

2019/2020 ANNUAL REPORT



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Note to reader: Following the completion of this Annual Report, a BC Provincial election was called for October 24, 2020. This may impact the implementation timeline of the *Professional Governance Act*, which was anticipated for November 2020. For the most up-to-date information on the implementation of this new legislation, visit **egbc.ca/pga**.

WHO WE ARE

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

ABOUT US

OUR VISION

Engineering and geoscience professionals creating a better future for all.

OUR MISSION

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

OUR VALUES

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

Integrity: We mean and do what we say.

Accountability: We are responsible for our actions.

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

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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* and the *Engineers and Geoscientists Act*. Engineers and Geoscientists BC's strategic plan provides the vision, mission, values, and goals that help guide Council's efforts.



President Lianna Mah, P.Eng., FEC

Vice President Larry Spence, P.Eng.

Immediate Past President

Dr. Katherina Tarnai-Lokhorst, P.Eng., FEC, FGC (Hon.)

Councillors

Mark Adams, P.Eng. Antigone Dixon-Warren, P.Geo. Christine Lambert, P.Geo. Susan MacDougall, P.Eng. Brock Nanson, P.Eng. Nathan Ozog, P.Eng., FEC Dr. Tom Tiedje, P.Eng. Kevin Turner, P.Eng., FEC, FGC (Hon.) Jeremy Vincent, P.Geo. Dr. Brent Ward, P.Geo., FGC, FEC (Hon.)

Government Appointees

Alan Andison, BA, LLB Suky Cheema, CPA, CA Leslie Hildebrandt, ICD.D, LLB David Wells, JD



MESSAGE FROM THE PRESIDENT

2020 marked Engineers and Geoscientists BC's centennial: 100 years of ethics, excellence, and progress. We commemorated this milestone with activities that engaged registrants and the public, including a flagship event at Science World with inspiring speakers and displays reflecting our rich history and our role in the province's growth and prosperity.

This has been a very busy year for Council. In addition to overseeing the regulation of our professions, we worked on deliverables required to implement the new *Professional Governance Act* (PGA). We completed a comprehensive review of the bylaws that support the legislation, and created a transition plan for the changes in Council composition and nomination process required under the PGA.

We also made progress in developing the foundation for new regulatory requirements under the PGA—including the regulation of firms and continuing education—which will improve public safety and confidence in the engineering and geoscience professions, ultimately resulting in stronger regulation and a safer British Columbia.

Diversification of the professions remained one of our top priorities. Over the past 100 years, we have made great strides in improving diversity. Today, 15 percent of registrants and 22 percent of newly licensed registrants are female. But we still have work to do. In 2013, we adopted Engineers Canada's 30 by 30 strategy: a goal to increase the number of new female engineers to 30 percent by 2030. Since then, we have established a 30x30 champions network across BC and developed a plan to support the strategy, with over 100 action items. We also signed on as a partner with the research consortium, Engendering Success in STEM.

It is important that we continue to pursue an inclusive culture for current and future generations of engineers and geoscientists and truly reflect Canada's diverse society. We have considered the action we can take as a regulator to stand against racism and have committed to updating our Human Rights and Diversity Guidelines and exploring unconscious bias training for volunteers and staff.

We can all play a role in championing diversity and inclusion and eliminating systemic racism. It is through diversity and inclusion that we can bring new perspectives and ways of working, which will result in better solutions and outcomes.

To our volunteers and Council, thank you for your service and commitment. You are the backbone of Engineers and Geoscientists BC. Without your contributions, we could not achieve our mandate to protect the public.



I would also like to acknowledge Engineers and Geoscientists BC's CEO and Registrar Ann English for her ongoing leadership and guidance, and thank our staff for their agility, dedication, and hard work as we navigated the changes facing our professions and presented by the COVID-19 pandemic.

Finally, I would like to express my gratitude to registrants for entrusting me to serve as your president. It has been my honour and privilege.

Engineers and Geoscientists BC is a leader and a model for professional governance. With the strength of our volunteers, the organization is well positioned to take on the challenges and opportunities of today, tomorrow, and the next 100 years.

Lianna Mah, P.Eng., FEC



REPORT OF THE CEO AND REGISTRAR

The 100th anniversary of Engineers and Geoscientists BC this year represents a time to celebrate our rich history of safety and innovation, and to reflect on our past and future.

It has been a year of change as we prepare for a shift in British Columbia's regulatory landscape. We are now on the cusp of the new *Professional Governance Act* coming into force. From whistle-blower protection to mandatory continuing education, the new *Act* reflects our desire to be a strong and progressive regulator.

We worked closely with the Office of the Superintendent of Professional Governance this year to ensure that the legislation that will take us into the next 100 years becomes an example of excellence. Our team has completed policy work and updated bylaws to ensure that the organization has the requisite authority to implement its regulatory role when the new legislation comes into force. We also prepared for two new responsibilities: the development and implementation of mandatory continuing education for registrants, and regulating engineering and geoscience firms.

Developing the right framework to support these new responsibilities stood alongside our work to support registrants in their professional practice. We provided many tools to help registrants meet high practice and ethical standards, such as the nine practice guidelines and advisories that were updated and published this year.

Climate change is an important area where we provided practice advice and collaborated with registrants on solutions to build a better world. The earth's climate is changing at an unprecedented rate, and this presents new and evolving challenges, risks, and opportunities. The Climate Change Advisory Group is leading the development of our first Climate Change Action Plan, and we are grateful for the feedback from registrants this year to inform that plan.

Another pressing—and unexpected—area of work this year was the sudden and significant changes to the professions due to COVID-19. Our registrant survey highlighted challenges such as conducting field reviews and site inspections with physical distancing, and concerns about economic uncertainty, financial losses, organizational stability, and delayed or cancelled projects. We worked hard to provide practicespecific guidance and remote learning opportunities to help registrants meet their professional obligations within the changing work environment.



Thank you to President Mah, Council, staff, volunteers, and everyone in the wider engineering and geoscience community for your resiliency during the COVID-19 pandemic response. While we cannot resolve all of the issues, our commitment to upholding strong regulatory standards and supporting registrants will continue.

Our professions are evolving, and so too is our governing legislation. Our world might look very different today, but regardless of the changes, our mandate remains the same—to protect the public interest. I look forward to working with you as we begin our next 100 years.

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Ann English, P.Eng., FEC, FCSSE





GOVERNMENT APPOINTEES' REPORT

The Province of British Columbia appoints four members of the public to Engineers and Geoscientists BC's Council. As independent members of the public, we have a duty to represent the public interest in the regulation of professionals authorized to practice engineering and geoscience in BC.

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

Many Council actions demonstrate how the organization upholds and protects the public interest, including:

- Engagement in and approval of comprehensive bylaws in support and alignment with the *Professional Governance Act*;
- Engagement in the discussion of independent practice rights and regulation for technologists;
- Engagement in the planning and approval of a government relations strategy;
- Engagement in the planning and implementation of corporate regulation;
- Practice regulation, and providing support and guidance to registrants;
- Promotion of diversity initiatives and Climate Change Action plan; and
- Review of fees, expenditures, and other financial assessments.

In this dynamic operating environment, we support continued consideration of the new *Professional Governance Act* and the creation of appropriate regulations to support the mandate of regulatory oversight in the public interest. In prior years, the following four areas were identified as areas that needed improvement, and were prioritized for Council to move towards a resolution:

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

There continues to be significant activity on these areas.

The new *Professional Governance Act* mandates the size and composition of Council; there has been significant dialogue in relation to the composition and qualifications of Council, leading to bylaws that ensure highly qualified representatives occupy the elected seats of Council.

With the implementation of the *Professional Governance Act*, Council has engaged in meaningful discussion in relation to advocacy functions in support of membership that may no longer be permissible under the new *Act*. The priority is to assure that organization resources are dedicated to functions that serve the public interest, and which are consistent with Engineers and Geoscientists BC's role as a professional regulator.

The new *Act* enables the granting of independent practice rights to a wider range of professions, including technologists and technicians, whose scope of practice overlaps with that of engineers. Over the past year, Council has been engaged in the discussions between Engineers and Geoscientists BC and the Superintendent regarding practice rights for technologists and technicians. Council has been made aware of the organization's activities to date on this issue. We continue to believe that any such rights should reside under a regulatory body, sufficiently aligned with a public safety mandate, and which possess the resources, authority and expertise to remove those rights when deemed necessary to protect public safety. We believe Engineers and Geoscientists BC has demonstrated the necessary competencies and capabilities to grant and rescind independent practice rights.

We believe that Council understands its responsibility to uphold the public interest. Maintaining this focus, with an eye to future regulatory changes, should enable successful self-regulation of the professions to continue. We look forward to our continued service to this organization and to the public.

Respectfully submitted,

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Alan Andison, LLB

Suky Cheema, CPA, CA

Lukie Hildebrandt.

Leslie Hildebrandt, ICD.D, LLB

David Wells, JD

OUR CENTENNIAL YEAR

CELEBRATING 100 YEARS OF ETHICS, EXCELLENCE, AND INNOVATION

For 100 years, engineers and geoscientists have been at the forefront of innovation and growth in British Columbia. As they've found solutions to drive the world forward, Engineers and Geoscientists BC has been here to make sure our professional standards and ethics are upheld.

Although our world has changed immensely over the past 100 years, our purpose has, and will, remain the same: to protect the public. In 2020, we look back at our proud history of safety, innovation, and building British Columbia, and look forward to our vibrant future.

THE FIRST 100 YEARS

From 500 engineers in 1920 to over 38,000 engineers and geoscientists today, our organization continues to grow and change, but we are always rooted in protecting the public.









1927 Victor Dolmage becomes "the first engineering geologist" in BC, later leading the destruction of Ripple Rock—a major marine hazard. *Photo Credit: Maclean's Magazine, April 30, 1955*

1919 A group of engineers gathered in Montreal to draw up the first "model registration bill".





Following two damaging earthquakes, BC research leads to the introduction of Canada's first seismic zoning map.



1960 One of the most important tools of an engineer's trade, the slide rule, reaches its peak. Photo Credit: UBC Archives Photo Collection



1980 Engineering disciplines continue to expand in response to advancements in science and technology. Aerospace engineering, computer and software engineering, and biomedical engineering are introduced.







1990

Geoscience officially becomes a regulated profession, after more than ten years of effort to bring about this change.





2004 Engineers and Geoscientists BC partners with UBC to assist government with the implementation of a seismic upgrading program for BC schools.



2014 Engineers and Geoscientists BC commits to 30 by 30: a goal to raise the percentage of newly-licensed engineers who are female to 30% by 2030.



TODAY

The engineering and geoscience professions are more dynamic and diverse than ever before.

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MEASURING OUR PROGRESS

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

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GOAL 1

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

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

PREPARING FOR THE PROFESSIONAL GOVERNANCE ACT

Our largest body of work this year has been the significant preparation, policy work, and engagement to ensure the Professional Governance Act and any changes to our regulatory framework are carefully considered and effectively implemented. We completed policy work on key areas including continuing education requirements, a new Code of Ethics, audit and practice review, changes to the register, and transition to new Council composition. Updated bylaws were drafted to ensure that the organization has the requisite authority to implement its regulatory role under this new structure. An initial review of Engineers and Geoscientists BC's programs was also completed in light of the Professional Governance Act's prohibition on advocacy. A process for formal review was developed and is underway, with recommendations forthcoming this fall.

ENGAGING WITH THE OFFICE OF THE SUPERINTENDENT OF PROFESSIONAL GOVERNANCE

Effective engagement with the Office of the Superintendent of Professional Governance (OSPG) to ensure the *Professional Governance Act* is implemented in the best interests of the public has also been an important aspect of our work over the past year. We worked with the OSPG on topics including advocacy, regulation of firms, investigations and discipline, and governance changes such as transitioning the size and structure of Council and implementing new public representation requirements for our statutory committees.

COLLABORATING WITH STAKEHOLDERS TO PROTECT THE PUBLIC INTEREST

This year we engaged with many stakeholders to share information, reinforce our role as a regulator, and uphold high professional standards. We completed a series of formal presentations, submissions, and consultations to municipalities, corporate firms, and the provincial government on topics like the regulation of firms under the new Professional Governance Act, and we also collaborated with the City of Vancouver and WorkSafeBC to develop new practice advisories. To protect the public and highlight our role as a trusted regulator we provided notifications of disciplinary action to municipalities and health authorities. Our collaboration with other regulators on areas of practice overlap also supports strong regulatory outcomes and ensures engineering and geoscience professionals are utilized appropriately.

TAKING ACTION ON CLIMATE CHANGE

The Climate Change Advisory Group made progress this year in leading the development of a Climate Change Action Plan. Once created, this plan will provide a framework to help registrants address climate change adaptation and mitigation in their professional practice, and allow Engineers and Geoscientists BC to respond to climate change issues proactively rather than reactively. To ensure the action plan responds to the breadth and diversity of engineering and geoscience in BC, we sought feedback from registrants, industry, and the wider professional community through written submissions, webinars, surveys, 1:1 meetings, and focus groups this year. The Action Plan will be presented to Council for review later this fall.



SURVEY HIGHLIGHTS:

- Registrants indicated a strong understanding of the new Code of Ethics, with 87.85% of respondents indicating they "fully" or "mostly" understand their ethical obligations under the new Code.
- Volunteers indicated they are aligned with our mandate, and are informed and supported in their roles as volunteers. Almost all respondents plan to continue to volunteer, with one in five planning to pursue a senior role in the future.
- Engineers and Geoscientists BC is wellknown and respected by our industry stakeholders. They ranked us highly ("excellent" or "very good") on key performance areas, including setting professional standards, keeping British Columbians safe, being easy to work with, and instilling trust in the professions.

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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.

DISCIPLINARY HEARINGS ON MOUNT POLLEY

The first of three disciplinary hearings related to the Mount Polley tailings pond embankment collapse was conducted in June 2020. Many members of the public attended the hearing, which was conducted virtually due to COVID-19. As we near the conclusion of our investigation and disciplinary process for Mount Polley, Engineers and Geoscientists BC remains the only body that has brought charges against any individuals involved in the incident. This has been a landmark investigation requiring significant time and resources, and we look forward to providing the public with definitive findings at the conclusion of these hearings as part of our commitment to upholding the standards of a strong and credible regulator.

ADVANCING THE REGULATION OF FIRMS

The introduction of firm regulation, a requirement of the *Professional Governance Act*, is proceeding and we expect to begin regulating firms in July 2021. A business model for firm regulation was developed last year, and we are moving forward with the BC government's support of our model. Significant work was completed to develop the necessary tools and materials to implement this regulatory model, which will improve regulatory oversight, protect the public interest, and provide opportunities for firms to improve their processes and reduce their risk.

INVESTING IN STRONGER INVESTIGATIONS AND ENFORCEMENT PROCESSES

Protecting the public interest through consistent, timely investigations and enforcement processes is a top priority. This year we allocated more resources to files related to unauthorized practice and use of title, resulting in more rapid responses to this enforcement matter. We standardized processes and addressed increasing investigation and discipline workloads by increasing the number of staff and committee members dedicated to this work, allowing us to make significant progress on concluding long-term investigation files and reducing backlog. We also implemented a triage policy that will prioritize enforcement files based on risk, and a publications policy that will increase the visibility of enforcement outcomes to the public.

INCREASING ACCESS TO PROFESSIONAL PRACTICE RESOURCES

Professional development and practice resources help engineers and geoscientists achieve high professional and ethical standards in their work. This past year we saw a high number of registrants participating in sessions and we continued to offer resources through our online learning centre, such as audio courses through a mobile app designed for on-the-go professionals and a library of on-demand webinar recordings. Practice advisories were issued and we also collaborated with municipalities, Crown Corporations, private sector firms, and other regulators to advance the technical and professional knowledge of registrants and applicants.

REGULATING AND SUPPORTING THE PROFESSIONS DURING COVID-19

Our work as a regulator continued despite the impact of COVID-19, which continues to be felt across our professions. Virtual discipline hearings were held for the first time, and we shifted to online learning for our Continuing Education program. FAQs and free webinars were developed to help registrants meet their professional obligations within the changing work environment. We also surveyed registrants to assess the impact of the pandemic, which included revenue loss, project delays or cancellations, concerns about the economy, and guick adaptation to remote work through technology such as videoconferencing and virtual reality, artificial intelligence, and cloud software.

NEW AND REVISED PRACTICE GUIDELINES PUBLISHED:

- **1** Annual Equipment Inspections and Certification in British Columbia
- 2 Safety Critical Software Engineering
- **3** Structural Condition Assessment of Existing Buildings
- **4** Geotechnical Engineering Services for Building Projects
- 5 Building Enclosure Engineering Services

- **6** Mechanical Engineering Services for Building Projects
- 7 Developing Climate Change-Resilient Designs for Highway Infrastructure in BC
- 8 Professional Roles and Responsibilities for the Life Cycle of Forest Road Crossings
- Professional Responsibilities for the Design and Installation of Elevating Devices in New Buildings



234,000+

unique page views on the "practice resources" section of our website (an increase of 25% over last year)



24,000

visits to professional practice guidelines



585

mentors supported 851 mentees (100 new matches made this year)

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12,391 seminar participants

130

professional development sessions were offered this year, such as:

- The Value of Indigenous Engagement
- Legislated Flood Assessment in a Changing Climate
- Documented Checking and Independent Reviews
- Use of Seal for Municipal Documents
- Professional Practice Guideline Building Enclosure
- Professional Practice Guideline Retaining Walls
- Changes to the BC Building Code 2018
- The Climate Change Action Plan
- Best Practices for Virtual Leadership
- Leading Remote Teams with Equity, Diversity, and Inclusion

GOAL 3

PROMOTE AND PROTECT THE PROFESSIONS OF ENGINEERING AND GEOSCIENCE

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

ADVANCING THE 30 BY 30 ACTION PLAN

Increasing gender diversity in the professions is vital for driving innovation and ensuring an inclusive culture for current and future generations of engineers and geoscientists. The national goal of increasing newly registered female engineers to 30 percent by 2030 is an important commitment for us. More than a third of the initiatives in our 100-point 30 by 30 Action Plan are already underway. For example, this year we profiled women in engineering from across BC for our International Women in Engineering Day campaign and we partnered with the University of British Columbia on Geering Up, a program that promotes engineering, science, and technology to youth. We were also delighted to host 13 all-girl teams (46 percent of the total teams) at this year's Science Games, our fun, interactive science competition for kids in grades 1-6.

ADAPTING COMPETENCY-BASED ASSESSMENTS FOR GEOSCIENCE APPLICANTS

This year, work advanced to adapt the successful engineering competencybased application system for geoscience applicants. Our madein-BC online system for evaluating professional engineer applicants was successfully piloted in partnership with Geoscientists Canada, and is now being prepared for professional geoscientist applicants. This is a major achievement for our organization and the professions. The system is expected to streamline, and standardize experience evaluations for those seeking their professional geoscientist designation, and it will also increase the consistency of assessments by making the competency requirements clearer for both applicants and validators.

INTRODUCING A NEW CANADIAN EXPERIENCE ASSESSMENT METHOD

Beginning in September 2020, professional engineer and engineering licensee applicants will have a new option to show they are competent to work in Canada. This option involves having to provide relevant experience at a certain level gained abroad that proves the ability to operate safely in a Canadian environment. The change is the result of over six years of research and feedback from registrants, applicants, employers, and other Canadian regulatory jurisdictions. The shift away from the time-based Canadian experience requirement will provide better definition and objectivity. It also increases labour market mobility by supporting

applicants who may have extensive engineering experience and Canadian codes and standards knowledge, but face barriers to acquiring in-Canada work experience. This new assessment method has been adopted by Engineers and Geoscientists BC, as well as two other Canadian regulators.

ADVANCING A PAN-CANADIAN COMPETENCY FRAMEWORK

This year we continued with efforts to harmonize regulatory processes for engineering professions in Canada. We shared best practices with other regulators and compared regulatory frameworks for firms in engineering jurisdictions across Canada. We also moved closer to achieving pan-Canadian adoption of our Competency-Based Assessment system. Five provinces have confirmed participation in the system, and others have developed their own versions based on the BC Competency Framework or are monitoring the project for future use in their jurisdictions. We also continued to participate in and lead pan-Canadian programs that address evolving issues in admissions and professional practice standards.



15.4%

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

22.3%

of new registrants are female (new registrants from July 1, 2019 to June 30, 2020, includes professional engineers and geoscientists, engineers- and geoscientists-in-training, and licensees).

BY THE NUMBERS

July 1, 2019 to June 30, 2020

TOTAL REGISTRANTS AND STUDENTS at June 30, 2020

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38,929
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Professional Engineers	26,299
Professional Geoscientists	1,969
Dual Registrants	96
Non-Resident Licensees	712
Limited Licensees	252
Engineers-in-Training	7,154
Geoscientists-in-Training	472
Students	1,975

DISCIPLINE AND INVESTIGATION



complaints received against professional registrants



files resulting in action by the Discipline Committee



investigation files closed

TRENDS IN NATURE OF COMPLAINTS RECEIVED:

- 1. Professional Conduct Matters (not professional competency)
- 2. Structural Engineering
- 3. Geotechnical Engineering
- 4. Mechanical Engineering
- 5. Sewerage System Engineering

PRACTICE REVIEWS

<u> </u>	11	17

practice review files adjudicated



practice review files found in compliance



practice review files requiring improvement

2	

practice review files sent to investigation

ENFORCEMENT

Opened 105 new enforcement files and resolved 91 files

KNOWLEDGE GAPS

PRACTICE REVIEWS AND OQM AUDITS IDENTIFIED THESE TOP PRACTICE ISSUES:

- Failure to seal professional documentation
- Lack of appropriate checking of professional work
- Inadequate retention of project documentation
- Improper use of seal (i.e. sealing wrong type of documents or wrong pages)
- Implementation of professional practice guidelines

CPD COMPLIANCE

56.4% of registrants declared CPD compliance in 2019

BENEVOLENT FUND SOCIETY

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

The Benevolent Fund had a slightly higher level of activity in 2019/2020, receiving 19 applications this year compared with 14 applications last year. The society gave out just under \$37,000 in grants and disbursements, about \$10,000 more than the previous year.

The fund's capital is healthy, having received over \$38,000 in donations this past year. The Directors are thankful for registrants' donations, which allow the Benevolent Fund Society to support those in need, especially during this time of uncertainty due to the COVID-19 pandemic. The Benevolent Fund would also like to recognize and thank over 130 Engineers and Geoscientists BC volunteers who chose to have a \$20 donation made to the society, in lieu of them receiving a thank-you gift.

The Benevolent Fund Society is administered by a Board of Directors and operates at arm's length from Engineers and Geoscientists BC, with support from staff. The society's Board of Directors confidentially reviews applications for assistance and the society may provide one-time grants or access to financial or career counselling or other services, as necessary. Registrants that received assistance from the society have felt that someone still cared, providing a boost to their self-esteem when they were experiencing difficult circumstances.

Information on how to apply for assistance from or donate to the Benevolent Fund Society can be found at *egbc.ca/benevolent*.

Benevolent Fund Society Directors

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

Susan Hollingshead, P.Eng./P.Geo. Secretary

Karen Ling, P.Eng. Treasurer

Mark Donahue, P.Eng. Director

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

FOUNDATION

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

In 2019-2020, the Foundation awarded \$71,550 to 48 engineering and geoscience students. It administered 28 scholarships itself; 14 awards were supported through BC's post-secondary institutions; and Engineers and Geoscientists BC's branches facilitated the remaining six.

As of May 31, 2020, the Foundation received over \$130,000 from over 1,900 individual donors and companies. In particular, the Foundation would like to thank BC Hydro once again for its continued commitment and generous contribution of \$15,000 towards the BC Hydro/ Engineers and Geoscientists BC Foundation Scholarship.

As part of Engineers and Geoscientists BC's volunteer recognition program, volunteers were given the option of receiving a small gift, or having a donation made on their behalf to one of Engineers and Geoscientists BC's two charities. The Foundation would like to thank the over 300 volunteers who chose to opt out of receiving a gift and instead requested that Engineers and Geoscientists BC make a donation to the Foundation. The funds raised through this initiative will help support the education of an additional six students.

The Foundation sends its condolences to the family of Tricia J. Cook, P.Eng., who passed away earlier this year. Many registrants have made significant contributions to the engineering and geoscience professions over their careers, and their families chose to name the Foundation as a charity to help honour their memories.

The Engineers and Geoscientists BC Foundation is a registered charity chartered in 1993 to provide scholarships and bursaries to postsecondary 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

Harry Lee, P.Eng. Secretary

Simon So, P.Eng. (Retired) Treasurer

Richard Bos, P.Eng. Director

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

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

Karen Savage, P.Eng., FEC 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.

30 by 30 Champions Group

Fardin Barekat, EIT Leya Behra, P.Eng. Ria Bhagnari, P.Eng. Swathi Bhat, P.Eng. Bridget Cassidy, P.Eng. (Non-Practising) Karen Chan, P.Eng. Maya Charnell, P.Eng. Phyllis Chong, P.Eng. Jillian Cooke, P.Eng. Helene Desrosiers, P.Eng. Deyanira Dominguez, P.Eng. Alec Fraser, P.Eng. Katherine Golder Matthew Harper, P.Eng. Chalys Joseph, P.Eng. Danniele Livengood Lin Long Susan MacDougall, P.Eng., FEC Lianna Mah, P.Eng., FEC Michelle Mahovlich, P.Eng./P.Geo. Mike Mason, P.Eng. Adel Morhart, P.Eng. Mahsoo Naderi-Dasoar, P.Eng. Travis Nguyen, P.Eng. Jasmine Oliver, P.Eng. Zabrina Pendon, P.Eng. Jennifer Peters, P.Eng. Jenny Qi, P.Eng. Andrew Roth, P.Eng. Jennifer Seeley Lesley Shannon, P.Eng. Lynda Smithard, P.Eng. Sheryl Staub-French, P.Eng. Jessica Steeves, P.Eng. Katherina Tarnai-Lokhorst, P.Eng., FEC, FGC (Hon.) Selina Tribe, P.Geo. Claire Weerdt, P.Eng.

ABCPF/Engineers and Geoscientists BC

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

Accredited Employer MIT

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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, 2020

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2019/2020 ANNUAL REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Registrants 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 Association of Professional Engineers and Geoscientists of the Province of British Columbia (the Association) as at June 30, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for notfor-profit organizations.

What we have audited

The Association's non-consolidated financial statements comprise:

- the non-consolidated balance sheet as at June 30, 2020;
- 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 a summary of significant accounting policies.

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 nonconsolidated 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 nonconsolidated 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 nonconsolidated 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.

Pricewaterhouse Coopers U.P

Chartered Professional Accountants

Vancouver, British Columbia September 11, 2020

NON-CONSOLIDATED BALANCE SHEET

As at June 30, 2020

	2020	2019
ASSETS	\$	\$
Current assets		
Cash and cash equivalents (note 3)	1,956,456	894,554
Short-term investments (note 4)	14,755,731	13,046,946
Interest receivable	70,583	68,024
Accounts receivable (note 5)	912,594	768,857
Prepaid expenses	349,898	296,519
Inventory	13,574	20,093
Inventory	18,058,836	15,094,993
Intangible assets (note 6)	223,640	248,915
Property and equipment (note 7)	2,741,636	3,023,134
Investments (note 4)	-	97,300
	21,024,112	18,464,342
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	2,015,111	1,016,550
Deferred revenue (note 8)	1,584,413	1,578,722
Deferred fees (note 9)	6,922,014	6,156,858
	10,521,538	8,752,130
Net assets (note 2)		
General fund		
Invested in property and equipment and intangible assets	2,965,276	3,272,049
Operating	5,747,148	5,150,013
Property, equipment and systems replacement fund	1,290,150	790,150
Legal and insurance fund	500,000	500,000
	10,502,574	9,712,212
	21,024,112	18,464,342

Commitments (note 10) COVID-19 (note 17)

NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENSES

For the year ended June 30, 2020

	2020	2019
REVENUE	\$	¢
Fees		
Annual registration fees	13,132,745	11,514,859
Application, registration and certification fees	1,584,588	1,649,358
Professional and academic examinations	550,021	569,484
	15,267,354	13,733,701
Other revenue		
Affinity programs	419,013	413,959
Annual conference	284,578	340,935
Grant and project administration	1,913,497	1,623,879
Innovation magazine and other advertising	451,649	573,474
Investment income	238,899	198,432
Miscellaneous (note14)	295,764	390,906
Organization quality management	266,984	248,470
Professional development	787,172	1,002,826
	4,657,556	4,792,881
Total revenue	19,924,910	18,526,582
EXPENSES		
Advertising	66,856	53,191
Annual conference – facilities and meals	166,799	188,645
Contract and consulting services	2,360,402	2,016,463
Contract and consulting services on grants	1,468,168	1,573,648
Engineers Canada assessment	328,180	312,411
Examinations and examination books	337,300	403,133
Geoscientists Canada assessment	75,301	67,358
Grants and awards	85,044	96,834
Innovation magazine printing	115,158	106,095
Legal	621,279	686,425
Meetings, seminar room rentals and special events	468,209	569,622
Office, general and miscellaneous (note 15)	1,098,486	966,246
Premises and operating costs	458,392	374,120
Printing, publication and distribution costs	352,267	370,918
Salaries and employee benefits	9,971,922	9,000,635
Secondary professional liability insurance premiums	158,840	151,245
Telecommunications	70,107	74,332
Travel	354,906	432,109
Total expenses before amortization	18,557,616	17,443,430
Excess of revenue over expenses before amortization	1,367,294	1,083,152
Amortization	1,507,254	1,005,152
Intangible assets	172,372	185,003
Property and equipment	404,561	402,762
Total amortization	576,933	587,765
Excess of revenue over expenses for the year	790,361	495,387
Excess of revenue over expenses for the year	190,501	475,507

NON-CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

For the year ended June 30, 2020

					2020	2019
	Ge	eneral Fund				
	Invested in property and equipment and intangible assets \$	Operating \$	Property, equipment and systems replacement fund \$	Legal and insurance fund \$	Total \$	Total \$
Net assets – Beginning of year	3,272,049	5,150,013	790,150	500,000	9,712,212	9,216,825
Excess of revenue over expenses for the year	(576,933) ⁽¹⁾	1,367,294 ⁽²⁾	-	-	790,361	495,387
Investment in intangible assets Investment in property and	147,096	(147,096)(3)	-	-	-	-
equipment	123,063	(123,063)	-	-	-	-
Transfer to property, equipment and systems						
replacement fund	-	(500,000)	500,000	-	-	-
Net assets – End of year	2,965,275	5,747,148	1,290,150	500,000	10,502,573	9,712,212

Note:

 $\ensuremath{^{(1)}}$ Amortization for the year

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

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

NON-CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended June 30, 2020

	2020	2019
	\$	\$
CASH PROVIDED BY (USED IN)		
Operating activities		
Excess of revenue over expenses for the year	790,361	495,387
Items not affecting cash		
Amortization of property and equipment and intangible assets	576,933	587,765
	1,367,294	1,083,152
Change in working capital accounts (note 16)	1,576,251	869,900
	2,943,545	1,953,052
Investing activities		
Investment in intangible assets	(147,096)	(76,747)
Investment in property and equipment	(123,062)	(277,412)
Proceeds on redemption and sale of investments	25,048,485	22,290,259
Purchase of investments	(26,659,970)	(24,287,045)
	(1,881,643)	(2,350,945)
Increase (decrease) in cash and cash equivalents	1,061,902	(397,893)
Cash and cash equivalents – Beginning of year	894,554	1,292,447
Cash and cash equivalents – End of year	1,956,456	894,554

1 MANDATE

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

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

2 SIGNIFICANT ACCOUNTING POLICIES

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

Basis of accounting

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

Net assets

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

The "Property, equipment and systems replacement fund" represents an appropriation by Council, which serves the long-term objective of setting aside funds to replace and improve property, equipment and systems when required. Any repairs, maintenance and improvement associated with the building are deducted from this fund. Council reviews the method and the amount appropriated to ensure that the appropriation provides a reasonable basis for property, equipment and systems replacement. All repairs, maintenance and improvement deducted from the fund and property, equipment and systems acquisitions are approved by Council as part of the annual budgeting process.

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

Managing capital

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

General fund

As at June 30, 2020, 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 three months operating expenses, or \$3,800,000, to be held in the "Operating" net asset fund as a general reserve given the stability of annual registration fee revenues and the Association's ability to access a pre-approved line of credit.

Appropriated funds

The Appropriated funds comprise property, equipment and systems replacement fund and the legal and insurance fund. Council estimates the amount contained in the legal and insurance fund 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. 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, 2020, 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 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.

Investments

Investments consist of treasury bills and guaranteed investment certificates consistent with the Association's investment policy. The investments are designated as held-to-maturity and are recorded at amortized cost. Interest income is recognized over the lives of the instruments using the effective interest rate method. Short-term investments consist of treasury bills and guaranteed investment certificates maturing within one year. Long-term investments consist of guaranteed investment certificates maturing between one to two years.

Inventory

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

Controlled funds

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.

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 and expenses.

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

The Society provides financial assistance to registrants of the Association and their dependants 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 registrantsupported branches and divisions. Bank accounts and cash flows for all registrant-supported branches and divisions are managed and recorded by the Association's Finance department.

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

Use of estimates

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

Newly adopted accounting standards

The Association has applied the following new standards for the first time for its annual reporting period commencing July 1, 2019:

- a) Section 4433, Tangible Capital Assets Held by Not-for-Profit Organizations; and
- b) Section 4434, Intangible Assets Held by Not-for-Profit Organizations.

Sections 4433 and 4434 replace Section 4431, Tangible Capital Assets Held by Not-for-Profit Organizations and Section 4432, Intangible Assets Held by Not-for-Profit Organizations in Part III of the CPA Canada Handbook - Accounting, respectively. These standards have been adopted July 1, 2019, in accordance with the transition provisions set out in the standards. As a result, the standards have been applied prospectively from July 1, 2019, with depreciation from this date determined by allocating the cost to component parts of tangible capital assets based on their relative cost or fair value at the date the assets were acquired. The determination of cost has not changed as a result of adopting the new guidance. The cost of a contributed tangible capital asset is deemed to be its fair value at the date of contribution plus all costs directly attributable to its acquisition.

The Association is now following guidance included in Section 3061 on amortization and componentization. The amount of amortization that is recognized as an expense in the nonconsolidated statement of revenue and expenses is the greater of (1) the cost less salvage value over the useful life of the asset and (2) the cost less residual value over the useful life of the asset. The cost of a tangible capital asset is made up of significant separable components parts allocated to the component parts where practicable and when estimates can be made of the lives of the separate components. The adoption of this standard did not have a material impact to the Association's financial statements.

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3 CASH AND CASH EQUIVALENTS

	2020	2019
	\$	\$
Cash on hand	1,561,277	498,411
High interest savings accounts	395,179	396,143
	1,956,456	894,554

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 (2019 – \$nil).

4 INVESTMENTS

	2020	2019
	\$	\$
Guaranteed investment certificates	1,172,000	1,412,613
Government of Canada treasury bills	13,583,731	11,731,633
	14,755,731	13,144,246
Short-term	14,755,731	13,046,946
Long-term	-	97,300
	14,755,731	13,144,246

5 ACCOUNTS RECEIVABLE

	2020	2019
	\$	\$
Government grants	315,820	279,935
Receivables from registrants	330,573	277,796
Project grants (other associations)	85,290	84,135
Other support services	55,126	-
Innovation magazine	42,308	26,397
Due from Geoscientists Canada	3,103	162
GST	34,341	38,323
Other	46,033	62,109
	912,594	768,857

6 INTANGIBLE ASSETS

			2020	2019
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Internally generated software	481,322	257,682	223,640	248,915

7 PROPERTY AND EQUIPMENT

			2020	2019
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Land	874,011	-	874,011	874,011
Building	3,251,166	2,709,659	541,507	649,935
Computer	124,590	66,065	58,525	77,116
Electronic equipment	301,855	182,388	119,467	179,838
Furniture, fixtures and				
office improvements	1,961,453	813,327	1,148,126	1,242,234
	6,513,075	3,771,439	2,741,636	3,023,134

8 DEFERRED CONTRIBUTIONS

	External grants \$	Other deferred revenue \$	Total \$
Deferred contributions – Beginning of year	962,868	615,854	1,578,722
Amounts received Amounts recognized as revenue Deferred contributions – End of year	1,478,738 (1,461,804) 979,802	1,834,507 (1,845,750) 604,611	3,313,245 (3,307,554) 1,584,413

9 DEFERRED FEES

o ber enneb i elo	2020	2019
	\$	\$
Professional Engineers and Geoscientists registration fees	5,179,028	4,800,115
Engineer and Geoscientist-in-training registration fees	961,489	841,033
Non-resident licence and limited licence	277,141	250,535
Special levy	259,950	-
Member advantage program for student registration fees	4,856	44,337
Other	239,550	220,838
	6,922,014	6,156,858

10 COMMITMENTS

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

	\$
2021	66,106
2022	61,426
	127,532

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 \$560,328 (2019 – \$506,945).

12 CONTROLLED FUNDS

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

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

	2020	2019
Benevolent Fund Society	\$	\$
-	222 502	220.025
Total assets	333,592	329,935
Revenue – contributions and investment income	44,218	47,955
Expenses and grants	40,922	29,247
Cash flows from operating activities	3,286	18,188
Cash flows from investing activities	(14,129)	10,000
Foundation		
Total assets	829,242	759,722
Total liabilities	188,741	192,107
Net assets	640,501	567,615
Revenue – contributions and investment income	156,943	117,841
Expenses and grants	84,057	68,539
Cash flows from operating activities	68,666	36,368
Cash flows from investing activities	(129,382)	50,571

Registrant supported branches and divisions

The Association has a number of special interest divisions that allow registrants with common technical background 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.

	2020 \$	2019 \$
Branches and divisions		
Total assets	270,989	267,629
Total liabilities	10,927	26,553
Net assets	260,062	241,076
Revenue	101,692	145,778
Expenses	82,706	130,845
Cash flows from operating activities	18,986	14,933

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

	2020	2019
	\$	\$
Discipline recoveries	205,500	178,539
Other	63,364	65,647
Return to Practice/Reinstatement	26,900	29,300
Certified Professional Program		117,420
	295,764	390,906

15 OFFICE, GENERAL AND MISCELLANEOUS

	2020	2019
	\$	\$
Bank and credit card processing fees	428,389	411,926
Office and general (courier, copier, office supplies, storage, training and regalia)	326,728	361,200
Information technology licencing	263,255	98,072
Insurance	51,725	49,383
Dues and subscriptions	19,884	17,899
Other	8,505	27,766
	1,098,486	966,246

16 SUPPLEMENTAL CASH FLOW INFORMATION

	2020 \$	2019 ¢
Change in working capital accounts	ų	ų
Accounts receivable	(143,737)	(163,434)
Interest receivable	(2,559)	(27,754)
Prepaid expenses	(53,380)	87,788
Inventory	6,519	1,562
Accounts payable and accrued liabilities	998,561	(365,502)
Deferred fees	765,156	850,714
Deferred revenue	5,691	486,526
	1,576,251	869,900

17 COVID-19

In March 2020, the World Health Organization declared a global pandemic related to the coronavirus disease known as COVID-19. The impacts to the economy are expected to be far reaching. The Canadian not-for-profit sector is expected to be impacted due to the economic environment and related uncertainty, which may cause a potential decrease in revenues, and may affect collectibility and valuation of certain assets.



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