2021/2022
ANNUAL REPORT
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WHO WE ARE

The professions of engineering and geoscience are integral to nearly every field of human endeavour. Engineers and geoscientists provide solutions to the challenges of our evolving world, and their work shapes innovation and economic growth in British Columbia. Since 1920, Engineers and Geoscientists British Columbia has been here to make sure that, in the delivery of this work, the highest professional and ethical standards are upheld. 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.
ABOUT US

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 approach challenges and opportunities with a mindset of inclusivity and shared success.

Excellence: We are passionate about what we do because we believe wholeheartedly in our duty to protect the public interest.

Integrity: We are trusted to fulfill our mandate with an unwavering focus on the public interest.

Innovation: We use creativity to find solutions.
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
Carol Park, P.Eng.

Vice President
Mark Adams, P.Eng.

Immediate Past President
Larry Spence, P.Eng., FEC, FGC (Hon.).

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

Jessica Steeves, P.Eng.

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

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


COUNCILLORS (GOVERNMENT APPOINTEES)

Suky Cheema, CPA, CA

Leslie Hildebrandt, ICD.D, LLB

Emily Lewis, CPA, CMA

David Wells, JD
REPORT FROM THE PRESIDENT

The effects of the global pandemic and its long wake, along with a myriad of economic, social, and environmental issues facing society, has stretched all of us. However, our focus remains steady as we collaborate, adapt, and innovate to uphold public safety standards and respond to a changing and challenging world.

As we close off our 2017–2022 Strategic Plan, I am proud to report that our work to protect public safety has never been stronger. Our governance frameworks have matured with the introduction of more robust processes for Council nominations, the addition of laypersons on statutory committees, and a transition to a new Council size and composition. We have also successfully led several made-in-BC initiatives, such as the implementation of the Competency Assessment System in other Canadian jurisdictions, and the initiation of an online exam pilot, which enables international candidates to complete exams without having to travel to Canada, supporting accessibility and inclusion for applicants across the world.

Last year’s introduction of the Professional Governance Act and the launch of our new 2022–2027 Strategic Plan transitions us to a single focus of regulating in the public interest. This marks a shift away from our previous role as a regulator with the dual mandate to protect the public interest and to promote the interests of our registrants. This change, which comes with tools for oversight like requirements for the regulation of firms and mandatory continuing education, enhances our regulatory position and ability to protect the public. Our new Bylaws have also added clarity to ensure that activities like advocacy align with the requirements of the Professional Governance Act and reflect our single mandate to regulate in the public interest.

While the concept of advocacy in our organization is shifting, the vital work we do to advance climate action and support equity, diversity, and inclusion, as well as the work our volunteers do to engage the next generation of engineers and geoscientists, is directly linked to our regulatory mandate. For example, this year we prioritized work to support registrants in addressing the impacts of climate change, including through our Climate Change Action Plan and continued efforts to support Indigenous awareness in the professions and address the Truth and Reconciliation Commission of Canada’s Calls to Action. Over the past few years, we also developed equity, diversity, and inclusion strategies to address challenges facing equity-seeking groups, and recently published new professional practice guidelines related to inclusive environments and interactions. And we are seeing improvements in the number of female-identifying registrants in the professions. These initiatives and successes reflect both the requirements of the Professional Governance Act, as well as our own deepened understanding and awareness of equity, diversity, and inclusion issues in society.

Broad and diverse perspectives support better solutions and help us serve the public interest. I’m grateful for the collective efforts of our registrants, our volunteers, Council, and staff as we continue to advance work that results in strong, progressive regulation, and a safer, more resilient British Columbia.

Carol Park, P.Eng.
President

2021/2022 ANNUAL REPORT
REPORT FROM THE CEO

Looking back on my first year as CEO at Engineers and Geoscientists BC, we have accomplished a lot in a short period of time.

We developed a new strategic plan, which establishes a new vision for the organization: modern regulation for a resilient world. The plan was developed in collaboration with many key stakeholders and focuses on modernization of our processes, collaboration with partners, agile regulation, and social impact. It will make us stronger as a regulator, which, in turn, will strengthen our ability to protect the public.

Integral to the 2022-2027 Strategic Plan is our commitment to equity, diversity, and inclusion, an issue that is important to me and to so many across our organization and our professions. The plan identifies the need to reflect the diversity of the public we serve, have a positive impact on the world through advancing equity, diversity, and inclusion, and commit to continuous education and meaningful action.

Our ongoing work to implement the Professional Governance Act has been the guiding force driving much of the change that took place over this past year. As a result, in July 2021, we successfully introduced the regulation of engineering and geoscience firms. I am pleased to share that we have registered over 4,200 firms with a Permit to Practice to date, exceeding our three-year target within the first year.

As well, the Continuing Education Program came into force this year, with the first-year requirements due on June 30, 2022. This program is a big change for our registrants, and we recognize that the implementation has not been perfect. We are committed to continuous improvement and will examine how we can improve the program for future years.

Finally, we concluded our multi-year investigation into the 2014 Mount Polley mine tailings pond breach. The conclusion of this case, combined with the resources we have developed to improve dam safety, will strengthen our professions and our province’s environmental safeguards going forward.

I would like to take this opportunity to thank our staff and volunteers for their hard work and dedication over this past year. Not only did their efforts enable us to successfully launch many new programs and initiatives, but their commitment to our organization resulted in Engineers and Geoscientists BC being named one of BC’s Top Employers for the second year in a row. I am very proud of this accolade and lucky to work alongside so many talented and inspirational team members.

Thank you, President Park, Council, staff, volunteers, and everyone in the wider engineering and geoscience community for making my first year as CEO such a success. With our new strategic plan in place, I am excited to be leading the organization into the future and continuing to work together for the people of British Columbia.

Heidi Yang, P.Eng., FEC, FGC (Hon.)
CEO
MODERN REGULATION FOR A RESILIENT WORLD

ENGINEERS AND GEOSCIENTISTS BC’S 2022–2027 STRATEGIC PLAN

VISION

Modern regulation for a resilient world.

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, reconciliation with Indigenous peoples, and take meaningful action on climate change.
Engineers and Geoscientists BC’s Council recently confirmed the organization’s 2022–2027 Strategic Plan, with a new vision of modern regulation for a resilient world. With an emphasis on modernized processes, collaboration with partners, agile regulation, and social impact, the new Strategic Plan will shape Engineers and Geoscientists BC’s future as an inclusive, progressive, and future-focused regulator.

For registrants, the Strategic Plan will enhance support for our volunteers, create a stronger commitment to equity, diversity, and inclusion, build public confidence in our professions, and invest in regulation for both traditional and emerging areas of practice.

To view our full Strategic Plan and learn more, visit egbc.ca/Strategic-Plan

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.

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.

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

SOCIAL RESPONSIBILITY
Ensure internal and external initiatives advance our commitment to the well-being of society and the environment.
Each spring, Engineers and Geoscientists BC’s regional branches organize Popsicle stick bridge-building competitions across the province to engage the next generation of young professionals in hands-on learning in the fields of science, technology, engineering, and math.

As one of BC’s Top Employers, we are committed to creating an environment that values open communications, flexibility, and collaborative work culture.

Our Science Games “Meet an Expert” sessions are geared towards students in grades 1-6 and provide students in BC with an opportunity to meet engineering and geoscience professionals in different disciplines.

How much sewage is produced?

- 2.5 L
- 5.0 L
- 100.0 L
2021/2022 YEAR IN REVIEW

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 and conclude our 2017 - 2022 Strategic Plan.
GOAL 1

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

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

DEVELOPING A NEW STRATEGIC PLAN

Our 2022-2027 Strategic Plan establishes a new vision for the organization: modern regulation for a resilient world. To create the plan, we consulted with volunteers, Council, staff, and stakeholders, who all shared feedback about the need to clarify our role as a regulator, use more agile approaches in regulation, and embody social responsibility as a core value. Through iterative sessions with Council and staff, we refined our vision, clarified our mission, and developed a strategy to achieve our core mandate of protecting the public interest.

IMPLEMENTING NEW REGULATORY PROGRAMS

The launch of the Permit to Practice Program for firms and the Continuing Education Program for individual registrants this year strengthened public confidence and aligned British Columbia’s system of engineering and geoscience regulation with that of other Canadian jurisdictions and regulated professions. Firms and registrants quickly brought their practices into compliance with new regulations after we implemented a communications strategy designed to help them understand the new requirements. We reviewed the practices of over 250 firms to determine whether and how the new regulations applied, and to identify firms offering engineering or geoscience services without a registrant on staff. We also heard from registrants about the need to improve our continuing education reporting systems.

OPERATIONALIZING THE PROFESSIONAL GOVERNANCE ACT

The organization completed extensive work to operationalize Professional Governance Act requirements, including updating our Bylaws, changing Council size and composition, extending voting rights to trainees, and introducing a Council-appointed vice president role. These activities all strengthened our overall governance. We are now able to directly update our Bylaws under the Professional Governance Act, allowing us to respond to and address issues more rapidly than under the previous legislation. For example, this year we amended our Bylaws to refine processes that support the regulation of firms.

COMPLETING THE FAMILIARIZATION REVIEW WITH THE OFFICE OF THE SUPERINTENDENT OF PROFESSIONAL GOVERNANCE

Engineers and Geoscientists BC supported the Office of the Superintendent of Professional Governance’s familiarization review, which assessed how our organization is meeting 20 Standards of Good Regulation. This work was carried out under the Professional Governance Act, which allows the Superintendent to investigate or audit our organization’s practices and the state of professional practice in British Columbia. The Office confirmed that we met the Standards and identified two areas for improvement. These areas will be addressed through our new strategic plan: applying a diversity and equity lens to processes and policies and taking action to support reconciliation with Indigenous peoples.

ADVANCING OUR CLIMATE CHANGE ACTION PLAN

Climate science and climate risk management were introduced as new areas of practice this year, addressing the long-term need for climate-related competencies in engineering and geoscience. This change marks an important advancement of our Climate Change Action Plan and allows us to better support registrants by providing relevant educational opportunities. Climate action was also added as a pillar of our new strategic plan, and we made additional advances in education and resource development, including collaborating with national and provincial partners on continuing education and knowledge-sharing initiatives.
8,000+ trainees in good standing are now able to vote in Council elections and are permitted to propose and vote on AGM motions.

4,227 firms were registered in 2021/2022, exceeding our targets for the first three years of the program.

PERCENTAGE OF REGISTRATION BY FIRM SIZE:

<table>
<thead>
<tr>
<th>Firm Size</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sole Practitioner</td>
<td>51.1%</td>
</tr>
<tr>
<td>Less than 10 registrants</td>
<td>40.4%</td>
</tr>
<tr>
<td>11 to 50 registrants</td>
<td>6.97%</td>
</tr>
<tr>
<td>51 to 99 registrants</td>
<td>0.81%</td>
</tr>
<tr>
<td>100+ registrants</td>
<td>0.76%</td>
</tr>
</tbody>
</table>

TEN ACTIONS OF THE CLIMATE CHANGE ACTION PLAN:

The Climate Change Action Plan sets out a strategy for Engineers and Geoscientists BC to support registrants in fulfilling their professional responsibilities and meeting the requirements of clients and project owners to consider climate change. The Plan provides ten actions that Engineers and Geoscientists BC commits to implement in a phased approach:

1. Leadership
2. Collaboration
3. Applicants’ Education
4. Areas of Practice
5. Basic Education
6. Advanced Education
7. Knowledge Sharing
8. Practice Guidance
9. Climate Change Information Portal
10. 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.

RECORD ENGAGEMENT IN CONTINUING EDUCATION

Registrants demonstrated their commitment to meeting new mandatory continuing education requirements by engaging with our professional development offerings. Our annual conference saw record attendance, with more than 1,181 registrants and guests attending from across the world. We also introduced a new Knowledge Centre to provide access to continuing education materials and provided registrants with virtual educational offerings throughout the year, including 77 free offerings. More than 20,000 registrants participated in 143 webinars on topics like equity, diversity, and inclusion in the workplace, municipal climate targets, urban interface fires, and recruitment and retention of Indigenous workers.

RESOLVING SIGNIFICANT DISCIPLINARY CASES

We concluded a number of significant cases this year, including the multi-year investigations and disciplinary proceedings on the Mount Polley mine tailings pond breach and the Danbrook One (now known as RidgeView Place) residential rental building in Langford that failed to meet the 2012 BC Building Code. Both situations represented serious breaches of public trust and a failure to uphold our province’s rigorous standards for engineering and geoscience work.

Disciplinary action against four individuals in these cases resulted in financial penalties of $283,500. Three of these individuals were suspended or lost their license to practice engineering in British Columbia.

TARGETING HIGH-RISK DISCIPLINE FILES

The timely management of complaints, investigations, and enforcement cases is a key priority, especially as case volume has increased substantially since the implementation of the Professional Governance Act. After we introduced a new triage policy that assigns and prioritizes files based on risk, our rate of case closures for investigation and discipline files remained stable over the year, despite recording a marked increase in the volume of cases that were opened. However, because higher-risk files are often more complex and take longer to close, this stability may be difficult to maintain going forward. Therefore, the organization will plan for adequate resourcing to ensure we continue to manage case volumes.

PUBLISHING NEW PRACTICE RESOURCES TO ADDRESS CURRENT ISSUES

To address current professional practice issues and guide registrants in meeting their obligations under the Professional Governance Act, we issued 19 new or revised professional practice guidelines and practice advisories this past fiscal year. Topics include providing important information about designing and planning flood protection systems relevant to the November 2021 flooding events, and Local Government Asset Management guidelines that provide resources on traditional physical assets, as well as guidance on natural asset management as a tool for resilient communities and climate change response.

HARMONIZING AND SHARING ADVANCES IN LICENSING

Our Competency Assessment System is now licensed by several engineering and geoscience regulators across the country and was expanded this year to include geoscience. A French-language option was also added through Engineers Canada funding, allowing the program to support greater consistency in national competency evaluation and registration. Online technical exams for engineering and geoscience applicants, which were originally piloted during the COVID-19 pandemic, were offered throughout the year, allowing over 1,700 candidates to participate, including international candidates who could complete exams without having to travel to Canada.
NEW AND REVISED PROFESSIONAL PRACTICE GUIDELINES PUBLISHED:

1 Local Government Asset Management
2 Engineering Services for Temporary Structures: Formwork, Falsework, and Reshore
3 Geotechnical Engineering Services for Building Projects
4 Seismic Assessment and Seismic Design of Dikes in British Columbia
5 Fire Protection Engineering Services for Building Projects
6 Equity, Diversity, and Inclusion
7 Professional Services in the Forest Sector – Crossings
8 Structural Engineering Services for Tall Concrete Building Projects

650 mentors supported 1,040 mentees (138 new matches made this year)
20,108 seminar participants
2,032 digital seals issued

143 virtual continuing education sessions offered, including:
- Natural Asset Management Considerations for Engineering and Geoscience Professionals
- An Introduction to Deep Retrofits of Existing Buildings Through Case Studies
- Adaptive Leadership in the Face of Crisis
- Making Embodied Carbon Mainstream
- Professional Practice Guidelines: Equity, Diversity, and Inclusion
- 4 Seasons of Reconciliation – Indigenous Awareness Learning
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.

MEASURING PUBLIC TRUST
Public trust is an essential metric for our work as a regulator. We conducted research in 2021 to assess the public’s perception of our organization and the professions. Survey results found that eight-in-ten British Columbians trust in our ability as a regulator to protect the public. Investigating complaints, developing guidelines and standards of practice, regulating firms, and assessing applicant qualifications remain top priorities for the public. Recent changes resulting from the Professional Governance Act also appear to be well-received by the public: the majority of respondents agreed that engineering and geoscience firms should be regulated and require a Permit to Practice, and that continuing education should be mandatory. While the public’s trust in our organization remains high, continuing to strengthen that trust by increasing public awareness of our work is a focus for our new strategic plan.

SUPPORTING OUR VOLUNTEERS
More than 1,700 volunteers support Engineers and Geoscientists BC’s regulatory mandate and deliver results in areas such as gender equity and engaging the next generation of engineers and geoscientists. Engaging with volunteers to create a positive environment for this vital work is key to delivering on our mandate. This year, we surveyed volunteers to learn more about how the changes resulting from the Professional Governance Act had impacted them, and how we can continue to make volunteering a positive experience. Their feedback will help us enhance volunteer recruitment and ensure volunteers feel supported and recognized for the many valuable contributions they make to the organization.

ADVANCING EQUITY, DIVERSITY, AND INCLUSION
Our commitment to equity, diversity, and inclusion in the professions was advanced through several initiatives this year. New professional practice guidelines titled Equity, Diversity, and Inclusion were published alongside a companion webinar, and we released an Indigenous Awareness course developed in response to the Truth and Reconciliation Commission of Canada’s Calls to Action. Voluntary self-identification questions were also added to the annual reporting process, providing data to help us better understand our registrants, develop new programs, and measure the success of our equity, diversity, and inclusion efforts.

TAKING ACTION ON 30 BY 30 GOALS
Knowledge is critical to addressing barriers that women face in the professions. Collecting new demographic data will help us better understand our registrants. We also saw incremental growth in female-identifying registrants this year, a positive indicator of progress towards the national goal to increase the number of female registrants by 2030. Registrants of all genders participated in a panel discussion about mentors and role models to celebrate International Women in Engineering Day. Our participation in the national 30 by 30 network also continued, allowing us to contribute to a range of initiatives including the development of an equity, diversity, and inclusion online training module.
16.5% of practising and active registrants identify as women (including professional engineers and geoscientists, engineers- and geoscientists-in-training, and licensees).

21.3% of new registrants identify as women (new registrants from July 1, 2021 to June 30, 2022, including professional engineers and geoscientists, engineers- and geoscientists-in-training, and licensees).
BY THE NUMBERS
July 1, 2021 to June 30, 2022

TOTAL REGISTRANTS AND STUDENTS
on June 30, 2022

40,248

- Professional Engineers: 27,864
- Professional Geoscientists: 2,068
- Dual Registrants: 92
- Professional Licensees: 328
- Engineers-in-Training: 8,298
- Geoscientists-in-Training: 526
- Students: 1,072

DISCIPLINE AND INVESTIGATION

- Complaints received against professional registrants: 104
- Files resulting in action by the Discipline Committee: 13
- Investigation files carried forward from previous years: 113
- Investigation files closed: 43

TOP THREE TRENDS IN NATURE OF COMPLAINTS RECEIVED:

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

Opened **204** new enforcement files to address unlicensed practice or misuse of title, and resolved **76** enforcement files.

PRACTICE INQUIRIES

**3,834** practice-related queries from registrants and the public answered by practice advisors.
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. It 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 directors confidentially review applications for assistance and the Society may provide one-time grants, access to financial or career counselling, or other services, as necessary.

The Benevolent Fund Society has been an important resource at Engineers and Geoscientists BC over the past several decades, helping many registrants facing hardships to overcome short-term cash-flow difficulties. However, when the Professional Governance Act came into force in 2021, it introduced restrictions on certain advocacy activities for regulators under its purview, including Engineers and Geoscientists BC. These restrictions ensured that regulatory bodies focus on activities that support their regulatory mandate, and avoid activities focused on the interests of registrants.

A detailed and strategic review by Engineers and Geoscientists BC Council and staff was undertaken for more than 20 programs, including the Benevolent Fund Society. This evaluation determined that the activities of the Benevolent Fund Society were outside of Engineers and Geoscientists BC’s mandate under the Professional Governance Act due to their focus on registrants’ interests, and the difficult decision to dissolve the Society was made.

The Society ceased accepting donations as of October 3, 2021, and it ceased the disbursement of grants effective April 1, 2022. In its final year of operation, the Society received 21 applications and disbursed a total of $16,934.

As the Benevolent Fund Society winds down and is scheduled to officially dissolve in late 2022, the Society’s directors would like to thank its donors for their generous contributions that assisted many registrants in financial need. Engineers and Geoscientists BC would also like to thank the registrants who served as volunteers on its board of directors, whose time and effort have been greatly appreciated over the many years the Society operated.

Benevolent Fund Society Directors
Karen Ling, P.Eng., Chair
Susan Hollingshead, P.Eng., P.Geo., Secretary
Mark Donahue, P.Eng., Treasurer
Allen Heinrichs, P.Eng., Director
Gary Lin, P.Eng., Director
The Engineers and Geoscientists BC Foundation provides scholarships and bursaries to engineering and geoscience students studying in British Columbia. It aims to encourage excellence and dedication in these fields by reducing financial barriers faced by students.

In the 2021-2022 period, the Foundation awarded $78,300 to 49 engineering and geoscience students. It administered 28 scholarships itself; 15 awards were supported through BC’s post-secondary institutions; and Engineers and Geoscientists BC’s branches facilitated the remaining six.

As of June 30, 2022, the Foundation had received over $221,359 from over 2,200 individual donors and companies during 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. In June, the Foundation also received a lump sum in the amount of approximately $300,000 from the Benevolent Fund Society. This was a transfer of remaining funds as a result of the Society’s dissolution.

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 470 volunteers who chose the option of having a donation made to the Foundation. With the rise of inflation, the funds raised through this initiative helped increase current award values to a minimum of $2,500 per award.

Towards the end of 2021, the Foundation established the Brian Nadjiwon Memorial Scholarship, which is available to Indigenous undergraduate students in earth sciences or geoscience programs in BC. The scholarship is named after Brian Nadjiwon, who was enrolled as an IT and Geography student at Kwantlen Polytechnic University, and was following his passion for geoscience, with a plan to pursue further research in graduate school. Although Brian was not able to continue his research due to his unexpected passing, this scholarship will commemorate his efforts and unrealized potential in the field of geoscience.

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 and 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
Angus English, P.Eng., Director
Bill Richardson, P.Eng., Director
Helene Desrosiers, P.Eng., Director
Karen Savage, P.Eng., FEC, Director
Lindsay Bottomer, P.Geo., FGC, FEC (Hon.), Director
OUR VOLUNTEERS

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

Association of BC Forest Professionals/Engineers and Geoscientists BC
Joint Practice Board
Alan Bates, P.Eng.
Lee Deslauriers, P.Eng.
Jason Olmsted, P.Eng.
Dave Wilford, P.Geo., FGC

Academic Examiners Subcommittee
Jim Atwater, P.Eng., FEC
Helen Bailey, P.Eng.
Susan Baldwin, P.Eng.
Nemkumar Banthia, P.Eng.
Roger Beckie, P.Eng., FEC
Martin Bollo, P.Eng.
Colin Bradley, P.Eng.
David Dreisinger, P.Eng., FEC
Bill Dunford, P.Eng., FEC
Sathish Gopalakrishnan, P.Eng.
Aaron Gulliver, P.Eng.
Rishi Gupta, P.Eng., FEC
Steve Helle, P.Eng.
Maria Holuszko, P.Eng.
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Greg Johnson, P.Eng. (Retired)
Diane Kennedy, P.Eng.
Eva Kwok, P.Eng., FEC
Anthony Lau, P.Eng.
Jianbing Li, P.Eng.
Jie Liang, P.Eng.
Choon Lim, P.Eng., FEC
Victor Lo, P.Eng., FEC
Uli Mayer, P.Eng.
Scott McDougall, P.Eng.
Christopher McKeown, P.Eng., (Retired)
Frank Mucha, P.Eng.
Phalgungi Mukhopadhyaya, P.Eng.
Taco Niet, P.Eng.
Kevin Oldknow, P.Eng.
Stephen O'Leary, P.Eng.
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Faro Sassani, P.Eng., FEC
Yang Shi, P.Eng.
Thomas Tannert, P.Eng.
Monica Varga, FEC, FGC (Hon.)
Dharma Wijewickreme, P.Eng.
Renata Wood, P.Eng.

Accredited Employer Advisory Group
Katie Au, P.Eng.
Andy Bannon, P.Eng.
Scott Campbell, P.Eng.
David Chan, P.Eng.
Elaine Chong
Dieter Diedericks, P.Eng.
Layna Dove
Rita Gareb
Michael Gedig, P.Eng.
Faisal Hamood, P.Eng.
John Irving, P.Eng.
Anne-Marie Langlois, P.Eng.
Catherine Lemieux, P.Eng.
Malcolm Logan, P.Eng.
Lauren MacKinnon
Dusty Mol, P.Eng.
Wesley Narciso, P.Eng.
Ken Newbert, P.Eng.
Andrew Port, P.Eng.
Simone Rousseau, P.Eng.
Lee Rowley, P.Eng.
Robert Selby, P.Eng.
Brittney Speed
Dave Steer, P.Eng.
Julien Traverse, P.Eng.
Brent Volk
Amrita Wadhwa
Dan Walker, P.Eng.
Jack Zhang, P.Eng.

Accredited Employer Assessment Panel
Kieran Ager, P.Eng.
Richard Ahrend, P.Eng.
Mark Alev, P.Eng.
Chad Amiel, P.Eng.
Darlene Atkinson, P.Eng.
Hua Bai, P.Eng.
Torsten Ball, P.Eng.
Ederdo Ballarin, P.Eng.
Andy Bannon, P.Eng.
Majid Baradarani Shoraka, P.Eng.
Cory Barker, P.Eng.
Iain Barnes, P.Eng.
Kevin Baskin, P.Eng.
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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 Association) as at June 30, 2022 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 Association’s non-consolidated financial statements comprise:

- the non-consolidated balance sheet as at June 30, 2022;
- 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 Association 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 Association’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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association’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 Association’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 Association’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 Association 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 Association 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.

Chartered Professional Accountants

Vancouver, British Columbia
September 13, 2022
## Non-Consolidated Balance Sheet

As at June 30, 2022

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents (note 3)</td>
<td>3,251,514</td>
<td>1,682,861</td>
</tr>
<tr>
<td>Short-term investments (note 4)</td>
<td>22,357,815</td>
<td>17,085,203</td>
</tr>
<tr>
<td>Interest receivable</td>
<td>55,514</td>
<td>5,398</td>
</tr>
<tr>
<td>Accounts receivable (note 5)</td>
<td>885,964</td>
<td>1,095,736</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>388,827</td>
<td>471,344</td>
</tr>
<tr>
<td>Inventory</td>
<td>5,689</td>
<td>13,574</td>
</tr>
<tr>
<td></td>
<td>26,945,323</td>
<td>20,354,116</td>
</tr>
<tr>
<td>Intangible assets (note 6)</td>
<td>368,674</td>
<td>315,315</td>
</tr>
<tr>
<td>Property and equipment (note 7)</td>
<td>2,120,458</td>
<td>2,353,284</td>
</tr>
<tr>
<td></td>
<td>29,434,455</td>
<td>23,022,715</td>
</tr>
<tr>
<td><strong>Liabilities and Net Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>1,636,972</td>
<td>1,892,286</td>
</tr>
<tr>
<td>Deferred contributions and other deferred revenues (note 8)</td>
<td>1,903,947</td>
<td>1,794,746</td>
</tr>
<tr>
<td>Deferred fees (note 9)</td>
<td>10,239,514</td>
<td>7,313,802</td>
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<tr>
<td>Line of credit (note 10)</td>
<td>.</td>
<td>1,283,914</td>
</tr>
<tr>
<td></td>
<td>13,780,433</td>
<td>12,284,748</td>
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<tr>
<td>Net assets (note 2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in property and equipment and intangible assets</td>
<td>2,489,132</td>
<td>2,668,598</td>
</tr>
<tr>
<td>Operating</td>
<td>9,908,890</td>
<td>6,279,219</td>
</tr>
<tr>
<td>Property, equipment and systems replacement fund</td>
<td>2,256,000</td>
<td>1,290,150</td>
</tr>
<tr>
<td>Legal and insurance fund</td>
<td>1,000,000</td>
<td>500,000</td>
</tr>
<tr>
<td></td>
<td>15,654,022</td>
<td>10,737,967</td>
</tr>
<tr>
<td></td>
<td>29,434,455</td>
<td>23,022,715</td>
</tr>
</tbody>
</table>

**Commitments** (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, 2022

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual registrant fees – Individual</td>
<td>14,835,854</td>
<td>13,989,391</td>
</tr>
<tr>
<td>Annual registrant fees - Firms</td>
<td>2,484,859</td>
<td>-</td>
</tr>
<tr>
<td>Application, registration and certification fees</td>
<td>3,468,924</td>
<td>1,761,452</td>
</tr>
<tr>
<td>Professional and academic examinations</td>
<td>967,045</td>
<td>624,500</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td>21,756,682</td>
<td>16,375,343</td>
</tr>
<tr>
<td><strong>Other revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affinity programs</td>
<td>478,136</td>
<td>449,552</td>
</tr>
<tr>
<td>Annual conference</td>
<td>291,990</td>
<td>161,356</td>
</tr>
<tr>
<td>Grant and project administration</td>
<td>1,267,787</td>
<td>1,631,082</td>
</tr>
<tr>
<td>Innovation magazine and other advertising</td>
<td>732,982</td>
<td>499,391</td>
</tr>
<tr>
<td>Investment income</td>
<td>75,762</td>
<td>55,726</td>
</tr>
<tr>
<td>Miscellaneous (note 15)</td>
<td>362,881</td>
<td>391,909</td>
</tr>
<tr>
<td>Organization quality management</td>
<td>-</td>
<td>222,183</td>
</tr>
<tr>
<td>Professional development</td>
<td>1,246,296</td>
<td>1,130,409</td>
</tr>
<tr>
<td><strong>Total other revenue</strong></td>
<td>4,455,834</td>
<td>4,541,608</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td>26,212,516</td>
<td>20,916,951</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advertising</td>
<td>35,593</td>
<td>31,217</td>
</tr>
<tr>
<td>Annual conference – facilities and meals</td>
<td>131,532</td>
<td>1,905</td>
</tr>
<tr>
<td>Contract and consulting services</td>
<td>2,570,237</td>
<td>2,882,435</td>
</tr>
<tr>
<td>Contract and consulting services on grants</td>
<td>920,616</td>
<td>1,426,168</td>
</tr>
<tr>
<td>Engineers Canada assessment</td>
<td>336,649</td>
<td>325,015</td>
</tr>
<tr>
<td>Examinations and examination books</td>
<td>395,855</td>
<td>241,746</td>
</tr>
<tr>
<td>Geoscientists Canada assessment</td>
<td>93,820</td>
<td>84,252</td>
</tr>
<tr>
<td>Grants and awards</td>
<td>87,362</td>
<td>54,019</td>
</tr>
<tr>
<td>Innovation magazine printing</td>
<td>119,957</td>
<td>118,139</td>
</tr>
<tr>
<td>Legal</td>
<td>1,225,167</td>
<td>1,411,448</td>
</tr>
<tr>
<td>Meetings, seminar room rentals and special events</td>
<td>134,922</td>
<td>26,858</td>
</tr>
<tr>
<td>Office, general and miscellaneous (note 16)</td>
<td>1,376,819</td>
<td>1,163,042</td>
</tr>
<tr>
<td>Premises and operating costs</td>
<td>403,038</td>
<td>379,015</td>
</tr>
<tr>
<td>Printing, publication and distribution costs</td>
<td>315,427</td>
<td>313,661</td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>12,286,904</td>
<td>11,436,165</td>
</tr>
<tr>
<td>Secondary professional liability insurance premiums</td>
<td>161,774</td>
<td>146,216</td>
</tr>
<tr>
<td>Telecommunications</td>
<td>70,502</td>
<td>69,323</td>
</tr>
<tr>
<td>Travel</td>
<td>58,093</td>
<td>5,563</td>
</tr>
<tr>
<td><strong>Total expenses before amortization</strong></td>
<td>20,724,267</td>
<td>20,116,187</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenses before amortization</strong></td>
<td>5,488,249</td>
<td>800,764</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amortization</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible assets</td>
<td>202,722</td>
<td>135,728</td>
</tr>
<tr>
<td>Property and equipment</td>
<td>369,473</td>
<td>429,642</td>
</tr>
<tr>
<td><strong>Total amortization</strong></td>
<td>572,195</td>
<td>565,370</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenses for the year</strong></td>
<td>4,916,054</td>
<td>235,394</td>
</tr>
</tbody>
</table>

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, 2022

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>General Fund</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Invested in property and equipment and intangible assets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Operating fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Legal and insurance fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>Total</td>
</tr>
<tr>
<td>Net assets – Beginning of year</td>
<td>$2,668,598</td>
<td>$6,279,219</td>
</tr>
<tr>
<td>Excess of revenue over expenses for the year</td>
<td>$(572,195)</td>
<td>$5,488,249</td>
</tr>
<tr>
<td>Investment in intangible assets</td>
<td>$256,080</td>
<td>$(256,080)</td>
</tr>
<tr>
<td>Investment in property and equipment</td>
<td>$136,649</td>
<td>$(136,648)</td>
</tr>
<tr>
<td>Interfund transfer</td>
<td>-</td>
<td>$(1,465,850)</td>
</tr>
<tr>
<td>Net assets – End of year</td>
<td>$2,489,132</td>
<td>$9,908,890</td>
</tr>
</tbody>
</table>

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, 2022

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>CASH PROVIDED BY (USED IN)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenue over expenses for the year</td>
<td>4,916,054</td>
<td>235,394</td>
</tr>
<tr>
<td>Items not affecting cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization of property and equipment and intangible assets</td>
<td>572,195</td>
<td>565,370</td>
</tr>
<tr>
<td></td>
<td>5,488,249</td>
<td>800,764</td>
</tr>
<tr>
<td></td>
<td>3,029,659</td>
<td>239,893</td>
</tr>
<tr>
<td>Change in working capital accounts (note 17)</td>
<td>8,517,908</td>
<td>1,040,657</td>
</tr>
<tr>
<td>Investing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment in intangible assets</td>
<td>(256,080)</td>
<td>(262,907)</td>
</tr>
<tr>
<td>Investment in property and equipment</td>
<td>(136,648)</td>
<td>(5,785)</td>
</tr>
<tr>
<td>Proceeds on redemption and sale of investments</td>
<td>32,131,878</td>
<td>25,393,332</td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(37,404,491)</td>
<td>(27,722,806)</td>
</tr>
<tr>
<td></td>
<td>(5,665,341)</td>
<td>(2,598,166)</td>
</tr>
<tr>
<td>Financing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from line of credit</td>
<td>-</td>
<td>1,283,914</td>
</tr>
<tr>
<td>Repayments of line of credit</td>
<td>(1,283,914)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>(1,283,914)</td>
<td>1,283,914</td>
</tr>
<tr>
<td>Changes in cash and cash equivalents</td>
<td>1,568,653</td>
<td>(273,595)</td>
</tr>
<tr>
<td>Cash and cash equivalents – Beginning of year</td>
<td>1,682,861</td>
<td>1,956,456</td>
</tr>
<tr>
<td>Cash and cash equivalents – End of year</td>
<td>3,251,514</td>
<td>1,682,861</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these non-consolidated financial statements.
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 13).

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, 2022, 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 approved an increase of $500,000 in the legal and insurance fund to allow for additional cases related to new mandate of regulating firms. It is estimated that this fund will cover two consecutive years of extraordinary legal and/or insurance costs.

Revenue recognition and deferred fees
The Association follows the deferral method of accounting for 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, 2022 has been deferred for financial reporting purposes and will be recognized as revenue when services are rendered.

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 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 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 13.

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.

New and amended accounting policies
On April 1, 2021, the Association adopted amendments to Accounting Standards for Private Enterprises Section 3856 – Financial Instruments. The adoption of the amendments did not materially impact the Association’s non-consolidated financial statements.
3 CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>2,863,437</td>
<td>1,296,067</td>
</tr>
<tr>
<td>High interest savings accounts</td>
<td>388,077</td>
<td>386,794</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,251,514</strong></td>
<td><strong>1,682,861</strong></td>
</tr>
</tbody>
</table>

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 (2021 – $nil).

4 SHORT-TERM INVESTMENTS

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guaranteed investment certificates</td>
<td>992,789</td>
<td>1,202,642</td>
</tr>
<tr>
<td>Government of Canada treasury bills</td>
<td>21,365,026</td>
<td>15,882,561</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22,357,815</strong></td>
<td><strong>17,085,203</strong></td>
</tr>
</tbody>
</table>

5 ACCOUNTS RECEIVABLE

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government grants</td>
<td>229,167</td>
<td>384,167</td>
</tr>
<tr>
<td>Receivables from registrants</td>
<td>6,691</td>
<td>214,514</td>
</tr>
<tr>
<td>Project grants (other associations)</td>
<td>134,051</td>
<td>119,308</td>
</tr>
<tr>
<td>Other support services</td>
<td>146,751</td>
<td>193,038</td>
</tr>
<tr>
<td>Pan-Canadian academic exams</td>
<td>213,095</td>
<td>-</td>
</tr>
<tr>
<td>Innovation magazine</td>
<td>51,825</td>
<td>52,922</td>
</tr>
<tr>
<td>Due from Geoscientists Canada</td>
<td>-</td>
<td>720</td>
</tr>
<tr>
<td>GST</td>
<td>39,420</td>
<td>49,297</td>
</tr>
<tr>
<td>Other</td>
<td>64,964</td>
<td>81,770</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>885,964</strong></td>
<td><strong>1,095,736</strong></td>
</tr>
</tbody>
</table>

6 INTANGIBLE ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td><strong>Accumulated amortization</strong></td>
<td><strong>Net</strong></td>
</tr>
<tr>
<td>Internally generated software</td>
<td>1,000,309</td>
<td>631,635</td>
</tr>
</tbody>
</table>
## 7 PROPERTY AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Accumulated</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>amortization</td>
</tr>
<tr>
<td>Land</td>
<td>874,011</td>
<td>-</td>
</tr>
<tr>
<td>Building</td>
<td>3,251,166</td>
<td>2,926,262</td>
</tr>
<tr>
<td>Computer</td>
<td>206,480</td>
<td>135,853</td>
</tr>
<tr>
<td>Electronic equipment</td>
<td>316,928</td>
<td>276,392</td>
</tr>
<tr>
<td>Furniture, fixtures and office improvements</td>
<td>2,006,924</td>
<td>1,196,544</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6,655,509</td>
<td>4,535,051</td>
</tr>
</tbody>
</table>

## 8 DEFERRED CONTRIBUTIONS AND OTHER DEFERRED REVENUES

<table>
<thead>
<tr>
<th></th>
<th>External grants</th>
<th>Other deferred revenue</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred contributions and other deferred revenues – Beginning of year</td>
<td>1,302,848</td>
<td>491,898</td>
<td>1,794,746</td>
</tr>
<tr>
<td>Amounts received</td>
<td>1,154,417</td>
<td>3,216,024</td>
<td>4,370,441</td>
</tr>
<tr>
<td>Amounts recognized as revenue</td>
<td>(1,031,575)</td>
<td>(3,229,665)</td>
<td>(4,261,240)</td>
</tr>
<tr>
<td>Deferred contributions and other deferred revenues – End of year</td>
<td>1,425,690</td>
<td>478,257</td>
<td>1,903,947</td>
</tr>
</tbody>
</table>

## 9 DEFERRED FEES

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Engineers and Geoscientists registrant fees</td>
<td>6,252,024</td>
<td>5,919,360</td>
</tr>
<tr>
<td>Engineer and Geoscientist-in-training fees</td>
<td>1,169,336</td>
<td>1,171,498</td>
</tr>
<tr>
<td>Limited licence</td>
<td>66,000</td>
<td>57,530</td>
</tr>
<tr>
<td>Student programs</td>
<td>40,113</td>
<td>41,059</td>
</tr>
<tr>
<td>Continuing Education late fee</td>
<td>38,200</td>
<td>-</td>
</tr>
<tr>
<td>Firms registrant fees</td>
<td>2,673,841</td>
<td>124,355</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>10,239,514</td>
<td>7,313,802</td>
</tr>
</tbody>
</table>

## 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 was $2,500,000 and all amounts were repayable on demand. The balance under the facility is $nil as at June 30, 2022 (2021 – $1,283,914). During fiscal 2022, the balance was fully repaid and the facility was closed.
11 COMMITMENTS

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

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>61,426</td>
<td></td>
</tr>
<tr>
<td>2024</td>
<td>61,426</td>
<td>122,852</td>
</tr>
</tbody>
</table>

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 $688,507 (2021 – $648,406).

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 Benevolent Fund Society is in the process of dissolving and as a result, its financial statements for June 30, 2022 have not been prepared on a going concern basis. 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:

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Benevolent Fund Society</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>38,248</td>
<td>359,222</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>6,000</td>
<td>6,829</td>
</tr>
<tr>
<td>Net assets</td>
<td>32,248</td>
<td>352,393</td>
</tr>
<tr>
<td>Revenue – contributions and investment income</td>
<td>4,651</td>
<td>40,784</td>
</tr>
<tr>
<td>Expenses and grants</td>
<td>30,484</td>
<td>20,364</td>
</tr>
<tr>
<td>Cash flows from operating activities</td>
<td>(24,432)</td>
<td>26,276</td>
</tr>
<tr>
<td>Cash flows from investing activities</td>
<td>(98,028)</td>
<td>23,601</td>
</tr>
<tr>
<td><strong>Foundation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>1,312,343</td>
<td>875,796</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>190,716</td>
<td>193,085</td>
</tr>
<tr>
<td>Net assets</td>
<td>1,121,627</td>
<td>682,711</td>
</tr>
<tr>
<td>Revenue – contributions and investment income</td>
<td>233,720</td>
<td>99,561</td>
</tr>
<tr>
<td>Expenses and grants</td>
<td>89,026</td>
<td>57,351</td>
</tr>
<tr>
<td>Cash flows from operating activities</td>
<td>132,056</td>
<td>73,257</td>
</tr>
<tr>
<td>Cash flows from investing activities</td>
<td>(32,694)</td>
<td>(12,465)</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Branches and divisions</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total assets</td>
<td>390,412</td>
<td>385,206</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>17,780</td>
<td>11,304</td>
</tr>
<tr>
<td>Net assets</td>
<td>372,632</td>
<td>373,902</td>
</tr>
<tr>
<td>Revenue</td>
<td>45,299</td>
<td>145,037</td>
</tr>
<tr>
<td>Expenses</td>
<td>46,568</td>
<td>30,997</td>
</tr>
<tr>
<td>Cash flows from operating activities</td>
<td>(1,269)</td>
<td>113,840</td>
</tr>
</tbody>
</table>

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 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 Association is not exposed to significant liquidity risk.

There have not been any significant changes in risk exposure from prior years.
### 15 MISCELLANEOUS REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discipline recoveries</td>
<td>120,865</td>
<td>171,750</td>
</tr>
<tr>
<td>Other</td>
<td>36,065</td>
<td>44,295</td>
</tr>
<tr>
<td>Return to Practice/Reinstatement</td>
<td>59,200</td>
<td>63,750</td>
</tr>
<tr>
<td>Notarius service fee</td>
<td>146,751</td>
<td>112,114</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>362,881</strong></td>
<td><strong>391,909</strong></td>
</tr>
</tbody>
</table>

### 16 OFFICE, GENERAL AND MISCELLANEOUS

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank and credit card processing fees</td>
<td>631,154</td>
<td>449,689</td>
</tr>
<tr>
<td>Office and general (office supplies, storage, training and regalia)</td>
<td>410,498</td>
<td>377,958</td>
</tr>
<tr>
<td>Information technology licensing</td>
<td>63,479</td>
<td>246,747</td>
</tr>
<tr>
<td>Insurance</td>
<td>104,831</td>
<td>47,584</td>
</tr>
<tr>
<td>Dues and subscriptions</td>
<td>35,514</td>
<td>28,077</td>
</tr>
<tr>
<td>Other</td>
<td>131,343</td>
<td>12,987</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,376,819</strong></td>
<td><strong>1,163,042</strong></td>
</tr>
</tbody>
</table>

### 17 SUPPLEMENTAL CASH FLOW INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in working capital accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>209,772</td>
<td>(183,142)</td>
</tr>
<tr>
<td>Interest receivable</td>
<td>(50,114)</td>
<td>65,185</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>82,517</td>
<td>(121,446)</td>
</tr>
<tr>
<td>Inventory</td>
<td>7,885</td>
<td>-</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>(255,314)</td>
<td>(122,825)</td>
</tr>
<tr>
<td>Deferred fees</td>
<td>2,925,712</td>
<td>267,433</td>
</tr>
<tr>
<td>Deferred contributions and other deferred revenues</td>
<td>109,201</td>
<td>334,688</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,029,659</strong></td>
<td><strong>239,893</strong></td>
</tr>
</tbody>
</table>