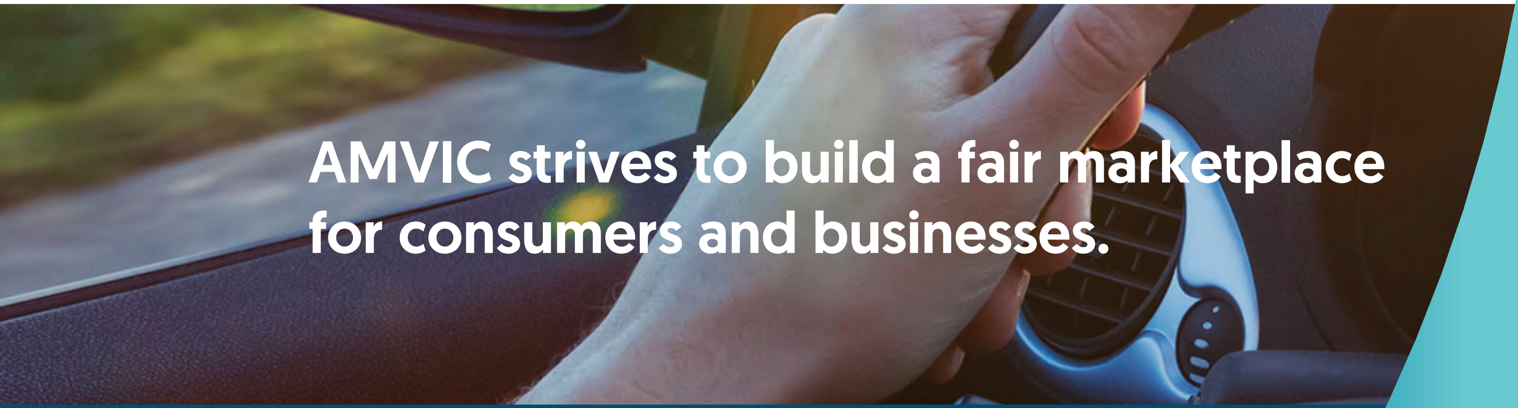
EXTENDED MILEAGE

2025 - 2026
Annual Report

AMVIC
Alberta Motor Vehicle Industry Council

Contents



AMVIC strives to build a fair marketplace for consumers and businesses.

Who we are

The Alberta Motor Vehicle Industry Council (AMVIC) is Alberta's automotive industry regulator. AMVIC is a public agency accountable to the Minister of Service Alberta and Red Tape Reduction, and the Government of Alberta.

Mission

We promote consumer protection and a fair and trusted automotive marketplace for consumers and industry in Alberta.

Mandate

AMVIC protects consumers and industry from unfair practices in the automotive business industry. Consumer protection and a fair marketplace are achieved through an AMVIC-managed mandatory licensing program for automotive businesses, and a registration program for automotive business salespeople; educating industry on regulatory compliance, informing consumers of their rights and enforcing consumer protection laws as set out by the *Consumer Protection Act* of Alberta.

2025 – 2026 year at a glance

Diagnostic check

3,868

total complaints submitted

795

total licensee inspections conducted

1,211

total number of files investigated and closed

47

total charges laid against 24 businesses and individuals

$1,761,556

obtained for automotive consumers through alternate dispute resolution (ADR)

AMVIC overview
Performance driven

Funding

AMVIC is a public agency under the *Alberta Public Agencies Governance Act* (APAGA) and is funded by the collection of business and salesperson fees, course registration fees and the vehicle sales levy.

Accountability

AMVIC is accountable to the Minister of Service Alberta and Red Tape Reduction, the Government of Alberta and ultimately the public as a public agency.

Principles

The following principles provide the framework for all policies and procedures developed at AMVIC, and help the organization successfully deliver its mandate:

- Foster open and clear communication in the automotive industry and support an honest exchange of information among industry, government and consumers.
- Assist the motor vehicle industry to build best business practices upon the framework of the *Consumer Protection Act* through education, compliance and enforcement of legislation.
- Provide alternatives for resolution of consumer complaints.

AMVIC has the authority to enforce the:

Consumer Protection Act
Automotive Business Regulation
Cost of Credit Disclosure Regulation
Internet Sales Contract Regulation

Traffic Safety Act
Vehicle Inspection Regulation

Criminal Code
Sections relating to forgery, fraud and false pretence

Governance

The 13 directors on the AMVIC board include seven directors appointed from the public by the Minister of Service Alberta and Red Tape Reduction, who sets terms for public directors. Five directors are appointed by motor vehicle industry associations and one director is appointed through nominations from the automotive industry. To qualify for the industry director-at-large nomination, the individual must be an owner or an employee of an automotive business in Alberta.

Programs and policies approved by the board are implemented and managed by AMVIC's chief executive officer (CEO).

The board works with the CEO to:

- Determine strategic priorities and set policy guidelines;
- Ensure financial and operational viability through fiscal oversight;
- Develop and maintain positive relationships with stakeholders; and
- Communicate AMVIC's benefits to consumers, industry and government.

The Board of Directors

Brad Krizan (Chair)
Public

Bill Burnett
Recreation Vehicle Dealers' Association of Alberta

Victoria Chan
Public

Denis Ducharme
Public

Cathy Manten (Treasurer)
Industry director-at-large

Margeaux Maron
Public

Shane Menzak
Auctioneers' Association of Alberta

Russ Morrow
Public

David Quest (Secretary)
Public

Hardeep Rai
Alberta Automotive Recyclers & Dismantlers Association

Jordon Romeril
Motor Dealers' Association of Alberta

Don Wilson
Public

Rohit Pancholi
Canadian Independent Automotive Association – Alberta Chapter

Message from the Board Chair

On behalf of the AMVIC Board of Directors, I would like to congratulate AMVIC on another strong year of operations, particularly an increased focus on regulatory compliance, education and enforcement efforts. AMVIC continues to benefit from a strong relationship with the Government of Alberta, Minister Dale Nally and the officials and staff in the department of Service Alberta and Red Tape Reduction.

Despite a challenging business environment, the automotive industry remains an attractive business to many. As the regulator of the automotive industry in Alberta, AMVIC has navigated a year of continual change and growth, both to Alberta's population and within the automotive industry. Geopolitical volatility and economic trade tensions have destabilized the foundations of the global economy, according to Export Development Canada (EDC), leading to rising unemployment and reduced business investment in many areas, including the automotive industry. Canada continues to have key trade issues with the United States, who imposed hefty tariffs on motor vehicles and parts from Canada.

In terms of board operations, the success of AMVIC depends on well-informed and high contributing board members. I want to thank outgoing board member, Dave Quest, a public member who served on the AMVIC board for many years. Dave most recently was Chair of the Salesperson Appeal Committee for the North.

On behalf of the board, I also want to thank Malcolm Knox and the AMVIC staff for their continued diligence, commitment and reliability in another focused and successful year. As my second term comes to a close, I personally want to thank all the board members I worked with, as well as Malcolm and the staff at AMVIC. I have been proud to serve as a board member and board Chair during my tenure.

(original signed by)

Brad Krizan
Board Chair

Message from the Board Treasurer

For the fiscal year ending March 31, 2026, AMVIC continues to demonstrate a strong and stable financial position as it supports its mandate of protecting consumers and maintaining a level playing field for businesses in Alberta's automotive marketplace.

AMVIC remains financially independent from the Government of Alberta, operating through the authority provided by the *Consumer Protection Act*. Following the implementation of levy and licensing fee adjustments in the prior fiscal year, revenues in 2025 – 2026 remained solid and aligned with expectations. These changes have provided a more sustainable funding base, allowing AMVIC to better respond to evolving industry conditions while maintaining financial independence.

Operating expenditures for the year reflect AMVIC's ongoing commitment to enhancing its regulatory capacity. Investments in staffing, compliance activities and consumer education have strengthened the organization's ability to address increasingly complex marketplace challenges. At the same time, careful cost management has ensured that resources continue to be used effectively and responsibly.

AMVIC remains focused on long-term sustainability, transparency and accountability. AMVIC's funding model supports a responsive and adaptable organization capable of meeting both current demands and future priorities. The financial results for the year ending March 31, 2026 reflect prudent stewardship and a continued commitment to serving Albertans with integrity and diligence.

(original signed by)

Cathy Manten
Board Treasurer

Message from the CEO

Extended Mileage sums up the 2025 – 2026 year at AMVIC. While there have been no significant changes to AMVIC's structure or workforce, there has been growth in many outside areas, including salespeople registration, business licences, overall growth in the industry and population growth in Alberta. AMVIC found itself managing that growth within its current structure, thereby extending the mileage of existing resources.

The automotive industry remains attractive to many, with the number of licensed businesses and registered salespeople increasing over the past year. This is a continuation of the trend over the past five years, when the number of licensed businesses increased 5.6 per cent and the number of registered salespeople increased 11.4 per cent. As a result, AMVIC has increased its focus on regulatory compliance, education and enforcement efforts.

Furthermore, Alberta's population continues to have the highest growth rate across the country, currently driven by interprovincial migration. Many newcomers are unaware of their consumer rights, which presents challenges to consumer protection, including language barriers and different cultural approaches to business transactions. The total number of drivers is at 3,569,874 (March 21, 2024), up 140,000 drivers from 2023, with many being new drivers looking for their first vehicle.

Affordability is a challenge for newcomers and long-time residents of Alberta alike. With the increased cost of everyday essentials, many Albertans may delay a new vehicle purchase, meaning that Alberta's service and repair industry needs to continue to be strong and reliable.

Education and awareness of consumer protection laws remains a priority of AMVIC. The AMVIC communications and education department continues to expand its reach to consumers and industry members across Alberta. Trade shows and high school presentations promote consumer protection legislation to a wide variety of audiences. Through our free consumer guides and consumer and industry bulletins, AMVIC is working to increase awareness of legislation, regulations and consumer rights.

In the 2025 – 2026 fiscal year, AMVIC's licensing department issued 2,978 new salespeople registrations, for a total of 11,388 salespeople. The number of licensed businesses continues to grow as well, at 8,248. As the automotive industry grows, compliance remains an issue, and we saw 3,868 consumer complaints this year, compared to 3,237 last fiscal year, a 19.49 per cent increase.

In 2025 – 2026, AMVIC prioritized enforcement in numerous ways. Seven hundred and ninety-five licensee inspections were conducted, a significant increase from the 593 inspections completed in 2024 – 2025. This is primarily due to a full team of six inspectors working across the province to encourage improvement in business practices and legislative and regulatory compliance.

AMVIC's team of 18 peace officers includes 15 investigators who work across Alberta, who have the authority to lay charges. The investigations team opened 1,413 files in 2025 – 2026, with 47 charges laid and 16 convictions resulting in fines and restitution to victims. One hundred and sixty-three administrative reviews were held with 32 administrative penalties to businesses issued, totaling $257,350, as AMVIC holds businesses to account.

AMVIC's mission is to promote a fair and trusted marketplace for consumers and automotive businesses. AMVIC is committed to improving the industry through a mandatory licensing program, widespread industry and consumer educational initiatives, detailed inspections, in-depth investigations and ultimately progressive enforcement when required.

(original signed by)

Malcolm Knox
AMVIC Chief Executive Officer

Going the distance for Albertans

Expanding education

Covering greater distances

AMVIC takes a multi-layered approach to providing resources to help consumers understand their rights, protections and responsibilities prior to purchasing or leasing a vehicle.

School presentations

AMVIC was approached by Elder Dr. Francis Whiskeyjack High School (in Edmonton) to present to grade 10 and 11 students in their Mechanics 10 and 20 classes. The presentations covered tips for shopping for and repairing a vehicle in Alberta, topics suitable for high school students potentially looking to buy their first vehicle or work in the automotive industry. During the presentations, AMVIC answered a variety of questions on how to avoid curbers and backyard mechanics, and what to look for when buying a used vehicle.

For the first time since 2021, AMVIC went to the Southern Alberta Institute of Technology (SAIT) and gave a presentation to students in SAIT's automotive programs about their consumer rights and the laws that would apply if they decide to work in the automotive service and repair industry. AMVIC answered thoughtful questions from the students about backyard mechanics, types of service and repair business licences and the steps you need to take to set up a service and repair business.

Consumer awareness for newcomers

Over the past few years, there has been a steady increase of newcomers to Alberta. To address this growth, AMVIC has explored ways to educate newcomers on their consumer rights and the laws that would apply to them if they worked in the automotive industry. On Sept. 23, 2025, AMVIC gave an in-person consumer presentation to 25 newcomers from The Immigrant Education Society's (TIES) employment support program. AMVIC gave a similar presentation on Oct. 28, 2025 to a group of 36 newcomers from Momentum's skilled trades program.

Trade shows

AMVIC attended three trade shows, in Edmonton and Calgary, where AMVIC staff informed consumers of their rights as consumers within the automotive industry. The Next in Trades and the Jill of All Trades events, held at the Northern Alberta Institute of Technology (NAIT) in Edmonton, highlighted skilled trades as career paths for high school students. These new drivers and potential industry members are now aware of AMVIC's critical role in industry regulation and consumer protection.

AMVIC also focused on newcomers and potential consumers at the Calgary Canadian Immigrant Fair trade show on Aug. 8, 2025. Reusable AMVIC bags filled with branded giveaways, including tip cards, were passed along to the event attendees. Three different AMVIC consumer guides are available in 10 languages, both in person at trade shows and on amvic.org.

Many new Canadians and Albertans are thrilled to learn about AMVIC's free resources designed to help consumers before, during and after a vehicle purchase or repair.

Advertising campaign

Again, this year, AMVIC addressed the need for increased consumer awareness of all-in advertised pricing. AMVIC's advertising campaign focused solely on all-in advertised pricing, using a variety of formats, including streaming video advertisements, online click ads, social media and targeted billboards. AMVIC also purchased advertising in various Alberta registries, as well as in recreation centres and town halls, ensuring that advertisements were seen across Alberta in many different sized communities.

Reading, Give It a Shot! sponsorship

AMVIC was proud to be a sponsor for the second consecutive year with the Edmonton Oilers Entertainment Group "Reading, Give it a Shot!" literacy program that aims to boost classroom literacy rates by rewarding students for reading. This program links literacy in a child's most formative years to the reward of having the opportunity to attend a live hockey game at Rogers Place.

Fraud Prevention Month activities

For the tenth consecutive year, for the month of March, AMVIC joined the Competition Bureau (CB), the Royal Canadian Mounted Police (RCMP), and the Canadian Anti-Fraud Centre (CAFC) to raise awareness on how to recognize, reject and report fraud during Fraud Prevention Month.

The largest spike in web traffic was on **March 2, 2026** with **1,951 sessions.**

14
consumer bulletins emailed and posted to amvic.org

Social media

Creation of Instagram account

On July 7, 2025, AMVIC launched an Instagram account to expand the reach of their social content. As of March 31, 2026, AMVIC's Instagram account had 91 followers. For the duration of AMVIC's advertising campaign, running from February to April 2026, AMVIC's account received more than 60,000 views, of which 98.8% were due to the advertising campaign.

91
followers*

1,284
page followers

703
followers

**Number of followers within the first nine months of AMVIC launching their Instagram account.*

Business plan metrics: communications

Performance measure	2025 – 2026 target	2025 – 2026 actual
Proactive awareness activities: newsletters, industry and consumer bulletins, news releases	48	47
Industry events	5	6
Level of public awareness of AMVIC (measured by survey)	n/a	n/a
Performance indicator	**2025 – 2026 target**	**2025 – 2026 actual**
Annual number of website sessions (purposeful visits)	335,000	383,139

Consumer services

Driven to help Albertans

Consumer services is the first point of contact for anyone who has a question or concern about an automotive business or salesperson in Alberta. Consumer services officers review each complaint submitted to AMVIC through an online process and coordinate appropriate followup actions.

If applicable, consumer services may attempt to encourage alternate dispute resolution (ADR). Regardless of the ADR outcome, if a breach or potential breach of the legislation is discovered, the complaint is referred to the investigations team. When a complaint is outside of AMVIC's jurisdiction, the consumer is given other contacts or resources to assist them with their complaint.

Complaints by business category

Business licence activity	2025 – 2026 complaints
New and used sales	2,177
Used sales only	862
Unknown (includes curbers and unlicensed businesses)	354
Service and repair	348
Recreational vehicle sales	71
Blanks (no identifiers)	38
Wholesale	12
Recycling and dismantling	4
Leasing only	2
Agent or broker	0
Total	**3,868**

Five most common complaint topics submitted:

1. Condition of vehicle
2. Contract issues – sales
3. Mechanical repairs
4. Deposits
5. Unlicensed repairs

In 2025 – 2026

$1,761,556.14 was obtained for **315** automotive consumers through alternate dispute resolution (ADR). More than **$12.76 million** has been obtained for consumers through ADR, encouraged by AMVIC since becoming a public agency.

Business plan metrics: consumer services

Performance measure	2025 – 2026 target	2025 – 2026 actual
Total consumer complaints resolved through alternate dispute resolution (ADR)*	100	315
Performance indicator	**2025 – 2026 target**	**2025 – 2026 actual**
Total consumer complaints handled by consumer services officers	2,950	3,868
Total consumer complaints assigned by consumer services to investigations**	650	1,212
Total complaint files shared internally	50	20

**The total number of complaints resolved through ADR reflects the increase in the volume of consumer complaints processed.*

***Consumer services forwards all complaints with potential breaches of legislation to the investigations team.*

Compensation Fund

AMVIC's Compensation Fund is maintained for consumers who may have suffered an eligible financial loss as the result of a transaction with an AMVIC-licensed business that has filed for receivership, has filed for bankruptcy or is no longer licensed with AMVIC.

Consumers can submit a claim to AMVIC's Compensation Fund, subject to the limits in place at the time of the transaction and as set out in AMVIC Bylaw 2 – Compensation Fund.

Beginning Jan. 1, 2025 and for each calendar year after, the maximum payout amount per transaction increases annually, based on a calculation related to the annual change in the Alberta Consumer Price Index published by Statistics Canada. This change reflects the increased value of an average vehicle. Details on the calculation can be found in AMVIC Bylaw 2 – Compensation Fund, available on amvic.org.

Compensation Fund 2025 – 2026

31 claims determined:

- 21 eligible
- 10 ineligible

30 claims closed

31 claims opened

The total amount paid from the Compensation Fund to 21 claimants in 2025 – 2026 was **$254,163.71**.

Business plan metrics: Compensation Fund

Performance measure	2025 – 2026 target	2025 – 2026 actual
Adjudicate claims in accordance with the Automotive Business Regulation and AMVIC Bylaw 2 – Compensation Fund	100%	100%

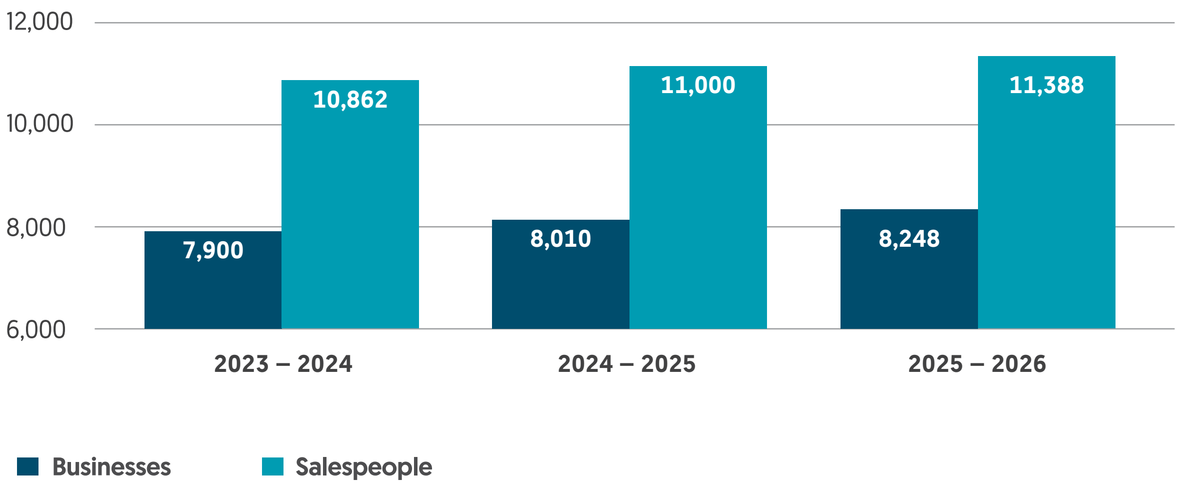
Licence to operate
Push button ignition

Any business or salesperson who engages in Alberta's automotive industry must be licensed or registered with AMVIC. Businesses are licensed and salespeople are registered. Both processes require submitting a number of documents, including a background check from a third party and, in the case of salespeople, successfully completing and passing the Salesperson Registration Course. Salespeople must be registered with AMVIC to legally solicit, negotiate or conclude a sale. Each application is reviewed and may be approved, issued with conditions or refused. Once a licence or registration is issued, the licensee or registrant must continue to meet the requirements of the *Consumer Protection Act*, related regulations and be renewed annually.

An automotive business licence is required for any of the following classes and activities:

- **Sales licence class activities**
  - Retailer: sells new or used vehicles and purchases vehicles from the general public.
  - Wholesaler: sells, consigns and exchanges vehicles only with other automotive businesses.
  - Agent or broker: negotiates or conducts on a consumer's behalf an agreement in which the consumer buys, sells or leases a vehicle.
- **Leasing licence class**
  - Offers leases for a period longer than 120 days.
- **Consignment licence class**
  - Sells vehicles on behalf of a consumer to other consumers.
- **Repair licence class activities**
  - Garage,
  - Service station,
  - Autobody,
  - Specialty service,
  - Mobile, and
  - Recycling and dismantling.

Total businesses licensed and salespeople registered (three-year comparison)



Business plan metrics: licensing

Performance measure	2025 – 2026 target	2025 – 2026 actual
Average number of days to process a new business licence application	25 days	23 days
Average number of days to process a new salesperson registration	12 days	9 days
Performance indicator	**2025 – 2026 target**	**2025 – 2026 actual**
Total number of business licences issued	7,975	8,248
Number of new business licences issued	950	1,033
Total number of salesperson registrations issued	11,300	11,388
Number of new salesperson registrations issued	3,300	2,978
Percentage of licensed businesses that renew on time*	80%	76%
Percentage of licensed businesses that report and pay sales levies on time	90%	93%
Percentage of registered salespeople who renew on time**	75%	68%

** Licensee renewal number only captures businesses who were at an issued status at the time of renewal.*

*** Registration renewal number only captures salespeople who were at an issued status at the time of renewal.*

Increasing industry engagement and education

Expanding horizons

Proactive education is a key part of enforcement. Monthly bulletins and AMVIC's quarterly newsletter support industry members in understanding and complying with Alberta's consumer protection laws. Salesperson applicants cannot qualify for an AMVIC registration until they have passed the mandatory registration until they have passed the mandatory Salesperson Registration Course's final exam. This means they cannot legally solicit, negotiate or conclude a sale with a consumer until they have been educated on the laws.

Along with AMVIC's mandatory Salesperson Registration Course, AMVIC also offers a voluntary Service and Repair Course, which 67 users took in 2025 – 2026. The course outlines the regulations that those in the service and repair industry apply to their everyday work.

On March 25, 2025, AMVIC updated the Salesperson Registration Course and Service and Repair Course to make them more accessible, engaging and modern in their design. Since launching the updated courses, AMVIC has received positive feedback from learners (through the online education survey) that the courses are much easier to access and navigate. AMVIC also received an International Association of Business Communicators (IABC) Edmonton Capital Award of Merit for the course redesign project. AMVIC's courses continue to be an important tool to help educate industry members on the legislation that applies to the automotive industry.

17

industry publications sent to salespeople and businesses

Salesperson Registration Course successful completions

Year	Successful completions
2023 – 2024	3,084
2024 – 2025	3,186
2025 – 2026	3,283

Pass/fail regular and rewrite attendance*

First attempt 2025 – 2026

Course attendance total: 3,284

Pass 3,248 · Fail 36

Rewrite 2025 – 2026

Course attendance total: 35

Pass 35 · Fail 0

First attempt 2024 – 2025

Course attendance total: 3,187

Pass 3,119 · Fail 68

Rewrite 2024 – 2025

Course attendance total: 74

Pass 67 · Fail 7

**Total attendance number does not account for no shows, user errors or technical omissions.*

All-in on compliance

Enhanced monitoring

AMVIC has the authority to inspect all licensed automotive businesses in Alberta, which serves to manage risk to consumers by reducing the impact of a non-compliant business. Inspections are conducted to assess and ensure compliance, and where non-compliance is identified, progressive enforcement measures may be pursued.

AMVIC expects all licensees and registrants to comply with Alberta's consumer protection laws. However, if a breach of legislation occurs, AMVIC follows a progressive enforcement model. Please visit amvic.org for more information.

Samples of records regarding automotive business transactions from the past three years may be inspected. Documents examined could include, but are not limited to: Mechanical Fitness Assessments (MFAs), bills of sale, consignment agreements, repair invoices, banking records, payroll records and GST remittances. An inspector will also review previous recent advertisements in multiple formats.

Upon completion of an inspection, the inspector will typically discuss with the general manager of the licensee the inspection findings for the purposes of:

- reviewing and explaining any compliance concerns found;
- education; and
- providing a package with information and guidelines to foster regulatory compliance.

The business is often given a time period to correct compliance concerns identified from an inspection, and then a subsequent inspection is conducted to ensure any identified concerns are remedied and compliance is met.

Licensee inspections conducted

Licence type*	Number of inspections
New and used sales, and leasing Top concerns: non-compliant advertising, bill of sale not fully completed, non-compliant Mechanical Fitness Assessment (MFA), selling above advertised price	233
Used sales and leasing Top concerns: non-compliant advertising, non-compliant Mechanical Fitness Assessment (MFA), non-compliant bill of sale, unlicensed business activity	220
Service and repair, and recycling and dismantling Top concerns: non-compliant advertising, non-compliant invoices and estimates, unlicensed business activities	211
Wholesale Top concerns: non-compliant bill of sale, bill of sale not fully completed, unlicensed business activities	79
Recreational vehicle sales Top concerns: non-compliant advertising, non-compliant bill of sale, unlicensed business activities, non-compliant Mechanical Fitness Assessment (MFA)	41
Consignment, and agent or broker Top concerns: non-compliant advertising, non-compliant Mechanical Fitness Assessment (MFA), non-compliant bill of sale, non-compliant consignment agreement	11
Total	**795**

**A licensee is included in only one category above, even if they are licensed for more than one class.*

43%

of all licensees inspected in 2025 – 2026 were fully compliant, compared to 30% compliance in 2024 – 2025

1,704

total concerns identified by inspectors

Top inspection concerns

Advertising non-compliance (includes inspections of: new and used sales, and leasing; recreational vehicle; consignment; and service and repair licensees)	47% of inspections
Mechanical Fitness Assessment (MFA) non-compliance (includes inspections of: new and used sales, and leasing; recreational vehicle; and consignment licensees)	44% of inspections
Bill of sale non-compliance (includes inspections of: new and used sales, and leasing; recreational vehicle; wholesale; and consignment licensees)	36% of inspections
Unlicensed business activities (includes inspections of all types of licensees)	15% of inspections

Business plan metrics: industry standards

Performance measure	2025 – 2026 target	2025 – 2026 actual
Licensee inspections*	600	795

The increase in inspections was due to the addition of two full-time inspectors.

Enforcement and administrative actions

Data dashboard

AMVIC can take a number of enforcement actions against businesses and salespeople who do not comply with Alberta's consumer protection laws. Several factors are considered before determining appropriate enforcement action. AMVIC's team of 18 peace officers includes 15 investigators who work across Alberta. AMVIC's peace officers have the authority to lay charges under the *Consumer Protection Act*, and specific sections of the *Traffic Safety Act* and *Criminal Code*. An administrative review by the Director of Fair Trading (as delegated) for a business or salesperson can be recommended by an AMVIC investigator or the manager of industry standards.

Zero tolerance for curbers

Automotive sales businesses operating without an AMVIC licence are known as curbers. These illegal, unlicensed sellers often mislead buyers about vehicle history and condition. Consumers who buy from a curber often find that when vehicle problems arise, the seller cannot be located and the consumer has no recourse.

Most Crime Stoppers tips that AMVIC receives are regarding curbers and backyard mechanics. A backyard mechanic is an automotive mechanic operating without a licence. A total of 92 actionable Crime Stoppers tips were received in 2025 – 2026. AMVIC would like to acknowledge our partnership with Crime Stoppers in the collective efforts of reducing crime. In addition to enforcement, AMVIC works to educate consumers about the risks of buying from curbers and the benefits of choosing to deal with AMVIC-licensed businesses.

Charges laid

Charge type	Number of charges
Consumer Protection Act	
• Licence requirements	17
• Unfair practices	17
• Breach of a Director's Order	3
Automotive Business Regulation	6
Vehicle Inspection Regulation	4
Criminal Code	0
Total	**47**

16 convictions*
Total fines: **$21,000**

Restitution to victims resulting from convictions: **$39,419.58**

**Convictions based on charges laid in previous years.*

Investigations opened in 2025 – 2026

Investigation type	Number opened
Used sales	576
New and used sales**	417
Curbers and other (unspecified by consumer)	235
Service and repair	131
Recreational vehicle sales	32
Blanks (no identifiers)	12
Wholesale	9
Recycling and dismantling	1
Agent or broker	0
Total	**1,413**

A licensee is included in only one category above.

***New and used sales includes businesses that also sell used vehicles, but not consignment sales.*

Business plan metrics: investigations

Performance measure	2025 – 2026 target	2025 – 2026 actual
Consumer complaints investigated, completed or closed*	800	1,211
Number of meetings held with external intelligence and enforcement agencies	6	4
Curber files investigated (unlicensed businesses)	50	73

Performance indicator	2025 – 2026 target	2025 – 2026 actual
Total number of Crime Stoppers tips	60	92

**Investigations may span over the course of two fiscal years, depending on the complexity and size of the investigation. The increase in complaint files investigated reflects the increase in the volume of consumer complaints processed.*

Administrative reviews and actions

163 administrative reviews were held.

AMVIC expects all licensees and registrants to comply with Alberta's consumer protection laws. However, if a breach of the law occurs, AMVIC follows a progressive enforcement model. Investigations, inspections and licensing circumstances can progress to the Director of Fair Trading (as delegated) for an administrative review. Prior to the Director of Fair Trading (as delegated) proceeding with any form of administrative action, the licensee or registrant is provided with notice and given the opportunity to respond in writing and/or participate in an administrative review. A decision of the Director of Fair Trading (as delegated) can be appealed by businesses and salespeople.

Administrative review outcomes may include:

- no action required;
- Undertaking (a voluntary negotiated agreement that occurs after a legislation breach where the business or individual agrees to stop the practice described);
- Director's Order (lays out specific requirements to be fulfilled in order to comply with legislation);
- Administrative Penalty up to $100,000 (a monetary penalty for failing to comply with legislation);
- conditions added to a licence or registration; or
- licence or registration cancellation or suspension.

32

Administrative Penalties totaling $257,350

Administrative actions for licensing, investigations and inspections departments

Action	Licence type breakdown
32 Administrative Penalties totaling $257,350	New and used sales: 25 Used sales: 5 Recreational vehicles: 1 Salesperson: 1
8 Undertakings	New and used sales: 5 Used sales: 2 Recreational vehicles: 1
11 Director's Orders issued in response to investigations	Unlicensed: 11
1 Director's Order issued in response to inspections	**Issue addressed:** Unlicensed automotive business activity: 1
17 cancellations 11 salesperson registration cancellations 6 business licence cancellations	Used sales: 6

Business plan metrics: administrative enforcement

Performance measure	2025 – 2026 target	2025 – 2026 actual
Average number of working days to schedule and hold a licensing administrative review upon receipt of an application report	9	5
Average number of working days to schedule and hold an investigation administrative review upon receipt of an application report*	19	14
Average number of working days to issue a written administrative review decision after an administrative review is held	2 (Licensing) 10 (Investigations)	1.5 (Licensing) 4.5 (Investigations)

** Affected by availability of all parties involved and adjournment requests.*

Investing in people

Running on premium

AMVIC is committed to identifying both internal and external training initiatives that align with the business plan and fall within departmental budget guidelines. Staff development and stakeholder engagement with a focus on customer service is a priority. Cross-departmental training sessions lead to stronger team dynamics, while third party diversity and respectful workplace learning promotes more diverse cultural engagement for all parties. By investing and reporting on these initiatives, we can identify opportunities for improved staff development and stakeholder engagement.

Business plan metrics: human resources

Performance measure	2025 – 2026 target	2025 – 2026 actual
Hours of out-of-office training	300	344
Hours of in-office staff training	600	636

Public interest disclosure

In accordance with the *Public Interest Disclosure (Whistleblower Protection) Act* Sections 32(1), 32(2) and 32(3), there were no disclosures, investigations, recommendations or statements of actions for the April 1, 2025 to March 31, 2026 period.

2025 – 2026
Financial statements

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Independent auditor's report

To the Board of Directors of the Alberta Motor Vehicle Industry Council

Opinion

We have audited the financial statements of Alberta Motor Vehicle Industry Council (the "Council"), which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly in all material respects, the financial position of the Council as at March 31, 2026, and its results of operations, its changes in its net assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of 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 Council's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Doane Grant Thornton

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 Council'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 Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council 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.

We 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 we identify during our audit.

Doane Grant Thornton LLP

Edmonton, Canada
June 23, 2026

Chartered Professional Accountant

Statement of Operations

Year Ended March 31

	2026	2025
Operating		
Revenues		
Sales levy	$ 4,152,101	$ 4,131,410
Licence fees	3,462,400	3,425,125
Course fees	542,840	529,400
Investment income	301,844	246,727
Other income	5,473	4,409
Total revenues	8,464,658	8,337,071
Expenditures		
Amortization	21,472	21,016
Audit	30,993	32,033
Communications	164,050	181,014
Computer	540,379	365,713
Finance charges	187,407	174,484
Insurance	9,784	8,687
Labour	6,249,999	6,009,796
Legal fees	157,438	171,274
Office	115,858	116,067
Postage and courier	2,595	4,380
Professional services	33,963	18,618
Rent	289,781	307,837
Staff training and recruitment	10,829	12,416
Telecommunications	88,821	91,516
Travel	180,056	157,954
Total expenditures (Note 6)	8,083,425	7,672,805
Operating excess of revenues over expenditures	$ 381,233	$ 664,266
Compensation Fund		
Revenues		
Sales levy	312,484	407,288
Investment income	226,423	182,619
Total revenues	538,907	589,907
Expenditures		
Administrative costs	140,451	160,863
Claims paid and payable	254,164	146,686
Claims and recoveries from licensees and security	(127,467)	(37,031)
Total expenditures	267,148	270,518
Compensation Fund excess of revenues over expenditures	271,759	319,389
Total excess of revenues over expenditures	$ 652,992	$ 983,655

See accompanying notes to the financial statements

Statement of Changes in Net Assets

Year Ended March 31

	Unrestricted	Compensation Fund (Note 4)	Internally restricted (Note 4)	Invested in capital assets	2026 Total	2025 Total
Net assets, beginning of year	$ 4,324,271	$ 4,319,389	$ 2,100,000	$ 68,256	**$ 10,811,916**	$ 9,828,261
Excess (deficiency) of revenues over expenditures	402,705	271,759	–	(21,472)	**652,992**	983,655
Net investment in capital assets	–	–	–	–	**–**	–
Inter-fund transfer (Note 4)	(400,000)	400,000	–	–	**–**	–
Net assets, end of year	$ 4,326,976	$ 4,991,148	$ 2,100,000	$ 46,784	**$ 11,464,908**	$ 10,811,916

See accompanying notes to the financial statements

Statement of Financial Position

March 31

	2026	2025
Assets		
Current		
Cash and cash equivalents (Note 7)	**$ 625,664**	$ 733,467
Accounts receivable	**1,061,947**	1,216,188
Prepaids	**57,082**	40,935
Short-term investments (Note 3)	**2,985,852**	1,622,815
Short-term restricted investments (Note 3)	**3,187,345**	2,105,489
	7,917,890	5,718,894
Long-term investments (Note 3)	**2,090,641**	3,525,000
Long-term restricted investments (Note 3)	**1,668,888**	2,075,000
Capital assets (Note 5)	**46,784**	68,256
	$ 11,724,203	$ 11,387,150
Liabilities		
Current		
Accounts payable and accruals	**$ 185,847**	$ 207,194
Long-term		
Tenant allowance liability	**21,981**	15,750
Long-term deposits (Note 7)	**51,467**	352,290
	73,448	575,234
Net assets		
Compensation Fund (Note 4)	**4,991,148**	4,319,389
Invested in capital assets	**46,784**	68,256
Internally restricted (Note 4)	**2,100,000**	2,100,000
Unrestricted	**4,326,976**	4,324,271
	11,464,908	10,811,916
	$ 11,724,203	$ 11,387,150

Commitments (Note 9)

On behalf of the Board

_______________________________ Director

_______________________________ Director

Statement of Cash Flows

Year Ended March 31

		2026		2025
Increase (decrease) in cash and cash equivalents				
Operating				
Excess of revenues over expenditures	**$**	**652,992**	$	983,655
Items not affecting cash: Amortization		**21,472**		21,016
		674,464		1,004,671
Change in non-cash operating items:				
Accounts receivable		**154,241**		(512,635)
Prepaids		**(16,147)**		9,016
Accounts payable and accruals		**(21,347)**		55,178
Tenant allowance liability		**6,231**		6,231
Long-term deposits		**(300,823)**		250,447
		496,619		812,908
Investing				
Proceeds from disposal of investments		**3,993,494**		6,496,571
Purchase of investments		**(4,597,916)**		(6,870,180)
Purchase of capital assets		**–**		(46,796)
		(604,422)		(420,405)
Net (decrease) increase in cash and cash equivalents		**(107,803)**		392,503
Cash and cash equivalents				
Beginning of year		**733,467**		340,964
End of year	**$**	**625,664**	$	733,467

See accompanying notes to the financial statements

Notes to the Financial Statements

1. Legal form and objectives

The Alberta Motor Vehicle Industry Council ("the Council") was originally incorporated under the *Societies Act* of Alberta on February 12, 1999. On October 31, 2018, as per section 137.8 of the *Consumer Protection Act*, the Council ceased being a society, and was continued as a corporation and a regulatory board under the *Consumer Protection Act*.

The Council's mandate is to protect consumers and industry from unfair practices in the automotive business industry. The Council is responsible for maintaining a mandatory licensing program for automotive businesses and a registration program for automotive business salespeople, educating industry on regulatory compliance, informing consumers of their rights and enforcing consumer protection laws as required by the *Consumer Protection Act*.

The Council is a not-for-profit organization for purposes of the *Income Tax Act* (Canada) and is exempt from income taxes.

2. Summary of significant accounting policies

These financial statements have been prepared by management in accordance with Canadian public sector accounting standards for government not-for-profit organizations ("PSAS-GNFPO") and include the following significant accounting policies:

Use of estimates and measurement uncertainty

The preparation of financial statements in conformity with PSAS-GNFPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Management reviews the carrying amounts of items in the financial statements at each balance sheet date to assess the need for revision or any possibility of impairment. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. Actual results could differ from those estimates.

Significant estimates included in these financial statements are the completeness of sales levy revenue receivables, the amortization basis for capital assets, the valuation of the allowance for doubtful accounts receivable, and the accrual for Compensation Fund claims payable.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks, highly liquid temporary money market instruments, and short-term investments with original maturities of three months or less.

Financial instruments

The Council's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

At each reporting date, the Council measures its financial assets and liabilities at cost or amortized cost using the effective interest method (less impairment in the case of financial assets), except for equities quoted in an active market, which must be measured at fair value. All changes in fair value of the investments in equities quoted in an active market is recorded in the statement of operations. The Council uses the effective interest method to amortize any premiums, discounts, transaction fees and financing fees to the statement of operations. The financial instruments measured at amortized cost are cash and cash equivalents, accounts receivable, restricted cash, short-term and long-term investments, long-term restricted investments, accounts payable and accruals, Compensation Fund claims payable and long-term deposits. The carrying value of financial instruments approximates their fair value unless otherwise noted.

2. Summary of significant accounting policies (cont'd)

Financial instruments (cont'd)

For financial assets measured at cost or amortized cost, the Council regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Council determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Financial instruments in related party transactions

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Council does not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

Gains or losses arising on initial measurement differences are generally recognized in net income when the transaction is in the normal course of operations, and in net assets when the transaction is not in the normal course of operations, subject to certain exceptions.

Financial assets and financial liabilities recognized in related party transaction are subsequently measured based on the Council's initial measurement of the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Council has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

Revenue recognition

The Council derives part of its revenues from fees charged for licences for automotive businesses and registrations for automotive salespeople. The licence term is non-refundable for a one-year period and revenue is recognized at the time the licence is issued.

The Council also derives revenue from collecting a sales levy per vehicle sold or leased to retail customers by automotive businesses and salespeople. Revenue from sales levies are recognized at the time of sale of the vehicle.

The Council also derives revenue from course fees to provide online training to automotive salespeople and the service and repair industry. Revenue from course fees are recognized when the salesperson registers in the online course as the non-refundable fees are received.

The Council follows the deferral method of accounting for contributions. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the year when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Capital assets

Capital assets are recorded at cost. Amortization is provided on a straight-line basis over the assets estimated useful lives, at the following rates:

Computer hardware	30%, straight-line
Computer software	30%, straight-line
Furniture and fixtures	10%, straight-line
Leasehold improvements	straight-line or over the term of the lease

2. Summary of significant accounting policies (cont'd)

Impairment of long-lived assets

The Council tests for impairment when events or changes in circumstances indicate the carrying amount of an item or class of capital assets may not be recoverable. Recoverability is determined by comparing the carrying amount of the asset to the undiscounted future cash flows expected from use and eventual disposition of the asset. In such situations, the asset is measured at its fair value and presented in the balance sheet at the lower of the fair value or carrying amount.

3. Investments

		2026		2025
Short-term investments				
Cash	**$**	**1,735,852**	$	1,122,815
Guaranteed investment certificates, bearing interest between 2.75% to 4.55%, maturing May 2026 to February 2027		**1,250,000**		–
Guaranteed investment certificate, bearing interest of 4.65%, matured February 2026		**–**		500,000
		2,985,852		1,622,815
Short-term restricted investments				
Cash	**$**	**2,587,345**	$	755,489
Guaranteed investment certificates, bearing interest between 2.90% to 4.40%, maturing August 2026 to January 2027		**600,000**		–
Guaranteed investment certificates, bearing interest between 4.65% to 5.25%, matured between July 2025 to February 2026		**–**		1,350,000
		3,187,345		2,105,489

3. Investments (cont'd)

	2026	2025
Long-term investments		
Fixed income notes, bearing coupon rates between 3.85% to 5.20%, maturing May 2030 to February 2035	**$ 2,090,641**	$ 2,500,000
Guaranteed investment certificate, bearing interest of 4.55%, redeemed during the year	**–**	750,000
Principal protected note, redeemed during the year	**–**	275,000
	2,090,641	3,525,000
Long-term restricted investments		
Fixed income notes, bearing coupon rates between 3.85% to 5.20%, maturing May 2030 to February 2035	**$ 1,668,888**	$ –
Fixed income notes, bearing coupon rates between 5.0% to 6.25%, redeemed during the year	**–**	1,600,000
Guaranteed investment certificate, bearing interest of 4.4%, redeemed during the year		250,000
Principal protected note, redeemed during the year	**–**	225,000
	1,668,888	2,075,000

The cost of the investments is $9,932,726 (2025 – $9,328,304).

The Council holds investments which are subject to various risks such as market fluctuations. These risks are mitigated by restricting both the type and term of investments eligible for investment. The estimated fair value of investments is determined using quoted market prices.

4. Restricted net assets

The restricted net assets include reserves restricted for various purposes:

	2026	2025
Internally restricted funds		
Restricted operating fund	**$ 1,000,000**	$ 1,000,000
Restricted sustainability fund	**600,000**	600,000
Restricted innovation & technology fund	**500,000**	500,000
	$ 2,100,000	$ 2,100,000
Compensation Fund	**$ 4,991,148**	$ 4,319,389

The internally restricted net assets consist of:

- Amounts restricted by the Council's Board of Directors to provide the financial resources for an orderly windup of the Council for the amount of $1,000,000 (2025 – $1,000,000).
- Amounts restricted by the Council's Board of Directors to provide the financial resources for any unforeseen financial obligations the Council may encounter, for the amount of $600,000 (2025 – $600,000).
- Amounts restricted by the Council's Board of Directors to provide the financial resources for management to make the Council's operations more effective and/or efficient through innovative and technology driven projects, for the amount of $500,000 (2025 – $500,000).

The internally restricted amounts are not available for use without the prior approval of the Board of Directors. These funds must also be invested in low risk investments such as a GIC, treasury bill or bonds.

The Alberta Motor Vehicle Industry Council Compensation Fund (the "Fund") was established pursuant to section 137(1) of the *Consumer Protection Act*. The fund is governed in accordance with sections 26, 27, 28, 29, 30 and 31 of the Automotive Business Regulation and AMVIC Bylaw 2 – Compensation Fund.

The Fund was launched on January 1, 2012 and has been fully operational since March 31, 2012. The Fund has been internally restricted by the Council's Board of Directors and can only be used for the following:

- To pay out claims to consumers who have suffered a loss arising from an act or omission during an automotive transaction.
- Amounts in the Fund in excess of $1,500,000 may, with the prior permission of the Director of Fair Trading, be used for the purpose of providing information relating to automotive business to consumers and persons engaged in the automotive business, and paying the costs of investigations for which the Council is responsible.

During the year, Fund claims were approved and paid or accrued in the total amount of $254,164 (2025 – $146,686) and claims were recovered in the amount of $127,467 (2025 – $37,031). The Board of Directors approved a transfer of $400,000 to the Fund from unrestricted net assets. There were no transfers approved in the prior year. The Fund balance is $4,991,148 on March 31, 2026 (2025 – $4,319,389).

5. Capital assets

	Cost		Accumulated Amortization		2026 Net Book Value		2025 Net Book Value
Computer hardware	$ 319,657	$	318,693	**$**	**964**	$	1,928
Computer software	900,778		869,191		**31,587**		45,626
Furniture and fixtures	322,506		308,273		**14,233**		20,702
Leasehold improvements	378,267		378,267		**–**		–
	$ 1,921,208	$	1,874,424	**$**	**46,784**	$	68,256

6. Nature of expenditures

The percentages of expenditures incurred by the different operating departments of the Council are as follows:

	2026	2025
Licensing and registration	**10%**	11%
Complaint management, investigation and enforcement	**75%**	73%
Education and communications	**9%**	10%
Compensation Fund	**5%**	5%
Board of directors	**1%**	1%

7. Long-term deposits

As of March 31, 2026, the long-term deposits included $50,000 (2025 – $50,000) received as cash security from a wholesale business plus $1,467 (2025 – $2,290) accrued interest and $nil (2025 – $300,000) from a called bond. These amounts including accrued interest are recognized as cash and cash equivalents of $51,467 (2025 – $352,290).

8. Employee future benefits

The Council sponsors a registered retirement savings plan for its employees. The employer's portion of contributions is computed as a percentage of compensation. The expense recorded in relation to the employer's contribution for the year ended March 31, 2026 was $467,256 (2025 – $414,682).

9. Commitments

The Council has commitments for information technology support, its leased premises, and office equipment. The future minimum annual payments are as follows:

2027	$ 378,544
2028	$ 391,678
2029	$ 250,874
2030	–
2031	–

Executive team

Malcolm Knox
Chief Executive Officer

Jennifer Currie
Executive Assistant, Secretary to the Board, Policy Coordinator

Jason Cheung
Chief Financial Officer

Roxanne Spiess
Manager of Industry Standards

Derek Blackman-Shaw
Senior Manager of Investigations

Cathy Housdorff
Manager of Communications and Education

Yoneke Alexander
Manager of Licensing

Rhonda Varley
Manager of Legal Services

Jacqueline Kibsey
General Counsel

Deb McKay
Manager of Human Resources

Gerald Gervais
Registrar, Director of Fair Trading (as delegated)

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