

# 2017/2018 ANNUAL REPORT



ENGINEERS &  
GEOLOGISTS  
BRITISH COLUMBIA

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# WHAT WE DO MATTERS.

British Columbia's engineers and geoscientists pursue progress and prosperity for all British Columbians, while balancing the need for a safe, secure, and sustainable future.

As the provincial regulator for the engineering and geoscience professions, Engineers and Geoscientists British Columbia establishes and maintains standards of admission, practice, and conduct for our members.

Together, we are committed to working in the public interest. Through technical practice combined with high standards of professional excellence and ethical conduct, we are making life better for the people of this province and beyond.

# WHO WE ARE

Engineers and Geoscientists British Columbia<sup>1</sup> is the regulatory and licensing body for the practice of engineering and geoscience in the province of British Columbia. Our more than 35,000 members are BC's professional engineers, professional geoscientists, engineering and geoscience licensees, members-in-training, and engineering and Earth science students.

<sup>1</sup> Engineers and Geoscientists British Columbia is the business name of the Association of Professional Engineers and Geoscientists of the Province of British Columbia.

# GOVERNANCE

Engineers and Geoscientists BC is governed by a council of elected members and government appointees under the authority of the *Engineers and Geoscientists Act*. Council is responsible for the governance and management of the association, and is accountable to the public through the Ministry of Advanced Education, Skills, and Training.

## OUR VISION

Engineering and geoscience professionals creating a better future for all.

## OUR MISSION

To serve the public interest as a progressive regulator that supports and promotes the engineering and geoscience professions.

## OUR PRINCIPLES

As an organization, our governance, conduct, and delivery of service is guided by these principles:

1. We act first and foremost in the public interest.
2. We proactively plan for the future.
3. We support effective governance.
4. We consult our members and stakeholders.
5. We foster diversity and inclusivity.
6. We support national collaboration.
7. We provide sufficient resources to fulfill our responsibilities.
8. We provide effective support and recognition for volunteers, staff, and members.



### President:

Caroline Andrewes, P.Eng., CPA, CMA

### Vice President:

Kathy Tarnai-Lokhorst, P.Eng., FEC

### Past President:

Bob Stewart, P.Eng.

### Councillors:

Doug Barry, P.Eng.  
Catherine Hickson, P.Geo., FGC  
Susan MacDougall, P.Eng.  
Lianna Mah, P.Eng., FEC  
Brock Nanson, P.Eng.  
Nimal Rajapakse, P.Eng.  
Ross Rettie, P.Eng., FEC

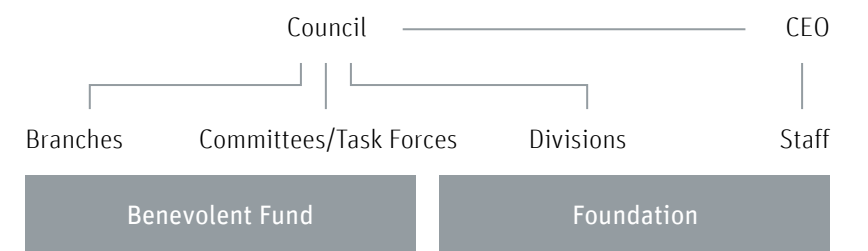
Larry Spence, P.Eng.  
Jeremy Vincent, P.Geo.  
Tim Watson, P.Eng.

### Government Appointees:

Suky Cheema, CPA, CA  
Ken Laloge, CPA, CA, TEP  
John Turner, P.Ag. (ret)  
David Wells, JD

## OUR GOVERNANCE STRUCTURE

### *Engineers and Geoscientists Act*



# MESSAGE FROM THE PRESIDENT

As a regulator, our role is to assure the public that the practice of BC engineers and geoscientists is ethical and competent. Across all sectors of our economy the professional practice of our members makes life safer, healthier, and more prosperous for all British Columbians.

It is our mission to serve the public interest. We are progressive, open, and innovative; our quality management, registration, and practice guidelines support our members' performance and have been adopted for use by professionals outside BC. We believe our performance as a regulator provides a foundation on which to promote the engineering and geoscience professions to ensure a strong pipeline of talented practitioners in the future. Strong regulation and promotion of the professions drive our strategic plan and our daily work.

It has been my honour to serve as president, and my privilege to present this annual report. Contained in this report is a summary of the outstanding efforts of our volunteers, the association staff, and Council for the reporting year July 1, 2017–June 30, 2018.

This report marks the close of the first year of our new strategic plan for 2017–2020. Launched in July 2017, this plan serves as the framework and the guiding light for the association's activities. It identifies our values, our desired outcomes as a regulator in the public interest, and strategies to achieve them. It establishes the following goals:

- Goal 1.** To uphold and protect the public interest through the regulation of the professions.
- Goal 2.** Establish, maintain, and enforce qualifications and professional standards.
- Goal 3.** Promote and protect the professions of engineering and geoscience (subject to Goals 1 and 2).

The strategic plan also provides key progress indicators against which to measure our progress in the spirit of accountability and transparency. It is these indicators that we will be revisiting over the three years of the plan.

During this last year, our efforts to deliver on our strategic plan goals have focused on a number of key areas.

- Engaging members and the public to raise awareness of the association and clarify our regulatory role and responsibilities
- Proactively assessing the effectiveness of our performance as a regulator and our legislative framework
- Making policy and process enhancements to improve the delivery of our regulatory functions
- Increasing awareness and availability of practice standards, guidance, and other resources



- Ensuring our professions are inclusive and diverse by undertaking initiatives in support of Truth and Reconciliation Commission Calls to Action, and the Engineers Canada 30 by 30 goal
- Developing tools and strategies to support national harmonization of registration requirements

In addition to these efforts, we made progress toward strengthening our regulatory framework through a governance audit, participating in a government review of the professional reliance model, and furthering our work on the regulation of companies. These outcomes help to demonstrate how our duty to protect the public interest is embedded in our deliberations, our decisions, and our actions.

Certainly, without the hard work of our members, volunteers, Council and staff, none of this would have been possible. With this in mind, I am profoundly grateful for the myriad contributions of our professional community in fulfilling our duty of care to the people of this province, and look forward to the challenges and opportunities that lie ahead of us.

Caroline Andrewes, P.Eng., CPA, CMA

Engineers and Geoscientists BC's strategic plan provides the direction and focus for our activities over a three-year period from 2017 to 2020. The plan defines clear goals driving towards our vision of engineering and geoscience professionals creating a better future for all.

## HOW THE PLAN IS STRUCTURED:

### GOALS

Goals articulate what Engineers and Geoscientists BC aims to achieve through its strategic plan; this is supported by outcomes.

### OUTCOMES

Outcomes illustrate what successful achievement of the plan's strategies looks like.

### STRATEGIES

Strategies are specific steps towards achieving outcomes, and guide the association's activities and initiatives.

### KEY PROGRESS INDICATORS

Key Progress Indicators provide measurement for how Engineers and Geoscientists BC is progressing on its strategic plan goals.



View our strategic plan online: [egbc.ca/strategic-plan](http://egbc.ca/strategic-plan)



# REPORT OF THE CEO AND REGISTRAR

Every day, we're making an impact as an organization and as professionals that put public safety first in everything we do.



While this work is not always visible to the public, there is an expectation that qualified professionals are putting the safety and well-being of the people of this province first, and that regulators are fulfilling their role to provide oversight and guidance to those professionals.

This year, Engineers and Geoscientists BC has been proactive in demonstrating our role as a progressive professional regulator acting in the interest of the public.

- Following the decision to pursue regulatory authority over corporate practice, our Advisory Task Force on Corporate Practice progressed on the development of a model for the regulation of organizations that provide engineering and geoscience services in BC.
- Last September, Council initiated an external audit of its legislation and governance functions by the UK's Professional Standards Authority, an internationally recognized authority on standards of professional regulation. The authority concluded that Engineers and Geoscientists BC is committed to regulation in the public interest, and commended the association for our efforts to modernize our legislation.

- We participated in the BC Ministry of Environment and Climate Change Strategy's review of the professional reliance model in the resource sector, contributing a significant amount of information on the ways we ensure engineering and geoscience is conducted safely and to high standards. While we have concerns about recommendations proposed by the review, we are continuing to engage with government.

Engineers and Geoscientists BC continues to move forward on programs and initiatives that support the delivery of our regulatory functions, such as the vital work of providing practice advice and support to our members, and the development of professional practice guidelines in key areas of practice.

We're also advancing the standardization of evaluation and reporting of qualifications and experience. In April, we launched a new tool that enables other engineering regulators in Canada to use BC's competency-based assessment for the evaluation of engineering experience for professional registration.

We have taken action on Engineers Canada's goal to increase the number of women in the professions to 30 percent by 2030. We have been developing our action plan and have identified champions at the grassroots level who will help us carry it out.

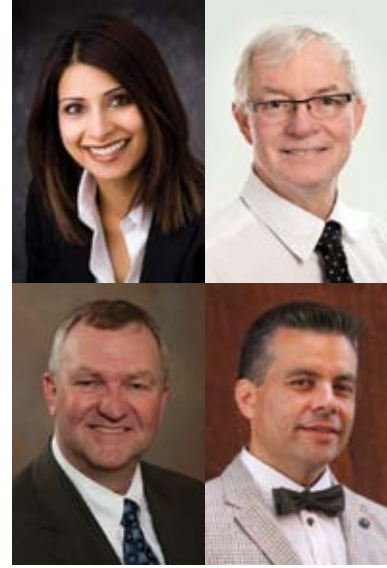
We believe that our association and members play an important role in keeping British Columbians safe—a clear message that we've conveyed through the successful launch of our new brand and public advertising campaign this year.

This is the responsibility and privilege that we share, and I believe that we are well positioned to fulfill our duty. As a professional community, we take pride in maintaining our high standards of practice and upholding the public interest in all that we do. We are moving ahead together, and I thank you for your continued commitment.

Ann English, P.Eng.

# GOVERNMENT APPOINTEES' REPORT

The work of the association is overseen by Engineers and Geoscientists BC's Council. In addition to 13 elected engineering and geoscience professionals, four members of the public are appointed by the Lieutenant Governor in Council.



The Province of British Columbia appoints four members of the public to Engineers and Geoscientists BC's Council to represent and protect the public interest in the regulation of professional engineers and geoscientists authorized to practise in BC.

We are independent members of the public with a legislated duty to uphold and protect the public interest in the outcome of decisions made by Council to regulate the professions. We work together with the elected members of the professions to deliver Engineers and Geoscientists BC's mandate to protect the public interest.

As public representatives on Council, this 2018 report is our observation of how Engineers and Geoscientists BC has met this mandate in the past year.

Many actions by Council in the last year have demonstrated attention to the duty of upholding and protecting the public interest, including:

- Participation in the provincial government review of internal regulatory practices

- Improvement of continuing professional development amongst the members
- Practice regulation, support and guidance to members
- Development of initiatives to support diversity in the professions
- Membership fee review, expense reviews, and other financial assessments
- Continuing to follow the strategic plan and enhancing member engagement

In an ever-changing, dynamic operating environment, there is work to be done and we continue to advocate for modernization of the *Act* to support the mandate of regulatory oversight in the public interest.

In prior years there were four areas identified as needing improvement and placed as a priority for Council to move towards a resolution:

- Mandatory continuing professional development reporting and verification
- Regulation of engineering and geoscience firms
- Systematic conduct of practice reviews
- Risk assessment and development of a register of priorities

Council has made many strides on moving forward through consultation and other active membership involvement. There is considerable work that remains to be done, but there is a strong commitment towards resolution.

The Province is reviewing the professional reliance model with a goal to ensure adequate oversight of qualified professionals engaged in natural resource decisions. We are pleased at the steps the executive team, as well as members of Council, have taken to ensure the protection of the public and the values of self-governance are upheld during this rigorous process.

The Province's review of the professional reliance model has refocused efforts to modernize the legislation required for the regulation of firms, reporting of continuing education, and other regulatory modernization and innovations designed specifically to protect the public interest. We encourage the Province and Engineers and Geoscientists BC to keep the process moving and develop innovative solutions to these challenges.

We believe that Engineers and Geoscientists BC's Council understands its responsibilities to uphold, protect, and act in the public interest. Maintaining this focus with an eye to the challenges and support by the members for the regulatory enhancements previously mentioned should enable self-regulation of the engineering and

geoscience professions to continue and we look forward to continuing to be of service to members of this association and to the public of BC.

Respectfully submitted,

Sukey Cheema, CPA, CA

Ken Laloge, CPA, CA, TEP

John Turner, P.Ag. (ret)

David Wells, JD

# MEASURING OUR PROGRESS

Engineers and Geoscientists BC is accountable to the public and our members as we work to deliver the goals and outcomes of our strategic plan. Here, we summarize our efforts and activities to achieve those goals, and share our key progress indicators.



# GOAL 1

## TO UPHOLD AND PROTECT THE PUBLIC INTEREST THROUGH THE REGULATION OF THE PROFESSIONS

### ENGAGEMENT THAT SUPPORTS PROACTIVE REGULATION

As a regulator, we seek to continuously improve our efforts to uphold and protect the public interest. We're proactive in our approach, looking for ways to make what we do better understood and supported by members and stakeholders.

In the last year, we've connected with members and the public to create a greater understanding of our role and responsibilities as a regulator. Through a multi-faceted engagement strategy, we worked to enrich our members' understanding of the association and its mandate. Over the last number of months, we've initiated volunteer and member engagement sessions throughout the province. We've also communicated key themes and ideas through articles in association publications, and developed a whiteboard video for release in the fall.

To highlight the role that engineers and geoscientists play in keeping the public safe, we conducted a public advertising campaign through the fall and spring of this year. The campaign featured prominent advertising on lower mainland buses and digital displays

in the domestic arrivals area of Vancouver International Airport. It also included online ads and newspaper advertising throughout the province.

Our most recent public opinion poll indicated that we're headed in the right direction. We noticed some promising trends: that the public has a greater awareness and familiarity of our professions and the association, and increased expectation around the delivery of our regulatory, licensing, and discipline activities.

### RESPONSIVE REGULATION

Being a proactive regulator means that we not only look for ways to enhance the tools that we already have, but also the way we use them. This means identifying and implementing practices, programs, policies, bylaws, and act amendments that improve our ability to carry out our duty more effectively.

Our stakeholder engagement also extended to our new provincial government, where we participated in 24 meetings, events, and conferences, and connected with dozens of ministers and MLAs at events throughout the year to increase understanding and awareness of the role that we play

as BC's engineering and geoscience regulator. When government began its review of the professional reliance model, we participated in their audit of professional regulators. When the review was complete, we responded immediately by consulting directly with government and our members.

This past year, we lent our support and input on a variety of legislative initiatives. This included proposed changes to the *BC Building Code* and *National Building Code*, *WorkSafeBC* guidelines on equipment inspections and transport infrastructure, among others. This input, both provincially and federally, enhances and supports broader use of professional standards. We also fostered our relationships with other professional associations, such as the Architectural Institute of British Columbia and the Structural Engineers Association of British Columbia. Together, we developed joint advisories, guidelines, and advanced courses in which we share an interest.

## IN THE PUBLIC EYE



Our public advertising campaign focused on public safety, drawing a connection between British Columbians' everyday peace of mind and the role that engineers and geoscientists play in making this possible. The campaign promoted greater awareness of the association and our members.



WE WORRY ABOUT  
YOUR SAFETY SO YOU  
DON'T HAVE TO

BC's engineers and geoscientists.  
Keeping you safe every day.



ENGINEERS &  
GEOSCIENTISTS  
BRITISH COLUMBIA



# GOAL 2

## ESTABLISH, MAINTAIN, AND ENFORCE QUALIFICATIONS AND PROFESSIONAL STANDARDS

### SUPPORTING PRACTICE EXCELLENCE

A key focus of our activities is establishing, maintaining, and enforcing standards for BC engineering and geoscience professionals. To achieve this, we're creating new ways to place practice resources in front of our members to ensure we can deliver regulatory guidance to support them in their work.

Last year, we published four new or updated professional practice guidelines, and issued minor revisions for five more. We updated two climate-related guidelines and issued 12 additional advisories, FAQs and articles on practice and ethical issues. We delivered 155 professional development sessions, 12 of which were on practice guideline related topics like the BC Energy Step Code, flood mapping, climate resilient infrastructure, and site characterization for dam foundations. We also provided increased access to professional development: 25 sessions were available through webinars, and another three through mobile audio.

The Organizational Quality Management (OQM) Program has successfully provided a means to engage organizations in

supporting their professional employees as they meet the quality management requirements of the *Engineers and Geoscientists Act* and Bylaws. We granted Organizational Quality Management certification to 85 organizations—up 37 percent from last year.

### UPHOLDING STANDARDS OF CONDUCT AND PRACTICE

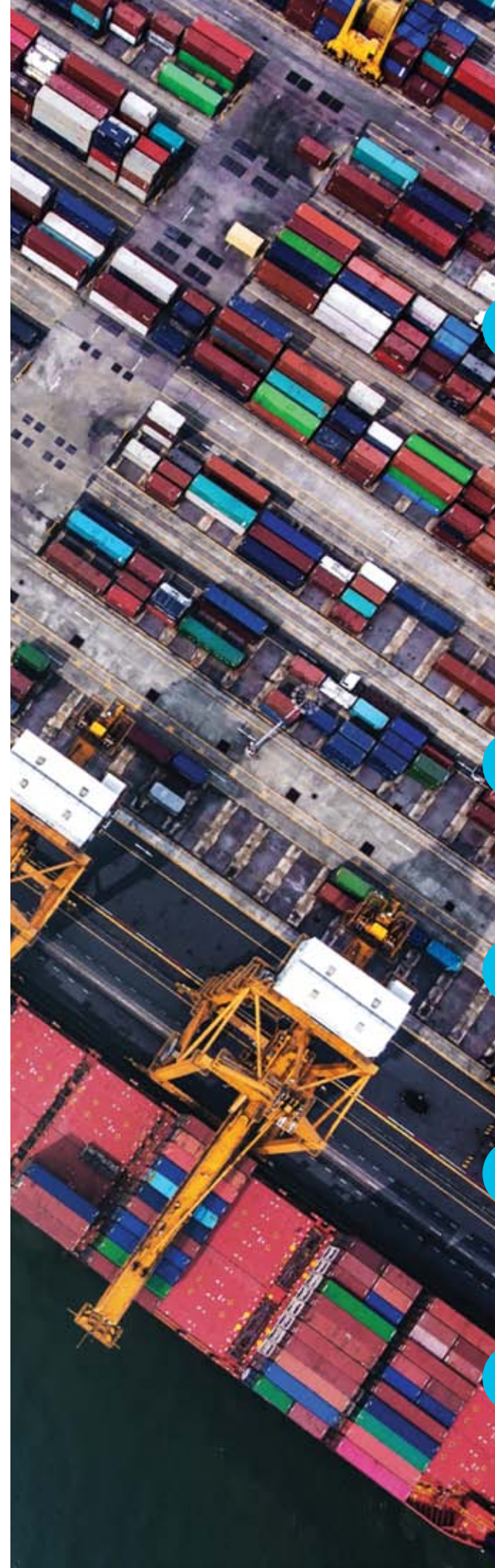
Our work related to discipline, and enforcement against unlicensed practice continues to be active. We've improved our complaints and enforcement tools and processes, ensuring discipline and enforcement issues are processed and resolved as efficiently as possible. Last year, we opened and resolved our highest number of enforcement files ever. We enhanced how we track and analyze enforcement files and practice and ethical concerns brought to our attention. We also broadened the ways the public can communicate with the association about enforcement matters.

Through changes to our website designed to bring prominence to our regulatory role, members and the public now have one-click access to key professional practice resources and the complaints and discipline areas of our website. Web page views in these two areas have increased by 206 percent and 216 percent, respectively, in the last year.

### BROADER INITIATIVES TO SUPPORT REGULATION

Work on pursuing regulatory authority for corporate practice advanced this year, as a means to strengthen public protection related to engineering and geoscience practice. In June, the Advisory Task Force on Corporate Practice recommended to Council a model for the regulation of organizations providing engineering and geoscience services. The next phase of activity will see the development of a plan for implementation.

We also continued our work towards harmonizing regulatory processes with other professional associations across the country, launching a new tool that will enable other engineering regulators in Canada to use Engineers and Geoscientists BC's competency-based assessment tool. Four Canadian regulators are now participating or plan to participate; two others are exploring participation.



### NEW OR REVISED PROFESSIONAL PRACTICE GUIDANCE DOCUMENTS PUBLISHED, 2017/2018

- Performance-based Seismic Design of Bridges in BC
- Legislated Dam Safety Reviews in BC
- Quality Management Guidelines – Use of Seal
- Onsite Sewerage Systems

### THIS YEAR:

**690** practice-related queries from members and the public answered by our practice advisors

**6,176** attendees participated in professional development sessions – up 75 percent from last year

**102** practice reviews adjudicated as a proactive check of members' professional practice

**117** enforcement files opened to address unlicensed practice



# GOAL 3

## PROMOTE AND PROTECT THE PROFESSIONS OF ENGINEERING AND GEOSCIENCE

### MOVING FORWARD ON DIVERSITY

To secure the prosperity and well-being of British Columbians, we seek to sustain the professions of engineering and geoscience, ensuring that necessary technical skills, education, and experience are available to meet the province's future demands.

We've committed ourselves to growing a diverse and inclusive membership. This pursuit of diversity includes a goal that women will make up 30 percent of newly registered members by 2030, enshrined in Engineers Canada's 30 by 30 initiative. We've engaged in a number of activities to advance this goal, focusing on recruitment and retention of women in the science professions: career awareness and student outreach, a full-day diversity stream at our annual conference, targeted events, and research. A 26-member Champions Group that advocates for policies that promote the retention and recruitment of female engineers and geoscientists has been formed, and a 30 by 30 action plan is currently in development.

In response to the Truth and Reconciliation Commission of Canada's Calls to Action, five specific Calls to Action were identified as pertaining to Engineers and Geoscientists BC's primary duty as a regulator. An implementation plan is currently being developed and work on Truth and Reconciliation will continue throughout 2019.

### STREAMLINING ADMISSIONS AND ASSESSMENT

By improving the efficiency of the application and assessment processes, we are looking to facilitate the timely registration of qualified engineering and geoscience professionals.

Consequently, we've made our Accredited Employer Member-in-Training Program a permanent offering, helping employers rapidly advance their engineers-in-training towards full professional membership, with an average assessment time of 24 days. We also extended our risk-based evaluation to include engineering and geoscience licensees to expedite low-risk applications, and we now have a permanent bridging program for engineering licensee members seeking to register as professional engineers. Together with a number of policy updates targeting process efficiencies, these initiatives have contributed to reductions in application processing times over the last year.

We continue to work to reduce barriers to the full integration of internationally trained professionals. At the request of, and funded by, the Ministry of Jobs, Trade and Technology, we completed a feasibility study on employer perspectives regarding internationally trained engineers and geoscientists. Based on the study and resulting pilot, resources and tools were developed to assist employers in identifying qualified professionals suited to their needs during the recruitment process.

### HIGHLIGHTING OUR PUBLIC PROTECTION ROLE

In August 2017, the association launched a new brand identity with a different look and feel and a new business name. Central to our new brand is a strategy for how we communicate our values as a modern, progressive, and diverse regulator, with the highest professional and ethical standards. Through more focused articulation of our role as an engineering and geoscience regulator that upholds public protection, we've worked to foster the trust that the public places in us and in BC engineers and geoscientists.

Our rebrand was honoured as one of the most effective rebrands in the 2018 REBRAND 100® Global Awards, along with some of the world's most recognizable brands, including Cadillac, Hewlett-Packard, Siemens, Merck, McAfee, SAP, and General Electric.



The minutes of the association's 2017 Annual General Meeting are available at: [egbc.ca/agm](http://egbc.ca/agm)

More information about our budget and financial policies is available at: [egbc.ca/responsible-financial-management](http://egbc.ca/responsible-financial-management)

### SKILLED PROFESSIONALS TO MEET BC'S LABOUR DEMAND

**2.5%** membership growth over last year

**4.2%** average annual membership growth over the last 5 years

**3,084** applications processed for registration as a professional engineer, professional geoscientist or licensee

### TOWARDS 30 BY 30

Engineers and Geoscientists BC is committed to achieving the Engineers Canada goal that women will make up 30 percent of newly registered members by 2030.

**14.4%** of Engineers and Geoscientists BC members are women

**18.5%** of new members are women

# BY THE NUMBERS

July 1, 2017 to June 30, 2018

## TOTAL MEMBERSHIP at June 30, 2018

# 35,269



Professional Engineers	24,444
Professional Geoscientists	1,830
Dual Registrants	92
Non-resident licensees	673
Licensees (Eng.L. and Geo.L.)	202
Members-in-Training	
Engineers-in-Training	5,975
Geoscientists-in-Training	488
Provisional Members	1
Student Members	1,564

## PRACTICE REVIEWS

- 102** practice review files adjudicated
- 93** practice review files found in compliance
- 3** practice review files requiring improvement
- 6** practice review files sent to investigation

### TOP TRENDS IDENTIFIED BY PRACTICE REVIEWS INDICATING KNOWLEDGE/PRACTICE GAPS TO BE FILLED:

1. Lack of appropriate authentication of professional documents (use of seal)
2. Inadequate retention of project documentation
3. Lack of knowledge of or adherence to Bylaw 17 (liability insurance)

## DISCIPLINE AND INVESTIGATION

- 67** complaints received against professional members
- 78** investigation files carried forward from previous years
- 52** investigation files closed
- 10** complaints related to 9 members resulted in 8 consent orders and 2 decisions by a discipline hearing panel

### CPD COMPLIANCE SINCE 2008



## ORGANIZATIONAL QUALITY MANAGEMENT AUDITS

- 81** certification audits conducted
- 94** compliance audits conducted

### TOP TRENDS IDENTIFIED BY OQM AUDITS INDICATING KNOWLEDGE/PRACTICE GAPS TO BE FILLED:

1. Lack of appropriate authentication of professional documents (use of seal)
2. Lack of documented checking procedures
3. Lack of knowledge of the requirement to be aware of and comply with the intent of applicable practice guidelines
4. Inadequate retention of project documentation

# FOUNDATION

The Engineers and Geoscientists BC Foundation is a registered charity that supports students in engineering and geoscience by granting scholarships and bursaries. The Foundation helps remove financial barriers for students pursuing careers in these fields, and encourages them through awards that recognize excellence and dedication. The Foundation is administered by a board of directors and operates at arm's length from Engineers and Geoscientists BC.



The Foundation had a successful year, receiving over \$90,000 in donations to help support engineering and geoscience students. This amount is on par with charitable gifts received over the last six years. Annual contributions to the Foundation enable it to maintain and expand its scholarship program throughout the province. The Foundation thanks all members whose generosity has made this program possible. It also would like to recognize BC Hydro as a major donor.

On March 7, 2018, the Foundation hosted its inaugural reception to honour scholarship recipients, volunteers, and donors. At the event, students had the opportunity to network with prominent members of BC's engineering and geoscience community, including major donors, Foundation directors, and volunteer scholarship adjudicators. The event was highly successful, and all participants appreciated the opportunity to connect.

Last year, the Foundation developed a new strategic plan to guide scholarship administration and adjudication over the 2017–2020 period.

In the last fiscal year, the Foundation granted 50 scholarships valued at \$71,050. The Foundation supports students at many levels, from new high school graduates to exemplary fourth-year students preparing to begin their careers. Twenty-eight individual awards were administered by the Foundation directly; 15 were supported through BC's post-secondary institutions; and seven were administered through Engineers and Geoscientists BC's branches. Of the 28 scholarships administered and adjudicated by the Foundation, 15 awards (54 percent) went to female students.

Donations to the Foundation are tax deductible and are welcomed year round. To donate, visit [egbc.ca/Foundation](http://egbc.ca/Foundation). For more information, to discuss giving a charitable gift, or to find out more about legacy giving, contact Jennifer Cho at 604.412.4870.

## Foundation Directors

John Clague  
P.Geo., FGC, FEC (Hon.), *Chair*

Harry Lee  
P.Eng., *Secretary*

Simon So  
P.Eng., *Treasurer*

Richard Bos  
P.Eng.

Lindsay Bottomer  
P.Geo., FGC, FEC (Hon.)

Stanley Cowdell  
P.Eng.  
*(until July 14, 2017)*

Dick Fletcher  
P.Eng., FEC, FGC (Hon.)

Karen Savage  
P.Eng., FEC

Kathy Tarnai-Lokhorst  
P.Eng., FEC, *Chair*  
*(until October 31, 2017)*

# BENEVOLENT FUND SOCIETY

The Engineers and Geoscientists BC Benevolent Fund Society is a registered charity that assists association members in financial distress to overcome short-term cash-flow difficulties, usually from a loss of employment.



The Benevolent Fund Society is administered by a board of directors and operates at arm's length from the association with support from association staff. Applications for assistance from the Benevolent Fund Society are reviewed by its board of directors; confidentiality is strictly maintained. Assistance can take the form of one-time grants, or access to financial, career, or personal counselling, or other services as necessary.

The Benevolent Fund had a lower level of activity this year, receiving 10 applications this year, compared with 16 applications last year. The fund dispensed \$15,704, about half the amount it spent last year.

The fund's capital is healthy, having received \$33,839 in donations last year. The directors are very thankful for the generosity of member donations. These contributions mean the Benevolent Fund Society is able to provide more benefit to those members in need. Members who provide donations to support the fund are issued tax receipts for donations over \$20. All donations are greatly appreciated.

Many of those members who have received assistance from the fund have felt that someone still cared, providing a boost to their self-esteem when they were experiencing difficult circumstances.

Information on how to receive confidential assistance from the Benevolent Fund can be found at [egbc.ca/benevolent](http://egbc.ca/benevolent).

## **Benevolent Fund Society Directors**

Robert Martin  
P.Eng., FEC, *Chair*

Paul Blanchard  
P.Eng., FEC, FGC (Hon.)

William Gilmartin  
P.Eng., FEC, FGC (Hon.)

Margaret Li  
P.Eng., FEC, FGC (Hon.)

Karen Ling  
P.Eng.

# OUR VOLUNTEERS

The work of Engineers and Geoscientists BC is supported by the participation of our volunteers. It is through their dedicated efforts that we are able to carry out our regulatory role, making BC a more prosperous, healthier, and safer place to live, work, and play.

## ABCFP/Engineers and Geoscientists BC Joint Practice Board

Jeremy Araki, P.Eng.  
Alan Bates, P.Eng.  
Jason Olmsted, P.Eng.  
Dave Wilford, P.Geo., FGC

## Accredited Employer MIT Program Advisory Committee

Mark Alev, P.Eng.  
Andy Bannon, P.Eng.  
Scott Campbell, P.Eng.  
David Chan, P.Eng.  
Elaine Chong  
Dieter Diedericks, P.Eng.  
Efrosini Drimoussis, P.Eng.  
Dick Fletcher, P.Eng., FEC, FGC (Hon.)  
Kerry Genge  
Robert Gonzalez, P.Eng.  
Jonathan Helmus, P.Eng.  
Nadia Kasenda  
James Kay, P.Eng.  
Victoria Kilpatrick  
Shannon McQuillan  
Wesley Narciso, P.Eng.  
Ken Newbert, P.Eng.  
Ross Pritchard, P.Eng.  
David Queen, P.Eng.  
Derek Ratzlaff, P.Eng., Struct.Eng.  
John Richmond, P.Eng./P.Geo.  
Alexander Rifting, P.Eng.  
Lee Rowley, P.Eng.  
Gary Ruddick, P.Eng.  
Lauren Semancik  
Kimberly Struthers  
Desi Thomas, P.Eng.  
Met Ulker, P.Eng., FEC  
Dan Walker, P.Eng.  
Christopher Walks

## Accredited Employer MIT Program Competency Assessors

Richard Ahrend, P.Eng.  
Mark Alev, P.Eng.  
Torsten Ball, P.Eng.  
Eddie Ballarin, P.Eng.  
Andy Bannon, P.Eng.  
Cory Barker, P.Eng.  
Kevin Baskin, P.Eng.  
Brian Beach, P.Eng.  
Greg Beaveridge, P.Eng., Struct.Eng.  
Nick Bevilacqua, P.Eng., Struct.Eng.  
Shaun Bidulka, P.Eng.

Lloyd Bie, P.Eng.  
Ian Boyle, P.Eng., Struct.Eng.  
Andres Briseno De La Vega, P.Eng.  
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Maya Charnell, P.Eng.  
Kevin Dougan, P.Eng.  
Chris Durupt, P.Eng.  
Dan Fell, P.Eng.  
Fritz Fernandez, P.Eng.  
Darryl Furey, P.Eng.  
Bruce Grayson, P.Eng.  
Melissa Heidema, P.Eng.  
Jarrod Koster, P.Eng.

Lee Rowley, P.Eng.  
Patrick Ryan, P.Eng.  
Shannon Summersides, EIT  
Peter Wang, EIT  
Craig Work, P.Eng.

#### Victoria Branch

Ryan Brabander, P.Eng.  
Bridget Cassidy, P.Eng.  
Clara Chin, EIT  
Abdul Fourteia  
Marcel Gingras, P.Eng.  
Faisal Hamood, P.Eng.  
Naomi Hodge, P.Eng.  
Colburn Holbrook, P.Eng.  
Stephen Lyon, EIT  
Ed Lyons, P.Geo.  
Laura Malowaniec, P.Eng.  
Deyanira Mendoza Dominguez, P.Eng.  
Deirdre Moran, EIT  
Dale Puskas, P.Eng.  
Mary Rathbone, P.Eng.  
Christine Reimer, GIT  
Perla Rodulfo Gomez, EIT  
Daphne Sidaway-Wolf, P.Eng.  
Leonhard Spalteholz  
Jana Strain, EIT  
Tyler Thompson, P.Eng.

#### West Kootenay Branch

Tanzim Alam, EIT  
Teresa Cutler, EIT  
Michelle Fletcher, P.Eng.  
Clifford Howard, P.Eng.  
Stefan Humphries, P.Geo.  
Alexander Love, P.Eng.  
Samuel Lyster, P.Eng.  
Alison MacLeod, P.Eng.  
Martha McClean, P.Eng.  
Dale Norman, P.Eng.  
Clare North, P.Geo.  
Lee Redstone, EIT  
Waseem Saeed, P.Eng.  
Mark Sirges, P.Eng.  
John Stephens, P.Eng.  
Elroy Switlshoff, P.Eng., FEC

#### Women in Engineering and Geoscience Division

Catherine Bowick, P.Eng.  
Jaclyn Bowman, P.Eng.  
Bridget Cassidy, P.Eng.  
Besire Culhaoglu  
Donna Denny, P.Eng.  
Karla Herrera Palmeros, EIT  
Sarv Jahankhani, P.Eng.  
Golar Javadi, EIT  
Anja Lanz, EIT  
Poh Lim, P.Eng.  
Meghan Lui, EIT  
Michelle McLarty, P.Eng.  
Katherine Miller, EIT  
Krupal Pal, P.Eng.  
Sarah Prior, EIT  
Kati Tamashiro Tairaku, P.Eng.  
Selina Tribe, P.Geo.

# FINANCIAL STATEMENTS

The Association of Professional Engineers  
and Geoscientists of the Province of British Columbia

NON-CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2018

# INDEPENDENT AUDITOR'S REPORT

September 7, 2018

## To the Members of The Association of Professional Engineers and Geoscientists of the Province of British Columbia

We have audited the accompanying non-consolidated financial statements of The Association of Professional Engineers and Geoscientists of the Province of British Columbia, which comprise the non-consolidated balance sheet as at June 30, 2018 and the non-consolidated statements of revenue and expenses, changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

### MANAGEMENT'S RESPONSIBILITY FOR THE NON-CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these non-consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these non-consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the non-consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the non-consolidated financial statements 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 entity's internal control. An audit also

includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the non-consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### OPINION

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the financial position of The Association of Professional Engineers and Geoscientists of the Province of British Columbia as at June 30, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

## NON-CONSOLIDATED BALANCE SHEET

As at June 30, 2018

### ASSETS

#### Current assets

Cash and cash equivalents (note 3)	1,292,447	1,348,905
Short-term investments (note 4)	10,497,346	8,893,175
Interest receivable	40,270	17,134
Accounts receivable (note 5)	605,423	356,250
Prepaid expenses	384,307	420,888
Inventory	21,655	26,119
	<u>12,841,448</u>	<u>11,062,471</u>

#### Intangible assets (note 6)

#### Property and equipment (note 7)

#### Investments (note 4)

	357,171	319,537
	3,148,485	3,377,517
	650,113	974,850
	<u>16,997,217</u>	<u>15,734,375</u>

### LIABILITIES AND NET ASSETS

#### Current liabilities

Accounts payable and accrued liabilities (note 8)	1,382,052	1,106,088
Deferred fees (note 9)	5,306,144	5,090,018
Deferred revenue	1,092,196	602,701
	<u>7,780,392</u>	<u>6,798,807</u>

#### Net assets (note 2)

General fund		
Invested in property and equipment and intangible assets	3,556,328	3,747,726
Operating	4,715,347	4,492,692
Property, equipment and systems replacement fund	445,150	195,150
Legal and insurance fund	500,000	500,000
	<u>9,216,825</u>	<u>8,935,568</u>
	<u>16,997,217</u>	<u>15,734,375</u>

#### Commitments (note 10)

The accompanying notes are an integral part of these non-consolidated financial statements.

NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENSES

For the year ended June 30, 2018

	2018 \$	2017 \$
<b>REVENUE</b>		
Fees		
Annual membership fees	10,486,007	9,974,525
Application, registration and certification fees	1,304,513	1,308,314
Professional and academic examinations	505,862	492,903
	<u>12,296,382</u>	<u>11,775,742</u>
<b>Other revenue</b>		
Affinity programs	409,029	410,107
Annual conference	301,915	329,180
Grant and project administration	1,139,075	1,652,829
Innovation magazine and other advertising	530,419	570,956
Investment income	104,068	53,478
Miscellaneous (note14)	301,046	231,219
Organization quality management	209,738	185,194
Professional development	1,077,256	1,012,901
	<u>4,072,546</u>	<u>4,445,864</u>
<b>Total revenue</b>	<u>16,368,928</u>	<u>16,221,606</u>
<b>EXPENSES</b>		
Advertising	276,503	34,085
Annual conference - facilities and meals	166,025	156,450
Contract and consulting services	1,807,615	2,005,931
Contract and consulting services on grants	872,965	1,252,219
Engineers Canada assessment	299,755	288,800
Examinations and examination books	360,217	357,437
Geoscientists Canada assessment	67,705	66,854
Grants and awards	100,292	98,942
Innovation magazine printing	90,651	97,262
Legal	607,952	348,569
Meetings, seminar room rentals and special events	462,302	482,139
Office, general and miscellaneous (note 15)	1,022,257	997,245
Premises and operating costs	479,407	438,923
Printing, publication and distribution costs	384,496	409,582
Salaries and employee benefits	7,870,044	7,328,391
Secondary professional liability insurance premiums	143,775	150,436
Telecommunications	67,786	82,539
Travel	390,070	409,589
	<u>15,469,817</u>	<u>15,005,393</u>
<b>Total expenses before amortization</b>	<u>15,469,817</u>	<u>15,005,393</u>
<b>Excess of revenue over expenses before amortization</b>	<u>899,111</u>	<u>1,216,213</u>
<b>Amortization</b>		
Intangible assets	219,843	204,966
Property and equipment	398,011	335,997
	<u>617,854</u>	<u>540,963</u>
<b>Total amortization</b>	<u>617,854</u>	<u>540,963</u>
<b>Excess of revenue over expenses for the year</b>	<u>281,257</u>	<u>675,250</u>

The accompanying notes are an integral part of these non-consolidated financial statements.

NON-CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

For the year ended June 30, 2018

	2018				2017	
	General Fund					
	Invested in property and equipment and intangible assets \$	Operating \$	Property, equipment and systems replacement fund \$	Legal and insurance fund \$	Total \$	Total \$
<b>Net assets - Beginning of year</b>	3,747,726	4,492,692	195,150	500,000	8,935,568	8,260,318
Excess of revenue over expenses for the year	(617,854) <sup>(1)</sup>	899,111 <sup>(2)</sup>	-	-	281,257	675,250
Investment in intangible assets	257,478	(257,478) <sup>(3)</sup>	-	-	-	-
Investment in property and equipment	168,978	(168,978)	-	-	-	-
Transfer to property, equipment and systems replacement fund	-	(250,000)	250,000	-	-	-
	<u>3,556,328</u>	<u>4,715,347</u>	<u>445,150</u>	<u>500,000</u>	<u>9,216,825</u>	<u>8,935,568</u>
<b>Net assets - End of year</b>	<u>3,556,328</u>	<u>4,715,347</u>	<u>445,150</u>	<u>500,000</u>	<u>9,216,825</u>	<u>8,935,568</u>

Note:

(1) Amortization for the year

(2) Excess of revenue over expenses before amortization, building repairs and maintenance

(3) To fund intangible assets and property and equipment purchases

The accompanying notes are an integral part of these non-consolidated financial statements.

## NON-CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended June 30, 2018

	2018 \$	2017 \$
<b>Cash flows from operating activities</b>		
Excess of revenue over expenses for the year	281,257	675,250
Items not affecting cash		
Amortization	617,854	540,963
	899,111	1,216,213
Change in working capital accounts	750,321	567,193
	1,649,432	1,783,406
<b>Cash flows from investing activities</b>		
Investment in intangible assets	(257,478)	(218,686)
Investment in property and equipment	(168,978)	(1,238,601)
Change in short-term investments and investments	(1,279,434)	(583,404)
	(1,705,890)	(2,040,691)
<b>Decrease in cash and cash equivalents</b>	(56,458)	(257,285)
<b>Cash and cash equivalents - Beginning of year</b>	1,348,905	1,606,190
<b>Cash and cash equivalents - End of year</b>	1,292,447	1,348,905
<b>Supplementary information</b>		
Change in working capital accounts		
Accounts receivable	(249,173)	10,503
Interest receivable	(23,136)	(1,090)
Prepaid expenses	36,581	(70,097)
Inventory	4,464	(10,529)
Accounts payable and accrued liabilities	275,964	44,150
Deferred fees	216,126	220,320
Deferred revenue	489,495	373,936
	750,321	567,193

The accompanying notes are an integral part of these non-consolidated financial statements.

## NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

### 1 MANDATE

The Association of Professional Engineers and Geoscientists of the Province of British Columbia doing business as Engineers and Geoscientists British Columbia (the Association) is incorporated under the provisions of the Engineers and Geoscientists Act. The Association's mandate is to protect public safety, health and well-being through the application of engineering and geoscience, as well as to ensure the responsible self-governance and vitality of the professions.

The Association is a tax exempt organization as described in the Income Tax Act and, as such is exempt from federal and provincial income taxes.

### 2 SIGNIFICANT ACCOUNTING POLICIES

These non-consolidated financial statements include the financial activities of the Association exclusive of the net assets of Engineers and Geoscientists BC Foundation, Engineers and Geoscientists BC Benevolent Fund Society and member-supported branches and divisions (note 12).

#### Net assets

The "General fund" comprises two components. "Operating" represents funds used in the general operating and business activities including any extraordinary circumstances that may arise and "Invested in property and equipment and intangible assets" represents the investment in property and equipment and intangible assets used in those activities.

The "Property, equipment and systems replacement fund" represents an appropriation by Council, which serves the long-term objective of setting aside funds to replace and improve property, equipment and systems when

required. Any repairs, maintenance and improvement associated with the building are deducted from this fund. Council reviews the method and the amount appropriated to ensure that the appropriation provides a reasonable basis for property, equipment and systems replacement. All repairs, maintenance and improvement deducted from the fund and property, equipment and systems acquisitions are approved by Council as part of the annual budgeting process.

The "Legal and insurance fund" relates to an appropriation by Council to set up a legal and insurance reserve to allow for extraordinary cases and situations over and above annual expectations. This allows the Association to be prepared for future contingencies. The amount appropriated for legal and insurance is reviewed by Council annually.

#### Managing capital

The Association defines its capital as the amount included in its net asset balances. The Association's objective when managing its capital is to safeguard its ability to continue as a going concern so that it can continue to fulfill its mandate as described in note 1. While there are no external restrictions on any of the net assets, Council has appropriated certain of the funds for specific purposes as described in net assets.

#### General fund

As at June 30, 2018, the General fund comprises \$3,556,328 (2017 - \$3,747,726) that is invested in the property and equipment and intangible assets and is not available for other future operating activities and \$4,715,347 (2017 - \$4,492,692) that is available for future operating activities including any extraordinary

circumstances that may arise. Council has set a target of a minimum of three months operating expenses or \$3,800,000 to be held in the "Operating" net asset fund as a general reserve given the stability of annual membership fee revenues and the Association's ability to access a pre-approved line of credit.

#### Appropriated funds

As at June 30, 2018, the property, equipment and systems replacement fund balance is \$445,150 (2017 - \$195,150).

As at June 30, 2018, the legal and insurance fund balance is \$500,000 (2017 - \$500,000). Council estimates this amount to cover two consecutive years of extraordinary legal and/or insurance costs.

#### Revenue recognition and deferred fees

The Association follows the deferral method of accounting for annual fees and other revenues which are received, but for which services have not yet been performed. Membership and other fees are billed and received in advance on a calendar-year basis. Accordingly, a portion of these fees received prior to June 30, 2018, have been deferred for financial reporting purposes and will be recognized as revenue over the remainder of the current calendar year.

The Association enters into certain contracts for which it subcontracts the required services. These contracts are accounted for using the deferral method of accounting.

All other revenues are recognized when earned if the amount to be received can be reasonably estimated and collectability is reasonably assured.

### Amortization

Amortization is recorded by using the following annual rates calculated on a straight-line basis:

Building	3.3%
Intangible assets (software & development)	33.3%
Computer	10% – 33.3%
Electronic equipment	20%
Furniture, fixtures and office improvements	10%

### Donated services

The Association and its members benefit from donated services in the form of volunteer time for various committees. Donated services are not recognized in these non-consolidated financial statements.

### Cash and cash equivalents

Cash and cash equivalents consist of cash on deposit and high interest savings accounts with banks.

### Investments

Investments may consist of federal and provincial government bonds, T-bills and guaranteed investment certificates consistent with the Association's investment policy. The investments are designated as held-to-maturity and are recorded at amortized cost. Interest income is recognized over the lives of the instruments using the effective interest rate method. Short-term investments consist of treasury bills, and guaranteed investment certificates maturing within one year. Long-term investments consist of guaranteed investment certificates maturing between one to two years.

### Inventory

Inventory relates to exam books. Inventory is recorded at the lower of cost and net realizable value. Cost is determined on a specific item, actual cost basis.

### Controlled funds

#### *Engineers and Geoscientists BC Foundation (the Foundation)*

The Foundation provides financial support to fund, facilitate and promote activities and programs related to education in engineering and geoscience. The Foundation was incorporated on May 11, 1993 under the British Columbia Society Act and is a registered charity under the Income Tax Act.

The Association controls the operations of the Foundation through its ability to appoint the Directors, who direct all activities of the Foundation. The Association does not consolidate the financial results of the Foundation.

In 2007, a fund was created and restricted to be held as enduring property for no less than 10 years. The income from the property was used to fund the operations of the Foundation. These funds were invested in financial institution guaranteed securities. In 2017, the donor-imposed restriction expired and the contribution was recorded in investments and recognized in the statement of revenue, expenses and fund balance.

#### *Engineers and Geoscientists BC Benevolent Fund Society (the Society)*

The Society provides financial assistance to members of the Association and their dependants who qualify for the assistance. The Society was incorporated on November 1, 2010 under the British Columbia Society Act and is a registered charity under the Income Tax Act.

The Association controls the operations of the Society through its ability to appoint the Directors, who direct all activities of the Society. The Association does not consolidate the financial results of the Society.

### *Member-supported branches and divisions*

The member-supported branches and divisions provide local support to the members of the Association throughout the region of British Columbia. The member-supported branches and divisions are unincorporated entities.

The Association controls the operations of the member-supported branches and divisions as it holds a significant economic interest and shares complementary objectives with the member-supported branches and divisions. The Association does not consolidate the financial results of the member-supported branches and divisions. Bank accounts and cash flows for all member-supported branches and divisions are managed and recorded by the Association's Finance department.

Financial information for the controlled funds is provided in note 12.

### Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the year. Significant areas requiring the use of estimates relate to determining the useful lives of property and equipment and the amount of membership fees received in advance to be deferred. Financial results, as determined by actual events, may differ materially from those estimates.

### Financial instruments

The Association applies Chartered Professional Accountants of Canada (CPA Canada) Handbook Section 3861, *Financial Instruments - Disclosure and Presentation* (note 13).

## 3 CASH AND CASH EQUIVALENTS

	2018	2017
	\$	\$
Cash on hand	892,688	953,602
High interest savings accounts	399,759	395,303
	<u>1,292,447</u>	<u>1,348,905</u>

The Association has access to a pre-approved line of credit, secured by the building and land, with a limit of \$500,000 of which \$nil was drawn on at year-end (2017 - \$nil).

## 4 INVESTMENTS

	2018	2017
	\$	\$
Guaranteed investment certificates	1,497,613	1,494,900
Government of Canada treasury bills	9,649,846	8,373,125
	<u>11,147,459</u>	<u>9,868,025</u>
Short-term	10,497,346	8,893,175
Long-term	650,113	974,850
	<u>11,147,459</u>	<u>9,868,025</u>

## 5 ACCOUNTS RECEIVABLE

	2018	2017
	\$	\$
Government grants	421,549	60,000
Project grants (UBC and other association)	57,938	137,224
Innovation magazine	24,887	33,376
Due from CCPG	55,366	60,056
GST	28,196	19,688
Other	17,487	45,906
	<u>605,423</u>	<u>356,250</u>

## 6 INTANGIBLE ASSETS

	2018		2017	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Internally generated software	1,190,917	833,746	357,171	316,109
Externally acquired software	849,664	849,664	-	3,428
	<u>2,040,581</u>	<u>1,683,410</u>	<u>357,171</u>	<u>319,537</u>

## 7 PROPERTY AND EQUIPMENT

	2018		2017	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Land	874,011	-	874,011	874,011
Building	3,251,167	2,492,803	758,364	866,791
Computer	1,961,681	1,895,938	65,743	88,296
Electronic equipment	246,447	67,187	179,260	114,720
Furniture, fixtures and office improvements	2,380,885	1,109,778	1,271,107	1,433,699
	<u>8,714,191</u>	<u>5,565,706</u>	<u>3,148,485</u>	<u>3,377,517</u>

## 8 GOVERNMENT PAYABLES

Government payables include provincial sales and payroll taxes. The following government remittances were payable at year-end:

	2018	2017
	\$	\$
PST payable	115	21
WCB payable	-	1,552
	<u>115</u>	<u>1,573</u>

## 9 DEFERRED FEES

	2018	2017
	\$	\$
Professional Engineers and Geoscientists members fees	4,193,221	4,045,689
Engineer and Geoscientist-in-training membership fees	694,667	621,534
Non-resident licence and limited licence	230,867	225,979
Member advantage program for student membership fees	43,044	39,857
Other	144,345	156,959
	<u>5,306,144</u>	<u>5,090,018</u>

## 10 COMMITMENTS

The Association has operating lease commitments for office equipment for the next two years requiring the following minimum payments:

	\$
Year ending June 30	
2019	64,581
2020	15,280
	<u>79,861</u>

## 11 DEFINED CONTRIBUTION PLAN

The Association has established a defined contribution plan for its employees, under which employees contribute 5% of their qualifying gross earnings and the Association contributes 7.85% of qualifying employees' gross earnings. Defined contribution plan expense for the year was \$462,024 (2017 - \$439,254).

## 12 CONTROLLED FUNDS

The Association controls the operations and provides accounting and administration services to the Benevolent Fund Society, the Foundation and member-supported branches and divisions. The results and net assets of these operations are not consolidated in the financial statements of the Association.

Summary financial information on each of the controlled funds is as follows:

	2018	2017
	\$	\$
<b>Benevolent Fund Society</b>		
Total assets	311,748	294,218
Revenue - contributions and investment income	38,828	39,702
Expenses and grants	23,077	39,613
Cash flows from operating activities	19,217	(1,472)
Cash flows from investing activities	(13,877)	(3,664)

### Foundation

Total assets	697,727	662,611
Total liabilities	179,414	161,238
Net assets	518,313	501,373
Revenue - contributions and investment income	97,881	112,525
Expenses and grants	80,941	77,117
Cash flows from operating activities	30,536	23,910
Cash flows from investing activities	(59,176)	(206,277)

### Member supported branches and divisions

The Association has a number of special interest divisions that allow members with common technical background or other interests to share and disseminate information and to review and develop policy in that area.

All the Association members are assigned to one of the 20 regional branches. Branches are led by an executive group composed of volunteers who serve as the members' regional representatives and link back to the Association leadership.

	2018	2017
	\$	\$
<b>Branches and divisions</b>		
Total assets	253,388	242,332
Total liabilities	27,245	31,959
Net assets	226,143	210,373
Revenue	156,861	168,157
Expenses	143,130	159,172
Cash flows from operating activities	13,731	8,266



### 13 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

#### Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Association is not exposed to significant currency risk.

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to interest rate risk on short-term deposits and investments. Management frequently reviews the interest rates to mitigate risk and uses professional investment management services.

#### Market risk and other price risk

Market risk and other price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The Association is not exposed to significant market risk and other price risk.

#### Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur financial loss. The Association does not have a significant concentration of credit risk in any single party or group of parties. Accounts receivable are due primarily from government.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. The Association is not exposed to significant liquidity risk.

There have not been any significant changes in risk exposure from prior years.

### 14 MISCELLANEOUS REVENUE

	2018	2017
	\$	\$
Discipline recoveries	141,500	47,500
Other	68,261	80,195
Return to Practice/Reinstatement	38,550	30,350
Certified Professional Program	52,735	73,174
	<u>301,046</u>	<u>231,219</u>

### 15 OFFICE, GENERAL AND MISCELLANEOUS

	2018	2017
	\$	\$
Bank and credit card processing fees	437,436	425,711
Office and general (courier, copier, office supplies, storage, training and regalia)	362,624	396,589
Information technology licencing	136,625	103,250
Insurance	40,967	39,994
Dues and subscriptions	13,282	11,987
Other	31,323	19,714
	<u>1,022,257</u>	<u>997,245</u>

