

# 2016/2017 ANNUAL REPORT



ENGINEERS &  
GEOSCIENTISTS  
BRITISH COLUMBIA



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# FOR ETHICS. FOR EXCELLENCE. FOR PROGRESS.

British Columbia’s engineers and geoscientists are leading the way in safety, quality, and innovation — committed to improving and protecting the health and well-being of the people in this province, every day.

As the provincial regulator for the engineering and geoscience professions, Engineers and Geoscientists British Columbia works with our members and partners as they seek to ensure a secure and sustainable future for all British Columbians. We uphold the professions’ Code of Ethics and provide the professional development, practice guidance, and oversight that support professional excellence. Working with government, industry, and members, we deliver regulatory solutions to meet the challenges of an ever-changing world in service, first and foremost, to the public interest.



# WHO WE ARE

Engineers and Geoscientists British Columbia<sup>1</sup> is the regulatory and licensing body for the practice of engineering and geoscience in the province of British Columbia. Our more than 34,000 members are BC's professional engineers, professional geoscientists, engineering and geoscience licensees, members-in-training, and engineering and Earth science students.

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

# GOVERNANCE

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

## OUR VISION

Professional engineers and geoscientists creating a better future for all.

## OUR MISSION

To support and promote the engineering and geoscience professions as a trusted partner and progressive regulator that serves the public good.

## OUR VALUES

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

### INTEGRITY

We mean and do what we say.

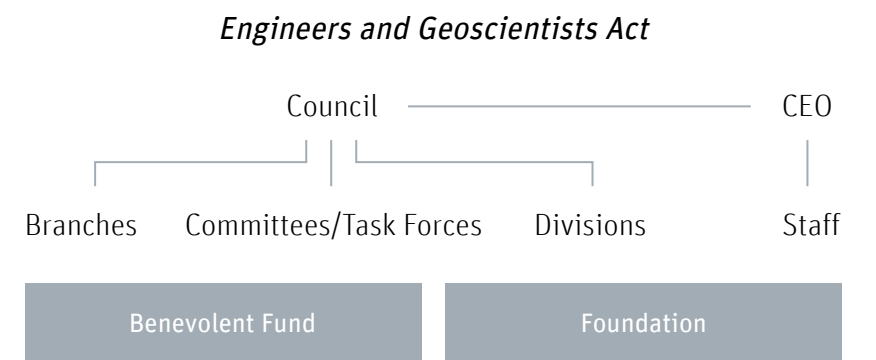
### ACCOUNTABILITY

We are responsible for our actions.

### INNOVATION

We will explore new ideas to make things better.

## OUR GOVERNANCE STRUCTURE



**President:**  
Bob Stewart, P.Eng.  
**Vice-President:**  
Dr. Ed Casas, P.Eng.  
**Past-President:**  
Dr. Michael Wrinch,  
P.Eng., FEC, FGC (Hon.)

**Councillors:**  
Caroline Andrewes, P.Eng.  
Richard Farbridge, P.Eng.  
Cassandra Hall, P.Eng./P.Geo.  
Susan Hayes, P.Eng.  
Scott Martin, P.Eng.  
Chris Moser, P.Eng.  
Brock Nanson, P.Eng.

Ross Rettie, P.Eng., FEC  
Larry Spence, P.Eng.  
Kathy Tarnai-Lokhorst, P.Eng., FEC  
**Government Appointees:**  
Suky Cheema, CPA, CA  
Ken Laloge, CPA, CA, TEP  
John Turner, P.Ag. (ret)  
David Wells, JD



# MESSAGE FROM THE PRESIDENT

Engineers and Geoscientists BC is committed to its mission: to support and promote the engineering and geoscience professions as a trusted partner and progressive regulator that serves the public good.

This mission underscores the work that we do every day, and at its core is our duty to protect the public interest and safety. This is the North Star that guides the work of our Council, committees, task forces, branches, and divisions.

We are now closing off the final year of our 2014-2017 Strategic Plan, and it is my pleasure to present this annual report, which summarizes the hard work of our volunteers, Council, and staff for our reporting year, July 1, 2016 to June 30, 2017. Within these pages are highlighted our efforts to deliver on our public interest goals as a regulator, including:

- Raising member awareness and increasing access to practice guidance and resources.
- Communicating to the public how we uphold standards of conduct and ethical practice.
- Working with members, industry and stakeholders to raise the overall standard of engineering and geoscience practice.
- Developing and implementing a strategy to raise public profile and understanding of the professions, and of the association as a regulator.

- Working with regulators across Canada to develop strategies for national harmonization of registration requirements.

The 2014-2017 Strategic Plan has provided the framework for our activities over the last three years, setting goals and objectives to shape our priorities:

**Goal 1: Members and future members**

To make BC professional engineers and geoscientists synonymous with the highest standards of professional and ethical behaviour.

**Goal 2: Members’ employers and clients**

To be regarded as a valued partner by clients and employers in all sectors, supporting the delivery of engineering and geoscience services in the public interest.

**Goal 3: Government, Public, and Other Stakeholders**

To enhance public confidence in our members through leadership in regulatory, engineering and geoscience best practices.

**Goal 4: Enabling Goal**

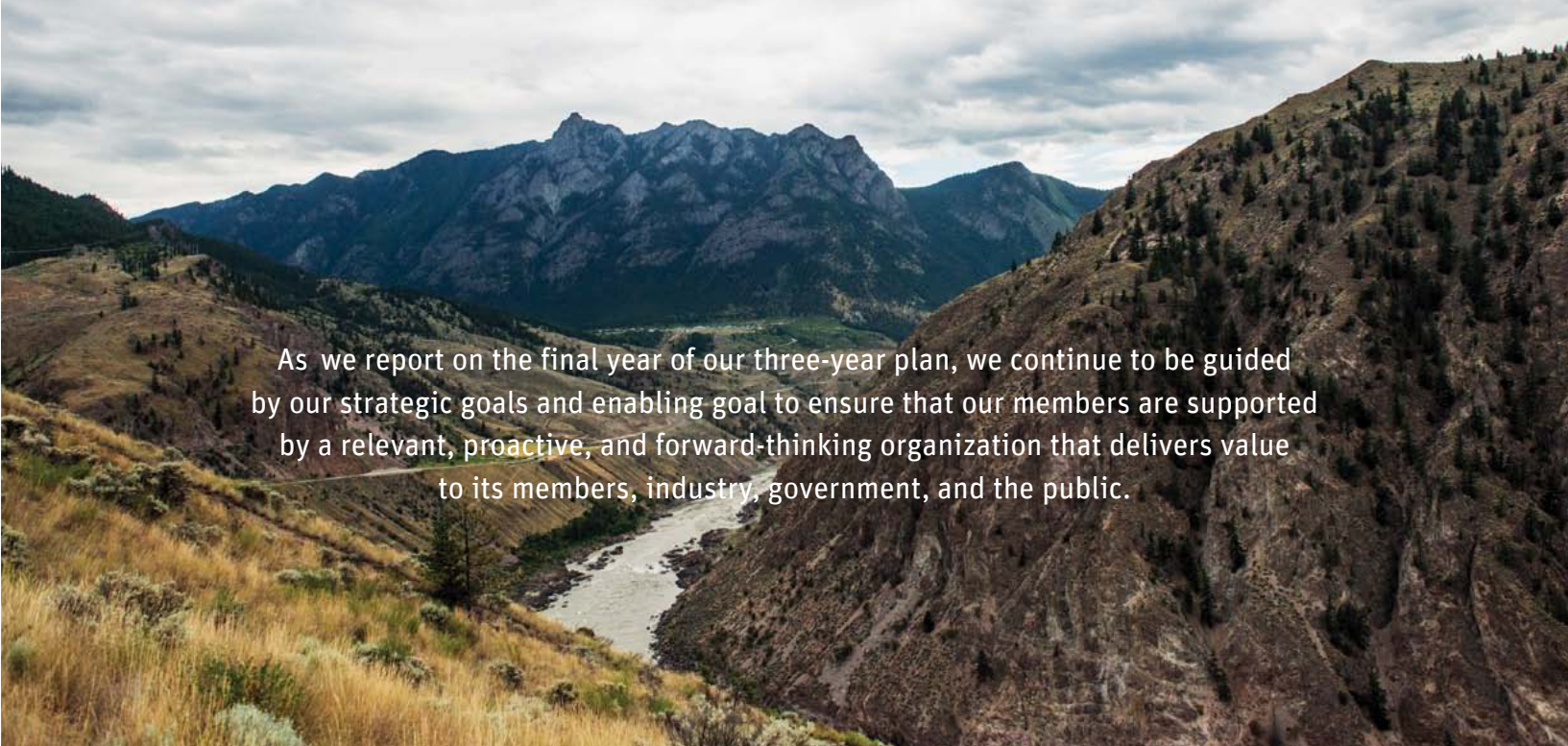
To provide a solid foundation for the sustainable delivery of the association’s mission.



Our strategic plan also provides the means to track and assess our progress through key performance indicators, supporting our values of transparency and accountability, and you will see these reported throughout the pages of this annual report. The progress and achievements described were made possible through the hard work of our members, volunteers, Council, and staff over the last 12 months.

I’m grateful for the dedication and contributions of many in moving the 2014-2017 Strategic Plan forward, and I’m extremely proud of what we’ve been able to achieve together over the last three years. I look forward to seeing the future we’re creating now.

Bob Stewart, P.Eng.



As we report on the final year of our three-year plan, we continue to be guided by our strategic goals and enabling goal to ensure that our members are supported by a relevant, proactive, and forward-thinking organization that delivers value to its members, industry, government, and the public.

## HOW THE PLAN IS STRUCTURED:

### VISION

The vision is the overarching aim of the strategic plan and is made possible by achieving the plan’s goals.



### GOALS

Goals provide a clear direction for what Engineers and Geoscientists BC aims to achieve through its strategic plan. Goals are supported by outcomes.



### OUTCOMES

Outcomes provide an illustration of what successful achievement of the plan’s objectives looks like.



### OBJECTIVES

Objectives are steps towards achieving outcomes, and guide specific initiatives or programs.



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





# REPORT OF THE CEO AND REGISTRAR

As Engineers and Geoscientists British Columbia, we are confirming our path ahead as a progressive 21<sup>st</sup>-century professional regulator.

This summer, we launched the association's renewed brand, putting forward a new, modern face to the professions, but our focus remains—always—on safety and protecting the public interest. The new way we talk about the engineering and geoscience professions in BC allows us to reinforce that commitment and actively shape how the public perceives the professions.

British Columbians are our primary public audience, but we also recognize that participating in and leading initiatives that extend beyond the province's borders furthers public safety here in BC. National leadership on several regulatory fronts reinforces our role as a trusted partner that acts in the public interest with all our partners and stakeholders, within BC and beyond, and bolsters our members' professional reputation for ethics, excellence, and progress.

Nationally, Engineers and Geoscientists BC is leading in a number of important regulatory areas:

- We are partnering with other provincial regulators to implement a pan-Canadian competency-based assessment project to help applicants for professional membership.

- There is interest among a number of regulators across Canada in implementing our Organizational Quality Management (OQM) Program, a voluntary program that certifies participating organizations that implement policies and procedures consistent with high standards of quality management. So far, in addition to BC, there are OQM-certified organizations in six provinces.
- We continue our active support for Engineers Canada's 30 by 30 goal to increase the number of women working in the professions to 30 percent by 2030.

We are also progressing on the important question of whether organizations providing engineering and geoscience services in BC should be regulated to further public safety. The Advisory Task Force on Corporate Practice spent much of last year consulting with members, engineering and geoscience firms, other professional regulators, and stakeholders. They presented their recommendations—including a recommendation to pursue corporate regulation—to Council in the spring, who approved the recommendations and directed the task force to proceed with Phase 2 of assessment and consultation on this matter.



This year also marks the start of our new three-year strategic plan, emphasizing effective regulation and professional standards, and providing direction and focus to the organization's activities from July 2017 to July 2020.

In this and in all work of the association, we depend upon you—our members—who volunteer your time, expertise, experience, and vision to Engineers and Geoscientists BC committees, branches, task forces, and other groups. It is you who, as a professional community, advance our goals, maintain high standards of practice, and uphold the public interest in all professional matters. Your dedication to serving the public drives all of us to pursue progress and peace of mind for all. Thank you.

Ann English, P.Eng.  
Chief Executive Officer and Registrar



# GOVERNMENT APPOINTEES' REPORT

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

We are independent members of the public with a legislated duty to uphold and protect the public interest in the outcome of decisions made by Council to regulate the professions.

We work together with the elected members of the professions to deliver Engineers and Geoscientists BC's mandate to protect the public interest.

As public representatives on Council, this 2017 report is our observation on how Engineers and Geoscientists BC has met this mandate in the past year.

Many actions by Council in the last year have demonstrated this attention to uphold and protect the public interest, including:

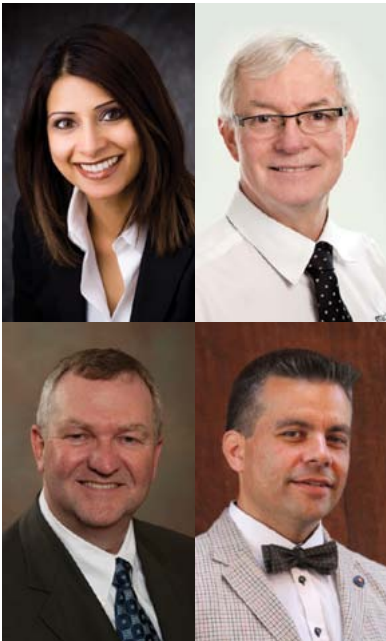
- Conclusion of phase one and start of phase two of research on the regulation of corporate practice.
- Emphasis on aligning a new three-year strategic plan with the duties under the *Act*.

- Two ongoing initiatives, organizational quality management as a way to engage employers in supporting the quality management bylaw requirements of Engineers and Geoscientists BC members, and the development of practice guidelines providing practice support and guidance to members.

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

There are three areas that we have specifically identified as needing improvement: mandatory continuing professional development reporting and verification, the regulation of engineering and geoscience firms, and conducting practice reviews—all areas of 'professional best practice.'

One of the challenges is the difference in opinion among the membership on how to get there, and we are pleased to see that this has the members' attention and that you are engaging



in consultation processes, volunteering your time and expertise, and electing members to Council with clear opinions and ideas on how to move forward.

Another challenge is the need for modernized legislation. While new legislation may be out of our control and years away, we urge Council and members to continue to support innovative solutions that enable Engineers and Geoscientists BC to move forward.

Public and government expectations are rising and transforming the way self-regulating bodies conduct their business. The challenge facing all self-regulating bodies, including Engineers and Geoscientists BC, is that both the public and government believe that the two mandates of regulatory oversight in the public interest and advocacy in the interest of the professions are in conflict.

All of these challenges in combination are conspiring to slow Engineers and Geoscientists BC's delivery of its mandate and programs. We state this as an observation, not a criticism, in order to raise awareness, stimulate debate, and seek timely solutions.

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

previously mentioned should enable self-regulation of the engineering and geoscience professions to continue. We look forward to continuing to be of service to members of this association and to the public of BC.

Respectfully submitted,

Suky Cheema, CPA, CA

Ken Laloge, CPA, CA, TEP

John Turner, P.Ag. (ret)

David Wells, JD

# MEMBERS AND FUTURE MEMBERS

To make BC professional engineers and geoscientists synonymous with the highest standards of professional and ethical behavior.

### HELPING POTENTIAL MEMBERS ACHIEVE REGISTRATION

As British Columbia’s labour market changes, the need for programs that ensure the province has the engineers and geoscientists required to meet future needs is critical. To that end, Engineers and Geoscientists BC continues to support potential members and help them acquire the competencies they need for professional registration. We piloted changes to the way that work experience is assessed so that this requirement for registration is based on competency rather than time accumulated; this includes exploring alternatives to the one-year Canadian environment experience requirement. To support professional registration, our online competency experience reporting system is readily accessible by our student members.

We continued implementation of the Enhanced Member-in-Training Program and the Accredited Employer Member-in-Training Program to streamline the application process for low-risk applicants, allowing resources to be directed to more complex applications. Our Student Program and branches promote the Member-in-Training

Program to post-secondary students in BC through presentations, seminars, and webinars, and by engaging post-secondary faculty. In addition, a new Registration Mentor/Mentee category within our Mentoring Program is being piloted. Online training on registration requirements was launched in late 2016 to help registration mentors provide better guidance on the types of experiences member-in-training mentees should include in their applications.

During 2016/2017, membership grew by 4.3 percent, an increase of almost 13.5 percent since 2014.

### SUPPORTING MEMBERS TO PRACTISE TO HIGH PROFESSIONAL AND ETHICAL STANDARDS

We continue to expand opportunities for quality learning for members and increase their awareness of the standards expected of them. We launched the Professional Engineering and Geoscience Practice in BC online seminar, replacing the two-day Law and Ethics seminar that applicants were required to complete to obtain professional registration. This new medium provides updated information and increased accessibility.

We also offered 12 online, 20 webcast, and 127 in-person professional development seminars.

More than 800 members and other delegates attended our annual conference.

Our divisions and branches helped organize professional development sessions, tours, and events at the conference and throughout the year.

### DEFINING THE PROFESSIONS IN THE PUBLIC SPHERE

An organization’s brand signals its identity and values represented by its communications, visuals, and conduct. To deliver on our strategic objectives, a brand that represents BC’s engineers and geoscientists in the 21<sup>st</sup> century was needed. After extensive consultation with members and the public, an updated brand for the association was approved by Council last fall. We put a comprehensive plan into place and the brand launched in summer 2017 with the goal of reinforcing our regulatory mandate and strengthening recognition of our role as a strong regulator that acts in the public interest. You will see elements of the changes brought on by the rebranding within the pages of this annual report.

Our reputation is reflected in how the public perceives the engineering and geoscience professions. In addition to our Career Awareness Program engaging K–12 students and the public through presentations and events, province-wide our branches promoted the professions to more than 5,000 primary and secondary school students and hosted events during National Engineering and Geoscience Month.

### ADDRESSING PRACTICE ISSUES

By developing strategies to address emerging engineering and geoscience practice issues, Engineers and Geoscientists BC helps professional engineers and geoscientists maintain high standards of professional and ethical behaviour. Member surveys had identified gaps in awareness of available professional guidelines and ascertained new guideline needs. This year, we developed or revised five professional practice guidelines, and presented six guideline seminars. Articles published in *Innovation* magazine and online increased awareness of our guidelines, as did a new guideline awareness declaration step during the annual membership renewal.

We also track inquiries to our professional practice advisors to identify emerging practice issues. Our advisors responded to 482 inquiries this year, and added to our available practice advice resources. Discipline and complaints were analyzed for emerging professional practice trends, and the prominence of disciplinary actions in our publications and on our website was increased.

## SUPPORTING CURRENT AND FUTURE MEMBERS

**8,391** students engaged through career awareness outreach, of which **5,057** attended branch-organized events.

**55**  
new mentors

**483**  
mentors  
altogether

**179**  
new mentees

**546**  
mentees  
altogether

**200**  
new mentoring  
matches



**55** seminars for employers of members-in-training and applicants to advise on registration



# MEMBERS' EMPLOYERS AND CLIENTS

To be regarded as a valued partner by clients and employers in all sectors, supporting the delivery of engineering and geoscience in the public interest.

## WORKING WITH EMPLOYERS AND CLIENTS

Because our members' employers and clients are key stakeholders that influence engineering and geoscience professional practice, Engineers and Geoscientists BC seeks to engage them as valued partners in protecting the public interest. For example, the number of organizations employing engineering and geoscience professionals and licensees and certified under the association's Organizational Quality Management Program is now 255, up from 201 last year. An additional 57 organizations initiated the OQM certification process this year. The voluntary program certifies participating organizations that implement policies and procedures consistent with the quality management requirements of the *Engineers and Geoscientists Act* and Bylaws. Certification raises the standard of practice and public protection in BC, and benefits organizations by standardizing their professional practice quality management.

Corporate engagement and support for our Accredited Employer Member-in-Training Program is also growing. Eleven employers are now accredited—representing 198 engineers-in-

training—and the program's pilot has been extended to 2018. By helping employers better support engineers- and geoscientists-in-training in attaining the competencies required for professional registration, the program helps employers attract, train, and retain competent, qualified engineering and geoscience staff.

Corporate partners continue to support Engineers and Geoscientists BC events, including our annual conference, Science Games, branch and division events, and National Engineering and Geoscience Month. Industry continued its strong interaction with our Student Program through participation and sponsorship in student–industry events at post-secondary schools across BC.

## DEMONSTRATING VALUE TO EMPLOYERS AND CLIENTS

Clients and employers value Engineers and Geoscientists BC programs for their technical, professional, and ethical benefits. We have worked to promote the value of the engineering licensee designation, and have engaged potential licensees at the Applied Science Technologists and Technicians of British Columbia's (ASTTBC) annual conference tradeshow. Stakeholder consultation on the engineering

licensee title (Eng.L.) is expected to be complete January 2018.

This spring, Engineers and Geoscientists BC, the Association of Consulting Engineering Companies British Columbia, ASTTBC, the Asia Pacific Gateway Skills Table, and the provincial and federal governments published the results of the second phase of the Labour Market Research Study into anticipated labour needs, trends, and gaps for BC. The new research increases our understanding of how disciplines are spread across occupations, the ways in which engineers, technologists and technicians work together, how they enter the BC workforce, and the extent of outsourcing and insourcing of work across BC's borders. It allows us to strategically plan programs to better help members prepare for the future, and to help ensure BC has enough engineers and geoscientists to meet future needs.

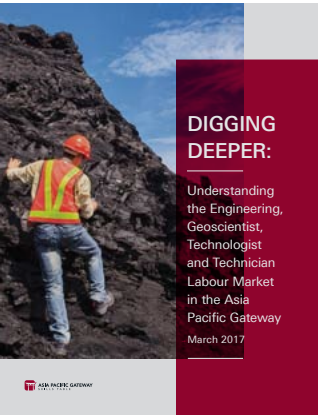
## PROACTIVELY PROTECTING THE PUBLIC

Engineers and Geoscientists BC is increasing outreach to employers to proactively protect the public from non-compliant members and unregistered practitioners. When complaints of

non-compliance and unregistered practitioners are found to warrant enforcement, the association demands that the companies involved disclose their engineering and/or geoscience activities and their company policies for assigning employee titles, and requires that companies take steps to ensure their employees comply with the *Engineers and Geoscientists Act*. This year, we opened 58 enforcement files. In each case, the member and company have complied.

Since July 1, 2016, we've opened 70 new complaint files. We published nine disciplinary decisions on our website, in *Innovation* magazine, in our monthly member newsletter, and through the news media. Changes to our website and publications highlight discipline-related news.

This year, the Advisory Task Force on Corporate Practice—made up of a broad range of industry and government representatives—consulted with members and other stakeholders via surveys, branch events, and outreach. Acting on the information gathered, the task force presented several recommendations to Council, including a recommendation that corporate regulation of organizations practising engineering or geoscience be pursued. Council approved the recommendations, and directed the task force to begin work on the next phase of this initiative.



## ORGANIZATIONAL QUALITY MANAGEMENT PROGRAM

IN 2016/2017

57

new companies  
became certified



255

companies total OQM-certified

11

OQM training sessions provided

## CONTINUING PROFESSIONAL DEVELOPMENT

IN 2016/2017

159

live webcasts, online seminars,  
and CPD seminars provided

3,517

seminar  
participants





# GOVERNMENT, PUBLIC, AND OTHER STAKEHOLDERS

To enhance public confidence in our members through leadership in regulatory, engineering and geoscience best practices.

## WORKING TOGETHER TO IMPROVE PUBLIC SAFETY

Engineers and Geoscientists BC continues to identify issues, provide support to government, and make recommendations on engineering and geoscience practice to ensure public safety. During the past year, our members were called on to participate in other organizations' review groups and task forces to provide analysis and advice on initiatives to support public safety:

- We submitted a review on Elevating Regulations to Technical Safety BC, identifying conflicts between the regulation and the BC Building Code.
- We provided feedback to Technical Safety BC on a draft order on fire alarm annunciators.
- We are participating in WorkSafeBC pre-consultation on proposed changes to formworks and falseworks regulations.
- We worked with the Earthquake Engineering Research Institute, the City of Vancouver, and the District of North Vancouver to deliver a federally funded workshop to demonstrate the advantage of carrying out proactive seismic

retrofits, including the use of the *Seismic Retrofit Guidelines*.

- We delivered the Certified Professional Program in partnership with the Architectural Institute of BC (AIBC). This program provides an alternative to the conventional building permit and inspection process used by some BC municipalities.

We are undertaking projects with the Justice Institute of BC, AIBC, BC Housing, Emergency Management BC, the Institute for Catastrophic Loss Reduction, universities, and other organizations to develop resources to help improve community safety, resilience, and recovery in the face of major natural disasters.

In addition, members of the association's divisions and committees reviewed and provided input on a number of guidelines and reports, including:

- Sustainability in Professional Engineering and Geoscience: A Primer. Part 4. Climate Change. (Prepared based on the Intergovernmental Panel on Climate Change's *Fifth Assessment Report*)

- Engineers Canada Site Remediation guideline
- Municipal bike lane guidelines
- National Energy Board modernization review.

## PROMOTING PROFESSIONAL EXPERTISE ON GOVERNMENT LEGISLATION

Different levels of government often ask Engineers and Geoscientists BC for input into legislation on engineering- and geoscience-related public safety issues. This year, our Building Codes Committee and AIBC's Regulatory Coordination Committee worked with the Building Safety and Standards Branch of the BC Office of Housing and Construction Standards on issues related to the recent revision of the BC Building Code Letters of Assurance. Together with AIBC, we also reached out to BC Housing regarding concerns about the civil liability protection for building damage assessment personnel under the *Emergency Program Act*, and our Building Codes Committee reviewed and submitted a letter of support to the City of Vancouver on proposed amendments to the Vancouver Building Bylaw.

We also made a submission to the federal Expert Panel Review of Environmental Assessment Processes.

## CREATING SHARED EXPECTATIONS FOR PROFESSIONAL PRACTICE IN THE PUBLIC INTEREST

Our professional practice guidelines are one way in which we establish common expectations for professional practice in the public interest. This year, we produced or revised five professional practice guidelines and one position paper. Some of these were developed in partnership with, for example, the Association of Consulting Engineering Companies – British Columbia, the Association of BC Forest Professionals, the BC College of Applied Biologists, and the BC government.

Throughout the year, we successfully engaged the media to emphasize our role as a regulator that upholds the public interest, highlight the contributions of the engineering and geoscience professions in BC, and provide balanced, evidence-based expertise in public discourse.



## EGBC.CA WEBSITE PAGE VIEWS

- 2,665** Code of Ethics
- 15,325** Professional Practice Guidelines
- 4,001** Professional Practice FAQ
- 5,959** Ethics, Law and Conduct resources and FAQ

## GUIDANCE DOCUMENTS FOR PROFESSIONAL PRACTICE DEVELOPED OR REVISED, 2016/2017



- Guidelines for Flood Mapping in BC
- Guidelines for Legislated Riparian Area Assessments
- Guidelines for Site Characterization for Dam Foundations in British Columbia
- Seismic Retrofit Guidelines, Third Edition
- Expert Witness Guideline

## ENGAGED GOVERNMENT AND OTHER STAKEHOLDERS BY:

- Partnering with provincial regulators to implement a pan-Canadian competency-based assessment project
- Completing a Working in Canada Seminar with funding from the Ministry of Jobs, Tourism and Skills Training
- Collaborating with employers and immigrant-serving groups on an Employer Connection Feasibility Study approved by the Ministry of Jobs, Tourism and Skills Training



# ENABLING GOAL

To provide a solid foundation for the sustainable delivery of the association’s mission.

## EMBRACING GOVERNANCE AND REGULATORY BEST PRACTICES

Council approved a new three-year strategic plan for Engineers and Geoscientists BC. The 2017–2020 Strategic Plan will guide the association’s work and activities, and provide the goals and objectives that we hope to achieve. To support the strategic plan, a three-year proforma budget for fiscal years 2018–2020 was developed, and the 2017/2018 budget was approved by Council. The association’s reserve funds have also been reviewed and are deemed to be at appropriate levels.

A business continuity plan is in place in case disaster should affect the Engineers and Geoscientists BC office. Annual training helps to ensure the association’s leadership are practiced and up to date on implementing the plan.

## FOSTERING DIVERSITY AND INCLUSIVENESS

Recognizing that a diverse and inclusive membership strengthens the professions, Council has directed the association to define “diversity” broadly. To support this, we published our *Professional Practice Guidelines – Human Rights and Diversity*, and are engaging with BC post-secondary institutions to learn more about their outreach efforts to attract and retain diverse students—including Aboriginal students—in engineering and geoscience programs. We are also working with Engineers Canada on their national strategy to better support Aboriginal students.

New career awareness presentation materials that showcase the diversity of members and disciplines have been developed and shared with our branches. This year, branches participated in several events that focused on women in engineering and geoscience, and hosted an event targeting internationally trained engineers and geoscientists.

Last fall, we piloted our Working in Canada seminar. The self-directed

online seminar was developed with internationally trained engineers in mind to improve their understanding of and readiness to engage in the practice of professional engineering in Canada.

## SUPPORTING OUR VOLUNTEERS

Volunteers play a part in every aspect of this association. More than 1,300 active volunteers contribute expertise and diverse perspectives to the work that Engineers and Geoscientists BC does. Our members volunteer time on more than 50 committees, subcommittees, branches, and other groups to enhance the association’s work.

This year, we developed our Volunteer Guidelines and Implementation Policy, which address procedural information affecting volunteers’ involvement with the association.

We continue to seek feedback from members and partners as to how to best support the next generation of professionals, and how to ensure all our members are provided with opportunities to grow their skills and expertise and fully participate in their association.



The minutes of the association’s 2016 Annual General Meeting are available at: [egbc.ca/about/Annual-General-Meeting](http://egbc.ca/about/Annual-General-Meeting)



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

## IMPROVE TRANSPARENCY OF THE REGISTRATION PROCESS

Continuing improvements to our Member Relationship Management system facilitate the registration review and decision process, registration exams, and member licensing. The average processing time for new applications from Canadian-trained P.Eng. applicants is 57 days and 98 days for P.Geo. applicants. For internationally trained P.Eng. applicants, the average is 98 days and 82 days for P.Geo. applicants; and for members-in-training applying to become professional members, 59 days for EITs and 99 days for GITs respectively. The average time to process applications by professionals in good standing who are registered in other Canadian jurisdictions is, on average, two days.

## DIVERSITY AT A GLANCE, 2016/2017

**14.0%**  
of practising and active members are female

**17.6%**  
of new members are female

**3:1**  
ratio of volunteers over 40 to under 40

**53%**  
of volunteers are new volunteers

**1:4.5**  
ratio of female to male volunteers





# BY THE NUMBERS

July 1, 2016 to June 30, 2017

## TOTAL MEMBERSHIP

34,402



Professional Engineers	23,933
Professional Geoscientists	1,816
Dual Registrants	91
Non-resident licensees	659
Licensees (Eng.L. and Geo.L.)	180
Members-in-Training	
- Engineers-in-Training	5,432
- Geoscientists-in-Training	354
Provisional Members	3
Student Members	1,934

## ORGANIZATIONAL QUALITY MANAGEMENT AUDITS

64 certification audits conducted

13 compliance audits conducted

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

- Lack of appropriate authentication of professional documents (Use of seal)
- Lack of awareness of the requirement to be aware of and comply with the intent of applicable practice guidelines
- Lack of documentation indicating that checking of professional work is occurring

## CPD COMPLIANCE SINCE 2008



## DISCIPLINE AND INVESTIGATION

70 complaints received against professional members

93 investigation files carried forward from previous years

75 investigation files closed

11 complaints related to 8 members resulted in 9 Consent Orders

### TOP TRENDS IN NATURE OF COMPLAINTS RESULTING IN DISCIPLINARY ACTION:

1. Use of seal
2. Substandard engineering
3. Unprofessional online communications
4. Practising outside area of expertise

## PRACTICE REVIEWS

103 practice review files adjudicated

91 in compliance

9 requiring improvement

3 sent to investigation

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

- Lack of appropriate authentication of professional documents (Use of seal)
- Lack of documented checking procedures
- Inadequate field review procedures
- Inadequate delegation of engineering and geoscience work under direct supervision
- Inadequate retention of professional documentation





# BENEVOLENT FUND SOCIETY

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

The Benevolent Fund is a society administered by a Board of Directors. It operates at arm's length from the association, but with support from Engineers and Geoscientists BC staff. Applications for assistance from the Benevolent Fund are reviewed by the Board of Directors and the confidentiality of these applications is strictly maintained. Assistance can take the form of one-time grants, access to financial, career, or personal counselling services, or access to other services as necessary.

The Benevolent Fund had a higher level of activity this year, with the number of applications received being 14% higher than last year. The fund received 16 applications for assistance and dispensed a total of \$31,340 in funds.

The fund's capital is healthy—the total donations for the period were \$35,159. The Directors are very thankful for the generosity of member donations. Due to these contributions, the Benevolent Fund Society was able to provide more benefit to those members in need this year. Members who provide donations to support the fund are issued with tax receipts for donations over \$20 and all donations are greatly appreciated.

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

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

## **Benevolent Fund Society Directors**

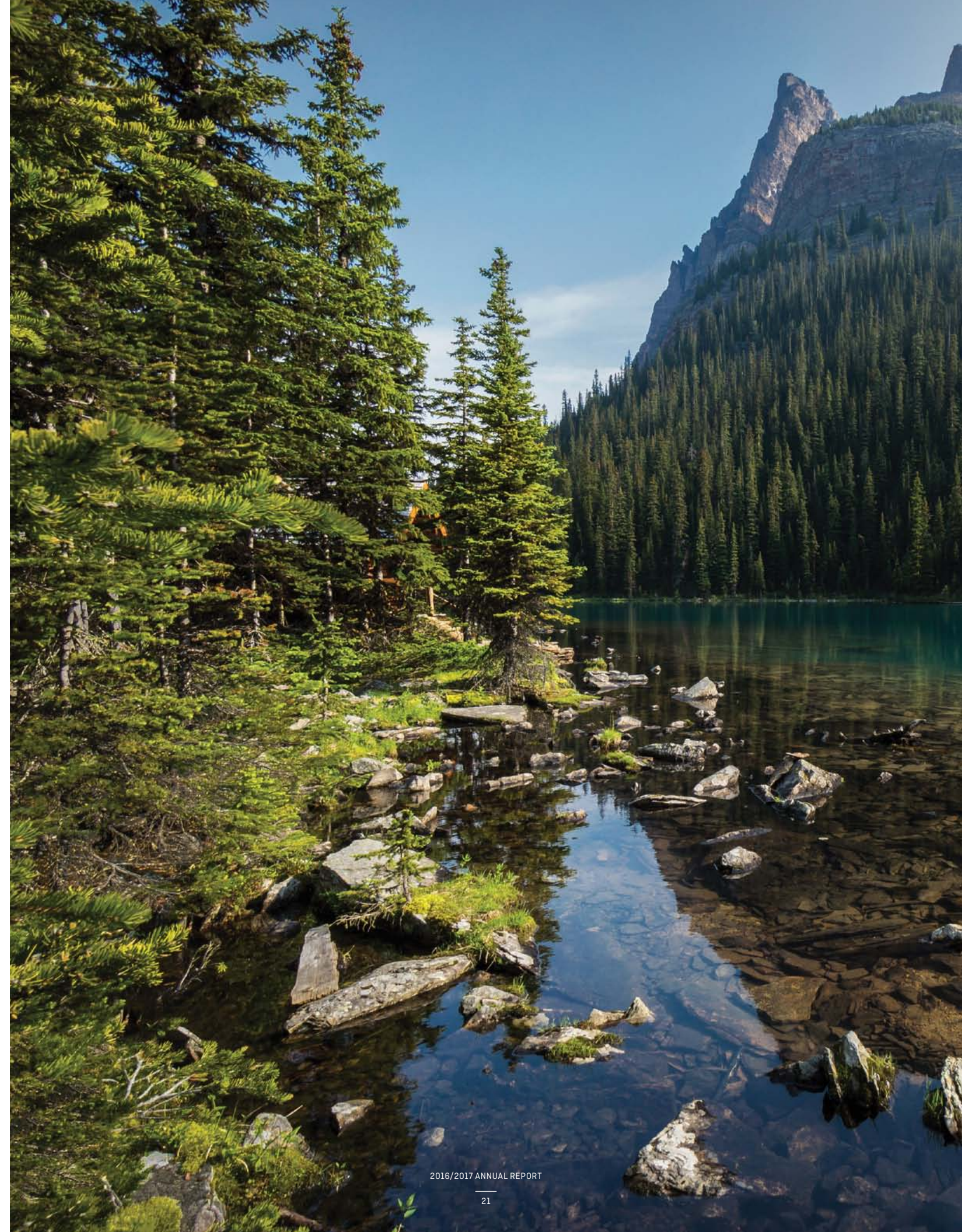
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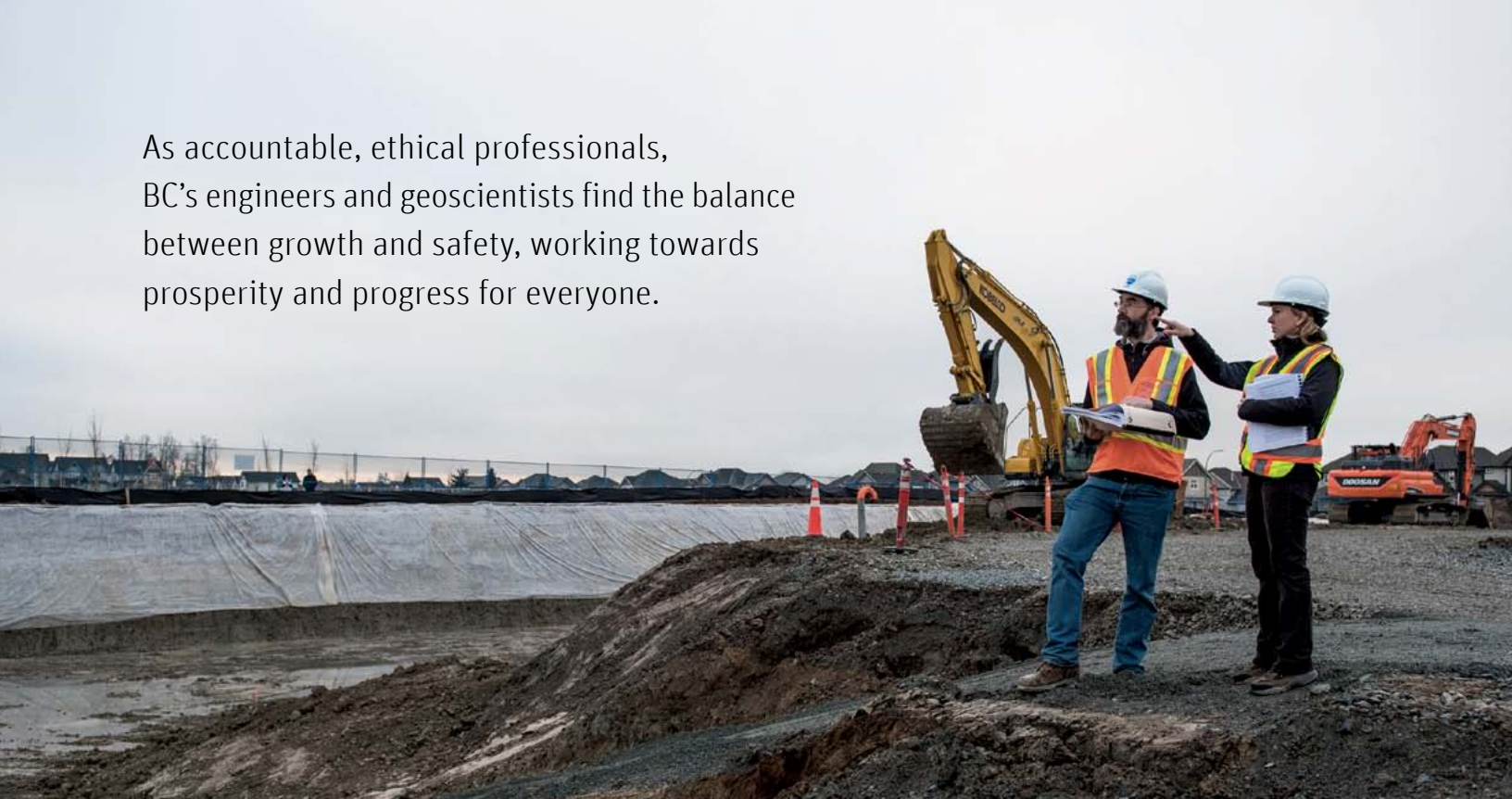
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As accountable, ethical professionals,  
BC's engineers and geoscientists find the balance  
between growth and safety, working towards  
prosperity and progress for everyone.



# FOUNDATION

The Association of Professional Engineers and Geoscientists BC Foundation is a registered charity that promotes education in engineering and geoscience by granting scholarships and bursaries to students in these fields. Through its award program, the Foundation attracts and supports future members of the association.

In 2016, the Foundation undertook a full review of its bylaws. The bylaws are aligned with the new *BC Societies Act*. The review contributes to the Foundation's commitment to best practices in foundation management.

The Foundation had a successful year, receiving \$109,497 in donations to help support engineering and geoscience students. This was made possible by the generosity of members and supporting organizations. Specifically, the Foundation would like to recognize BC Hydro and the estate of R. H. Currie, P.Eng., as donors in the Platinum category (\$10,000+).

For the 2016/2017 fiscal year, many students received financial support through the Foundation's scholarship program, which granted 50 scholarships valued at \$71,050. The awards included:

- 14 Undergraduate Scholarships in Engineering and Geoscience, valued at \$1,500 each;
- Nine Student Member Scholarships, valued at \$1,000 each;
- Six Post-Secondary Entrance Scholarships, valued at \$2,500 each;

- One University Transfer Scholarship, valued at \$1,000;
- The Frank Baumann Bursary, valued at \$1,500;
- The Sheri Plewes Scholarship for Women in Engineering, valued at \$2,000;
- 10 BC Hydro–APEGBC 4th Year Engineering and Geoscience Scholarships, valued at \$1,500 each.

Annual contributions to the Foundation remain integral to its success to enable the maintenance and expansion of its scholarship program. The Foundation thanks all members whose generosity has made this program possible. Contributions help ensure the Foundation continues to fund these important scholarships throughout the province.

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

The Foundation is administered by a Board of Directors and operates at arm's length from Engineers and Geoscientists BC.

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The dedicated participation of our volunteers makes Engineers and Geoscientists BC’s regulatory work possible. We thank the members of BC’s engineering and geoscience community for giving back to the professions through their contributions of time, effort, expertise, and experience.

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Leonard Nyantahe, EIT  
Eric Pettit, P.Eng.  
Reo Phillips, P.Eng.  
Dale Puskas, P.Eng.  
Christina Saimoto  
Pamela Schmitt, P.Eng.  
Daphne Sidaway-Wolf, P.Eng.  
Poman So, P.Eng.  
Katherina Tarnai-Lokhorst, P.Eng., FEC  
Jin Yang, P.Eng.  
Hua Ying, P.Eng.

**West Kootenay Branch**

Michelle Fletcher, P.Eng.  
Clifford Howard, P.Eng.  
JP Howe, P.Eng.  
Stefan Humphries, P.Geo.  
Alexander Love, P.Eng.  
Alison MacLeod, P.Eng.  
Martha McLean, P.Eng.  
Dale Norman, P.Eng.  
Clare North, P.Geo.  
Elise Pare, P.Eng.  
Lee Redstone, EIT  
Waseem Saeed, P.Eng.  
Mark Sirges, P.Eng.  
John Stephens, P.Eng.  
Elroy Switlishoff, P.Eng., FEC

**Women in Engineering  
and Geoscience Division**

Catherine Bowick, P.Eng.  
Jaclyn Bowman, EIT  
Bridget Cassidy, P.Eng.  
B. Culhaoglu  
Donna Denny, P.Eng.  
Sarv Jahankhani, P.Eng.  
Anja Lanz, EIT  
Poh Lim, P.Eng.

**Working in Canada Seminar  
Advisory Committee**

Maria Arrieta  
Paul Blanchard, P.Eng., FEC, FGC (Hon.)  
Marcia Friesen  
Kevin Oldknow, P.Eng.

**YVR Board Representative**

Kenneth Goosen, P.Eng

# FINANCIAL STATEMENTS

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

NON-CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2017



# INDEPENDENT AUDITOR'S REPORT

September 9, 2017

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

We have audited the accompanying non-consolidated financial statements of The Association of Professional Engineers and Geoscientists of the Province of British Columbia, which comprise the non-consolidated balance sheet as at June 30, 2017 and the non-consolidated statements of revenue and expenses, changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

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

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

### AUDITOR'S RESPONSIBILITY

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the non-consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness

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

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

### OPINION

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the financial position of The Association of Professional Engineers and Geoscientists of the Province of British Columbia as at June 30, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

### NON-CONSOLIDATED BALANCE SHEET

As of June 30, 2017

#### ASSETS

##### Current assets

Cash and cash equivalents (note 3)	1,348,905	1,606,190
Short-term investments (note 4)	8,893,175	8,891,921
Interest receivable	17,134	16,044
Accounts receivable (note 5)	356,250	366,753
Prepaid expenses	420,888	350,791
Inventory	26,119	15,590
	<u>11,062,471</u>	<u>11,247,289</u>

##### Intangible assets (note 6)

Property and equipment (note 7)	3,377,517	2,474,914
Investments (note 4)	974,850	392,700
	<u>15,734,375</u>	<u>14,420,719</u>

#### LIABILITIES AND NET ASSETS

##### Current liabilities

Accounts payable and accrued liabilities (note 8)	1,106,088	1,061,938
Deferred fees (note 9)	5,090,018	4,869,698
Deferred revenue	602,701	228,765
	<u>6,798,807</u>	<u>6,160,401</u>

##### Net assets (note 2)

General fund		
Invested in property and equipment and intangible assets	3,747,726	2,831,402
Operating	4,492,692	3,414,933
Property, equipment and systems replacement fund	195,150	1,513,983
Legal and insurance fund	500,000	500,000
	<u>8,935,568</u>	<u>8,260,318</u>
	<u>15,734,375</u>	<u>14,420,719</u>

##### Commitments (note 10)

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



NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENSES

For the year ended June 30, 2017

	2017	2016
	\$	\$
<b>REVENUE</b>		
Fees		
Annual membership fees	9,974,525	9,614,202
Application, registration and certification fees	1,308,314	1,313,834
Professional and academic examinations	492,903	476,998
	<u>11,775,742</u>	<u>11,405,034</u>
<b>Other revenue</b>		
Affinity programs	410,107	399,502
Annual conference	329,180	272,532
Grant and project administration	1,652,829	1,314,078
Innovation magazine and other advertising	570,956	509,417
Investment income	53,478	51,746
Miscellaneous (note14)	231,219	223,105
Organization quality management	185,194	144,558
Premises	-	8,095
Professional development	1,012,901	1,119,444
	<u>4,445,864</u>	<u>4,043,287</u>
<b>Total revenue</b>	<u>16,221,606</u>	<u>15,448,321</u>
<b>EXPENSES</b>		
Advertising	34,085	51,938
Annual conference - facilities and meals	156,450	152,257
Contract and consulting services	2,005,931	2,084,198
Contract and consulting services on grants	1,252,219	1,039,663
Engineers Canada assessment	288,800	278,289
Examinations and examination books	357,437	374,532
Geoscientists Canada assessment	66,854	64,143
Grants and awards	98,942	108,614
Innovation magazine printing	97,262	97,264
Legal	348,569	337,801
Meetings, seminar room rentals and special events	482,139	571,478
Office, general and miscellaneous (note 15)	997,245	857,463
Premises and operating costs	438,923	332,087
Printing, publication and distribution costs	409,582	443,458
Salaries and employee benefits	7,328,391	6,928,431
Secondary professional liability insurance premiums	150,436	145,129
Telecommunications	82,539	77,250
Travel	409,589	453,970
<b>Total expenses before amortization</b>	<u>15,005,393</u>	<u>14,397,965</u>
<b>Excess of revenue over expenses before amortization</b>	<u>1,216,213</u>	<u>1,050,356</u>
<b>Amortization</b>		
Intangible assets	204,966	187,038
Property and equipment	335,997	272,840
<b>Total amortization</b>	<u>540,963</u>	<u>459,878</u>
<b>Writedown of computer software</b>	<u>-</u>	<u>50,672</u>
<b>Excess of revenue over expenses for the year</b>	<u>675,250</u>	<u>539,806</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, 2017

	2017				2016
	General Fund				
	Invested in property and equipment and intangible assets \$	Operating \$	Property, equipment and systems replacement fund \$	Legal and insurance fund \$	Total \$
<b>Net assets - Beginning of year</b>	2,831,402	3,414,933	1,513,983	500,000	8,260,318
Excess of revenue over expenses for the year	(540,963) <sup>(1)</sup>	(1,302,760) <sup>(2)</sup>	(86,547) <sup>(4)</sup>	-	675,250
Investment in intangible assets	218,686	(218,686) <sup>(3)</sup>	-	-	-
Investment in property and equipment	1,238,601	(1,238,601) <sup>(3)</sup>	-	-	-
Application of property, equipment and systems replacement fund	-	1,232,286	(1,232,286) <sup>(5)</sup>	-	-
<b>Net assets - End of year</b>	<u>3,747,726</u>	<u>4,492,692</u>	<u>195,150</u>	<u>500,000</u>	<u>8,935,568</u>

Note:

- <sup>(1)</sup> Amortization for the year  
<sup>(2)</sup> Excess of revenue over expenses before amortization, building repairs and maintenance  
<sup>(3)</sup> To fund intangible assets and property and equipment purchases  
<sup>(4)</sup> Building repairs and maintenance  
<sup>(5)</sup> Building renovations

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, 2017

	2017 \$	2016 \$
<strong>Cash flows from operating activities</strong>		
Excess of revenue over expenses for the year	675,250	539,806
Items not affecting cash		
Amortization	540,963	459,878
Writedown of computer software	-	50,672
	1,216,213	1,050,356
Change in working capital accounts	567,193	(481,389)
	1,783,406	568,967
<strong>Cash flows from investing activities</strong>		
Investment in intangible assets	(218,686)	(199,579)
Investment in property and equipment	(1,238,601)	(258,710)
(Increase) decrease in short-term investments and investments	(583,404)	661,064
	(2,040,691)	202,775
<strong>(Decrease) increase in cash and cash equivalents</strong>	(257,285)	771,742
<strong>Cash and cash equivalents - Beginning of year</strong>	1,606,190	834,448
<strong>Cash and cash equivalents - End of year</strong>	1,348,905	1,606,190
<strong>Supplementary information</strong>		
Change in working capital accounts		
Accounts receivable	10,503	87,978
Interest receivable	(1,090)	15,481
Prepaid expenses	(70,097)	(150,392)
Inventory	(10,529)	(5,350)
Accounts payable and accrued liabilities	44,150	(542,581)
Deferred fees	220,320	123,957
Deferred revenue	373,936	(10,472)
	567,193	(481,389)

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

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

1 MANDATE

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

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

2 SIGNIFICANT ACCOUNTING POLICIES

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

Net assets

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

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

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

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

Managing capital

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

General fund

As at June 30, 2017, the General fund comprises \$3,747,726 (2016 - \$2,831,402) that is invested in the property and equipment and intangible assets and is not available for other future operating activities and \$4,492,692 (2016 - \$3,414,933) that is available for future operating activities including any extraordinary

circumstances that may arise. Council has set a target of a minimum of 1.5 months operating expenses or \$1,900,000 to be held in the “Operating” net asset fund as a general reserve given the stability of annual membership fee revenues and the Association’s ability to access a pre-approved line of credit.

Appropriated funds

As at June 30, 2017, the property, equipment and systems replacement fund balance is \$195,150 (2016 - \$1,513,983).

As at June 30, 2017, the legal and insurance fund balance is \$500,000 (2016 - \$500,000). Council estimates this amount to cover two consecutive years of extraordinary legal and/or insurance costs.

Revenue recognition and deferred fees

The Association follows the deferral method of accounting for annual fees and other revenues which are received, but for which services have not yet been performed. Membership and other fees are billed and received in advance on a calendar-year basis. Accordingly, a portion of these fees received prior to June 30, 2017, have been deferred for financial reporting purposes and will be recognized as revenue over the remainder of the current calendar year.

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

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



Amortization

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

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

Donated services

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

Cash and cash equivalents

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

Investments

Investments may consist of federal and provincial government bonds, T-bills and guaranteed investment certificates consistent with the Association’s investment policy. The investments are designated as held-to-maturity and are recorded at amortized cost. Interest income is recognized over the lives of the instruments using the effective interest rate method. As at June 30, 2017, short-term investments consist of treasury bills, and guaranteed investment certificates maturing within one year. Long-term investments consist of guaranteed investment certificates maturing between one to two years.

Inventory

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

Controlled funds

*The Association of Professional Engineers and Geoscientists Foundation (the Foundation)*

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

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

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

*APEGBC Benevolent Fund Society (the Society)*

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

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

*Member-supported branches and divisions*

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

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

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

Use of estimates

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

Financial instruments

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

3 CASH AND CASH EQUIVALENTS

	2017	2016
	\$	\$
Cash on hand	953,602	1,200,812
High interest savings accounts	395,303	405,378
	<u>1,348,905</u>	<u>1,606,190</u>

The Association has access to a pre-approved line of credit with a limit of \$500,000 of which \$nil was drawn on at year-end (2016 - \$nil).

4 INVESTMENTS

	2017	2016
	\$	\$
Guaranteed investment certificates	1,494,900	1,490,200
Government of Canada treasury bills	8,373,125	7,794,421
	<u>9,868,025</u>	<u>9,284,621</u>
Short-term	8,893,175	8,891,921
Long-term	974,850	392,700
	<u>9,868,025</u>	<u>9,284,621</u>

5 ACCOUNTS RECEIVABLE

	2017	2016
	\$	\$
Government grants	60,000	193,870
Project grants (UBC and other associaton)	137,224	41,221
Innovation magazine	33,376	41,145
Due from CCPG	60,056	51,920
GST	19,688	35,138
Other	45,906	3,459
	<u>356,250</u>	<u>366,753</u>

6 INTANGIBLE ASSETS

	2017		2016	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Internally generated software	933,439	617,330	316,109	295,530
Externally aquired software	849,664	846,236	3,428	10,286
	<u>1,783,103</u>	<u>1,463,566</u>	<u>319,537</u>	<u>305,816</u>



7 PROPERTY AND EQUIPMENT

	2017		2016	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Land	874,011	-	874,011	874,011
Building	3,251,166	2,384,375	866,791	975,219
Computer	1,924,485	1,836,189	88,296	117,058
Electronic equipment	142,966	28,246	114,720	62,771
Furniture, fixtures and office improvements	2,352,585	918,886	1,433,699	445,855
	8,545,213	5,167,696	3,377,517	2,474,914

8 GOVERNMENT PAYABLES

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

	2017	2016
	\$	\$
PST payable	21	1,246
WCB payable	1,552	1,283
	1,573	2,529

9 DEFERRED FEES

	2017	2016
	\$	\$
Professional Engineers and Geoscientists members fees	4,045,689	3,952,630
Engineer and Geoscientist-in-training membership fees	621,534	571,626
Non-resident licence and limited licence	225,979	213,669
Member advantage program for student membership fees	39,857	37,600
Other	156,959	94,173
	5,090,018	4,869,698

10 COMMITMENTS

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

	\$
Year ending June 30	
2018	80,913
2019	64,581
	145,494

11 DEFINED CONTRIBUTION PLAN

The Association has established a defined contribution plan for its employees, under which employees contribute 5% of their qualifying gross earnings and the Association contributes 7.85% of qualifying employees’ gross earnings. Defined contribution plan expense for the year was \$439,254 (2016 - \$411,607).

12 CONTROLLED FUNDS

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

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

	2017	2016
	\$	\$
<b>Benevolent Fund Society</b>		
Total assets	294,218	294,129
Revenue - contributions and investment income	39,702	34,179
Expenses and grants	39,613	50,078
Cash flows from operating activities	(1,472)	(17,628)
Cash flows from investing activities	(3,664)	(5,428)

<b>Foundation</b>		
Total assets	662,611	641,001
Total liabilities	161,238	367,536
Net assets	501,373	273,465
Revenue - contributions and investment income	112,525	92,266
Expenses and grants	77,117	83,958
Cash flows from operating activities	23,910	21,513
Cash flows from investing activities	(206,277)	106,509

Member supported branches and divisions

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

All APEGBC members are assigned to 1 of the 15 regional branches. Branches are led by an executive group composed of volunteers who serve as the members’ regional representatives and link back to APEGBC leadership.

The Association collects and manages funds on behalf of member-supported branches and divisions. The Association does not consolidate the financial results of the branches and divisions because there is a large number of them that are individually small and therefore the expense of preparing consolidated financial statements exceed the benefits.

	2017	2016
	\$	\$
<b>Branches and divisions</b>		
Total assets	242,332	213,959
Total liabilities	31,959	30,571
Net assets	210,373	201,388
Revenue	168,157	186,095
Expenses	159,172	168,010
Cash flows from operating activities	8,266	15,743

13 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Currency risk

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

Interest rate risk

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

Market risk and other price risk

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

Credit risk

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

Liquidity risk

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

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

14 MISCELLANEOUS REVENUE

	2017	2016
	\$	\$
Discipline recoveries	47,500	52,660
Other	80,195	74,174
Return to Practice/Reinstatement	30,350	40,050
Certified Professional Program	73,174	56,221
	<u>231,219</u>	<u>223,105</u>

15 OFFICE, GENERAL AND MISCELLANEOUS

	2017	2016
	\$	\$
Bank and credit card processing fees	425,711	395,990
Office and general (courier, copier, office supplies, storage, training and regalia)*	396,589	294,129
Information technology licencing	103,250	66,152
Member file management	-	38,098
Insurance	39,994	44,267
Dues and subscriptions	11,987	17,251
Other	19,714	1,576
	<u>997,245</u>	<u>857,463</u>

\* Following a review of the classification of Office, general and miscellaneous expenses, \$nil (2016 - \$39,886) has been reclassified from Other to Office and general. The impact on total Office and general and miscellaneous expenses is nil.





