



**NATURAL RESOURCES  
CONSERVATION BOARD**  
ANNUAL REPORT

**2024  
2025**

# 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, and
- 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.

# Land Acknowledgement

In the spirit of reconciliation, the NRCB acknowledges that we live and work on the traditional territories of the many First Nations, Inuit, and Métis people in Alberta, on the lands of Treaty 6, 7, 8, and the 22 districts of the Métis Nation within Alberta. We recognize and respect the deep connection these peoples share with the land, and acknowledge the language, culture, and heritage of the Indigenous peoples whose footsteps have marked these lands for centuries.



# Accountability Statement

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

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

The *Agricultural Operation Practices Act* is the responsibility of Alberta Agriculture and Irrigation. A 2023 mandate and roles document signed by the Minister of Environment and Protected Areas, the Minister of Agriculture and Irrigation, the chair, and the chief executive officer of the NRCB describes the purpose of the act, and governance and mandate responsibilities.

The 2024–25 financial reports of the NRCB are provided in the annual report issued by Alberta Environment and Protected Areas, 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 organization.

The NRCB complies with the requirements of the *Alberta Public Agencies Governance Act* and the Public Agencies Governance Framework. Its mandate and roles document, code of conduct, and compensation and expense disclosures, are publicly available at [www.nrcb.ca](http://www.nrcb.ca).

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# Message from the Chair

I'm proud to present the NRCB 2024–25 annual report—a record of our actions and accomplishments over the past fiscal year, and my first as chair of the Board. I was appointed chair in December 2024, following four years as a Board member, and three years as an acting Board member. Earlier in my career, I also served for eight years as an approval officer with the NRCB. So while I'm no stranger to the organization, I am new to the challenges of this role. And as I embrace those challenges, I hope to draw on my experience to help guide the NRCB through changing times, grounded in the values of integrity, fairness, respect, excellence, and service that have always defined our work.

A significant part of the NRCB's reputation as a trusted regulator is thanks to my predecessor Peter Woloshyn. You can read more about his legacy on page 4 but I want to add my personal thanks for his vision, dedication, and mentorship. We were truly fortunate to have had his leadership over so many years as both chair and CEO.

As we look ahead, I'm pleased to welcome Laura Dunham to the Board. Appointed in December 2024 as a governance member, Laura brings a wealth of experience from her work with the Land and Property Rights Tribunal and as a former lawyer with the City of Edmonton and the Department of Justice Canada. Her skills and experience will be invaluable as she joins me, Rich Smith, and our acting Board members in delivering balanced decisions under the *Natural Resources Conservation Board Act* and the *Agricultural Operation Practices Act*.

The NRCB has arguably never been so busy—on both sides of our mandate. As I write, the NRCB is reviewing four active projects under the *Natural Resources Conservation Board Act*, each at a different stage. Three are irrigation projects, reflecting the Government of Alberta's focus on water. The fourth is a proposed sand and gravel extraction project referred to the NRCB by Order in Council in November 2024. This referral reflects the provincial government's continued confidence in our processes and decision making.

Each of these projects involves thousands of pages of environmental assessments. I am deeply grateful for the support and expertise provided by our Board staff and the NRCB Science and Technology division. Their work is essential in helping us navigate the complexities of each project efficiently and thoroughly.

On the *Agricultural Operation Practices Act* side, the Board reviewed six decisions and completed one hearing in 2024–25, with one review carried into the next fiscal year as we awaited further information. But the year ahead promises to be even busier based on the high volume of work faced by our approval officers, inspectors, and field office administrators—whose phones seem to rarely stop ringing with inquiries.

Finally, I want to note that this is the first time the NRCB has published its annual report in digital format only. This change reflects our commitment to both cost consciousness and environmental responsibility—values that continue to shape the NRCB's approach to its mandates and responsibilities.



**Sandi Roberts**  
Board Chair

# Message from the CEO

2024–25 really stood out for me for two reasons: 1) it was marked by an exceptionally high volume of confined feeding operation applications and an increasing number of complex files and 2) these pressures have driven the NRCB to adopt innovations and efficiencies that continue to improve how we work.



One area of progress is our investment in scientific infrastructure to support evidence-based decisions. Over the past few years, the NRCB Science and Technology division has significantly enhanced its capacity with the addition of new tools such as air quality monitors, ammonia

samplers, weather stations, particulate matter sensors, and drones. But technology and equipment is not the only way the SciTech division has increased the NRCB's scientific capacity. The SciTech team also shares their considerable knowledge and expertise through annual training for operations staff on topics such as water sampling, odour assessment, and other technical areas. You can read more about the work of the SciTech division on pages 12–13.

We're also modernizing internally. In 2024–25, we undertook a major project to digitize all our physical records. This move to electronic files will allow us to respond more quickly and efficiently to information requests from applicants, complainants, municipalities, government departments, and other stakeholders.

In early 2025 we saw a record number of applications and inquiries, as well as a large number of very complex and challenging compliance files. Despite these growing demands, NRCB staff have continued to provide excellent service and have engaged with producers, complainants, and stakeholders with their hallmark professionalism and respect.

Our commitment to responsiveness also extends to supporting industry in times of hardship. In the past, this has included permission for cow-calf producers to confine and feed their herds during drought conditions. In 2024–25 the NRCB allowed egg producers to temporarily increase bird numbers in response to pressures on the industry due to outbreaks of highly pathogenic avian influenza in British Columbia.

As an aside, this year also marked the retirement of two long-serving leaders. Andy Cumming, director of Field Services – Applications, retired after 23 years with the NRCB, having played a foundational role in shaping our applications program. Former chair Peter Woloshyn also retired after many years of dedicated leadership. You can read a little about their many contributions on page 4. Thank you, Andy and Peter, for all your hard work to help build the NRCB into what it is today.

As we look ahead, we remain committed to collaborating and connecting with industry, municipalities, government, and all of our stakeholders as we move forward and continue to make balanced, evidence-based decisions in the interests of Albertans.

**Sean Royer**  
*Chief Executive Officer*

# Strategic Priorities

The NRCB's strategic priorities for 2024–25, as identified in its business plan, are:

1. Enable Albertans to understand and effectively participate in the review processes under the *Natural Resources Conservation Board Act* and the *Agricultural Operation Practices Act*.
2. Improve the coordination of project review processes with other provincial and federal review agencies for project applications under the *Natural Resources Conservation Board Act* to ensure reviews are as efficient and effective as possible.
3. Continue to identify opportunities to improve efficiencies and clarity in the delivery of the *Agricultural Operation Practices Act*, through assessment of the permit application, compliance, and review processes, and with ongoing engagement with industry, municipalities, and other stakeholders.
4. Provide ongoing opportunities for increased cultural awareness and understanding of Indigenous peoples as part of the journey toward reconciliation.

## Honouring the contributions of retiring leaders

In 2024–25 two “giants” of the NRCB retired, marking a major change of senior leadership at the organization.

### ANDY CUMMING



In October 2024, **Andy Cumming**, director of field services – applications, retired from the NRCB, after 23 years. Andy's early years at the NRCB were also the early years of the *Agricultural Operation Practices Act* and as a result, Andy

played a lead role in a great deal of policy and process development. With the NRCB the new regulator on the block, Andy also invested a lot of time in relationship building with other organizations such as health authorities, Alberta Environment, Environment Canada, Alberta Ag's livestock branch, municipalities, and industry. He excelled in this and played an important role in cementing those relationships early on.

### PETER WOLOSHYN



In December 2024, chair **Peter Woloshyn** stepped down after more than 18 years with the NRCB—seven plus years as chair, following 11 years as CEO. One of his enduring legacies is the creation of the Policy Advisory Group (PAG), made up of

representatives from the confined feeding industry, municipalities, environmental non-governmental organizations, and government. PAG meets at least twice a year and continues to play a key role in providing policy advice to the NRCB. Peter's foresight in creating PAG and his leadership on countless issues and files over the years have been crucial to building the NRCB into the trusted regulator it is today.

# Board



**Sandi Roberts** was appointed Board chair in December 2024. She first joined the Board of the NRCB as a part-time governance and tribunal member in October 2020, after three years as an Acting Board member. Sandi has more than 30 years of professional experience, including eight years as an NRCB approval officer, as well as experience as an agricultural engineer.

She was a member of council with the Town of Carstairs from 2010 to 2017, where she chaired or participated in numerous sub-committees, including the Policy and Governance Committee, the Municipal Planning Commission, and the Municipal Development Committee. Sandi spent 17 years as an instructor at Olds College, including a three-year term as coordinator for the agricultural engineering technology program, and a one-year term as acting dean of the trades and technology department.



**Laura Dunham** was appointed to the Board of the NRCB in December 2024 for a three-year term. She is also a member of the Land and Property Rights Tribunal where she makes decisions for surface rights and expropriation matters, as well as land planning, development, and tax assessments.

Prior to the tribunal, Laura spent seven years as a supervisor and lawyer with the Expropriation Litigation Practice Group with the City of Edmonton. Before joining the City of Edmonton, Laura spent 12 years with the Department of Justice Canada as a lawyer in the Civil Litigation and Advisory Services branch primarily dealing with commercial development and Aboriginal land claims within the national parks.



**Rich Smith** joined the Board as a part-time governance and tribunal member for a four-year term beginning April 2023. His appointment follows a career with extensive experience in the livestock industry, including 13 years as executive director of Alberta Beef Producers, eight years working in the hog industry, and 16 years as an agricultural engineer with Alberta Agriculture and Irrigation.

Rich has also dedicated his time as a member of the Clean Air Strategic Alliance, Ag for Life, the City of Airdrie Municipal Planning Commission, and the Canadian Roundtable for Sustainable Beef. He spent many years as a member of the NRCB's Policy Advisory Group and the NRCB/Agriculture and Irrigation Technical Advisory Group.

## ACTING BOARD MEMBERS

Acting Board members provided support to the Board in times of increased activity in 2024–25.



**Walter Ceroici** worked at Alberta Environment and Protected Areas for more than 25 years on policy development in contaminated sites assessment and remediation, waste management, and groundwater resource assessment. From 2007 to 2021 he was director of science and technology for the NRCB and also served as compliance manager and as acting CEO at times. He became an Acting Board member in 2019.



**Earl Graham** spent more than 13 years in municipal politics and has experience with water initiatives, planning services, and as a director of the Rural Municipalities of Alberta. He is currently vice chair of Blue Mountain Power Coop, where he has been a Board member since 2005. He was appointed as an NRCB Acting Board member in 2020.



**Daniel Heaney** has more than 40 years of professional experience in sustainable agriculture, including the impacts of manure management practices on crop production and water quality. He has been an Acting Board member since 2017 and was reappointed in 2020 to a five-year term.



**Darin Stepaniuk, KC**, has worked in the legal and resource management fields for more than 30 years and served as the Director of the Environmental Law Section of Alberta Justice and Solicitor General from 2009 to 2018. He became an Acting Board member in 2023.

# Board Activity 2024–25

## HIGHLIGHTS



In accordance with the NRCB's dual mandates, the Board issues decisions on:

- requests for review (RFRs)<sup>1</sup> of approval officer and inspector decisions and Board-granted reviews under the *Agricultural Operation Practices Act*, and
- 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 2024–25 the Board received requests for review of six permit decisions by approval officers. After deliberation, the Board dismissed five of the requests for review and issued decisions detailing the reasoning, as noted below:

- **Ference Land and Cattle Corp.—Board Decision RFR 2024-03 / RA24001** was issued on May 16, 2024. The request for review focused on the operation of the confined feeding operation without a permit; groundwater, surface water and soils testing; runoff; and the details of a directly affected party's response to the application.
- **Ridder Farms Ltd.—Board Decision RFR 2024-04 / RA23012** was issued on June 12, 2024. The request for review focused on issues related to a deemed permit, adequacy of manure storage capacity, manure spreading, water well exemption, property boundaries, and water usage.
- **Van Huigenbos Farms Ltd.—Board Decision RFR 2024-05 / LA24002** was issued on August 28, 2024. The request for review focused on site suitability, minimum distance separation determination, use of expansion factor, groundwater contamination, surface water, water supply, nuisance concerns, manure spreading, alleged applicant improprieties, compliance history, health impacts, road impacts, and property value impacts.
- **Ference Land and Cattle Corp.—Board Decision RFR 2024-07 / RA24030** was issued October 8, 2024. The request for review focused on manure contamination and runoff.
- **Hutterian Brethren of Ivy Ridge—Board Decision RFR 2025-01 / LA23050** was issued on February 26, 2025. The request for review focused on water supply, consistency with the municipal development plan, community effects, cumulative effects, need for independent assessment, health impacts, minimum distance separation determination, nuisance concerns, scale of the proposed operation, road impacts, groundwater and surface water protection, wildlife impacts, property value impacts, and Safety Code compliance.

One of the requests for review received in 2024–25 was placed on hold, pending an approval officer decision on an amendment application that was issued on January 31, 2025.

- **Mitchel Kroetsch—Board Decision RFR 2024-06 / RA 23022** was issued on September 24, 2024 granting a review of the proposed operation's measures to protect surface water and groundwater quality. At the end of 2024–25 the review remained in suspension pending further action by the operator.

<sup>1</sup> 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 are oral or written. Oral hearings may be virtual or in person.

One request for review was received in 2023–24 and was directed to a virtual hearing in 2024–25, as noted below:

- **Darcor Holsteins Inc.—Board Decision RFR 2024-01 / RA22027** was issued March 13, 2024 directing a virtual hearing. **Board Review Decision 2024-02 / RA22027** was issued May 7, 2024 after the hearing. The hearing focused on whether the Board should exercise its discretion provided by section 25 of the *Agricultural Operation Practices Act* to approve Application RA22027 notwithstanding its inconsistency with the County of Wetaskiwin’s municipal development plan. The Board determined that the matter before it was moot since Darcor was not planning to proceed with the development of a dairy confined feeding operation at this site. As a result, the Board declined to make a determination on the merits of the review and thus the decision of the approval officer denying Application RA22027 remains in place.

## NATURAL RESOURCES CONSERVATION BOARD ACT

In accordance with the *Natural Resources Conservation Board Act*, projects for which Alberta Environment and Protected Areas (EPA) orders the submission of an environmental impact assessment are also subject to a review by the Board to determine whether the projects are in the public interest. Projects may also be referred to the Board by Order in Council.

The timeframe for commencing the Board’s public interest review depends on the time required by both the NRCB and Alberta Environment and Protected Areas to review the application, and the time required by the applicant to complete the application. The Board’s formal review process begins after an application, in the form of an environmental impact assessment, has been deemed complete by Alberta Environment and Protected Areas and both EPA and the Board have determined that the applicant has addressed any deficiencies. The Board determines whether a public hearing is required under its governing legislation.

For the Scott Pit Project, which was referred to the Board by Order in Council, EPA has determined that an environmental impact assessment is not required under the *Environmental Protection and Enhancement Act*. As a result, the NRCB has developed Proposed Application Requirements to instruct the proponent on the environmental, social, and economic assessments that must be presented in its application.

## ACTIVE PROJECT APPLICATIONS

As of March 31, 2025, the following projects were active reviews before the Board of the NRCB, in varying stages of the application process:

- **Eastern Irrigation District: Snake Lake Reservoir Expansion (County of Newell)** – Terms of reference finalized, awaiting application
- **Heidelberg Materials Canada Limited: Scott Pit Project (Rocky View County/City of Calgary)** – Prescribed as reviewable project by Order in Council, notice published by the NRCB of proposed application requirements
- **MD of Acadia/Special Areas Board: Irrigation Project (MD of Acadia/Special Areas No. 2)** – Proposed terms of reference submitted to EPA and sent to the NRCB for comment
- **St. Mary River Irrigation District: Chin Reservoir Expansion (MD of Taber/Lethbridge County)** – Application received, joint notice of filing published by the NRCB and EPA, and supplementary information requests of EPA, subject matter experts, and NRCB submitted to the proponent
- **TransAlta/Evolve Power: Tent Mountain Pumped Hydro Energy Storage Project (Municipality of Crowsnest Pass)** – Proponent directed by EPA to prepare environmental impact assessment



# Kudos

**BILL KENNEDY**

On November 21, 2024, **Bill Kennedy**, long-time NRCB general counsel, received a Regulatory Legacy award from the Interagency Regulatory Forum—an organization of the Alberta Utilities Commission, the Alberta Energy Regulator, the Environmental Appeals Board, and the NRCB.

The award recognized Bill’s thirty-four years of contributions to the NRCB and to Alberta’s regulatory field, as well as his expert knowledge of administrative law, and his longstanding commitment to open, transparent reviews and to assisting participants to navigate the NRCB processes.

## PERFORMANCE

### Core Business ONE

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

#### STRATEGIC PRIORITY 1

Enable Albertans to understand and effectively participate in the review processes under the *Natural Resources Conservation Board Act* and the *Agricultural Operation Practices Act*.

##### STRATEGY

Ensure the NRCB continues to explore and satisfy its consultation obligations with Indigenous peoples whose Aboriginal and treaty rights may be adversely affected by regulatory activities of the NRCB.

##### RESULTS ACHIEVED

The NRCB continued to work to minimize process barriers, support collaborative conversations, and ensure the voices of Indigenous peoples are fully represented within the NRCB's regulatory processes. In 2024–25, this included publishing notices for the Chin and Snake Lake projects in *Alberta Native News* and on Windspeaker Media in efforts to make nearby Indigenous communities fully aware of the projects.

##### STRATEGY

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

##### RESULTS ACHIEVED

The NRCB completed work on an animated video to explain the hearing process under the *Natural Resources Conservation Board Act* and posted it to the NRCB website and YouTube channel. NRCB staff also participated in four meetings with project proponents and their consultants under the *Natural Resources Conservation Board Act* and responded to a number of information requests regarding Board reviews under both the *Natural Resources Conservation Board Act* and the *Agricultural Operation Practices Act*.

##### STRATEGY

Continue to promote transparency by evaluating and refining access to the complete public record for public interest determinations under the *Natural Resources Conservation Board Act* and reviews under the *Agricultural Operation Practices Act*.

##### RESULTS ACHIEVED

The NRCB livestreamed the Darcor Holsteins Inc. virtual public hearing under the *Agricultural Operation Practices Act*, to make it accessible to the public, and posted the livestream and recordings to its website. Hearing exhibits referenced by parties were immediately visible to all parties participating in the virtual proceedings, resulting in seamless access to evidence.

All documents relating to public interest reviews under the *Natural Resources Conservation Board Act* and hearings under the *Agricultural Operation Practices Act* were shared with interested or affected parties and posted to the NRCB website. The NRCB continued to improve the database and search function for these documents to make them more easily accessible on the website.

## STRATEGIC PRIORITY 2

Improve the coordination of project review processes with other provincial and federal review agencies for project applications under the *Natural Resources Conservation Board Act* to ensure reviews are as efficient and effective as possible.

### STRATEGY

Improve Board review processes under the *Natural Resources Conservation Board Act* and *Agricultural Operation Practices Act*:

- Enhance the processes for *Natural Resources Conservation Board Act* natural resource project reviews with relevant provincial and federal review agencies to ensure reviews are coordinated, with goals of improving efficiency, effectiveness, and communication.

### RESULTS ACHIEVED

The NRCB worked closely and met regularly with EPA and with proponents in 2024–25 to advance the reviews of the Chin Reservoir Expansion Project, the Snake Lake Reservoir Expansion Project, and the MD of Acadia and Special Areas Board Irrigation Project in a timely and transparent way.

### STRATEGY

Improve Board review processes under the *Natural Resources Conservation Board Act* and *Agricultural Operation Practices Act*:

- Continue to maintain a strong role in developing the terms of reference and technical reviews of environmental impact assessments to ensure that all relevant information is included in the project review process. The NRCB will also explore ways to streamline the terms of reference and technical review processes.

### RESULTS ACHIEVED

In 2024–25, the NRCB provided timely responses to EPA on the final terms of reference for the Snake Lake Reservoir Expansion Project and the proposed terms of reference for the MD of Acadia and Special Areas Board Irrigation Project. The NRCB also developed proposed application requirements for the Scott Pit Project, to function much the same way as proposed terms of reference in the environmental impact assessment process.

## STRATEGIC PRIORITY 3

Continue to identify opportunities to improve efficiencies and clarity in the delivery of the *Agricultural Operation Practices Act*, through assessment of the permit application, compliance, and review processes, and with ongoing engagement with industry, municipalities, and other stakeholders.

### STRATEGY

Improve Board review processes under the *Natural Resources Conservation Board Act* and *Agricultural Operation Practices Act*:

- As the Board has always done, investigate further opportunities to improve efficiency and reduce red tape in the review process under the *Agricultural Operation Practices Act*, from requests for review through to review decisions.

### RESULTS ACHIEVED

Board members and staff make ongoing improvements to processes related to Board reviews under the *Agricultural Operation Practices Act* in response to feedback from stakeholders, and as part of the NRCB's commitment to continuous improvement and efficiency. In 2024–25, the Board adopted a procedural change proposed by NRCB field services to rely on email distribution to calculate RFR deadlines (rather than the deemed mail delivery provisions in the *Interpretation Act*). This adjustment shortens timelines for all parties from 15 working days to 10 and provides greater certainty related to service.

## PERFORMANCE MEASURES AND RESULTS

| Efficiency of reviews   | 2022–23                                   | 2023–24                                   | 2024–25                                   |
|---|---|---|---|
| <p><b>Target: 100%</b></p> <p>Percentage of NRCB decisions issued within 80 working days of the conclusion of reviews under the <i>Natural Resources Conservation Board Act</i> (NRCBA)</p> | N/A<br>(No NRCBA reviews completed)       | N/A<br>(No NRCBA reviews completed)       | N/A<br>(No NRCBA reviews completed)       |
| <p>Percentage of NRCB decisions issued within 30 working days of the conclusion of hearings under the <i>Agricultural Operation Practices Act</i> (AOPA)</p>                                | 100%<br>(9 AOPA RFRs and 4 AOPA hearings) | 100%<br>(4 AOPA RFRs and 2 AOPA hearings) | 100%<br>(6 AOPA RFRs and 1 AOPA hearings) |

**Efficiency in Board decisions**  
 The Board issued 100% of decisions in 2024–25 within its targeted number of working days.



# Science and Technology

## HIGHLIGHTS

In 2024–25, SciTech staff conducted a status review and provided technical advice to NRCB field staff and the Board on:



The NRCB science and technology (SciTech) division provides scientific and technical support to the Board and operations. SciTech staff provide technical reviews and advice in a number of areas including engineering, air quality, groundwater, surface water, and soil sciences. 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.

Conducting technical reviews of environmental impact assessments for project applications under the *Natural Resources Conservation Board Act* (NRCBA) continues to be a key responsibility of SciTech. Staff review the application requirements and environmental impact assessments (EIAs) for proposed natural resource projects and provide feedback to Alberta Environment and Protected Areas (EPA). NRCB Board members assigned to review the project rely on information and support provided by SciTech members to make a decision on whether a project is in the public interest. In 2024–25, the NRCB reviewed the EIA and worked with EPA to create a package of supplemental information requests to the proponent for the Chin Reservoir East Dam Expansion project. The NRCB also provided a response to EPA on the final terms of reference for the Snake Lake Reservoir Expansion project and the proposed terms of reference for the MD Acadia and Special Areas Board Joint Irrigation Project. EPA determined that an EIA under the *Environmental and Protection and Enhancement Act* (EPEA) is not required for the Scott Pit project, so its review by the NRCB did not have to follow EPEA regulations and procedures. The SciTech division developed proposed application requirements, conceptually similar to the terms of reference in the EIA process, that outline the project-specific information that must be submitted as part of the public interest review.

The SciTech division provides scientific and technical support to NRCB field operations staff involved in *Agricultural Operation Practices Act* permitting and compliance activities. This work includes performing desktop and file reviews for compliance monitoring of water wells and leak detection systems, as well as field testing and assessments to collect site-specific information on soil, air, groundwater, or surface water parameters that can be used to advise regulatory decisions on mitigating risks of environmental impacts. SciTech staff continue to chair and participate on the Monitoring Review Team that provides technical advice to NRCB inspectors and approval officers on complex and challenging confined feeding operation files.

SciTech staff also continue to co-chair and participate on the Technical Advisory Group (TAG), whose goal is to develop technical guidelines intended to clarify the implementation of the *Agricultural Operation Practices Act*. In 2024–25, the Technical Advisory Group, which has representation from the livestock industry and Alberta Agriculture and Irrigation, renewed seven technical guidelines at their prescribed five-year review cycles. Five guidelines were updated with minor editorial revisions. Major revisions were made to two guidelines focusing on leak detection monitoring to optimize the monitoring requirements and broaden the scope to include leachate collection systems. A water well monitoring technical guideline was initiated and continues to be developed. TAG also established two technical teams to develop a technical guideline on synthetic liners for manure storages and to determine whether a guideline can be developed for roller compacted concrete or other hard surface material to serve as a liner, based on the existing state of knowledge.

## BUILDING CAPACITY THROUGH TRAINING

The NRCB SciTech division doesn't only provide advice and support to NRCB operations staff. They also provide training.

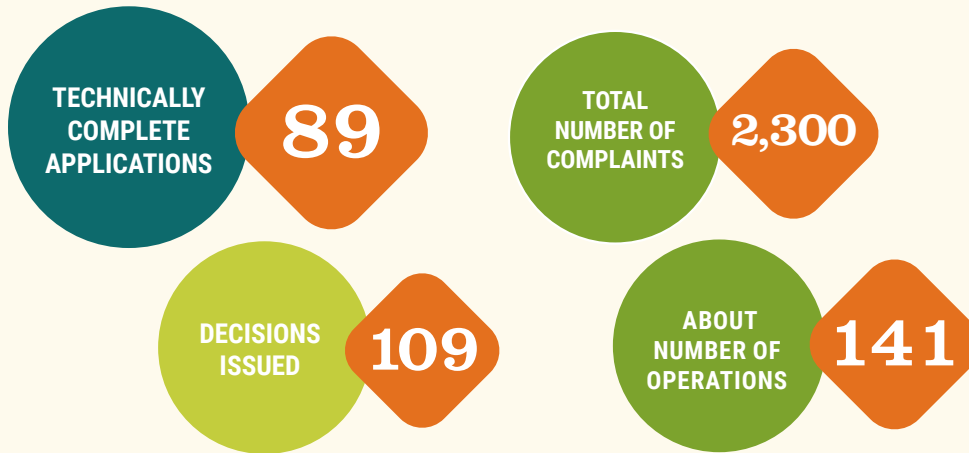
In spring 2024, SciTech staff provided two days of training to NRCB field operations staff on such topics as groundwater, surface water, and soil sampling; odour assessment; and drone operation.

The training provided refreshers to staff on these topics while building capacity at the NRCB for science-informed and evidence-based decision making.



# Field Services

## HIGHLIGHTS



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, complete any proactive compliance inspections, and respond to complaints. In 2024–25, field staff collectively travelled more than 255,000 kilometres to respond to complaints and for permitting activities. Field services staff have expertise in a number of areas including agriculture, agronomy, biology, engineering, environmental sciences, and enforcement. In complex situations or when additional expertise is required, field services relies on the NRCB’s science and technology division.

## ADDRESSING UNAUTHORIZED CONSTRUCTION

Unauthorized construction of a new manure storage facility, or to expand an existing facility for an increase in livestock numbers, is a serious violation of the permitting requirements of the *Agricultural Operation Practices Act*. In spite of significant efforts by the NRCB and industry organizations over the past five years to inform operators of confined feeding operations that unauthorized construction is illegal, the NRCB continued to see unauthorized facility construction at a number of operations in 2024–25. Prosecution of operators who construct without a permit remains a potential enforcement tool.

Unauthorized construction violations were brought to the NRCB’s attention via complaint, during site visits as part of the application process, or by operator self-reporting. The NRCB addressed unauthorized construction complaints at 24 operations. Upon follow up, NRCB inspectors determined that 6 of those complaints did not constitute unauthorized construction. Inspectors issued 6 written inspection reports, ten compliance directives, and two enforcement orders.

## SCREENING FOR ENVIRONMENTAL RISK

When approval officers or inspectors identify environmental risk at existing confined feeding operations, they typically work with operators to address the issue. For more than a decade, approval officers have used the NRCB environmental risk screening tool during application reviews for both new and existing facilities (e.g., catch basin, earthen liquid manure storage, feedlot pens) at confined feeding operations to assess the potential risk of the facilities to groundwater and surface water quality. New facilities that are approved under the *Agricultural Operation Practices Act*, and constructed according to the Act’s specifications, are considered low potential risk and the environmental risk screening tool may not always be applied. NRCB inspectors also use the tool, as required, to respond to complaints, and for annual follow-up on operations identified under the NRCB’s risk-based compliance program.

In 2024–25, approval officers completed environmental risk screenings for 76 existing facilities at 41 operations. Operators were required to take remedial action to address any risks to the satisfaction of the NRCB at facilities determined to have a high potential risk to groundwater or surface water.

## MONITORING SURFACE WATER

In 2024 the NRCB continued to collect information on surface water conditions at confined feeding operations during inspections. NRCB inspectors conducted 199 inspections at 139 operations in 2024 (multiple inspections were conducted at some operations). Inspectors documented surface water issues at 10 operations; a serious issue was identified at one of those. (A serious surface water issue involves manure contaminated water runoff flowing into a surface water body.) The serious surface water issue was determined to be preventable and was due to an operator spreading manure on snow-covered lands.

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

- constructing berms to prevent surface water runoff from leaving property
- establishing or maintaining surface water runoff controls
- incorporating manure
- maintaining required setbacks.

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

### NEW AND UPDATED OPERATIONAL POLICIES

The NRCB continues to develop new, and update existing, operational policies, guides, and fact sheets to clarify the intent of the *Agricultural Operation Practices Act*.

New and updated policies are publicly available at [www.nrcb.ca](http://www.nrcb.ca)

## APPLICATIONS

In 2024–25, the NRCB received 89 technically complete permit applications for confined feeding operations, an increase from the 69 applications received in the previous year. 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 NRCB issued 109 decisions in 2024–25.

The NRCB aims for 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 2024–25, the NRCB exceeded this goal with 87 per cent of decisions issued within that time frame. 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, 2024–25

| Permit type    | Average number of days to decision <sup>1</sup> | Number of decisions issued <sup>2</sup> |
|----------------|---|---|
| Approvals      | 40  | 66                                      |
| Registrations  | 36  | 16                                      |
| Authorizations | 37  | 30                                      |

<sup>1</sup> The NRCB counts days to decision from the date the application is technically complete.

<sup>2</sup> The number of decisions in this table includes approval officer amendment decisions under Section 23 of AOPA (3 in total for this period).

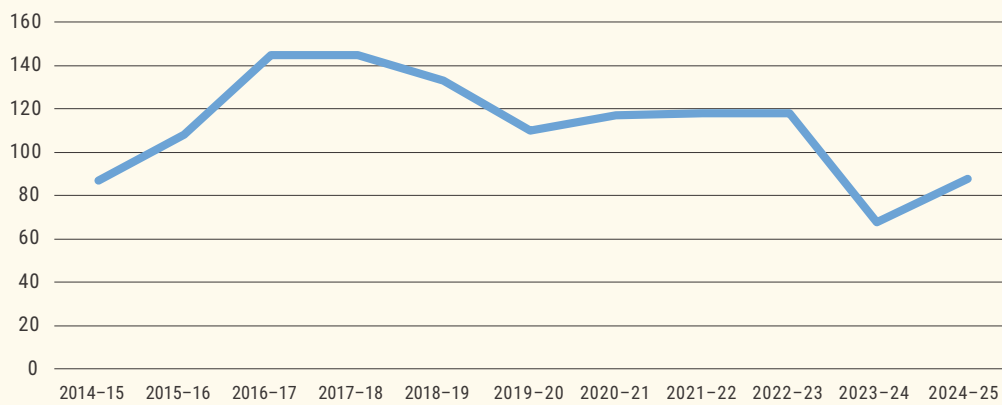
Most applications were received from operators in the central and southern regions of the province. The dairy, beef, and poultry sectors were the source of the majority of all applications.

## Technically complete applications received and decisions issued, by region, 2024–25

| Region        | Technically complete applications received | Decisions issued <sup>1</sup> |
|---------------|--|-------------------------------|
| Peace         | 2  | 1                             |
| North Central | 11   | 14                            |
| Central       | 37   | 47                            |
| South         | 39   | 47                            |
| <b>Total</b>  | <b>89</b>                                  | <b>109</b>                    |

<sup>1</sup> 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 or into the following year.

## Historical Trend of Completed Applications Received



## Technically complete applications by livestock category, 2024–25

| Livestock category | Completed applications <sup>1</sup> |
|--------------------|-------------------------------------|
| Beef               | 32                                  |
| Dairy              | 32                                  |
| Goats              | 1                                   |
| Poultry            | 27                                  |
| Sheep              | 1                                   |
| Swine              | 5                                   |
| Bison              | 0                                   |
| Other              | 0                                   |

<sup>1</sup> For multi-species operations the application is counted once for each animal type in the application.

## MODERNIZING THE APPLICATION PROCESS

In 2024–25 the NRCB launched a new interactive online application system for applications under the *Agricultural Operation Practices Act*.

The new system allows applicants to easily apply online for permits to construct or modify confined feeding operations, manure storage facilities, or manure collection areas.

The online application system is an additional way for operators to apply for a permit. Applicants can also still submit applications by email or mail, by dropping it off at an NRCB office, or by handing it to an NRCB approval officer on a site visit. As always, approval officers are available to answer any questions.

## ABOVE AND BEYOND

In September 2024 while on vacation in his native Chile, NRCB Manager of Applications **Francisco Echegaray** took some time away from visiting family and friends to connect with the Chilean ministry of agriculture.

Francisco made a presentation on governance, social license, and soil and water sustainability related to the regulation of confined feeding operations in Alberta. He presented to the deputy minister of agriculture and then again to a conference of 140 people, and was also interviewed by Chilean media on the topic.



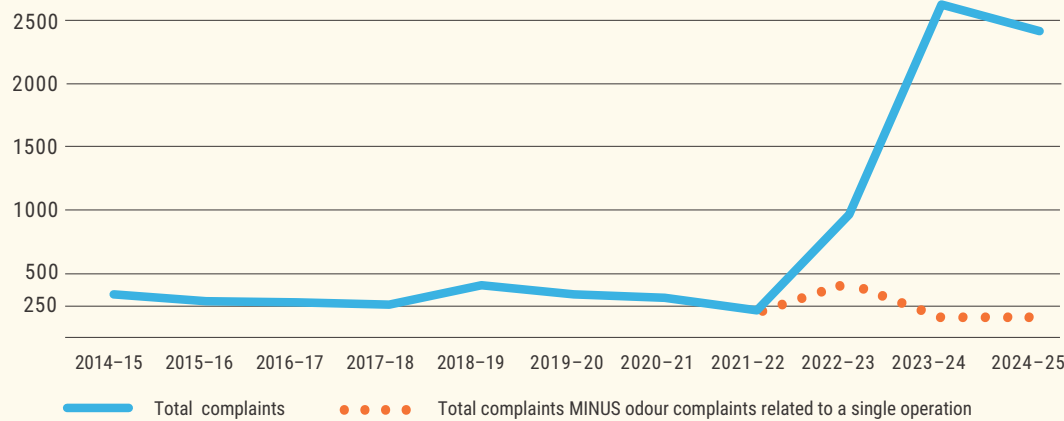
## COMPLIANCE

### COMPLAINTS

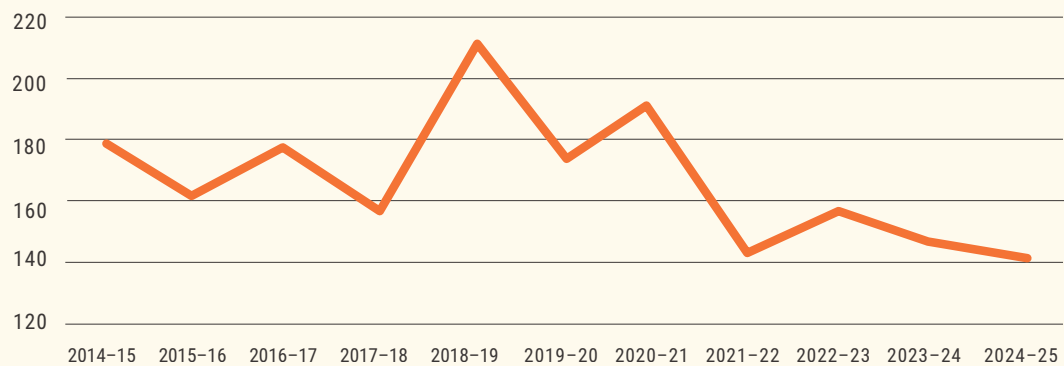
The NRCB logged 2,300 complaints about 141 operations in 2024–25, compared with 2,575 complaints about 146 operations the previous year. The NRCB received a very large number of odour complaints about a single operation in 2022–23, 2023–24, and 2024–25, driving up the total number of complaints significantly as compared to previous years. Ninety-nine per cent of complaint files were responded to within one working day.

#### Historical Trend of Complaints Received

##### Total Number of Complaints



##### Total Number of Operations Involved in Complaints



#### Number of complaints by region, 2024–25

| Peace | North Central | Central | Southern           |
|-------|---------------|---------|--------------------|
| 4     | 26            | 78      | 2,192 <sup>1</sup> |

<sup>1</sup>The NRCB received a very large number of odour complaints about a single operation in the southern region in 2024-25, driving up the total number of complaints significantly. The total number of complaints in the southern region, minus that operation, totalled 107.

### Number of complaints by type of confined feeding operation, 2024–25

| Beef               | Cow/calf <sup>2</sup> | Dairy | Poultry | Swine | Sheep | Goats | Horses | Bison | Multi-species <sup>3</sup> | Other <sup>4</sup> | Non-livestock farm | Acreage | Auction Market |
|--------------------|-----------------------|-------|---------|-------|-------|-------|--------|-------|----------------------------|--------------------|--------------------|---------|----------------|
| 2,176 <sup>1</sup> | 21                    | 40    | 8       | 21    | 1     | 0     | 2      | 0     | 17                         | 6                  | 2                  | 0       | 1              |

<sup>1</sup> The NRCB received a very large number of odour complaints about a single beef operation in 2024-25, driving up the total number of complaints significantly. The total number of complaints against beef operations, minus that operation, totalled 91.

<sup>2</sup> 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.

<sup>3</sup> “Multi-species” means a confined feeding operation with more than one type or category of livestock.

<sup>4</sup> “Other” includes game farms, stables, auction markets, and other facilities that do not fall under the *Agricultural Operation Practices Act*.

### Types of Complaints, 2024–25

| Category   |                    |
|--|--------------------|
| Odour  | 2,124 <sup>1</sup> |
| Surface water quality                                  | 25                 |
| Unauthorized construction                              | 24                 |
| Short-term manure storage                              | 14                 |
| Non-incorporation of manure                            | 13                 |
| Non-compliance   | 13                 |
| Other <sup>2</sup>                                     | 13                 |
| Request permission <sup>3</sup>                        | 12                 |
| Non-compliance with permit conditions                  | 9                  |
| Groundwater quality                                    | 8                  |
| Spreading setbacks                                     | 7                  |
| Spreading on FSCL <sup>4</sup> without permission      | 4                  |
| Failure to follow regulations for an SFBS <sup>5</sup> | 4                  |
| Nuisance   | 3                  |
| Spreading on FSCL with permission <sup>6</sup>         | 0                  |

<sup>1</sup> The NRCB received a very large number of odour complaints about a single operation in 2024–25, driving up the total number of odour complaints significantly. The total number of odour complaints, minus that operation, totalled 39.

<sup>2</sup> “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).

<sup>3</sup> “Request permission” means operators contacting the NRCB to inquire whether prior permission is needed before spreading under normal conditions.

<sup>4</sup> FSCL refers to frozen or snow-covered land.

<sup>5</sup> SFBS refers to seasonal feeding and bedding sites.

<sup>6</sup> “Spreading on FSCL with permission” refers to complaints received when permission has been granted.

The NRCB also received 11 requests from operators to spread manure on frozen or snow-covered land, 11 requests for grandfathering determinations, and 13 information only requests. The latter 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.

## Other requests 2024–25

|  |    |
|--|----|
| Information only                                 | 13 |
| Grandfathering determinations                    | 11 |
| Permission to spread on FSCL <sup>1</sup>        | 11 |
| Permission to spread on FSCL for erosion control | 3  |

<sup>1</sup> FSCL refers to frozen or snow-covered land.

The *Agricultural Operation Practices Act* prohibits applying liquid or solid manure on frozen or snow-covered land without prior permission from the NRCB. In 2024–25, the NRCB received 14 requests for permission to spread from operators. Field staff worked with the operators who received permission 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

### Enforcement Actions Taken, 2024–25

|                       |    |
|-----------------------|----|
| Enforcement orders    | 3  |
| Emergency orders      | 0  |
| Compliance directives | 14 |
| AOPA warnings         | 4  |

The 2024–25 enforcement orders were issued to three operations—one for unauthorized construction of a manure storage facility, one for constructing a new confined feeding operation without a permit, and one for failure to meet setbacks for manure application.

The NRCB issued 14 compliance directives, ten of which were for unauthorized construction. Compliance directives are issued when the operator is cooperative, and this is the first enforcement action against the operation.

Of the four AOPA warnings, one was issued for spreading on frozen and snow-covered land without permission and two for failure to maintain manure application limits and setbacks. AOPA warnings are used to inform and track operators with repeat contraventions of the Act.

## GRANDFATHERING DETERMINATIONS

In addition, to the above compliance and enforcement activities, NRCB inspectors issued six grandfathering decisions in 2024–25. Each grandfathering decision involves an investigation to determine the livestock type and/or capacity of the operation that existed when Part 2 of the *Agricultural Operation Practices Act* came into effect in 2002.

## NEW COMPLIANCE PROGRAMS

In 2024–25, the NRCB continued three compliance programs launched the previous fiscal year.

The **Grandfathering Education Program** aims to communicate to CFO operators the importance of self-identifying operations that existed, or were municipally permitted, prior to 2002 when the *Agricultural Operation Practices Act* came into effect. The goal of this education program is to encourage such operators to request formal grandfathering determinations from the NRCB. This would allow the operators to obtain the documentation they would require should they ever wish to sell, refinance, or expand, thus protecting the future of their operations. With the passage of time relevant records are becoming more difficult to find, making this process more cumbersome and time consuming. In 2024–25, the NRCB received 11 requests for formal grandfathering determinations.

The **Liner Inspection Program** assesses the continued maintenance of liners at operations with permits issued by the NRCB between 2002 and 2007. The goal is to ensure that these liners are being properly maintained in accordance with *Agricultural Operation Practices Act* permit conditions and that they do not present a risk to the environment. Since commencement of the program the NRCB has inspected 18 synthetic liners and 30 above ground tanks. This program will continue into 2025–26.

The **Livestock Population Verification Program** verifies that the livestock populations of feedlots permitted by the NRCB are within their permitted numbers. The program was initiated in response to evidence provided by complainants that some operators may have been exceeding the livestock numbers in their permits. Since commencement of the program the NRCB has conducted livestock verifications at 83 feedlots. This program will continue into 2025–26.



*Photos of synthetic liners and an above-ground tank inspected as part of the NRCB Liner Inspection Program*

## PERFORMANCE

### Core Business TWO

Regulation under the *Agricultural Operation Practices Act*.

#### STRATEGIC PRIORITY 3

Continue to identify opportunities to improve efficiencies and clarity in the delivery of the *Agricultural Operation Practices Act*, through assessment of the permit application, compliance, and review processes, and with ongoing engagement with industry, municipalities, and other stakeholders.

#### STRATEGY

Engage the Policy Advisory Group in relevant policy discussions and the Technical Advisory Group in the development of guidelines that clarify *Agricultural Operation Practices Act* requirements.

#### RESULTS ACHIEVED

- Together with a representative from Alberta Agriculture and Irrigation, the NRCB continued to co-chair the Policy Advisory Group (PAG), which met twice in 2024 for ongoing discussion around issues important to the confined feeding industry. Two subcommittees were created as a result of discussions at PAG: one to discuss road infrastructure and another to address the recommendations from the Rural Municipalities of Alberta on the province's quasi-judicial agencies.
- The NRCB and Alberta Agriculture and Irrigation also co-chair the Technical Advisory Group (TAG) which includes representation from the confined feeding industry. In 2024–25, TAG met four times to advance work on the development and renewal of technical guidelines that set clear and consistent information requirements for applications under the *Agricultural Operation Practices Act*. TAG renewed seven technical guidelines at their prescribed 5-year review cycles and initiated a water well monitoring technical guideline. TAG also established two technical teams to develop a technical guideline on synthetic liners for manure storages and to determine whether a guideline can be developed for roller compacted concrete (RCC) or other hard surface material to serve as a liner, based on the existing state of knowledge.

#### STRATEGY

Participate in producer meetings, Rural Municipalities of Alberta conferences, and other relevant events to better understand opportunities, challenges, and concerns related to the regulation of CFOs, and to promote consistent understanding of *Agricultural Operation Practices Act* requirements.

#### RESULTS ACHIEVED

NRCB staff stayed informed on issues of relevance to stakeholders by attending producer meetings and maintaining their networks of connections with stakeholders in other ways. The NRCB CEO also attended the Rural Municipalities of Alberta fall 2024 and spring 2025 conferences, the agricultural all Boards and Commissions annual meeting, and the Alberta Beef Industry Conference, and made presentations to municipal councillors and industry association boards. The NRCB also worked with the Egg Farmers of Alberta to respond to pressures on the industry as a result of highly pathogenic avian influenza outbreaks in British Columbia by temporarily allowing producers to increase their bird numbers.

## STRATEGY

Continue to enhance efficiencies and business processes to support *Agricultural Operation Practices Act* delivery, including the development of new web-based systems for both applications and complaints, increasing accessibility, and streamlining the role of referral agencies in decision processes.

## RESULTS ACHIEVED

In fall 2025, the NRCB launched a new online application system, providing an additional and more accessible method for producers to submit applications for permits under the *Agricultural Operation Practices Act*. The NRCB's online complaint system is being well used and also offers an additional avenue to file complaints. In addition, the NRCB worked with Alberta Transportation in 2024–25 to streamline the process to refer applications.

## STRATEGY

Maintain an open dialogue with municipalities about permitting requirements in the *Agricultural Operation Practices Act*, including explanation of how the NRCB assesses municipal land use planning provisions when making permitting decisions and of the NRCB's compliance and enforcement processes.

## RESULTS ACHIEVED

The NRCB made presentations to several municipal councils in 2024–25, and also met with the municipal staff of various individual municipalities to discuss the requirements of the *Agricultural Operation Practices Act*, municipal land use planning, and compliance and enforcement issues, as well as to discuss aspects of specific permit applications and compliance issues.

## STRATEGY

Build dialogue with Indigenous communities as appropriate, related to specific confined feeding operation applications and compliance actions and the NRCB's role as it relates to the *Agricultural Operation Practices Act*.

## RESULTS ACHIEVED

The NRCB continued to communicate with Indigenous communities regarding neighbouring confined feeding operation applications when applicable, and has continued work on engagement with Indigenous communities under the *Agricultural Operation Practices Act*. In 2024–25, this included communication with representatives from one of the southern First Nations regarding notification of application.

## STRATEGY

Reinforce efforts to educate confined feeding operators and other stakeholders about compliance requirements, especially for unauthorized construction, application of manure on frozen or snow-covered land, and record keeping for manure application.

## RESULTS ACHIEVED

NRCB staff met with representatives from industry associations on a number of occasions in 2024–25 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 topics including the NRCB livestock population verification program, grandfathering determinations, subsoil investigation guidelines, unauthorized construction, and considerations for using roller compacted concrete in feedlots. In addition, the NRCB continued to provide all applicants with information on unauthorized construction and go through all permit conditions (including record keeping requirements) with applicants when permits are issued. The NRCB continued to respond to complaints and educate both complainants and confined feeding operators on the regulatory requirements under the *Agricultural Operation Practices Act*.

## STRATEGY

Develop new and continue with ongoing proactive compliance programs:

- Communicate to confined feeding operators the importance of self-identifying operations that existed, or were municipally permitted, prior to 2002.
- Assess the maintenance of liners in accordance with *Agricultural Operation Practices Act* permit requirements at operations with early NRCB-issued permits.
- Implement and refine an initiative to verify livestock population numbers.

## RESULTS ACHIEVED

- The NRCB continued its grandfathering education program to encourage confined feeding operators whose operations predate the *Agricultural Operation Practices Act* to request formal grandfathering determinations. Activity in 2024–25 included sharing an article with industry associations about the benefits of requesting a formal grandfathering determination and discussing the program at meetings of industry groups. The NRCB received 11 grandfathering requests in 2024–25.
- The NRCB continued to assess the maintenance of liners at operations with NRCB permits issued between 2002 and 2007 to ensure the liners have been maintained and no visible risks to environment exist, and ensure operations are in compliance. The NRCB inspected 18 synthetic liners and 30 above-ground tanks in 2024–25 and identified issues at five liners and four tanks.
- In 2024–25, the NRCB completed 50 feedlot population verifications to confirm that the livestock populations of feedlots permitted by the NRCB were within their allotted numbers and determined that six were overpopulated.

In all three programs, the NRCB worked closely with operators to bring them back into compliance if issues were identified.

## STRATEGY

Initiate digital methods for reporting on annual permit condition requirements to realize internal efficiencies, reduce reporting burden, and improve the management of annual reporting data.

## RESULTS ACHIEVED

The NRCB published digital reporting templates for leak detection monitoring and digestate management to improve clarity and efficiency in the regulatory reporting process of these program areas. Internal databases were modified to improve monitoring data management and more readily transfer information from the monitoring reports into NRCB databases.

## STRATEGY

Pursue further collaboration with government departments and educational institutions on applied research to better understand new technologies and techniques to assess and address environmental risks and impacts relevant to confined feeding operations.

## RESULTS ACHIEVED

In 2024–25, the NRCB completed a research project with the Alberta Cattle Feeders' Association, Alberta Agriculture and Irrigation, the University of Calgary, and the University of Saskatchewan to inform whether roller compacted concrete can meet the groundwater protection requirements of the *Agricultural Operation Practices Act*. The NRCB has also collaborated on applied science initiatives related to dust and odour monitoring, air quality assessments, and leak verification methods for manure storages, including source tracking of nutrients and fecal indicator bacteria, that are intended to inform evidence-based compliance decisions.

## STRATEGY

Invest in new technologies and proven analytical methods to monitor the impacts of confined feeding operations and to support evidence-based decision making.

## RESULTS ACHIEVED

The NRCB continued to apply new technologies to better assess the impact of confined feeding operations on air quality and odour, groundwater and surface waters, and inform evidence-based compliance decisions. The NRCB published two reports on its website of an odour assessment conducted for a large feedlot impacting a community. Isotope analysis was applied to five sites to assist with nutrient source tracking in impacted groundwaters to verify sources and target management actions. Drone analysis, including a 3-D survey drone, is being integrated into NRCB operations to better visualize and calculate the dimensions of confined feeding operation infrastructure such as the holding capacity of manure storages and catch basins.

## PERFORMANCE MEASURES AND RESULTS

| Efficiency of permitting decisions   | 2022-23          | 2023-24 | 2024-25 |
|--|------------------|---------|---------|
| <b>Target: 85%</b>   |                  |         |         |
| Percentage of decisions issued within 65 working days from the date the application is determined to be complete | 76% <sup>1</sup> | 91%     | 87%     |
| Efficiency of complaint response   | 2022-23          | 2023-24 | 2024-25 |
| <b>Target: 95%</b>   |                  |         |         |
| Percentage of complaints responded to within one business day <sup>2</sup>                                       | 99%              | 99%     | 99%     |

<sup>1</sup> In 2022-23, for the first time, the NRCB did not meet its goal of issuing 85 per cent of applications within 65 working days. This was attributed to the complexity of many files, challenges faced by applicants relating to the pandemic which delayed the processing of applications, and staff turnover at the NRCB. The average processing time for applications however, remained within the 65 working day performance target.

<sup>2</sup> In 2024-25, the NRCB changed this performance measure from "Percentage of complaint files resolved, or requiring no further action, within 60 days" to "Percentage of complaints responded to within one business day." This change reflects the complexity of some complaint files

# Organizational Capacity

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

The NRCB also remains committed to achieving excellence in its fiscal accountability and once again achieved a clean financial audit opinion from the Office of the Auditor General in 2024–25.

## PERFORMANCE

### STRATEGIC PRIORITY 4

Provide ongoing opportunities for increased cultural awareness and understanding of Indigenous peoples as part of the journey toward reconciliation.

#### STRATEGY

Continue to provide in-house training and support external training opportunities in areas of required professional development, including leadership and technical capacity, as well as education and training on Indigenous issues as outlined in call to action 57 of the Truth and Reconciliation Commission of Canada report<sup>1</sup> and endorsed by the Government of Alberta for all Alberta public servants.

#### RESULTS ACHIEVED

NRCB staff and Board members participated in training sessions throughout the year on topics related to the state of the agriculture sector, whistleblower legislation, MS365, and mental health and wellness issues. NRCB field services staff were provided training related to groundwater, surface water, soils, odour, and drone operation. NRCB staff members were also provided with other professional development opportunities to meet continuing education requirements of professional organizations.

In 2024–25, the NRCB continued to look at opportunities to create an ongoing, customized Indigenous education and training program for NRCB staff. The NRCB also commemorated the 2024 National Day for Truth and Reconciliation by sharing a variety of resources on Indigenous culture, the impacts of residential schools, and ongoing reconciliation efforts, as well as by encouraging staff to participate in a series of lunch and learn opportunities offered by the National Centre for Truth and Reconciliation.

### ADDITIONAL PRIORITIES

#### STRATEGY

Create a more resilient organization through leadership development and succession planning.

#### RESULTS ACHIEVED

To support succession planning, the NRCB created and recruited senior positions in inspections and approvals that provide oversight of decisions, work with the manager on corporate initiatives, and receive regular mentoring from the CEO. In 2024–25, the NRCB filled the manager, applications position from the senior approval officer role. In addition, the NRCB has offered leadership skills training to interested staff. The NRCB Board and staff also assisted with the onboarding of newly appointed Board members.

<sup>1</sup> Call to action 57 of *The Final Report of the Truth and Reconciliation Commission of Canada* reads: "We call upon federal, provincial, territorial, and municipal governments to provide education to public servants on the history of Aboriginal peoples, including the history and legacy of residential schools, the *United Nations Declaration on the Rights of Indigenous Peoples*, Treaties and Aboriginal rights, Indigenous law, and Aboriginal–Crown relations. This will require skills-based training in intercultural competency, conflict resolution, human rights, and anti-racism."

## STRATEGY

Continue to enhance the NRCB occupational health and safety policy and program to maintain a safe, healthy, and productive workplace, including implementing a working alone policy and the use of a monitoring app to ensure staff safety.

## RESULTS ACHIEVED

The NRCB continues to work on developing, refining, and implementing a health and safety program. The NRCB evaluated the Working Alone Procedures and the ongoing use of the working alone app in 2024–25.

## STRATEGY

Finalize and implement the appropriate systems and procedures to execute the NRCB records management strategy.

## RESULTS ACHIEVED

The NRCB completed work with a consultant to consolidate all records and retention schedules into an NRCB records retention and disposition guide for staff's ease of reference, and finalized and began implementation of the NRCB Record Management Policy and Procedures and the NRCB Data and Information Security Classification Policy. Staff received training on these policies and procedures. The NRCB also completed the digitization of all of its field records.

## STRATEGY

Maintain and continuously improve essential infrastructure including:

- a. Improving the functionality of the confined feeding operation database
- b. Updating computers and other electronic devices issued to staff in accordance with the NRCB's commitment to information technology evergreening, and
- c. Streamlining the use of telecommunication methods/devices for NRCB employees.

## RESULTS ACHIEVED

- a. Two major upgrades were implemented in 2024–2025. The CFO database framework was upgraded from .NET 6 to .NET 9 to address security vulnerabilities. A dedicated monitoring program function was added and consolidated under a new tab to allow the science and technology staff to more efficiently manage leak, water well, and soil monitoring programs.
- b. The NRCB continued to replace old technology according to its evergreening schedule to ensure provision of adequate and up-to-date tools for staff to perform their duties. Work has begun to replace or upgrade all computers and servers on Windows 10 to Windows 11 to prepare for the end of support for Windows 10 in October 2025.
- c. In 2024–25, the NRCB completed the decommissioning of its landlines and the switch to a cellphone only model for the organization.

## OTHER INITIATIVES

In addition, the following organizational initiatives were undertaken or completed in 2024–25:

- **Transition to new IT provider**—The NRCB conducted a request for proposals for its information technology management services. The process was concluded in January 2025 after reviewing proponents' proposals and interviewing selected proponents.
- **Updated codes of conduct**—The NRCB completed updates of its codes of conduct, based on policy changes implemented by the Office of the Ethics Commissioner. The updates were approved by the Ethics Commissioner and will take effect in early 2025–26.

- **Accounting software transition**—The NRCB researched different options to replace the current server-based accounting system with a modern cloud-based system. The planning phase for this transition was completed in 2024–25. The project will continue and finish in 2025–26.
- **Plan design changes to benefit program**—The NRCB worked with Manulife and the Alberta Energy Regulator to implement changes to the benefit program in the 2025 benefit year.

## STAFF CHANGES

Due to retirements and departures, the following new staff member joined the NRCB in 2024–25:

- **Kailee Davis**, Approval Officer, Lethbridge office

The following new Board member was appointed in 2024–25 to fill a vacancy created by the appointment of Board member Sandi Roberts to the position of chair:

- **Laura Dunham**, Board Member

## 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 are posted on the NRCB website. The NRCB also provides the procedures to each new employee upon commencement.

No disclosures were made to the NRCB in 2024–25.

# Financial Statements

Year Ended March 31, 2025

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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 the 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 auditing standards and has expressed his opinion in the accompanying Independent Auditor's Report.

The 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 Sean Royer]

**Sean Royer**  
Chief Executive Officer

June 4, 2025

## 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 (the Board), which comprise the statement of financial position as at March 31, 2025, 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 Board as at March 31, 2025, 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 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 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 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 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 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 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 4, 2025  
Edmonton, Alberta

**NATURAL RESOURCES CONSERVATION BOARD  
STATEMENT OF OPERATIONS  
YEAR ENDED MARCH 31, 2025**

|   | 2025                |                     | 2024                |
|---|---------------------|---------------------|---------------------|
|   | Budget<br>(Note 11) | Actual              | Actual              |
| <b>Revenues (Note 2(a))</b>   |                     |                     |                     |
| Government transfers  |                     |                     |                     |
| Transfer from the Department of Environment and<br>Protected Areas        | \$ 6,076,000        | \$ 6,076,000        | \$ 6,009,000        |
| Investment income   | 90,000              | 104,608             | 110,528             |
| Other revenue   | 1,000               | 3,412               | 1,689               |
|   | <u>6,167,000</u>    | <u>6,184,020</u>    | <u>6,121,217</u>    |
| <b>Expenses – directly incurred (Note 2(a) and<br/>Schedules 1 and 4)</b> |                     |                     |                     |
| Board reviews and hearings  | 1,194,000           | 1,084,168           | 1,044,952           |
| Regulating confined feeding operations                                    | 4,909,000           | 4,824,262           | 4,817,164           |
|   | <u>6,103,000</u>    | <u>5,908,430</u>    | <u>5,862,116</u>    |
| <b>Annual surplus</b>   | 64,000              | 275,590             | 259,101             |
| <b>Accumulated surplus at beginning of year</b>                           | 2,240,969           | 2,240,969           | 1,981,868           |
| <b>Accumulated surplus at end of year</b>                                 | <u>\$ 2,304,969</u> | <u>\$ 2,516,559</u> | <u>\$ 2,240,969</u> |

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

**NATURAL RESOURCES CONSERVATION BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2025**

|   | <u>2025</u>         | <u>2024</u>         |
|---|---------------------|---------------------|
| <b>Financial assets</b>                                 |                     |                     |
| Cash and cash equivalents (Note 4)                      | \$ 2,657,025        | \$ 2,389,711        |
| Accounts receivable                                     | 9,789               | 13,004              |
|   | <u>2,666,814</u>    | <u>2,402,715</u>    |
| <b>Liabilities</b>                                      |                     |                     |
| Accounts payable and other accrued liabilities (Note 6) | 348,126             | 358,063             |
| <b>Net financial assets</b>                             | <u>2,318,688</u>    | <u>2,044,652</u>    |
| <b>Non-financial assets</b>                             |                     |                     |
| Tangible capital assets (Note 7)                        | 172,871             | 171,317             |
| Prepaid expenses  | 25,000              | 25,000              |
|   | <u>197,871</u>      | <u>196,317</u>      |
| <b>Net assets</b>                                       |                     |                     |
| Accumulated surplus (Note 9)                            | <u>\$ 2,516,559</u> | <u>\$ 2,240,969</u> |

Contractual obligations (Note 10)

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

Approved:

Approved:

[Original signed by Sandi Roberts]

[Original signed by Sean Royer]

Sandi Roberts  
Chair

Sean Royer  
Chief Executive Officer

Edmonton, Alberta  
June 4, 2025

**NATURAL RESOURCES CONSERVATION BOARD  
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
YEAR ENDED MARCH 31, 2025**

|  | 2025                |                     | 2024                |
|--|---------------------|---------------------|---------------------|
|  | Budget<br>(Note 11) | Actual              | Actual              |
| <b>Annual surplus</b>                            | \$ 64,000           | \$ 275,590          | \$ 259,101          |
| Acquisition of tangible capital assets (Note 7)  | (17,000)            | (33,725)            | (128,800)           |
| Amortization of tangible capital assets (Note 7) | 30,000              | 32,171              | 20,200              |
| Increase in prepaid expenses                     | -                   | -                   | (12,000)            |
| <b>Increase in net financial assets</b>          | 77,000              | 274,036             | 138,501             |
| <b>Net financial assets at beginning of year</b> | 2,044,652           | 2,044,652           | 1,906,151           |
| <b>Net financial assets at end of year</b>       | <u>\$ 2,121,652</u> | <u>\$ 2,318,688</u> | <u>\$ 2,044,652</u> |

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

**NATURAL RESOURCES CONSERVATION BOARD  
STATEMENT OF CASH FLOWS  
YEAR ENDED MARCH 31, 2025**

|  | <u>2025</u>         | <u>2024</u>         |
|--|---------------------|---------------------|
| <b>Operating transactions</b>                              |                     |                     |
| Annual surplus   | \$ 275,590          | \$ 259,101          |
| Non-cash item included in annual surplus:                  |                     |                     |
| Amortization of tangible capital assets (Note 7)           | 32,171              | 20,200              |
|  | <u>307,761</u>      | <u>279,301</u>      |
| Decrease/(Increase) in accounts receivable                 | 3,215               | (1,783)             |
| Increase in prepaid expenses                               | -                   | (12,000)            |
| Decrease in accounts payable and other accrued liabilities | <u>(9,937)</u>      | <u>(19,922)</u>     |
| Cash provided by operating transactions                    | <u>301,039</u>      | <u>245,596</u>      |
| <b>Capital transactions</b>                                |                     |                     |
| Acquisition of tangible capital assets (Note 7)            | <u>(33,725)</u>     | <u>(128,800)</u>    |
| Cash applied to capital transactions                       | <u>(33,725)</u>     | <u>(128,800)</u>    |
| <b>Increase in cash and cash equivalents</b>               | 267,314             | 116,796             |
| <b>Cash and cash equivalents at beginning of year</b>      | <u>2,389,711</u>    | <u>2,272,915</u>    |
| <b>Cash and cash equivalents at end of year</b>            | <u>\$ 2,657,025</u> | <u>\$ 2,389,711</u> |

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

**NATURAL RESOURCES CONSERVATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2025**

**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). The 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.

Revenues from transactions with performance obligations are recognized when the NRCB provides the promised goods and/or services to a payor.

Cash received for goods and/or services not yet provided before year end is recognized as unearned revenue and recorded in accounts payable and other accrued liabilities.

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

Government transfers

Transfers from the Government of Alberta, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the NRCB meets the eligibility criteria.

Government transfers and associated externally restricted investment income are recognized as deferred contributions when the stipulations together with the 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, the 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.

**NATURAL RESOURCES CONSERVATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES  
(Cont'd)**

**(a) Basis of Financial Reporting (Cont'd)**

**Expenses (Cont'd)**

Incurring by others

Services contributed by other related entities in support of the 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:

| <u>Financial Statement Component</u>           | <u>Measurement</u>                     |
|--|--|
| Cash and cash equivalents                      | Cost                                   |
| Accounts receivable                            | Lower of cost or net recoverable value |
| Accounts payable and other 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.

**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 the NRCB's financial claims on external organizations and individuals as well as cash at 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, with terms to maturity of primarily less than three months from the date of acquisition.

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 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.

**NATURAL RESOURCES CONSERVATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES  
(Cont'd)**

**(a) Basis of Financial Reporting (Cont'd)**

**Liabilities (Cont'd)**

Asset Retirement Obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation. Management has concluded that the NRCB does not have any asset retirement obligation liabilities.

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. A liability for remediation of a contaminated site may arise from an operation that is either in productive use or no longer in productive use and may also arise from an unexpected event resulting in contamination. Management 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 to 6 years     |
| Computer software | Straight line – 2 to 7 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.

**NATURAL RESOURCES CONSERVATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES  
(Cont'd)**

**(a) Basis of Financial Reporting (Cont'd)**

**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.

**NOTE 3 FUTURE CHANGES IN ACCOUNTING STANDARDS**

On April 1, 2026, the NRCB will adopt the following new conceptual framework and accounting standard approved by the Public Sector Accounting Board:

- **The Conceptual Framework for Financial Reporting in the Public Sector**  
The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.
- **PS 1202 Financial Statement Presentation**  
Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

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

**NOTE 4 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include demand deposits in the Consolidated Liquidity Solution (CLS). The CLS is the Province's cash pooling structure which enhances the effectiveness and efficiency from the Province's cash management perspective. A CLS participant is paid interest on a monthly basis on their cash balance at an interest rate based on 12 week rolling average of the Province's 3 month cost of borrowing.

**NOTE 5 FINANCIAL INSTRUMENTS**

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

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

**NATURAL RESOURCES CONSERVATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2025**

**NOTE 5 FINANCIAL INSTRUMENTS (Cont'd)**

**(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, 2025, there were no uncollectible receivable balances.

**NOTE 6 ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES**

|                       | <u>2025</u>       | <u>2024</u>       |
|-----------------------|-------------------|-------------------|
| Employee benefits     | \$ 281,245        | \$ 252,329        |
| Supplies and services | 66,881            | 105,734           |
|                       | <u>\$ 348,126</u> | <u>\$ 358,063</u> |

**NOTE 7 TANGIBLE CAPITAL ASSETS**

|  | <u>Computer<br/>Hardware</u> | <u>Computer<br/>Software</u> | <u>Office<br/>Equipment</u> | <u>Office<br/>Furniture</u> | <u>2025<br/>Total</u> | <u>2024<br/>Total</u> |
|--|------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------|-----------------------|
| <b>Historical Cost</b>                           |                              |                              |                             |                             |                       |                       |
| Beginning of year                                | \$ 24,839                    | \$ 87,950                    | \$ 160,566                  | \$ 126,826                  | \$ 400,181            | \$ 379,787            |
| Additions  | -                            | 33,725                       | -                           | -                           | 33,725                | 128,800               |
| Disposals including<br>write-downs               | -                            | -                            | -                           | (850)                       | (850)                 | (108,406)             |
|  | <u>24,839</u>                | <u>121,675</u>               | <u>160,566</u>              | <u>125,976</u>              | <u>433,056</u>        | <u>400,181</u>        |
| <b>Accumulated Amortization</b>                  |                              |                              |                             |                             |                       |                       |
| Beginning of year                                | 9,034                        | 8,525                        | 85,501                      | 125,804                     | 228,864               | 317,070               |
| Amortization expense                             | 4,036                        | 12,912                       | 15,013                      | 210                         | 32,171                | 20,200                |
| Effect of disposals<br>including write-<br>downs | -                            | -                            | -                           | (850)                       | (850)                 | (108,406)             |
|  | <u>13,070</u>                | <u>21,437</u>                | <u>100,514</u>              | <u>125,164</u>              | <u>260,185</u>        | <u>228,864</u>        |
| <b>Net Book Value at<br/>March 31, 2025</b>      | <u>\$ 11,769</u>             | <u>\$ 100,238</u>            | <u>\$ 60,052</u>            | <u>\$ 812</u>               | <u>\$ 172,871</u>     |                       |
| <b>Net Book Value at<br/>March 31, 2024</b>      | <u>\$ 15,805</u>             | <u>\$ 79,425</u>             | <u>\$ 75,065</u>            | <u>\$ 1,022</u>             |                       | <u>\$ 171,317</u>     |

**NATURAL RESOURCES CONSERVATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2025**

**NOTE 8 BENEFIT PLANS**

The NRCB participates in the following 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 \$29,124 for the year ended March 31, 2025 (2024 - \$24,626). 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, 2024, the MEPP reported a surplus of \$1,865,997,000 (2023 - surplus \$1,316,313,000), and the SRP reported a deficiency of \$25,325,000 (2023 - deficiency \$21,343,000).

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 \$255,221 for the year ended March 31, 2025 (2024 - \$274,050). Pension expense comprises the cost of employer contributions during the year.

**NOTE 9 ACCUMULATED SURPLUS**

Accumulated surplus is comprised of the following:

|                                  | <b>Investments<br/>in Tangible<br/>Capital<br/>Assets</b> | <b>Unrestricted<br/>Surplus</b> | <b>2025<br/>Total</b> | <b>2024<br/>Total</b> |
|----------------------------------|---|---------------------------------|-----------------------|-----------------------|
| Balance at beginning of year     | \$ 171,317  | \$ 2,069,652                    | \$ 2,240,969          | \$ 1,981,868          |
| Annual surplus                   | -   | 275,590                         | 275,590               | 259,101               |
| Net investment in capital assets | 1,554   | (1,554)                         | -                     | -                     |
| Balance at end of year           | <u>\$ 172,871</u>   | <u>\$ 2,343,688</u>             | <u>\$ 2,516,559</u>   | <u>\$ 2,240,969</u>   |

**NOTE 10 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, 2025, the NRCB had contractual obligations under operating leases and contracts totalling \$248,983 (2024 - \$218,042).

**NATURAL RESOURCES CONSERVATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2025**

**NOTE 10 CONTRACTUAL OBLIGATIONS (Cont'd)**

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

|         |                   |
|---------|-------------------|
| 2025-26 | \$ 171,565        |
| 2026-27 | 68,718            |
| 2027-28 | 8,220             |
| 2028-29 | 480               |
|         | <u>\$ 248,983</u> |

**NOTE 11 BUDGET**

The budget was included in the 2024-25 Government Estimates under the Ministry of Environment and Protected Areas. The Board approved the budget on May 14, 2024.

**NOTE 12 COMPARATIVE FIGURES**

Certain 2024 figures have been reclassified, where necessary, to conform to the 2025 presentation.

**NOTE 13 APPROVAL OF FINANCIAL STATEMENTS**

The Board approved the financial statements of the NRCB.

## Schedule 1

**NATURAL RESOURCES CONSERVATION BOARD  
EXPENSES – DIRECTLY INCURRED DETAILED BY OBJECT  
MARCH 31, 2025**

|  | 2025                |              | 2024         |
|--|---------------------|--------------|--------------|
|  | Budget<br>(Note 11) | Actual       | Actual       |
| Salaries, wages and employee benefits            | \$ 5,228,657        | \$ 5,038,005 | \$ 5,001,384 |
| Supplies and services                            | 844,343             | 838,254      | 840,532      |
| Amortization of tangible capital assets (Note 7) | 30,000              | 32,171       | 20,200       |
| Total expenses                                   | \$ 6,103,000        | \$ 5,908,430 | \$ 5,862,116 |

## Schedule 2

**NATURAL RESOURCES CONSERVATION BOARD  
SALARY AND BENEFITS DISCLOSURE  
MARCH 31, 2025**

|                                  | 2025                       |                                    |  | 2024       |            |
|----------------------------------|----------------------------|------------------------------------|--|------------|------------|
|                                  | Base Salary <sup>(1)</sup> | Other Cash Benefits <sup>(2)</sup> | Other Non-cash Benefits <sup>(3)</sup> | Total      | Total      |
| Chair <sup>(4)(5)(6)</sup>       | \$ 202,622                 | \$ 41,211                          | \$ 15,444                              | \$ 259,277 | \$ 248,473 |
| Board Member A <sup>(7)</sup>    | -                          | -                                  | -                                      | -          | 11,918     |
| Board Member B <sup>(8)(9)</sup> | 103,158                    | 12,379                             | 11,477                                 | 127,014    | 124,630    |
| Board Member C <sup>(8)</sup>    | 101,012                    | 13,333                             | 9,079                                  | 123,424    | 122,982    |
| Chief Executive Officer          | 205,186                    | -                                  | 47,361                                 | 252,547    | 229,612    |

- (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 2025.
- (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, pension, health benefits, parking, professional memberships 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) The position is 80% permanent part-time.
- (6) The position was occupied by two individuals at different times during the year. The employment agreement of the previous Chair ended on December 12, 2024. The new Chair commenced on December 13, 2024.
- (7) The position was 80% permanent part-time. The term of the position expired on April 10, 2023.
- (8) The position is 60% permanent part-time.
- (9) The position was occupied by two individuals at different times during the year. The previous Board Member left the position on December 12, 2024. The new Board Member commenced on December 13, 2024.

**NATURAL RESOURCES CONSERVATION BOARD  
RELATED PARTY TRANSACTIONS  
MARCH 31, 2025**

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:

|   | <b>2025</b>         | <b>2024</b>         |
|---|---------------------|---------------------|
| Revenues  |                     |                     |
| Transfer from the Department of Environment and Protected Areas | \$ 6,076,000        | \$ 6,009,000        |
| Interest from CLS   | 104,608             | 110,528             |
|   | <u>\$ 6,180,608</u> | <u>\$ 6,119,528</u> |
| Expenses – Directly Incurred                                    | \$ 29,560           | \$ 150,427          |
| Interest Receivable from CLS                                    | \$ 7,201            | \$ 11,501           |
| Payable to  | \$ 6,249            | \$ 6,009            |

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.

## Schedule 4

**NATURAL RESOURCES CONSERVATION BOARD  
ALLOCATED COSTS  
MARCH 31, 2025**

| AOPA and NRCBA Mandates                                  | 2025                    |                                       | 2024                |                     |
|--|-------------------------|---------------------------------------|---------------------|---------------------|
|  | Expenses <sup>(1)</sup> | Expenses -<br>Incurred<br>by Others   | Total<br>Expenses   | Total<br>Expenses   |
|  |                         | Accommodation<br>Costs <sup>(2)</sup> |                     |                     |
| Board reviews and hearings <sup>(3)</sup>                | \$ 1,084,168            | \$ 79,727                             | \$ 1,163,895        | \$ 1,121,205        |
| Regulating confined feeding<br>operations <sup>(4)</sup> | 4,824,262               | 354,763                               | 5,179,025           | 5,168,685           |
|  | <u>\$ 5,908,430</u>     | <u>\$ 434,490</u>                     | <u>\$ 6,342,920</u> | <u>\$ 6,289,890</u> |

(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

Meeting with stakeholders to ensure continued open and constructive communication is a priority for the Natural Resources Conservation Board. Staff and Board members travelled the province to participate in the following meetings and conferences in 2024–25 to provide information about NRCB programs, policies, and processes. Regularly scheduled, ongoing meetings with Alberta Agriculture and Irrigation were also held to ensure that regulations for the confined feeding industry remain effective and outcome-based.

## MUNICIPALITIES

Kneehill County  
 Lacombe County  
 Lethbridge County  
 Mountain View County  
 Municipal District of Foothills  
 Municipal District of Pincher Creek  
 Municipal District of Wainwright  
 Municipal District of Willow Creek  
 Newell County  
 Ponoka County  
 Vulcan County

## OTHER GOVERNMENT

Alberta Agricultural Products Marketing Council  
 Alberta Energy Regulator  
 Alberta Environment and Protected Areas  
 Alberta Transportation  
 Alberta Utilities Commission  
 Lakeland College Dairy Science Program  
 Office of the Auditor General  
 University of Alberta Faculty of Agricultural, Life & Environmental Sciences  
 University of Calgary  
 University of Saskatchewan

## INDUSTRY / OTHER MEETINGS & EVENTS

Air & Waste Management Association  
 Alberta Beef Industry Conference  
 Alberta Beef Producers  
 Alberta Cattle Feeders' Association  
 Alberta Chicken Producers  
 Alberta Municipalities  
 Alberta Milk  
 Alberta Pork  
 All Marketing Boards and Commissions  
 Calgary Region Airshed Zone  
 Clean Air Strategic Alliance  
 Egg Farmers of Alberta  
 Lacombe Producers Meeting  
 Parkland Airshed Management Zone  
 Policy Advisory Group  
 Rural Municipalities of Alberta  
 Springbank Flood Mitigation tour  
 Technical Advisory Group  
 Western Canadian Dairy Seminar

# STAFF AND BOARD MEMBERS



## **BACK ROW** (Left to Right)

Nathan Shirley, Kevin Seward, Rich Smith, Earl Graham, Walter Ceroici, Janet Harvey, Daniel Heaney, Morgan Schindel, Andy Cumming, Carina Weisbach, Greg Piorkowski, Jim Parker

## **MIDDLE ROW** (Left to Right)

Sean Royer, Bill Kennedy, Carolyn Taylor, Lynda Miedema, Francisco Echegaray, Kailee Davis, Tracey Krenn, Sylvia Kaminski, Darin Stepaniuk, Fraser Grant, Crystal Powers-Sanford, Morene Lamaitre, Cathryn Thompson, Sandi Roberts, Peter Woloshyn

## **FRONT ROW** (Left to Right)

Sarah Neff, Kelsey Peddle, Ben Hsu, Michael Carson, Amanda Cundliffe, Sheila Cunningham

**MISSING** Ashleen Dwivedi, Laura Friend, Sharon Gagnon, Denny Puszkur, Lynn Stone, Fiona Vance

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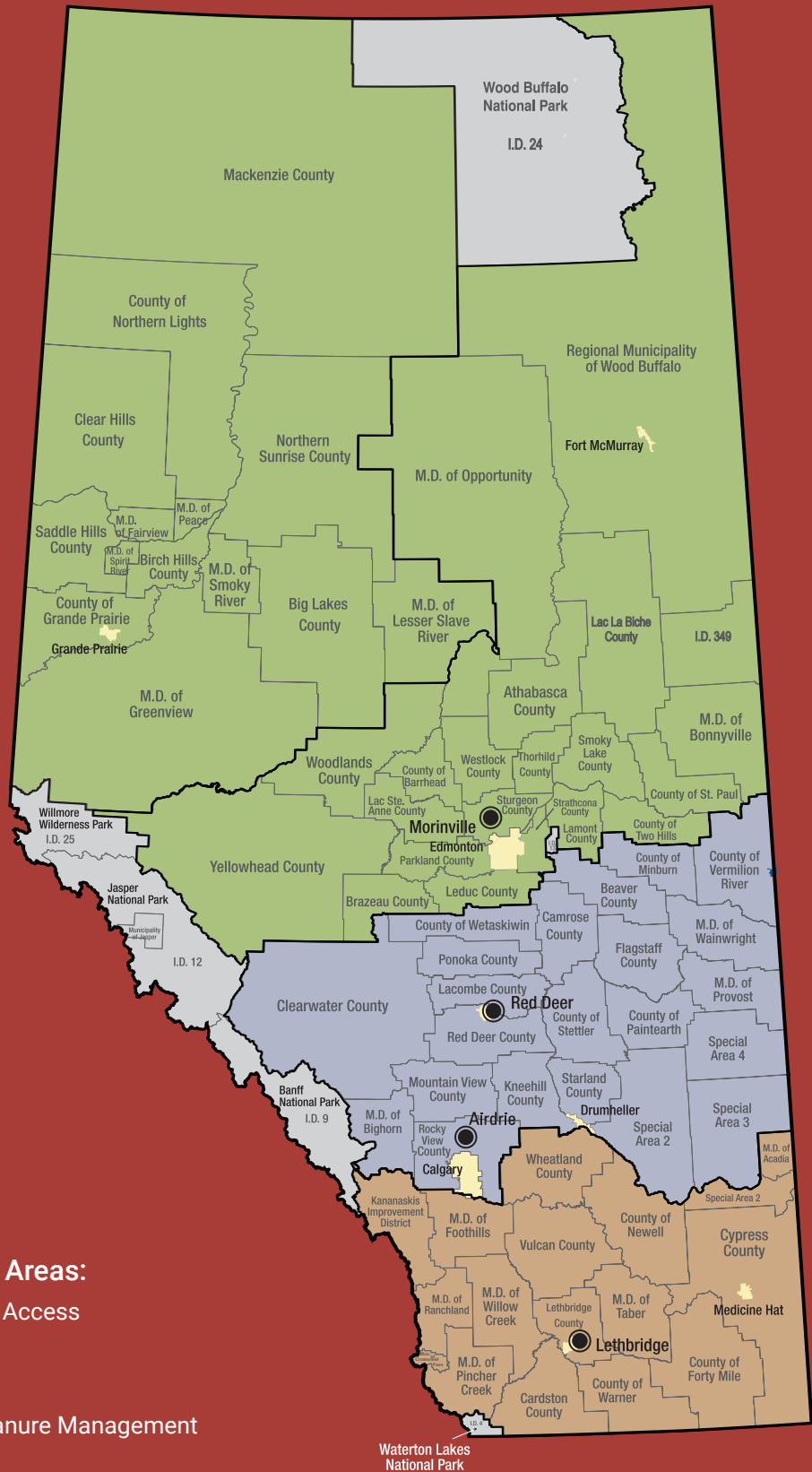
*Photos on p. 13 appear courtesy of Sylvia Kaminski. Photos on p. 17 appear courtesy of Ministerio de Agricultura, Chile. Photos on p. 21 appear courtesy of Kevin Seward. Photo of cattle on back cover appears courtesy of Kailee Davis.*

# FIELD OFFICES & SERVICE AREAS



**NRCB**

- Peace & North Central
- Central
- Southern
- Not serviced by NRCB
- Field Offices



**Field Offices / Service Areas:**  
Dial 310-0000 for Toll-Free Access

**NRCB Reporting Line:**  
Confined Livestock and Manure Management  
1-866-383-6722





Copies of the *Agricultural Operation Practices Act* and the *Natural Resources Conservation Board Act* can be obtained from the King's Printer at [www.alberta.ca/alberta-kings-printer](http://www.alberta.ca/alberta-kings-printer) 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](mailto:info@nrcb.ca). Dial 310-0000 to be connected toll free to any NRCB office. This document is available online at: [www.nrcb.ca](http://www.nrcb.ca)

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