



COLLEGE OF DIETITIANS  
OF ALBERTA

annual report 2011



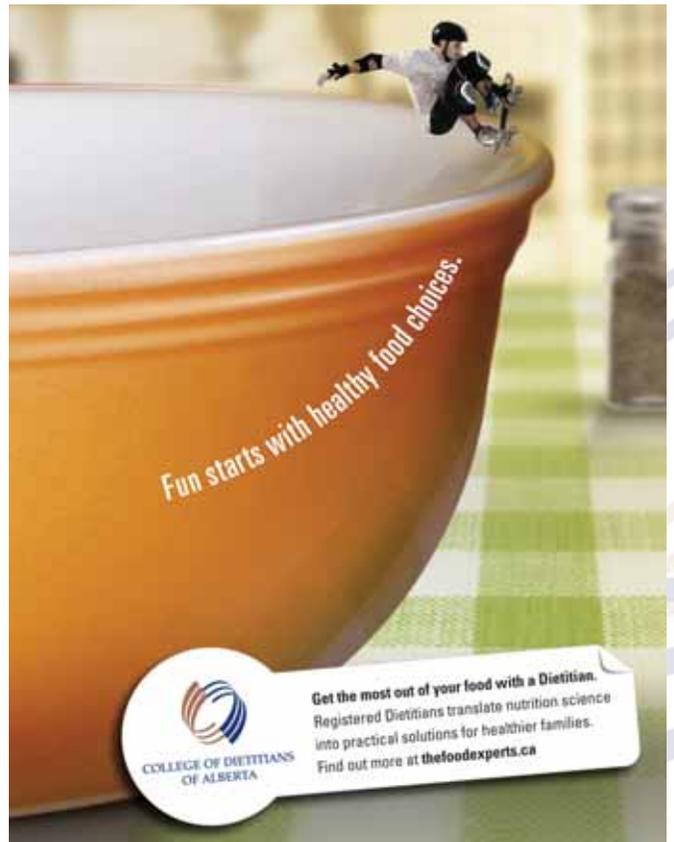




COLLEGE OF DIETITIANS  
OF ALBERTA

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## Message from the President and Executive Director

The College of Dietitians of Alberta considers it a privilege to carry out its responsibility of self-regulation and leading the profession in the public interest. It is the core function of the College. The profession of dietetics is ever evolving and the College is proud to participate in new activities and initiatives each year to ensure that Registered Dietitians are practicing competently and therefore contributing to the health and wellbeing of Albertans. As we embark on our tenth year as a regulatory college we look back at our accomplishments over the past year.

A significant initiative for the College in 2011 was the development and launch of our first ever awareness campaign. The College contracted RED the Agency to help create a media campaign that would raise awareness among Albertans to the role Registered Dietitians play in Alberta's healthcare system and in their everyday lives. Using various media platforms including radio, Primary Care Network TV, grocery store ads, Facebook and online ads, the campaign was centred on the theme "Registered Dietitians translate nutrition science into practical solutions for healthier families". The campaign was successful in increasing the public's awareness of Registered Dietitians. The College Council looks forward to building on the momentum of this initial campaign in the future.

The College values the education and dedication in developing exceptional Registered Dietitians and so it was with much excitement that the College Council launched a recognition awards program. Starting in 2012 the College will recognize the outstanding contributions in dietetic education with a Preceptor of the Year Award acknowledging the tireless dedication of dietetic preceptors and a dietetic intern bursary program to recognize dietetic interns who display exceptional professionalism during internship.

Over the past year the College continued with the informational webinars that were introduced in 2010. A member survey conducted in 2011 by the College indicated that the webinar series was the preferred method for receiving regulatory information from the College and fits with busy schedules. The webinar series in 2011 focused on the College's Continuing Competence Program. The participation in our webinars has been exceptional and we look forward to building on the webinar series in 2012.

The College continued its participation nationally with the Partnership for Dietetic Education and Practice (PDEP). The Alliance of Canadian Dietetic Regulatory Bodies along with Dietitians of Canada and dietetic educators completed the Integrated Competencies for Dietetic Education & Practice (ICDEP) project in early 2012. This unprecedented three year project has resulted in a national competency set to be used by all stakeholders in the profession. Implementation of the new competency set will begin in late 2012.

Building on the collaboration involved in the development of the ICDEP competencies PDEP reviewed the issue of accreditation and the PDEP Steering Committee began work on transitioning accreditation to a collaborative model under PDEP with participation by all stakeholders. Work on this initiative is currently underway with a review and revision of standards and governance being conducted. Completion is expected by the end of 2013.

Working with the other provincial regulators through the Alliance of Canadian Dietetic Regulatory Bodies we are exploring the transition of the Canadian Dietetic Registration Examination to computer based testing in 2013.



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The College is proud to participate in the Alberta Federation of Regulated Health Professions. The Federation continues to be a strong collective voice for health professions and a valuable resource for all colleges. This past year the Federation, in partnership with Field Law and Alberta Health & Wellness, developed a training DVD for Hearing Tribunals that all colleges have found to be a valuable tool in preparing hearing tribunal participants.

The College looks forward to the future of the dietetic profession in Alberta. We would like to express our gratitude to the staff and volunteer committees whose invaluable contributions assist the College in its mandate of public protection.

Sincerely,



Annette Li

President



Doug Cook

Executive Director & Registrar



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## Public Members' Report

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It is our pleasure to report that the College of Dietitians of Alberta (CDA) has for another year, worked effectively to fulfill all of its responsibilities as designated by the *Health Professions Act*. All proceedings have been conducted in alignment with CDA mission, vision, and organizational values of integrity, accountability, effectiveness, respect, and transparency.

Through its actions, we believe CDA is committed to public protection, and working with Alberta Health Services to contribute to the best possible health care for Albertans. The CDA continues to work nationally with other dietetic regulatory bodies, educators, and the professional association to develop national competencies to provide consistency in dietetic practice in Canada, and in assessing internationally prepared dietitians.

The CDA and its staff conduct business in accordance with a strategic plan that is reviewed regularly by Council members.

We are pleased to have participated as public members of CDA.

Craig Hrynchuk, Public Member

Gerri Nakonechny, Public Member

Robert Audette, Public Member

## About the College

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The College of Dietitians of Alberta is a non-profit self governing public body created under the *Health Professions Act* to regulate the practice of dietetics in the public interest. The College, established in 2002, ensures that members have the proper education and training to provide professional, competent and ethical dietetic services. The College currently regulates the practice of over 1,000 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.



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## CDA Staff

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Doug Cook, Executive Director, Registrar & Complaints Director  
Shannon Mackenzie, Professional Practice Coordinator  
Lisa Omerzu, Executive Assistant & Registration Coordinator

## College Council

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**College of Dietitians of Alberta Council:**

**Back row from left:** Lisa Omerzu, Executive Assistant, Annette Li, RD, President, Gwen Bentley, RD, Michael Seibel, RD, Gerri Nakonechny, Public Member, Monica Storey, RD, President Elect

**Front row from left:** Robert Audette, Public Member, Joanne Penson-Boucher, RD, Past-President, Carole Micholuk, RD, Karen Villetard, RD, Diana Mager, RD, Doug Cook, Executive Director

**Absent:** Debra Buffum, RD, Craig Hrynychuk, Public Member



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## The Role of the College

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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.”

## Mission, Vision, Values

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### **Mission**

The Mission of the College of Dietitians of Alberta is to protect Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists.

### **Vision**

The College of Dietitians of Alberta is a thriving regulatory body.

The College achieves the trust, confidence and respect of the public, government, Registered Dietitians and Registered Nutritionists by governing with integrity and fairness, building partnerships and communicating effectively.

### **Organizational Values**

The Values of the College of Dietitians of Alberta are:

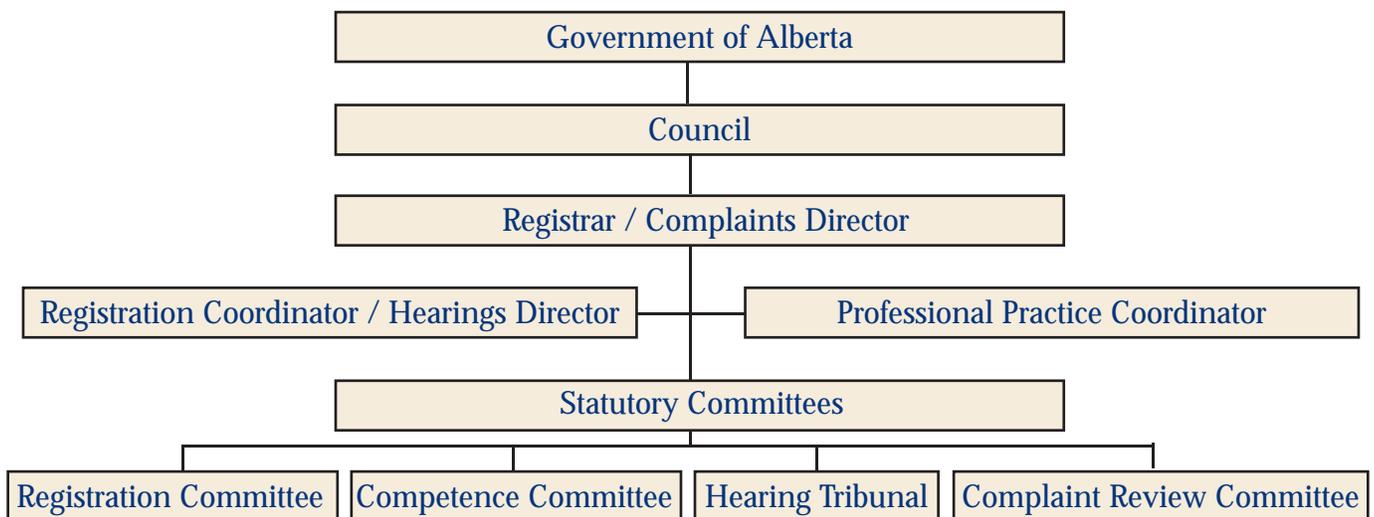
- Integrity
- Accountability
- Effectiveness
- Respect
- Transparency



## Organizational Structure

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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 the membership and is responsible for the governance and management of the regulatory and business affairs of the College. The Council is accountable to the Government, the Privacy Commissioner and the Ombudsman as well as the public. A key mechanism for public protection in legislation requires that twenty-five percent of the voting members of Council are public members appointed by Government. 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* and appoints the Registrar, Complaints Director and Hearings Director.

### 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 Complaint 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.



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## **Registration Coordinator / Hearings Director**

The Registration Coordinator coordinates registration and renewal processes and 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.

## **Professional Practice Coordinator**

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

## **Registration Committee**

The Registration Committee is appointed by Council and reviews applications that are 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 Professional Practice Coordinator and determines whether criteria established by Council for competence programs have been met or whether any follow up or remedial action is required.

## **Membership List for Complaint Review Committees or Hearing Tribunals**

The Council appoints members to the Membership List. Two or more members from the Membership List are appointed to a Hearing Tribunal to hear evidence, determine findings and appropriate sanctions when a complaint is referred to a Hearing Tribunal. The same number of members may also be appointed to a Complaint Review Committee to ratify a settlement resulting from an Alternate Complaint Resolution Process or to review the dismissal of a complaint if requested by a complainant. The number of public members set out in legislation, are required to sit on a Hearing Tribunal or Complaint Review Committee.





## Registration Reports

### Registration Statistics (reported at April 1, 2012)

	2009/10	2010/11	2011/12
<b>General Register</b>	945	962	990
<b>Temporary Register</b>	13	25	33
<b>Total</b>	<b>958</b>	<b>987</b>	<b>1023</b>
	2009/10	2010/11	2011/12
<b>Courtesy Register</b>	0	0	0
Avg. Number of Days on register	-	-	-
Reason for Registration	-	-	-

### Resignations (effective April 1, 2012)

	2009/10	2010/11	2011/12
<b>Temporary Register</b>			
Moved out of Province	-	-	1
<b>General Register</b>			
Moved out of Province	12	16	18
No longer working in the field of dietetics	5	10	12
Retired	6	12	12
Reason unspecified	-	-	-
<b>TOTAL</b>	<b>23</b>	<b>38</b>	<b>43</b>



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### Cancellations (effective April 1, 2012)

	2009/10	2010/11	2011/12
<b>Temporary Register</b>			
Failure to register	-	-	1
<b>General Register</b>			
Failure to renew	9	2	6
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
<b>TOTAL</b>	<b>9</b>	<b>2</b>	<b>7</b>

### New Registrants (April 1, 2011 – March 31, 2012)

Entry Route	2009/10	2010/11	2011/12
<b>Accredited program applicants</b>	42	52	58
<b>International applicants</b>	3	4	4
<b>MRA applicants</b>	9	13	24
<b>Reinstatement</b>	0	2	0
<b>TOTAL</b>	<b>54</b>	<b>71</b>	<b>86</b>

The College received a total of ninety-one complete applications of which eighty-six were approved between April 1, 2011 and March 31, 2012.

Fifty-eight applications were received from graduates of accredited Canadian programs and approved.

Four international applicants were approved for registration in 2011/2012. Four new applications were received from internationally trained graduates. One applicant was referred to the Registration Committee for review of eligibility; one applicant required academic upgrading and/or internship. Therefore, three applicants are still currently waiting to be referred to the Registration Committee for review of eligibility.

The College received twenty-four applications under the Mutual Recognition Agreement (MRA) with other Canadian Dietetic Regulators. All twenty-four applications were approved for registration.



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## Registration Reviews by Council

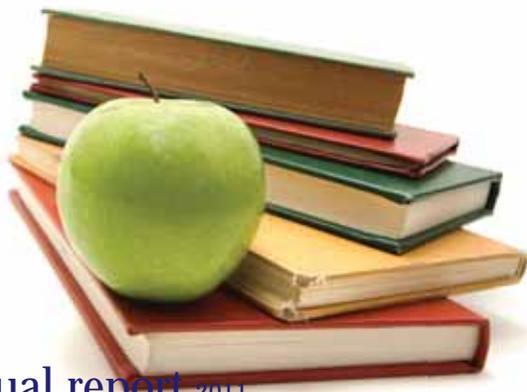
Council conducts a review of applications for registration when formally requested by an applicant. As part of this process, Council may conduct a formal hearing of the applicant's reason for requesting the review, hear sworn testimony and review documents submitted by the applicant and the College. 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 2011 practice year, the College received one request for a registration review that was held in March 2012 with a decision to be rendered after April 1, 2012. The applicant's request for review pertained to the decision of the College's Registration Committee regarding the application for registration. The decision of the panel of Council will be submitted in the upcoming registration year and will be reported in the 2012 Annual Report.

## 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.

CDRE Provincial Statistics	2009	2010	2011
Candidates	58	46	52
Passing	58	46	50
Failing	0	0	2
% passing	100%	100%	96%





## Restricted Activities

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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 248 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2012 is:

Restricted Activity	2009/10	2010/11	2011/12
Prescribing parenteral nutrition (including schedule 1 drugs)	179	168	173
Prescribing or administering oral contrast agents	3	3	3
Inserting or removing gastrostomy / jejunostomy tubes	3	3	2
Performing psychosocial interventions	31	28	30
Distributing drugs regulated by a drug schedule	39	37	40
<b>Total</b>	<b>255</b>	<b>239</b>	<b>248</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.

## Continuing Competence Program Report

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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 competence plan including identification of competence goals and activities, and evaluation of the outcome of the competence plan of 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>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
Total Number of CCP Participants *	909	934	955
Number of CCP submissions reviewed	366	221	240
Number of CCP submissions selected for audit	-	19	24**
Programs referred to Continuing Competence Committee	96	18	24
Approved	7	122 (Review) 14 (Audit)	**
Recommendations for improvement: no member follow up required	59	79 (Review) 4 (Audit)	**
Recommendations for improvement: follow up required	30	-	**

\* 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, 2011/2012 CCP programs selected for audit will be reported in 2012 Annual Report (results are unavailable at the time of print)

**Summary of 2010/2011 CCP Review and Audit results**

202 members were selected for review: 1 was cancelled, 122 met requirements and 79 required feedback.

From the review group, 19 members were selected for audit: 1 was waived, 18 were sent to the Continuing Competence Committee where 14 met requirements and 4 required feedback.



## 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, 2011.

	New Complaints received 2011/2012	Carried over from 2010/2011	Complaints Closed 2011/2012	Complaints in progress effective April 1, 2012
Employers /Peers	-	-		-
Public	1	0	1	-
Regulatory Body	-	-		-

### Complaint Disposition

	2011/2012
Dismissed	1
Referred to Investigation	-
Referred to Hearing	-
Resolved Informally	-

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.



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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, 2011.

<b>Protected Title Misuse Complaint Received</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Registered Dietitian, Registered Nutritionist, Dietitian or the initials RD	3	2	-
Other*	-	-	2
<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>2</b>

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





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# Financial Statements

For the year ended March 31, 2012

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## Independent Auditors' Report

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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, 2012 and the statements of operations and net assets 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 generally accepted accounting principles, 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' judgment, 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, 2012, and its financial performance for the year then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta  
June 21, 2012

SVS Group LLP  
CHARTERED ACCOUNTANTS



## Statement of Financial Position

As at March 31, 2012

		2012	2011
	ASSETS		
CURRENT			
Cash in accounts		\$ 473,004	\$ 512,389
Short-term investments		284,823	319,910
Prepaid expenses and deposit		32,291	31,672
		<b>\$ 790,118</b>	<b>\$ 863,971</b>
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 7)		500,000	500,000
CAPITAL ASSETS (Note 3)		14,222	9,568
<b>ASSETS TOTAL</b>		<b>\$ 1,304,340</b>	<b>\$ 1,373,539</b>
	LIABILITIES		
CURRENT			
Accounts payable and accrued liabilities		\$ 62,163	\$ 59,173
Deferred membership fees		492,975	497,175
Deferred exam fees		15,200	12,000
<b>LIABILITIES TOTAL</b>		<b>\$ 570,338</b>	<b>\$ 568,348</b>
	NET ASSETS		
FINANCIAL RESERVE (Note 7)		500,000	500,000
CAPITAL ASSETS RESERVE		14,222	9,568
GENERAL UNRESTRICTED RESERVE (Note 7)		219,780	295,623
<b>NET ASSETS TOTAL</b>		<b>\$ 734,002</b>	<b>\$ 805,191</b>
		<b>\$1,304,340</b>	<b>\$ 1,373,539</b>



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## Statement of Net Assets

For the year ended March 31, 2012

	2012	2011
<b>FINANCIAL RESERVE</b>		
Balance, beginning of year	\$ 500,000	\$ 500,000
<b>Balance, end of year</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>CAPITAL ASSETS RESERVE</b>		
Balance, beginning of year	\$ 9,568	\$ 12,306
Purchase of capital assets	13,264	1,196
Amortization of capital assets	(8,610)	(3,934)
<b>Balance, end of year</b>	<b>\$ 14,222</b>	<b>\$ 9,568</b>
<b>GENERAL UNRESTRICTED RESERVE</b>		
Balance, beginning of year	\$ 295,623	\$ 205,983
Purchase of capital assets	(13,264)	(1,196)
Amortization of capital assets	8,610	3,934
Excess (deficiency) of revenue over expenses for the year	(71,189)	86,902
<b>Balance, end of year</b>	<b>\$ 219,780</b>	<b>\$ 295,623</b>



## Statement of Operations

For the year ended March 31, 2012

	2012	2011
<b>REVENUE</b>		
Membership fees	\$ 542,099	\$ 524,097
Interest income	14,915	17,210
Registration fees	9,981	9,524
Penalties and miscellaneous	6,082	13,300
<b>REVENUE TOTAL</b>	<b>\$ 573,077</b>	<b>\$564,131</b>
<b>EXPENSES</b>		
Amortization	8,610	3,934
Audit and bookkeeping	9,297	8,283
Bank charges and interest	22,147	17,675
College projects/development	184,879	52,078
Equipment lease (photocopier)	2,922	2,848
Insurance	6,443	6,146
Legal	14,836	3,224
Meetings	29,092	30,471
Memberships, dues and resources	9,196	9,473
Office supplies and services	17,683	15,365
Professional and board development	2,593	3,158
Rent	43,870	43,553
Repairs and maintenance	-	271
Stationery, printing and postage	5,125	5,154
Telephone and fax	7,763	8,598
Wages and benefits	279,810	266,998
<b>EXPENSES TOTAL</b>	<b>\$ 644,266</b>	<b>\$ 477,229</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR (Note 7)</b>	<b>\$ (71,189)</b>	<b>\$ 86,902</b>



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## Statement of Cash Flows

For the year ended March 31, 2012

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from members and other	\$ 558,162	\$ 546,921
Cash paid to suppliers and employees	(634,285)	(459,643)
Investment Income	14,915	17,210
<b>TOTAL</b>	<b>\$ (61,208)</b>	<b>\$ 104,488</b>
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchase of capital assets	\$ (13,264)	\$ (1,196)
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>\$ (74,472)</b>	<b>\$ 103,292</b>
CASH, beginning of year	832,299	729,007
CASH, end of year	757,827	832,299
<b>REPRESENTED BY</b>		
Cash	\$ 473,004	\$ 512,389
Short term deposits	284,823	319,910
<b>TOTAL</b>	<b>\$ 757,827</b>	<b>\$ 832,299</b>



# Notes to Financial Statements

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For the year ended March 31, 2012

## 1. Nature of Operations

The College is established under legislation 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 generally accepted accounting principles. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgement. These financial statements have, in management's opinion, been prepared within the reasonable limits of materiality and the framework of the significant accounting policies summarized below:

### (a) Financial Instruments

The College's financial instruments consist of cash in accounts, term deposits and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the College is not exposed to significant interest, currency or credit risks arising from these financial instruments and their carrying value represents fair value.

### (b) Capital Assets

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

Computer equipment	30/45%
Office furniture	20%

### (c) 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.

### (d) 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.



## Notes to Financial Statements

### (e) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances and short-term deposits.

### (f) Recent Accounting Pronouncements

#### *Canadian Accounting Standards for Not-for-profit Organizations*

In October 2010, the Accounting Standards Board (AcSB) approved the accounting standards for private sector not-for-profit organizations (NFPOs) to be included in Part III of the CICA Handbook-Accounting ("Handbook"). Part III will comprise:

- The existing "4400 series" of standards dealing with the unique circumstances of NFPOs, currently in Part V of the Handbook; and
- The new accounting standards for private enterprises in Part II of the Handbook, to the extent that they would apply to NFPOs.

Effective for fiscal years beginning on or after January 1, 2012, private sector NFPOs will have the option to adopt either Part III of the Handbook or International Financial Reporting Standards. Earlier adoption is permitted. The College anticipates the likely adoption of Part III of the Handbook as its new financial reporting standards. The College does not expect the adoption of Part III of the Handbook to have a material impact on its financial statements.

### (g) Short and Long Term Investments

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

### 3. Capital Assets

			2012	2011
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 61,067	\$ 51,067	\$ 10,000	\$4,291
Office furniture	34,364	30,142	4,222	5,277
<b>TOTAL</b>	<b>\$ 95,431</b>	<b>\$ 81,209</b>	<b>\$ 14,222</b>	<b>\$ 9,568</b>

### 4. Short Term Investments

Short term investments consist of callable guaranteed investments with a maturity date of less than 12 months.

### 5. Long Term Investments

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



## Notes to Financial Statements

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### 6. Commitments

The College is committed to a lease for office premises to September 1, 2012. The minimum monthly lease payments required are \$2,683 with nominal annual increases.

The College has also entered into an operating lease for photocopying equipment until March 2015. The minimum annual lease payments required are \$2,376 annually.

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

2013	\$15,791
2014	\$2,376
2015	\$2,376

### 7. Financial Reserve

The 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. The Council has set an objective of \$500,000 for the financial 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 current year deficiency of revenue over expenses is primarily due to the \$181,000 of expenditures on the Awareness Campaign which were intended to be funded, in part, by the prior year General Unrestricted Reserve.

### 8. Capital Management

The College's objective when managing capital is to develop and safeguard the ability to continue as a going concern so that it can continue to carry out and manage services on behalf of the members.

The College maintains an amount of capital (net current assets of \$219,780) to provide operating capacity so that it can safely manage its operation in times of economic stress and maintain stability in the financial structure. The College manages its net assets to ensure that capital is adequate to support ongoing operations. The College manages through membership fees, other revenue and monitoring of expenditures.





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