



NRCB | Natural Resources
Conservation Board



Natural Resources Conservation Board
2019-20 ANNUAL REPORT

VISION, MISSION AND VALUES

Our vision: to be a respected decision-maker, exemplifying integrity and foresight in the best interests of Alberta.

Our mission: as a quasi-judicial and regulatory agency, the Natural Resources Conservation Board (NRCB) makes impartial and knowledge-based decisions across two distinct mandates:

- Under the *Natural Resources Conservation Board Act*, the NRCB decides if natural resource projects are in the public interest, considering social, environmental, and economic effects.
- Under the *Agricultural Operation Practices Act*, the NRCB fulfills applications and compliance responsibilities, administers and advances policies, and conducts board reviews for confined feeding operations.

Our values: in achieving our mission, we honour the NRCB's core values of integrity, fairness, respect, excellence, and service.



ACCOUNTABILITY STATEMENT

The NRCB is accountable to the Minister of Alberta Environment and Parks.

The *Natural Resources Conservation Board Act* is the responsibility of Alberta Environment and Parks.

The *Agricultural Operation Practices Act* is the responsibility of Alberta Agriculture and Forestry. A 2006 memorandum of understanding between the Minister of Sustainable Resource Development, the Minister of Agriculture and Rural Development, the chair, and the chief executive officer of the NRCB describes the purpose of the act, and governance and mandate responsibilities.

The 2019-20 financial reports of the NRCB are provided in the annual report issued by Alberta Environment and Parks, as well as in this annual report.

GOVERNANCE

The chair and Board members of the NRCB provide strategic direction and are responsible for the overall governance of the organization, its financial reporting, and reviews under the *Natural Resources Conservation Board Act* and the *Agricultural Operation Practices Act*. The chief executive officer is responsible for corporate services, the delivery of regulatory functions of the *Agricultural Operation Practices Act*, and development of policy to support those functions, and is accountable to the chair and board members for the general operation of the corporation.

The NRCB complies with the requirements of the *Alberta Public Agencies Governance Act* and the Public Agencies Governance Framework. Its mandate and roles, code of conduct, compensation and expense disclosures, and board member competency framework are publicly available at www.nrcb.ca.

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MESSAGE FROM THE CHAIR

Peter Woloshyn, Board Chair

On behalf of the Board I am pleased to present the NRCB 2019-20 annual report. It has been a year of significant change for the organization in terms of personnel, dovetailing with the seismic shift in response to COVID-19 altering how we all live our lives and do our work. Through this time of enormous challenge and adaptation, the NRCB has continued to deliver on its double mandates under the *Natural Resources Conservation Board Act* and the *Agricultural Operation Practices Act*.

This past year was once again a busy one for the Board with ongoing work on the Springbank Off-Stream Reservoir project and the release of a decision on the revised Cougar Creek Debris Flood Retention Structure. As well, the Board reviewed five decisions under the *Agricultural Operation Practices Act* and completed three hearings. Thanks to all Board members and Board staff for your hard work in delivering well-reasoned and well written decisions—special recognition to acting Board members who often agree to sit panels on very short notice.

In 2019-20 we saw change at the Board level with the departure of Michele Annich in March after nearly three years as a Board member. On behalf of all at the NRCB, thank you Michele for your contributions and hard work in support of the NRCB. We wish you all the very best in your future endeavours.

October 2019 brought new leadership to the NRCB with John Brown joining the organization as our CEO. John is the perfect fit to lead the organization as we approach nearly 30 years of delivering our mandate under the *Natural Resources Conservation Board Act* and close to 20 years of fulfilling our permitting and compliance responsibilities under the *Agricultural Operation Practices Act*. His career of 30-plus years with the Government of Alberta, largely with Agriculture and Forestry, combined with his knowledge, integrity, and vision are a true asset to the organization. Welcome John.

These are extraordinary times. The pandemic was proclaimed on March 11, 2020 and we are all in uncharted territory moving forward. COVID-19 continues to present challenges to our stakeholders, both in terms of operating their businesses and in disruptions to their industry markets. The situation will continue to present tremendous challenges to people around the world and will test the NRCB in continuing to

deliver high quality service in this era of social distancing and remote work.

Many thanks to all NRCB staff and Board members for their lightning-fast implementation of working from home on March 19 and for continuing to exemplify integrity, fairness, respect, excellence, and service in fulfilling our responsibilities to the people of Alberta as we navigate this new normal. While 2020-21 will undoubtedly be a challenging year with much uncertainty, I have no doubt that the staff and Board of the NRCB are up to the challenge.

Peter Woloshyn, Board Chair

Special thanks

John Brown's transition to the NRCB as CEO could not have been smoother thanks to the careful stewardship provided by **Walter Ceroici** as acting CEO from January 2018 to October 2019. Walter fulfilled this role with poise and confidence, providing leadership to operations, guidance in policy development, and a voice of reasoned, analytical professionalism—all while continuing his "day job" as NRCB director of science and technology. Thank you Walter. The NRCB is an even better organization because of your time at the helm.

In July 2019, **Jean Olynyk**, NRCB's senior communications specialist retired. Jean spent almost 15 years with the NRCB, guiding our communications through many years of challenge and change with skill and integrity, and working closely with me on many projects and strategies. Her advice and support were invaluable in the early years of our mandate delivering the *Agricultural Operation Practices Act* regulating confined feeding operations across Alberta. Thanks for all your work Jean and all the best in retirement.



MESSAGE FROM THE CEO

John Brown, Chief Executive Officer

It is my pleasure to present this 2019-20 annual report outlining significant organizational initiatives that have contributed to the success of the Natural Resources Conservation Board (NRCB). I joined the NRCB as CEO on October 1, 2019 and greatly appreciate the support of the Board and staff in getting me up to speed on the NRCB governance structure and mandate. In particular, I would like to acknowledge and thank acting CEO Walter Ceroici for his wise counsel and advice through the leadership transition.

In my short time with the NRCB, I have been impressed by the unwavering focus of NRCB staff to deliver effective natural resource project reviews and a high quality regulatory system for the livestock sector. Significant corporate achievements in the past year included improvements to the NRCB's information technology and records management systems, and further enhancements to the NRCB confined feeding operation database. A clean audit from the Office of the Auditor General for 2019-20 underscores the NRCB's continued commitment to fiscal accountability.

The advent of the COVID-19 pandemic presented Alberta government departments and agencies with unprecedented challenges. The NRCB responded quickly to these challenges by developing and implementing a pandemic response plan to protect the health of staff and clients, and ensure it could continue to deliver its programs in an effective and efficient manner. A key element of the plan was to assure our clients and the public that it is "business as usual" at the NRCB during the pandemic.

As a quasi-judicial and regulatory agency, the NRCB has a statutory duty according to the *Red Tape Reduction Act* to continuously review its activities to reduce regulatory burden. The NRCB continues to be committed to reducing the number of rules and making the regulatory process more efficient. An update is provided in this report on significant initiatives to increase efficiency and reduce regulatory burden. Achievements in the past year included the development of new and improved application forms for confined feeding operation permits, meeting with municipalities and industry groups to improve understanding of *Agricultural Operation Practices Act* requirements, clarifying roles in the confined feeding operation regulatory process with Alberta Health Services and Alberta Environment

and Parks, and working with Alberta Agriculture and Forestry to develop policies that contribute to a more streamlined and effective regulatory system. These achievements helped approval officers exceed performance targets for permit application decisions under the *Agricultural Operation Practices Act*.

The number of confined feeding operation complaints remained relatively stable in the past year. Effective compliance policies and collaborative work with other regulators helped inspectors meet targets for responding to complaints. The number of information requests, and requests to spread on frozen or snow-covered ground increased in the past year, indicating that NRCB efforts to inform operators and public about requirements of the *Agricultural Operation Practices Act* are succeeding. Giving permission to operators to winter spread manure for a limited time due to a wet fall and early snowfall demonstrates the NRCB's commitment to being a flexible and reasonable regulator. Unauthorized construction of confined feeding operation facilities continues to be a concern despite considerable efforts in recent years to inform operators and industry groups about permitting requirements. In the coming year, the NRCB will step up its efforts to inform industry about the consequences of unauthorized construction, including possible prosecution.

The NRCB science and technology experts contributed to the decision of the Board concluding that the Cougar Creek Debris Flood Retention Structure project was in the public interest, and in the preparation of supplementary information requests for the Springbank Off-Stream Reservoir Project. On the *Agricultural Operation Practices Act* front, the science and technology team continued to improve on the technical support provided to operations through field staff training and the acquisition of new field site assessment technology and equipment.

Since joining the NRCB, I have come to appreciate why the NRCB has a reputation as an effective, trusted regulator. I believe that the NRCB is well positioned to meet future challenges.

John Brown, Chief Executive Officer



STRATEGIC PRIORITIES

The NRCB's four strategic priorities for 2019-20, as identified in its business plan, are:

1. Improve the efficiency of the review of *Agricultural Operation Practices Act* (AOPA) permit applications and compliance response by engaging with government review agencies and stakeholders, including municipalities, about the requirements of AOPA and NRCB policy.
2. Implement call to action 57 of the Truth and Reconciliation Commission Calls to Action report, endorsed by the Government of Alberta for all Alberta public servants, by providing training for NRCB staff and Board members on the history of Aboriginal peoples, including the legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, and Treaties and Aboriginal rights as outlined in the report.
3. Enhance the management of NRCB records through continued development of internal records management processes.
4. Verify the content and improve the functionality of the NRCB's confined feeding operation database to ensure that NRCB staff have access to accurate records and that information requests can be effectively addressed.

BOARD

Peter Woloshyn was appointed Board chair in December 2017. Prior to his appointment, Peter led the NRCB's operations and corporate divisions as chief executive officer for more than 11 years following the re-structuring of the NRCB in 2006. During his tenure as CEO, he created the multi-stakeholder Policy Advisory Group that remains in place today and is pivotal to the success of delivering NRCB's regulatory functions under the *Agricultural Operation Practices Act*. He also oversaw the removal of regulatory obstacles to facilitate approval of biodigesters that use a manure-based feedstock. Peter brings 22 years of experience with Alberta Agriculture and Forestry to the NRCB in economic analysis, resource use, and work in crop insurance and reinsurance with Agriculture Financial Services Corporation. He is also a community advisor board member of the University of Alberta's Alberta Land Institute.

Michele Annich was appointed to the Board in August 2017 and brings 30 years of experience in Indigenous, municipal, and administrative law to the NRCB. Michele has represented Canada at the Supreme Court on Indigenous consultation matters, the nature and scope of treaty rights, and fiduciary duties. In private practice she dealt with many municipal development and planning issues. Michele was a full-time hearing chair for nearly five years with the Appeals Commission for Alberta Workers' Compensation. She has taught municipal and administrative law to municipal administrators in the Northwest Territories and Nunavut, is an active community volunteer, and is presently chair of the Board of Directors of The Family Centre of Northern Alberta.



L to R: Michele Annich, Page Stuart, Peter Woloshyn

Michele Annich left the Board in March 2020. A new Board member will be recruited in 2020.

Appointed to the Board in June 2017, **Page Stuart's** 30-year career has been primarily in private industry, spanning agricultural and environmental policy, research, operations, and finance. With a track record developing value-added business opportunities and a keen interest in effective governance, Page has served in a number of advisory and elected capacities, notably Alberta Cattle Feeders' Association chair, AgCoalition founding co-chair, Canadian Roundtable for Sustainable Beef Indicators co-chair, and Alberta Farm Safety Advisory Council co-chair. Page was a key member of the team receiving the first national environmental stewardship award presented to a feedlot in Canada, and has championed multiple industry sustainability initiatives. She represents the Board on the NRCB's Policy Advisory Group, and is currently working toward completion of a Certificate in Tribunal Administrative Justice. Page volunteers on Lakeland College's Capital Campaign Cabinet, and as incoming vice-chair, The Family Centre of Northern Alberta board.

ACTING BOARD MEMBERS



L to R: Daniel Heaney, Sandi Roberts, Keith Leggat, Walter Ceroici

Acting Board members provided support to the Board in times of increased activity in 2019-20.

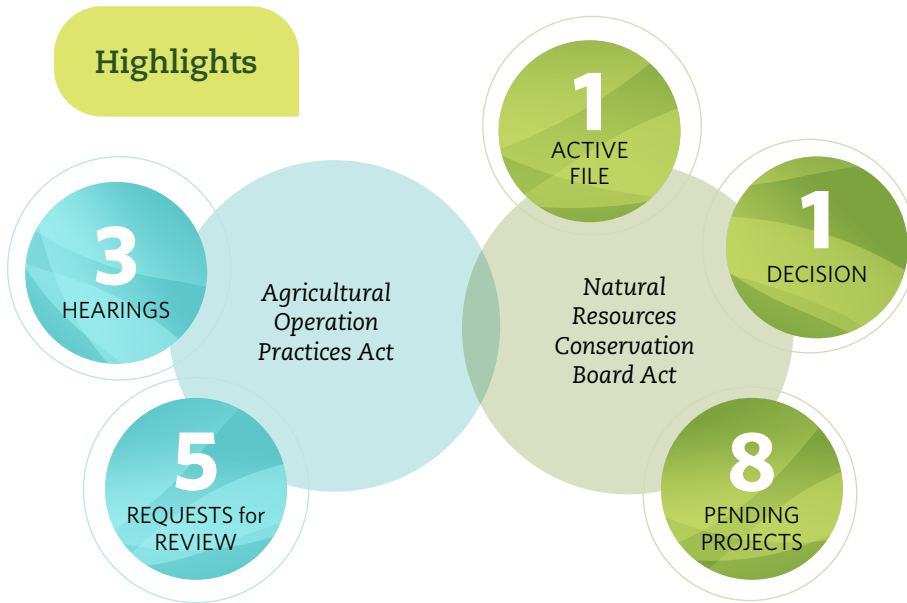
Daniel Heaney has more than 30 years professional experience in sustainable agriculture including the impacts of manure management practices on crop production and water quality, and his current work that includes development and implementation of nutrient management and stewardship programs, nationally and internationally.

Sandi Roberts has more than 25 years of professional experience, including eight years as an NRCB approval officer, as well as experience as an agricultural engineer, a Carstairs town councillor, a member of the Central Alberta Regional Assessment Review Board, and as project manager for the Teaching and Learning Centre of Innovation at Olds College.

Keith Leggat has more than 30 years of experience with the Government of Alberta in resource inventory and ecological land classification, land use planning, and air and water policy development.

Walter Ceroici worked at Alberta Environment and Parks for more than 25 years on policy development in contaminated sites assessment and remediation, waste management, and groundwater resource assessment, and has been with the NRCB since 2007 as director of science and technology.

BOARD ACTIVITY 2019-20



In accordance with the NRCB's dual mandate, the Board issues decisions on reviews of approval officer and inspector decisions under the *Agricultural Operation Practices Act*, and reviews proposed major natural resource projects under the *Natural Resources Conservation Board Act*.

All decisions issued by the Board are publicly available on the NRCB website.

Agricultural Operation Practices Act

In 2019-20 the Board received requests to review five approval officer decisions. The Board dismissed three of these after deliberation and issued decisions detailing the reasoning, as noted below:

- Sundown Feeders Ltd.—Board Decision RFR 2019-04 / LA19017 was issued August 13, 2019. The request for review focused on adequacy of notice; surface water quality; impacts from loss of grandfathered status; effects on the family, property, environment, and community at large; and history of non-compliance.
- Beekman Farms Ltd. and P & H Wessels Farms. Ltd.—Board Decision RFR 2019-05 / LA19004 was issued September 3, 2019. The request for review focused on groundwater and surface water quality, suitability of land for manure spreading, property values, groundwater quantity, fire risk, and animal containment.
- Korova Feeders Ltd.—Board Decision RFR 2019-06 / RA19010 was issued October 3, 2019. The request for review focused on groundwater quality and quantity, odour, property values, future expansion, and other issues.

Two reviews of approval officer decisions were directed to hearing, as noted below:

- Kramer Dairy Ltd.—Board Decision RFR 2019-07 / RA19016 was issued December 17, 2019 and Review Decision 2020-02 / RA19016 was issued March 26, 2020. The review focused on a condition requiring a written plan to address environmental risk posed by an existing earthen liquid manure storage facility.
- 1577912 Alberta Ltd. (Hines Creek Farms)—Board Decision RFR 2020-01 / FA19003 was issued March 10, 2020. The review focused on inconsistency with the land use provisions of the county's municipal development plan. (The Board issued its decision for this review in 2020-21.)

Two reviews of approval officer decisions were directed to hearing last year (2018-19). One hearing was held in 2019-20; the other was cancelled, as noted below:

- Nelson Family Ranches Ltd.—Board Decision RFR 2019-01 / LA18058A was issued January 18, 2019. The review focused on permitted livestock capacity and dust control. The Board engaged an independent mediator, but cancelled the review hearing in December 2019, when the request for review was withdrawn.
- Stronks Feedlot Ltd.—Board Decision 2019-03 / LA18053 was issued May 10, 2019. The review focused on the removal of one condition relating to a nutrient management plan.

Natural Resources Conservation Board Act

In accordance with the *Natural Resources Conservation Board Act*, projects that are directed by Alberta Environment and Parks to submit an environmental impact assessment are subject to a review by the Board to determine if the projects are in the public interest.

The Board's public interest determination begins when an application has been reviewed by Alberta Environment and Parks and the Board, and the applicant has addressed any deficiencies. The timeframe for commencing the Board's public interest review depends on the time required to review the application and the time required by the applicant to complete the environmental impact assessment.

Decisions—the Board issued the following decision in 2019-20:

- **Cougar Creek Debris Flood Retention Structure**—On October 22, 2019, the Board issued a decision finding the Town of Canmore's revised Cougar Creek Debris Flood Retention Structure application to be in the public interest. The NRCB concluded that the structure will protect public safety, property, and infrastructure and has no unacceptable environmental impacts. (The Board had initially issued a decision in November 2018 finding the project in the public interest. However, in January 2019, the Town of Canmore advised the Board of proposed structural design changes causing the Board to suspend its decision on February 28, 2019 and await a revised application.)

Active files—application for the following proposed project has been submitted to the Board:

- **Springbank Off-Stream Reservoir Project**—application to construct a dry dam to store water temporarily during a flood. On November 18, 2019, the NRCB and Alberta Environment and Parks sent a second joint supplemental information request to the proponent—Alberta Transportation. A response to this request is required to complete the provincial evaluation of the application. The federal government (Impact Assessment Agency of Canada) is conducting an independent environmental assessment of the project.

Pending projects—the following project applicants have been directed by Alberta Environment and Parks to prepare environmental impact assessments. The formal applications have not yet been submitted to the Board:

- AHP Development Corporation: Amisk Hydroelectric Project (Fairview)
- Castle Mountain Resort: Castle Mountain Resort Development (Pincher Creek)
- Cyclus Power Inc.: Cavus Pump Storage Generation Project (Grande Cache)
- Stone Creek Resorts Inc.: Stone Creek Gondola Project (Canmore)
- TransAlta Corporation: Brazeau Pumped Storage Hydro Expansion Project (Brazeau)
- Ultimate Hemp World Inc.: Ultimate Hemp World Paper Factory (Viking)

PERFORMANCE

Core Business One:

Public interest reviews of proposed natural resource projects under the *Natural Resources Conservation Board Act* and reviews of approval officer decisions under the *Agricultural Operation Practices Act*

STRATEGIC PRIORITY:

Implement call to action 57 of the Truth and Reconciliation Commission of Canada Calls to Action report, endorsed by the Government of Alberta for all Alberta public servants, by providing training for NRCB staff and Board members on the history of Aboriginal peoples, including the legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, and Treaties and Aboriginal rights as outlined in the report.

Strategy

As an organization, complete training offered by the Government of Alberta and other sources on Indigenous history and rights.

Results achieved

Indigenous introductory training completed—NRCB staff and Board members received training on the Crown duty to consult and accommodate Indigenous¹ peoples when their rights may be adversely affected, and also completed the Government of Alberta's six-hour Indigenous awareness training that provided an overview of Indigenous histories, residential schools, treaties, and contemporary issues.

1. In this document, the NRCB 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". The NRCB uses the term "Aboriginal" when required for historical or legal reasons or when referencing programs, program area titles, and data sources that use "Aboriginal".

Additional priorities:

Strategy

Streamline review processes with other provincial and federal review agencies for project applications under the *Natural Resources Conservation Board Act*.

Results achieved

Meetings with review agencies—NRCB staff have worked closely with Alberta Environment and Parks and have had discussions with the Impact Assessment Agency of Canada related to the federal *Canadian Environmental Assessment Act* review of the Springbank Off-Stream Reservoir Project. While Canada and Alberta are conducting independent reviews, the NRCB and the Agency have pursued opportunities to achieve efficiencies to the benefit of both jurisdictions.

Strategy

Identify critical issues related to applications under the *Natural Resources Conservation Board Act*, including participating in developing the terms of reference for environmental impact assessments, to ensure that all relevant information is included in the review process.

Results achieved

Identification of critical issues in active reviews—the NRCB completed its review of the first round of supplementary information requests (SIRs) for the Springbank Off-Stream Reservoir Project, received June 14, 2019, and contributed to a second round of SIRs, including NRCB priority questions, filed on November 18, 2019. On October 22, 2019, the Board issued a decision finding the revised application for the Cougar Creek Debris Flood Retention Structure to be in the public interest.

Additional priorities:

Strategy

Proactively provide opportunities for all participants to understand *Natural Resources Conservation Board Act* and *Agricultural Operation Practices Act* review and hearing processes through guides; public information sessions; and prompt, accurate responses to direct inquiries.

Results achieved

Information requests—Staff responded to a number of information requests regarding Board reviews under the *Natural Resources Conservation Board Act* and the *Agricultural Operation Practices Act*. In addition, the Board developed a fact sheet on Indigenous consultation and participation in natural resource development project reviews. Staff met with the Impact Assessment Agency of Canada to discuss the two concurrent review processes on August 21, 2019, and attended a meeting with the communities of Bragg Creek, Redwood Meadows, and Springbank on December 4, 2019 to provide information about the NRCB review process.

Strategy

Provide access to the complete public record for public interest reviews under the *Natural Resources Conservation Board Act*, and *Agricultural Operation Practices Act* hearings.

Results achieved

Increased accessibility of information—All documents relating to public interest reviews under the *Natural Resources Conservation Board Act* and hearings under the *Agricultural Operation Practices Act* are shared with interested or affected parties and are posted to the NRCB website. The NRCB also made major improvements to the database and search function for these documents to make them much more easily accessible on the website.

Efficiency in Board decisions

The Board issued 100% of decisions in 2019-20 within its targeted number of working days

Performance measures and results

EFFICIENCY OF REVIEWS

Target: 100%	2017-18	2018-19	2019-20
Percentage of NRCB decisions issued within 80 working days of the conclusion of reviews under the <i>Natural Resources Conservation Board Act</i> (NRCBA)	N/A No NRCBA reviews completed	100% 1 NRCBA review completed	100% 1 NRCBA review completed ¹
Percentage of NRCB decisions issued within 30 working days of the conclusion of hearings under the <i>Agricultural Operation Practices Act</i> (AOPA)	100% 9 AOPA RFRs ² and 3 AOPA hearings	100% 8 AOPA RFRs and 3 AOPA hearings ³	100% 5 AOPA RFRs and 3 AOPA hearings

- Both this review and the 2018-19 NRCBA review refer to the Cougar Creek Debris Flood Retention Structure. The Board had initially issued a decision in November 2018 finding the project in the public interest. However, in January 2019, the Town of Canmore advised the Board of proposed structural design changes causing the Board to suspend its decision on February 28, 2019 and await a revised application. The Board issued a decision finding the revised application in the public interest in October 2019.
- RFRs are requests for review from directly affected parties. The Board must issue a decision (with reasons) to either grant or deny a request for review. If the Board finds merit in an RFR it grants a hearing. Hearings may be oral, written, or electronic.
- Four requests for review were directed to hearing in 2018-19 but one was postponed for mediation.



SCIENCE AND TECHNOLOGY

The NRCB science and technology (SciTech) division provides scientific and technical support to the Board and operations. SciTech staff have expertise in a number of areas including engineering, geology, hydrology, hydrogeology, and soil science. The division also has access to additional expertise from other sources when needed, such as the consulting community, and from the Alberta Energy Regulator and Alberta Utilities Commission through service sharing agreements.

A key part of SciTech's role is to provide support under the *Natural Resources Conservation Board Act* for the terms of reference and technical review of environmental impact assessments for *Natural Resources Conservation Board Act* project applications. In 2019-20, this included work in support of the Board's review of the Town of Canmore's revised Cougar Creek Debris Flood Retention Structure application, as well as work on the joint supplemental information requests regarding the Springbank Off-Stream Reservoir Project.

In support of the *Agricultural Operation Practices Act*, SciTech staff review water well and leak detection monitoring submissions from confined feeding operations, and provide scientific and technical advice to NRCB field staff on risk to the environment associated with confined feeding operation permitting and compliance activity. In 2019-20, they continued to contribute to Alberta Agriculture and Forestry's manure impact study on groundwater and surface water, co-chaired the Technical Advisory Group, and participated in the review and development of technical guidelines.



An electromagnetic (EM) induction device. The device emits electromagnetic fields that penetrate the ground to a depth of about five metres. The more mineralized the subsurface water, the higher the electromagnetic conductivity reading. Higher electromagnetic conductivity readings may indicate impacted groundwater. NRCB SciTech staff conduct EM surveys at confined feeding operations to help identify areas of possible groundwater impact.



FIELD SERVICES



Highlights

110

APPLICATIONS
RECEIVED

104

DECISIONS
ISSUED

333

COMPLAINTS about

173

OPERATIONS

NRCB field services has two distinct roles: on the applications side, approval officers issue permits in accordance with the requirements of the *Agricultural Operation Practices Act*; on the compliance side, inspectors follow up on conditions in permits and respond to complaints. Field services staff have expertise in a number of areas including agriculture, agrology, biology, environmental sciences, and hydrology. In complex situations or when additional expertise is required, field services relies on the NRCB's science and technology division.

When approval officers or inspectors identify environmental risk at confined feeding operations, they typically work with operators to address the issue. Unauthorized construction and manure application on frozen or snow-covered land (a practice prohibited without prior permission from the NRCB), continued to be key issues in 2019-20.

The NRCB prides itself on continuous improvement and efficiency. In the past fiscal year the NRCB developed new and improved application forms for confined feeding operation permits. The updates incorporate substantial feedback received from operators that make the forms easier to use, and also reduce red tape for applicants. The new forms are part of the NRCB's ongoing efforts to streamline processes and improve business practices.

In 2019-20, NRCB field services once again exceeded its performance targets, issuing 91 per cent of permit decisions within 65 working days and 100 per cent of complaints were resolved or required no further action within 90 working days.

Surface water

The NRCB continued to collect information on surface water conditions at confined feeding operations during inspections. NRCB inspectors conducted 427 inspections at 233 operations in 2019 (multiple inspections were conducted at some operations). Most inspections were at feedlot, dairy, and multi-species operations. Inspectors documented surface water issues at 18 operations; serious issues were identified at four of those. (A serious surface water issue involves manure contaminated water runoff flowing into a surface water body.) All of the serious surface water issues were determined to be preventable.

The main actions taken by operators to address identified surface water issues included:

- increasing or maintaining manure spreading and stockpiling setbacks as specified in the *Agricultural Operation Practices Act*
- constructing berms to prevent surface water run-on
- removing manure from affected areas
- establishing or maintaining surface water runoff control
- incorporating applied manure

All of the surface water issues identified were addressed by the operators to the satisfaction of the NRCB.

Unauthorized construction

Unauthorized construction of a new manure storage facility, or to expand an existing facility is a serious violation of the permitting requirements of the *Agricultural Operation Practices Act*. The number of unauthorized construction incidents remained a concern in 2019-20. Violations were brought to the NRCB's attention via complaint or by operator self-reporting. Prosecution of operators who construct without a permit remains a potential enforcement tool.

The NRCB addressed unauthorized construction complaints at 29 operations. Upon follow up, NRCB inspectors determined that 16 of those complaints did not constitute unauthorized construction. Inspectors issued compliance directives to five operators, requiring them to cease construction and apply for and obtain a permit (a sixth compliance directive, as well as an enforcement order for a more serious infraction were also issued after March 31, 2020). Inspectors also issued three written warnings; another operation depopulated to below threshold number of animals, and the remaining two had already begun the permit process for their new facilities at the time of inspection.

Environmental risk screenings

Approval officers continued to use the NRCB environmental risk screening tool during application reviews for confined feeding operations to assess the potential risk of facilities (e.g., catch basin, earthen manure storage, feedlot pens) to groundwater and surface water quality. NRCB inspectors also used the tool, when required, to respond to certain types of complaints, and for annual follow-up on operations identified under the NRCB's risk-based compliance program.

In 2019-20, approval officers completed 283 risk screenings for facilities at 88 operations, and inspectors completed eight screenings at two operations as part of the risk-based compliance program. Operators of facilities ranked as high potential risk were required to take remedial action to address the risk to the satisfaction of the NRCB.

New and updated operational policies, guides, and fact sheets

In 2019-20, the NRCB continued to provide clarity supporting the intent of the *Agricultural Operation Practices Act* in the form of new and updated operational policies, guides, and fact sheets, all of which are publicly available at www.nrcb.ca

ENVIRONMENTAL RISK SCREENING RESULTS, 2019-20

Pathway	Number of facilities ranked LOW potential risk	Number of facilities ranked MODERATE potential risk	Number of facilities ranked HIGH potential risk
Groundwater	287	4	1
Surface water	281	9	1





APPLICATIONS

In 2019-20, the NRCB received 110 complete permit applications for confined feeding operations. These included approvals (permits for larger operations), registrations (permits for smaller operations), and authorizations (permits for manure storage facilities where there is no change in livestock numbers). The number of completed applications received in 2019-20 decreased over the previous year due to broader economic conditions, livestock markets, and quota changes.

The NRCB targets efficiency in issuing all permit decisions with a goal to issue 85 per cent of decisions within 65 working days of the date at which the application is deemed to be complete. In 2019-20, the NRCB exceeded this goal with 91 per cent of decisions issued within 65 working days. While a few decisions took longer to process, most applications were processed and decisions issued well within the target.

AVERAGE NUMBER OF DAYS TO DECISION, 2019-20

Permit type	Average number of days to decision ¹	Number of decisions issued
Approvals	48	49
Registrations	38	18
Authorizations	35	40

Efficiency in permitting decisions

The NRCB exceeded its performance target in 2019-20, issuing 91% of permit decisions within 65 working days

1. The NRCB counts days to decision from the date the application is technically complete.

Most applications were submitted by operators in the central and southern regions of the province. The poultry, dairy, and cattle sectors were the source of the majority of applications.

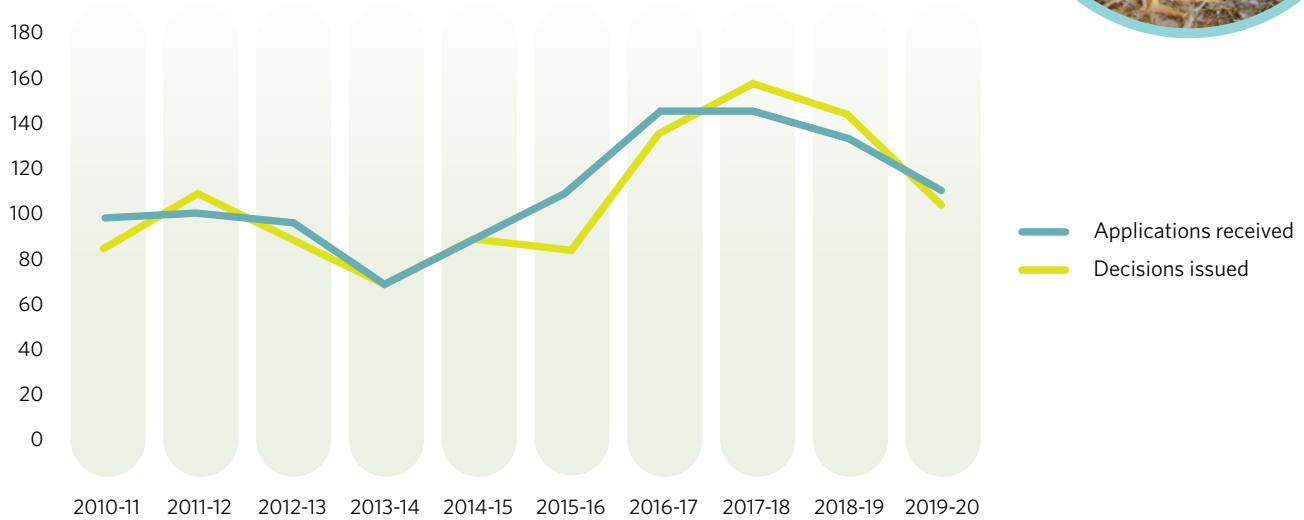
TECHNICALLY COMPLETE APPLICATIONS RECEIVED AND DECISIONS ISSUED, BY REGION, 2019-20

Region	Technically complete applications received	Decisions issued ¹
Peace	1	0
North Central	18	15
Central	55	49
South	36	40
TOTAL	110	104

1. The number of decisions issued in a given year may not match the number of completed applications as some applications may carry over from the previous year.



HISTORICAL TREND OF COMPLETED APPLICATIONS RECEIVED AND DECISIONS ISSUED



TECHNICALLY COMPLETE APPLICATIONS FOR AN INCREASE IN LIVESTOCK NUMBERS, 2019-20

Livestock category	Completed applications
Cattle	17
Dairy	11
Goats	0
Multi-species ¹	50
Other ²	3
Poultry	19
Sheep	3
Swine	0

1. Multi-species is an application for more than one type of livestock species.
2. "Other" includes bison and horses.



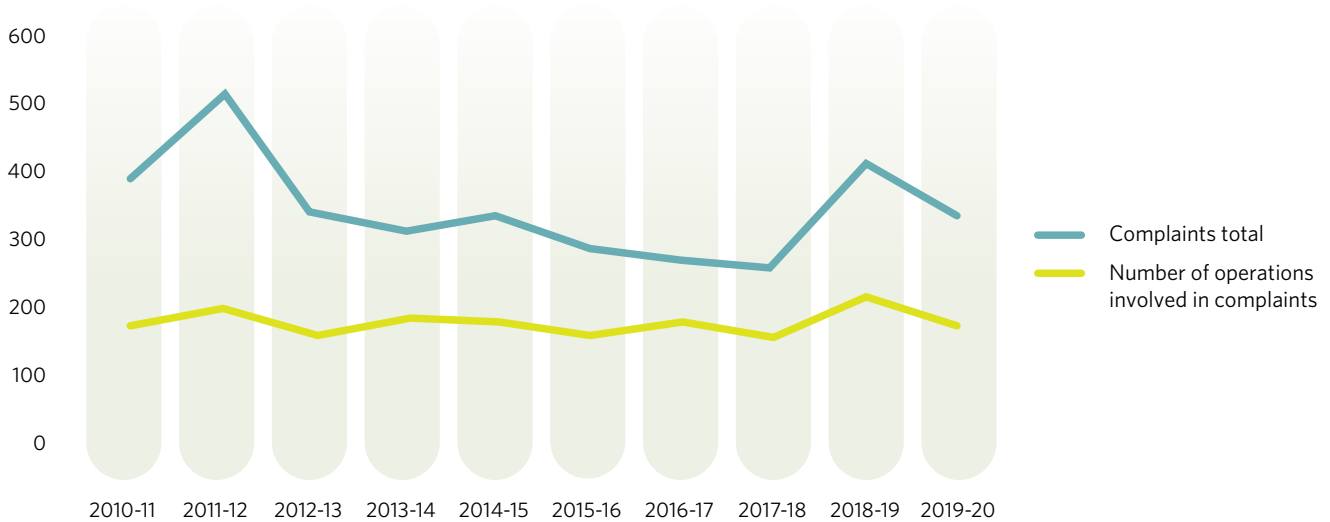
COMPLIANCE

Complaints

In 2019, the NRCB upgraded and modified its confined feeding operation database, including changes to the complaint sections. Complaint types were expanded and requests to spread on frozen or snow-covered land, as well as information only requests, are now reported separately.

The NRCB logged 333 complaints about 173 operations in 2019-20, compared with 407 complaints about 212 operations the previous year. In 2018-19 the NRCB received numerous complaints about a single operation, with the majority involving a facility at that operation that is not regulated by the NRCB. That facility is no longer operating, thus reducing the number of complaints received in 2019-20. Of note, the NRCB received 113 requests from operators to spread manure on frozen or snow-covered land due to the very wet fall and early onset of winter.

HISTORICAL TREND OF COMPLAINTS RECEIVED



NUMBER OF COMPLAINTS BY REGION, 2019-20

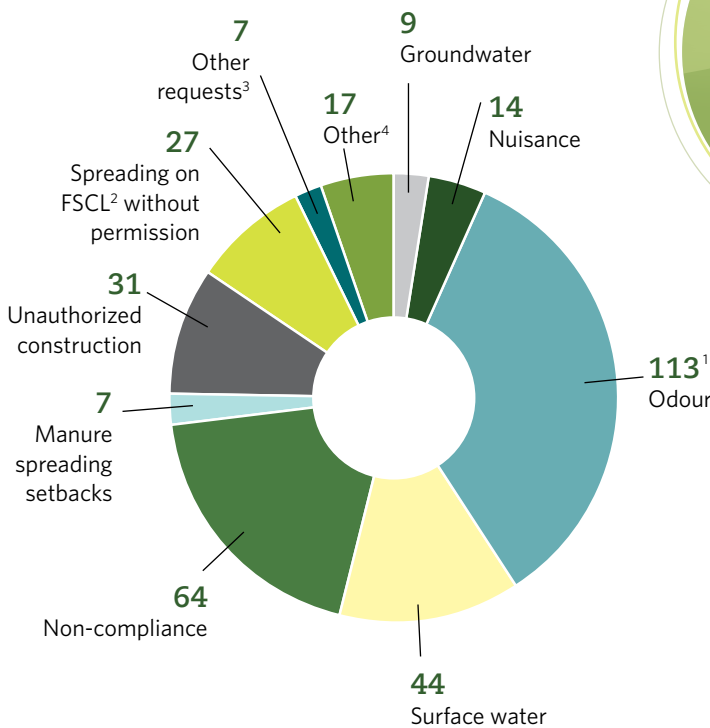
Peace	North Central	Central	Southern
6	33	185	109

NUMBER OF COMPLAINTS BY TYPE OF CONFINED FEEDING OPERATION, 2019-20

Cattle Feedlot	Cow/calf ¹	Dairy	Poultry	Swine	Sheep	Goats	Horse	Bison	Multi-species ²	Other ³
110	24	37	13	34	9	0	3	0	20	83

1. Cow/calf operations that do not confine and feed livestock when grazing is available do not require a permit under the *Agricultural Operation Practices Act* but must comply with the manure management requirements of the act.
2. "Multi-species" means a confined feeding operation with more than one type of livestock.
3. "Other" includes game farms, stables, auction markets, and other facilities that do not fall under the *Agricultural Operation Practices Act*.

TYPES OF COMPLAINTS 2019-20



Efficiency in complaint resolution

100% of complaint files were resolved or required no further action within 90 days.



1. Of the 113 odour complaints, 77 were logged about a single operation; 63 of those involved a facility that is not regulated by the NRCB.
2. FSCCL refers to frozen or snow-covered land.
3. Most "other requests" involved requesting permission to apply manure without incorporation for wind erosion control.
4. "Other" includes complaints that do not fall under the *Agricultural Operation Practices Act* (e.g., disposal of dead livestock, animal welfare, livestock on residential acreages).

NRCB inspectors also received 32 information only requests. These can include requests for information on confined feeding operation expansions or manure spreading regulations, for example, and come from both confined feeding operators and the public.

One hundred per cent of complaint files were resolved, or required no further action, within 90 days.

Enforcement

In the winter of 2019-20, because of the wet fall and early onset of winter, the NRCB allowed operators to apply both liquid and solid manure on frozen or snow-covered ground up to December 15, 2019, providing they obtained NRCB permission in advance. The *Agricultural Operation Practices Act* prohibits this practice without prior permission from the NRCB. The NRCB received 113 requests for permission from operators. Field staff worked with the operators to ensure that manure removed from the facilities and applied on frozen or snow-covered land was spread according to strict requirements in order to minimize environmental risks.

ENFORCEMENT ACTIONS TAKEN 2019-20

Enforcement orders	1
Emergency orders	2
Compliance directives	7
AOPA warnings ¹	8

1. AOPA [*Agricultural Operation Practices Act*] warnings were instituted in 2018 as a means to track non-compliance issues

The 2019-20 enforcement order was issued to a multi-species operation that has had prior liquid manure spills. The order was to rectify issues at the site that were contributing to and causing the manure spills. The operator was also required to install secondary containment to further protect the local watercourse.

Two emergency orders were issued in 2019-20. One was issued to prevent overflow of an earthen liquid manure storage facility. The second emergency order was for a liquid manure release from an earthen manure storage facility.

The NRCB issued seven compliance directives, five for unauthorized construction, one for non-compliance with permit conditions regarding manure stockpiling, and one for possible risk to the environment. The directives issued for unauthorized construction required the operators to apply for and obtain permits for the increased number of livestock, or for the newly constructed facilities.

Grandfathering determinations

In addition, to the above compliance and enforcement activities, NRCB inspectors worked on two stand-alone grandfathering decisions in 2019-20 to determine the livestock type and capacity of operations that existed when the *Agricultural Operation Practices Act* came into effect in 2002.

PERFORMANCE

Core Business Two:

Regulation under the *Agricultural Operation Practices Act*

STRATEGIC PRIORITY:

Improve the efficiency of the review of *Agricultural Operation Practices Act* permit applications and compliance response by engaging with government review agencies and stakeholders, including municipalities, about the requirements of the *Agricultural Operation Practices Act* and NRCB operational policy.

Strategy

Continue to meet with municipalities to inform them about the *Agricultural Operation Practices Act*'s permitting requirements and how these requirements may affect municipal land use planning considerations; explain how land use provisions in municipal development plans are considered in NRCB decisions; and explain the NRCB's compliance and enforcement processes.

Results achieved

Meetings with municipalities—the NRCB continued to meet with municipality staff on a regular basis to discuss aspects of specific permit applications and compliance issues. In addition, the NRCB met with the Rural Municipalities of Alberta and 13 municipalities in 2019-20 to explain how the requirements of the *Agricultural Operation Practices Act* and NRCB operational policies might interact with land use provisions in their municipal development plans.

Strategy

Continue consultation and engagement with Alberta Health Services (AHS) and Alberta Environment and Parks (AEP) to clarify roles and improve the efficiency of review procedures for applications and compliance responses under the *Agricultural Operation Practices Act*.

Results achieved

Clarifying responsibilities with AHS and AEP—the NRCB met with representatives from the Health Protection Branch of Alberta Health in November 2019 to review and revise the framework that would trigger referrals to AHS. This would reduce the number of applications referred to AHS, while still ensuring the continued involvement of AHS when health-related concerns are identified. The NRCB also met with representatives from AEP to discuss potential involvement of NRCB staff in the assessment of wetlands encountered during confined feeding operation developments to expedite the permit application review process. NRCB staff will undertake wetland assessment training in anticipation of increased involvement of wetland assessment at confined feeding operations.

Strategy

Continue to develop and review operational policies for the delivery of the *Agricultural Operation Practices Act* with advice from the Policy Advisory Group.

Results achieved

Development of operational policy—together with a representative from Alberta Agriculture and Forestry, the NRCB co-chairs the Policy Advisory Group, which was scheduled to meet in November 2019, February 2020, and March 2020 but had to be postponed on each occasion due to scheduling conflicts. In spite of being unable to meet in 2019-20, the NRCB updated its policy on resolving disputed permit information requirements between the applicant and approval officer, and updated and streamlined application forms for confined feeding operation permits. The Policy Advisory Group met in May 2020 and was supportive of these changes.

Strategy

Develop operational guidelines as required and participate in the development of technical guidelines by the Technical Advisory Group when the need for them has been determined.

Results achieved

Development of operational guidelines and consultation on technical guidelines—The NRCB developed a new operational guideline for determining when sheep operations should be considered confined feeding operations requiring permits under the *Agricultural Operation Practices Act*, and updated its implementation plan for surface water data collection and water data management process for confined feeding operations. The NRCB and Alberta Agriculture and Forestry co-chair the Technical Advisory Group, which continued developmental work on guidelines for subsoil investigations for manure storage facilities, assessing naturally occurring protective layers and compacted soil liners, and the need for manure incorporation and manure injection guidance.

Strategy

Continue to coordinate with industry associations to educate confined feeding operators about unauthorized construction, *Agricultural Operation Practices Act* requirements for the application of manure on frozen or snow-covered land, and record keeping.

Results achieved

Coordination with industry associations— NRCB staff met with representatives from industry associations on several occasions in 2019-20 regarding the requirements of the *Agricultural Operation Practices Act*. The NRCB also provided information and articles to the associations to share with their members on a variety of topics, including repercussions of unauthorized construction, requirements for spreading manure on frozen or snow-covered land, and the grandfathering determination process for confined feeding operations. The NRCB also outlined how it responds to lender inquiries relating to confined feeding operations.

Strategy

Continue to support other provincial ministries and agencies studying the potential effects of manure collection and storage facilities on groundwater quality, and use the results for ongoing improvements to tools used by the NRCB in its regulation of confined feeding operations under the *Agricultural Operation Practices Act*.

Results achieved

Manure impact study—the NRCB continued its involvement with Alberta Agriculture and Forestry's seven-year study on the impact of manure storage and collection facilities and manure spreading on groundwater quality. A final report containing study findings is scheduled to be completed next year. The NRCB has successfully used knowledge gained from the study to improve its approach to assessing environmental risks at confined feeding operations.

STRATEGIC PRIORITY:

Enhance the management of NRCB records through continued development of internal records management processes.

Strategy

Prepare the NRCB records retention and disposition schedule to submit to the Alberta Records Management Committee for approval.

Results achieved

Schedule submitted—the NRCB finalized and submitted its records retention and disposition schedule to the preliminary schedule review team of the Alberta Records Management Committee in November 2019. The schedule received its preliminary review in March 2020. It is anticipated that the schedule will continue to move through the Government of Alberta's process for approval in 2020.

STRATEGIC PRIORITY:

Verify the content and improve the functionality of the NRCB's confined feeding operation database to ensure that NRCB staff have access to accurate records and that information requests can be effectively addressed.

Strategy

Verify the status of confined feeding operations listed by name and land location in the NRCB's database that do not have facility, livestock, or permit records and have never been visited by NRCB staff.

Results achieved

Verification program developed—The NRCB initiated a verification program of its confined feeding operation database that identified 182 operations with no record of permits, complaints, or NRCB staff visits. About 40 per cent of those operations have now been inspected; once all inspections are completed the database will be updated accordingly. In addition, the NRCB improved numerous database functions. For example, the types of complaint category was expanded to provide more detail on the different types and numbers of complaints received. This resulted in an improvement of how statistics reports are generated from the database and reported on the NRCB website, and improvements in how compliance actions are tracked in the database.

Additional priorities:

Strategy

In collaboration with Agriculture and Forestry, pursue and deliver on the Government of Alberta's red tape reduction targets, as applied to the *Agricultural Operation Practices Act*, and NRCB operational policies in place to assist in the delivery of the act.

Results achieved

Red tape reduced—The NRCB implemented an online permit application process, and revised and streamlined its application forms for confined feeding operation permits, reducing the red tape burden for applicants. In addition, the NRCB science and technology division has arranged to undertake training on identifying wetlands as a first stage of a wetlands assessment on confined feeding operation sites. NRCB involvement in the review of wetland assessments may reduce the need for confined feeding operators to deal with two regulators during the permitting process (i.e., with Alberta Environment and Parks under the *Water Act* and with the NRCB under the *Agricultural Operation Practices Act*). The NRCB worked with Agriculture and Forestry and Environment and Parks to achieve the Government of Alberta's red tape reduction objectives.

Performance measures and results

EFFICIENCY OF PERMITTING DECISIONS

Target: 85%	2017-18	2018-19	2019-20
Percentage of decisions issued within 65 working days from the date the application is determined to be complete	94%	92%	91%

COMPLAINT RESOLUTION

Target: 95%	2017-18	2018-19	2019-20
Percentage of complaint files resolved, or requiring no further action, within 90 days	99%	99%	100%

ORGANIZATIONAL CAPACITY



The NRCB takes tremendous pride in the outstanding work its staff delivers, and is committed to providing a work environment that supports this level of performance, through internal and external training, and personal and wellness supports.

The NRCB continued to prioritize fiscal accountability and once again achieved a clean financial audit from the Office of the Auditor General in 2019-20.

The following organizational initiatives were undertaken or completed in 2019-20:

- Staff and vehicle identification—staff were provided with clothing identifying them as NRCB employees, and vehicles were equipped with NRCB signage for improved identification and safety during field work.
- Information technology (IT)—the NRCB continued to maintain four tiers of backup and an advanced IT security service that includes advanced security software, network vulnerability scanning, phishing email campaigns to educate staff on security, and a learning management system.
- Training—staff received external professional development and training required for professional certification. In addition, NRCB staff completed the Government of Alberta's introductory Indigenous training and were provided with internal training on staff safety, surface water and irrigation, manure incorporation, animal safety/handling and biosecurity, whistleblower procedures, the media, and natural justice.
- Upgrades to the confined feeding operation database—the NRCB updated its database to improve the statistical reporting function and ensure consistent reporting of data. As part of this process, the data entry functions were also enhanced to assist field staff in capturing information related to compliance and permitting activities.
- Vehicles—field staff are provided with NRCB-leased vehicles to ensure they have safe transportation suitable for rural and farm roads, and for transporting biosecurity clothing and field equipment. In 2019-20, staff collectively travelled more than 300,000 kilometres to respond to complaints and for permitting activities.
- Records management—the NRCB is in the process of improving its records management system. A draft records retention and disposition schedule was approved at the preliminary review level. Further work on the schedule is anticipated for the next fiscal year.
- Policies—the NRCB implemented a new policy on substance use and provided training to employees on the policy in January and February 2020.
- Stakeholder education and awareness—the NRCB continues to place a high priority on transparency, completing an update to the document search function on the NRCB website to further improve public access to documents related to the *Agricultural Operation Practices Act* and natural resource project reviews. In 2019-20, the NRCB provided new fact sheets on Indigenous consultation and participation in natural resource development project reviews, short-term solid manure storage requirements, and livestock pen floor repair and maintenance. In addition, the NRCB submitted an article on lender inquiries and the grandfathering process to industry groups and stakeholder publications. NRCB staff also attended numerous industry association meetings and trade shows to speak directly with operators, delivered technical presentations to various stakeholder groups, and met with municipal councils to inform them about the requirements of the *Agricultural Operation Practices Act*.



Staff changes

The following staff departures occurred in 2019-20:

- Stephanie Gaetz, Field Office Administrator, Lethbridge office
- Adriana Nicolae, Accounting Coordinator (covering off maternity leave), Edmonton office
- Jean Olynyk, Senior Communications Specialist, Calgary office
- Jennifer Tavernini, Human Resources Consultant (covering off maternity leave), Edmonton office

The following new staff were hired in 2019-20 to fill vacancies:

- John Brown, Chief Executive Officer, Edmonton office
- Janet Harvey, Senior Communications Specialist, Edmonton office

Statement of Disclosures under the Public Interest Disclosure (Whistleblower Protection) Act

The NRCB's *Whistleblower Protection: Procedures for disclosures under the Public Interest Disclosure (Whistleblower Protection) Act* were approved by the Public Interest Commissioner on August 21, 2018. These procedures were posted on the NRCB internal intranet site, and staff received training on the procedures in March 2020. The NRCB also provides the procedures to each new employee when they start work.

No disclosures were made to the NRCB in 2019-20.



FINANCIAL STATEMENTS

Year Ended March 31, 2020

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying NRCB 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 NRCB has developed and maintains systems of internal controls to produce reliable information for reporting requirements. The systems are designed to provide reasonable assurance that NRCB 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 NRCB'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.

NRCB's board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls. In both the presence and absence of management, the NRCB's board 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 NRCB's board.

[Original signed by John Brown]

John Brown
Chief Executive Officer

June 24, 2020

INDEPENDENT AUDITOR'S REPORT



To the Members of the Natural Resources Conservation Board

Report on the Financial Statements

OPINION

I have audited the financial statements of the Natural Resources Conservation Board, which comprise the statement of financial position as at March 31, 2020, 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 Natural Resources Conservation Board as at March 31, 2020, 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 Natural Resources Conservation Board 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 Natural Resources Conservation Board'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 Natural Resources Conservation Board'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 Natural Resources Conservation Board'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 Natural Resources Conservation Board'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 Natural Resources Conservation Board 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

June 24, 2020
Edmonton, Alberta

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2020

	2020		2019
	Budget	Actual	Actual
Revenues			
Government transfers			
Transfer from the Department of Environment and Parks (Note 4)	\$ 5,397,000	\$ 5,397,000	\$ 5,133,000
Investment income	70,000	86,195	89,973
Other revenue	1,000	2,565	2,977
	5,468,000	5,485,760	5,225,950
Expenses - directly incurred (Note 2(a) and Schedules 1 and 4)			
Board reviews and hearings	1,151,000	1,152,655	1,034,099
Regulating confined feeding operations	4,287,000	4,235,107	4,049,863
	5,438,000	5,387,762	5,083,962
Annual operating surplus	30,000	97,998	141,988
Accumulated surplus at beginning of year	3,900,524	3,900,524	3,758,536
Accumulated surplus at end of year	\$ 3,930,524	\$ 3,998,522	\$ 3,900,524

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

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2020

	2020	2019
Financial assets		
Cash and cash equivalents (Note 5)	\$ 4,218,142	\$ 4,113,567
Accounts receivable	4,449	1,735
	4,222,591	4,115,302
Liabilities		
Accounts payable and accrued liabilities (Note 7)	275,999	283,425
Net financial assets	3,946,592	3,831,877
Non-financial assets		
Tangible capital assets (Note 8)	51,775	67,647
Prepaid expenses	155	1,000
	51,930	68,647
Net assets	\$ 3,998,522	\$ 3,900,524
Net assets		
Accumulated surplus (Note 10)	\$ 3,998,522	\$ 3,900,524

Contractual obligations (Note 11)

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

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

YEAR ENDED MARCH 31, 2020

	2020		2019
	Budget	Actual	Actual
Annual operating surplus	\$ 30,000	\$ 97,998	\$ 141,988
Acquisition of tangible capital assets (Note 8)	(17,000)	(22,900)	-
Amortization of tangible capital assets (Note 8)	42,000	38,772	41,823
Decrease / (Increase) in prepaid expenses		845	(1,000)
Increase in net financial assets	55,000	114,715	182,811
Net financial assets at beginning of year	3,831,877	3,831,877	3,649,066
Net financial assets at end of year	\$ 3,886,877	\$ 3,946,592	\$ 3,831,877

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

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2020

	2020	2019
Operating transactions		
Annual operating surplus	\$ 97,998	\$ 141,988
Non-cash item included in annual operating surplus:		
Amortization of tangible capital assets (Note 8)	38,772	41,823
	136,770	183,811
Increase in accounts receivable	(2,714)	(56)
Decrease / (Increase) in prepaid expenses	845	(1,000)
Decrease in accounts payable and accrued liabilities	(7,426)	(62,764)
Cash provided by operating transactions	127,475	119,991
Capital transactions		
Acquisition of tangible capital assets (Note 8)	(22,900)	-
Cash applied to capital transactions	(22,900)	-
Increase in cash and cash equivalents	104,575	119,991
Cash and cash equivalents at beginning of year	4,113,567	3,993,576
Cash and cash equivalents at end of year	\$ 4,218,142	\$ 4,113,567

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

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

NOTE 1 AUTHORITY AND PURPOSE

The Natural Resources Conservation Board (NRCB) operates under the authority of the *Natural Resources Conservation Board Act*, Chapter N-3, RSA 2000 (NRCBA). NRCB's mandate is to provide for an impartial process to review projects that will or may affect the natural resources of the Province of Alberta. Included in this mandate are reviewable projects described in the NRCBA as well as the regulatory responsibilities set out in Part 2 of the *Agricultural Operation Practices Act*, Chapter A-7, RSA 2000 (AOPA) for the approval, monitoring and compliance of livestock confined feeding operations. The NRCB 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) BASIS OF FINANCIAL REPORTING

REVENUES

All revenues are reported on the accrual basis of accounting.

Government transfers

Transfers from the Government of Alberta are recognized as revenue when the transfer is authorized and the NRCB meets the eligibility criteria.

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 NRCB'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, NRCB complies with its communicated use of these transfers.

Investment income

Investment income includes interest income and is recognized when earned.

EXPENSES

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

Directly incurred

Directly incurred expenses are those costs the NRCB has primary responsibility and accountability for, as reflected in the government's budget documents.

Incurred by others

Services contributed by other related entities in support of NRCB's operations are not recognized but disclosed in Schedule 4.

VALUATION OF FINANCIAL ASSETS AND LIABILITIES

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable and willing parties who are under no compulsion to act.

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

Financial Statement Components	Measurement
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost

The NRCB does not hold equities traded in an active market, nor does it engage in derivative contracts or foreign currency transactions. The NRCB is not exposed to remeasurement gains and losses and, consequently, a statement of remeasurement gains and losses is not presented.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

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 NRCB's financial claims on external organizations and individuals at the year end.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

Accounts receivable

Accounts receivable are recognized at the lower of cost or net recoverable value.

LIABILITIES

Liabilities are present obligations of the NRCB 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.

Liabilities also include:

- all financial claims payable by the NRCB at the year end; and
- accrued employee vacation entitlements.

Environmental Liabilities

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. Management has reviewed the accounting standards PS3200 and PS 3260 and has concluded that the NRCB does not have any environmental liabilities.

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 are recognized at cost less accumulated amortization. The threshold for capitalizing new tangible capital assets is \$5,000. These assets are amortized over their estimated useful lives commencing in the month following acquisition, using the following annual rates and methods:

Computer hardware	Straight line - 3 years
Computer software	Straight line - 2 to 3 years
Office equipment	Declining balance - 20% per year
Office furniture	Declining balance - 20% per year

Tangible capital assets are written down when conditions indicate that they no longer contribute to the NRCB's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the Statement of Operations.

Prepaid expenses

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

MEASUREMENT UNCERTAINTY

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount, whenever estimates are used. The amounts recognized for amortization of tangible capital assets are based on estimates of the useful life of the related assets. The resulting estimates are within reasonable limits of materiality and are in accordance with the NRCB's significant accounting policies.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

NOTE 3 FUTURE ACCOUNTING CHANGES

The Public Sector Accounting Board has approved the following accounting standards:

- **PS 3280 Asset Retirement Obligations (effective April 1, 2021)**
Effective April 1, 2021, this standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.
- **PS 3400 Revenue (effective April 1, 2022)**
This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

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

NOTE 4 GOVERNMENT TRANSFERS

	2020	2019
Original transfer from the Department of Environment and Parks	\$ 5,397,000	\$ 6,433,000
Transfer amounts returned to the Department of Environment and Parks	-	(1,300,000)
Adjusted transfer from the Department of Environment and Parks	\$ 5,397,000	\$ 5,133,000

NOTE 5 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term securities with a maximum term to maturity of three years. As at March 31, 2020, securities held by the fund have a time-weighted return of 1.9% (2019 - 1.8%) per annum. Due to the short-term nature of the CCITF investments, the carrying value approximates fair value.

NOTE 6 FINANCIAL INSTRUMENTS

The NRCB has the following financial instruments: cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities.

The NRCB has exposure to the following risks from its use of financial instruments:

(A) LIQUIDITY RISK

Liquidity risk is the risk that the NRCB will encounter difficulty in meeting obligations associated with its financial liabilities. The NRCB does not consider this to be a significant risk as the NRCB collects government transfers quarterly to meet all obligations that arise during the year.

(B) CREDIT RISK

The NRCB is exposed to credit risk from potential non-payment of accounts receivable. As at March 31, 2020, there were no uncollectible receivable balances.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

NOTE 7 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020	2019
Accounts payable	\$ 77,898	\$ 51,635
Accrued liabilities - employee benefits	198,101	231,790
	\$ 275,999	\$ 283,425

NOTE 8 TANGIBLE CAPITAL ASSETS

	Computer Hardware	Computer Software	Office Equipment	Office Furniture	2020 Total	2019 Total
Historical Cost						
Beginning of year	\$ 233,374	\$ 19,884	\$ 71,568	\$ 187,166	\$ 511,992	\$ 520,097
Additions	-	-	22,900	-	22,900	-
Disposals, including write-downs	-	-	-	-	-	(8,105)
	233,374	19,884	94,468	187,166	534,892	511,992
Accumulated Amortization						
Beginning of year	198,368	13,256	50,102	182,619	444,345	410,627
Amortization expense	26,942	6,628	4,293	909	38,772	41,823
Effect of disposals including write-downs	-	-	-	-	-	(8,105)
	225,310	19,884	54,395	183,528	483,117	444,345
Net Book Value at						
March 31, 2020	\$ 8,064	\$ -	\$ 40,073	\$ 3,638	\$ 51,775	
Net Book Value at						
March 31, 2019	\$ 35,006	\$ 6,628	\$ 21,466	\$ 4,547		\$ 67,647

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

NOTE 9 BENEFIT PLANS

The NRCB participates in the multi-employer pension plans: Management Employees Pension Plan (MEPP) and Supplementary Retirement Plan for Public Service Managers (SRP). The expense for these pension plans is equivalent to the annual contribution of \$32,964 for the year ended March 31, 2020 (2019 - \$16,127). The NRCB is not responsible for future funding of the plan deficit other than through contribution increases.

The NRCB does not have sufficient plan information on the Government of Alberta multi-employer defined benefit pension plans to follow the standards for defined benefit accounting, and therefore follows the standards for defined contribution accounting. Accordingly, pension expense recognized for the Government of Alberta multi-employer defined benefit pension plans is comprised of employer contributions to the plans that are required for its employees during the year, which are calculated based on actuarially pre-determined amounts that are expected to provide the plans' future benefits.

At December 31, 2019, the MEPP reported a surplus of \$1,008,135,000 (2018 - surplus \$670,700,000), and the SRP reported a deficiency of \$44,698,000 (2018 - deficiency \$70,310,000).

The fair value of the Government of Alberta multi-employer defined benefit pension plans are subject to significant market volatility due to the economic crisis stemming from the global pandemic COVID-19 virus. To the extent that the pension plans may not recover market-losses during the remainder of 2020, the funded status of the plans would experience a correlated decline. The financial market impact of the outbreak has been rapidly evolving, which precludes a reasonable estimate of the impact.

In addition, the NRCB sponsors a defined contribution pension plan for employees who are not eligible to participate in the government sponsored pension plans. The expense for this pension plan is \$234,835 for the year ended March 31, 2020 (2019 - \$228,678). Pension expense comprises the cost of employer contributions during the year.

NOTE 10 ACCUMULATED SURPLUS

Accumulated surplus is comprised of the following:

	Investment in Tangible Capital Assets	Unrestricted Surplus	2020 Total	2019 Total
Balance at beginning of year	\$ 67,647	\$ 3,832,877	\$ 3,900,524	\$ 3,758,536
Annual operating surplus	-	97,998	97,998	141,988
Net investment in capital assets	(15,872)	15,872	-	-
Balance at end of year	\$ 51,775	\$ 3,946,747	\$ 3,998,522	\$ 3,900,524

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

NOTE 11 CONTRACTUAL OBLIGATIONS

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

As at March 31, 2020, the NRCB had contractual obligations under operating leases and contracts totalling \$330,027 (2019 - \$490,647).

Estimated payment requirements for obligations under operating leases and contracts for each of the next three years are as follows:

2020-21	\$	193,199
2021-22		135,456
2022-23		1,372
		<hr/>
	\$	330,027

NOTE 12 BUDGET

The budget was included in the 2019-20 Government Estimates under the Ministry of Environment and Parks. The budget was approved by the Board on December 3, 2019.

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The Board approved the financial statements of the NRCB.

EXPENSES – DIRECTLY INCURRED DETAILED BY OBJECT

YEAR ENDED MARCH 31, 2020

SCHEDULE 1

	2020		2019
	Budget	Actual	Actual
Salaries, wages and employee benefits	\$ 4,618,861	\$ 4,611,984	\$ 4,349,965
Supplies and services	777,139	737,006	692,174
Amortization of tangible capital assets (Note 8)	42,000	38,772	41,823
Total expenses	\$ 5,438,000	\$ 5,387,762	\$ 5,083,962

SALARY AND BENEFITS DISCLOSURE

YEAR ENDED MARCH 31, 2020

SCHEDULE 2

	2020				2019
	Base Salary ⁽¹⁾	Other Cash Benefits ⁽²⁾	Other Non-cash Benefits ⁽³⁾	Total	Total
Chair ⁽⁴⁾⁽⁶⁾	\$ 173,520	\$ 53,034	\$ 13,757	\$ 240,311	\$ 220,440
Board Member A ⁽⁶⁾	104,108	31,519	16,379	152,006	120,555
Board Member B ⁽⁵⁾⁽⁶⁾⁽⁷⁾	96,928	49,271	31,487	177,686	131,567
Chief Executive Officer ⁽⁸⁾	100,431	-	30,823	131,254	-
Acting Chief Executive Officer ⁽⁹⁾	88,842	2,442	14,864	106,148	226,763

(1) Base salary includes regular salary.

(2) Other cash benefits include health benefits pay in lieu, pension pay in lieu and vacation payouts. There were no bonuses paid in 2020 and 2019.

(3) Other non-cash benefits include employer's share of all employee benefits and contributions or payments made on behalf of employees including Employment Insurance, Canada Pension Plan, Government of Alberta pension plan, health benefits, professional memberships, parking and WCB premiums. The NRCB is a participant in the Alberta Energy Regulator (AER) flexible health benefit plan.

(4) Automobile allowance included in other cash benefits.

(5) Included in other cash benefits is \$27,869 in severance paid as a result of a termination agreement.

(6) The position is 80% permanent part-time.

(7) The position became vacant on March 6, 2020.

(8) The position commenced on October 1, 2019.

(9) The appointment of the Acting Chief Executive Officer ended on September 30, 2019.

RELATED PARTY TRANSACTIONS

YEAR ENDED MARCH 31, 2020

SCHEDULE 3

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 the NRCB. The NRCB and its employees paid certain taxes and fees set by regulation for premiums, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The NRCB 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:

	2020	2019
Revenues	\$ 5,397,000	\$ 5,133,000
Expenses - Directly Incurred	\$ 27,984	\$ 25,539
Payable To	\$ 4,650	\$ 1,000

The NRCB also had transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not reported in the financial statements and are included in Schedule 4.

The NRCB has a Memorandum of Understanding (MOU) with the AER and an MOU with the Alberta Utilities Commission (AUC) to share resources on an on-going basis. Under the MOUs, the NRCB is both a service provider and a service recipient.

ALLOCATED COSTS

YEAR ENDED MARCH 31, 2020

SCHEDULE 4

	2020		2019	
	Expenses ⁽¹⁾	Expenses - Incurred by Others	Total Expenses	Total Expenses
AOPA and NRCBA Mandates		Accommodation Costs⁽²⁾		
Board reviews and hearings ⁽³⁾	\$ 1,152,655	\$ 91,809	\$ 1,244,464	\$ 1,131,785
Regulating confined feeding operations ⁽⁴⁾	4,235,107	337,325	4,572,432	4,432,434
	\$ 5,387,762	\$ 429,134	\$ 5,816,896	\$ 5,564,219

(1) Expenses - Directly Incurred as per Statement of Operations.

(2) Accommodation Costs, including grants in lieu of taxes, allocated by square footage.

(3) Board reviews and hearings comprise expenses related to AOPA appeals and NRCBA reviews.

(4) Regulating confined feeding operations comprise expenses related to (a) the approval, monitoring and compliance activities under AOPA and (b) science and technical activities in support of AOPA and NRCBA mandates.



IN THE COMMUNITY

Communicating with stakeholders to ensure continued open and constructive communication is a priority for the Natural Resources Conservation Board. In 2019-20, staff and Board members participated in the following meetings, trade shows, and conferences to provide information about NRCB programs, policies, and processes. Regularly scheduled, ongoing meetings with Alberta Agriculture and Forestry were also held to ensure that regulations for the confined feeding industry remain effective and outcome-based.

Municipalities

- Beaver County, Ryley
- Foothills County, High River
- Lethbridge County, Lethbridge
- Minburn County, Vegreville
- Mountain View County, Didsbury
- Municipal District of Willow Creek, Claresholm
- Newell County, Brooks
- Palliser Regional Municipal Services, Hanna
- Ponoka County, Ponoka
- Rocky View County, Balzac
- Rural Municipalities of Alberta convention, Edmonton
- Saddle Hills County, Spirit River
- Starland County, Drumheller
- Starland County, Morrin
- Stettler County, Stettler
- Town of Pincher Creek, Pincher Creek
- Vulcan County, Vulcan

Other Government

- Alberta Environment and Parks, Edmonton
- Alberta Health, Edmonton
- Alberta Transportation, Edmonton
- Impact Assessment Agency of Canada, Edmonton
- Institute of Corporate Directors, Edmonton
- Lakeland College dairy employee training program, Vermilion
- Law Society of Alberta Indigenous Law seminar, Edmonton
- Special Areas Board, Consort
- St. Mary River Irrigation District, Taber
- University of Alberta Faculty of Law Centre for Constitutional Studies, Edmonton
- University of Alberta Renewable Resources program, Edmonton



NRCB staff and Board

Front row, L to R: Denny Puszkar, Carina Weisbach, John Brown, Joe Sonnenberg, Fraser Grant, Jeff Froese
 Second row, L to R: Daniel Heaney, Francisco Echegaray, Andy Cumming, Peter Woloshyn, Scott Cunningham, Walter Ceroici, Page Stuart, Julie Wright
 Third row, L to R: Kevin Seward, Carolyn Taylor, Sylvia Kaminski, Bill Kennedy, Janet Harvey, Amanda Cundliffe, Mike Iwanyszyn, Nathan Shirley, Jason Moodie
 Back row, L to R: Laura Friend, Stephanie Fleck, David Smejkal, Suzanne Leshchyshyn, Nora Decosemo, Ben Hsu, Sandi Roberts, Fiona Vance, Adria Snowdon
 Missing: Ashleen Dwivedi, Sharon Gagnon, Karl Ivarson, Keith Leggat, Kari Lisowski, Lynn Stone

Industry and Other Meetings & Events

- AgExpo, Lethbridge
- Agri-Trade, Red Deer
- Alberta Beef, Edmonton
- Alberta Beef annual general meeting, Calgary
- Alberta Beef Industry conference, Red Deer
- Alberta Cattle Feeders' Association, Edmonton
- Alberta Cattle Feeders' Association Board of Directors meeting, Calgary
- Alberta Chicken, Edmonton
- Alberta Pork annual general meeting, Calgary
- Alberta Lamb, Edmonton
- Alberta Land Institute conference, Edmonton
- Alberta Milk, Edmonton
- Alberta Milk annual general meeting, Edmonton
- Alberta Turkey, Edmonton
- Canadian Bar Association Environment & Energy North section, Edmonton
- East of Olds Dairy Farmers, Olds
- Manure Management Update conference, Lethbridge
- NRCB process information meeting with Bragg Creek, Redwood Meadows, Springbank community members, Springbank
- Peace Country Classic Agri-Show, Grande Prairie

Photo credits

The NRCB is very fortunate to have some talented photographers as members of its staff and Board and gratefully acknowledges the generous donation of their photos in these pages. The large cover photo, inside front cover photo, photos on pages 4, 7, 10 (mountains and hawk), 11, 14, 20, 21, 36 (larger photo), 37, and the owl photo on the back cover appear courtesy of Peter Woloshyn. The smaller cover photo (flowers), and photos on pages 13, 16, 21 (flowers), 22, 36 (train tracks), and the larger photo on the back cover appear courtesy of Sylvia Kaminski. The photo of the EM device on page 10 appears courtesy of Walter Ceroici.

Photos on pages 2, 3, and 5 are by Brad Callihoo Photography.



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Copies of the *Agricultural Operation Practices Act* and the *Natural Resources Conservation Board Act* can be obtained from the Queen's Printer at www.qp.gov.ab.ca or through the NRCB website.

For additional copies of this publication, contact the Edmonton office of the NRCB at **780-422-1977** or email info@nrcb.ca. Dial 310-0000 to be connected toll free to any NRCB office. This document is available online at: www.nrcb.ca

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