



COLLEGE OF DIETITIANS
OF ALBERTA

ANNUAL REPORT 2012





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MESSAGE FROM THE PRESIDENT AND EXECUTIVE DIRECTOR

Registered Dietitians play an essential role in the health and well-being of Albertans. College members work in a variety of practice settings putting them on the front lines of patient care and preventative health initiatives. Since proclamation under the *Health Professions Act* in 2002, the College has regulated the practice of dietetics in the public interest by establishing education standards and ensuring the competency of its members by ensuring that members have the proper education and training to provide professional, competent and ethical dietetic services to Albertans. With focus on our mandate the College staff under the direction of Council, had a busy year as we carried out a number of initiatives and professional activities in 2012/13.

Provincially, the College worked on providing tools to assist Dietitians in their practice. Beginning with the development of the jurisprudence e-learning module to ensure Registered Dietitians in Alberta have a sound understanding of the law as it pertains to dietetic practice. The jurisprudence module can be accessed by members through their online profile. The College also developed two new documents for members, one on guidelines for the use of social media in a regulated environment and a second that outlines the College's position on electronic practice. Both of these documents are found in the Members section of the College website.

In November the College participated in the Collaborative Practice and Education Forum with Alberta Health Workforce Planning. The College is pleased to have representation on one of the working groups resulting from the Forum in developing this exciting initiative.

In March of this year, the College was successful in receiving a grant from the Foreign Qualifications Recognition Innovation Fund. In working with the University of Alberta, this grant will be used to develop the Internationally Educated Dietitians Bridging (IEDB) Program. The IEDB Program represents a unique opportunity to support dietitians trained outside of Canada in achieving the competencies needed for professional registration with the College. The College looks forward to working with the U of A in developing this important program.

With a focus on raising awareness of Registered Dietitians in Alberta, the College ran a fifteen second commercial on PCN TV and HUTV. For the month of March, Nutrition Month, the commercial ran twice per hour in all PCN clinics, medical clinics, diagnostic labs and hospital televisions. In total the commercial ran in more than 220 locations in 50 communities throughout Alberta. The TV spot can currently be viewed on the College website.

This past year, the College presented its first Preceptor of the Year award as well as the first student bursaries to dietetic interns who showed exemplary professionalism during internship. These awards recognize the essential role education plays in the development of Alberta's Registered Dietitians.

On a national level, the College continued its participation along with the Canadian Alliance of Dietetic Regulatory Bodies in the Partnership for Dietetic Education & Practice (PDEP). This past year saw PDEP finalize the Integrated Competencies for Dietetic Education & Practice. PDEP has been working on developing this national set of competencies for the past four years and is very excited to release the final version this spring.



On an international level, the Canadian Alliance of Dietetic Regulatory Bodies announced a reciprocity agreement with the Dietitians Association of Australia, easing the way for Canadian and Australian Dietitians to work in each other's country. This is the first reciprocity agreement for dietetic regulators in Canada.

Looking forward, the College is excited about the future of dietetics in Alberta. The College continues to work actively on many emerging issues related to the regulation of the profession and on public protection.

We would like to express our sincere gratitude to the staff and volunteer committees whose invaluable contributions assist the College in its mandate of public protection. Thank you for your tireless efforts and continued support.

Sincerely,



Monica Storey

A handwritten signature in black ink that reads "Monica Storey".

President



Doug Cook

A handwritten signature in black ink that reads "Doug Cook".

Executive Director & Registrar



Public MEMBERS' REPORT

As public members of the Council of the College of Dietitians of Alberta (CDA), we are pleased to report that the CDA has worked effectively to fulfill its responsibilities as directed by the *Health Professions Act*.

It has been our observation that the College regularly reviews standards of practice, and works effectively nationally with other dietetic regulatory bodies in the development and validation of competencies. Attention has been given to the effectiveness of the registration process for international applicants, and a tool developed to enable International applicants to assess their education against essential competencies will enable applicants to determine the need and type of further learning or upgrading. In addition e-learning modules have been developed to increase access to learning for all members.

Good communication is integral to the effective functioning of any organization. Not only has the College focused on developing and reviewing communication strategies with its members but it has also worked on the development of strategies to increase recognition and awareness of Registered Dietitians by the public and employers.

We believe that the elected College Council and staff have effectively fulfilled their roles and responsibilities. All proceedings of CDA and its staff have been conducted professionally and in accordance with a strategic plan that is reviewed regularly.

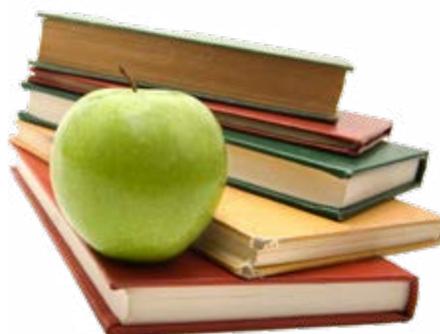
Robert Audette, Public Member

Craig Hrynychuk, Public Member

Gerri Nakonechny, Public Member

ABOUT THE COLLEGE

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.



CDA Staff

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

College Council



College of Dietitians of Alberta Council:

Standing from left: Carole Micholuk, RD, President Elect, Gwen Bentley, RD, Gerri Nakonechny, Public Member, Michael Seibel, RD, Monica Storey, RD, President, Robert Audette, Public Member, Doug Cook, Executive Director
Sitting from left: Diana Mager, RD, Annette Li, RD, Past-President, Karen Villetard, RD, Lorna Driedger, RD
Absent: Debra Buffum, RD, Craig Hrynchuk, Public Member



PRECEPTOR RECOGNITION AWARD 2012



Executive Director, Doug Cook and President, Annette Li, RD presented the inaugural Preceptor Recognition Award to Cheryl Ryan, RD.

DIETETIC INTERN BURSARY RECIPIENTS 2012



Annette Li, RD presented a Dietetic Intern Bursary to Chelsey Feddema.



Annette Li, RD presented a Dietetic Intern Bursary to Michelle Dotto.

Stephanie Theroux (not pictured) received a Dietetic Intern Bursary for 2012.



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.”

MISSION, VISION, VALUES

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

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 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.

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 and 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, 2013)

	2010/11	2011/12	2012/13
General Register	962	990	1051
Temporary Register	25	33	30
Total	987	1023	1081

	2010/11	2011/12	2012/13
Courtesy Register	-	-	1
Avg. Number of Days on register	-	-	30
Reason for Registration	-	-	Extension of practice

Resignations (effective April 1, 2013)

	2010/11	2011/12	2012/13
Temporary Register			
Moved out of Province	-	1	-
General Register			
Moved out of Province	16	18	15
No longer working in the field of dietetics	10	12	7
Retired	12	12	5
Reason unspecified	-	-	-
TOTAL	38	43	27



Cancellations (effective April 1, 2013)

	2010/11	2011/12	2012/13
Temporary Register			
Failure to register	-	1	-
Failure of National Examination	-	-	1
General Register			
Failure to renew	2	5	-
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
TOTAL	2	6	1

New Registrants (April 1, 2012 – March 31, 2013)

Entry Route	2010/11	2011/12	2012/13
Accredited program applicants	52	58	60
International applicants	4	4	1
MRA applicants	13	24	21
Courtesy applicants	-	-	1
Reinstatement	2	-	1
TOTAL	71	86	84

The College received a total of ninety-two complete applications of which eighty-four were approved between April 1, 2012 and March 31, 2013.

Sixty applications were received from graduates of accredited Canadian programs and approved.

One international applicant was approved for registration for 2012/2013. Eight new applications were received from internationally trained graduates. Five applicants were referred to the Registration Committee for review of eligibility; five applicants 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-one applications under the Mutual Recognition Agreement (MRA) with other Canadian Dietetic Regulators. All twenty-one applications were approved for registration.

The College received one application under the Courtesy Register 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 2011 practice year, the College received one request for a registration review that was held in March 2012. The decision of the panel of Council, submitted May 2012, upheld the decision of the College's Registration Committee regarding the application for registration.

During the 2012 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.

CDRE Provincial Statistics	2010	2011	2012
Candidates	46	52	65
Passing	46	50	63
Failing	0	2	2
% passing	100%	96%	97%



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 253 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2013 is:

Restricted Activity	2010/11	2011/12	2012/13
Prescribing parenteral nutrition (including schedule 1 drugs)	168	173	177
Prescribing or administering oral contrast agents	3	3	3
Inserting or removing gastrostomy / jejunostomy tubes	3	2	2
Performing psychosocial interventions	28	30	27
Distributing drugs regulated by a drug schedule	37	40	44
Total	239	248	253

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

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:

Continuing Competence Committee Program Reviews	2010/11	2011/12	2012/13
Total Number of CCP Participants *	934	955	1008
Number of CCP submissions reviewed	221	240	385
Number of CCP submissions selected for audit	19	24	38**
Programs referred to Continuing Competence Committee	18	24	38
Approved	122 Review 14 Audit	158 Review 11 Audit	**
Recommendations for improvement: no member follow up required	79 Review 4 Audit	55 Review 11 Audit	**
Recommendations for improvement: follow up required	-	2 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, 2012/2013 CCP programs selected for audit will be reported in 2013 Annual Report (results are unavailable at the time of print)

Summary of 2011/2012 CCP Review and Audit results

240 members were selected for review: 1 was cancelled, 158 met requirements, 55 required feedback and 2 required feedback with follow up required in 2012.

From the review group, 24 members were selected for audit: 24 were sent to the Continuing Competence Committee where 11 met requirements, 11 required feedback and 2 required feedback with follow up required in 2012.



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, 2012.

	New Com-plaints received 2012/2013	Carried over from 2011/2012	Complaints Closed 2012/2013	Complaints in progress effective April 1, 2013
Employers /Peers	0	0	0	0
Public	0	0	0	0
Regulatory Body	0	0	0	0



Complaint Disposition

	2012/2013
Dismissed	0
Referred to Investigation	0
Referred to Hearing	0
Resolved Informally	0
Incapacity Assessments Completed	0

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.

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, 2012.

Protected Title Misuse Complaint Received	2010	2011	2012
Registered Dietitian, Registered Nutritionist, Dietitian or the initials RD	2	-	-
Other*	-	2	6
TOTAL	2	2	6

* 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)



FINANCIAL STATEMENTS

For the year ended March 31, 2013

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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, 2013 and the statements of operations and changes in 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' 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, 2013, and its financial performance for the year then ended in accordance with Canadian generally accepted accounting principles.

We draw attention to the financial statements which describes that College of Dietitians of Alberta adopted Canadian accounting standards for Private Sector Not-for-Profit Organizations on April 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at March 31, 2012, and the statements of operations, changes in net assets and cash flows for the year ended March 31, 2012 and related disclosures. We were not engaged to report on the restated comparative information under the new accounting standards, and as such, it is neither audited nor reviewed.

Edmonton, Alberta
June 21, 2013

SVS Group LLP
CHARTERED
ACCOUNTANTS



STATEMENT of FINANCIAL POSITION

As at March 31, 2013

		2013	2012
			(unaudited - Note 3)
	ASSETS		
CURRENT			
Cash in accounts		\$ 527,582	\$ 473,004
Short-term investments		349,685	284,823
Accounts receivable		20	-
Prepaid expenses and deposit		36,530	32,291
		\$ 913,817	\$ 790,118
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 8)		500,000	500,000
CAPITAL ASSETS (Note 4)		10,722	14,222
ASSETS TOTAL		\$ 1,424,539	\$ 1,304,340
	LIABILITIES		
CURRENT			
Accounts payable and accrued liabilities		\$ 69,380	\$ 62,163
Deferred membership fees		551,250	492,975
Deferred exam fees		15,600	15,200
LIABILITIES TOTAL		\$ 636,230	\$ 570,338
	NET ASSETS		
FINANCIAL RESERVE (Note 8)		500,000	500,000
CAPITAL ASSETS RESERVE		10,722	14,222
GENERAL UNRESTRICTED RESERVE (Note 8)		277,587	219,780
NET ASSETS TOTAL		\$ 788,309	\$ 734,002
		\$1,424,539	\$1,304,340

STATEMENT of CHANGES in NET ASSETS

For the year ended March 31, 2013

	2013	2012
		(unaudited - Note 3)
FINANCIAL RESERVE		
Balance, beginning of year	\$ 500,000	\$ 500,000
Balance, end of year	\$ 500,000	\$ 500,000
CAPITAL ASSETS RESERVE		
Balance, beginning of year	\$ 14,222	\$ 9,568
Purchase of capital assets	2,326	13,264
Amortization of capital assets	(5,826)	(8,610)
Balance, end of year	\$ 10,722	\$ 14,222
GENERAL UNRESTRICTED RESERVE		
Balance, beginning of year	\$ 219,780	\$ 295,623
Purchase of capital assets	(2,326)	(13,264)
Amortization of capital assets	5,826	8,610
Excess (deficiency) of revenue over expenses for the year	54,307	(71,189)
Balance, end of year	\$ 277,587	\$ 219,780



STATEMENT of OPERATIONS

For the year ended March 31, 2013

	2013	2012
		(unaudited - Note 3)
REVENUE		
Membership fees	\$ 556,994	\$ 542,099
Interest income	16,788	14,915
Registration fees	11,674	9,981
Penalties and miscellaneous	9,328	6,082
REVENUE TOTAL	\$ 594,784	\$ 573,077
EXPENSES		
Amortization	5,826	8,610
Audit and bookkeeping	8,639	9,297
Bank charges and interest	29,587	22,147
College projects/development	17,030	184,879
Equipment lease (photocopier)	3,000	2,922
Insurance	5,832	6,443
Legal	45,511	14,836
Meetings	26,866	29,092
Memberships, dues and resources	10,823	9,196
Office supplies and services	19,000	17,683
Professional and board development	4,305	2,593
Rent	58,594	43,870
Repairs and maintenance	632	-
Stationery, printing and postage	8,861	5,125
Telephone and fax	9,775	7,763
Wages and benefits	286,196	279,810
EXPENSES TOTAL	\$ 540,477	\$ 644,266
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR (Note 8)	\$ 54,307	\$ (71,189)

STATEMENT of Cash Flows

For the year ended March 31, 2013

	2013	2012
		(unaudited - Note 3)
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	\$ 636,651	\$ 558,162
Cash paid to suppliers and employees	(531,673)	(634,285)
Investment Income	16,788	14,915
TOTAL	\$ 121,766	\$ (61,208)
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	\$ (2,326)	\$ (13,264)
INCREASE (DECREASE) IN CASH DURING THE YEAR	\$119,440	\$ (74,472)
CASH, beginning of year	757,827	832,299
CASH, end of year	877,267	757,827
REPRESENTED BY		
Cash	\$ 527,582	\$ 473,004
Short term deposits	349,685	284,823
TOTAL	\$ 877,267	\$ 757,827



NOTES TO FINANCIAL STATEMENTS

For the year ended March 31, 2013

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 Private Sector Not-for-Profit Organizations (ASPNFP) and include the following significant accounting policies:

(a) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for private sector 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 property and equipment 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 and accounts receivable.

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	30/45%
Office furniture	20%



NOTES TO FINANCIAL STATEMENTS

(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.

(g) Short and Long-term Investments

Short and Long-term Investments are recorded at fair market value.

3. Adoption of Accounting Standards for Not-for-Profit Organizations

Effective April 1, 2012, the College adopted the requirements of the Canadian Institute of Chartered Accountants (CICA) Handbook – Accounting, electing to adopt the new accounting framework: Canadian Accounting Standards for Private Sector Not-for-Profit Organizations (ASPSNFP). These are the Organization's first financial statements prepared in accordance with ASPSNFP and the transitional provisions of Section 1501, First-time Adoption have been applied. Section 1501 requires retrospective application of the accounting standards with certain elective exemptions and limited retrospective exceptions. The accounting policies set out in the new significant accounting policy note have been applied in preparing the financial statements for the year ended March 31, 2013 and the comparative information for the year ended March 31, 2012.

The College issued audited financial statements for the year ended March 31, 2012 using generally accepted accounting principles prescribed by CICA Handbook - Accounting XFI (Accounting XFI). The adoption of ASPSNFP resulted in no adjustments to the previously reported assets, liabilities, equity, net income and cash flows. As the comparative information was previously audited under a different accounting framework it is indicated as unaudited.

In addition to the elective exceptions noted below with respect to the statement of financial position at the date of transition and the comparative statements of operations, change in net assets, and cash flows, the College has elected to use other elective exceptions permissible under Section 1501, First-time Adoption.

The College elected to:

- Not retrospectively apply Section 3856, Financial Instruments for non-derivative financial instruments if the financial asset or financial liability has been derecognized prior to the date of transition. Accordingly, there is no adjustment to the assets or liabilities recognized in a previous transaction involving a non-derivative financial instrument that does not exist at the date of transition. Applying this elective exception has resulted in no change to assets, liabilities and equity accounts at the date of transition.

There were no material changes to the net income, changes in net assets or the statement of cash flows at the date of transition, as a result of the College adopting the new ASPSNFP framework.



NOTES TO FINANCIAL STATEMENTS

4. Capital Assets

			2013	2012
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 62,098	\$ 55,789	\$ 6,309	\$ 10,000
Office furniture	35,659	31,246	4,413	4,222
TOTAL	\$ 97,757	\$ 87,035	\$ 10,722	\$ 14,222

5. Short Term Investments

Short term investments consist of corporate and government bonds.

6. Long Term Investments

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

7. Commitments

The College is committed to a lease for office premises to September 1, 2015. The minimum monthly lease payments required are \$2,686.

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:

2014	\$34,608
2015	\$34,608
2016	\$13,430

8. 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 prior 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.





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