



# 2020/2021 ANNUAL REPORT



ENGINEERS &  
GEOSCIENTISTS  
BRITISH COLUMBIA

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# WHO WE ARE

Engineers and Geoscientists British Columbia is the regulatory and licensing body for the engineering and geoscience professions in BC. To protect the public, we maintain robust standards for entry to the professions, and comprehensive regulatory tools to support engineers and geoscientists in meeting professional and ethical obligations. If these standards are not met, we take action through our investigation and discipline processes.

# ABOUT US

## 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 VALUES

In our governance, administration, and delivery of service, we are guided by the following values:

**Integrity:** We mean and do what we say.

**Accountability:** We are responsible for our actions.

**Innovation:** We will explore new ideas to make things better.

# GOVERNANCE

Engineers and Geoscientists BC is governed by a council of elected registrants and government appointees. Council is accountable to the public through the Ministry of the Attorney General, under the Office of the Superintendent of Professional Governance.

Council is responsible for setting policy and direction for the organization under the authority of the *Professional Governance Act*. Engineers and Geoscientists BC's strategic plan provides the vision, mission, values, and goals that help guide Council's efforts.



**President**  
Larry Spence, P.Eng.



**Vice President**  
Carol Park, P.Eng.



**Immediate Past President**  
Lianna Mah, P.Eng., FEC

## COUNCILLORS



Mark Adams,  
P.Eng.



Tomer Curiel,  
P.Eng., FEC



Christine Lambert,  
P.Geo.



Michelle Mahovlich,  
P.Eng., P.Geo.



Nathan Ozog,  
P.Eng., FEC



Jessica Steeves,  
P.Eng.



Dr. Tom Tiedje,  
P.Eng.



Kevin Turner,  
P.Eng., FEC, FGC (Hon.)



Jeremy Vincent,  
P.Geo.



Dr. Brent Ward,  
P.Geo., FGC, FEC (Hon.)

## GOVERNMENT APPOINTEES



Alan Andison,  
BA, LLB  
(until December 31, 2020)



Suky Cheema,  
CPA, CA



Leslie Hildebrandt,  
ICD.D, LLB



Emily Lewis,  
CPA, CMA  
(beginning March 22, 2021)



David Wells,  
JD



# A SPECIAL MESSAGE FROM ANN ENGLISH



Looking back on 2020/2021, it was a year like no other. While COVID-19 brought changes and challenges, it also showcased our ability to be resilient and execute on our public safety mandate during a milestone chapter in our organization's history.

Our staff worked incredibly hard to implement the *Professional Governance Act*, new legislation that will set us up for success as a strong, progressive regulator. Much of this work is reflected in this Annual Report, but I'd like to touch on a few highlights:

- We completed the development and delivery of two new programs: mandatory Continuing Education and the regulation of engineering and geoscience firms, with both launching in July 2021. These programs will improve public safety and confidence in the professions.
- Significant time was dedicated to finalizing our Bylaws with the Office of the Superintendent of Professional Governance to ensure this new legislative framework supports strong and agile regulation and public protection.
- We produced program guides, manuals, and hosted a webinar series to support registrants in understanding their new obligations under the *Professional Governance Act*.

Alongside efforts to prepare for new legislation, we provided guidance to registrants through practice guidelines and advisories and ongoing support from our practice advisors who responded to over 2,000 inquiries from registrants and the public this year. We also published our Climate Change Action Plan, the first of its kind created by an engineering or geoscience regulator in Canada.

We examined our organizational structure and made changes to remove the Registrar responsibilities from the Chief Executive Officer role and place them with the Chief Regulatory Officer. This proactive shift ensures senior leadership roles are designed to support strong regulation and sets the organization up for long term success in delivering on our public safety mandate.

Lastly, and perhaps most meaningfully to me, this year, Engineers and Geoscientists BC was recognized as one of BC's Top Employers. This is an incredible achievement, especially in a year that required so much of our staff.

Last October I announced my retirement, and a taskforce was formed to conduct a comprehensive national search to find the most qualified individual to lead our organization into the future. I'm pleased to welcome Heidi Yang, P.Eng., FEC, FGC (Hon.) as Engineers and Geoscientists BC's CEO. Heidi stepped into this role on June 1 and brings a strong vision for the future of engineering and geoscience regulation in BC.

My heartfelt thanks and gratitude to staff, Council, and our volunteers for their tremendous commitment each day towards protecting the public. It's an honour to have served as CEO of this incredible organization. As this chapter of my career closes, I'm grateful for the opportunity to have led us through a pivotal point in our history—and I know you are well positioned for the years ahead.

A handwritten signature in black ink that reads "Ann English".

Ann English, P.Eng., FEC, FGC (Hon.), FCSSE





# REPORT FROM THE PRESIDENT

Navigating the COVID-19 pandemic this past year brought unprecedented change and challenge for all of us. For Engineers and Geoscientists BC and our registrants, new legislation and a new governance framework for the engineering and geoscience professions resulting from the *Professional Governance Act* also brought significant change.

In addition, three of our senior staff members went on to well-earned retirements: Chief Executive Officer Ann English, Chief Regulatory Officer Tony Chong, and Director of Registration Gillian Pichler.

Through all this change, Council ensured that Engineers and Geoscientists BC remained resilient and agile. We collaborated with staff to ensure regulatory, governance, and oversight work could proceed uninterrupted in a remote environment. From virtual Council meetings to online learning and discipline hearings, regulating in a virtual world quickly became the new norm.

We know the transition to the *Professional Governance Act* and the ongoing COVID-19 pandemic created a challenging year for our professions. We worked hard to support registrants manage this change and understand

their new requirements under the *Professional Governance Act*. Council focused on developing policies, reviewing bylaws, and supporting staff in their work with the Office of the Superintendent of Professional Governance to ensure a smooth transition to the new legislation. We also oversaw the introduction of the Regulation of Firms program, a major milestone in our mandate that increases the confidence government and the public have in our self-regulatory system that was a result of countless hours of effort by staff, and significant contributions from engineers and geoscientists who volunteered on the task force now known as the Regulation of Firms Advisory Group.

As we reflect on this year and look to the future, I would like to thank Ann English for her strategic vision, tireless efforts, and dedication to Engineers and Geoscientists BC, and for working alongside Council over the past eight years to uphold strong regulation focused on public protection.

I also want to extend a very warm welcome to our new CEO, Heidi Yang. Over the past few months, I have seen firsthand how registrants, staff, and Council will grow under her leadership and vision for modern regulation to support BC's communities and economy.

To our volunteers and Council, thank you for your service and commitment. Your dedication to the professions makes our organization stronger and our province a safer place.



Finally, my gratitude to registrants: thank you for entrusting me to serve as your president. It has been my honour and privilege to help our professions navigate this whirlwind year.

With the *Professional Governance Act* now in place, we can move forward with confidence. Our mandate is clear—to protect the public. That is our promise to the people of BC, to government, and to our stakeholders.

A handwritten signature in black ink, appearing to read 'Larry Spence', written in a cursive style.

Larry Spence, P.Eng.



# REPORT FROM THE CEO

It is an honour to join Engineers and Geoscientists BC as CEO as we embrace the future of engineering and geoscience regulation. Leadership and guidance from Ann English, our previous CEO, has been invaluable as I have come into this role. Much of the work reported here took place during her tenure, and I am grateful for her input into this year's Annual Report.

We took big strides forward this year, opening a new chapter as a modern, progressive regulator with the introduction of the *Professional Governance Act*, which came into force in February 2021. This new legislation is positive, providing tools for strong, progressive regulation and a new governance structure that provides a resilient and strategic foundation for our central work of protecting public safety.

Our team also worked hard this year to advance the new Climate Change Action Plan, harmonize regulatory processes with other Canadian jurisdictions, and prioritize equity, diversity, and inclusion actions that demonstrate our commitment to ensuring a safe and welcoming environment that empowers a skilled and diverse engineering and geoscience workforce to flourish.

After an unprecedented year of change, I want to acknowledge the resiliency of our staff and Council. They supported registrants and provided strong regulation while adapting to the challenges of COVID-19 and advancing the *Professional Governance Act* and many other important areas of work to serve British Columbians now and in the future. I also want to recognize our many incredible volunteers and the essential work they do for Engineers and Geoscientists BC in supporting our regulatory mandate. We are grateful for the invaluable service you provide.

The work over the past year has set the stage for the challenges of tomorrow and for us to be singularly focused on our mandate to protect the public interest. We've evolved as a regulator to be ready to address the big issues confronting society and our registrants: climate change, equity, diversity and inclusion in our professions, and respectful engagement and reconciliation with Indigenous peoples.

This year also marks the final year in our 2017-2022 strategic plan. We will soon begin work on a new strategic plan to bring forward a strong vision for the future of engineering and geoscience regulation and our collective goal of enhanced public protection.



With the *Professional Governance Act* now in force, we are optimistic about the future. I look forward to building relationships with key stakeholders in my new role as CEO, and I welcome the opportunity to lead the organization as we continue to move forward in the public interest.

A handwritten signature in black ink that reads "Heidi Yang". The signature is fluid and cursive.

Heidi Yang, P.Eng., FEC, FGC (Hon.)





# GOVERNMENT APPOINTEES' REPORT

The Province of British Columbia appoints four members of the public to Engineers and Geoscientists BC's Council. As independent members of the public, our duty is to represent the public interest in how professionals authorized to practice engineering and geoscience in BC are regulated.

We work alongside elected members of Council to govern Engineers and Geoscientists BC in its mandate to protect the public interest. This report is our observation on how the organization has met this mandate in the past year.

Many Council actions demonstrate a commitment to upholding and protecting the public interest, including:

- Review and approval of Bylaws that support and align with the *Professional Governance Act*;
- Discussion on ensuring an appropriate mechanism for independent practice rights and regulation for technologists, aligned with public safety;
- Planning and implementation of firm regulation;
- Review of organizational programs to ensure compliance with advocacy guidelines, including consideration of a separate advocacy body;
- Practice regulation, and providing support and guidance to registrants;
- Promotion of diversity initiatives;
- Promotion of Climate Change Action Plan; and
- Review of revenues, expenditures, and other financial assessments.

We saw progress on areas previously noted as requiring improvement. The process to regulate firms and corporate entities engaging in engineering and geoscience work is complete, with corporate practice

regulation commencing July 2021. Mandatory continuing professional development reporting and verification is also now in place. Significant activity continues on two other priority areas for resolution: systematic practice reviews and risk assessment.

Council also adopted new governance structures and processes to meet the Council size and composition requirements of the *Professional Governance Act*, with important dialogue on term lengths and the effective operation of a smaller council. New Council nominations and selection processes, role definition for leadership positions and committees, and conduct and transparency guidelines were also completed.

Engineers and Geoscientists BC has continued discussions with the Office of the Superintendent of Professional Governance on the most appropriate mechanism for engineering technologists to practice independently. The organization is committed to working with all interested parties to resolve this complex situation.

Despite the continued disruption from COVID-19 and the retirement of key personnel, including the Chief Regulatory Officer and Deputy Registrar, and the CEO and Registrar; Engineers and Geoscientists BC continued to deliver on its mandate in a changing environment. Professional registration remained strong, and despite financial pressures, transparent, accountable financial management prevented a previously projected deficit. The organization also completed a comprehensive leadership search that led to the hiring of CEO Heidi Yang.

We look forward to the vision put forward by the new CEO and we believe Council understands its responsibility to uphold the public interest; maintaining this focus, with an eye to future regulatory changes, should enable the continued, successful self-regulation of the engineering and geoscience professions. We look forward to our continued service to this organization and to the public.

Respectfully submitted,

Alan Andison, BA, LLB

Suky Cheema, CPA, CA

Leslie Hildebrandt, ICD.D, LLB

Emily Lewis, CPA, CMA

David Wells, JD

*Note: Alan Andison, BA, LLB completed his term on December 31, 2020.*

*Emily Lewis, CPA, CMA began her term on March 22, 2021.*

# IMPLEMENTING THE *PROFESSIONAL GOVERNANCE ACT*

The *Professional Governance Act* came into force in British Columbia on February 5, 2021, providing new regulatory tools to improve public safety and confidence in the engineering and geoscience professions, ultimately resulting in stronger regulation and a safer British Columbia.

The implementation of the *Professional Governance Act* represents one of the most significant undertakings in the history of our organization, requiring years of planning and collaborative effort among our Council, staff, volunteers, registrants, and government stakeholders.

An overview of key activities and changes is provided below, and a comprehensive set of *Professional Governance Act* resources are available on our website.

## CONTINUING EDUCATION BECOMES MANDATORY



- A new model for continuing education was created, following three years of research and development.
- Over 2,900 registrants participated in a consultation process to provide their feedback.
- The model provides a modern framework that prioritizes flexibility and the individual needs of each registrant.
- A reference guide was created, along with an educational webinar on new requirements attended by more than 2,000 registrants.

## CODE OF ETHICS



- Updated (for the first time since 1991) to align with requirements in the *Professional Governance Act*. Changes were modest overall and generally in line with the previous Code.
- Registrants provided feedback on their understanding of their new obligations.

## FIRMS BECOME REGULATED



- Regulation of Firms was introduced—a brand new regulatory requirement for Engineers and Geoscientists BC and BC firms that practice engineering or geoscience.
- This program brings BC into line with most other jurisdictions across Canada.
- A unique-to-BC regulatory framework was created, building on the success of the Organizational Quality Management Program.
- Firm resources, a training program, and a permitting system were built.

## AUDIT AND PRACTICE REVIEW CHANGES



- The long-standing Practice Review program was separated and expanded into four distinct programs to meet *Professional Governance Act* requirements.
- Audit programs were created for both individuals and firms. Audits will verify compliance with *Professional Governance Act* requirements.
- Practice Review programs for both individuals and firms were created, with Practice Reviews now focusing on technical issues identified as a result of a complaint or investigation.

## WORKING WITH THE OFFICE OF THE SUPERINTENDENT OF PROFESSIONAL GOVERNANCE



- Significant engagement with the Office of the Superintendent of Professional Governance—the oversight body for the *Professional Governance Act* and the regulators under this legislation.
- Meetings on a weekly basis with key staff to inform, educate, and review the impacts of legislative changes to ensure strong governance and public protection.

## BYLAWS



- Bylaws for the organization were completely re-written to comply with the new *Professional Governance Act*.
- This work happened over 15 months, and involved staff from across the organization with five primary drafters in the legal department and extensive input and feedback from experts across the organization as well as multiple external advisory groups and committees.
- Effort involved hundreds of drafts totalling thousands of pages. The review and approval process by Council involved two Council Forums, three Council meetings, review periods totalling more than 80 days, and responses to over 400 questions from Councillors.

## GOVERNANCE CHANGES



- Our committee structure was reviewed and updated.
- New roles for public appointees were created on our five statutory committees.
- Our remaining 32 committees were restructured into sub-committees and advisory groups to align with *Professional Governance Act* requirements.

## CHANGES TO COUNCIL



- New process created for merit-based nomination requirements.
- Transition plan established to ensure continuity and staggered turnover in Council terms.
- Council will reduce from 17 to 12 people.

## ADVOCACY REVIEW



- *The Professional Governance Act* places restrictions on advocacy activities for regulators.
- More than 20 programs reviewed in-depth over a six-month period to determine if they aligned with this framework.
- Some minor modifications required, but overall impact will be modest. Key programs, such as branches, career outreach, and mentoring, can continue.



[egbc.ca/PGA](http://egbc.ca/PGA)



We hosted our first-ever fully virtual annual conference this year, with 40 continuing education sessions that were available on-demand after the event as part of the conference package.

The 10th annual Science Games was held virtually this year, bringing together 137 students (50% girls) for a month of fun and immersive science activities.



From Luca Ilea  
2 weeks ago

🍷🍕🍪🤔 11

From Elena H  
3 weeks ago

❤️🤔 8 💬 1



This year's International Women in Engineering Day campaign profiled local engineering heroes and celebrated the work that female engineers are doing across BC.





# MEASURING OUR PROGRESS

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



# GOAL 1

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

We work to ensure that our role as a robust regulator is broadly understood, our professional standards are embraced by our registrants, and the laws that guide us reflect our changing professions.

### THE PROFESSIONAL GOVERNANCE ACT COMES INTO FORCE

BC's regulatory landscape changed this year when the *Professional Governance Act* came into force on February 5, 2021, to replace the 100-year-old *Engineers and Geoscientists Act*. This new legislation, which will enhance public safety and environmental protection as well as uphold the high standards of the engineering and geoscience professions, represents one of the most significant changes in our organization's history and our largest body of work this year. We developed new programs and processes, made changes to our bylaws and governance structure, and delivered dozens of presentations, webinars, and communications, all which generated high levels of participation and a steady flow of inquiries to practice advisors as registrants and firms prepared for their new obligations under the *Professional Governance Act*.

### WORKING WITH THE OFFICE OF THE SUPERINTENDENT OF PROFESSIONAL GOVERNANCE

The *Professional Governance Act* establishes a new, consolidated framework for professional regulators in the natural and built environment, including Engineers and Geoscientists BC and the regulators for forestry,

agrology, biology, and applied science (with architecture being added in 2022). It also establishes a new oversight body for this legislation—the Office of the Superintendent of Professional Governance (OSPG)—which reports into the Ministry of the Attorney General. We worked extensively with the OSPG this year to review the impacts of legislative changes to ensure strong governance and public protection. We also finalized our bylaws and clarified areas of activity like advocacy to align with the requirements of the *Professional Governance Act* and reflect our singular mandate to regulate in the public interest.

### COLLABORATING WITH STAKEHOLDERS TO SUPPORT STRONG REGULATION

Engineers and Geoscientists BC operates in a complex, multi-stakeholder environment, and frequent engagement with these groups is essential to support strong regulatory outcomes in BC. Presentations to industry and government kept these parties informed about their roles and obligations under the *Professional Governance Act*, and collaborative interactions with other regulators led to new strategies for harmonizing regulatory programs this year. We also made a formal submission to the Forest Practices Board, developed

joint professional practice guidelines on mass timber construction with the Architectural Institute of BC, and delivered regular notices to municipalities and health authorities about disciplinary action to protect public safety.

### CLIMATE CHANGE ACTION PLAN PUBLISHED

The skills of engineers and geoscientists are needed more than ever before to create innovative and practical solutions to reduce greenhouse gas emissions and help society adapt to climate change. To help meet this need we published a Climate Change Action Plan, a first among Canadian engineering and geoscience regulatory bodies. This plan builds upon our previous work to address climate change in engineering and geoscience practice, provides direction for how we will support registrants in proactively addressing climate change through their work, and was informed by registrants and industry stakeholders through a comprehensive engagement process.



## WE SAW STRONG ENGAGEMENT AS REGISTRANTS PREPARED FOR THE PROFESSIONAL GOVERNANCE ACT:



- Webinar registrations: 6,835 participants joined five webinars
- Video content views: More than 5,500 views
- Average monthly page views of website content: 2,200
- Email engagement: 35% above average

## KEY OBJECTIVES OF THE CLIMATE CHANGE ACTION PLAN



Our new 10-point action plan supports the effective assessment and management of climate risk and solutions to reduce greenhouse gas emissions by working across these key areas:

- Leading the professions' response to climate change by collaborating with others to leverage resources and build collective impact;
- Recognizing new climate-change specific competencies for engineers and geoscientists through our registration and competency assessment processes;
- Building registrants' knowledge and capacity to respond to climate change through education, knowledge sharing, and network building; and
- Addressing climate change and greenhouse gas emissions reduction through practical and relevant tools such as practice guidance, a Climate Change Information Portal, and training support for firms.

# GOAL 2

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

Our robust regulatory framework supports registrants in meeting high standards of professional and ethical behaviour, and we safeguard these standards through effective discipline and enforcement.

### MOUNT POLLEY DISCIPLINARY HEARINGS CONTINUE

The second of three disciplinary hearings related to the Mount Polley tailings pond embankment collapse was concluded last year. Many members of the public attended the virtual disciplinary hearing, and we took steps to ensure the public is aware of the action being taken by Engineers and Geoscientists BC on this case. As we near the conclusion of our investigation and disciplinary process for Mount Polley, Engineers and Geoscientists BC remains the only body that has brought charges against any individuals involved in the incident. Our organization has dedicated significant resources to this landmark investigation, and we look forward to providing the public with definitive findings at the conclusion of these hearings as part of our commitment to upholding the standards of a strong and credible regulator.

### IMPLEMENTING THE REGULATION OF FIRMS PROGRAM

This year, the implementation of the Regulation of Firms and Permit to Practice program required under the *Professional Governance Act* brought Engineers and Geoscientists BC in line with other Canadian regulators that uphold responsibilities and requirements for engineering and geoscience firms. This program, which represents a

new mandate for our organization, will improve regulatory oversight, protect the public interest, and provide opportunities for firms to improve their processes and reduce their risk. Through consultation with government and registrants, we developed a regulatory program that ensures legislative requirements can be met without undue administrative burden on firms, while supporting our shared goal of strengthening public safety and protecting the environment. The Regulation of Firms Program replaces the Organizational Quality Management Program, which previously certified more than 500 firms.

### BUILDING A FLEXIBLE CONTINUING EDUCATION MODEL

A new model for continuing education was introduced this year with the introduction of the *Professional Governance Act*. This model, created following three years of research and development, provides a modern framework that prioritizes flexibility and the individual needs of each registrant and provides options to undertake practice-relevant learning through a wide variety of activities, such as seminars, webinars, self-study, volunteering, and presentations. We also redesigned our online reporting system and shared information with registrants to reflect the new model.

### PRIORITIZING INVESTIGATION, DISCIPLINE, AND ENFORCEMENT

Protecting the public interest through strong investigation, discipline and enforcement processes is our top priority. This year, enforcement activities exceeded any prior year, reflecting new expectations under the *Professional Governance Act* for proactive enforcement related to misuse of title. We invested more resources into investigating enforcement files and introduced a triage policy that prioritizes these files based on risk. Additional resources, including the ongoing recruitment of new volunteers and lay members for the Investigation and Discipline committees, has also enabled us to advance large, complex investigation files, improve our ability to provide a timely response to complaints, and address discipline files within reasonable timelines.

### REGULATING VIRTUALLY DURING THE PANDEMIC

Innovation and problem solving—core skills in our professions—were required to adapt to the COVID-19 pandemic. We shifted to virtual disciplinary hearings, allowing regulatory proceedings to continue without delay. We successfully hosted our first academic exam with virtual proctoring and collaborated with other regulators to pilot an online summer exam for 1,200 candidates in BC, Alberta, and Ontario. We also saw a complete shift to virtual learning, with record-breaking participation in continuing education sessions, and our first-ever virtual conference.

## NEW AND REVISED PRACTICE GUIDELINES PUBLISHED:



- 1 Development of Safety-Critical Software
  - 2 Joint Guidelines on Encapsulated Mass Timber Construction
  - 3 Structural Condition Assessments of Existing Buildings
  - 4 Joint Guidelines on BC Building Code Letters of Assurance Requirements (Part 9 Buildings)
  - 5 Design and Installation of Elevating Devices in New Buildings
  - 6 Geotechnical Engineering Services for Building Projects
  - 7 Electrical Engineering Services for Existing Buildings
  - 8 Developing Climate Change-Resilient Designs for Highway Infrastructure
  - 9 Annual Equipment Inspection and Certification
  - 10 Mechanical Engineering Services for Building Projects
- + Eight additional Guides for Standards and Quality Management Bylaws



**33,500**

visits to our professional practice guidelines webpage —an increase of 39% over last year



**1,688**

new digital seal sign-ups



**113**

virtual continuing education sessions were offered this year, such as:

- Conducting Business in a Pandemic
- The *Professional Governance Act*: What You Need to Know
- Understanding the Regulation of Firms
- An Introduction to the United Nations Declaration on the Rights of Indigenous Peoples
- Land Acknowledgement for Engineers and Geoscientists
- Fostering Inclusion: Allyship and its Impact on Work Place Culture
- Developing Climate Change-Resilient Designs for Highway Infrastructure in BC



**4**

practice advisories issued, providing direction to registrants in specific disciplines or areas of practice on new or emerging issues



**615**

mentors supported 921 mentees (45 new matches made this year)



**12,500**

seminar participants

# GOAL 3

## PROMOTE AND PROTECT THE PROFESSIONS OF ENGINEERING AND GEOSCIENCE

We continue to work to develop a registrant base that is inclusive and diverse, widely trusted by our stakeholders, and prepared to meet the needs of British Columbians.

### **ADVANCING EQUITY, DIVERSITY, AND INCLUSION**

Promoting diversity within the professions, addressing systemic inequities, and supporting reconciliation with Indigenous peoples are key imperatives in our work as a regulator. This year we published a statement that formalizes our commitment to upholding equity, diversity, and inclusion principles, and provided resources for registrants focusing on inclusion, allyship, decolonizing practices, and respectful engagement with Indigenous peoples. Nationally, we participated in the Engineers Canada-led task force on equity, diversity, and inclusion training, and a pilot survey of Indigenous engineers. We also made changes to our operational and governance practices. For example, data collection questions that recognize gender diversity and updated bylaws that require regulated firms to reflect current guidelines on equity, diversity, and inclusion in their Code of Conduct represent an important shift in inclusive practices.

### **INCREASING GENDER EQUITY IN THE PROFESSIONS**

Creating a culture of belonging and prioritizing the attraction, retention, and advancement of women in engineering and geoscience is critical to the success of our professions. Our 30 by 30 Action Plan is underway, with 42 out of 100 actions either in-progress or complete in support of the national goal of having 30% of newly licensed registrants be women by 2030. Female engineering heroes were showcased this year through our International Women in Engineering Day campaign, and during a virtual Science Games that brought together 137 students (50% girls) for a month of fun and immersive science activities. We also contributed to collective work happening across Canada by participating in a national Gender-Based Analysis research project to better understand barriers faced by women in engineering, and continued partnerships with organizations like Engendering Success in STEM who are working to advance equity, diversity, and inclusion at all stages of the science and engineering career pipeline.

### **FACILITATING PAN-CANADIAN COMPETENCY ASSESSMENT PROCESSES**

This year, we saw further adoption of pan-Canadian systems for assessing engineering competencies when two additional provincial regulators implemented our made-in-BC competency framework. The system, created by Engineers and Geoscientists BC, is licensed for use in several jurisdictions across the country, supporting our long-term goal to see greater consistency in national approaches to competency evaluation and registration. We also introduced new training modules for the system and successfully adapted it for geoscience applicants here in BC, as well as those in Saskatchewan, Manitoba, and Newfoundland. This streamlines and standardizes experience evaluations for those seeking their professional geoscientist designation, and also increases the consistency of assessments. We also participated in Foreign Credential Recognition Projects with the BC government, a national task force aimed at improving the assessment of applicants with foreign credentials, and Geoscientists Canada's working group on Canadian Environment Competencies.



**15.8%**

of practicing and active registrants are women (including professional engineers and geoscientists, trainees, and professional licensees).



**22.9%**

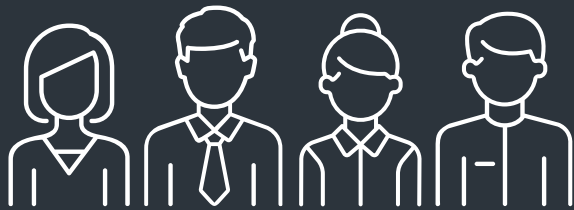
of new registrants are female (new registrants from July 1, 2020 to June 30, 2021, includes professional engineers and geoscientists, trainees, and professional licensees).

# BY THE NUMBERS

July 1, 2020 to June 30, 2021

## TOTAL REGISTRANTS AND STUDENTS at June 30, 2021

# 40,118



## DISCIPLINE AND INVESTIGATION

62

complaints received against professional registrants

13

files resulting in action by the Discipline Committee

46

investigation files closed

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Professional Engineers	27,629
Professional Geoscientists	2,057
Dual Registrants	97
Professional Licensees	304
Engineers-in-Training	7,494
Geoscientists-in-Training	481
Students	2,056

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### TOP 3 TRENDS IN NATURE OF COMPLAINTS RECEIVED:

1. Conduct issues
2. Geotechnical Engineering
3. Structural Engineering



## PRACTICE REVIEWS

- 105** practice review files adjudicated
- 92** practice review files found in compliance
- 11** practice review files requiring improvement
- 2** practice review files sent to investigation

## ENFORCEMENT

Opened 135 new enforcement files to address unlicensed practice or misuse of title and resolved 141 files

## KNOWLEDGE GAPS

### TOP 3 TRENDS IDENTIFIED BY PRACTICE REVIEWS INDICATING KNOWLEDGE/ PRACTICE GAPS TO BE FILLED:

1. Failure to authenticate professional documentation
2. Lack of appropriate checking of professional work
3. Inadequate retention of project documentation

## CPD COMPLIANCE

53% of registrants declared CPD compliance in 2020

# BENEVOLENT FUND SOCIETY

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

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

The Benevolent Fund had a slightly higher level of activity in 2020/2021, receiving 33 applications this year compared with 19 applications last year. The society gave out just over \$17,000 in grants and disbursements, about \$20,000 less than the previous year.

The society's capital is healthy, having received over \$35,000 in donations this past year. The Directors are thankful for registrants' donations, which allow the Benevolent Fund Society to support

those in need, especially during this time of uncertainty due to the COVID-19 pandemic.

The Benevolent Fund Society is administered by a Board of Directors and operates at arm's length from Engineers and Geoscientists BC, with support from staff. The society's Board of Directors confidentially reviews applications for assistance and the society may provide one-time grants or access to financial or career counselling or other services, as necessary.

Registrants that received assistance from the society have felt that someone still cared, providing a boost to their self-esteem when they were experiencing difficult circumstances.

Information on the Benevolent Fund Society can be found at [egbc.ca/benevolent](http://egbc.ca/benevolent).

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# FOUNDATION

The Engineers and Geoscientists BC Foundation provides scholarships and bursaries to engineering and geoscience students studying in BC. It aims to encourage excellence and dedication in these fields by reducing financial barriers faced by students.

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In 2020/2021, the Foundation awarded \$55,000 to 31 engineering and geoscience students. It administered 28 scholarships itself; 14 awards were supported through BC's post-secondary institutions; and Engineers and Geoscientists BC's branches facilitated the remaining six. Since inception the Foundation has provided financial assistance to over 600 students.

As of June 30, 2021, the Foundation received over \$83,000 from over 1,600 individual donors and companies during the last 12 months. In particular, the Foundation would like to thank BC Hydro once again for its continued commitment and generous contribution of \$15,000 towards the BC Hydro/Engineers and Geoscientists BC Foundation Scholarship.

As part of Engineers and Geoscientists BC's volunteer recognition program, volunteers were given the option of

receiving a small gift, or having a donation made on their behalf to one of Engineers and Geoscientists BC's two charities. The Foundation thanks the close to 300 volunteers who chose to opt out of receiving a gift and instead request that Engineers and Geoscientists BC make a donation to the Foundation. The funds raised through this initiative will help support the education of an additional 6 students.

In 2021, the Foundation established a new award, the Tricia J. Cook Memorial Fund, to support an outstanding woman in engineering or geoscience in BC who is returning to her profession after parental leave. The fund is named after registrant Tricia J. Cook, P.Eng., a professional civil engineer who balanced her career while raising two sons, Adam and Sean, both of whom graduated from university with engineering degrees. Tricia passed away in March 2020 after a lengthy battle with cancer.

The Engineers and Geoscientists BC Foundation is a registered charity chartered in 1993 to provide scholarships and bursaries to post-secondary engineering and geoscience

students (Registration no.: 821138393 RR0001). For more information about the Foundation, to volunteer, or to make a donation, visit [egbc.ca/Foundation](http://egbc.ca/Foundation), email [foundation@egbc.ca](mailto:foundation@egbc.ca), or call 604.430.8035.

A volunteer board of directors, all of whom are professional engineers and geoscientists registered with Engineers and Geoscientists BC, provides strategic direction to the Foundation.

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# OUR VOLUNTEERS

The work of Engineers and Geoscientists BC is supported by the participation of our volunteers. Hundreds of dedicated individuals contribute to committees, task forces, governance, registration, mentorship, and other areas. It is through their efforts, expertise, and support that we are able to carry out our regulatory role, making BC a more prosperous, healthier, and safer place to live, work, and play.

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Kenneth Goosen, P.Eng.

# FINANCIAL STATEMENTS

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

NON-CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2021



# INDEPENDENT AUDITOR'S REPORT

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

## REPORT ON THE AUDIT OF THE NON-CONSOLIDATED FINANCIAL STATEMENTS

### OUR OPINION

In our opinion, the accompanying 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 (the Organization) as at June 30, 2021 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.

#### What we have audited

The Organization's non-consolidated financial statements comprise:

- the non-consolidated balance sheet as at June 30, 2021;
- the non-consolidated statement of revenue and expenses for the year then ended;
- the non-consolidated statement of changes in net assets for the year then ended;
- the non-consolidated statement of cash flows for the year then ended; and
- the notes to the non-consolidated financial statements, which include significant accounting policies and other explanatory information.

### BASIS FOR OPINION

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the non-consolidated financial statements* section of our report.

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

#### Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

### RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE NON-CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the 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.

In preparing the non-consolidated financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.



## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE NON-CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the non-consolidated 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 our 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 non-consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-consolidated 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 our 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 Organization'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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Organization to express an opinion on the non-consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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 we identify during our audit.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the *Societies Act of British Columbia*, we report that, in our opinion, Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
September 24, 2021

## NON-CONSOLIDATED BALANCE SHEET

As at June 30, 2021

	2021	2020
	\$	\$
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents (note 3)	1,682,861	1,956,456
Short-term investments (note 4)	17,085,203	14,755,731
Interest receivable	5,398	70,583
Accounts receivable (note 5)	1,095,736	912,594
Prepaid expenses	471,344	349,898
Inventory	13,574	13,574
	<u>20,354,116</u>	<u>18,058,836</u>
<b>Intangible assets</b> (note 6)	315,315	223,640
<b>Property and equipment</b> (note 7)	2,353,284	2,741,636
	<u>23,022,715</u>	<u>21,024,112</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	1,892,286	2,015,111
Deferred contributions (note 8)	1,919,101	1,584,413
Deferred fees (note 9)	7,189,447	6,922,014
Line of credit (note 10)	1,283,914	-
	<u>12,284,748</u>	<u>10,521,538</u>
<b>Net assets</b> (note 2)		
General fund		
Invested in property and equipment and intangible assets	2,668,598	2,965,276
Operating	6,279,219	5,747,148
Property, equipment and systems replacement fund	1,290,150	1,290,150
Legal and insurance fund	500,000	500,000
	<u>10,737,967</u>	<u>10,502,574</u>
	<u>23,022,715</u>	<u>21,024,112</u>
<b>Commitments</b> (note 11)		

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, 2021

	2021	2020
	\$	\$
<b>REVENUE</b>		
Fees		
Registrant and trainee fees	13,989,391	13,132,745
Application, registration and certification fees	1,761,452	1,584,588
Professional and academic examinations	624,500	550,021
	<u>16,375,343</u>	<u>15,267,354</u>
<b>Other revenue</b>		
Affinity programs	449,552	419,013
Annual conference	161,356	284,578
Grant and project administration	1,631,082	1,913,497
Innovation magazine and other advertising	499,391	451,649
Investment income	55,726	238,899
Miscellaneous (note 15)	279,795	295,764
Organization quality management	334,297	266,984
Professional development	1,130,409	787,172
	<u>4,541,608</u>	<u>4,657,556</u>
<b>Total revenue</b>	<u>20,916,951</u>	<u>19,924,910</u>
<b>EXPENSES</b>		
Advertising	31,217	66,856
Annual conference – facilities and meals	1,905	166,799
Contract and consulting services	2,882,435	2,360,402
Contract and consulting services on grants	1,426,168	1,468,168
Engineers Canada assessment	325,015	328,180
Examinations and examination books	241,746	337,300
Geoscientists Canada assessment	84,252	75,301
Grants and awards	54,019	85,044
Innovation magazine printing	118,139	115,158
Legal	1,411,448	621,279
Meetings, seminar room rentals and special events	26,858	468,209
Office, general and miscellaneous (note 16)	1,163,042	1,098,486
Premises and operating costs	379,015	458,392
Printing, publication and distribution costs	313,661	352,267
Salaries and employee benefits	11,436,165	9,971,922
Secondary professional liability insurance premiums	146,216	158,840
Telecommunications	69,323	70,107
Travel	5,563	354,906
<b>Total expenses before amortization</b>	<u>20,116,187</u>	<u>18,557,616</u>
<b>Excess of revenue over expenses before amortization</b>	<u>800,764</u>	<u>1,367,294</u>
<b>Amortization</b>		
Intangible assets	135,728	172,372
Property and equipment	429,642	404,561
<b>Total amortization</b>	<u>565,370</u>	<u>576,933</u>
<b>Excess of revenue over expenses for the year</b>	<u>235,394</u>	<u>790,361</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, 2021

	<b>General Fund</b>				<b>2021</b>	<b>2020</b>
	<b>Invested in property and equipment and intangible assets</b>	<b>Operating</b>	<b>Property, equipment and systems replacement fund</b>	<b>Legal and insurance fund</b>	<b>Total</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Net assets – Beginning of year</b>	2,965,275	5,747,148	1,290,150	500,000	10,502,573	9,712,212
Excess of revenue over expenses for the year	(565,370)	800,764	-	-	235,394	790,361
Investment in intangible assets	262,907	(262,907)	-	-	-	-
Investment in property and equipment	5,786	(5,786)	-	-	-	-
<b>Net assets – End of year</b>	<b>2,668,598</b>	<b>6,279,219</b>	<b>1,290,150</b>	<b>500,000</b>	<b>10,737,967</b>	<b>10,502,573</b>

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, 2021

	2021	2020
	\$	\$
<b>CASH PROVIDED BY (USED IN)</b>		
<b>Operating activities</b>		
Excess of revenue over expenses for the year	235,394	790,361
Items not affecting cash		
Amortization of property and equipment and intangible assets	565,370	576,933
	<u>800,764</u>	<u>1,367,294</u>
Change in working capital accounts (note 17)	239,893	1,576,251
	<u>1,040,657</u>	<u>2,943,545</u>
<b>Investing activities</b>		
Investment in intangible assets	(262,907)	(147,096)
Investment in property and equipment	(5,786)	(123,062)
Proceeds on redemption and sale of investments	25,393,332	25,048,485
Purchase of investments	(27,722,806)	(26,659,970)
	<u>(2,598,167)</u>	<u>(1,881,643)</u>
<b>Financing activities</b>		
Proceeds from line of credit	1,283,915	-
	<u>1,283,915</u>	<u>-</u>
<b>Changes in cash and cash equivalents</b>	(273,595)	1,061,902
<b>Cash and cash equivalents – Beginning of year</b>	<u>1,956,456</u>	<u>894,554</u>
<b>Cash and cash equivalents – End of year</b>	<u>1,682,861</u>	<u>1,956,456</u>

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

## NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2021

### 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 *Professional Governance 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* (Canada) 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 registrant-supported branches and divisions (note 12).

#### Basis of accounting

The non-consolidated financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### 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, 2021, the General fund comprises amounts that are either invested in property and equipment and intangible assets or are available for future operating activities, including extraordinary circumstances that may arise. Council has set a target of six

months operating expenses, to be held in the "Operating" net asset fund as a general reserve given the stability of annual registration fee revenues and the Association's ability to access a pre-approved line of credit.

#### Appropriated funds

The Appropriated funds comprise the property, equipment and systems replacement fund and the legal and insurance fund. Council estimates the amount contained in the legal and insurance fund to over two consecutive years of extraordinary legal and/or insurance costs.

#### Revenue recognition and deferred fees

The Association follows the deferral method of accounting for contributions. Restricted contributions are deferred and recorded as revenue in the period in which the expense has been incurred. Annual fees and other revenues that are received, but for which services have not yet been performed, are reported as deferred revenue. Registration 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, 2021, 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 and development)	33.3%
Computer	10% – 33.3%
Electronic equipment	20%
Furniture, fixtures and office improvements	10%

### Donated services

The Association and its registrants 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.

### Financial instruments

The Association's financial instruments consist of cash and cash equivalents, investments, interest receivable, accounts receivable and accounts payable and accrued liabilities. Financial instruments are initially measured at fair value and subsequently carried at cost, with the exception of investments comprising guaranteed investment certificates, which are carried at amortized cost. Interest income is recognized over the lives of the instruments using the effective interest method.

With respect to financial assets measured at cost or amortized cost, the Association recognizes in the non-consolidated statement of revenue and expenses an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows.

### 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

#### a) 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 *Societies Act of British Columbia* 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.

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

The Society provides financial assistance to registrants of the Association and their dependents who qualify for the assistance. The Society was incorporated on November 1, 2010 under the *Societies Act of British Columbia* 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.

#### c) Registrant-supported branches and divisions

The registrant-supported branches and divisions provide local support to the registrants of the Association

throughout the region of British Columbia. The registrant-supported branches and divisions are unincorporated entities.

The Association controls the operations of the registrant-supported branches and divisions as it holds a significant economic interest and shares complementary objectives with the registrant-supported branches and divisions. The Association does not consolidate the financial results of the registrant-supported branches and divisions. Bank accounts and cash flows for all registrant-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 non-consolidated 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 non-consolidated financial statements and revenues and expenses during the year. Areas requiring the use of estimates relate to determining the useful lives of property and equipment and the amount of registration fees received in advance to be deferred. Financial results, as determined by actual events, may differ materially from those estimates.

### 3 CASH AND CASH EQUIVALENTS

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,296,067	1,561,277
High interest savings accounts	386,794	395,179
	<u>1,682,861</u>	<u>1,956,456</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 (2020 – \$nil).

### 4 SHORT-TERM INVESTMENTS

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Guaranteed investment certificates	1,202,642	1,172,000
Government of Canada treasury bills	15,882,561	13,583,731
	<u>17,085,203</u>	<u>14,755,731</u>

### 5 ACCOUNTS RECEIVABLE

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Government grants	384,167	315,820
Receivables from registrants	214,514	330,573
Project grants (other associations)	119,308	85,290
Other support services	193,038	55,126
Innovation magazine	52,922	42,308
Due from Geoscientists Canada	720	3,103
GST	49,297	34,341
Other	81,770	46,033
	<u>1,095,736</u>	<u>912,594</u>

### 6 INTANGIBLE ASSETS

	<b>2021</b>		<b>2020</b>	
	<b>Cost</b>	<b>Accumulated amortization</b>	<b>Net</b>	<b>Net</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Internally generated software	744,229	428,914	315,315	223,640



## 7 PROPERTY AND EQUIPMENT

			2021	2020
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Land	874,011	-	874,011	874,011
Building	3,251,166	2,817,960	433,206	541,507
Computer	130,377	102,361	28,016	58,525
Electronic equipment	301,855	235,784	66,071	119,467
Furniture, fixtures and office improvements	1,961,453	1,009,473	951,980	1,148,126
	<u>6,518,862</u>	<u>4,165,578</u>	<u>2,353,284</u>	<u>2,741,636</u>

## 8 DEFERRED CONTRIBUTIONS

	External grants	Other deferred revenue	Total
	\$	\$	\$
Deferred contributions – Beginning of year	979,802	604,611	1,584,413
Amounts received	1,702,637	2,426,395	4,129,032
Amounts recognized as revenue	<u>(1,379,591)</u>	<u>(2,414,753)</u>	<u>(3,794,344)</u>
Deferred contributions – End of year	<u>1,302,848</u>	<u>616,253</u>	<u>1,919,101</u>

## 9 DEFERRED FEES

	2021	2020
	\$	\$
Professional Engineers and Geoscientists registration fees	5,919,361	5,646,040
Engineer and Geoscientist-in-training registration fees	1,171,497	961,489
Limited licence	57,530	49,680
Special levy	-	259,950
Student programs	41,059	4,856
	<u>7,189,447</u>	<u>6,922,015</u>

## 10 LINE OF CREDIT

The Association entered into a revolving credit facility (the facility) agreement with the Canadian Imperial Bank of Commerce (CIBC) on March 4, 2020. The total credit limit available under the facility is \$2,500,000 and all amounts are repayable on demand. The facility is guaranteed by the Association's assets and bears interest at the prime rate plus 0.00% per annum, calculated monthly and accrued daily on the basis of the number of actual days elapsed. The amount payable under the facility is \$1,283,914 as at June 30, 2021 (2020 – \$nil).

## 11 COMMITMENTS

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

	\$
2022	61,426
2023	61,426
	<u>122,852</u>

## 12 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 \$648,406 (2020 – \$560,328).

## 13 CONTROLLED FUNDS

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

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

	2021	2020
	\$	\$
<b>Benevolent Fund Society</b>		
Total assets	359,222	333,592
Total liabilities	6,829	1,619
Net assets	<u>352,393</u>	<u>331,973</u>
Revenue – contributions and investment income	<u>40,784</u>	<u>44,218</u>
Expenses and grants	<u>20,364</u>	<u>40,922</u>
Cash flows from operating activities	26,276	3,286
Cash flows from investing activities	23,601	(14,129)
<b>Foundation</b>		
Total assets	875,796	829,242
Total liabilities	193,085	188,741
Net assets	<u>682,711</u>	<u>640,501</u>
Revenue – contributions and investment income	<u>99,561</u>	<u>156,943</u>
Expenses and grants	<u>57,351</u>	<u>84,057</u>
Cash flows from operating activities	73,257	68,666
Cash flows from investing activities	(12,465)	(129,382)

### Registrant supported branches and divisions

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

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

	2021	2020
	\$	\$
<b>Branches and divisions</b>		
Total assets	385,206	270,989
Total liabilities	11,304	10,927
Net assets	<u>373,902</u>	<u>260,062</u>
Revenue	<u>145,037</u>	<u>101,692</u>
Expenses	<u>30,997</u>	<u>82,706</u>
Cash flows from operating activities	113,840	18,986

## 14 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.

## 15 MISCELLANEOUS REVENUE

	2021	2020
	\$	\$
Discipline recoveries	171,750	205,500
Other	44,295	63,364
Return to Practice/Reinstatement	63,750	26,900
	<u>279,795</u>	<u>295,764</u>

## 16 OFFICE, GENERAL AND MISCELLANEOUS

	2021	2020
	\$	\$
Bank and credit card processing fees	449,689	428,389
Office and general (courier, copier, office supplies, storage, training and regalia)	377,958	326,728
Information technology licensing	246,747	263,255
Insurance	47,584	51,725
Dues and subscriptions	28,077	19,884
Other	12,987	8,505
	<u>1,163,042</u>	<u>1,098,486</u>

## 17 SUPPLEMENTAL CASH FLOW INFORMATION

	2021	2020
	\$	\$
Change in working capital accounts		
Accounts receivable	(183,142)	(143,737)
Interest receivable	65,185	(2,559)
Prepaid expenses	(121,446)	(53,380)
Inventory	-	6,519
Accounts payable and accrued liabilities	(122,825)	998,561
Deferred fees	267,433	765,156
Deferred contributions	334,688	5,691
	<u>239,893</u>	<u>1,576,251</u>



