



COLLEGE OF DIETITIANS  
OF ALBERTA

ANNUAL REPORT  
2017



COLLEGE OF DIETITIANS  
OF ALBERTA



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# MESSAGE FROM THE PRESIDENT AND EXECUTIVE DIRECTOR

The health of Albertans is important and good health starts with good nutrition. As an essential part of the healthcare system, Registered Dietitians (RD) and Registered Nutritionists have a vital role in the health of Albertans throughout the life cycle. The College of Dietitians of Alberta serves and protects the public interest by supporting Registered Dietitians and Registered Nutritionists in their daily practice.

The past year has been an active one for the College as we undertook a review and revision of the College's Standards of Practice. During the process we were able to update our standards to reflect the *Integrated Competencies for Dietetic Education and Practice* currently being used nationally. The College partnered with the consulting firm Parker-Taillon Consulting along with a Standards of Practice Advisory Group made up of Dietitians from all practice areas. The resulting validation survey that went out to all College members received a fantastic response rate of 45%, truly validating the new standards. We thank members for taking the time to complete the survey. The College will now go through the process of a government facilitated stakeholder consultation process and we expect to implement the new Standards of Practice in the Fall of 2018.

The College also embarked on an awareness campaign in 2017 to coincide with the protection of the title "Nutritionist". The campaign ran for twelve weeks in the Spring, which included television, radio and online ads highlighting evidence-based practice. The campaign was then extended to include the Fall and Winter. The College will restart awareness activities in the coming year and will continue efforts with title protection as the public becomes more aware of the now protected Nutritionist title.

The Continuing Competence Program (CCP) was updated over this past year. Similar to the Standards of Practice, the CCP required revision to align with the *Integrated Competencies*. Once completed, an informational webinar was provided for members, outlining the changes.

To assist members who may be considering a move into private practice, the College compiled a list of resources for members that may help in starting out. These resources can be found on the College website under the "For Dietitians" section.

Another area of practice that Council reviewed this year was the Restricted Activity (RA) of psychosocial intervention, required by RDs working with eating disordered patients. There was confusion among members on whether this Restricted Activity was needed. Upon review of the issue, Council determined the RA was not needed for RDs to work with eating disordered patients.

In July and August of 2017, the College met with the Deputy Minister of Health to discuss issues important to Dietitians. Topics discussed included focus on malnutrition and RDs in primary care, long term care and supportive living. Our discussions were beneficial

and we will continue to work with government to strengthen the role of our members as part of a collaborative healthcare team.

The College was also invited by the Minister of Health to meet in conjunction with Nutrition Month. We were able to convey some of the issues facing the profession and highlighted ways in which Registered Dietitians can contribute to a strong health care system in Alberta. In March of this year, the Minister toured the Human Nutrition Research Unit at the University of Alberta and spoke with students about their research and experiences in the Dietetics Program.

Working with our national partners through the Alliance of Canadian Dietetic Regulatory Bodies (the Alliance), we partnered with a new administrator for the Canadian Dietetic Registration Examination. The first sitting of the exam under the new administrator was in November and we look forward to a strong partnership moving forward.

The College also participates nationally in the Partnership for Dietetic Education and Practice (PDEP), a national partnership of the Alliance (regulators), educators (educational programs) and Dietitians of Canada. Over the past year, PDEP has undertaken a review and revision of the *Integrated Competencies* as well as the Standards for Accreditation. These projects will take a couple of years to complete and Dietitians will have an opportunity to give their views through national validation surveys. The first survey went out earlier this year.

Looking forward, the College is excited about the future of the profession in Alberta and nationally. We will continue to work actively on emerging issues related to the regulation of the profession and our mandate of public protection.

The work of the College would not be possible without the dedicated staff and volunteer committees whose invaluable contributions assist the College in its mandate. We thank you for your tireless efforts and continued support.

Sincerely,



Jody Brudler  
President



Doug Cook  
Executive Director & Registrar

# PUBLIC MEMBER REPORT

Public Members are appointed by the Government of Alberta to the Council of a health profession regulated under the *Health Professions Act*. The role of a volunteer Public Member is to assist the College in carrying out their mandate of self-governance by representing the public's interest through participation in the decision-making process at the Council level.

The College of Dietitians of Alberta continues to govern the profession effectively to ensure the safe and competent practice of Registered Dietitians and Registered Nutritionists in Alberta. Key highlights of regulatory activities conducted by the College this past year include the submission of a final report for the Standards of Practice and a revision of the College Bylaws for 2018. The College was also a key partner in the inter-organizational network PDEP (Partnership for Dietetic Education and Practice) for the review and revision of *Integrated Competencies* as well as the accreditation of education programs. 2017 also saw the successful launch of an awareness campaign for regulated professionals and the development of a mobile friendly website for the public and practitioners.

As the Public Member of the College of Dietitians of Alberta Council, I believe the organization is committed to the protection of the public and upholding the vision, mission and values of the profession. I am pleased to have the opportunity and the privilege of participating in the decision-making process for the College.

Stephen Donaldson, PhD, Public Member

## ABOUT THE COLLEGE



The College of Dietitians of Alberta (the College) is the regulatory body for the profession of dietetics in Alberta. Established under the *Health Professions Act* in 2002, the College regulates the practice of dietetics in the public interest by ensuring that members have the proper education and training to provide professional, competent and ethical services. We are committed to the protection of the public. The College regulates the practice of around 1,300 Registered Dietitians in Alberta who work in various settings such as hospitals, private clinics, primary care networks, long-term care facilities and community health centres.

# COLLEGE STAFF

Doug Cook, Executive Director, Registrar & Complaints Director  
Shannon Mackenzie, Director of Professional Practice  
Lisa Omerzu, Executive Assistant & Registration Coordinator  
Kelly Keenan, Administrative Assistant & Continuing Competence Coordinator

# COLLEGE COUNCIL



**Standing from left:** Lorna Driedger, RD, Past-President, Anna Farmer, RD, Diane Hoy, RD, Jody Brudler, RD, President  
**Sitting from left:** Doug Cook, Executive Director, Raelyn Baker, RD, Kathryn Taxbock, RD, Kenton Delisle, RD, President-Elect

Absent: Robin Anderson, RD, Jillyan Jay, RD, Stephen Donaldson, Public Member

# DIETETIC INTERN BURSARY 2017



Lorna Driedger, President of Council and Doug Cook, Registrar presented a Dietetic Intern Bursary to Daniel Neuman.

Nikol Robbins (not pictured) received a Dietetic Intern Bursary for 2017.

Stephanie Rombough (not pictured) received a Dietetic Intern Bursary for 2017.

## PRECEPTOR RECOGNITION AWARD 2017

Lalitha Taylor (not pictured) received the Preceptor Recognition Award for 2017.

## COLLEGE MEETS WITH ALBERTA HEALTH



College President, Jody Brudler, and Registrar, Doug Cook, met with Associate Minister of Health, Brandy Payne.

# MISSION, VISION, VALUES

## Mission

Protecting Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists.

## Vision

Excellence in evidence based food and nutrition practices through innovative leadership, regulation, and collaboration for the health of Albertans.

## Values

As the College's governing body, each Council member upholds these values:



## THE ROLE OF THE COLLEGE

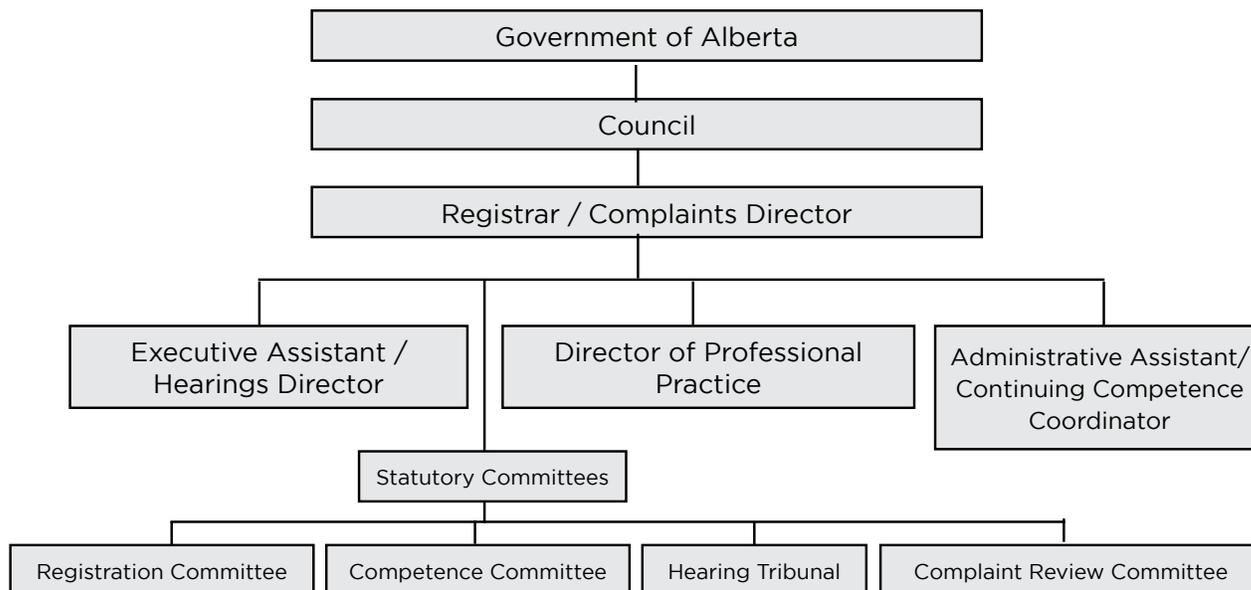
In defining the role of a college, the *Health Professions Act* states:

"3(1) A college

- (a) must carry out its activities and govern its regulated members in a manner that protects and serves the public interest,
- (b) must provide direction to and regulate the practice of the regulated profession by its regulated members,
- (c) must establish, maintain and enforce standards for registration and of continuing competence and standards of practice of the regulated profession,
- (d) must establish, maintain, and enforce a code of ethics,
- (e) carry on the activities of the college and perform other duties and functions by the exercise of the powers conferred by this Act, and
- (f) may approve programs of study and education courses for the purposes of registration requirements."

# ORGANIZATIONAL STRUCTURE

The organizational structure of the College is set out below. The Council, Committees and positions are established in accordance with the *Health Professions Act* and the College of Dietitians of Alberta Bylaws.



## COUNCIL

The Council is elected by College members, and is responsible for the governance and management of the regulatory and business affairs of the College. The Council establishes the mission, vision and policy direction for the College. The Council also hears appeals referred to it under the *Health Professions Act*.

The Council is comprised of no fewer than six regulated members, including a president and president-elect. To increase and maintain public transparency and accountability, the legislation requires that 25% of the Council are government appointed public members.

## REGISTRAR / COMPLAINTS DIRECTOR

The Registrar performs duties designated in legislation, as well as those delegated by the Council of the College. The Registrar also serves as Complaints Director. The Complaints Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence, referred to the Alternate Complaint Resolution process or referred to a hearing.

# ORGANIZATIONAL STRUCTURE

## EXECUTIVE ASSISTANT / HEARINGS DIRECTOR

The Executive Assistant coordinates registration and renewal processes and provides assistance to the Registrar and members. The Executive Assistant also serves as the Hearings Director of the College. The Hearings Director establishes a Hearing Tribunal or a Complaint Review Committee from the list of members appointed by Council and coordinates scheduling, production of notices and records for the hearing.

## DIRECTOR OF PROFESSIONAL PRACTICE

The Director of Professional Practice is responsible for the professional practice initiatives of the College including the Continuing Competence Program, member communications, workshops, presentations and educational sessions.

## ADMINISTRATIVE ASSISTANT / CONTINUING COMPETENCE COORDINATOR

The Administrative Assistant provides general administrative support to College staff. The Continuing Competence Coordinator provides support and coordinates the annual Continuing Competence Program review and audit process.

## REGISTRATION COMMITTEE

The Registration Committee is appointed by Council and reviews applications referred by the Registrar. The committee determines whether applicants are eligible for registration and whether any upgrading of academic or practical qualifications is required. The committee also reviews applications for reinstatement of registration that result from disciplinary action.

## COMPETENCE COMMITTEE

The Competence Committee is appointed by Council and reviews competence programs referred by the Registrar and determines whether criteria established by Council for competence programs have been met or whether any follow up or remedial action is required.

## HEARING TRIBUNAL

When a complaint is referred to a Hearing Tribunal, at least two members of the College, and a public member appointed by government hear evidence, determine findings and appropriate sanctions.

## COMPLAINT REVIEW COMMITTEE

Two or more members of the College, along with a public member appointed by government, ratify settlements resulting from an Alternate Complaint Resolution Process or to review the dismissal of a complaint if requested by a complainant.

# REGISTRATION REPORTS

## Registration Statistics (reported at April 1, 2018)

	2015/16	2016/17	2017/18
General Register	1188	1226	1232
Temporary Register	41	23	25
<b>Total</b>	<b>1229</b>	<b>1249</b>	<b>1257</b>

	2015/16	2016/17	2017/18
Courtesy Register	2	4	4
Avg. Number of Days on register	60	60	30-60
Reason for Registration	Temporary practice in province	Temporary practice in province	Temporary practice in province

## Resignations (effective April 1, 2018)

	2015/16	2016/17	2017/18
Temporary Register			
Moved out of Province	-	3	-
No longer working in the field of dietetics	-	-	-
General Register			
Moved out of Province	25	22	30
No longer working in the field of dietetics	10	10	12
Retired	14	17	15
Reason unspecified	-	1	2
<b>TOTAL</b>	<b>49</b>	<b>53</b>	<b>59</b>

## Suspensions (effective April 1, 2018)

	2015/16	2016/17	2017/18
Temporary Register			
Conduct	-	-	-
Failure of National Examination	1	-	-
General Register			
Conduct	-	1	2
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>2</b>

# REGISTRATION REPORTS

## Cancellations (effective April 1, 2018)

	2015/16	2016/17	2017/18
Temporary Register			
Failure to register	-	-	-
Failure of National Examination	-	-	-
General Register			
Failure to renew	-	1	-
Non-compliance with the Continuing Competence Program	1	-	-
Other	-	-	-
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>0</b>

## New Registrants (April 1, 2017 - March 31, 2018)

Entry Route	2015/16	2016/17	2017/18
Accredited program applicants	60	51	47
International applicants	1	3	-
Labour Mobility applicants	20	23	24
Courtesy applicants	1	4	4
Reinstatement	1	-	1
<b>TOTAL</b>	<b>84</b>	<b>81</b>	<b>76</b>

The College received a total of ninety complete applications of which seventy-six were approved between April 1, 2017 and March 31, 2018.

Forty-seven applications were received from graduates of accredited Canadian programs and approved.

Twelve new applications were received from internationally educated applicants and two new applications were received from return to practice applicants. Six applicants were referred to the Registration Committee for review of eligibility; six applicants required academic upgrading and/or completion of the bridging program. Therefore, eight applicants are still currently waiting to be referred to the Registration Committee for review of eligibility.

The College received twenty-four applications under the Labour Mobility Agreement with other Canadian Dietetic Regulators. All twenty-four applications were approved for registration.

The College received four applications under the Courtesy Register which were approved for registration.

The College received one application for reinstatement with the College which was approved for registration.

# REGISTRATION REVIEWS BY COUNCIL

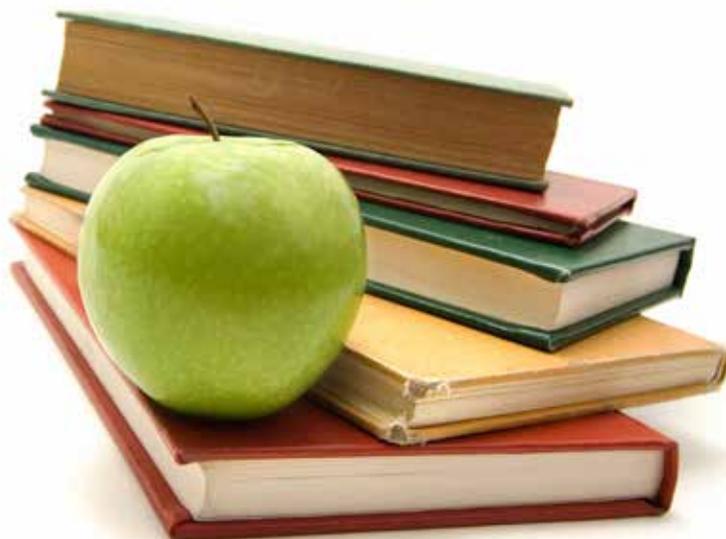
Council conducts a review of applications for registration when formally requested by an applicant. As part of this process, Council may conduct a formal hearing of the applicant's reason for requesting the review, hear sworn testimony and review documents submitted by the applicant and the College. Upon reviewing the matter, Council may confirm, reverse or vary the decision, or may refer the application back to the Registrar or Registration Committee with directions to make a further assessment of the application. Council also has the authority to make any further order it believes necessary to carry out its decision.

During the 2017 practice year, the College did not receive any requests for a registration review.

## CANADIAN DIETETIC REGISTRATION EXAMINATION

The Canadian Dietetic Registration Examination (CDRE) is a national registration examination administered by the College and its regulatory counterparts in other provinces. Successful completion of the CDRE is required in Regulation under the *Health Professions Act* for registration with the College. The examination is held each year in May and November. Examination committees composed of Registered Dietitians from across the country work with a testing agency to develop questions, answers and set the pass score.

<b>CDRE Provincial Statistics</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Candidates	61	67	48
Passing	57	67	47
Failing	4	0	1
% passing	93%	100%	98%



# RESTRICTED ACTIVITIES

In order to become authorized, regulated members document and verify they have achieved the competence established to perform a restricted activity. Once competence has been demonstrated and authorized by the College, members are issued a practice permit listing each restricted activity they may perform.

Currently 287 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2018 is:

<b>Restricted Activity</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Prescribing parenteral nutrition (including schedule 1 drugs)	202	206	213
Prescribing or administering oral contrast agents	3	3	3
Inserting or removing gastrostomy / jejunostomy tubes	2	2	2
Performing psychosocial interventions	28	26	*
Distributing drugs regulated by a drug schedule	46	50	51
<b>TOTAL</b>	<b>281</b>	<b>287</b>	<b>269</b>

The College provides the Alberta College of Pharmacists and Alberta Blue Cross with a list of regulated members who have prescribing authorities under the legislation.

## **\* Update regarding Restricted Activity for Psychosocial Intervention**

Following a review of the Restricted Activity of Psychosocial Intervention, the College of Dietitians of Alberta concluded that Dietitians do not perform restricted psychosocial interventions (i.e. psychotherapy) when working with clients/patients with disordered eating or eating disorder diagnoses.

Dietitians are not performing psychotherapy or other therapies with the intention to treat the underlying psychopathology, in particular with acute or grossly impaired clients/patients. Although Dietitians use medical nutrition therapy, various supportive behaviour modification techniques, strategies and psychosocial interventions that are not considered restricted psychosocial interventions, according to the government's definitions, performing psychotherapy is not within the scope of Registered Dietitians.

Effective December 1, 2017, Dietitians are no longer required to seek authorization from the College to work with eating disorder clients/patients.

# CONTINUING COMPETENCE PROGRAM REPORT

The Continuing Competence Program (CCP) of the College focuses on maintaining professional competence related to practice. The key elements of the CCP are self-assessment, development of a learning plan including identification of learning goals and activities, and evaluation of the outcome of the learning plan on practice.

The CCP was implemented in 2002 / 2003 in response to the *Health Professions Act* requirement that all Colleges have a CCP in place. All CCP documents were evaluated by the College in the first year of the program. At that time, a Continuing Competence Committee was also established with the mandate to review member programs referred by the College and to develop an improvement checklist form to offer guidance to members for future CCP submissions. The Continuing Competence Committee has since met on a yearly basis to review those programs referred by the College and provide recommendations for member feedback.

A percentage of the membership is randomly selected for review with ten percent of those reviewed selected for audit. Each member's CCP is reviewed a minimum of once every three years. The audit process requires members to submit all documentation and proof of activities for their CCP activities over the past year.

A summary of the previous years' program statistics is as follows:

<b>Continuing Competence Committee Program Reviews</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Total Number of CCP Participants *	1156	1190	1195
Number of CCP submissions reviewed	406	414	400
Number of CCP submissions selected for audit	40	40	40
Programs referred to Continuing Competence Committee	40	40	40
Approved	280 Review 28 Audit	240 Review 18 Audit	**
Recommendations for improvement: no member follow up required	63 Review 11 Audit	114 Review 20 Audit	**
Recommendations for improvement: follow up required	22 Review 11 Audit	20 Review 2 Audit	**

\* Total number of CCP participants does not reflect total number of CDA members as CCP participation is not required for applicants after October 1 of the reporting year.

\*\* Following revised CCP review/audit process, 2017/2018 CCP programs selected for audit will be reported in 2018 Annual Report (results are unavailable at the time of print)

## SUMMARY OF 2016/2017 CCP REVIEW AND AUDIT RESULTS

374 members were selected for review: 240 met requirements, 114 required feedback and 20 required feedback with follow up required in 2017/2018.

From the review group, 40 members were selected for audit: 40 were sent to the Continuing Competence Committee where 18 met requirements, 20 required feedback and 2 required feedback with follow up required in 2017/2018.

# COMPLAINTS DIRECTOR'S REPORT

The College of Dietitians of Alberta is committed to protecting the public interest and ensuring trust in the profession through high standards of professional conduct and competency. The complaints process is an important aspect of self-regulation that gives a voice to patients and employers to provide feedback and/or concerns about College members.

The College responds to all written complaints from members of the public, employers, or members of the profession about the practice or conduct of regulated members of the College, objectively and confidentially. The complaints process ensures fairness to both the complainant and the practitioner. Complaints are thoroughly investigated and a decision is made to refer the complaint to a discipline hearing or to dismiss it. Complaints that are dismissed are typically because of a lack of or insufficient evidence. If dismissed, a complainant has 30 days to appeal.

The Chart below provides an overview of the complaints received by the College in the registration year which begins with April 1, 2017.

	<b>New Complaints received 2017/2018</b>	<b>Carried over from 2016/2017</b>	<b>Complaints Closed 2017/2018</b>	<b>Complaints in progress effective April 1, 2018</b>
Employers /Peers	1	-	1	-
Public	-	1	1	-
Regulatory Body	-	-	-	-

	<b>2017/2018</b>
Complaint Dismissed	1
Referred to Investigation	
Pending Investigation	
Completed Investigation	2
Referred to Hearing *	
Pending Hearing	
Completed Hearing	1
Appeal of Decision	
Pending Appeal	
Completed Appeal	
Resolved Informally	
Incapacity Assessments Completed	

\* Hearings are open to the public unless otherwise noted.

# TITLE MISUSE

Section 128 (5) of the *Health Professions Act (HPA)* prohibits a person from using a title, abbreviation, or initials that are protected under a schedule to the *Act*, alone or in combination with other words that implies the person is a regulated member of a college under the *Act*. Registered Dietitian, Registered Nutritionist, Dietitian and RD are protected under Schedule 23 of the *Health Professions Act*. Section 128 (10) also prohibits persons from using the term “registered” in a manner that implies that they are a regulated member under the *Health Professions Act* unless the person is in fact a regulated member or is authorized to use the term “registered” by some legislation.

In 2016, the *Health Professions Act* was amended to prohibit unregulated individuals and organizations from using the titles “Nutritionist”, “Provisional Dietitian” and “Dietetic Intern” in addition to the professional titles previously reserved for the use of regulated members of the College.

The College responds to complaints from members of the public or the profession regarding misuse of the titles protected under sections 128 to 130 of the *Health Professions Act*.

Once contacted by the College, the individual must respond indicating that they are prepared to discontinue use of the protected title and provide the College with evidence that the protected title has been removed from advertisements, pamphlets, business cards or other materials. Continued use of protected titles is an offense under section 129 of the *HPA*, and could result in prosecution and a fine up to \$2,000.00, or a court injunction.

The Chart below provides an overview of the complaints received by the College in the registration year which begins April 1, 2017.

Protected Title Misuse Complaint Received	2015	2016	2017
Registered Dietitian, Registered Nutritionist, Dietitian, Nutritionist or the initials RD	0	0	44
Other*	35	34	4
<b>Total</b>	<b>35</b>	<b>34</b>	<b>48</b>

\* May include but not limited to misuse of one or more of the following titles: Certified Holistic Nutritionist (CHN), Registered Nutrition Consultant (RNC), Registered Holistic Nutritionist (RHN), Registered Nutrition Consulting Practitioner (RNCP), Registered Dietary Technologist (RDT)



# FINANCIAL STATEMENTS

For the year ended March 31, 2018

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# INDEPENDENT AUDITORS' REPORT

To the Members of  
COLLEGE OF DIETITIANS OF ALBERTA

We have audited the accompanying financial statements of College of Dietitians of Alberta which comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

## Auditors' Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the 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 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 financial statements present fairly, in all material respects, the financial position of the College of Dietitians of Alberta as at March 31, 2018, and its financial performance for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Edmonton, Alberta  
May 16, 2018

SVS Group LLP  
CHARTERED PROFESSIONAL  
ACCOUNTANTS

# STATEMENT OF FINANCIAL POSITION

As at March 31, 2018

		2018	2017
	<b>ASSETS</b>		
<b>CURRENT</b>			
Cash in accounts		\$ 708,673	\$ 766,767
Short-term investments (Note 3)		187,589	19,020
Accounts receivable		-	4,054
Prepaid expenses and deposit		24,379	27,509
		\$ 920,641	\$ 817,350
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 4)		900,798	900,798
CAPITAL ASSETS (Note 5)		19,868	29,078
<b>ASSETS TOTAL</b>		<b>\$ 1,841,307</b>	<b>\$ 1,747,226</b>
	<b>LIABILITIES</b>		
<b>CURRENT</b>			
Accounts payable and accrued liabilities (Note 6)		\$68,786	\$ 89,659
Deferred membership fees		701,500	698,350
Deferred exam fees		12,516	11,085
<b>LIABILITIES TOTAL</b>		<b>\$ 782,802</b>	<b>\$ 799,094</b>
	<b>NET ASSETS</b>		
FINANCIAL RESERVE (Note 8)		\$ 900,798	\$ 900,798
CAPITAL ASSETS RESERVE		19,868	29,078
GENERAL UNRESTRICTED RESERVE (Note 8)		137,839	18,256
<b>NET ASSETS TOTAL</b>		<b>\$ 1,058,505</b>	<b>\$ 948,132</b>
		\$ 1,841,307	\$ 1,747,226

# STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2018

	2018	2017
<b>FINANCIAL RESERVE</b>		
Balance, beginning of year	\$ 900,798	\$ 847,908
Transfer from General Unrestricted Reserve (Note 8)	-	52,890
<b>Balance, end of year</b>	<b>\$ 900,798</b>	<b>\$ 900,798</b>
<b>CAPITAL ASSETS RESERVE</b>		
Balance, beginning of year	\$ 29,078	\$ 23,786
Purchase of capital assets	2,701	23,640
Amortization of capital assets	(11,911)	(18,348)
<b>Balance, end of year</b>	<b>\$ 19,868</b>	<b>\$ 29,078</b>
<b>GENERAL UNRESTRICTED RESERVE</b>		
Balance, beginning of year	\$ 18,256	\$ 218,211
Purchase of capital assets	(2,701)	(23,640)
Amortization of capital assets	11,911	18,348
Transfer to Financial Reserve (Note 8)	-	(52,890)
Excess (deficiency) of revenue over expenses for the year (Note 8)	110,373	(141,773)
<b>Balance, end of year</b>	<b>\$137,839</b>	<b>\$ 18,256</b>

# STATEMENT OF OPERATIONS

For the year ended March 31, 2018

	2018	2017
REVENUE		
Membership fees	\$ 731,613	\$ 718,464
Standards of Practice Project Recovery	10,000	-
Registration fees	9,605	8,800
Interest income	4,899	22,201
Penalties, reimbursements and miscellaneous	3,700	3,535
FQR Project Grant	-	26,540
<b>REVENUE TOTAL</b>	<b>\$ 759,817</b>	<b>\$ 779,540</b>
EXPENSES		
Amortization	\$ 11,911	\$ 18,348
Audit and bookkeeping	10,755	8,261
Awareness campaign	12,000	292,999
Bank charges and interest	20,922	32,544
Bursaries	3,000	3,000
College projects/development	2,548	287
Equipment lease (photocopier)	2,121	2,655
FQR Project	-	22,856
Insurance	6,028	6,088
Legal	28,426	27,948
Meetings	18,518	15,621
Memberships, dues and resources	16,611	14,059
Office supplies and computer services	20,263	39,217
Professional and board development	1,759	486
Rent	72,842	66,576
Standards of Practice Project	26,212	-
Stationery, printing and postage	6,767	6,981
Telephone and fax	5,126	5,421
Wages and benefits	383,635	357,966
<b>EXPENSES TOTAL</b>	<b>\$ 649,444</b>	<b>\$ 921,313</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR (Note 8)</b>	<b>\$ 110,373</b>	<b>\$ (141,773)</b>

# STATEMENT OF CASH FLOWS

For the year ended March 31, 2018

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	\$ 765,379	\$ 771, 119
Cash paid to suppliers and employees	(657,102)	(865,254)
Investment Income	4,899	22,201
<b>TOTAL</b>	<b>\$ 113,176</b>	<b>\$ (71,934)</b>
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	\$ (2,701)	\$ (23,640)
CASH FLOWS FROM FINANCING ACTIVITY		
Transfer to Financial Reserve	-	\$ (52,890)
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>\$ 110,475</b>	<b>\$ (148,464)</b>
CASH, beginning of year	785,787	934,251
CASH, end of year	\$ 896,262	\$ 785,787
REPRESENTED BY		
Cash	\$ 708,673	\$ 766,767
Short term investments	187,589	19,020
<b>TOTAL</b>	<b>\$ 896,262</b>	<b>\$ 785,787</b>

# NOTES TO FINANCIAL STATEMENTS

For the year ended March 31, 2018

## 1. Nature Of Operations

The College is established under the *Health Professions Act*, created to protect the public by registering qualified professional dietitians, setting standards, monitoring competency and investigating and acting on complaints.

## 2. Summary of Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and include the following significant accounting policies:

### (a) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Estimated life of capital assets and inventory valuation, if applicable, are the most significant items that involve the use of estimates.

### (b) Financial Instruments

#### *Measurement of financial instruments*

The College initially measures its financial assets and liabilities at fair value.

The College subsequently measures all of its financial assets and financial liabilities at amortized cost, except in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, short-term investments, accounts receivable and long-term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The College's financial assets, if any, measured at fair value include investments that are quoted shares.

#### *Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

#### *Transaction costs*

The College recognizes its transaction costs, if any, in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(c) Capital Assets

Capital assets are stated at cost. Amortization is recorded using the declining balance method at the following annual rates:

Computer equipment	45%
Office furniture	20%

(d) Revenue Recognition

The College follows the deferral method of accounting for revenue. Therefore, revenue is recognized as revenue in the year in which the related expenses are incurred. Accordingly, membership fees received at the year end for the annual term commencing immediately after the year end have been deferred and will be recognized in the fiscal period to which they relate.

(e) Contributed Services

Volunteer services contributed on behalf of the College in carrying out its operating activities are not recognized in these financial statements due to the difficulty of determining their fair value.

(f) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances, and short-term deposits, exclusive of those held in long-term investments.

(g) Short and Long-term Investments

Short and long-term investments are recorded at fair market value.

### 3. Short-Term Investments

Short term investments consist of cash on hand, guaranteed investments and corporate and government bonds.

### 4. Long-Term Investments - Financial Reserve

Long-term investments consist of cash, guaranteed investments and corporate and government bonds.

### 5. Capital Assets

			2018	2017
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 111,766	\$ 99,413	\$ 12, 353	\$ 19,684
Office furniture	47,938	40,423	7,515	9,394
TOTAL	\$ 159,704	\$ 139,836	\$ 19,868	\$ 29,078

## 6. Accounts Payable And Accrued Liabilities

	2018	2017
Trade accounts payable	\$ 68,786	\$89,659

Included in trade accounts payable are government remittances payable of \$42,995 (2017 - \$32,744). These have been paid subsequent to year end.

## 7. Commitments

The College is committed to a lease for office premises to August 31, 2020. The minimum monthly basic rent lease payments required increases from \$2,432 to August 31, 2017, \$2,584 to August 31, 2018 and \$2,736 to August 31, 2020.

The College has also entered into an operating lease for photocopying equipment until April 2020. The minimum annual lease payments required are \$2,028 annually.

The minimum annual lease payments for the next three years are as follows:

2019	\$34,100
2020	\$34,860
2021	\$13,680

## 8. Financial Reserve

Council established a Financial Reserve to provide for continued operations for one year if there are unexpected interruptions in cash flow or unexpected expenses. As well, the Financial Reserve is intended to provide funds to cover the costs of any unexpected disciplinary hearings. Council has set an objective of \$1,000,000 for the Financial Reserve. During the year, Council motioned to transfer 50% of prior operating surplus to the Financial Reserve and 50% to the General Unrestricted Reserve. Transfers to/from the Financial Reserve require Council approval.

### General Unrestricted Reserve

The College's accumulated surpluses and deficits from year to year are added to and subtracted from the General Unrestricted Reserve. The operating deficit of \$141,773 in the prior year included \$292,999 expended on the Awareness Campaign. The College would have realized a prior year operating surplus of \$151,226 before the Awareness Campaign expenditure. Council determined that the prior year ending General Unrestricted Reserve balance of \$218,211 and the current year operating surplus before Awareness Campaign of \$151,226 was sufficient for the General Unrestricted Reserve to fund the Awareness Campaign and not draw on any funds from the Financial Reserve in the prior year.

## 9. Financial Instruments

### *Risks and concentrations*

The College is exposed to various risks through its financial instruments, without being exposed to concentrations of risk.

### *Liquidity risk*

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial statement liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

### *Credit risk*

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College's main credit risks relate to accounts receivable. The College provides credit to its clients in the normal course of operations.

### *Market risk*

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of three types of risk: currency risk, interest rate risk and other price risk. The College is exposed to currency and interest rate risk.

## 10. Deferred Membership Fees

The prior year deferred membership fees of \$ 698,350 has been included in the 2018 membership fee revenue on the statement of operations. The College collected \$ 701,500 of deferred membership fees to be included in the 2019 membership fee revenue.



**COLLEGE OF DIETITIANS  
OF ALBERTA**

**1320, 10123 - 99 Street  
Edmonton, Alberta T5J 3H1  
Telephone (780) 448-0059  
Fax (780) 489-7759  
Toll Free 1-866-493-4348  
[www.collegeofdietitians.ab.ca](http://www.collegeofdietitians.ab.ca)**