

ANNUAL REPORT



ENGINEERS &
GEOSCIENTISTS
BRITISH COLUMBIA



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ABOUT US

Engineers and Geoscientists British Columbia is the regulatory and licensing body for the engineering and geoscience professions in BC. We are charged with protecting the public interest by setting and maintaining high standards for academics, experience, and professional practice for over 40,000 registrants and 4,000 firms. If these standards are not met, we take action through our investigation and discipline processes.

OUR VISION: Modern regulation for a resilient world.

OUR MISSION: We serve the public interest as an inclusive, progressive, and future-focused regulator.

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

- **Collaboration:** We work together, think inclusively, and celebrate shared success.
- **Excellence:** We go above and beyond because we are passionate about what we do.
- **Integrity:** We are transparent, fair, and accountable.
- **Innovation:** We use creativity to find solutions.

GOVERNANCE

Engineers and Geoscientists BC is governed by a Board of elected registrants and government appointees. The Board is accountable to the public through the Ministry of Post-Secondary Education and Future Skills, under the Office of the Superintendent of Professional Governance. The Board is responsible for setting policy and direction for the organization under the authority of the *Professional Governance Act (PGA)*. Engineers and Geoscientists BC's Strategic Plan provides the vision, mission, values, and direction that help guide the Board's efforts.



2022/2023 BOARD (LEFT TO RIGHT)

BACK ROW: Karen Ling, P.Eng. (Board member);
Emily Lewis, CPA, CMA (Board member – Government Appointee);
Mahsoo Naderi-Dasoar, P.Eng., PMP, M.Sc. (Board member);
David Wells, JD (Board member – Government Appointee);
Carol Park, P.Eng. (Immediate Past Chair);
Jessica Steeves, P.Eng. (Board member);
Michelle Mahovlich, P.Eng., P.Geo. (Vice Chair).

FRONT ROW: Mark Adams, P.Eng. (Chair);
Suky Cheema, CPA, CA (Board member – Government Appointee);
Leslie Hildebrandt, ICD.D, LLB (Board member – Government Appointee);
Mark Porter, P.Eng., Struct.Eng. (Board member).

NOT SHOWN: Jens Weber, P.Eng. (Board member).

REPORT FROM THE BOARD CHAIR



Over the past year, I have been immensely honoured to serve the public as Engineers and Geoscientists BC's Board Chair, and to see the organization through another year of change. Though our organization continues to evolve, our commitment to protect the public and the environment remains a steady beacon guiding our actions.

As part of our 2022–2027 Strategic Plan, we continued to integrate the requirements of the *Professional Governance Act (PGA)* into our work, ensuring that the public is confident in our ability to protect their interests. As part of these new requirements, 98 percent of registrant firms completed training to ensure their firm's practice met the ethical, quality management, and continuing education requirements of the Permit to Practice Program. In light of our goal to continuously improve and innovate, we also sought registrants' feedback on our new Continuing Education and Annual Reporting processes. Through that feedback, we made several improvements to our systems, providing registrants with a more intuitive and smoother reporting experience.

In response to our more focused mandate under the *PGA*, which significantly restricts advocacy activities, we announced the initiation of an independent advocacy body for engineering and geoscience in BC. The decision was approved by the Board following significant evaluation of our programs to align our operations more closely with the *PGA*. Though this is a significant shift for us, I believe that the creation of a separate body— focused on advocating for the professions— will allow each entity to excel in their respective missions, which is better for the public and engineers and geoscientists.

This year, we were also excited to return to in-person events, including our Induction Ceremony in April. It was the first time in three years that new registrants gathered to receive their certificates and mingle with their peers. I was fortunate to present certificates to 158 new inductees and hear their unique stories and backgrounds that led to their professional designation.

We also continued to collaborate with our national counterparts. We supported Engineers Canada with their national advertising campaign, "Building Tomorrows," which demonstrated the impact and value of engineers in the lives of Canadians. Our staff also worked closely with Geoscientists Canada to add the Canadian Work Environment Experience Competencies to the competency-based assessment tool for geoscience applicants. Once the geoscientist component



is active, professional geoscientist applicants will have the opportunity to use internationally gained experience to demonstrate achievement of these competencies at the required entry-to-practice level.

As a regulator with sensitive information to protect, we are taking steps to strengthen our data governance to comply with the latest *Freedom of Information and Privacy Protection Act* requirements to deliver an improved framework for data management, integrity, and protection. As part of an overall organizational risk assessment, we have identified possible threats of machine learning technologies like ChatGPT, as well as potential opportunities to ensure our data is secure, and that we are ready for future technologies.

Social responsibility is also an integral component of our strategic priorities. Alongside a team of Indigenous and non-Indigenous subject-matter experts, we developed a Regulatory Learning Module required for practising registrants that focused on Truth and Reconciliation with Indigenous peoples, and what reconciliation means for professionals working in BC. To take tangible action on climate change, we developed greenhouse gas emissions mitigation resources and practice advisories for registrants to consult in their daily practice. We also attracted a diverse set of candidates for our Board election this fall. Diverse perspectives in governance yield richer discussions and better direction, and we are thankful to see our Board becoming more representative of BC's demographic.

As I reflect on the last year, I am filled with pride for our volunteers, registrants, staff, and Board members. They have brought innovative problem-solving and dedication to protecting the public, and I am grateful for their contributions. Their efforts to renew our focus on public safety and environmental protection move us closer to our vision of modern regulation for a resilient world.

A handwritten signature in black ink, appearing to read "Mark Adams".

Mark Adams, P.Eng.
Board Chair

REPORT FROM THE CHIEF EXECUTIVE OFFICER



Societal and environmental challenges—and an ever-changing regulatory landscape—continue to change our lives and present new problems to solve. Through all of this, we continue to move towards our unifying purpose: protecting British Columbians.

In this pursuit, we continued to build our foundation, laying the bricks for success. This year marked the first year under our 2022–2027 Strategic Plan, which established a new vision for our organization: modern regulation for a resilient world. We appointed a new Chief Operating Officer and a Chief Regulatory Officer, both with strong regulatory backgrounds. We also continued to integrate the requirements of the *Professional Governance Act (PGA)* into our operations, including launching a proactive audit program for individual registrants, and improving our Continuing Education and Annual Reporting processes.

Notably, we initiated a second comprehensive review of our organization’s core activities. For years, regulation and advocacy have been twin forces driving us forward. Today, the landscape around us has shifted significantly, and the *PGA* has outlined a growing scope of work for our organization as well as a mandate focused on regulation. Now, prioritization and capacity are needed more than ever to effectively fulfill our mandate. This led to the decision to create a separate advocacy body, transitioning some of our advocacy-focused programs to this new entity to better serve the professions.

With our renewed organizational focus, I am confident that we will continue to move towards the four vision outcomes outlined in our Strategic Plan: public confidence, collaboration with our partners, future readiness, and social impact.

To continue advancing our commitment to public safety, we launched our Firm Audit Program in the fall of 2022, including hiring four compliance auditors to identify non-conformances and opportunities for firms to improve their alignment to their regulatory requirements. We also proactively investigated cancelled registrants to ensure that they did not continue engaging in a reserved practice. Together, these actions contributed to building the public’s confidence in us, and in our registrants.

Last year, staff returned to working in the office in a hybrid format and we began hosting in-person events, including our first Induction Ceremony since 2020 and a successful volunteer recruitment night. It has been a pleasure to connect and collaborate with registrants face-to-face, after not being able to do so for so long.

In collaboration with our counterparts in Alberta and Ontario, we continued to pilot online, proctored exams, making licensure in BC more accessible to candidates from around the world. With our registrant base ever-growing—welcoming 1,673 new registrants this year—work like this will ensure that the public always benefits from the talent of a strong and stable registrant base.

We also continue to work hard to build a legacy of positive impact on our environment and society. Recently, our Professional Practice Guidelines – Sustainability were updated to reflect evolving climate and sustainability considerations in professional practice. We also published the Guide to Inclusive Practices to help our stakeholders build inclusive and safe spaces.

Finally, I am incredibly proud to say that we were named one of BC’s Top Employers for the third year in a row. Our staff and our numerous volunteers are the core of this organization, unwavering in their efforts to help us sail forward into a bright future. I would like to extend a sincere thank you to our staff and volunteers, as well as our Board, registrants, and those that we’ve collaborated with across the country. Our work would not be possible without their passion and excellence.

A handwritten signature in black ink, appearing to read 'Heidi Yang'.

Heidi Yang, P.Eng., FEC, FGC (Hon.)
Chief Executive Officer

2022–2027 STRATEGIC PLAN

Last year, Engineers and Geoscientists BC released our 2022-2027 Strategic Plan. With an emphasis on modernized processes, collaboration with partners, agile regulation, and social impact, the Strategic Plan shapes our future as an inclusive, progressive, and future-focused regulator. Together with our stakeholders, we can build a strong and resilient British Columbia.



Review the 2022-2027 Strategic Plan at egbc.ca/strategic-plan

VISION OUTCOMES

Our Vision Outcomes describe the long-term (10+ years) outcomes we want to achieve.



PUBLIC CONFIDENCE

Strengthen public confidence in our regulatory role and the professions of engineering and geoscience.



FUTURE READY

Invest in processes that enable agile regulation and support strong professional practice in both traditional and emerging areas of practice.



COLLABORATION HUB

Connect with registrants, stakeholders, national bodies, and other professions and regulators to generate diverse insight and regulatory expertise.



SOCIAL RESPONSIBILITY

Advance equity, diversity, and inclusion and reconciliation with Indigenous peoples, and take meaningful action on climate change.

VISION

Modern regulation for a resilient world.

MISSION

We serve the public interest as an inclusive, progressive, and future-focused regulator.

STRATEGY

Our four Strategic Imperatives describe the specific work we will undertake over the next 5 years in pursuit of our Vision.

STAKEHOLDER ENGAGEMENT

Build confidence and trust in our mandate and our professions, establish an inclusive approach to regulation for new areas of practice, and foster strong and collaborative working relationships with stakeholders.

PROCESS

Integrate the requirements of the *Professional Governance Act* into our processes, strengthen foundational business systems, and instill a philosophy of continuous improvement.

PEOPLE AND CULTURE

Align organizational resources to effectively deliver our vision and mandate, support and invest in our volunteers, and modernize our virtual and physical work environment.

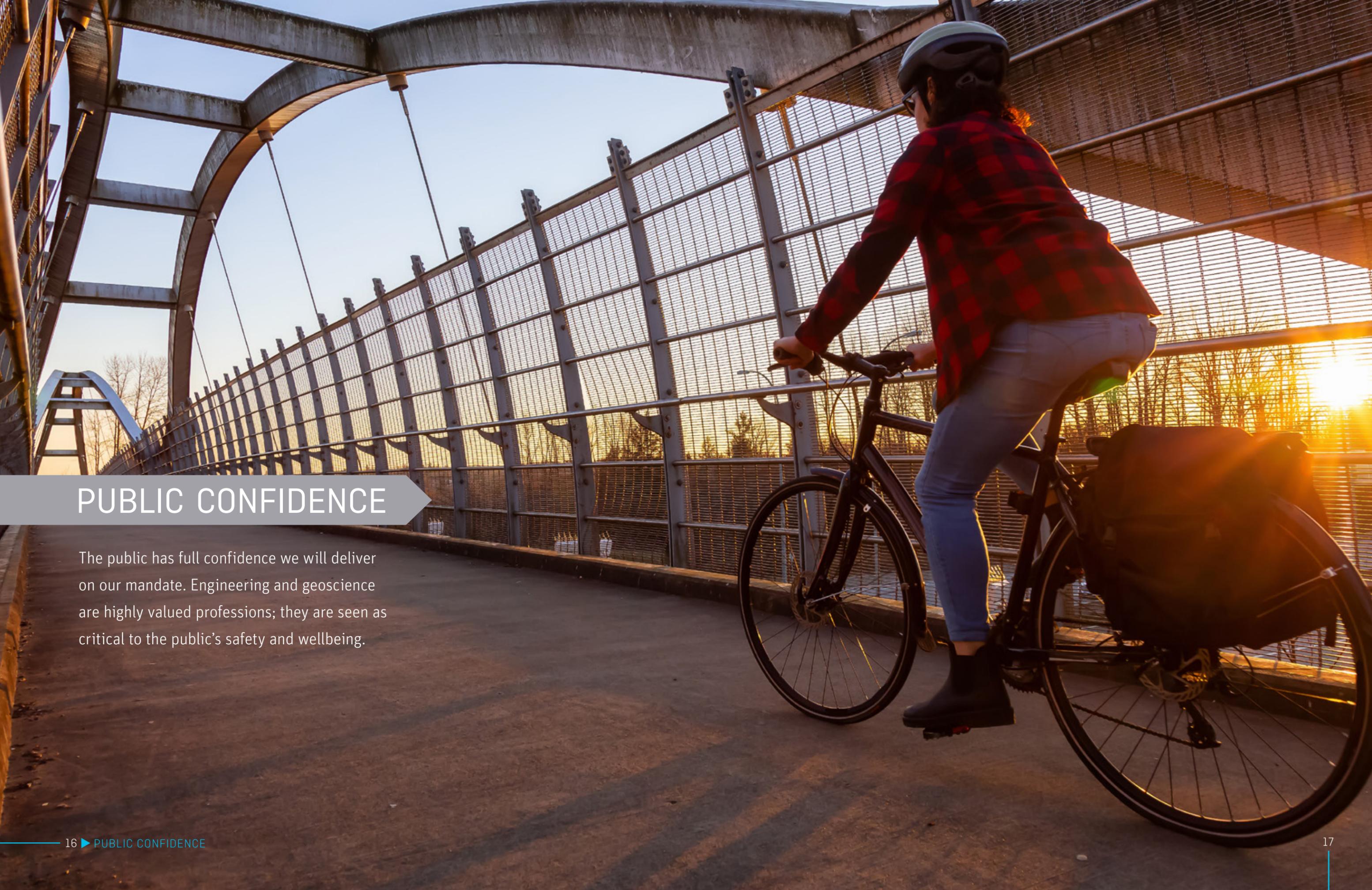
SOCIAL RESPONSIBILITY

Ensure internal and external initiatives advance our commitment to the well-being of society and the environment.

2022/2023 YEAR IN REVIEW

Engineers and Geoscientists BC is accountable to government and the public as we work to deliver our vision of modern regulation for a resilient world. The following pages summarize our efforts and activities striving towards the Vision Outcomes of our 2022 – 2027 Strategic Plan: Public Confidence, Collaboration Hub, Future Ready, and Social Responsibility.





PUBLIC CONFIDENCE

The public has full confidence we will deliver on our mandate. Engineering and geoscience are highly valued professions; they are seen as critical to the public's safety and wellbeing.

MODERNIZING OUR OPERATIONS FOR THE PROFESSIONAL GOVERNANCE ACT

Since the *Professional Governance Act (PGA)* was implemented two years ago, we continue to align our operations with this legislation. This year, we developed an audit program to educate individual registrants and to provide them with non-disciplinary, proactive feedback on how they are meeting regulatory requirements. Each year, one percent of registrants will be randomly selected for these audits, based on the program's risk-based criteria. By providing constructive advice and identifying practice trends among registrants, we can address issues that may impact public safety and environmental protection.

To implement operational improvements under the *PGA*, we amended our Bylaws, allowing us to make improvements to processes such as Continuing Education and Annual Reporting. In line with amendments to the *PGA*, we also adopted new terminology to reflect the regulatory nature of our organization, renaming our Council the "Board." Registrants will now elect Board members, and the Board will select its own leadership.

HIGH CONTINUING EDUCATION COMPLIANCE

This year, compliance rates for Continuing Education and Annual Reporting were at their highest levels since the introduction of the *PGA*. After seeking feedback from registrants through a survey, we introduced a new Account Dashboard, where registrants can view all their requirements in one location. This addition, along with other process improvements, led to a smoother reporting process and higher compliance.

As of the June 30, 2023, deadline, the Continuing Education compliance rate was 91.5 percent, and the Annual Reporting compliance rate was 91.8 percent. Compared to the 2021/2022 reporting year, compliance rates improved by nine percent for Continuing Education, and 19.7 percent for Annual Reporting. Outstanding compliance and a commitment to continuous improvement ensures our organization and our registrants will uphold the public interest and implement best practices.

ENSURING FIRMS MEET STRONG STANDARDS

Combined with regulation at the individual level, strong regulation at the firm level ensures that companies, organizations, government entities, and sole practitioners are well positioned to serve the public, build trust, and protect the environment.

In this reporting year, over 98 percent of firms met their training requirement. The requirement provides guidance on developing and implementing a Professional Practice Management Plan to meet the quality management, ethics, and continuing education requirements of the Permit to Practice Program.

In October 2022, we also launched the Firm Audit Program to assist firms in understanding how well their documented policies and procedures are meeting legislated requirements, and to identify areas where improvements can be made to mitigate risk and streamline processes. Over the last year, 312 firms were audited, fortifying their ability to meet their regulatory requirements. As part of the legislated requirements, all registrant firms will be audited within three to five years of receiving their initial Permit to Practice.

ENFORCING PRACTICE AND CONDUCT STANDARDS

Robust investigation, discipline, and enforcement processes are critical to keeping British Columbians safe and are a key priority for our organization. This year, our legal team closed 63 cases against individual and firm registrants, including 15 cases resulting in disciplinary action against individuals. In addition to responding to complaints, staff also opened new investigation files when concerns in the media or in existing investigation work were identified. This resulted in our enforcement team checking the status of 119 cancelled registrants to ensure they were no longer engaging in reserved practice.

We continued to expand our legal capacity to support increasing demands, a growing registrant base, and greater regulatory complexity under the *PGA*.



91.5%

of professional registrants completed their Continuing Education requirements by the June 30, 2023 deadline



98.0%

of firms were in compliance with their training requirement as of June 30, 2023



95.0%

of firms completed the renewal process for their Permit to Practice by the May 31, 2023 deadline



INVESTIGATION AND DISCIPLINE



201

enforcement files were opened to address unlicensed practice or misuse of title

162

enforcement files were resolved to address unlicensed practice or misuse of title



106

complaints received

14

files were related to firms



63

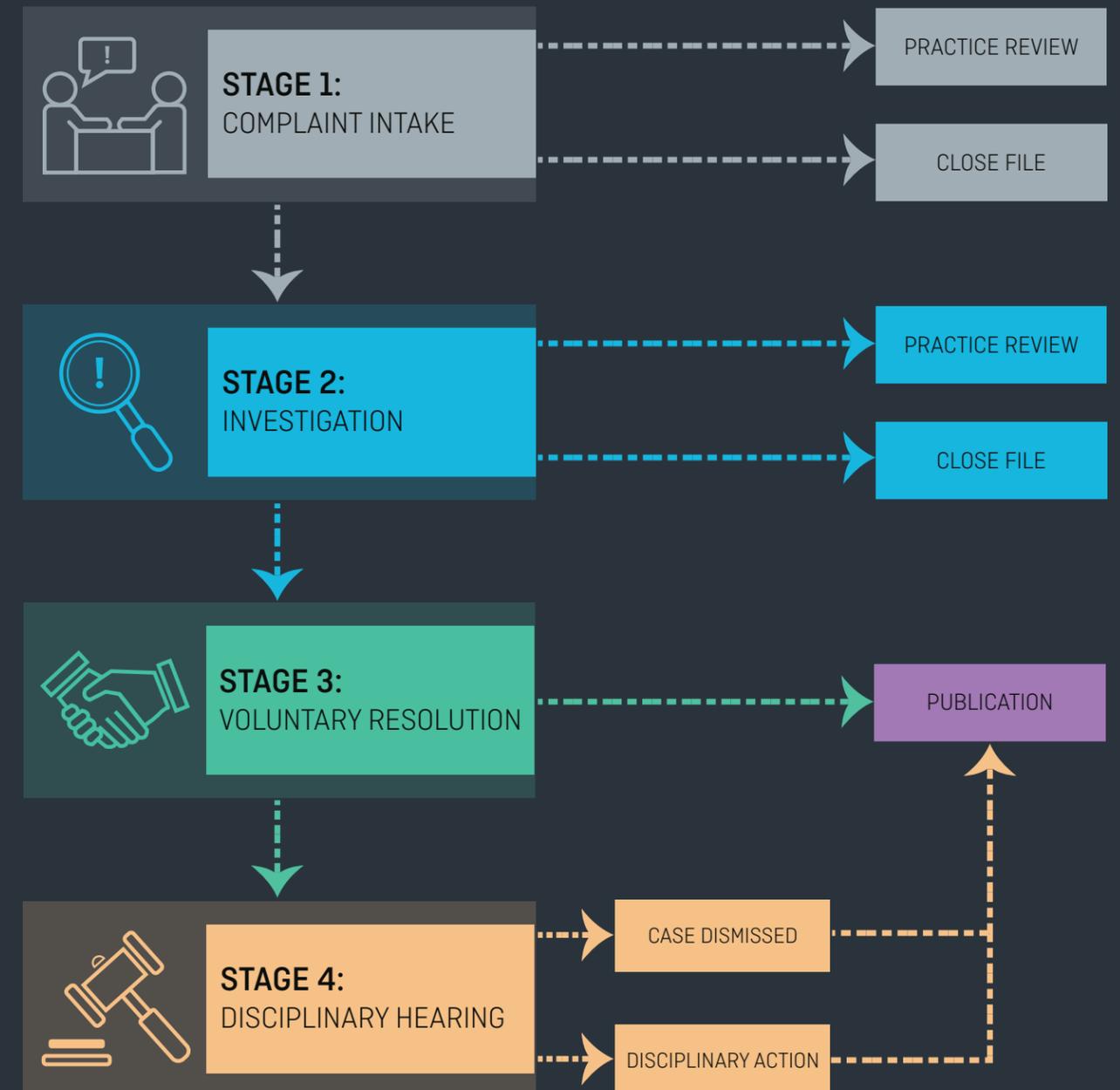
investigation files closed
(against firms and individuals)

TOP 3 TRENDS IN NATURE OF COMPLAINTS RECEIVED:



1. Professional Conduct Issues
2. Structural Engineering
3. Geotechnical Engineering

COMPLAINT, INVESTIGATION, AND DISCIPLINE PROCESS



NEW AND REVISED PROFESSIONAL PRACTICE GUIDES, GUIDELINES, AND ADVISORIES PUBLISHED

As part of our mandate to serve and protect the public interest, we work with subject-matter experts to develop guidance for our registrants. This guidance is published in the form of Guides, Guidelines, and Advisories, dependent on the scope and nature of the topic.

A Guide is published to help registrants meet their professional obligations set out in the *Professional Governance Act*.

Guidelines and Advisories cover a large range of topics and are developed when a need arises either internally or as proposed by government, another organization, or by a registrant. We may collaborate and/or receive funding from government or other organizations to produce these. Guidelines are lengthier documents that can take up to three years from inception to publication. Advisories are concise, less formal documents. They are more time-sensitive and are produced on a much shorter timeline than Guides and Guidelines.

GUIDES

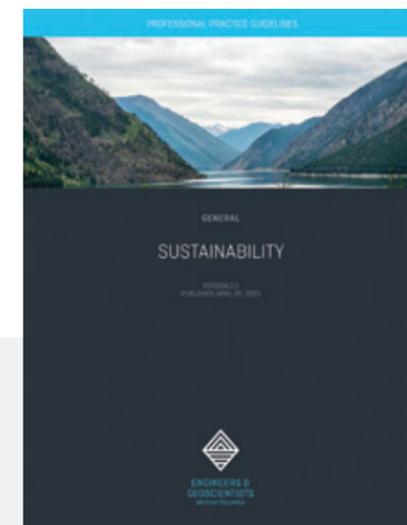
- Updated 8 Quality Management Guides to conform with the *Professional Governance Act*
- Developed the Guide to the Compliance Audit Program for Individual Registrants

GUIDELINES

1. Peer Review, V1.0
2. Landslide Assessments in British Columbia, V4.1
3. Sustainability, V2.0

PRACTICE ADVISORIES

1. Determining Dam Hydrologic Loading, V1.0
2. Professional Roles and Responsibilities for the Life Cycle of Forest Roads, V1.0 (in collaboration with Forest Professionals BC)
3. Considerations for the Professional of Record in Contractual Disputes, V1.1
4. Overheating Considerations for Existing Multi-Unit Residential Buildings, V1.0
5. Contractual Provisions Regarding Retention and Disclosure of Project Documentation, V2.0
6. Relying on the Work of a Specialist, V1.1



Access these resources at egbc.ca/guidelines

COLLABORATION HUB

We bring people together to solve problems: registrants, government, the Office of the Superintendent of Professional Governance, stakeholders, national bodies, and other professions and regulators. We believe diverse views create stronger solutions.



ENGAGING STAKEHOLDERS

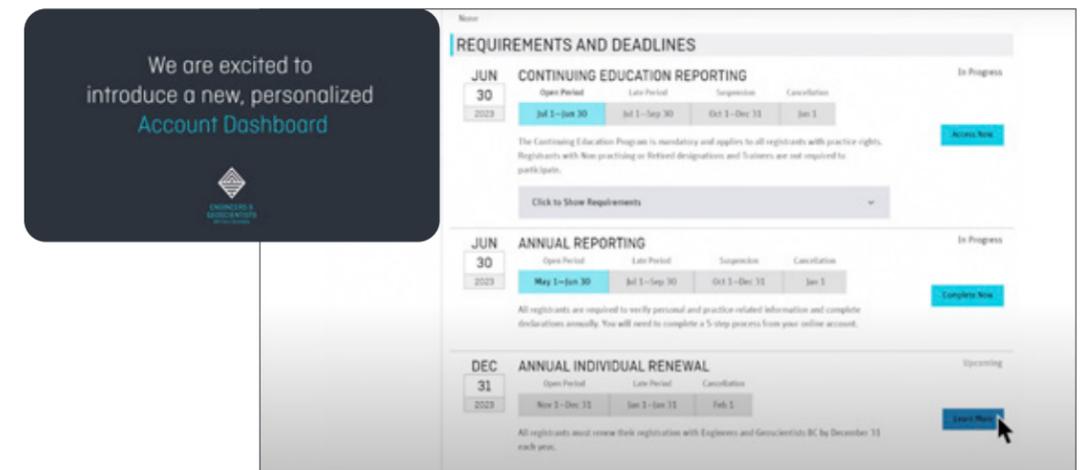
Over the last year, many of our continuing education opportunities brought stakeholders together to consider current and future challenges. One of these offerings was a free panel discussion on the challenges and opportunities for sustainability. The panel included professors from two BC universities, a municipal infrastructure expert, and a senior leader from the BC Ministry of Emergency Management and Climate Readiness—all of whom spoke to the current climate and disaster risk ecosystem, and the tools available for registrants to build climate resilience into their practice.

We also hosted a successful virtual Annual Conference offering sessions on topics including allyship, energy efficiency, and new technologies in the professions. Over 900 registrants, volunteers, staff, and partners attended to network and share their knowledge for mutual benefit.

IMPROVING CONTINUING EDUCATION AND ANNUAL REPORTING PROCESSES

As a regulator, it is vital that we maintain two-way communication with our registrants, and that they have effective tools to complete their regulatory requirements each year. Last summer, 4,480 registrants participated in a post-reporting survey, where they told us that they wanted to see changes to our Continuing Education (CE) and Annual Reporting system, process, and communications.

After hearing this feedback, we made several improvements to these programs. This included building a personalized Account Dashboard to help registrants keep track of their upcoming regulatory requirements and ensuring that our systems automatically log CE Hours completed in the Knowledge Centre. As a result, registrants reported a smoother and more intuitive reporting experience compared to prior years.



RETURNING TO IN-PERSON EVENTS

With public health regulations shifting, we hosted several events in person, including a fruitful volunteer recruitment night. We held our first Induction Ceremony since 2020 with a focus on sharing our Vision as outlined in the 2022–2027 Strategic Plan, and gathering volunteers to assist us in delivering on our mandate under the *PGA*. Our ceremony welcomed to the professions 158 new registrants—from biomedical and civil engineers to hydrologists and geologists.

Our staff also returned to working in the office on a hybrid schedule, maintaining our operations remotely and in-person.



CONTINUING EDUCATION (CE) SESSIONS



70,334

seminar participants (not including the Regulatory Learning Module)



99

new sessions offered, including nine free CE sessions



132

total sessions available on-demand in the Knowledge Centre



Access CE Sessions at egbc.ca/knowledge-centre

INDUCTION CEREMONY – April 25, 2023



154

new registrants who attended the in-person ceremony



56

new registrants who attended the Induction Ceremony were women



1,753

practice-related queries from registrants and members of the public answered by practice advisors

TOP TRENDS IN PRACTICE-RELATED INQUIRIES

1. Quality Management practices
2. Building Code related inquiries
3. Authentication of documents
4. Practice Guidelines

FUTURE READY



We value regulatory innovation; we anticipate tomorrow's challenges and opportunities and constantly adapt to stay relevant and support strong professional practice. Our province benefits from a strong and sustainable flow of new, qualified registrants into the professions.

ALIGNING THE ORGANIZATION'S RESOURCES

As part of the first year of our 2022–2027 Strategic Plan, two of our organization's annual goals were to build capacity within our organization and to align our resources. This work will help us serve our stakeholders amidst our growing responsibilities, and carve out space to tackle future changes and challenges.

This year, we completed a thorough review of our organization's key activities and programs, with a focus on activities that do not directly connect to one of our legislative functions. During this process, we reviewed each activity through the lens of what we should focus on in order to meet the requirements of the *PGA*.

This led to the decision, approved by the Board in April 2023, to initiate the creation of an independent advocacy body. As part of this change, we will be modifying some programs, and intend to transfer others – such as the Affinity program and our regional Branches – to the advocacy body. We anticipate the advocacy body will be operational by July 2025.

HOSTING ONLINE TECHNICAL EXAMINATIONS

In partnership with our regulatory counterparts in Alberta and Ontario, we advanced our pilot of online proctored technical examinations that we introduced during the pandemic to ensure exam requirements for registration would not be interrupted. Using a customized exam platform, 2,776 registrants participated in an online exam this year, including 2,487 registrants who took an exam from outside of BC.

This system, adopted by eight other regulators across Canada, enhances accessibility by enabling candidates to complete technical exams from anywhere in the world. In our increasingly digital world, systems like this will ensure that British Columbians benefit from an expanded pool of global talent and the unique experiences these candidates bring to the professions.

PROTECTING OUR DATA FROM 21ST CENTURY THREATS

As part of our Strategic Plan, we are taking steps to strengthen our data governance, including the organization, management, and classification of data. With cybersecurity threats increasing in complexity and artificial intelligence generating new types of threats, safeguarding our registrants' personal data is critical.

This spring, we audited our operations to identify the types of data produced, and the sensitivity of that data. We also created an organization-wide data governance policy, which will set a strong foundation for our data protection procedures.

REMOVING BARRIERS FOR INTERNATIONAL APPLICANTS

In response to the national initiative to increase skilled professionals' ability to work in BC, we are committed to removing barriers for international applicants so that they can attain a license to practice in BC while maintaining entry-to-practice standards that protect the public interest.

Canadian Work Experience Competencies for the geoscience profession were developed by Geoscientists Canada with input from all constituent associations, including our organization. This year, work began to incorporate these competencies into our existing Competency Reporting System, which is a tool created by Engineers and Geoscientists BC and utilized by several other provincial regulators to evaluate applicants' work experience. The competencies for geoscience applicants are scheduled to be available this fall, streamlining the application process for geoscientists and allowing for greater transparency when international applicants demonstrate how their experience qualifies in a Canadian context.

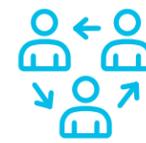
To support internationally educated engineering and geoscience applicants in understanding registration requirements, we also collaborated with several third parties, including the Iranian Engineers of BC Association and the Immigrant Services Society of BC, by providing presentations, attending career fairs, and having a dedicated staff member available to answer questions.

STUDENT PROGRAM



1,102

students registered in the Engineers and Geoscientists BC Student Program



18

Student Program outreach events

ONLINE EXAM PILOT AND REGISTRANTS UNDER THE FREE TRADE AGREEMENT



2,776

individuals participated in the online exam pilot



1,627

individuals licensed under the Free Trade Agreement



SOCIAL RESPONSIBILITY

We reflect the diversity of the public we serve. We have a positive impact on the world—by advancing Equity, Diversity, and Inclusion (EDI), reconciliation with Indigenous peoples, and climate action.

PROVIDING RESOURCES FOR INCLUSIVE PRACTICES

Incorporating inclusion principles into our work is key in creating a culture of inclusion, safety, and belonging in our work and in the professions. In May, we released the Guide to Inclusive Practices, a resource that helps registrants, volunteers, and staff conduct themselves in alignment with our values and build inclusive environments daily, through their meetings, interactions with colleagues, language choices, and mentorship style. In addition to the Guide itself, we released printable posters for each topic included in the Guide to encourage these practices in the workplace.

BUILDING EQUITY, DIVERSITY, INCLUSION, AND RECONCILIATION COMPETENCY

This year, our 2022/23 Regulatory Learning Module covered Truth and Reconciliation with Indigenous peoples in Canada, building registrants' competency in these areas in an engineering and geoscience context. In addition to providing a historical overview of Indigenous peoples in Canada, the module was highly interactive with scenario-based quiz questions, case studies, and opportunities for self-reflection.

Several other EDI-centric courses were offered to registrants throughout the year, including a five-part series on systemic issues faced by equity-deserving groups, a free webinar on the impact of anti-Black racism in the workplace, and a three-part series on psychological safety, unconscious bias, and activating allyship.

PUBLISHING NEW CLIMATE AND SUSTAINABILITY RESOURCES

Supporting registrants in making climate- and sustainability-informed decisions in their practice will have widespread positive impacts on our changing world. Our Professional Practice Guidelines – Sustainability were updated in May to reflect evolving considerations—including the intersections of sustainability, climate action, EDI, and reconciliation—and to provide advice to registrants and firms in delivering sustainable products and solutions in their work. We also expanded our Climate Change Information Portal through new greenhouse gas (GHG) emission reduction information, scalable case studies, information on market opportunities, and industry-specific resources relating to GHG emission reduction.

EDI EDUCATION



12

new sessions relating to EDI offered, including 2 free sessions, with 1,184 participants



5

new sessions relating to Truth and Reconciliation offered with 1,659 participants



3

new sessions relating to climate change and sustainability offered with 958 participants

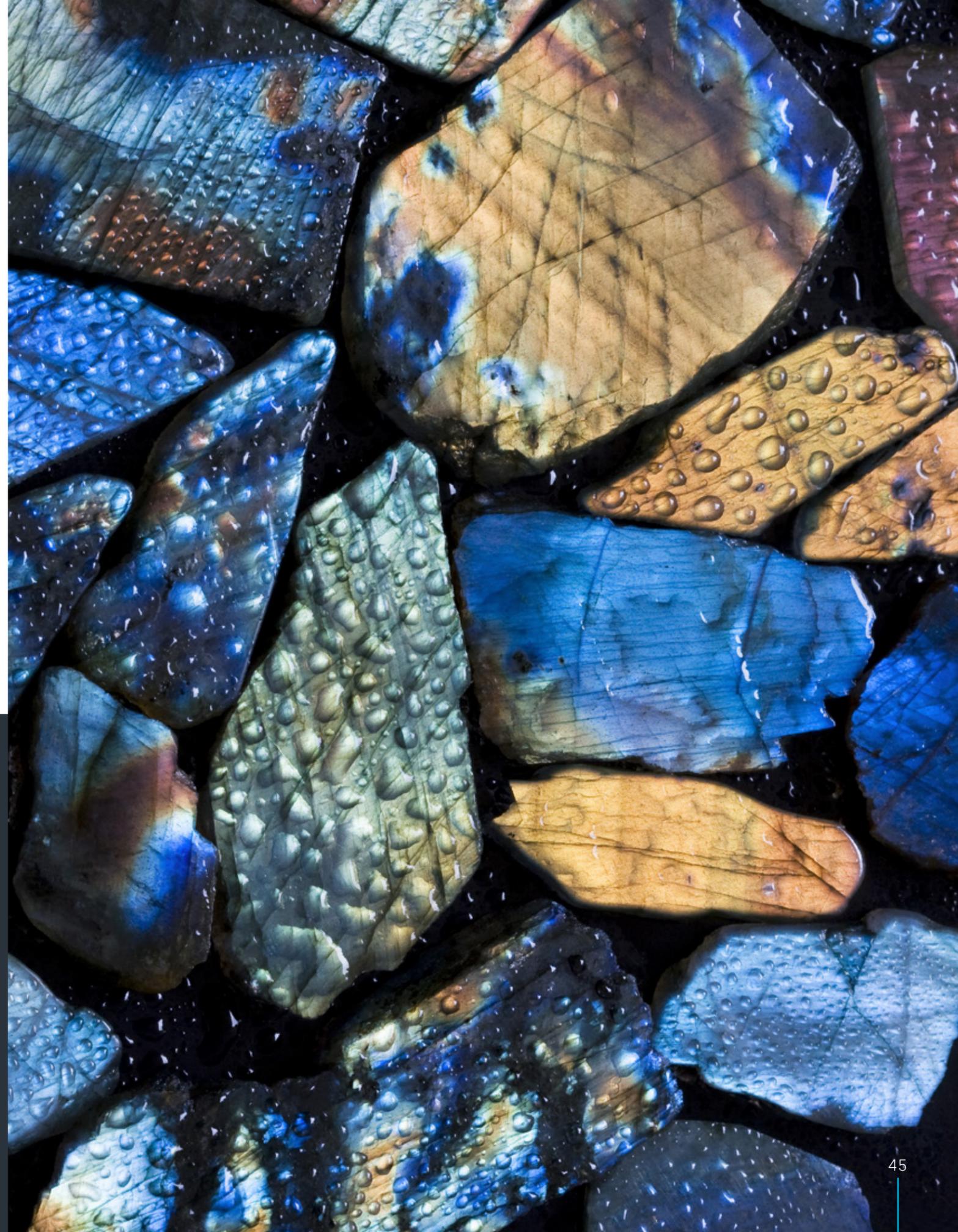
EQUITY, DIVERSITY, AND INCLUSION



23.1%

of new registrants identify as women*

*Why do we use this language? Engineers and Geoscientists BC is committed to supporting a culture of diversity and inclusion within the professions. We have recently revised the way we collect gender information from applicants and registrants to ask about gender identity, rather than gender. This best practice for data collection is inclusive of all genders and how individuals identify.



BY THE NUMBERS

REGISTRANTS (JULY 1, 2022 – JUNE 30, 2023)

Engineering	37,829 registrants
Professional Engineers*	28,356
Professional Licensees Engineering	353
Engineering Trainees	9,120

* Non-practising registrants are included in professional engineers and professional geoscientists, respectively.

** Dual registrants hold more than one license (e.g., P.Eng. and P.L.Geo.)

Geoscience	2,774 registrants
Professional Geoscientists*	2,176
Professional Licensees Geoscience	15
Geoscience Trainees	583
Dual Registrants**	96 registrants
Total	40,699



REPORT FROM THE 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.

In 2022-2023, the Foundation awarded 31 engineering and geoscience scholarships worth a total of \$74,000. The Foundation administered nine of the scholarships, while 14 awards were supported through BC's post-secondary institutions, and Engineers and Geoscientists BC's Branches facilitated the remaining eight.

As of June 30, 2023, the Foundation received over \$174,143 from more than 2,000 individual donors and companies from the previous 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 the Foundation. The Foundation thanks the over 330 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 Foundation is fortunate to have Wayne Rains, P.Eng. (non-practicing) and his wife Arlene Henderson provide funding to endow the Henderson-Rains scholarship for a second-year engineering student at the University of British Columbia Okanagan.

The Foundation sends its condolences to the families of Keith E Fenton, P.Eng., FEC, and Matthias Jakob, P.Geo., P.L.Eng., whose families chose to name the Foundation as a charity to help honour their memories. Two new scholarships were established: the Keith E Fenton Memorial Scholarship supporting engineering students pursuing a career in transportation and the Matthias Jakob Memorial Scholarship supporting engineering and geoscience students interested in applied earth science. The first recipients will be awarded in 2024.

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, email foundation@egbc.ca, or call 604.430.8035.

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

FOUNDATION DIRECTORS

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

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

Richard Bos, P.Eng., *Treasurer*

Helene Desrosiers, P.Eng., *Director*

Karen Savage, P.Eng., FEC, *Director*

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

Angus English, P.Eng., *Director*

Bill Richardson, P.Eng., *Director*

OUR VOLUNTEERS

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Emilie Wong, EIT
Craig Work, P.Eng.
Nicole Wright, P.Geo.

Vancouver Urban Design Panel
Brittany Coughlin, P.Eng.
Reza Mousakhani, P.Eng.

Victoria Branch
Katelyn Balzer, P.Eng.
Michael Day, P.Eng.
David Ellis, P.Eng.
Marcel Gingras, P.Eng.
Ali Hamood, EIT
Farouk Hamood, P.Eng.
Naomi Hodge, P.Eng.
Michelle Mahovich, P.Eng., P.Geo.
Deirdre Moran, EIT
Clinton Pereira
Prakriti Raizada
Mary Rathbone, P.Eng.
Behrooz Razban, P.Eng.
Christine Reimer, P.Geo.
Catherine Reimer, EIT
Perla Rodulfo Gomez, EIT
Daphne Sidaway-Wolf, P.Eng.
Jana Strain, P.Eng.

West Kootenay Branch
Marc Caruth, EIT
Clifford Howard, P.Eng.
Paul Meyer, P.Eng., FEC
Dale Norman, P.Eng.
Jasmine Oliver, P.Eng.
Waseem Saeed,
Koowar Singh, EIT
Mark Sirges, P.Eng., FEC
John Stephens, P.Eng.
Elroy Switliffhoff, P.Eng., FEC

Women in Engineering and Geoscience Division
Kerly Acosta Salgado, P.Eng.
Roberta Adams, P.Geo.
Fatima Ansari, P.Eng.
Katie Au, P.Eng.
Nicole Brisson, P.Eng.
Cheryl Gutu, EIT
Samira Harris, P.Eng.
Kathryn Holm, P.Eng.
Martine Janicki, P.Eng.
Azadeh Koohzare, P.Eng.
Alice Liang, P.Eng.
Meghan Lui, EIT
Michelle McLarty, P.Eng.
Kelly McLean, P.Eng.
Katherine Miller, P.Eng.
Krupal Pal, P.Eng. (Non-Practising)
Marie-Pascale Rousseau, P.Eng.
Chazel Solamo, EIT
Selina Tribe, P.Geo.
Si Yuan Wang, P.Geo.



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INDEPENDENT AUDITOR'S REPORT

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

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, 2023 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, 2023;
- 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 NONCONSOLIDATED 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 nonconsolidated 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.

PricewaterhouseCoopers LLP

Chartered Professional Accountants
Vancouver, British Columbia
September 15, 2023

NON-CONSOLIDATED BALANCE SHEET

As at June 30, 2023

	2023 \$	2022 \$
ASSETS		
Current assets		
Cash and cash equivalents (note 3)	4,779,251	3,251,514
Short-term investments (note 4)	24,295,174	22,357,815
Interest receivable	293,292	55,514
Accounts receivable (note 5)	1,144,966	885,964
Prepaid expenses	602,474	388,827
Inventory	-	5,689
	<u>31,115,157</u>	<u>26,945,323</u>
Intangible assets (note 6)	442,733	368,674
Property and equipment (note 7)	2,186,598	2,120,458
	<u>33,744,488</u>	<u>29,434,455</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	2,744,621	1,636,972
Deferred contributions and other deferred revenue (note 8)	1,433,104	1,903,947
Deferred fees (note 9)	10,728,562	10,239,514
	<u>14,906,287</u>	<u>13,780,433</u>
Net assets (note 2)		
General fund		
Invested in property and equipment and intangible assets	2,629,329	2,489,132
Operating	12,901,404	9,908,890
Advocacy Body Fund	250,000	-
Property, equipment and systems replacement fund	2,057,468	2,256,000
Legal and insurance fund	1,000,000	1,000,000
	<u>18,838,201</u>	<u>15,654,022</u>
	<u>33,744,488</u>	<u>29,434,455</u>
Commitments (note 10)		
Approved on Behalf of the Board		

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, 2023

	2023	2022
	\$	\$
REVENUE		
Fees		
Annual registrant fees – Individual	15,353,871	14,689,924
Annual registrant fees – Firms	3,230,281	2,458,453
Application, registration and certification fees	2,469,095	3,468,924
Professional and academic examinations	1,249,750	967,046
	<u>22,302,997</u>	<u>21,584,347</u>
Other revenue		
Affinity programs	493,380	478,136
Annual conference	260,872	291,990
Grant and project administration	1,764,245	1,267,787
Innovation magazine and other advertising	631,766	732,982
Investment income	736,444	75,762
Miscellaneous (note 14)	1,905,498	535,216
Professional development	1,185,892	1,246,296
	<u>6,978,097</u>	<u>4,628,169</u>
Total revenue	<u>29,281,094</u>	<u>26,212,516</u>
Expenses		
Advertising	17,350	35,593
Annual conference – facilities and meals	1,454	131,532
Contract and consulting services	3,387,023	2,570,237
Contract and consulting services on grants	1,411,858	920,616
Engineers Canada assessment	377,877	336,649
Examinations and examination books	493,019	395,855
Geoscientists Canada assessment	103,315	93,820
Grants and awards	83,305	87,362
Innovation magazine printing	150,745	119,957
Legal	751,704	1,225,167
Meetings, seminar room rentals and special events	353,294	134,922
Office, general and miscellaneous (note 15)	1,553,464	1,376,819
Premises and operating costs	482,973	403,038
Printing, publication and distribution costs	315,328	315,427
Salaries and employee benefits	15,523,910	12,286,904
Secondary professional liability insurance premiums	178,546	161,774
Telecommunications	84,998	70,502
Travel	195,200	58,093
	<u>25,465,363</u>	<u>20,724,267</u>
Total expenses before amortization	<u>25,465,363</u>	<u>20,724,267</u>
Excess of revenue over expenses before amortization	<u>3,815,731</u>	<u>5,488,249</u>
Amortization		
Intangible assets	204,379	202,722
Property and equipment	427,173	369,473
	<u>631,552</u>	<u>572,195</u>
Total amortization	<u>631,552</u>	<u>572,195</u>
Excess of revenue over expenses for the year	<u>3,184,179</u>	<u>4,916,054</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, 2023

	General Fund					2023	2022
	Invested in property and equipment and intangible assets \$	Operating \$	Advocacy Body Fund \$	Property, equipment and systems replacement fund \$	Legal and insurance fund \$	Total \$	Total \$
Net assets – Beginning of year	2,489,132	9,908,890	-	2,256,000	1,000,000	15,654,022	10,737,967
Excess of revenue over expenses for the year	(631,552)	3,815,731	-	-	-	3,184,179	4,916,054
Investment in intangible assets	325,550	(325,550)	-	-	-	-	-
Investment in property and equipment	446,199	(247,667)	-	(198,532)	-	-	1
Interfund transfer	-	(250,000)	250,000	-	-	-	-
Net assets – End of year	<u>2,629,329</u>	<u>12,901,404</u>	<u>250,000</u>	<u>2,057,468</u>	<u>1,000,000</u>	<u>18,838,201</u>	<u>15,654,022</u>

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, 2023

	2023 \$	2022 \$
CASH PROVIDED BY (USED IN)		
Operating activities		
Excess of revenue over expenses for the year	3,184,179	4,916,054
Item not affecting cash		
Amortization of property and equipment and intangible assets	631,552	572,195
	<u>3,815,731</u>	<u>5,488,249</u>
Changes in working capital accounts (note 16)	421,117	3,029,659
	<u>4,236,848</u>	<u>8,517,908</u>
Investing activities		
Investment in intangible assets	(325,550)	(256,080)
Investment in property and equipment	(446,199)	(136,648)
Proceeds on redemption and sale of investments	34,299,021	32,131,878
Purchase of investments	(36,236,383)	(37,404,491)
	<u>(2,709,111)</u>	<u>(5,665,341)</u>
Financing activities		
Repayments of line of credit	-	(1,283,914)
	<u>1,527,737</u>	<u>1,568,653</u>
Change in cash and cash equivalents	<u>3,251,514</u>	<u>1,682,861</u>
Cash and cash equivalents – Beginning of year	<u>4,779,251</u>	<u>3,251,514</u>
Cash and cash equivalents – End of year		

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

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

1 MANDATE

The Association of Professional Engineers and Geoscientists of the Province of British Columbia doing business as Engineers and Geoscientists British Columbia (the Organization) is incorporated under the provisions of the *Professional Governance Act*. The Organization'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 Organization 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 Organization 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 Organization defines its capital as the amount included in its net asset balances. The Organization'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, the Board has appropriated certain of the funds for specific purposes as described in net assets.

General fund

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 Board 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 Organization's ability to access a pre-approved line of credit.

Appropriated funds

The Appropriated funds are internally restricted funds that comprise the property, equipment and systems replacement fund, the legal and insurance fund, and the new Advocacy Body Fund.

The "Property, equipment and systems replacement fund" represents an appropriation by the Board, 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. The Board 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 the Board as part of the annual budgeting process.

The "Legal and insurance fund" relates to an appropriation by the Board to set up a legal and insurance reserve to allow for extraordinary cases and situations

over and above annual expectations. This allows the Organization to be prepared for future contingencies. The amount appropriated for legal and insurance is reviewed by the Board annually.

On June 16, 2023, the Board approved an appropriation of \$250,000 for the creation of the new "Advocacy Body Fund". The purpose of this new reserve is to fund the formation of an independent advocacy body for the professions.

Revenue recognition and deferred fees

The Organization 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, 2023 has been deferred for financial reporting purposes and will be recognized as revenue when services are rendered.

All other revenues are recognized when earned if the amount to be received can be reasonably estimated and collectibility 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%

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

Donated services

The Organization 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 Organization's financial instruments consist of cash and cash equivalents, short-term 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 and treasury bills, 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 Organization recognizes in the nonconsolidated 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.

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 (Canada).

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

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

The Society provided financial assistance to registrants of the Organization and their dependents who qualify for the assistance. The Society was incorporated on November 1, 2010 under the Societies Act of British Columbia and was a registered charity under the Income Tax Act (Canada). The Society was dissolved on March 13, 2023. The results and net assets of these operations are not consolidated in the non-consolidated financial statements of the Organization.

The Organization controlled the operations of the Society through its ability to appoint the Directors, who direct all activities of the Society. The Organization did 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 Organization throughout the region of British Columbia. The registrant-supported branches and divisions are unincorporated entities.

The Organization 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 Organization 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 Organization'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 revenue 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.

New and amended accounting policies

On July 1, 2022, the Organization adopted amendments to Accounting Standards for Private Enterprises Sections 3462 – Employee Future Benefits and 3400, Revenue. The adoption of the amendments did not impact the Organization's non-consolidated financial statements.

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

3 CASH AND CASH EQUIVALENTS

Cash

High interest savings accounts

	2023	2022
	\$	\$
Cash	4,355,870	2,863,437
High interest savings accounts	423,381	388,077
	<u>4,779,251</u>	<u>3,251,514</u>

The Organization 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 (2022 – \$nil).

4 SHORT-TERM INVESTMENTS

Guaranteed investment certificates
Government of Canada treasury bills

	2023	2022
	\$	\$
Guaranteed investment certificates	950,995	992,789
Government of Canada treasury bills	23,344,179	21,365,026
	<u>24,295,174</u>	<u>22,357,815</u>

5 ACCOUNTS RECEIVABLE

Government grants
Receivables from registrants
Project grants (other associations)
Other support services
Pan-Canadian academic exams
Innovation magazine
Due from Geoscientists Canada
GST
Other

	2023	2022
	\$	\$
Government grants	229,167	229,167
Receivables from registrants	1,895	6,691
Project grants (other associations)	142,550	134,051
Other support services	189,469	146,751
Pan-Canadian academic exams	361,573	213,095
Innovation magazine	73,024	51,825
Due from Geoscientists Canada	1,273	-
GST	64,225	39,420
Other	81,790	64,964
	<u>1,144,966</u>	<u>885,964</u>

6 INTANGIBLE ASSETS

Internally generated software

	2023		2022	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Internally generated software	<u>1,325,860</u>	<u>883,127</u>	<u>442,733</u>	<u>368,674</u>

7 PROPERTY AND EQUIPMENT

Land
Building
Computer
Electronic equipment
Furniture, fixtures and office improvements

	2023		2022	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Land	874,011	-	874,011	874,011
Building	3,251,167	3,034,563	216,604	324,904
Computer	443,451	198,476	244,975	70,627
Electronic equipment	327,624	301,906	25,718	40,536
Furniture, fixtures and office improvements	2,205,456	1,380,166	825,290	810,380
	<u>7,101,709</u>	<u>4,915,111</u>	<u>2,186,598</u>	<u>2,120,458</u>

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

8 DEFERRED CONTRIBUTIONS AND OTHER DEFERRED REVENUE

	External grants	Other deferred revenue	Total
	\$	\$	\$
Deferred contributions and other deferred revenue – Beginning of year	1,425,690	478,257	1,903,947
Amounts received	1,103,667	33,678	1,137,345
Amounts recognized as revenue	(1,523,058)	(85,130)	(1,608,188)
Deferred contributions and other deferred revenue – End of year	1,006,299	426,805	1,433,104

9 DEFERRED FEES

	2023	2022
	\$	\$
Professional Engineers and Geoscientists registrant fees	6,481,314	6,252,024
Engineer and Geoscientist-in-training registration fees	1,305,785	1,169,336
Professional Licensee	73,574	66,000
Advantage program for student registration fees	7,200	40,113
Continuing Education late fee	-	38,200
Firms registrant fees	2,860,689	2,673,841
	10,728,562	10,239,514

10 COMMITMENTS

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

	\$
2024	40,877
2025	40,877
	81,754

11 DEFINED CONTRIBUTION PLAN

The Organization has established a defined contribution plan for its employees, under which employees contribute 5% of their qualifying gross earnings and the Organization contributes 7.85% of qualifying employees' gross earnings. Defined contribution plan expense for the year was \$870,235 (2022 – \$688,507).

12 CONTROLLED FUNDS

The Organization controls the operations and provides accounting and administration services to the Foundation and registrant-supported branches and divisions. The Society was dissolved on March 13, 2023. The results and net assets of these operations are not consolidated in the non-consolidated financial statements of the Organization.

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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

Benevolent Fund Society

	As at June 30, 2023 and for the period from July 1, 2022 to March 13, 2023	As at June 30, 2022 and for the year ended June 30, 2022
	\$	\$
Total assets	-	38,248
Total liabilities	-	6,000
Net assets	-	32,248
Revenue – contributions and investment income	-	4,561
Expenses and grants	-	30,484
Cash flows from operating activities	-	(24,432)
Cash flows used in investing activities	-	(98,028)

Foundation

	2023	2022
	\$	\$
Total assets	1,442,611	1,312,343
Total liabilities	193,764	190,716
Net assets	1,248,847	1,121,627
Revenue – contributions and investment income	213,173	233,720
Expenses and grants	85,953	89,026
Cash flows from operating activities	103,672	132,056
Cash flows used in investing activities	(197,926)	(32,694)

Registrant supported branches and divisions

The Organization 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 Organization registrants are assigned to one of the 15 regional branches. Branches are led by an executive group composed of volunteers who serve as the registrants' regional representatives and link back to the Organization leadership.

	2023	2022
	\$	\$
Total assets	387,887	390,412
Total liabilities	25,336	17,780
Net assets	362,551	372,632
Revenue	101,137	45,299
Expenses	115,353	46,568
Cash flows used in operating activities	(14,217)	(1,269)

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 Organization 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 Organization 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 Organization 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 Organization does not have a significant concentration of credit risk in any single party or group of parties. Accounts receivable are due primarily from the 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 Organization is not exposed to significant liquidity risk.

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

14 MISCELLANEOUS REVENUE

	2023	2022
	\$	\$
Discipline recoveries	267,117	120,865
Other	58,567	34,168
Return to Practice/Reinstatement	60,650	59,200
Bank interest	123,645	1,897
Notarius service fee	189,469	146,751
Penalty fee		
CE (Continuing Education) compliance	419,400	38,200
Late fee – Individual	761,149	107,729
Late fee – Firms	25,501	26,406
	<u>1,905,498</u>	<u>535,216</u>

15 OFFICE, GENERAL AND MISCELLANEOUS

	2023	2022
	\$	\$
Bank and credit card processing fees	584,508	631,154
Office and general (office supplies, storage, training and regalia)	570,489	410,498
Information technology licensing	65,725	63,479
Insurance	113,727	104,831
Dues and subscriptions	28,385	35,514
Other	190,630	131,343
	<u>1,553,464</u>	<u>1,376,819</u>

16 SUPPLEMENTAL CASH FLOW INFORMATION

	2023	2022
	\$	\$
Changes in working capital accounts		
Accounts receivable	(259,002)	209,772
Interest receivable	(237,778)	(50,114)
Prepaid expenses	(213,647)	82,517
Inventory	5,689	7,885
Accounts payable and accrued liabilities	1,107,649	(255,314)
Deferred fees	489,049	2,925,712
Deferred contributions and other deferred revenue	(470,843)	109,201
	<u>421,117</u>	<u>3,029,659</u>



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