

# Environment and Protected Areas

## Status of Recommendations

Total Recommendations	Status of Recommendations			
	Ready for Assessment	Not Ready for Assessment	>3 Years	<3 Years
15	7	8	7	8

### Recommendation summary (by report, newest to oldest)

Report Title	Number of Recommendations
<b>Report of the Auditor General—December 2023</b> <ul style="list-style-type: none"> <li>› Ensure that underpayments to the TIER Fund are collected when errors are found</li> <li>› Improve financial information preparation and reporting processes</li> </ul>	2
<b>Reporting on the Oil Sands Monitoring Program Assessment of Implementation—March 2023</b> <ul style="list-style-type: none"> <li>› Improve annual report processes (originally November 2018; repeated March 2023)</li> </ul>	1
<b>Pesticide Management—March 2022</b> <ul style="list-style-type: none"> <li>› Assess risks and employ compliance monitoring to mitigate them</li> <li>› Ensure public information is current and accurate</li> <li>› Develop performance metrics and evaluate the pesticide program</li> </ul>	3
<b>Report of the Auditor General—November 2021</b> <ul style="list-style-type: none"> <li>› Process for Capital Asset Write-downs and Disposals: Improve process to ensure proper recording of tangible capital assets that require write-down or disposals</li> </ul>	1
<b>Processes to Provide Information about Government’s Environment Liabilities—June 2021</b> <ul style="list-style-type: none"> <li>› Develop guidance to determine who is responsible for cleanup work</li> <li>› Complete case-by-case assessments of sites</li> </ul>	2
<b>Systems to Ensure Sufficient Financial Security for Land Disturbances from Mining Progress Report—June 2021</b> <ul style="list-style-type: none"> <li>› Improve program design (originally July 2015; unsatisfactory progress June 2021)</li> </ul>	1
<b>Wetland Replacement Assessment of Implementation—June 2021</b> <ul style="list-style-type: none"> <li>› Improve controls over wetland replacement (originally April 2010; repeated October 2015 and June 2021)</li> </ul>	1

Report Title	Number of Recommendations
<b>Flood Mitigation Systems—March 2015</b> <ul style="list-style-type: none"> <li>› Update flood hazard maps and mapping guidelines</li> <li>› Assess risk to support mitigation policies and spending</li> <li>› Designate flood hazard areas and complete floodway development regulation</li> <li>› Assess effects of flood mitigation actions</li> </ul>	4
<b>Total</b>	15

**Detailed recommendation list (by report, newest to oldest)**

Recommendation	When	Status
<p><b>DEPARTMENT</b></p> <p><b>Ensure that underpayments to the TIER Fund are collected when errors are found</b></p> <p>We recommend that the Department of Environment and Protected Areas implement a process to collect underpayments to the TIER Fund identified through its review of industry submitted information used to calculate emission obligations.</p> <div style="border: 1px dashed gray; padding: 5px;"> <p><b>Consequences of not taking action:</b> The department may not collect amounts owing to the Technology Innovation and Emissions Reduction (TIER) Fund which could negatively impact emissions reduction and climate adaptation efforts. This would also impede the regulatory system’s design to ensure fairness, transparency, and equity across facilities. It could also misrepresent Alberta’s greenhouse gas emissions and compliance results.</p> </div>	December 2023, p. 79	<b>Ready for Assessment</b>
<p><b>DEPARTMENT</b></p> <p><b>Improve financial information preparation and reporting processes</b></p> <p>We recommend that the Department of Environment and Protected Areas improve its financial information preparation and reporting processes by enhancing its quality control and review activities.</p> <div style="border: 1px dashed gray; padding: 5px;"> <p><b>Consequences of not taking action:</b> Without effective and sustainable financial reporting processes, the risk of inaccurate and late financial information being supplied to users is substantially increased. Additionally, there are inefficiencies and waste that result from ineffective financial reporting processes.</p> </div>	December 2023, p. 81	<b>Ready for Assessment</b>

Recommendation	When	Status
<p><b>DEPARTMENT</b> Reporting on the Oil Sands Monitoring Program Assessment of Implementation:</p> <p><b>Improve annual report processes</b></p> <p>We again recommend that the Department of Environment and Protected Areas, working with Environment and Climate Change Canada, improve processes to ensure the annual report on the Oil Sands Monitoring Program is complete, accurate, and timely.</p> <p><b>Consequences of not taking action:</b> Without complete, timely, and accurate public reporting on the Oil Sands Monitoring Program activities and results, stakeholders may not have access to sufficient information to assess whether the government is meeting its commitment to ensure environmentally responsible development of the oil sands.</p>	<p>Repeated March 2023, p. 3</p> <p>&gt; Originally reported November 2018, p. 7</p>	<p><b>Not Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> Pesticide Management:</p> <p><b>Assess risks and employ compliance monitoring to mitigate them</b></p> <p>We recommend that the Department of Environment and Protected Areas regularly assess risks from non-compliance with pesticide laws and employ compliance monitoring processes to mitigate the identified risks.</p> <p><b>Consequences of not taking action:</b> Without a risk-based approach, the department’s compliance monitoring activities may not be sufficient to detect non-compliance, leading to increased risk to human health and the environment.</p>	<p>March 2022, p. 10</p>	<p><b>Not Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> Pesticide Management:</p> <p><b>Ensure public information is current and accurate</b></p> <p>We recommend that the Department of Environment and Protected Areas ensure that public information on pesticide products and conditions for their use is current and accurate.</p> <p><b>Consequences of not taking action:</b> Outdated and inaccurate public information on pesticide products increases the risk of improper use and creates danger to human health and the environment. It may also cause the public to lose confidence in Alberta’s regulatory system for pesticides.</p>	<p>March 2022, p. 12</p>	<p><b>Not Ready for Assessment</b></p>

Recommendation	When	Status
<p><b>DEPARTMENT</b> Pesticide Management:</p> <p><b>Develop performance metrics and evaluate the pesticide program</b></p> <p>We recommend that the Department of Environment and Protected Areas establish performance metrics and regularly evaluate the effectiveness of the pesticide program.</p> <p><b>Consequences of not taking action:</b> Without regular program evaluation, the department does not know if the program meets its objectives of minimizing negative impacts on health and the environment from pesticide use.</p>	<p>March 2022, p. 13</p>	<p><b>Not Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> Process for Capital Asset Write-downs and Disposals:</p> <p><b>Improve process to ensure proper recording of tangible capital assets that require write-down or disposals</b></p> <p>We recommend that the Department of Environment and Protected Areas improve its process for ensuring timely identification of tangible capital assets requiring a write-down or to be considered disposed.</p> <p><b>Consequences of not taking action:</b> Without an effective process to identify and record write-downs and disposals of tangible capital assets the department risks inaccurate financial reporting in the consolidated financial statements of the Government of Alberta.</p>	<p>November 2021, p. 88</p>	<p><b>Ready for Assessment</b> (assessment complete, not yet publicly reported)</p>

Recommendation	When	Status
<p><b>DEPARTMENT</b> Processes to Provide Information about Government’s Environment Liabilities:</p> <p><b>Develop guidance to determine who is responsible for cleanup work</b></p> <p>We recommend that the Department of Environment and Protected Areas develop clear guidance to determine who is responsible to do the required work, and pay for it, when private operators across various industries no longer exist, or are unable to perform the required work.</p> <p>Where it is determined that the government will do the work, we recommend that the Department of Environment and Protected Areas:</p> <ul style="list-style-type: none"> <li>clarify what environmental standards apply</li> <li>provide guidance on which department or agency is responsible to do the work and pay for it across the various industries</li> <li>provide guidance on how the assessment, management and cleanup work of sites will be funded</li> </ul> <p><b>Consequences of not taking action:</b> Due to the lack of clarity about responsibility, funding sources and priorities, departments and agencies are not providing Treasury Board with relevant information about the portfolio of sites for which the government is responsible, has accepted responsibility, or where regulators have been unable to identify a responsible party.</p> <p>This information is essential to allow Treasury Board members to assess appropriately, and oversee the risks to government and to make informed decisions. As a result, funds may be allocated inefficiently or used on low-priority sites while higher priority sites are not cleaned up in a reasonable time. Without good information, the government may not accurately account for environmental liabilities, resulting in the province’s financial statements not reflecting the total environmental liabilities of the province.</p>	<p>June 2021, p. 14</p>	<p><b>Not Ready for Assessment</b></p>

Recommendation	When	Status
<p><b>DEPARTMENT</b> Processes to Provide Information about Government’s Environment Liabilities:</p> <p><b>Complete case-by-case assessments of sites</b></p> <p>We recommend that the Department of Environment and Protected Areas and the Alberta Energy Regulator (AER) complete a case-by-case assessment to determine who is responsible to clean up each site.</p> <p>Where it is concluded that either the Department of Environment and Protected Areas or AER is responsible, or accepts responsibility, we recommend that Environment and Protected Areas and AER:</p> <ul style="list-style-type: none"> <li>• determine what work, if any, needs to be done</li> <li>• rank each site to help prioritize cleanup work</li> <li>• estimate the costs to manage or clean up sites</li> <li>• account for environmental liabilities, when appropriate to do so</li> </ul> <p><b>Consequences of not taking action:</b> Due to the lack of clarity about responsibility, funding sources and priorities, departments and agencies are not providing Treasury Board with relevant information about the portfolio of sites for which the government is responsible, has accepted responsibility, or where regulators have been unable to identify a responsible party.</p> <p>This information is essential to allow Treasury Board members to assess appropriately, and oversee the risks to government and to make informed decisions. As a result, funds may be allocated inefficiently or used on low-priority sites while higher priority sites are not cleaned up in a reasonable time. Without good information, the government may not accurately account for environmental liabilities resulting in the province’s financial statements not reflecting the total environmental liabilities of the province.</p>	<p>June 2021, p. 14</p>	<p><b>Not Ready for Assessment</b></p>

Recommendation	When	Status
<p><b>DEPARTMENT</b> Systems to Ensure Sufficient Financial Security for Land Disturbances from Mining Progress Report:</p> <p><b>Improve program design</b></p> <p>We recommend that the Department of Environment and Protected Areas, as part of its regular review of the Mine Financial Security Program:</p> <ul style="list-style-type: none"> <li>analyze and conclude on whether changes to the asset calculation are necessary due to overestimation of asset values in the methodology</li> <li>demonstrate that it has appropriately analyzed and concluded on the potential impacts of inappropriately extended mine life in the calculation</li> </ul> <p><b>Consequences of not taking action:</b> If there isn't an adequate program in place to ensure that financial security is provided by mine operators to fund the conservation and reclamation costs associated with their mine operations, mine sites may either not be reclaimed as intended or Albertans could be forced to pay the reclamation costs.</p> <p>If incentives are not in place to reclaim lands as soon as reclamation is possible, mine sites may remain disturbed for longer than necessary and Albertans face a larger risk that they will end up having to pay the eventual reclamation costs.</p>	<p>Unsatisfactory Progress June 2021, p. 29</p> <p>&gt; Originally reported July 2015, no. 2, p. 29</p>	<p><b>Not Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> Wetland Replacement Assessment of Implementation:</p> <p><b>Improve controls over wetland replacement</b></p> <p>We recommend that the Department of Environment and Protected Areas have clear, enforceable agreements and effective monitoring to ensure wetland replacement parties meet their responsibilities.</p> <p><b>Consequences of not taking action:</b> Without clear agreements and effective monitoring of wetland replacement activities, spending, and success, the department does not know if replacement parties are meeting their responsibilities. As a result, Alberta's wetland policy goals may not be met.</p>	<p>Repeated June 2021, p. 59</p> <p>&gt; Repeated October 2015, no. 6, p. 45</p> <p>&gt; Originally reported April 2010, no. 6, p. 71</p>	<p><b>Not Ready for Assessment</b></p>

Recommendation	When	Status
<p><b>DEPARTMENT</b> Flood Mitigation Systems:</p> <p><b>Update flood hazard maps and mapping guidelines</b></p> <p>We recommend that the Department of Environment and Protected Areas improve its processes to identify flood hazards by:</p> <ul style="list-style-type: none"> <li>• mapping flood areas that are not currently mapped but are at risk of flooding communities</li> <li>• updating and maintaining its flood hazard maps</li> <li>• updating its flood hazard mapping guidelines</li> </ul> <p><b>Consequences of not taking action:</b> The department cannot adequately protect people and communities from floods and their effects without current and complete information on flood hazards.</p>	<p><b>March 2015, no. 10, p. 76</b></p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> Flood Mitigation Systems:</p> <p><b>Assess risk to support mitigation policies and spending</b></p> <p>We recommend that the Department of Environment and Protected Areas conduct risk assessments to support flood mitigation decisions.</p> <p><b>Consequences of not taking action:</b> The department cannot effectively develop flood mitigation strategies without current flood hazard and risk assessment information.</p>	<p><b>March 2015, no. 11, p. 78</b></p>	<p><b>Ready for Assessment</b></p>



Recommendation	When	Status
<p><b>DEPARTMENT</b> Flood Mitigation Systems:</p> <p><b>Designate flood hazard areas and complete floodway development regulation</b></p> <p>To minimize public safety risk and to avoid unnecessary expenditure of public money, we recommend that the:</p> <ul style="list-style-type: none"> <li>• Department of Environment and Protected Areas identify flood hazard areas for designation by the minister</li> <li>• Department of Municipal Affairs: <ul style="list-style-type: none"> <li>› establish processes for controlling, regulating or prohibiting future land use or development to control risk in designated flood hazard areas</li> <li>› put in place processes to enforce the regulatory requirements</li> </ul> </li> </ul> <p><b>Consequences of not taking action:</b> Allowing development in floodways unnecessarily risks public safety and the public purse. Keeping people and infrastructure away from floodways is the most cost-effective approach to managing flood risk in areas where experts can predict water flows will be deepest, fastest, and most destructive.</p>	<p><b>March 2015, no. 12, p. 80</b></p>	<p><b>Ready for Assessment</b></p>
<p><b>DEPARTMENT</b> Flood Mitigation Systems:</p> <p><b>Assess effects of flood mitigation actions</b></p> <p>We recommend that the Department of Environment and Protected Areas establish processes to assess what will be the cumulative effect of flood mitigation actions in communities when approving new projects and initiatives.</p> <p><b>Consequences of not taking action:</b> If the department does not assess the cumulative effect of flood mitigation programs and initiatives prior to approving new ones, some communities may be over protected and others under protected from future floods.</p>	<p><b>March 2015, no. 13, p. 82</b></p>	<p><b>Ready for Assessment</b></p>