

# Reporting on the Oil Sands Monitoring Program

Environment and Protected Areas

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Report of the Auditor General  
April 2026

**Assessment of  
Implementation Report**

**Auditor  
General**  
OF ALBERTA

The logo for the Auditor General of Alberta, featuring a stylized orange and yellow graphic element resembling a corner or a bracket.

Brandon Lundy, MLA  
Chair  
Standing Committee on Legislative Offices

On behalf of my office, I am transmitting the *Reporting on the Oil Sands Monitoring Program Assessment of Implementation* to the Members of the Legislative Assembly of Alberta, under the *Auditor General Act*.



W. Doug Wylie FCPA, FCMA, ICD.D  
Auditor General of Alberta

Edmonton, Alberta  
April 2026

# Assessment of Implementation Report

## Reporting on the Oil Sands Monitoring Program

### *Environment and Protected Areas*

(November 2018)

#### Summary of recommendations

We assessed the implementation of the recommendation from our November 2018 audit of *Reporting on the Oil Sands Monitoring Program*.

**IMPLEMENTED** Recommendation:  
Improve annual reporting process

#### Introduction

Since February 2012, the governments of Alberta and Canada have jointly managed the Oil Sands Monitoring Program (the program). The program's objective is to monitor air, water, land, and biodiversity in the oil sands region and to evaluate and report on the impacts of oil sands development. Its purpose is to enhance understanding of cumulative effects and environmental changes in the region and to support responsible resource development.

The program collects monitoring data to track environmental changes over time and to evaluate whether those changes are linked to oil sands development. This information helps provincial and federal decision-makers assess environmental impacts and make informed decisions. The program communicates its findings to governments, stakeholders, and the public.

The program reports through:

- annual reports summarizing yearly monitoring activities, progress, and spending
- scientific publications presenting findings and data from individual monitoring projects
- state of environment reports synthesizing multi-year results across air, water, land, and biodiversity to assess cumulative environmental effects

The program is funded through the *Alberta Oil Sands Environmental Monitoring Program Regulation*, which allows the province to collect up to \$50 million per year from oil sands operators.<sup>1</sup>

<sup>1</sup> [\*Alberta Oil Sands Environmental Monitoring Program Regulation\*](#).

A multi-stakeholder Oversight Committee governs the program with representatives from federal and provincial governments, industry, and Indigenous communities. The committee co-chairs approve the annual report before publication.<sup>2</sup>

While not legally required, the program has set a goal to release its annual report by September 30 each year.

## Recommendation: Improve annual reporting process

### IMPLEMENTED

#### Context

Our 2018 audit found that the program's annual report was incomplete, unclear, and not timely. Key information on progress toward objectives, project status, and use of funds was missing. We recommended improving the annual reporting process.<sup>3</sup>

When we followed up in 2023,<sup>4</sup> we found the process was still ineffective. The department had not released annual reports for more than three years. Its most recent report, for 2018–2019, still lacked key information and had inaccuracies.

As a result, we repeated our recommendation that the department, in collaboration with Environment and Climate Change Canada, improve its processes to produce complete, accurate, and timely annual reports.

#### Our current findings

##### Improved process for preparing annual reports

The department has implemented our recommendation. In 2024, the department implemented a formal annual reporting process that covers the drafting, review, and approval of the annual report. The process includes internal review and approval deadlines to help meet the September 30 public-release target and is reviewed annually to support ongoing improvement. Since implementing this process, timeliness has improved.

The department released the 2023–2024 report in December 2024, two months after the target date. The release was delayed mainly because the department was releasing four outstanding reports covering 2019–2020 through 2022–2023 during the same period. The 2024–2025 report was released in October 2025, two weeks after the target.<sup>5</sup>

As part of our assessment, we reviewed the design of the annual reporting process and examined how the department applied it to the 2023–2024 and 2024–2025 reports. The department followed the process and we found no issues.

<sup>2</sup> The program's co-chairs are the assistant deputy ministers from the Department of Environment and Protected Areas (provincial) and Environment and Climate Change Canada (federal). The co-chairs have the program's decision-making authority when the Oversight Committee does not reach consensus.

<sup>3</sup> [Systems to Manage and Report on the Oil Sands Monitoring Program Followup](#), Report of the Auditor General—November 2018.

<sup>4</sup> [Reporting on the Oil Sands Monitoring Program—Assessment of Implementation](#), Report of the Auditor General—March 2023.

<sup>5</sup> [Oil Sands Monitoring Program annual report](#).

## Improved content and clarity of annual reports

The annual report content has improved by adding information that was missing in earlier years, such as details on the accumulated surplus.

In 2024, the Oversight Committee changed how the program reports information. Annual reports now focus on describing the monitoring work completed each year. Interpretation of monitoring results—such as whether environmental conditions are changing and whether oil sands development is contributing to those changes—is now provided through state of environment (SOE) reports, resulting in clearer reporting on annual activities versus cumulative results.

The department released the surface water SOE report on December 18, 2025.<sup>6</sup> We did not examine this report as it is outside the scope of our assessment. Timelines for the remaining SOE reports—air, groundwater, wetlands, and biodiversity—have not been announced.

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<sup>6</sup> [State of the Environment for Water Quality and Quantity](#).

# About our Assessment of Implementation Report

Management is responsible for implementing our recommendations. We examine implementation plans and perform procedures to determine whether management has implemented our recommendations when management asserts that they have been implemented. We repeat our recommendations if we do not find evidence they have been implemented. We may also issue new recommendations for matters that come to our attention during our assessment.

We conduct our assessments of implementation under the *Auditor General Act*. We apply the Canadian Standard on Quality Management 1. Accordingly, we have maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with applicable professional standards and applicable ethical, legal, and regulatory requirements. We comply with the independence and other ethical requirements of the Chartered Professional Accountants of Alberta Rules of Professional Conduct, which are founded on fundamental principles of integrity and due care, objectivity, professional competence, confidentiality, and professional behaviour.



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**Contact us:**

[info@oag.ab.ca](mailto:info@oag.ab.ca)

780.427.4222

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