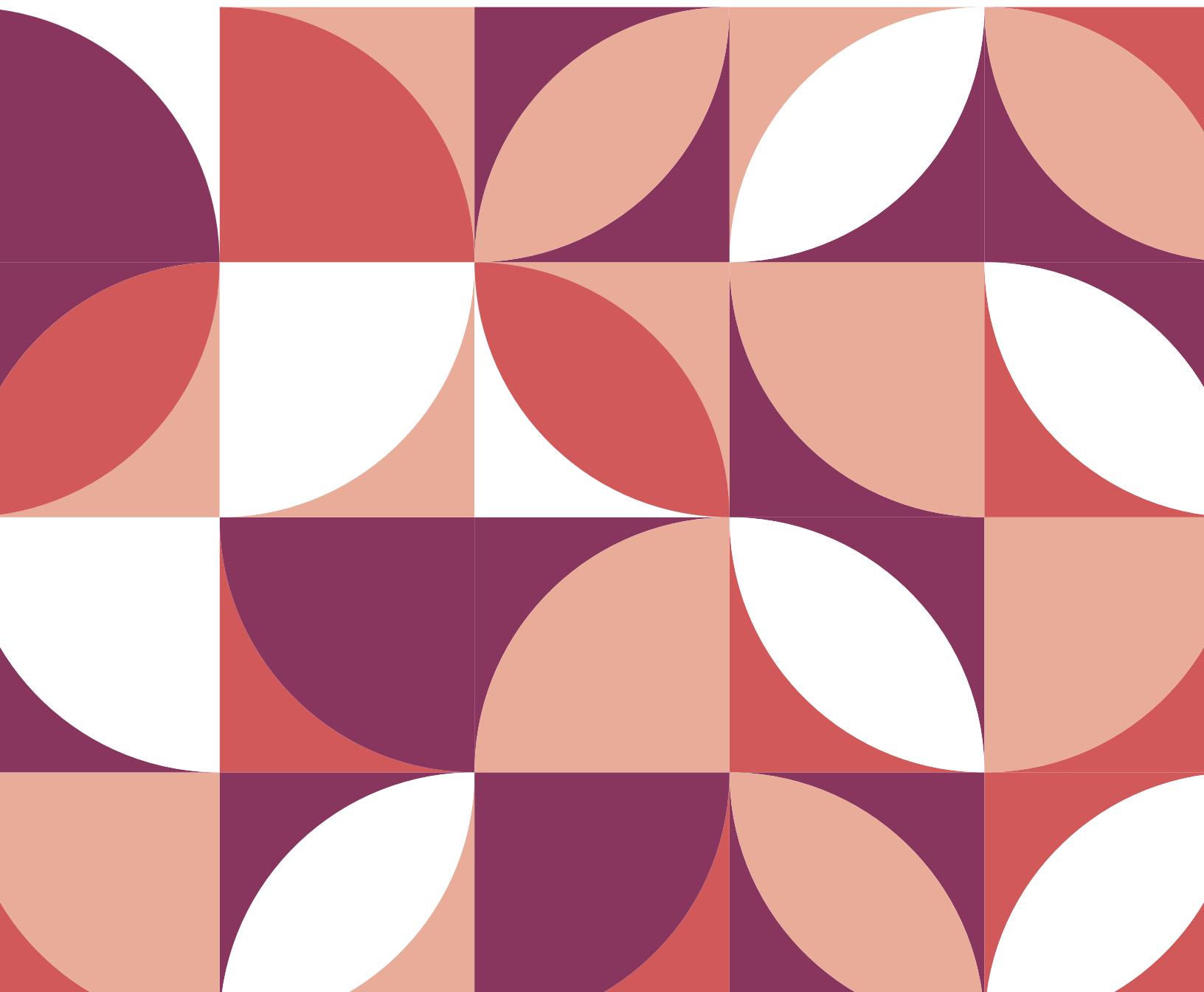




COLLEGE OF DIETITIANS
OF ALBERTA

ANNUAL REPORT

2022



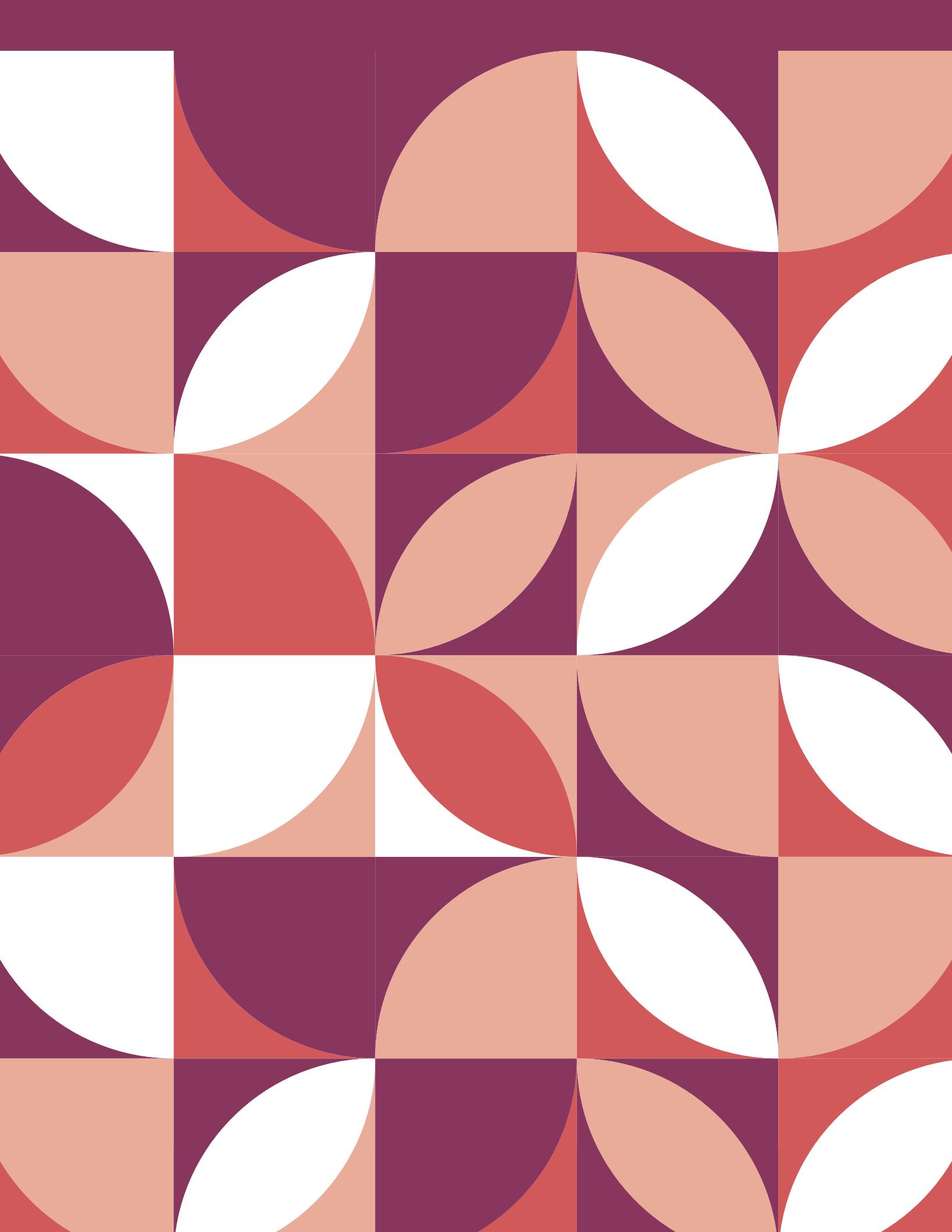


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ACKNOWLEDGEMENT

We wish to acknowledge that Registered Dietitians and Registered Nutritionists provide services across Alberta on Treaty 6, Treaty 7, and Treaty 8 territory, and respect the histories, languages, and cultures of First Nations, Métis, Inuit, and all First Peoples of Canada, whose presence continues to enrich our vibrant community.

ABOUT THE COLLEGE

The College of Dietitians of Alberta (CDA) 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 regulated members have the proper education and training to provide professional, competent, and ethical services. We are committed to the safety and protection of the public.

The College regulates the practice of over 1,300 Registered Dietitians and Registered Nutritionists in Alberta who work in various settings throughout the province.



COLLEGE STAFF AND COUNCIL

COLLEGE STAFF



Doug Cook
Executive Director,
Registrar &
Complaints
Director



Shannon Eklund
Director of
Professional
Practice &
Privacy Officer



Lisa Omerzu
Executive
Assistant,
Registration
Coordinator
& Hearings
Director

COLLEGE COUNCIL

College Council consists of five (5) regulated members and five (5) public members.



Standing from left:

Laura White, RD, **Julie Davis**, Public Member, **Doug Cook**, Executive Director, **Kenton Delisle, RD**

Sitting from left:

Alexander Phung, Public Member, **Kathryn Taxbock, RD** (Past-Chair), **Allison Fielding, RD** (Chair-Elect),
Geoff Rabbie, Public Member (Chair)

Absent:

Kally Cheung, RD

FROM THE CHAIR 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 our lives. The College of Dietitians of Alberta (the College) serves and protects the public interest by supporting Registered Dietitians and Registered Nutritionists in their daily practice.

The past year saw a somewhat return to normal after two years of operating under the auspices of the pandemic. In 2022, Council added its first new members through merit-based appointments. The College moved to merit-based appointments in 2020 but due to a change in the size of council, there were no new members added until this past year. Council added three new members in 2022 and the merit-based system is working well.

Continuing their focus on reconciliation, Council began work on a Reconciliation *Standard of Practice*. In doing so, a working group of indigenous Dietitians was created to develop the standard. Working with Council's indigenous consultant, work began in January with the intent of having a standard in place by the Fall of 2023. Regulated members will have an opportunity to comment on the proposed standard during member consultation. A reconciliation standard will inform potential training opportunities moving forward.

The College ran another awareness campaign in 2022. The campaign focused on the strengths of Registered Dietitians and how they assist in the wellness of Albertans. The campaign ran from September to December 2022 and drew positive reviews from both regulated members and other health professions. Promotional spots were focused online, along with radio and television spots. The ads can be viewed on the College's YouTube channel via our website at For the Public – The Food Experts.

The past couple of years has seen the introduction of new legislation requiring College compliance. *Bill 46: The Health Statutes Amendment Act* was proclaimed on March 31, 2023. This bill is the largest amendment to the *Health Professions Act* since its inception. As part of the amendments in Bill 46 is the ability for members of the College to use the title, "Nutritionist". The College was granted the right to protect the title in 2016 but needed amending to allow College members to use the title.

Other legislation included Bills 11 and 49. Bill 11 addresses labour mobility within Canada and Bill 49 addresses fair registration practices with respect to internationally educated dietitians. The College continues to work with government to ensure we are compliant to the legislation.

Over the past year, the College made revisions to the Continuing Competence Program (CCP). We brought all aspects of the CCP online, eliminating the use of the CCP Workbook. Regulated members expressed their satisfaction with the new process.

Looking forward, the College is excited about the future of the profession in Alberta and nationally. The College continues to work actively on many 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,

A handwritten signature of Doug Cook.

Doug Cook
Executive Director & Registrar

A handwritten signature of Geoff Rabbie.

Geoff Rabbie
Council Chair

This Annual Report, covering the period April 1, 2022, to March 31, 2023, was approved by Council on June 8, 2023.

PUBLIC MEMBERS' REPORT

As representatives of the public on the Council of the College of Dietitians of Alberta, we are committed to effective decision-making and take pride in our role to protect the public's interest. Over the past year, we welcomed new members to the Council, including a public representative. These valuable perspectives will enhance our ability to fulfill our regulatory mandate.

With the end of the pandemic, we were able to adjust and hold a combination of virtual and in-person meetings to continue working on our important initiatives for 2022. One such initiative was a public awareness campaign celebrating the College's 20 years of regulation in the field of dietetics. This campaign emphasized the role of dietitians in promoting wellness among Albertans and the benefits of belonging to a regulated profession. Our strategic initiatives also progressed, including the development of a *Standard of Practice for Reconciliation*, which is supported by indigenous dietitians. Progress on this initiative will continue into 2023.

As part of the regulatory changes introduced by the government, we were able to receive approval for registered members to use the "Nutritionist" title. This change, which has been in the works for some time, aims to clarify the public's understanding of the capabilities, skills, and education of registered members.

We look forward to continuing to deliver on our initiatives and mandate into 2023, and we express our gratitude to our members for their professionalism and ongoing delivery of high standards of care to Albertans.

Julie Davis, Public Member

Alexander Phung, Public Member

Geoff Rabbie, Public Member



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:

INTEGRITY

Supporting the highest standards of excellence, honesty, and ethics in carrying out duties.

SUPPORTIVE

Dedicated to team work among Council, committees, and staff and being respectful, civil, and courteous even in the face of conflict or disagreement.

DIVERSITY OF THOUGHT

Open to new ideas, new models, and new people.

INNOVATIVE

Proactive, creative, and productive in seeking solutions within available resources.

DEDICATED

Working steadily, effectively, and efficiently to advance the mission and strategic plan in order to serve the College's mandate.

IMPARTIAL

Objective, reasoned, and fair in decision making.

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) must 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."



REGULATORY DOCUMENTS

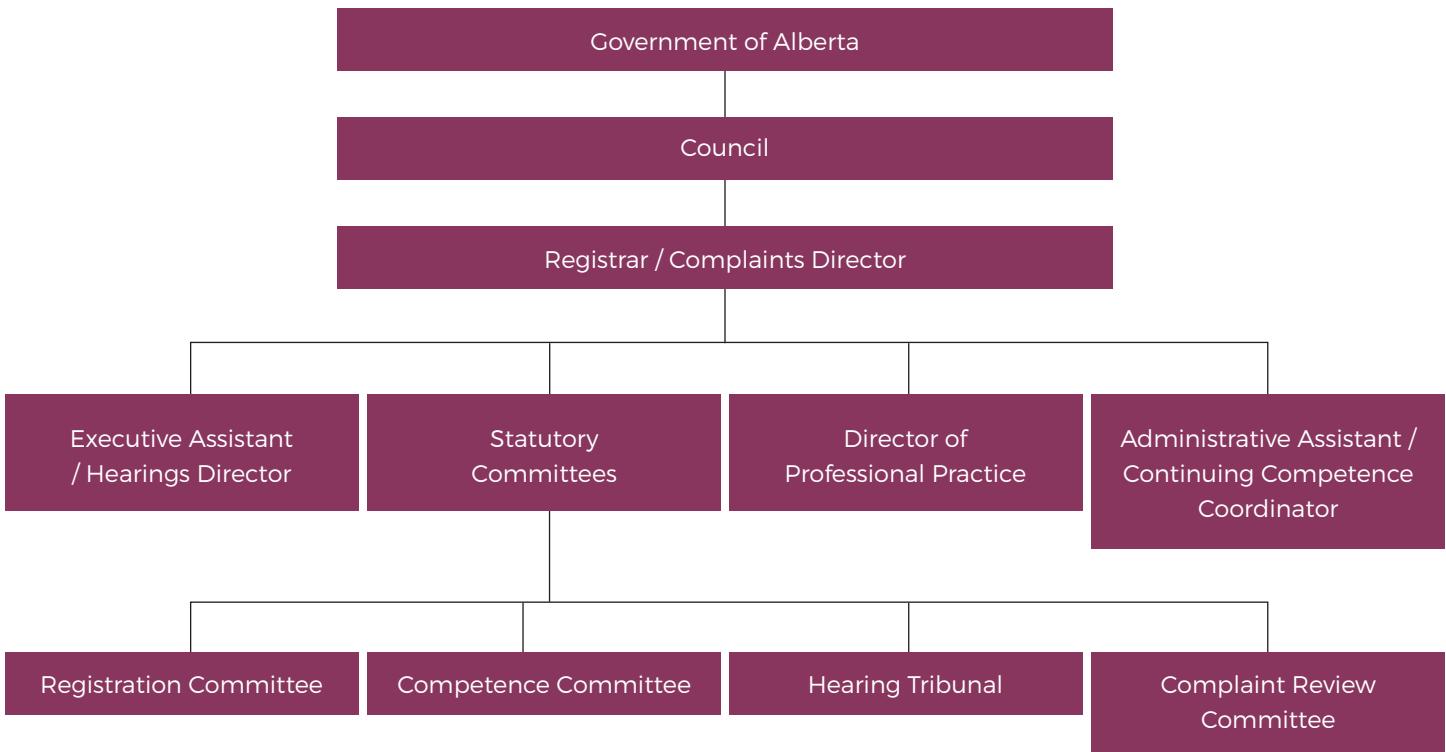
Under the *Health Professions Act (HPA)*, Council is responsible for governing the dietetic profession in the public's interest and carries out this responsibility through the development of regulations, standards of practice, codes of ethics, and bylaws.

The following regulatory documents are publicly available on the College's website under About Us - Regulatory Documents.

- The *Registered Dietitians and Registered Nutritionists Profession Regulation* regulates the dietetic profession under the *Health Professions Act*.
 - Regulations were amended by Government effective March 31, 2023
- The *Code of Ethics* is a set of principles of professional conduct which establishes the ethical expectations that Registered Dietitians and Registered Nutritionists are required to adhere to in their professional practice.
- The *Standards of Practice* describe the standards that must be met by all Registered Dietitians and Registered Nutritionists practicing in Alberta.
 - *Standards of Practice: Sexual Abuse and Sexual Misconduct Prevention*
 - *The Standard of Practice: Continuing Competence Program Requirements* was approved by Government in June 2022.
 - *The Standard of Practice: Prevention of Female Genital Mutilation*, required under Bill 10: *Health Professions (Protecting Women and Girls) Amendment Act*, was submitted to Government in February 2023.
- The *Integrated Competencies for Dietetic Education and Practice* defines the entry-to-practice standard for Registered Dietitians in Canada implemented through education programs and the Canadian Dietetic Registration Examination.
- The *Bylaws* are a further application of the Legislation and Regulation and refer more specifically to the organization of the College and how it will conduct its business.
 - The *Bylaws* underwent review and revision by College Council and were approved in March 2022.

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 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*.

To increase and maintain public transparency and accountability, the legislation requires that 50% of the Council are government appointed public members. As of April 1, 2021, the Council consists of five (5) regulated members and five (5) public members. Eligible regulated members of the College are entitled through appointment to sit on Council.



ORGANIZATIONAL STRUCTURE

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 or referred to a hearing.

EXECUTIVE ASSISTANT / HEARINGS DIRECTOR

The Executive Assistant coordinates registration and renewal processes and provides assistance to the Registrar and regulated 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 ensuring compliance to the College's *Standards of Practice* and regulation related inquiries including the Continuing Competence Program, communications to regulated members, 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 during the annual Continuing Competence Program 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 regulated members of the College, and at least two public members appointed by government hear evidence, determine findings and appropriate sanctions.

COMPLAINT REVIEW COMMITTEE

Two or more regulated members of the College, along with two or more public members appointed by government, review the dismissal of a complaint if requested by a complainant.



REGISTRATION REPORTS

The College of Dietitians of Alberta establishes the education and training required for entry into the dietetic profession in Alberta. Registration with the College assures the public and employers that an individual has met the required standards for academic and practical experience required to practice the dietetic profession. To become registered with the College, an applicant must meet the registration requirements for the profession of dietetics as set out in the *Registered Dietitians and Registered Nutritionists Profession Regulation*.

The *Health Professions Act* requires individuals who have the required training and who are currently practicing to be registered. A person must apply for registration with the College if they intend to:

- Provide professional services directly to the public
- Provide professional services that are used by other regulated members and individuals to provide services directly to the public
- Teach the practice of the profession to regulated members of the College or to students of the profession
- Supervise regulated members of the College who provide professional services to the public.

The College's Public Register, available through the College website, contains a listing of all regulated members who hold active registration with the College.

The College of Dietitians of Alberta's duty is to carry out registration practices that are transparent, objective, impartial, and procedurally fair. The College is committed to a bias-free and discrimination-free application, assessment, and registration process.

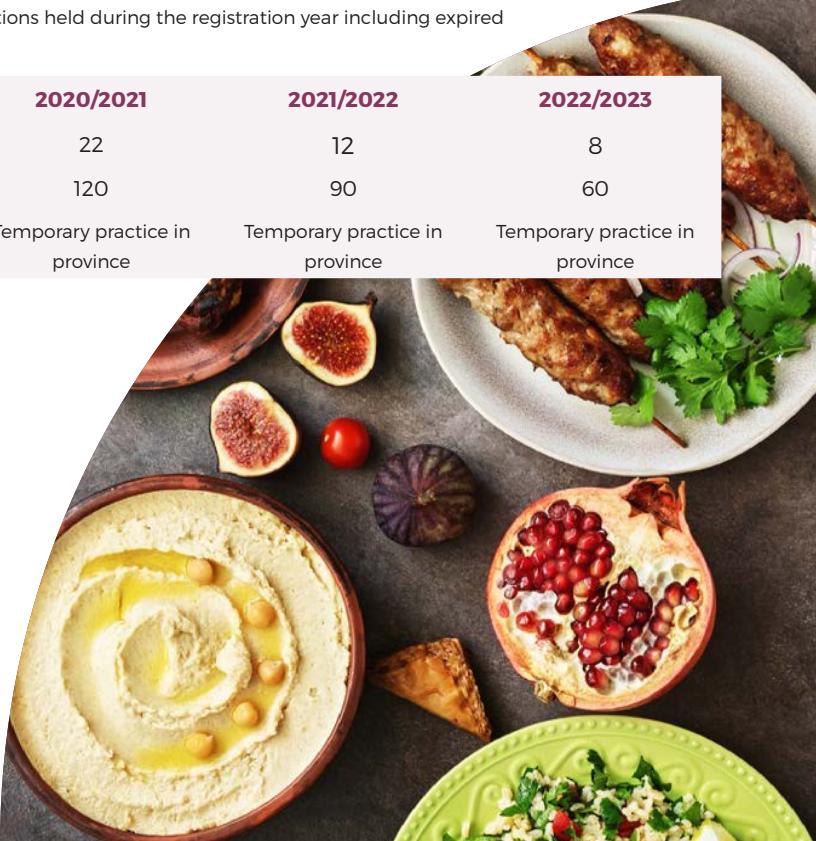
ACTIVE REGISTRANTS

Number of registrants on the General Register and Temporary Register reflect status at the end of the registration year, reported on April 1, 2023.

	2020/2021	2021/2022	2022/2023
General Register	1,308	1,317	1,332
Temporary Register	8	22	22
TOTAL	1,316	1,339	1,354

Number of registrants on the Courtesy Register reflect total number of registrations held during the registration year including expired registrations, reported from April 1, 2022, to March 31, 2023.

	2020/2021	2021/2022	2022/2023
Courtesy Register	22	12	8
Average Number of Days on Register	120	90	60
Reason for Registration	Temporary practice in province	Temporary practice in province	Temporary practice in province



REGISTRATION REPORTS

RESIGNATIONS

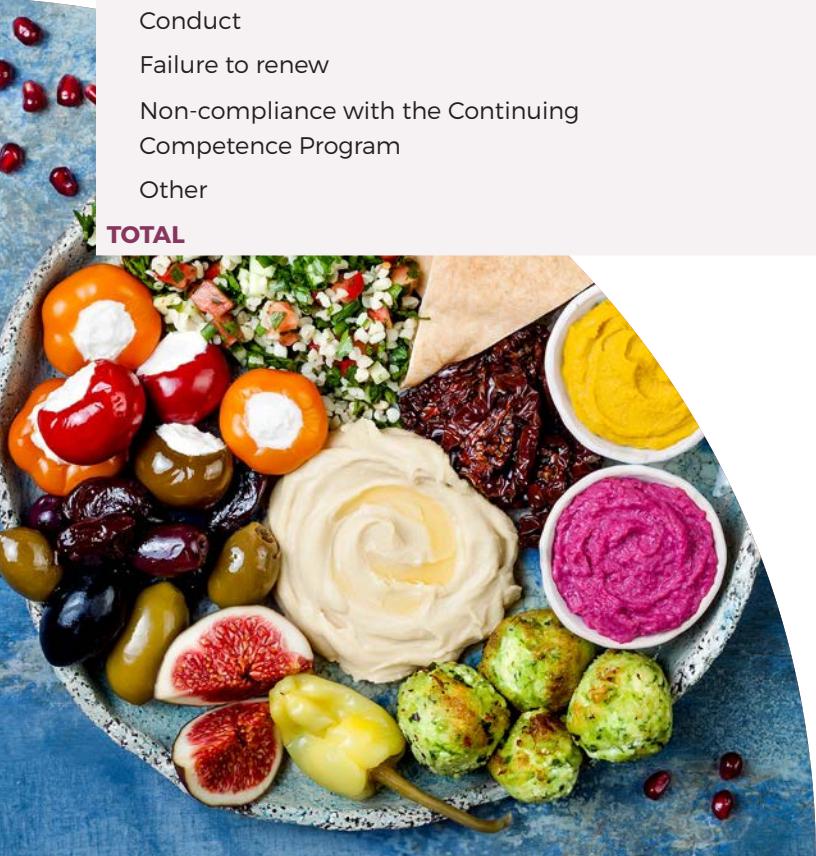
Number of resignations processed for each register, including reason, reported from April 1, 2022, to March 31, 2023.

	2020/2021	2021/2022	2022/2023
Temporary Register			
Moved out of Province	2	-	2
No longer working in the field of dietetics	-	-	-
General Register			
Moved out of Province	19	37	29
No longer working in the field of dietetics	17	10	11
Retired	15	31	23
Other	-	-	-
TOTAL	53	78	65

SUSPENSIONS

Number of registrants with a Suspended category reflect status at the end of the registration year, reported at April 1, 2023.

	2020/2021	2021/2022	2022/2023
Temporary Register			
Conduct	-	-	-
Failure to register	-	-	-
Failure of National Examination	1	1	-
Other	-	-	-
General Register			
Conduct	1	1	1
Failure to renew	-	4	4
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
TOTAL	2	6	5



REGISTRATION REPORTS

CANCELLATIONS

Number of cancellations processed for each register, including reason, reported from April 1, 2022, to March 31, 2023.

	2020/2021	2021/2022	2022/2023
Temporary Register			
Conduct	-	-	-
Failure to register	-	-	1
Failure of National Examination	-	1	-
Other	-	-	-
General Register			
Conduct	-	-	-
Failure to renew	-	-	3
Non-compliance with the Continuing Competence Program	-	-	-
Other	2	1	2
TOTAL	2	2	6

NEW REGISTRATIONS

The College received a total of one hundred and eight (108) complete applications of which ninety-two (92) were approved between April 1, 2022, and March 31, 2023.

Entry Route	2020/2021	2021/2022	2022/2023
Accredited program applicants	12	50	47
Labour Mobility applicants	26	54	28
Courtesy applicants	22	12	8
International applicants	5	3	4
Return to Practice / Reinstatement applicants	3	2	5
TOTAL	68	121	92

Forty-seven (47) applications were received from graduates of accredited Canadian programs. All forty-seven (47) applications were approved for registration on the Temporary Register.

Twenty-eight (28) applications were received under the Labour Mobility Agreement with other Canadian Dietetic Regulators. All twenty-eight (28) applications were approved for registration on an equivalent register.

Eight (8) applications were received for temporary practice in the province. All eight (8) applications were approved for registration on the Courtesy Register.

Four (4) international applicants from previous registration years were approved for registration in 2022/2023. Fifteen (15) new applications were received from internationally educated applicants. One (1) applicant withdrew their application. Three (3) applicants were referred to the Registration Committee for review of eligibility; three (3) applicants received an interim registration decision requiring academic or practical upgrading and/or completion of the bridging program. Therefore, eleven (11) applicants are pending review of eligibility by the Registration Committee.

Two (2) return to practice applicants from a previous registration year were approved for registration in 2022/2023. Four (4) new applications were received from return to practice applicants. Three (3) return to practice applicants were approved for registration in the reporting year following review; one (1) applicant is pending review of eligibility by the Registration Committee.

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 2022 registration year, the College received no requests for a registration review.

CANADIAN DIETETIC REGISTRATION EXAMINATION

The Canadian Dietetic Registration Examination (CDRE) is a national registration examination administered by provincial dietetic regulatory bodies on behalf of the Alliance of Canadian Dietetic Regulatory Bodies (the Alliance). 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 the testing agency to develop questions, answers, and set the pass score. The Alliance approves the examination blueprint as well as policies and procedures for administration of the examination, and monitors exam results.

In the reporting year, between April 1, 2022, and March 31, 2023, all eligible candidates completed the exam virtually during the May and November sittings.

CDRE Statistics - Alberta	2020	2021	2022
Candidates	45	46	52
Passing	44	39	50
Failing	1	7	2
% Passing	98%	85%	96%

Candidates who have a failing score on the exam have the right to appeal their result to the Alliance's Appeals Committee.



RESTRICTED ACTIVITIES

The government defines a restricted activity as a procedure or service that requires specific professional competence to be performed safely. The College is responsible for regulating the safe performance of restricted activities by its regulated members. We establish the competencies, standards, and guidelines for the performance of restricted activities, and determine how competence will be demonstrated and maintained. The College also authorizes regulated members to perform 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, regulated members are issued a practice permit listing each restricted activity they may perform. Registrants currently authorized to perform restricted activities will have their restricted activities listed on the College's Public Register.

As per the *Health Professions Restricted Activity Regulation*, the distribution of restricted activity authorizations in the practice of dietetics and nutrition on April 1, 2023, is:

Restricted Activity	2020/2021	2021/2022	2022/2023
Inserting or removing nasoenteric tubes	2	1	1
Inserting or removing gastrostomy / jejunostomy tubes			
Prescribing a Schedule 1 drug	216	261	216
Prescribing parenteral nutrition			
Prescribing or administering oral contrast agents	3	2	1
Distributing drugs regulated by a drug schedule	51	52	47
TOTAL	272	316	265

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

MINISTERIAL ORDER FOR NASOPHARYNGEAL SWABBING FOR COVID-19 TESTING

In conjunction with the Ministerial Order, the College of Dietitians of Alberta's Council approved regulated members to administer nasopharyngeal swabs for the purpose of COVID testing, as long as training and competence have been met.

On April 1, 2023, seven (7) authorizations have been issued to Registered Dietitians and Registered Nutritionists.

CONTINUING COMPETENCE PROGRAM REPORT

The *Health Professions Act* requires that all colleges have a Continuing Competence Program (CCP) in place; the College's competence program was implemented in 2002. Participation in the CCP is mandatory for all regulated members on the General Register and is a requirement for practice permit renewal. Regulated members are required to submit a minimum of two learning plans for each year of registration.

The CCP of the College focuses on maintaining professional competence and enhancing the provision of professional services with respect to the *Standards of Practice*, which are used as the basis of the program. The key elements of the CCP are:

- self-assessment, to identify their learning needs and document opportunities to develop and improve various aspects of their practice,
- development of learning plans including identification of learning goals and learning activities, and
- evaluation of the outcome of the learning plans on practice.

The College's Continuing Competence Committee was established with the mandate to annually audit regulated member programs referred by the College and to provide recommendations for feedback to regulated members for future CCP submissions. A percentage of all regulated members are randomly selected for review audit (RA) each year, with ten percent of those reviewed selected for document audit (DA). Each regulated member's CCP is reviewed a minimum of once every three years. The document audit process requires regulated members to submit all documentation and proof of learning activities for their CCP learning plans over the past year.

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

Continuing Competence Committee Program Audits	2020/2021	2021/2022	2022/2023
Total Number of CCP Participants *	1,307	1,317	1,308
Number of CCP participants selected for competence sample	446	469	365
Number of CCP submissions selected for Review Audit (RA)	400	423	316
Number of CCP submissions selected for Document Audit (DA)	46	46	49
Approved	261 RA 35 DA	349 RA 35 DA	**
Recommendations for improvement: no member follow up required	88 RA 9 DA	60 RA 10 DA	**
Recommendations for improvement: follow up required	51 RA 2 DA	14 RA 1 DA	**

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

** The CCP Review and Audit process for 2022/2023 is ongoing at the time of print therefore, final CCP program statistics will be reported in the 2023 Annual Report.

COMPLAINTS DIRECTOR'S REPORT

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

Information on the complaints process and on submitting a complaint to the College is publicly available on the College's website under Complaints.

COMPLAINTS OF UNPROFESSIONAL CONDUCT

The College responds to all written complaints from members of the public, employers, or regulated 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 of unprofessional conduct received by the College in the registration year from April 1, 2022, to March 31, 2023.

	New Complaints Received 2022/2023	Carried Over From 2021/2022	Complaints Closed 2022/2023	Complaints in Progress Effective April 1, 2023
Employers	-	2	2	-
Peers	-	1	1	-
Public	4	1	2	3
Regulatory Body	-	-	-	-

COMPLAINT DISPOSITION

	2022/2023
Complaint Dismissed	3
Referred to Investigation	4
Pending Investigation	3
Completed Investigation	1
Referred to Hearing *	1
Pending Hearing	-
Completed Hearing	1
Appeal of Decision	-
Pending Appeal	-
Completed Appeal	-
Resolved Informally	1
Incapacity Assessments Completed	-

* Hearings are open to the public unless otherwise noted.

COMPLAINTS DIRECTOR'S REPORT

HEARINGS

The College conducted one (1) hearing virtually in the registration year from April 1, 2022, to March 31, 2023. The Hearing Tribunal found that unprofessional conduct of the investigated person was proven and issued sanctions. A copy of the Hearing Tribunal Decision is publicly available on the College website under Complaints – Hearing Notices & Decisions.

All hearing notices and information about attending a hearing are posted on the College's website. Hearing decisions and orders are publicly available on the website for a minimum of five years from the date of decision.

COMPLAINTS OF A SEXUAL NATURE

The College responds to all complaints of sexual abuse or sexual misconduct by regulated members of the College, from members of the public, employers, or regulated members of the profession, in a supportive, respectful, objective and confidential manner. 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 the conduct or care was appropriate. If dismissed, a complainant has 30 days to appeal.

The Chart below provides an overview of the complaints of a sexual nature received by the College in the registration year from April 1, 2022 to March 31, 2023.

	Related to Sexual Abuse	Related to Sexual Misconduct	Total
Number of Complaints Received	0	0	0
Referred to Investigation			
Pending Investigation			
Completed Investigation			
Referred to Hearing *			
Pending Hearing			
Completed Hearing			
Finding of Unprofessional Conduct			
Appeal of Decision			
Pending Appeal			
Completed Appeal			
Number of Patients that Accessed the Fund	0	0	0
Amount of Money Dispersed	\$0.00	\$0.00	\$0.00

* Hearings are open to the public unless otherwise noted.



COMPLAINTS DIRECTOR'S REPORT

TITLE MISUSE

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* (s.128 (5)).

Schedule 23 of the *HPA* lists the protected titles reserved for use by regulated members of the College, as authorized by the regulations, and are prohibited to unregulated individuals and organizations. These protected titles include:

- Registered Dietitian
- Registered Nutritionist
- RD
- Dietitian
- Nutritionist
- Provisional Dietitian
- Dietetic Intern

The *HPA* also prohibits persons from using the term "registered" in a manner that implies that they are a regulated member under the *Act* unless the person is in fact a regulated member or is authorized to use the term "registered" by some legislation (s.128 (10)).

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*. If title misuse is evident, a cease-and-desist letter is issued to the reported individual.

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 from April 1, 2022, to March 31, 2023, in which a cease-and-desist letter was issued.

	2020/2021	2021/2022	2022/2023
Registered Dietitian, Registered Nutritionist, Dietitian, Nutritionist or the initials RD	16	15	26
Other*	0	0	0
TOTAL	16	15	26

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

FINANCIAL REPORTS

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE COLLEGE OF DIETITIANS OF ALBERTA

OPINION

We have audited the financial statements of College of Dietitians of Alberta (the "College"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

OTHER MATTER

The financial statements of the College of Dietitians of Alberta for the year ended March 31, 2022 were audited by SVS Group LLP of Edmonton, Alberta, Canada, prior to its merger with MNP LLP. SVS Group LLP expressed an unmodified opinion on those statements on May 25, 2022.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the College'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 College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.



INDEPENDENT AUDITORS' REPORT

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the 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 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 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 College'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 College'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 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 College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

MNP LLP

Chartered Professional Accountants

Edmonton, Alberta

June 6, 2023

STATEMENT OF FINANCIAL POSITION

As at March 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash in accounts	\$ 883,692	\$ 897,247
Short-term investments (Note 3)	178,304	533,512
Prepaid expenses and deposit	10,841	11,518
	1,072,837	1,442,277
LONG-TERM INVESTMENTS - FINANCIAL RESERVE (Note 4)	1,500,000	1,200,000
CAPITAL ASSETS (Note 5)	10,809	5,531
	\$ 2,583,646	\$ 2,647,808
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 6)	\$ 95,320	\$ 89,885
Deferred membership fees (Note 7)	741,028	737,704
Deferred exam fees (Note 7)	15,396	14,254
	851,744	841,843
NET ASSETS		
FINANCIAL RESERVE (Note 8)	1,500,000	1,200,000
CAPITAL ASSET RESERVE	10,809	5,531
GENERAL UNRESTRICTED RESERVE (Note 8)	221,093	600,434
	1,731,902	1,805,965
	\$ 2,583,646	\$ 2,647,808

STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2023

	2023	2022
FINANCIAL RESERVE		
Balance, beginning of year	\$ 1,200,000	\$ 1,140,638
Transfer from General Unrestricted Reserve (Note 8)	300,000	59,362
Balance, end of year	\$ 1,500,000	\$ 1,200,000
 CAPITAL ASSET RESERVE		
Balance, beginning of year	\$ 5,531	\$ 8,290
Purchase of capital assets	12,059	-
Amortization of capital assets	(6,781)	(2,759)
Balance, end of year	\$ 10,809	\$ 5,531
 GENERAL UNRESTRICTED RESERVE		
Balance, beginning of year	\$ 600,434	\$ 495,362
Purchase of capital assets	(12,059)	-
Amortization of capital assets	6,781	2,759
Transfer to Financial Reserve (Note 8)	(300,000)	(59,362)
Excess of revenue over expenses for the year	(74,063)	161,675
Balance, end of year	\$ 221,093	\$ 600,434

STATEMENT OF OPERATIONS

For the year ended March 31, 2023

	2023	%	2022	%
REVENUE				
Membership fees	\$ 793,805	95.3	\$ 794,343	102.9
Registration fees	12,500	1.5	13,388	1.7
Interest income (losses)	19,792	2.4	(39,606)	(5.1)
Penalties, reimbursements and miscellaneous	7,448	0.8	4,900	0.5
	833,545	100.0	773,025	100.0
EXPENSES				
Amortization	6,782	0.8	2,759	0.4
Audit and bookkeeping	11,842	1.4	10,522	1.4
Awareness Campaign	300,034	36.0	-	-
Bank charges and interest	18,112	2.2	26,665	3.4
Bursaries	-	-	3,000	0.4
College projects/development	5,230	0.6	13,400	1.7
Equipment lease (photocopier)	2,028	0.2	2,028	0.3
Insurance	7,647	0.9	6,564	0.8
Legal	28,355	3.4	34,927	4.5
Meetings	7,577	0.9	3,296	0.4
Memberships, dues and resources	14,369	1.7	13,612	1.8
Office supplies and computer services	33,777	4.1	25,409	3.3
Professional and board development	-	-	395	0.1
Rent	60,264	7.2	57,773	7.5
Stationery, printing and postage	3,636	0.4	5,695	0.7
Telephone and fax	5,558	0.7	6,107	0.8
Wages and benefits	402,397	48.3	399,198	51.6
	907,608	107.1	611,350	77.9
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR				
	\$ (74,063)	(7.1)	\$ 161,675	22.1

STATEMENT OF CASH FLOWS

For the year ended March 31, 2023

	2023	2022 (Re-stated - Note 11)
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	818,219	824,900
Cash paid to suppliers and employees	(894,714)	(551,303)
Interest income	62,634	25,153
	(13,861)	298,750
CASH FLOWS FROM INVESTING ACTIVITES		
Purchase of capital assets	(12,061)	-
Purchase of investments	(500,000)	(1,004,999)
Proceeds on sale of investments	575,000	895,393
Net change in short-term investments	114,125	142,759
	177,064	33,153
CASH FLOWS FROM FINANCING ACTIVITY		
Transfer to Financial Reserve	(300,000)	(59,362)
INCREASE (DECREASE) IN CASH DURING THE YEAR		
	(136,797)	272,541
CASH, beginning of year	1,021,030	748,489
CASH, end of year	\$ 884,233	\$ 1,021,030
REPRESENTED BY		
Cash in accounts	\$ 883,692	\$ 897,247
Short-term investments	178,304	533,512
Less: non-cash investments	(177,763)	(409,729)
	\$ 884,233	\$ 1,021,030



NOTES TO FINANCIAL STATEMENTS

For the year ended March 31, 2023

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. As a not-for-profit organization, the College is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

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 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 is the most significant item that involves 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 excess of revenues over expenses.

Financial assets measured at amortized cost include cash, short-term investments and longterm 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 excess of revenues over expenses. 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 excess of revenues over expenses.

Transaction costs

The College recognizes its transaction costs, if any, in excess of revenues over expenses 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. Revenue is recognized in the year in which the related expenses are incurred, and accordingly, membership fees collected in advance are deferred and only recognized in excess of revenues over expenses in the fiscal year to which the fees relate.

NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Contributed Services

Volunteers contribute time each year to aid the College in carrying out its service delivery activities. Because of the difficulty in determining fair value, the financial value of contributed services is not recognized in these financial statements.

Other contributed services and materials are recognized only to the extent that they would have been purchased in the normal course of operations and their value is reasonably determinable.

(f) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances, and short-term deposits with maturities of less than 90 days since inception, exclusive of those held in long-term investments.

(g) Short and Long-Term Investments

The College's investments include government and corporate bonds and are initially recognized and subsequently measured at fair value without adjustment for transaction costs that would be incurred on disposal. Changes in fair value are recognized in excess of revenues over expenses in the period. Transaction costs associated with the acquisition of these investments is recognized in excess of revenues over expenses in the period incurred.

3. SHORT-TERM INVESTMENTS

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

4. LONG-TERM INVESTMENTS - FINANCIAL RESERVE

Long-term investments consist of corporate and government bonds.

5. CAPITAL ASSETS

				2023	2022
		Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$	130,174	\$	122,973	\$
Office furniture		49,370		45,762	
	\$ 179,544	\$ 168,735	\$ 10,809	\$ 2,453	3,078
				\$ 5,531	

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		2023	2022
Trade accounts payable		\$ 95,320	\$ 89,885

Included in trade accounts payable are government remittances payable of \$55,726 (2022 -\$48,723).

7. DEFERRED MEMBERSHIP AND EXAM FEES

The prior year deferred membership fees of \$737,704 and deferred exam fees of \$14,254 have been included in the 2023 membership fee revenue on the Statement of Operations. The College collected \$741,028 of deferred membership fees and \$15,396 of exam fees which will be included in the 2024 membership fee revenue.

NOTES TO FINANCIAL STATEMENTS

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 \$1,200,000 for the Financial Reserve. During 2022, Council motioned to transfer 37% of the operating surplus to the Financial Reserve and 63% to the General Unrestricted Reserve. During this fiscal year, council motion to transfer \$300,000 from the General unrestricted reserve to the Financial Reserve to increase the Financial Reserve to \$1,500,000. Transfers to and 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.

9. COMMITMENTS

The College is committed to a lease for office premises to August 31, 2025. The minimum monthly basic rent lease payment required is \$2,591 to August 31, 2023 and \$2,743 to August 31, 2025.

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

2024	\$ 32,156
2025	\$ 32,916
2026	\$ 13,715

10. 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.

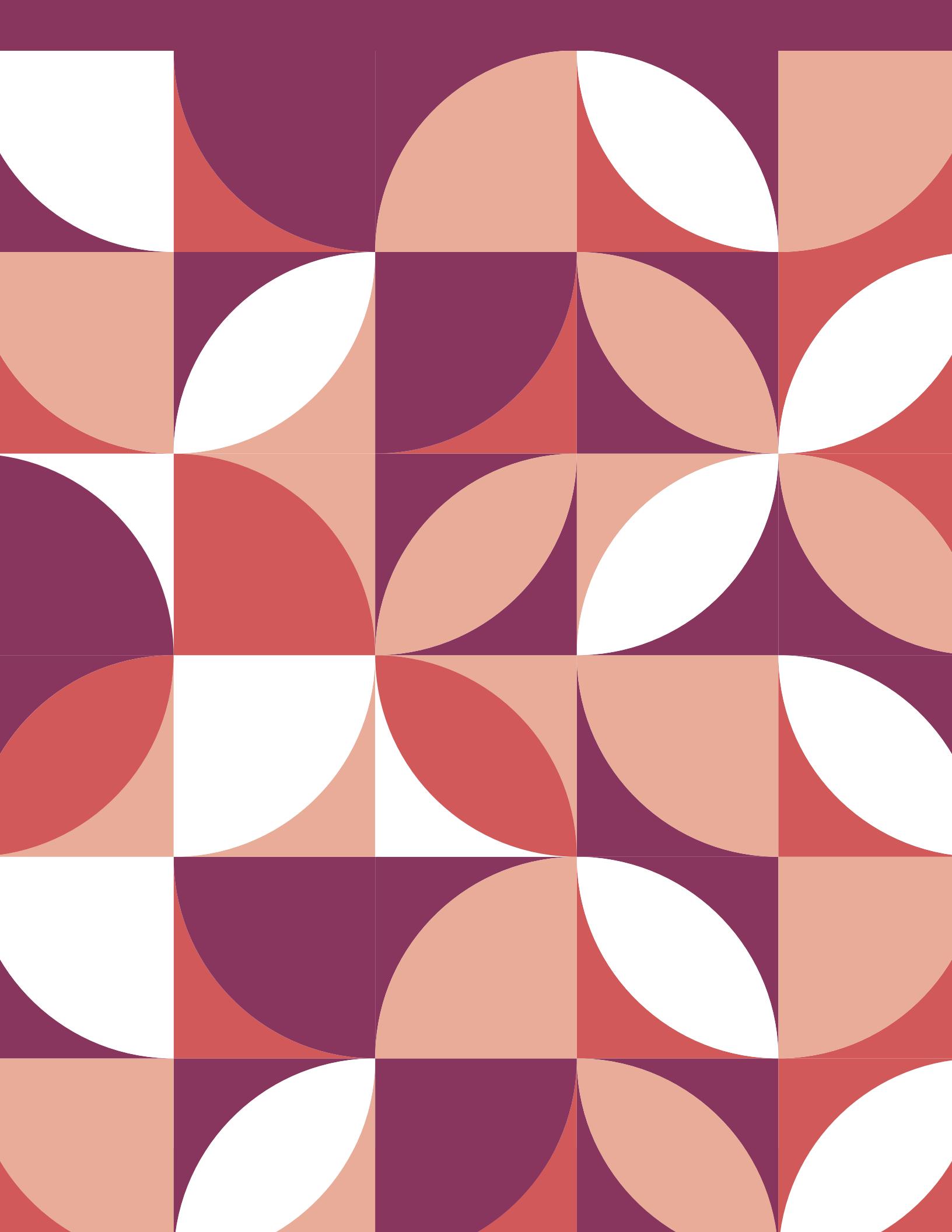
Market risk

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.

11. CORRECTION OF A PRIOR PERIOD ERROR

During the fiscal year, management discovered that the previous year's interest income and net change in short-term investments was not presented properly on the Statement of Cash Flows. The impact of correcting these errors is as follows:

Statement of Cash Flows	Previously Reported	Adjustment	Restated
Cash Flows from Operating Activities			
Interest Income	\$ 15,161	\$ 9,992	\$ 25,153
Cash Flows from Investing Activities			
Net change in short-term investments	\$ -	\$ 142,759	\$ 142,759
Cash Represented By:			
Short-term investments - non-cash	\$ -	\$ (409,729)	\$ (409,729)





**COLLEGE OF DIETITIANS
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