

Forestry and Parks

Status of recommendations

Total	Status of Recommendations			
	Ready for Assessment	Not Ready for Assessment	>3 Years	<3 Years
5	0	5	4	1

Recommendation summary (by report, newest to oldest)

Report Title	Number of Recommendations
<ul style="list-style-type: none">• Annual Summary of Ministry Audit Work—November 2024<ul style="list-style-type: none">› Improve financial information preparation and reporting processes	1
<ul style="list-style-type: none">• Management of Sand and Gravel Pits Followup—November 2019<ul style="list-style-type: none">› Reclamation monitoring and enforcement (originally October 2008; repeated July 2014 and November 2019)› Collect sufficient security› Collect outstanding royalties	3
<ul style="list-style-type: none">• Systems to Manage Grazing Leases—July 2015<ul style="list-style-type: none">› Clarify objectives, benefits and relevant performance measures	1
Total	5

Detailed recommendation list (by report, newest to oldest)

Recommendation	When	Status
<p>DEPARTMENT Annual Summary of Ministry Audit Work—November 2024:</p> <p>Improve financial information preparation and reporting processes</p> <p>We recommend that the Department of Forestry and Parks improve its processes to ensure the timeliness and quality of financial information preparation and reporting.</p> <p>Consequences of not taking action: Without effective and sustainable financial reporting processes, management may not have reliable financial information to base their decisions on, the risk of inaccurate and late financial information being supplied to users is substantially increased, and there is a higher risk of financial reporting errors. Additionally, without proper process documentation the organization is at higher risk for disruption of business continuity and there is an increased opportunity for potential fraud and errors.</p>	November 2024, p. 87	Not Ready for Assessment
<p>DEPARTMENT Management of Sand and Gravel Pits Followup:</p> <p>Reclamation monitoring and enforcement</p> <p>We again recommend that the Department of Forestry and Parks improve the effectiveness and efficiency of reclamation monitoring and enforce reclamation requirements.</p> <p>Consequences of not taking action: Un-reclaimed pits create environmental and safety risks. Albertans may have to pay reclamation costs.</p>	<p>Repeated November 2019, Followup Audit, p. 13</p> <p>> Repeated July 2014, no. 4, p. 51</p> <p>> Originally reported October 2008, no. 40, p. 360</p>	Not Ready for Assessment

Recommendation	When	Status
<p>DEPARTMENT Management of Sand and Gravel Pits Followup: Collect sufficient security</p> <p>We recommend that the Department of Forestry and Parks collect sufficient security to compel operators to reclaim the land and to cover reclamation costs if operators fail to do so.</p> <p>Consequences of not taking action: Albertans may have to pay reclamation costs.</p>	<p>November 2019, p. 16</p>	<p>Not Ready for Assessment</p>
<p>DEPARTMENT Management of Sand and Gravel Pits Followup: Collect outstanding royalties</p> <p>We recommend that the Department of Forestry and Parks collect outstanding royalties for sand and gravel on oil sands sites.</p> <p>Consequences of not taking action: Albertans will not receive the royalties due for the province’s sand and gravel.</p>	<p>November 2019, p. 17</p>	<p>Not Ready for Assessment</p>
<p>DEPARTMENT Systems to Manage Grazing Leases: Clarify objectives, benefits and relevant performance measures</p> <p>We recommend that the Department of Forestry and Parks define and communicate the environmental, social and economic objectives it expects grazing leases should provide all Albertans as well as relevant performance measures to monitor and ensure those objectives are met.</p> <p>Consequences of not taking action: Without clearly defined objectives and relevant performance measures for grazing leases on public land in Alberta, the department cannot ensure those objectives are being met, or that Albertans are receiving the benefits they should.</p> <p>Further, without relevant performance measures and effective systems to monitor and analyze them, the department cannot know what it must do to improve its processes to better manage grazing leases on behalf of Albertans.</p>	<p>July 2015, no. 1, p. 20</p>	<p>Not Ready for Assessment</p>