on cross ministry committees that address matters related to seniors, Elders, family violence and human trafficking to ensure Indigenous women, girls and 2S+ peoples’ perspectives are considered.

#### *Premier’s Council on Missing and Murdered Indigenous Women, Girls and Two Spirit Plus People*

The Premier’s Council on Missing and Murdered Indigenous Women, Girls and 2S+ People met seven times during 2023-24 to develop their strategic plan; discuss data challenges and barriers; provide input into the development of a national Indigenous and Human Rights Ombudsperson and proposed Red Dress Alert; and provide input into the development of the Community Support Fund. The council chair also met with the Family Violence Death Review Committee to examine areas of collaboration and attended the annual National Indigenous-Federal-Provincial-Territorial Leaders Round Table on Missing and Murdered Indigenous Women, Girls and 2S+ People.

#### *Federal-Provincial-Territorial Working Group on Missing and Murdered Indigenous Women and Girls*

Indigenous Women’s Initiatives leads Alberta’s participation on the Federal-Provincial-Territorial Working Group on Missing and Murdered Indigenous Women, Girls and 2S+ People to share information on Alberta initiatives. The division also coordinates Alberta’s participation in the National Indigenous-Federal-Provincial-Territorial Leaders Round Table on Missing and Murdered Indigenous Women, Girls ad 2S+ People. At the February 2024 roundtable in Ottawa, Minister Wilson presented on Alberta’s work to address MMIWG2S+.

**Performance Measure 2.a:**

**Percentage of weeks in a fiscal year that pre-consultation assessments (4 working days) and consultation adequacy assessments (10 working days) are issued within established timelines**

This measure demonstrates how the ministry is continuing to provide timeline certainty to Indigenous communities and industry. The Aboriginal Consultation Office has consistently met its performance timelines for these measures 100 per cent of the time.

**Pre-Consultation Assessments**

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
98%	100%	100%	100%	95%	100%

**Consultation Adequacy Assessments**

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
98%	100%	100%	100%	95%	100%

In the 2023-24 fiscal year, the ACO met its performance timelines for these measures 100 per cent of the time, which is similar to the previous fiscal year. The ACO has developed a surge capacity plan to address potential increases in applications and seasonal fluctuations in resource development that allows for reallocation of human resources to ensure timelines are met.

## **Outcome Three: Relationships with Indigenous leadership and organizations are maintained and strengthened**

### **Key Objectives**

#### **3.1 Enhance discussions with First Nations and government through protocol or relationship agreements.**

The Government of Alberta has signed two protocol agreements and one relationship agreement with First Nations.

The protocol agreements are with the Blackfoot Confederacy and the Stoney Nakoda-Tsuut'ina Tribal Council, and the relationship agreement is with the Confederacy of Treaty Six First Nations.

Tables and/or sub-tables are created under the protocol or relationship agreements and are composed of a delegated Chief (or representative) and provincial minister. These two parties, supported by senior officials, form a work plan based on consensus, which typically includes a budget. Teams of technicians then implement the work plan, reporting annually at a Chiefs' and Premier meeting. Elders, provincial partners, federal ministries and guests are invited to table meetings as necessary.

Since the renewal of the Blackfoot Confederacy protocol agreement in September 2019, nine protocol agreement tables and sub-tables have been approved, of which five have signed work plans and four are in progress. The annual Premier's meeting with the three Alberta Blackfoot Confederacy Chiefs took place in September 2023 in Calgary and included the presentation of an annual report pertaining to the agreement. Blackfoot Confederacy is currently pursuing the creation of four additional tables in following areas: justice, housing, transportation and reconciliation. The parties are also in the process of renewing work plans on economic development and employment, and environment and lands.

The signing of the protocol agreement with the Stoney Nakoda-Tsuut'ina Tribal Council (G4) occurred in October 2020. There are four established G4 sub-tables with fully developed and signed work plans. The Stoney Nakoda-Tsuut'ina Tribal Council held their Premier and Chiefs' meeting in Tsuut'ina Nation in November 2023. The tribal council requested the creation of five additional tables in the following areas: tourism; economic development; health; environment; and homelessness and displaced persons response.

The Confederacy of Treaty Six First Nations (T6) signed a relationship agreement with the government on July 20, 2022. The inaugural Premier and Chiefs' meeting took place in Enoch Cree Nation in February 2024 and included a presentation on the progress made under the agreement since its signing. The work plans for the health and reconciliation tables are currently in development. T6 also requested and prioritized the creation of tables for economic development; education; and children and family services.

Discussions continued at a technical level with the Treaty 8 First Nations of Alberta (T8) throughout 2023-24 to explore the potential of signing a protocol agreement. However, T8 is not currently pursuing an agreement with the Government of Alberta.

In 2023-24, Indigenous Relations provided \$75,000 under each of the three agreements for reconciliation initiatives to be carried out through table work plans. This funding was in addition to a total of \$700,000 in annual capacity funding for the agreements in 2023-24.



### **3.2 Develop and implement programs or initiatives in discussion with communities that support community and social development of First Nations, Metis Settlements, and other Indigenous communities and organizations.**

#### *2023 Wildfire Response*

The 2023 Alberta spring wildfire season began on April 28, prompting the activation of the Provincial Emergency Coordination Centre (PECC) to provide support for response and re-entry operations throughout Alberta.

The Alberta Emergency Management Agency (AEMA) is responsible for coordinating the Government of Alberta's response to emergencies and disasters. Acting as the central coordinating agency, AEMA ensures the safeguarding of people, property, communities, the economy and the environment during critical situations.

The 2023 Alberta spring wildfires created a highly dynamic and complex large-scale emergency, with several significant incidents occurring simultaneously over a large geographic area.

Between April and July, 20 First Nations, and three Metis Settlements were impacted. Fourteen of these communities evacuated and declared States of Local Emergency due to the threat of wildfire to their communities. It is estimated that more than 17,000 members of First Nations and Metis Settlements were impacted during this time.

The First Nations and Métis Relations Division of Indigenous Relations took on a leading role at the PECC. Although Indigenous Relations did not have field staff directly involved in on-ground response assistance, the ministry kept government officials informed through the PECC and provided necessary aid as required.

Indigenous Relations was responsible for:

- liaising with Indigenous Services Canada (including the First Nations Inuit Health Branch);
- supporting AEMA First Nations Field Officers during emergency response;
- liaising with and assisting First Nations communities as needed; and
- supporting non-treaty Indigenous communities and Metis Settlements during the emergency response.

#### *Wildfire Recovery and 2024 Emergency Preparedness*

In May 2023, the East Prairie Metis Settlement was evacuated and lost 39 structures, including 14 inhabited homes to the Grizzly Complex wildfire. An additional 11 homes and a bridge were damaged.

During wildfire recovery, Indigenous Relations dedicated a full-time field officer to engaging with the East Prairie Metis Settlement to align the replacement and repair of homes with local needs and priorities.

Indigenous Relations worked with the Ministry of Seniors, Community and Social Services to ensure the swift replacement and repair of homes. All 14 families that were displaced by the wildfire were returned to a new replacement home by the end of December 2023.



Indigenous Relations also led a cross-department initiative involving Forestry and Parks and Public Safety and Emergency Services to secure \$1 million in funding for the 2024-25 fiscal year. The funding will provide the eight Metis Settlements with a dedicated director of emergency management, who will prepare for (and coordinate the management of) disasters and emergencies on each Metis Settlement.

Indigenous Relations coordinated a fire preparedness event in collaboration with Forestry and Parks, Municipal Affairs and Public Safety and Emergency Services to assist the Metis Settlements in preparing for the 2024 wildfire season.

Indigenous Relations continues to work with other ministries to research options for managing the costs associated with disaster-related losses.

### *Friendship Centres and Urban Indigenous Peoples*

Many Indigenous people in Alberta live off-reserve or off-Settlement. Urban Indigenous peoples are vital contributors to Alberta's current and future workforce and economy. According to the 2021 Census, Alberta was home to the third-largest number (284,470) of Indigenous peoples in Canada; they made up 6.8 per cent of the province's population. The 2021 Census also reported that 62.5 per cent of First Nations live off reserve, which has increased by 11.5 per cent since 2016. In Alberta, Edmonton and Calgary were home to the largest number of Indigenous people in urban areas of Alberta and accounting for almost half of the Indigenous population in the province.

One of the ways Indigenous Relations supports the urban Indigenous population is through our work with the Alberta Native Friendship Centres Association (ANFCA). Through its local community friendship centres, the ANFCA has a direct connection to the urban Indigenous community across the province. Friendship Centres respond to the needs identified by their communities – the range of programs and services offered varies but can include accredited alternative schools, daycares, youth centres, employment programs, homeless shelters, cultural camps, health promotion and life skills programs.

In 2023-24, Indigenous Relations was able to increase its annual funding for the second year in a row to the ANFCA and provided \$1.3 million. This funding allows the ANFCA to continue supporting its member friendship centres in providing vital services to urban Indigenous people in friendship centre communities.

Additionally, the department provided \$50,000 in funding support to the ANFCA to develop a strategic plan for itself and the 21 community-based friendship centres.

### *Aseniwuche Winewak Nation of Canada, A Fellowship of Aboriginal People*

The Aseniwuche Winewak Nation of Canada, a Fellowship of Aboriginal People (AWN) is located near Grande Cache and is comprised of six cooperatives and enterprises (C&Es). The AWN is a registered society, established in 1994, and acts as a representative body for the C&Es. The AWN manages collective interests, delivers programs and services, and pursues economic development opportunities.

In 2023-24, Indigenous Relations provided \$150,000 to support the AWN with operational costs.

### *Independent Métis Communities and Organizations*

The Métis landscape in Alberta includes Métis communities and organizations that are not affiliated with the eight Metis Settlements, the Metis Settlements General Council or the Métis Nation of Alberta (MNA).

Indigenous Relations works with these independent Métis communities and organizations to develop and maintain relationships.

Of note, on December 11, 2023, Indigenous Relations signed a Memorandum of Understanding (MOU) with the Lac Ste. Anne Métis Community Association (LSAMCA). The department has now begun working with LSAMCA to create a work plan to achieve LSAMCA's priorities this year.

LSAMCA is the second Métis organization in Alberta to have successfully established a credible assertion for the purposes of consultation. After this, the department began working with LSAMCA to draft an MOU which culminated in the December signing.

The MOU signifies the next step in working together. Indigenous Relations and LSAMCA agree to collaborate to advance the long-term sustainability of LSAMCA's social, economic, and cultural objectives.

After signing the MOU, a technician meeting took place to determine key priorities. This will result in a work plan to achieve LSAMCA's priorities this year.

### **3.3 Maintain and strengthen Alberta's relationships with the Metis Settlements General Council, Metis Settlements, the Métis Nation of Alberta and other Métis organizations and groups.**

#### *Metis Settlements*

The Government of Alberta is committed to reconciliation through meaningful partnerships. As such, Alberta is working together with Metis Settlements and the Metis Settlements General Council (MSGC) to advance the long-term sustainability of the Settlements and to achieve their social, economic and cultural objectives, ensuring the Metis Settlements are safe, sustainable and vibrant communities.

On March 29, 2023, the Premier, Minister of Indigenous Relations, and the MSGC executive signed the MSGC-Alberta Protocol Agreement. The agreement provides Metis Settlements and the Government of Alberta a framework within which to further their shared commitment to sustainable and viable Metis Settlements.

Indigenous Relations coordinates relationship-building events with the MSGC and Metis Settlements annually. In 2023, Minister Wilson traveled to the four western Metis Settlements and visited communities affected by the wildfires. The department also hosted Proclamation Day on November 1, 2023.

Gifting protocols are maintained with Metis Settlement leaders, dignitaries and Elders as appropriate.

In April 2023, a Statement of Intent on Enhanced Policing was signed by the Premier of Alberta, the Minister of Public Safety and Emergency Services, the Minister of Indigenous Relations and the Settlement Chairs to continue ensuring dedicated policing in their communities. In 2023-24, the

government provided \$2 million for Metis Settlement policing, which includes dedicated RCMP operation on the Settlements.

### *Métis Nation of Alberta*

On February 1, 2017, the Government of Alberta and the Métis Nation of Alberta (MNA) signed a 10-year framework agreement that defines the ‘nation-to-nation’ relationship and promotes and facilitates the advancement of Métis people in Alberta through collaboration.

The department coordinates the Government of Alberta’s relationship with the MNA and provides operational funding through the framework agreement. In 2023-24, Indigenous Relations was able to increase its annual funding to the MNA to \$1.8 million.

On August 12, 2023, Minister Wilson brought greetings on behalf of the Government of Alberta to the MNA’s 95<sup>th</sup> Annual General Assembly.

On September 21, 2023, the MNA elected its first new president since 1996. Minister Wilson had an introductory meeting with President Sandmaier on December 4, 2023, and Premier Smith had an introductory phone call with the President on March 1, 2024, to discuss joint priorities. These meetings were an opportunity to connect with the new President and discuss strengthening the relationship with the MNA.

In March 2024, staff reconvened monthly Framework Technical Committee meetings with the MNA to advance the goals of the framework agreement.

### **3.4 Establish and strengthen Alberta’s relationships with Indigenous women’s and two-spirit, lesbian, gay, bisexual, transgender, queer, questioning, intersex and asexual plus organizations.**

Indigenous Women’s Initiatives continued to work with the Institute for the Advancement of Aboriginal Women and the Edmonton 2 Spirit Society to provide opportunities for participation in Government of Alberta programs, services and initiatives.

Indigenous Women’s Initiatives also continued to build and maintain relationships with community advocates and organizations working to address gender-based violence, such as the Athabasca Tribal Council, Aboriginal Alert and the Awo Taan Healing Lodge Society.

### *National Action Plan to End Gender-Based Violence*

As part of the Government’s Alberta commitment to an Alberta free of gender-based violence that supports victims, survivors and their families no matter where they live, Indigenous Relations administered \$700,000 for five projects aimed at supporting the implementation of the National Action Plan to End Gender-Based Violence (NAP GBV). These projects will help inform future evidence-based policy and program development and support implementation of actions under the fourth pillar of the NAP GBV. The projects include increasing supports to First Nations, Métis and Inuit women and 2S+ people and supporting the establishment of an Inuit women’s organization in Alberta.

**Performance Measure 3.a:  
Number of First Nations protocol or relationship agreements**

There are two active Protocol Agreements (Blackfoot Confederacy and Stoney Nakoda-Tsuut’ina Tribal Council) and one Relationship Agreement with the Confederacy of Treaty Six First Nations.

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
1	2	2	3	4	3

The Government of Alberta has signed two protocol agreements and one relationship agreement with First Nations. Discussions continued at a technical level with the Treaty 8 First Nations of Alberta (T8) throughout 2023-24 to explore the potential of signing a protocol agreement. However, T8 is not currently pursuing an agreement with the Government of Alberta. For more information on First Nations protocol or relationship agreements, please see Objective 3.1.

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## Performance Measure and Indicator Methodology

### **1.a. Performance Measure: Number of Indigenous employment initiatives**

The Employment Partnerships Program (EPP) provides direct training and employment supports to Indigenous people. It fosters industry partnerships that will expand the availability, accessibility and quality of Indigenous employment opportunities in Alberta.

The EPP develops and supports projects with Indigenous communities and industry sectors to improve employment outcomes and labour force development, support demand-driven skills training and build collaborative partnerships between Indigenous communities and the private sector. Eligible applicants include Indigenous Skills and Employment Training program agreement-holders and select urban Indigenous organizations.

This performance measure demonstrates the number of projects being funded through EPP, indicating the level of program uptake and client interest in the program. The measure also demonstrates the number of projects that promote EPP priorities each year, which can be used to advocate for further federal funding for the program and ultimately strengthen relationships with these Indigenous organizations.

Successful applications are confirmed by the signing of the Indigenous Relations Minister Grant Pre-Approval List in December. The number of successful applications is tracked and compared to previous years. Data is reported during the application and final report stages of the project.

### **1.b. Performance Measure: Number of Indigenous jobs created (permanent FTEs) by the Aboriginal Business Investment Fund**

This Aboriginal Business Investment Fund helps Indigenous Peoples, communities and organizations fully participate in Alberta's economy by supporting Indigenous community-owned businesses and helping create jobs.

This measure allows the department to track and report on jobs created for Indigenous Peoples as a result of government investment in Indigenous community-owned businesses. Supporting employment opportunities for Indigenous peoples supports better socio-economic outcomes for individuals and their communities.

Data is collected annually on application forms and is confirmed against final reports received when grants are closed. Data is self-reported by applicants during the application and final report stages of the project. Where needed, grant managers work one-on-one with clients to verify accuracy of the information collected.

## **2.a Performance Measure:**

### **Percentage of weeks in a fiscal year that pre-consultation assessments (four working days) and consultation adequacy assessments (10 working days) are issued within established timelines**

This performance measure reports on the percentage of weeks in a fiscal year that pre-consultation assessments are completed within the established timeline, which is four government working days from the time of getting a complete application.

This performance measure also reports the percentage of weeks in a fiscal year that consultation adequacy assessments are completed within established timelines, which is 10 working days from the time staff receive completed consultation summary documents. The performance measures apply to Level 1 (Streamlined Consultation) and Level 2 (Standard Consultation) pre-consultation assessments and consultation adequacy assessments issued for *Public Lands Act* applications.

The established timelines for pre-consultation assessment and consultation adequacy assessment demonstrate the efficiency of the consultation process, particularly in its adherence to the timelines provided in the following documents:

- the Government of Alberta's First Nations Consultation Guidelines on Land and Natural Resource Management, July 28, 2014; and
- the Government of Alberta's Guidelines on Consultation with Metis Settlements Land and Natural Resource Management, 2016.

These performance measures also provide key information regarding the desired outcome of ensuring that resource development projects benefit from a respectful, timely, consistent and efficient consultation process.

The ACO tracks, reviews, analyzes and reports on the data collected through the ACO Digital Service and the Electronic Disposition System. This data includes the number of files, associated with the timelines that are received and processed. The previous week's application processing timelines are measured at the beginning of the following week.

## **3.a Performance Measure:**

### **Number of First Nations protocol or relationship agreements**

Protocol and relationship agreements provide a framework for continued collaboration between the Government of Alberta and First Nations in Alberta through their tribal and treaty organizations. This collaboration takes place through work plans, which the relevant Ministers and Chiefs sign and are then implemented through tables. The results are reported annually at a Chiefs and Premier's meeting.

Although the government builds relationships with First Nations in many ways, this measure reflects formal and ongoing commitments to address issues of mutual concern with consensus. These are government-to-government agreements that strive to advance both parties' interests.

This measure is determined by the number of agreements signed by the Premier and Chiefs, and each agreement can be found online at [alberta.ca/first-nations-agreements.aspx](https://alberta.ca/first-nations-agreements.aspx).

# Financial Information

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## Reporting Entity and Method Consolidation

The financial information is prepared in accordance with Government of Alberta's stated accounting policies, which are based on Canadian Public Sector Accounting Standards.

The reporting entity is the Ministry of Indigenous Relations (the ministry) for which the Minister of Indigenous Relations is accountable. The accounts of the ministry, which includes the department and the entities making up the ministry, are consolidated using the line-by-line method.

Under this method, accounting policies of the consolidated entities are adjusted to conform to those of the government and the results of each line item in their financial statements (revenue, expense, assets and liabilities) are included in government's results. Revenue and expense, capital, investing and financing transactions and related asset and liability balances between the consolidated entities have been eliminated.

A list of the individual entities making up the ministry are shown on the "Management's Responsibility for Reporting" statement included in this annual report.



## Ministry Financial Highlights

### Statement of Revenues and Expenses (unaudited)

Year ended March 31, 2024

	2024		2023	Change from	
	Budget	Actual	Actual	Budget	2023 Actual
	<i>In thousands</i>			<i>In thousands</i>	
<b>Revenues</b>					
Government Transfers					
Federal and Other Government Grants	\$ 9,031	\$ 4,179	\$ 18,345	\$ (4,852)	\$ (14,166)
Labour Market Development	4,547	4,547	4,547	-	-
Premiums, Fees and Licenses	4,527	5,097	1,406	570	3,691
Investment Revenue	-	277	-	277	277
Other Revenue	-	866	1,221	866	(355)
Ministry Total	18,105	14,966	25,519	(3,139)	(10,553)
Inter-ministry consolidation adjustments	-	(88)	(71)	(88)	(17)
Adjusted ministry total	18,105	14,878	25,448	(3,227)	(10,570)
<b>Expenses - directly incurred</b>					
<b>Programs</b>					
Ministry Support Services	5,016	4,047	4,173	(969)	(126)
First Nations and Metis Relations	25,499	34,127	24,700	8,628	9,427
Indigenous Women's Initiatives	7,391	8,241	2,435	850	5,806
First Nations Development Fund	147,250	148,598	137,900	1,348	10,698
Metis Settlements Appeal Tribunal	1,161	1,328	1,115	167	213
Consultation, Land and Policy	22,583	17,405	16,693	(5,178)	712
Investing in Canada Infrastructure	9,031	3,479	18,345	(5,552)	(14,866)
Land and Legal Settlements	3,825	419	3,140	(3,406)	(2,721)
Alberta Indigenous Opportunities Corporation	8,527	6,989	5,201	(1,538)	1,788
Ministry Total	230,283	224,633	213,702	(5,650)	10,931
Inter-Ministry Consolidation Adjustments	-	(88)	(71)	(88)	(17)
Adjusted Ministry Total	230,283	224,545	213,631	(5,738)	10,914
<b>Annual deficit</b>	<b>\$ (212,178)</b>	<b>\$ (209,667)</b>	<b>\$ (188,183)</b>	<b>\$ 2,511</b>	<b>\$ (21,484)</b>

## Revenue and Expense Highlights

### Revenues

- Ministry revenues totaled \$15 million in 2023-24, which is \$10 million lower than the revenue total in fiscal year 2022-23 and \$3 million lower than Budget 2023.
- The \$10 million decrease from 2022-23 is mainly attributed to the following:
  - **Federal and Other Government Grants:** \$14 million reduced revenues mainly from the Investing in Canada Infrastructure Program (ICIP) offset by federal support received for gender-based violence initiatives. In 2022-23, several projects were completed, reducing program spending. Of the remaining projects, over half are nearing completion;

Offset by:

- **Premiums, Fees and Licenses:** \$4 million increase in loan guarantee fee revenue reported by Alberta Indigenous Opportunities Corporation (AIOC) due to higher than anticipated deals and new fee structure estimate changed in current fiscal year.
- The \$3 million decrease from Budget 2023 is attributed to the following:
  - **Federal and Other Government Grants:** \$5 million lower in revenues is mainly due to lower than anticipated ICIP project activities. Revenue is based on reimbursements from the Government of Canada for ICIP payments made to third party grant recipients on the work that has been completed on approved ICIP projects;

Offset by:

- **Premiums, Fees and Licenses and Investment income:** \$1 million increase in loan guarantee fees revenue and investment income reported by Alberta Indigenous Opportunities Corporation (AIOC); and
- **Other Revenue:** \$1 million increase in other revenues mainly from prior year grant expenditure refunds of canceled projects and over accrual in the prior year.

## Expenses

- Ministry expenditures totaled \$225 million in 2023-24, which is \$11 million higher than 2022-23 actuals and \$6 million less than budgeted.
- The increase from 2022-23 of \$11 million resulted mainly from the following program changes:
  - **First Nations Development Fund:** \$11 million increase in expenditure resulting from higher gaming revenues collected from government-owned slot machines operating at First Nations casinos during this fiscal year as compared to the prior year;
  - **First Nations and Metis Relations:** \$9 million increase in expenditure for this fiscal year is mainly due to \$4.2 million in new grant funding allocated to the Indigenous Reconciliation Initiatives for cultural and economic projects, \$2.5 million increase for the Aboriginal Business Investment Fund and \$2 million in various increases in one-time grants provided to the Indigenous communities during the fiscal year 2023-24;
  - **Indigenous Women's Initiatives:** \$6 million increase in new 2023-24 funding, including \$4.4 million for the Community Support Fund to address violence and increase safety and economic security of Indigenous women, girls and 2S+ people and close to \$2 million to support other Indigenous Women's Initiatives towards ending gender based violence and improve socio-economic outcomes for Indigenous women, girls and 2S+ people;
  - **Alberta Indigenous Opportunities Corporation (AIOC):** \$2 million higher actual spending in consultation and capacity grant for the new deals signed in 2023-24;

### Offset by:

- **Investing in Canada Infrastructure Program (ICIP):** \$15 million lower than prior year actual spending in the federally funded ICIP program due to more projects being completed in 2022-23 than in 2023-24; and
- **Land and Legal Settlements:** \$3 million lower in current fiscal spending for third-party treaty land entitlement settlement cost payments and land remediation costs to ensure that the transfer of unoccupied Crown lands to the Canadian Government can occur as part of the Lubicon Lake Band and Bigstone Cree Nation land claims. The land claims were settled in 2018 and 2010, respectively. Funding is allotted to cover any residual costs from land remediation and third-party negotiations.
- The decrease from *Budget 2023* of \$6 million is primarily due to the following activities:
  - **Investing in Canada Infrastructure Program (ICIP):** \$6 million lower than budgeted spending in the federally funded ICIP program due to project delays in 2023-24;
  - **Consultation, Land and Policy (CLP):** \$5 million lower than budgeted spending was mainly due to the approved internal transfer of the \$3.9 million new grant program for the Indigenous Reconciliation Initiative to First Nations and Metis Relations and savings in salaries due to staff turnover and minor grant variance;
  - **Land and Legal Settlements:** \$3 million lower than budgeted land remediation costs. \$3.8 million was allotted for third-party and implementation costs, including land remediation costs, during the fiscal year 2023-24. \$419 thousand was spent

### Revenue and Expense Highlights...continued

- and the unspent portion carried forward to future years to complete the remediation of all sites;
- Alberta Indigenous Opportunities Corporation (AIOC): \$2 million reduction in budgeted spending was primarily due to lower than anticipated capacity grants for eligible projects and lower than predicted operational costs;

Offset by:

- **First Nations and Metis Relations:** \$9 million higher than budgeted spending was mainly attributed to the approved internal transfer of \$3.9 million for the Indigenous Reconciliation Initiative received from Consultations, Lands and Policy, as well as various additional one-time funding, like the one-time \$2 million allocation for the 2023-24 fiscal year, \$3 million grant paid to Metis Settlement General Council (MSGC) for the rebuilding of Paddle Prairie Metis Settlement; and
- **First Nations Development Fund:** \$1 million higher than budgeted spending as a result of higher gaming revenues collected from government-owned slot machines operating at First Nations casinos.

**Breakdown of Revenues (unaudited)**

Year ended March 31, 2024

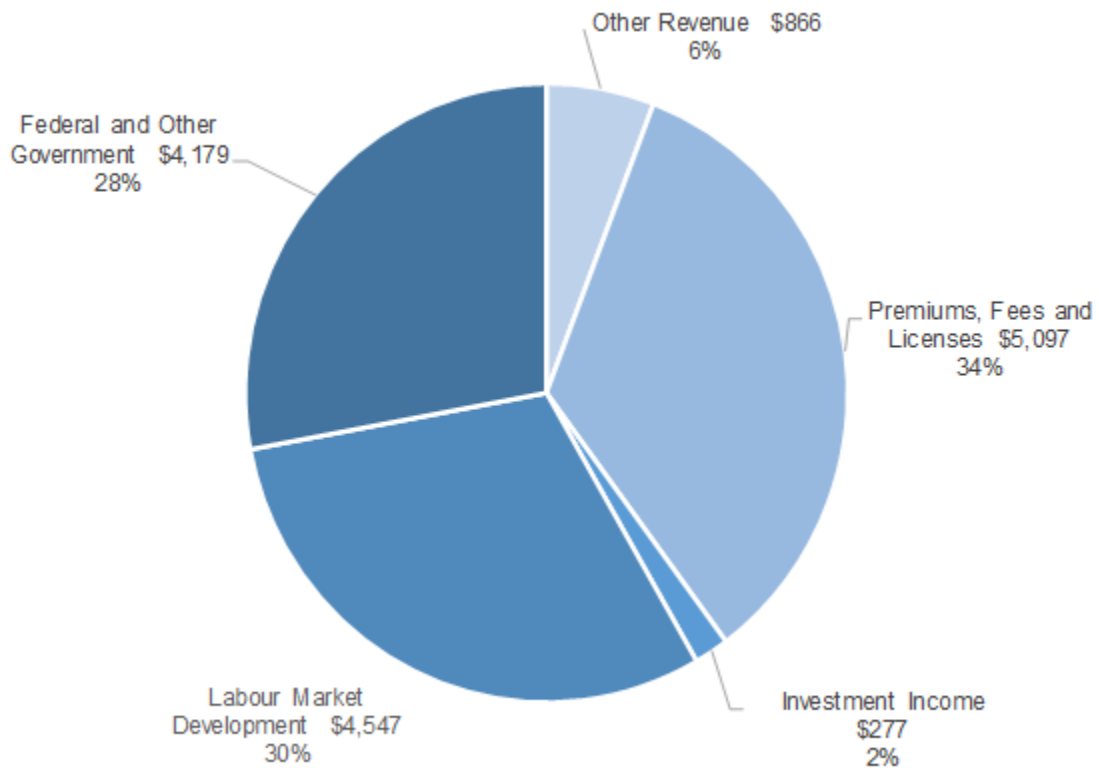
	2024		2023
	Budget	Actual	Actual
	<i>In thousands</i>		
Government Transfers			
Federal and Other Government Grants	\$ 9,031	\$ 4,179	\$ 18,345
Labour Market Development	4,547	4,547	4,547
	13,578	8,726	22,892
Premiums, Fees and Licences	4,527	5,097	1,406
Investment Income	-	277	-
Other Revenue			
Refund of Expenditure - Other	-	623	1,145
Internal Government Transfer of Liability	-	-	-
Miscellaneous Revenue	-	243	76
	-	866	1,221
<b>Total Ministry Revenues</b>	<b>\$ 18,105</b>	<b>\$ 14,966</b>	<b>\$ 25,519</b>

- The following information presents detailed revenues of the ministry. The objective of detailed revenues disclosure is to provide information that is useful in understanding and assessing the financial effects of government's revenue raising and for enhanced legislative control.
  - **Federal and Other Government Grants:** \$3.4 million was part of the federally funded Investing in Canada Infrastructure Program (ICIP) that provides funding to Indigenous applicants to make long-term infrastructure investments on federally endorsed ICIP projects. In addition, \$700,000 in federal funding was received to support other Indigenous Women's Initiatives towards ending gender based violence.
  - **Labour Market Development:** \$4.5 million was part of the Labour Market Transfer Agreements (LMTA) between Alberta and the federal government which provides funding for the delivery of skilled training and employment programs to increase workforce participation of Indigenous peoples in Alberta through the ministry's Employment Partnerships Program.
  - **Premiums, Fees and Licenses:** \$5 million was from the loan guarantee fees received by AIOC.
  - **Investment Income:** \$0.3 million was from interest earned from cash on hand by AIOC.
  - **Other Revenue:** \$1 million was mainly from prior year expenditure refunds.

### Breakdown of Revenues (unaudited)...continued

Year ended March 31, 2024

2024 Actuals (in thousands)



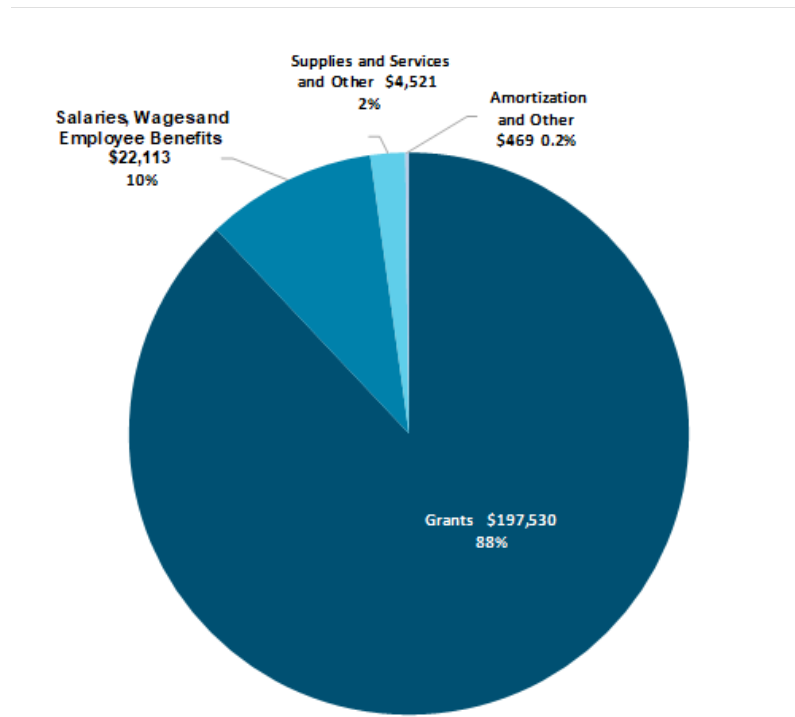
**Expenses – Directly Incurred Detailed by Object (unaudited)**

Year ended March 31, 2024

	2024		2023
	Budget	Actual	Actual
	<i>In thousands</i>		
Salaries, Wages and Employee Benefits	\$ 23,329	\$ 22,113	\$ 20,066
Grants	195,583	197,530	185,633
Supplies and Services	11,244	4,521	7,875
Amortization of Tangible Capital Assets	63	31	32
Financial Transactions and Others	64	438	96
<b>Total Ministry Expenses</b>	<b>\$ 230,283</b>	<b>\$ 224,633</b>	<b>\$ 213,702</b>

The following information presents expenses of the ministry directly incurred by object. Disclosure of expenses by object provides information that is useful in evaluating the economic effect of government acquiring or consuming various types of resources.

**2024 Actuals (in thousands)**



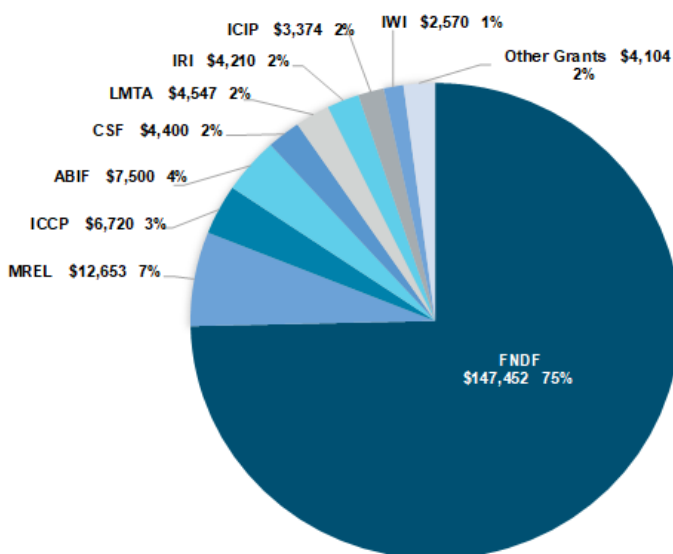
## Expenses – Directly Incurred Detailed by Object (unaudited) ...continued

Year ended March 31, 2024

Grants remained the ministry’s largest operating expense at 88 per cent of the total. In 2023-24, the ministry provided \$198 million to support organizations and Indigenous communities through the following grant initiatives:

- \$147.5 million - First Nations Development Fund (FNDF) program
- \$12.7 million – Métis Relations (MREL) Funding
- \$7.5 million - Aboriginal Business Investment Fund (ABIF)
- \$6.7 million - Indigenous Consultation Capacity Program (ICCP)
- \$4.5 million - Labour Market Transfer Agreements (LMTA)
- \$4.4 million – Community Support Fund (CSF)
- \$4.2 million – Indigenous Reconciliation Initiatives (IRI)
- \$3.4 million - Investing in Canada Infrastructure Program (ICIP)
- \$2.6 million – Indigenous Women’s Initiatives (IWI)
- \$4.1 million - various other grant initiatives within the ministry

### 2024 Actuals (in thousands)



- Salaries, wages and employee benefit expenses totaled \$22 million, or 10 per cent of the total ministry expense, and were primarily to administer grant programs and support initiatives that strengthen relationships with Indigenous communities and Peoples.
- Supplies and services of \$4 million, or 2 per cent, included travel, legal contracts and ongoing operating cost requirements for the ministry.



## Supplemental Financial Information

### Tangible Capital Assets (unaudited)

Year ended March 31, 2024

	Equipment <sup>(1)</sup>	Computer Hardware and Software	Other <sup>(2)</sup>	2024 Total	2023 Total
<b>Estimated Useful Life</b>	3-40 years	3-10 years	3-50 years		
	<i>In thousands</i>				
<b>Historical Cost <sup>(3)</sup></b>					
Beginning of Year	\$ 189	\$ 458	\$ 13	\$ 660	\$ 646
Additions	-	-	34	34	14
Transfers and adjustments <sup>(4)</sup>	13	-	(13)	-	-
Disposals, including write-down	(60)	-	-	(60)	-
	<b>\$ 142</b>	<b>\$ 458</b>	<b>\$ 34</b>	<b>\$ 634</b>	<b>\$ 660</b>
<b>Accumulated Amortization</b>					
Beginning of year	122	449	7	578	546
Amortization Expense	19	9	3	31	32
Additions	-	-	-	-	-
Transfers and adjustments <sup>(4)</sup>	-	-	-	-	-
Disposals, including write-down	(49)	-	-	(49)	-
	<b>92</b>	<b>458</b>	<b>10</b>	<b>560</b>	<b>578</b>
<b>Net Book Value at March 31, 2024</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 24</b>	<b>\$ 74</b>	
<b>Net Book Value at March 31, 2023</b>	<b>\$ 66</b>	<b>\$ 10</b>	<b>\$ 6</b>		<b>\$ 82</b>

(1) Equipment includes office equipment and furniture.

(2) Other tangible capital assets include leasehold improvements.

(3) Historical cost includes work-in-progress and asset retirement costs for tangible capital assets still in productive use.

(4) Transfers and adjustments relate to accounting policy alignments and reclassification between capital asset categories.

## 2013 Alberta Floods

The following table provides an overview of the 2013 Alberta Flood program:

(in thousands)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenue DFAA (Reversal)	\$-	\$-	\$-	\$-	\$-	(\$177)	\$42	(\$4,174)	(\$61,644)	\$-	\$164,366
Accounts Receivable from Government of Canada	\$98,413	\$98,413	\$98,413	\$98,590	\$98,413	\$98,413	\$98,590	\$98,548	\$102,722	\$164,366	\$164,366
Accounts Payable and Accrued Liabilities	\$-	\$-	\$-	\$-	\$5,955	\$14,157	\$33,300	\$56,824	\$79,313	\$118,213	\$156,600

- The Alberta Emergency Management Agency (AEMA), through its Disaster Recovery Program (DRP), administers the province's flood recovery initiative, which falls within the responsibility of Municipal Affairs. Alberta Regulation 51/94 of the *Alberta Emergency Management Act* allows the province to provide disaster recovery assistance to residents, small business, agriculture operations, and provincial and municipal governments if the event meets regulation's criteria.
- In the event of a large-scale natural disaster, the Government of Canada provides financial assistance to provincial and territorial governments through the Disaster Financial Assistance Arrangements (DFAA) program, administered by Public Safety Canada. Under the *Constitution Act, S 91(24)*, First Nation lands are under federal jurisdiction. The 2013 Alberta flood was recognized as a provincial emergency of concern to the Government of Canada through its Order in Council on July 3, 2013. This triggered the recognition of an estimated revenue and a related receivable through the federal DFAA program as well as other federal programs. Changes in estimated recoveries are recorded in the current year.
- The Government of Alberta signed a memorandum of understanding with flood impacted First Nations to repair and rebuild First Nation residences to provincial standards, which may be above DFAA eligibility.
- Management's 2024 estimate of the expected amount to be recovered from the federal government for DFAA eligible expenses remains at \$98.4 million (2023 - \$98.4 million). The nature of the uncertainty for the Government of Canada accounts receivable and Disaster Recovery Program (DRP) accrued liabilities arises from changes between actual eligible disaster costs and estimated disaster costs.
- Initial estimates of damages on First Nation lands was \$191.5 million. As inspections of the damages were performed, cost estimates were refined and the eligibility of recovery under the DFAA was reassessed.
- If factors considered by management in establishing the estimates change significantly, the ministry's accounts receivable could change substantially from current estimates.

## Financial Statements of Other Reporting Entities

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**The Alberta Indigenous Opportunities Corporation**

**Financial Statements**

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Statement of Cash Flows..... 66

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## Management's Responsibility for Financial Reporting

The accompanying Alberta Indigenous Opportunities Corporation (AIOC) financial statements have been prepared and presented by management, who is responsible for the integrity and fair presentation of the information.

These financial statements are prepared in accordance with Canadian public sector accounting standards. The financial statements necessarily include certain amounts based on the informed judgments and best estimates of management.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the AIOC has developed and maintains a system of internal control to produce reliable information for reporting requirements. The systems are designed to provide reasonable assurance that AIOC transactions are properly authorized, assets are safeguarded from loss and the accounting records are a reliable basis for the preparation of the financial statements.

The Auditor General of Alberta, the AIOC's external auditor appointed under the *Auditor General Act*, performed an independent external audit of these financial statements in accordance with Canadian generally accepted auditing standards and has expressed his opinion in the accompanying Independent Auditor's Report.

AIOC's Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls. The Board of Directors exercises this responsibility through the Audit and Risk Committee. In both the presence and absence of management, the Audit and Risk Committee meets with the external auditors to discuss the audit, including any findings as to the integrity of financial reporting processes and the adequacy of our systems of internal controls. The external auditors have full and unrestricted access to the members of the Audit and Risk Committee.

[Original Signed By]

*Chana Martineau*  
*Chief Executive Officer*

[Original Signed By]

*Hamid Shahzad*  
*Senior Financial Officer*

## Independent Auditor's Report

To the Board of Directors of the Alberta Indigenous Opportunities Corporation



### Report on the Financial Statements

#### Opinion

I have audited the financial statements of the Alberta Indigenous Opportunities Corporation (the Corporation), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, change in net financial assets, 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 Corporation as at March 31, 2024 and the results of its operations, its changes in net financial assets, 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 Corporation 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 Corporation'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 Corporation'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 Corporation'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 Corporation'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 Corporation 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]

*W. Doug Wylie FCPA, FCMA, ICD.D*  
*Auditor General*  
*May 21, 2024*  
*Edmonton, Alberta*



## Statement of Operations

## Year ended March 31, 2024

(in thousands)

	2024		2023
	Budget	Actual	Actual
<b>Revenues</b> (Notes 2(b), 3, 4 and 7)			
Government transfers			
Government of Alberta grants	\$ 4,000	\$ 4,000	\$ 2,750
Premiums, fees and licences	2,185	5,097	1,406
Other revenue	540	430	230
	6,725	9,527	4,386
<b>Expenses</b> (Note 2(b) and Schedule 1)			
Operating costs	4,307	4,365	3,625
Indigenous opportunities initiatives – Capacity grants	4,000	2,630	1,636
	8,307	6,995	5,261
<b>Annual operating (deficit) surplus</b>	(1,582)	2,532	(875)
<b>Accumulated surplus at beginning of year</b>	3,591	3,591	4,466
<b>Accumulated surplus at end of year</b>	\$ 2,009	\$ 6,123	\$ 3,591

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

## Statement of Financial Position

Year ended March 31, 2024

(in thousands)

	2024	2023
<b>Financial assets</b>		
Cash	\$ 8,310	\$ 6,439
Due from Government of Alberta (Note 9)	1,000	650
Accounts receivable	22	–
	<b>9,332</b>	<b>7,090</b>
<b>Liabilities</b>		
Accounts payable and other accrued liabilities (Note 10)	114	256
Deferred revenue (Note 11)	3,147	3,295
	<b>3,261</b>	<b>3,551</b>
<b>Net financial assets</b>	<b>6,071</b>	<b>3,539</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 16)	45	46
Prepaid expenses	7	7
	<b>52</b>	<b>53</b>
<b>Net assets</b>	<b>6,123</b>	<b>3,591</b>
<b>Net assets</b>		
Accumulated surplus	6,123	3,591
	<b>\$ 6,123</b>	<b>\$ 3,591</b>

Contractual rights (Note 8)

Contingent liabilities (Note 13)

Contractual obligations (Note 14)

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

## Statement of Change in Financial Assets

Year ended March 31, 2024

(in thousands)

	2024	2023
<b>Annual surplus (deficit)</b>	<b>\$ 2,532</b>	<b>\$ (875)</b>
Acquisition of tangible capital assets (Note 16)	(21)	–
Amortization of tangible capital assets (Note 16)	22	24
Increase (Decrease) in net financial assets	2,533	(851)
<b>Net financial assets at the beginning of the year</b>	<b>3,538</b>	<b>4,389</b>
<b>Net financial assets at the end of the year</b>	<b>\$ 6,071</b>	<b>\$ 3,538</b>

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

## Statement of Cash Flows

Year ended March 31, 2024

(in thousands)

(\$ in thousands)

	2024	2023
<b>Operating transactions</b>		
Annual surplus (deficit)	\$ 2,532	\$ (875)
Non-cash items included in the annual deficit		
Amortization of tangible capital assets (Note 16)	22	24
	<b>2,554</b>	<b>(851)</b>
(Increase) Decrease in other receivables	(22)	7
Increase in due from the Government of Alberta	(350)	–
(Decrease) Increase in accounts payable and accrued liabilities	(142)	14
(Decrease) Increase in Deferred Revenue	(148)	1,809
Cash provided by operating transactions	<b>1,892</b>	<b>979</b>
<b>Capital transactions</b>		
Acquisition of tangible capital assets (Note 16)	(21)	–
Cash applied to capital transactions	(21)	–
<b>Increase in cash</b>	<b>1,871</b>	<b>979</b>
<b>Cash at beginning of year</b>	<b>6,439</b>	<b>5,460</b>
<b>Cash at end of year</b>	<b>\$ 8,310</b>	<b>\$ 6,439</b>

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

## Notes to the Financial Statements

Year ended March 31, 2024

### Note 1 Authority and Purpose

Alberta Indigenous Opportunities Corporation (AIOC) is a provincial corporation established on November 26, 2019, and operates under the authority of the *Alberta Indigenous Opportunities Corporation Act*, Chapter A-26.3 of the Statutes of Alberta, 2019.

The mandate of AIOC is to facilitate investment by indigenous groups. The AIOC's mandate includes projects related to natural resources, agriculture, transportation, telecommunications, and related infrastructure.

AIOC is exempt from income taxes under the *Income Tax Act*.

### Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

#### (a) Reporting Entity

The reporting entity is Alberta Indigenous Opportunities Corporation, which is part of the Ministry of Indigenous Relations (Ministry) and for which the Minister of Indigenous Relations (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and the results of the Ministry's operations. The financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity.

#### (b) Basis of Financial Reporting

##### Revenues

Revenues from transactions with performance obligations are recognized when AIOC provides the promised services to a payor.

Cash received for which goods and/ or services have not been provided or performance obligations have not been fulfilled by year-end is recognized as deferred revenue and recorded in accounts payable and other accrued liabilities.

Revenues from transactions with no performance obligations are recognized at their realizable value when AIOC has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event that gives rise to an asset.

##### Loan guarantees fees

AIOC charges a one time set-up fee in connection with the issuance of loan guarantees. The set-up fee covers the costs of providing the proponent transaction advisory services and issuance of the defined-term loan guarantee.

The annual guarantee and monitoring fees represents the services for maintaining the guarantees and any costs related to facilitating access to capital, reducing the cost of borrowing for the life of the guarantee. Annual guarantee and monitoring fees are recognized annually over the terms of the loan guarantee.

## Notes to the Financial Statements

Year ended March 31, 2024

### Note 2 Summary of Significant Accounting Policies and Reporting Practices (Cont'd)

#### (b) Basis of Financial Reporting (Cont'd)

##### Government transfers

Transfers from all governments are referred to as government transfers.

Government transfers and the associated externally restricted investment income are recognized as deferred contributions if the eligibility criteria for use of the transfer, or the stipulations together with AIOC's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, AIOC complies with its communicated use of the transfers.

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and AIOC meets the eligibility criteria (if any).

##### Investment income

Investment income includes interest income and is recognized as revenue as earned.

##### Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are expensed.

Grants are recognized as expenses when the transfer is authorized, and eligibility criteria have been met by the recipient.

##### Valuation of Financial Assets and Liabilities

AIOC's financial assets and liabilities are generally measured as follows:

<b>Financial statement component</b>	<b>Measurement</b>
Cash	Cost
Accounts receivable	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost

AIOC has no financial assets or liabilities in the fair value category and has no derivatives or unsettled exchange gains or losses therefore the statement of remeasurement gains or losses is not included in these financial statements.

##### 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 AIOC's financial claims on external organizations and individuals, at year end.

##### Cash

Cash is comprised of cash on hand and demand deposits.

## Notes to the Financial Statements

Year ended March 31, 2024

### Note 2 Summary of Significant Accounting Policies and Reporting Practices (Cont'd)

#### (b) Basis of Financial Reporting (cont'd)

##### 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 AIOC 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.

##### Loan guarantee loss provision

A liability and expense for the provision for losses on loan guarantees is recognized when it is determined that a loss is likely.

##### 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 government 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 include tangible capital assets and prepaid expenses.

##### Tangible capital assets

Tangible capital assets of AIOC are recorded at cost and amortized on a straight-line basis over their estimated useful lives. Any purchase of \$5,000 or more that falls within the definition of capital assets will be recorded as a capital asset.

New systems development costs for management information systems are treated as capital assets when anticipated direct development costs exceed \$250,000.

Major Enhancements to existing management information systems are to be capitalized only when enhancement costs exceed \$100,000.

Tangible capital assets are recognized at cost less accumulated amortization, which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Work in progress, which includes facilities and improvements projects, and development of information systems is not amortized until after a project is complete (or substantially complete) and the asset is put into service.



## Notes to the Financial Statements

Year ended March 31, 2024

### Note 2 Summary of Significant Accounting Policies and Reporting Practices (Cont'd)

#### (b) Basis of financial reporting (cont'd)

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

Furniture and equipment	5 Years
Leasehold improvements	4 Years
Computer hardware and software	3 Years

### Note 3 Adoption of Accounting Standard

Effective April 1, 2023, AIOC adopted the PS 3400 Revenue standard.

#### PS 3400 Revenue

This accounting standard guides how to account for and report on revenue, and precisely, it differentiates between revenue arising from exchange and non-exchange transactions. The standard provides a framework for recognizing, measuring and reporting revenue that arises from transactions that include performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a payor.

AIOC adopted the new standard. There were no changes to the measurement of revenues after the adoption of the new standard, however the Note 7 was expanded to show categories of revenue.

### Note 4 Change in Accounting Estimates for Revenues

Management incorporates critical judgements and accounting estimates in developing accounting policies for recognition and measurement. Effective April 1, 2023, based on the best information at a point in time and assessing the performance obligations, management made an estimation change for the reported amount of revenues earned from the set-up fees in connection with issuing loan guarantees. Previously AIOC estimated that the transaction advisory services represented 25% of the set-up fees while loan guarantees services represented 75% of the set-up fees. Therefore, AIOC recognized 25% of the set-up fees upon issuance of loan guarantee and deferred 75% of the set-up fees to be recognized annually over the terms of the loan guarantee. In current fiscal year, the estimate change is to recognize 100% of set-up fees upfront upon issuance of loan guarantees. The estimate change has been applied prospectively.



## Notes to the Financial Statements

Year ended March 31, 2024

### Note 5 Future Changes in Accounting Standards

On April 1, 2026, AIOC 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 PS1100 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.

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

### Note 6 Budget

(in thousands)

A preliminary business plan with a budgeted deficit of \$1,582 was approved by the Board of Directors on June 2, 2023. The \$4 million budget was included in the 2023-24 Government Estimates under the Ministry of Indigenous Relations.

### Note 7 Revenue

(in thousands)

AIOC provides services for the below categories of revenue. Revenue is recognized as AIOC satisfies the performance obligations as described in note 2 (b).

	2024	2023
Premiums, fees and licences		
Loan guarantee set-up fees	\$ 3,544	\$ 764
Loan guarantee annual fees	1,528	625
Loan guarantee monitoring fees	25	17
	<b>\$ 5,097</b>	<b>\$ 1,406</b>
Other		
Investment income	\$ 277	\$ 50
Recovery costs	153	180
	<b>\$ 430</b>	<b>\$ 230</b>

## Notes to the Financial Statements

Year ended March 31, 2024

**Note 8 Contractual Rights***(in thousands)*

Contractual rights are rights of AIOC to economic resources arising from contracts or agreements that will result in revenues in the future when the terms of those contracts or agreements are met.

	2024	2023
Contractual rights from loan guarantee contracts	<b>\$ 24,455</b>	<b>\$ 16,972</b>

Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

	Loan guarantee contracts	
2024-25	\$	2,132
2025-26		2,078
2026-27		2,014
2027-28		1,949
2028-29		1,849
Thereafter		14,433
	<b>\$</b>	<b>24,455</b>

**Note 9 Due From Government of Alberta***(in thousands)*

	2024	2023
Due from the Department of Indigenous Relations	<b>\$ 1,000</b>	<b>\$ 650</b>

Amounts due from the Department of Indigenous Relations are in respect of the fourth quarter grant of \$1,000, recognized as revenue but not received.

**Note 10 Accounts Payable and Other Accrued Liabilities***(in thousands)*

	2024	2023
Accounts payable	<b>\$ 43</b>	<b>\$ 221</b>
Other accrued liabilities	<b>71</b>	<b>35</b>
	<b>\$ 114</b>	<b>\$ 256</b>

As at March 31, 2024, Accounts payable include \$Nil related to severance (2023: \$136).

## Notes to the Financial Statements

Year ended March 31, 2024

### Note 11 Deferred Revenue

(in thousands)

	2024	2023
Opening Balance	\$ 3,295	\$ 1,486
Additions	1,582	2,590
Recognized into Revenue	(1,730)	(781)
<b>Closing Balance</b>	<b>\$ 3,147</b>	<b>\$ 3,295</b>

Deferred revenue includes the unrecognized portion of fees received related to loan guarantees that will be recognized over the term of the guarantees.

### Note 12 Financial Risk Management

AIOC has the following financial instruments: accounts receivable, accounts payable and accrued liabilities. AIOC has exposure to the following risks:

#### (a) Liquidity Risk

Liquidity risk is the risk that AIOC will encounter difficulty in meeting obligations associated with its financial liabilities. Liquidity requirements of AIOC are met through guaranteed grant funding from the Department of Indigenous Relations. This source of cash is used to pay operating expenses.

#### (b) Credit Risk

Counterparty credit risk is the risk of loss arising from the failure of a counterparty to fully honour its financial obligations with AIOC. The credit quality of financial assets is generally assessed by reference to external credit ratings. Credit risk can also lead to losses when issuers and debtors are downgraded by credit rating agencies usually leading to a fall in the fair value of the counterparty's obligations. Credit risk exposure for financial instruments is measured by the positive fair value of the contractual obligations with counterparties. The fair value of all loan guarantees is directly or indirectly impacted by credit risk to some degree. The majority of AIOC's loan guarantees are with counterparties considered to be investment grade.

## Notes to the Financial Statements

Year ended March 31, 2024

### Note 13 Contingent Liabilities

At March 31, 2024, AIOC was not named as defendant in any specific legal actions and there are no other known contingent liabilities.

Pursuant to an agreement dated August 27, 2020, AIOC provided a loan guarantee of \$93 million ("Cascade Loan Guarantee") in favour of ATB Financial as Agent and other Secured Creditors ("Creditor Group") to enable a consortium of six Alberta First Nations ("First Nations Group") to participate in the Cascade Power Project ("Cascade"). In the event that there is a breach of loan conditions between the Creditor Group and the First Nations Group, and that breach remains uncured, the Creditor Group has a right against AIOC to call on the Cascade Loan Guarantee up to a maximum value of \$93 million to offset any losses incurred by the Creditor Group with respect to amounts loaned by the Creditor Group to the First Nations Group in respect of Cascade. As AIOC is a Crown agent, AIOC's obligations under the Cascade Loan Guarantee are effectively underwritten by the Government of Alberta. As of the date of these financial statements, there have been no known breaches that could lead to a call on the Cascade Loan Guarantee.

Pursuant to an agreement dated April 1, 2021, AIOC provided a loan guarantee of \$25 million ("Lindbergh Loan Guarantee") in favour of Canadian Imperial Bank of Commerce as Agent and other Secured Creditors ("Creditor Group") to enable Frog Lake Midstream LP to retain ownership of certain infrastructure-related assets to the Lindbergh oil sands project. In the event that there is a breach of the loan and security documents between the Creditor Group and Frog Lake Midstream LP, and that breach remains uncured, the Creditor Group has a right against AIOC to call on the Lindbergh Loan Guarantee up to a maximum value of \$25 million to offset any losses incurred by the Creditor Group with respect to the obligations of Frog Lake Midstream LP to the Creditor Group in respect of Lindbergh. As AIOC is a Crown agent, AIOC's obligations under the Lindbergh Loan Guarantee are effectively underwritten by the Government of Alberta. As of the date of these financial statements, there have been no known breaches that could lead to a call on the Lindbergh Loan Guarantee.

Pursuant to an agreement dated November 30, 2021, AIOC provided a loan guarantee of \$40 million ("Northern Courier Pipeline Limited Partnership Loan Guarantee") in favour of ATB Financial as Agent and other Secured Creditors ("Creditor Group") to enable Tahsiy LP, a consortium of 8 Indigenous Communities, to purchase an interest in the Northern Courier Pipeline Limited Partnership ("NCP"). In the event that there is a breach of the loan and security documents between the Creditor Group and Tahsiy LP, and that breach remains uncured, the Creditor Group has a right against AIOC to call on the NCP Loan Guarantee up to a maximum value of \$40 million to offset any losses incurred by the Creditor Group with respect to the obligations of Tahsiy LP to the Creditor Group in respect of NCP. As AIOC is a Crown agent, AIOC's obligations under the NCP Loan Guarantee are effectively underwritten by the Government of Alberta. As of the date of these financial statements, there have been no known breaches that could lead to a call on the NCP Loan Guarantee.

Pursuant to an agreement dated September 29, 2022, AIOC provided a loan guarantee of \$250 million ("Athabasca Indigenous Investments Loan Guarantee") in favour of ATB Financial as Agent and other Secured Creditors ("Creditor Group") to enable Athabasca Indigenous Investments Holdings LP ("Aii"), a consortium of twenty-three Indigenous Communities, to purchase an equity interest in the Enbridge Athabasca Region Trunkline. In the event that there is a breach of loan conditions between the Creditor Group and the First Nations Group, and that breach remains uncured, the Creditor Group has a right against AIOC to call on the Athabasca Indigenous Investment Loan Guarantee up to a maximum value of \$250 million to offset any losses incurred by the Creditor Group with respect to amounts loaned by the Creditor Group to the First Nations Group in respect of Aii. As AIOC is a Crown agent, AIOC's obligations under the Athabasca Indigenous Investments Loan Guarantee are effectively underwritten by the Government of Alberta. As of the date of these financial statements, there have been no known breaches that could lead to a call on the Alberta Indigenous Investment Loan Guarantee.

## Notes to the Financial Statements

Year ended March 31, 2024

### Note 13 Contingent Liabilities (Cont'd)

Pursuant to an agreement dated July 25, 2023, Alberta Indigenous Opportunities Corporation ("AIOC") provided a loan guarantee of \$103 million ("Northern Lakeland Indigenous Alliance Holdings Limited Partnership Loan Guarantee", or "NLIHLP Loan Guarantee") in favor of ATB Financial as Lender ("Creditor") to enable Northern Lakeland Indigenous Alliance Holdings Limited Partnership ("NLIHLP"), a consortium of five Indigenous Communities, to purchase an equity interest in the Access NGL Pipeline System ("Access NGL"). In the event that there is a breach of loan conditions between the Creditor and the consortium of Indigenous Communities, and that breach remains uncured, the Creditor has a right against AIOC to call on the NLIHLP Loan Guarantee up to a maximum value of \$103 million to offset any losses incurred by the Creditor with respect to amounts loaned by the Creditor to the consortium of Indigenous Communities in respect of the NLIHLP. As AIOC is a Crown agent, AIOC's obligations under the NLIHLP Loan Guarantee are effectively underwritten by the Government of Alberta. As of the date of these financial statements, there have been no known breaches that could lead to a call on the NLIHLP Loan Guarantee.

Pursuant to an agreement dated December 15, 2023, AIOC provided a loan guarantee of \$150 million ("Wapiscanish Waseskwan Nipiy (WWNLP) Limited Partnership", or "WWNLP Loan Guarantee") in favor of ATB Financial, Manulife Canadian Private Debt Fund and Manufacturers Life Insurance Company as Lenders ("Creditors") to enable Wapiscanish Waseskwan Nipiy ("WWN") limited partnership, a consortium of 12 Indigenous Communities, to purchase an equity interest in the Clearwater Infrastructure Limited Partnership ("CIP") oil and gas midstream infrastructure project. In the event that there is a breach of loan conditions between the Creditors and the consortium of Indigenous Communities, and that breach remains uncured, the Creditors have a right against AIOC to call on the WWNLP Loan Guarantee up to a maximum value of \$150 million to offset any losses incurred by the Creditor with respect to amounts loaned by the Creditor to the consortium of Indigenous Communities in respect of the WWNLP. As AIOC is a Crown agent, AIOC's obligations under the WWNLP Loan Guarantee are effectively underwritten by the Government of Alberta. As of the date of these financial statements, there have been no known breaches that could lead to a call on the WWNLP Loan Guarantee.

Pursuant to an agreement dated December 15, 2023, AIOC provided a loan guarantee of \$20.5 million ("Niyani Nations (Niyani) Limited Partnership", or "NNLP Loan Guarantee") in favor of CIBC as Lender ("Creditor") to enable Niyani Nations ("Niyani") limited partnership, a consortium of five Indigenous Communities, to purchase an equity interest in the Wembley gas plant. In the event that there is a breach of loan conditions between the CIBC and the consortium of Indigenous Communities, and that breach remains uncured, the Creditor has a right against AIOC to call on the NNLP Loan Guarantee up to a maximum value of \$20.5 million to offset any losses incurred by the Creditor with respect to amounts loaned by the Creditor to the consortium of Indigenous Communities in respect of the NNLP. As AIOC is a Crown agent, AIOC's obligations under the NNLP Loan Guarantee are effectively underwritten by the Government of Alberta. As of the date of these financial statements, there have been no known breaches that could lead to a call on the NNLP Loan Guarantee.



## Notes to the Financial Statements

Year ended March 31, 2024

### Note 14 Contractual Obligations

(in thousands)

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

	2024	2023
Obligations under leases, contracts, and programs	\$ 176	\$ 466

Estimated payment requirements for each of the next five years and thereafter are as follows:

Operating leases, contracts, and programs			
	2024-25	\$	102
	2025-26		38
	2026-27		36
		\$	176

### Note 15 Benefit Plan

(in thousands)

AIOC provides benefits whereby it makes available contributions for Registered Retirement Savings Plans (RRSP) on behalf of employees of AIOC. The contributions are calculated based on a fixed percentage of the employee's salary to a maximum of the RRSP contribution limit as specified in the *Income Tax Act (Canada)*. The expense of \$165 (2023 – \$160) included in these financial statements represents the current contributions made on behalf of these employees.

## Notes to the Financial Statements

Year ended March 31, 2024

### Note 16 Tangible Capital Assets

(in thousands)

	Furniture & Equipment	Computer Hardware & Software	Leasehold Improvements	2024 Total	2023 Total
Estimated Useful Life	5 Years	3 Years	4 Years		
Historical cost					
Beginning of year	\$ 55	\$ 30	\$ 13	\$ 98	\$ 99
Additions	–	–	21	21	–
Adjustments*	–	–	–	–	(1)
	55	30	34	119	98
Accumulated amortization					
Beginning of year	23	22	7	52	28
Amortization expense	11	8	3	22	24
	34	30	10	74	52
<b>Net Book Value at March 31, 2024</b>	<b>\$ 21</b>	<b>\$ –</b>	<b>\$ 24</b>	<b>\$ 45</b>	
<b>Net Book Value at March 31, 2023</b>	<b>\$ 32</b>	<b>\$ 8</b>	<b>\$ 6</b>		<b>\$ 46</b>

\*Certain capital assets were expensed as the individual assets did not meet the threshold when applied to the asset on an individual basis as per AIOC's capital asset policy.

### Note 17 Comparative Figures

Certain prior period figures have been reclassified, where necessary, to conform to the current year presentation.

### Note 18 Approval of Financial Statements

The Board of Directors approved the financial statements of AIOC on May 21, 2024.

## Expenses – Detailed by Object

Year ended March 31, 2024

	2024		2023
	Budget	Actual	Actual
<i>(in thousands)</i>			
Salaries, wages, and employee benefits	\$ 3,037	\$ 2,741	\$ 2,118
Supplies and services	1,246	1,602	1,483
Capacity grants	4,000	2,630	1,636
Amortization of tangible capital assets (Note 16)	24	22	24
<b>Total expenses</b>	<b>\$ 8,307</b>	<b>\$ 6,995</b>	<b>\$ 5,261</b>



## Salary and Benefit Disclosure

Year ended March 31, 2024

(in thousands)	2024				2023
	Base salary <sup>(1)</sup>	Other cash benefits <sup>(2)</sup>	Other non-cash benefits <sup>(3)</sup>	Total	Total
<b>Board of Directors</b>					
Board Chair <sup>(4)</sup>	\$ –	\$ 28	\$ –	\$ 28	\$ 34
Board Members <sup>(4)</sup>	–	114	–	114	123
<b>Executive</b>					
Chief Executive Officer <sup>(5)</sup>	252	–	59	311	263
Acting Chief Executive Officer <sup>(6)</sup>	–	–	–	–	59
Chief Investment Officer <sup>(7&amp;8)</sup>	160	–	37	197	355
Interim Chief Investment Officer <sup>(7&amp;8)</sup>	255	–	3	258	30
Senior Financial Officer	180	–	43	223	–
VP Investment <sup>(9)</sup>	110	–	29	139	–
VP Engagement <sup>(10)</sup>	156	–	31	187	372
<b>Total</b>	<b>\$ 1,113</b>	<b>\$ 142</b>	<b>\$ 202</b>	<b>\$ 1,457</b>	<b>\$ 1,236</b>

Other than honoraria referenced below, the Chair and Members of the Board receive no remuneration for participation on the Board.

- (1) Base salary includes regular salary and retroactive pay.
- (2) Other cash benefits include honoraria and severance. There were no bonuses paid in 2024.
- (3) Other non-cash benefits include employer's share of all employee benefits and contributions, or payments made on behalf of employees including RRSP, health care, dental coverage, group life insurance, short- and long-term disability plans, car allowance, training fees, conference fees and fair market value of parking.
- (4) Remuneration and expenses of the Board are prescribed by Order in Council 2021-334 and revised by Order in Council 2022-148 issued on May 4, 2022 and 233/2023 issued on 18th December 2023. There were nine Board members during the year.
- (5) Chief Executive Officer position filled on July 4, 2022.
- (6) Acting CEO worked from January 2022 to June 2022.
- (7) Position filled October 10, 2023.
- (8) After the CIO left in February 2023, an Interim CIO was hired to fill the vacant position. The interim CIO worked until December 2023 to close the existing projects and hand them over to the investment team.
- (9) Position filled October 16, 2023.
- (10) Position filled July 4, 2023; comparatives include severance amount for previous VP engagement.

## Related Party Transactions

Year ended March 31, 2024

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta's Consolidated Financial Statements. Related parties also include key management personnel and close family members of those individuals in AIOC. There were no transactions between AIOC and its key management personnel or close family members during the year.

AIOC had the following transactions with related parties reported in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties.

	2024		2023	
	Entities in the Ministry	Other Entities	Entities in the Ministry	Other Entities
<i>(in thousands)</i>				
<b>Revenues</b>	\$ 4,000	–	\$ 2,750	\$ –
Grants from the Department of Indigenous Relations	\$ 4,000	–	\$ 2,750	\$ –
<b>Expenses</b>	1	–	1	–
Department of Indigenous Relations	\$ 1	–	\$ 1	\$ –
<b>Receivable from</b>	1,000	–	650	–
Department of Indigenous Relations	\$ 1,000	–	\$ 650	\$ –

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## Other Financial Information

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**Statement of Credit or Recovery (unaudited)**

Department of Indigenous Relations

Year ended March 31, 2024

The following has been prepared pursuant to Section 24(3) of the *Financial Administration Act*.

	Authorized Spending <sup>(2)</sup>	Actual Revenue Recognized <sup>(3)</sup>	Unearned Revenue <sup>(3)</sup>	Total Actuals <sup>(4)</sup>	(Shortfall)/ Excess
EXPENSE AMOUNT					
First Nations Development Fund <sup>(1)</sup>	\$ 151,500	\$ -	\$ -	\$ 148,605	\$ (2,895)
	\$ 151,500	\$ -	\$ -	\$ 148,605	\$ (2,895)

- (1) Revenue from government-owned slot machines located at licensed First Nations casinos is used for the First Nations Development Fund grant program which supports First Nations to create social, economic and community development projects their communities need. Program 4.
- (2) Only expenditures are authorized.
- (3) The revenue is collected by the Alberta Gaming, Liquor and Cannabis Commission which falls under the responsibility of the Ministry of Service Alberta and Red Tape Reduction and is not included in this schedule or in Indigenous Relations Statement of Revenues and Expenses.
- (4) The actual expenses, excluding non-voted transactions, presented in this schedule are included in the Ministry’s Statement of Revenues and Expenses.

## Lapse/Encumbrance (unaudited)

## Department of Indigenous Relations

Year ended March 31, 2024

In thousands

	Voted Estimate <sup>(1)</sup>	Supplementary Estimate <sup>(2)</sup>	Adjustments <sup>(3)</sup> (4)	Adjusted Voted Estimate	Voted Actual <sup>(5)</sup>	Over Expended (Unexpended)
<b>EXPENSE VOTE BY PROGRAM</b>						
<b>Program - Operating Expense</b>						
<b>1. Ministry Support Services</b>						
1.1 Minister's Office	\$ 820	\$ -	\$ -	\$ 820	\$ 664	\$ (156)
1.2 Deputy Minister's Office	668	-	-	668	632	(36)
1.3 Strategic and Corporate Services	3,465	-	-	3,465	2,824	(641)
	4,953	-	-	4,953	4,120	(833)
<b>2. First Nations and Metis Relations</b>	17,999	-	-	17,999	23,587	5,588
<b>3. Indigenous Women's Initiatives</b>	7,391	-	-	7,391	8,239	848
<b>4. First Nations Development Fund</b>	147,250	-	4,250	151,500	148,605	(2,895)
<b>5. Metis Settlements Appeal Tribunal</b>	1,161	-	-	1,161	1,205	44
<b>6. Consultation, Land and Policy</b>						
6.1 Program Support and Land Claims	1,929	-	-	1,929	2,074	145
6.2 Aboriginal Consultation Office	5,061	-	-	5,061	4,430	(631)
6.3 Strategic Engagement and Policy Innovation	15,593	-	-	15,593	10,900	(4,693)
	22,583	-	-	22,583	17,404	(5,179)
<b>8. Investing in Canada Infrastructure</b>	100	-	-	100	105	5
<b>9. Land and Legal Settlement</b>	3,825	-	-	3,825	419	(3,406)
<b>10. Indigenous Litigation Fund</b>	-	-	-	-	-	-
<b>12. Alberta Indigenous Opportunities Corporation</b>	4,000	-	-	4,000	4,000	-
<b>Program - Capital Grants</b>						
2. First Nations and Metis Relations	7,500	-	-	7,500	7,500	-
8. Investing in Canada Infrastructure	8,931	-	-	8,931	3,374	(5,557)
	16,431	-	-	16,431	10,874	(5,557)
Total	\$ 225,693	\$ -	\$ 4,250	\$ 229,943	\$ 218,558	\$ (11,385)
Credit or Recovery Shortfall	-	-	(2,895)	(2,895)	-	2,895
	\$ 225,693	\$ -	\$ 1,355	\$ 227,048	\$ 218,558	\$ (8,490)
<b>Lapse</b>						\$ (8,490)

- (1) As per "Expense Vote by Program", "Capital Investment Vote by Program" and "Financial Transaction Vote by Program" pages 121-127 of the 2023-24 Government Estimates.
- (2) Per pages 5-10 of the Supplementary Supply Estimates approved on March 21, 2024.
- (3) Adjustments include encumbrances, capital carry over amounts, transfers between votes and credit or recovery increases approved by Treasury Board and credit or recovery shortfalls. An encumbrance is incurred when, on a vote-by-vote basis, the total of actual disbursements in the prior year exceed the total adjusted estimate. All calculated encumbrances from the prior year are reflected as an adjustment to reduce the corresponding voted estimate in the current year.
- (4) Adjustments also include supply vote transfers for "Contingency" as approved by the Lieutenant Governor in Council under the direction of the Minister of Finance, per O.C. 57\_2024. The Contingency supply vote consists of a provisional funding authority transferable to any ministry. Upon approval by the Lieutenant Governor in Council, the President of Treasury Board and Minister of Finance may either spend or transfer all or a portion of this supply vote to another Minister for public emergencies, disasters or unanticipated costs.
- (5) Actuals exclude non-voted amounts as no cash disbursement is required (non-cash amounts), or because the Legislative Assembly has already provided the funding authority pursuant to a statute other than an appropriation act. Non-cash amounts such as amortization, accretion, and valuation adjustments are excluded as these amounts do not require any expenditure or payment of public money.

**Lapse/Encumbrance (unaudited)...continued**

**Department of Indigenous Relations**

**Year ended March 31, 2024**

*in thousands*

	Voted Estimate <sup>(1)</sup>	Supplementary Estimate <sup>(2)</sup>	Adjustments <sup>(3)</sup> <sup>(4)</sup>	Adjusted Voted Estimate	Voted Actual <sup>(5)</sup>	Over Expended (Unexpended)
<b>CAPITAL INVESTMENT VOTE BY PROGRAM</b>						
Department Capital Acquisitions						
1. Ministry Support Services						
1.3 Strategic and Corporate Services	\$ 25	\$ -	\$ -	\$ 25	\$ 35	\$ 10
Total	\$ 25	\$ -	\$ -	\$ 25	\$ 35	\$ 10
Lapse						\$ 10
<b>FINANCIAL TRANSACTIONS VOTE BY PROGRAM</b>						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lapse						\$ -
<b>CONTINGENCY VOTE BY PROGRAM</b>						
2. First Nations and Metis Relations	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Total	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Lapse						\$ -

(1) As per "Expense Vote by Program", "Capital Investment Vote by Program" and "Financial Transaction Vote by Program" pages 121-127 of the 2023-24 Government Estimates.

(2) Per pages 5-10 of the Supplementary Supply Estimates approved on March 21, 2024.

(3) Adjustments include encumbrances, capital carry over amounts, transfers between votes and credit or recovery increases approved by Treasury Board and credit or recovery shortfalls. An encumbrance is incurred when, on a vote-by-vote basis, the total of actual disbursements in the prior year exceed the total adjusted estimate. All calculated encumbrances from the prior year are reflected as an adjustment to reduce the corresponding voted estimate in the current year.

(4) Adjustments also include supply vote transfers for "Contingency" as approved by the Lieutenant Governor in Council under the direction of the Minister of Finance, per O.C. 57\_2024. The Contingency supply vote consists of a provisional funding authority transferable to any ministry. Upon approval by the Lieutenant Governor in Council, the President of Treasury Board and Minister of Finance may either spend or transfer all or a portion of this supply vote to another Minister for public emergencies, disasters or unanticipated costs.

(5) Actuals exclude non-voted amounts as no cash disbursement is required (non-cash amounts), or because the Legislative Assembly has already provided the funding authority pursuant to a statute other than an appropriation act. Non-cash amounts such as amortization, accretion, and valuation adjustments are excluded as these amounts do not require any expenditure or payment of public money.

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**Public Interest Disclosure (*Whistleblower Protection Act*)**

Section 32 of the *Public Interest Disclosure (Whistleblower Protection) Act* reads:

- 32(1) Every chief officer must prepare a report annually on all disclosures that have been made to the designated officer of the department, public entity, or office of the Legislature for which the chief officer is responsible.
- (2) The report under subsection (1) must include the following information:
- (a) the number of disclosures received by the designated officer, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;
  - (b) the number of investigations commenced by the designated officer as a result of disclosures;
  - (c) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made, or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.
- (3) The report under subsection (1) must be included in the annual report of the department, public entity or office of the Legislature if the annual report is made publicly available.

There were no disclosures of wrongdoing filed with the Public Interest Disclosure Office for the department of Indigenous Relations between April 1, 2023 and March 31, 2024.