

ANNUAL REPORT

2018



COLLEGE OF DIETITIANS
OF ALBERTA



COLLEGE OF DIETITIANS
OF ALBERTA

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Message from the President and Executive Director

Registered Dietitians (RD) and Registered Nutritionists have a vital role in the health of Albertans at all stages and ages of life. The College of Dietitians of Alberta (the College) serves and protects the public interest and the safety of patients by regulating, licensing, and supporting Registered Dietitians and Registered Nutritionists in attaining and maintaining their professional competencies needed for their daily practice.

Over the past year, the College undertook a number of initiatives. Continued enforcement of protected titles with focus on “Nutritionist” was a priority for the College in 2018. In 2016, government protected the Nutritionist title under the *Health Professions Act*. This gave the College the authority to enforce title misuse. However, the College is waiting for government to approve our regulation amendments which would allow College registrants to begin using the Nutritionist title. Registrants may currently use the title Registered Nutritionist.

2018 also saw us finalize and implement the College’s new *Standards of Practice*. Developed over the preceding year, we introduced the new Standards to registrants along with *Guidelines for Promotion and Advertising*, which now comply with the College’s *Code of Ethics*, following consultation with government. The new standards went into effect in the Fall and this introduction was followed by a webinar for registrants, providing an overview of the standards.

Following this, government introduced *Bill 21: An Act to Protect Patients* in the Fall of 2018. The introduction of the bill was to address issues of sexual abuse and sexual misconduct from regulated health professionals. Government introduced Bill 21 because a health care professional is in a position of power over a patient, by virtue of having professional knowledge and skill that a patient must rely on for their well-being. Like all regulated professions, the College developed new standards of practice to address Bill 21, which came into effect on April 1, 2019. The College continues to work on the requirements of Bill 21 including the development of a patient relations program. This will include all College registrants, staff and Council being required to take online training related to Bill 21. We will keep registrants up to date on this issue as resources are developed. The College continues to work with the Alberta Federation of Regulated Health Professions and government on these requirements.

The College continued with awareness activities last year running an awareness campaign of eight weeks with focus on online ads along with television ads, which are available on the College’s YouTube channel. The campaign ran in April and May of 2018 and followed up in December with additional television spots. The focus of the awareness campaign was evidence-based practice.

In an effort to improve the College’s web interface, and serve our registrants better, we began an update of our registrant database. The upgrade project started in the Fall and will continue on through this year. When complete, the new database will have a different, user friendly interface that registrants will see. We will provide registrants with regular communication as we change to the upgraded version of the database.

This past year, at the Canadian Network of Agencies for Regulation Conference, there was discussion on the issue of regulation and reconciliation. College Council has identified the need to acknowledge reconciliation within our profession. Beginning with recognition of treaty rights, and Indigenous peoples of Alberta, Council has started the conversation on what reconciliation means in regulation and will

continue to focus on this moving forward. In doing so, we look to our colleagues in British Columbia and the work they have done in this area. In BC, all health professions signed the Declaration of Commitment – Cultural Safety and Humility in the Regulation of Health Professions. The College would like to build on this work here in Alberta.

A new award for registrants has been created by the College Council. Introduced this year, the College will be awarding its inaugural Citizenship Award. This award will be presented to a registrant that demonstrates exemplary leadership in the areas of cultural humility and citizen or social engagement. The first recipient of the award will be selected for presentation of the award in September. This award is added to the current College awards which include the Preceptor Recognition Award and the Dietetic Intern Bursary, awarded to dietetic interns that exemplify professionalism during internship.

Working with our national partners through the Alliance of Canadian Dietetic Regulatory Bodies (the Alliance), we continued administration of the Canadian Dietetic Registration Examination. We completed our first year with a new exam provider and the process is working well.

Another vehicle for the College to work with our national partners is through the Partnership for Dietetic Education and Practice (PDEP). PDEP is a partnership comprised of dietetic educators, regulators and Dietitians of Canada. Currently, PDEP is working on a review and revision of the *Integrated Competencies for Dietetic Education and Practice* and this work is expected to wrap up in 2020. PDEP is also working on a review of the standards for accreditation of educational programs.

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



Kenton Delisle
President



Doug Cook
Executive Director & Registrar

Public Member Report

This past year has been busy and exciting for the College. The introduction of new public members has ensured that public representation in the governance process continues to be strong. Important initiatives supporting the College's mission to protect Albertans have continued, activities such as the updates to the *Standards of Practice*, which sets out the minimum mandatory performance of regulated members in delivering safe, competent and ethical services and the introduction of *Bill 21: An Act to Protect Patients*, protecting patients from sexual abuse and sexual misconduct by health professionals. These actions will all contribute to ensuring the safety of the public and the professionalism of our regulated members.

The College also acknowledges the role it has to advocate in promoting the health of Indigenous peoples. In this regard, it has initiated steps to build an understanding, awareness and action plan to address the Truth and Reconciliation Commission's Calls for Action that are relevant for the profession.

The College of Dietitians of Alberta continues to be an active leader of the profession at the provincial level as well as nationally. As public members of Council, we are pleased to have the opportunity to represent all Albertans and participate in the decision-making process of the College.

Julie Davis, Public Member

Geoff Rabbie, Public Member

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 protection of the public. The College regulates the practice of around 1,300 Registered Dietitians and Registered Nutritionists in Alberta who work in various settings such as hospitals, private clinics, primary care networks, long-term care facilities and community health centres.

College Staff

Doug Cook, Executive Director, Registrar & Complaints Director

Shannon Mackenzie, Director of Professional Practice

Lisa Omerzu, Executive Assistant & Registration Coordinator

Kelly Keenan, Administrative Assistant & Continuing Competence Coordinator

College Council



Standing from left: Diane Hoy, RD, Stephen Donaldson, Public Member, Doug Cook, Executive Director, Robin Anderson, RD, Anna Farmer, RD, President-Elect, Jody Brudler, RD, Past-President

Sitting from left: Julie Davis, Public Member, Shannon Rendall, RD, Kenton Delisle, RD, President, Kathryn Taxbock, RD, Raelyn Baker, RD

Absent: Jillyan Jay, RD, Geoff Rabbie, Public Member

Dietetic Intern Bursary Recipients 2018



Doug Cook, Registrar and Jody Brudler, President of Council presented a Dietetic Intern Bursary to Naomi Schoepp.



Doug Cook, Registrar and Jody Brudler, President of Council presented a Dietetic Intern Bursary to Heather Chappell.
Hillary Wilson (not pictured) received a Dietetic Intern Bursary for 2018.

Mission, Vision, Values

Mission

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

Vision

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

Values

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



The Role of the College

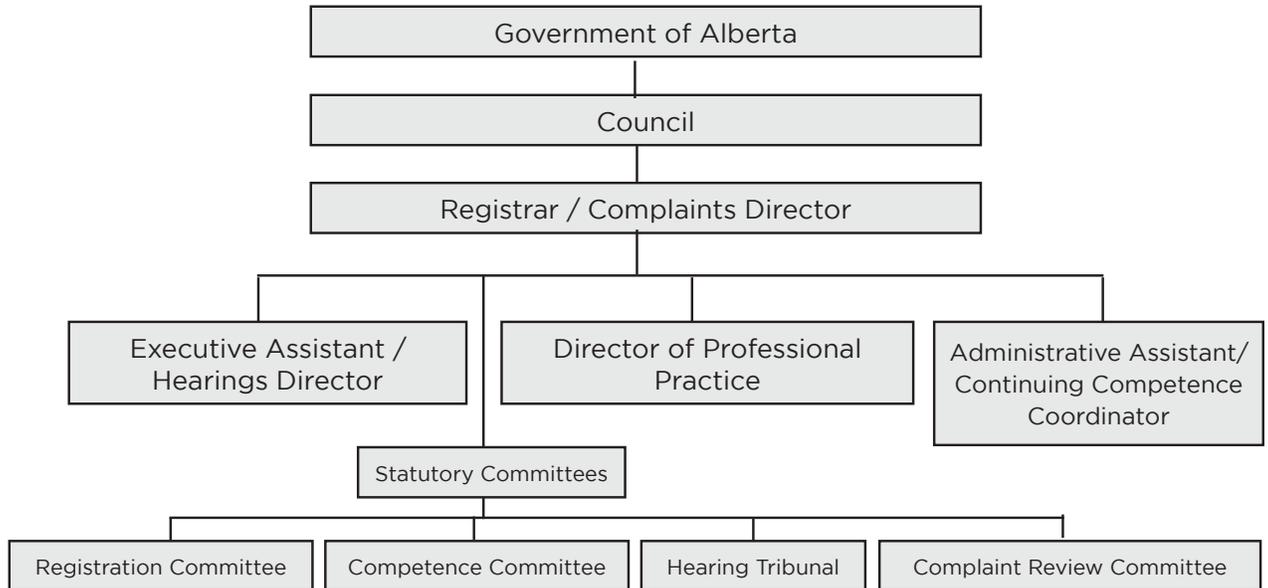
In defining the role of a college, the *Health Professions Act* states:

"3(1) A college

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

Organizational Structure

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



Council

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

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

Registrar / Complaints Director

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

Organizational Structure

Executive Assistant / Hearings Director

The Executive Assistant coordinates registration and renewal processes and provides assistance to the Registrar and 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 the professional practice initiatives of the College 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 and coordinates the annual Continuing Competence Program review and audit process.

Registration Committee

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

Competence Committee

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

Hearing Tribunal

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

Complaint Review Committee

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

Registration Reports

Registration Statistics (reported at April 1, 2019)

	2016/17	2017/18	2018/19
General Register	1226	1232	1268
Temporary Register	23	25	7
Total	1249	1257	1275
	2016/17	2017/18	2018/19
Courtesy Register	4	4	6
Avg. Number of Days on register	60	30-60	60-90
Reason for Registration	Temporary practice in province	Temporary practice in province	Temporary practice in province

Resignations (effective April 1, 2019)

	2016/17	2017/18	2018/19
Temporary Register			
Moved out of Province	3	-	1
No longer working in the field of dietetics	-	-	-
General Register			
Moved out of Province	22	30	25
No longer working in the field of dietetics	10	12	7
Retired	17	15	14
Reason unspecified	1	2	-
TOTAL	53	59	47

Suspensions (effective April 1, 2019)

	2016/17	2017/18	2018/19
Temporary Register			
Conduct	-	-	-
Failure of National Examination	-	-	-
Other	-	-	1
General Register			
Conduct	1	2	1
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
TOTAL	1	2	2

Registration Reports

Cancellations (effective April 1, 2019)

	2016/17	2017/18	2018/19
Temporary Register			
Failure to register	-	-	-
Failure of National Examination	-	-	-
General Register			
Failure to renew	1	-	1
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	1
TOTAL	1	0	2

New Registrants (April 1, 2018 - March 31, 2019)

Entry Route	2016/17	2017/18	2018/19
Accredited program applicants	51	47	41
International applicants	3	-	3
Labour Mobility applicants	23	24	22
Courtesy applicants	4	4	6
Reinstatement	-	1	1
TOTAL	81	76	73

The College received a total of eighty-three complete applications of which seventy-three were approved between April 1, 2018 and March 31, 2019.

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

Three international applicants were approved for registration in 2018/2019. Eight new applications were received from internationally educated applicants and two new applications were received from return to practice applicants. Three applicants were referred to the Registration Committee for review of eligibility; three applicants required academic upgrading and/or completion of the bridging program. Therefore, seven applicants are still currently waiting to be referred to the Registration Committee for review of eligibility.

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

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

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

Registration Reviews by Council

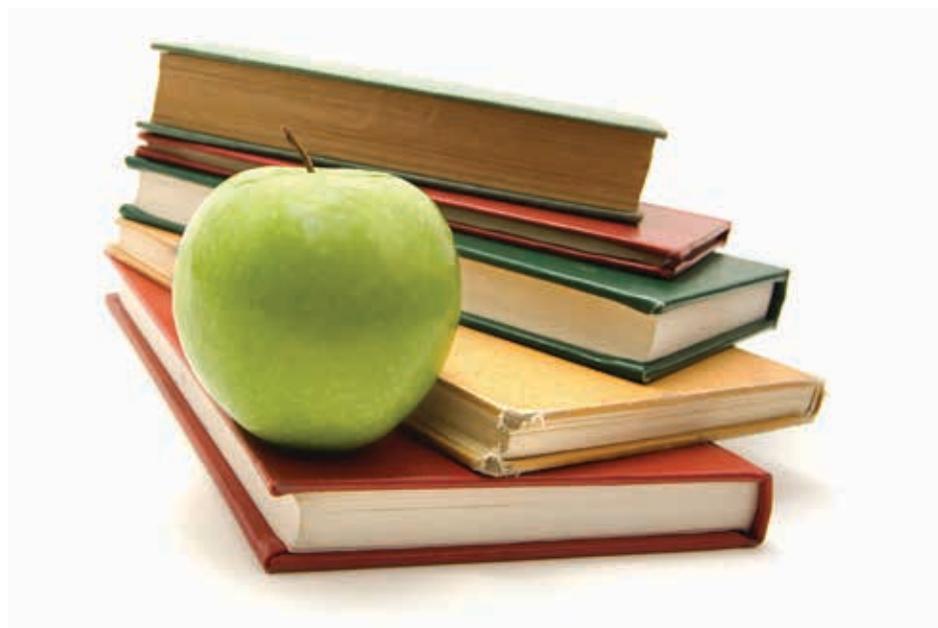
Council conducts a review of applications for registration when formally requested by an applicant. As part of this process, Council may conduct a formal hearing of the applicant's reason for requesting the review, hear sworn testimony and review documents submitted by the applicant and the College.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

During the 2018 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	2016	2017	2018
Candidates	67	48	64
Passing	67	47	60
Failing	0	1	4
% passing	100%	98%	94%



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.

Currently 264 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2019 is:

Restricted Activity	2016/17	2017/18	2018/19
10(1)(a) Inserting or removing nasoenteric tubes	1	1	1
10(1)(b) Inserting or removing gastrostomy / jejunostomy tubes	2	2	2
10(1)(c,d) Prescribing parenteral nutrition (including schedule 1 drugs)	206	213	207
10(1)(e) Prescribing or administering oral contrast agents	3	3	3
10(1)(f) Performing psychosocial interventions	26	*	*
10(1)(g) Distributing drugs regulated by a drug schedule	50	51	51
TOTAL	288	270	264

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.

* Update regarding Restricted Activity for Psychosocial Intervention

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

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

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

Continuing Competence Program Report

The Continuing Competence Program (CCP) of the College focuses on maintaining professional competence related to practice. The key elements of the CCP are self-assessment, development of a 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 regulated member programs referred by the College and to develop an improvement checklist form to offer guidance to regulated 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 feedback to regulated members.

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

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

Continuing Competence Committee Program Reviews	2016/17	2017/18	2018/19
Total Number of CCP Participants *	1190	1195	1233
Number of CCP submissions reviewed	414	400	400
Number of CCP submissions selected for audit	40	40	40
Programs referred to Continuing Competence Committee	40	40	40
Approved	240 Review 18 Audit	275 Review 19 Audit	**
Recommendations for improvement: no member follow up required	114 Review 20 Audit	72 Review 16 Audit	**
Recommendations for improvement: follow up required	20 Review 2 Audit	13 Review 5 Audit	**

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

** Following revised CCP review/audit process, 2018/2019 CCP programs selected for audit will be reported in 2019 Annual Report (results are unavailable at the time of print)

Summary of 2017/2018 CCP Review and Audit Results

400 regulated members were selected for review: 275 met requirements, 72 required feedback and 13 required feedback with follow up in 2018/2019.

From the review group, 40 regulated members were selected for audit: 40 were sent to the Continuing Competence Committee where 19 met requirements, 16 required feedback and 5 required feedback with follow up in 2018/2019.

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 regulated members.

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 received by the College in the registration year which begins with April 1, 2018.

	New Complaints* received 2018/2019	Carried over from 2017/2018	Complaints Closed 2018/2019	Complaints in progress effective April 1, 2019
Employers	-	-	-	-
Peers	-	-	-	-
Public	2	-	2	-
Regulatory Body	1	-	1	-

* During 2018, the College did not receive any complaints of a sexual nature.

	2018/2019
Complaint Dismissed	2
Referred to Investigation	2
Pending Investigation	
Completed Investigation	2
Referred to Hearing *	
Pending Hearing	
Completed Hearing	
Appeal of Decision	
Pending Appeal	
Completed Appeal	
Resolved Informally	1
Incapacity Assessments Completed	

* Hearings are open to the public unless otherwise noted.

Title Misuse

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

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

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

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

The Chart below provides an overview of the complaints received by the College in the registration year which begins April 1, 2018.

Protected Title Misuse Complaint Received	2016	2017	2018
Registered Dietitian, Registered Nutritionist, Dietitian, Nutritionist or the initials RD	0	44	11
Other*	34	4	0
Total	34	48	11

* 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 Statements

For the year ended March 31, 2019

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Independent Auditors' Report

To the Members of
COLLEGE OF DIETITIANS OF ALBERTA

Opinion

We have audited the accompanying financial statements of the College of Dietitians of Alberta, which comprise the statement of financial position as at March 31, 2019 and the statements of operations, changes in net assets and statement of cash flows for the year 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 aspects, the financial position of the College of Dietitians of Alberta as at March 31, 2019, 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 Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the College of Dietitians of Alberta 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' 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 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 judgement and maintain a 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 resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls 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 of Dietitians of Alberta's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditors' Report

- 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 cause significant doubt on the College of Dietitians of Alberta'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 of Dietitians of Alberta 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.

Edmonton, Alberta
May 27, 2019
Accountants

SVS GROUP LLP
Chartered Professional



Statement of Financial Position

As at March 31, 2019

		2019	2018
	ASSETS		
CURRENT			
Cash in accounts		\$ 787,734	\$ 708,673
Short-term investments (Note 3)		197,847	187,589
Prepaid expenses and deposit		31,244	24,379
		\$ 1,016,825	\$ 920,641
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 4)		955,984	900,798
CAPITAL ASSETS (Note 5)		12,834	19,868
ASSETS TOTAL		\$ 1,985,643	\$ 1,841,307
	LIABILITIES		
CURRENT			
Accounts payable and accrued liabilities (Note 6)		\$ 49,877	\$ 68,786
Deferred membership fees (Note 10)		723,430	701,500
Deferred exam fees		11,025	12,516
LIABILITIES TOTAL		\$ 784,332	\$ 782,802
	NET ASSETS		
FINANCIAL RESERVE (Note 8)		\$ 955,984	\$ 900,798
CAPITAL ASSETS RESERVE		12,834	19,868
GENERAL UNRESTRICTED RESERVE (Note 8)		232,493	137,839
NET ASSETS TOTAL		\$ 1,201,311	\$ 1,058,505
		\$ 1,985,643	\$ 1,841,307

Statement of Changes in Net Assets

For the year ended March 31, 2019

	2019	2018
FINANCIAL RESERVE		
Balance, beginning of year	\$ 900,798	\$ 900,798
Transfer from General Unrestricted Reserve (Note 8)	55,186	-
Balance, end of year	\$ 955,984	\$ 900,798
CAPITAL ASSETS RESERVE		
Balance, beginning of year	\$ 19,868	\$ 29,078
Purchase of capital assets	-	2,701
Amortization of capital assets	(7,034)	(11,911)
Balance, end of year	\$ 12,834	\$ 19,868
GENERAL UNRESTRICTED RESERVE		
Balance, beginning of year	\$ 137,839	\$ 18,256
Purchase of capital assets	-	(2,701)
Amortization of capital assets	7,034	11,911
Transfer to Financial Reserve (Note 8)	(55,186)	-
Excess of revenue over expenses for the year (Note 8)	142,806	110,373
Balance, end of year	\$ 232,493	\$ 137,839

Statement of Operations

For the year ended March 31, 2019

	2019	2018
REVENUE		
Membership fees	\$ 741,058	\$ 731,613
Standards of Practice Project	-	10,000
Registration fees	9,075	9,605
Interest income	40,444	4,899
Penalties, reimbursements and miscellaneous	12,872	3,700
REVENUE TOTAL	\$ 803,449	\$ 759,817
EXPENSES		
Amortization	\$ 7,034	\$ 11,911
Audit and bookkeeping	9,928	10,755
Awareness campaign	77,944	12,000
Bank charges and interest	18,628	20,922
Bursaries	3,000	3,000
College projects/development	8,192	2,548
Equipment lease (photocopier)	2,576	2,121
Insurance	6,028	6,028
Legal	4,273	28,426
Meetings	15,087	18,518
Memberships, dues and resources	15,957	16,611
Office supplies and computer services	16,451	20,263
Professional and board development	5,133	1,759
Rent	70,399	72,842
Standards of Practice Project	-	26,212
Stationery, printing and postage	4,735	6,767
Telephone and fax	5,256	5,126
Wages and benefits	390,022	383,635
EXPENSES TOTAL	\$ 660,643	\$ 649,444
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR (Note 8)	\$ 142,806	\$ 110,373

Statement of Cash Flows

For the year ended March 31, 2019

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	\$ 770,033	\$ 765,379
Cash paid to suppliers and employees	(672,518)	(657,102)
Investment Income	40,444	4,899
TOTAL	\$ 137,959	\$ 113,176
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	\$ (23,640)	\$ (2,701)
CASH FLOWS FROM FINANCING ACTIVITY		
Transfer to Financial Reserve	\$ (25,000)	-
INCREASE IN CASH DURING THE YEAR	\$ 89,319	\$ 110,475
CASH, beginning of year	896,262	785,787
CASH, end of year	\$ 985,581	\$ 896,262
REPRESENTED BY		
Cash in accounts	\$ 787,734	\$ 708,673
Short term investments	197,847	187,589
TOTAL	\$ 985,581	\$ 896,262

Notes to Financial Statements

For the year ended March 31, 2019

1. Nature Of Operations

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

2. Summary of Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Use of Estimates

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

(b) Financial Instruments

Measurement of financial instruments

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

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

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

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

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

Impairment

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

Transaction costs

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

Notes to Financial Statements

(c) Capital Assets

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

Computer equipment	45%
Office furniture	20%

(d) Revenue Recognition

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

(e) Contributed Services

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

(f) Cash and Cash Equivalents

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

(g) Short and Long-term Investments

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

3. Short-Term Investments

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

4. Long-Term Investments - Financial Reserve

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

5. Capital Assets

			2019	2018
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 111,766	\$ 104,944	\$ 6,822	\$ 12,353
Office furniture	47,938	41,926	6,012	7,515
TOTAL	\$ 159,704	\$ 146,870	\$ 12,834	\$ 19,868

6. Accounts Payable and Accrued Liabilities

	2019	2018
Trade accounts payable	\$ 49,877	\$ 68,786

Included in trade accounts payable are government remittances payable of \$33,409 (2018 - \$42,995). These have been paid subsequent to year end.

Notes to Financial Statements

7. Commitments

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

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

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

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

8. Financial Reserve

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

General Unrestricted Reserve

The College's accumulated surpluses and deficits from year to year are added to and subtracted from the General Unrestricted Reserve.

9. Financial Instruments

Risks and concentrations

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

Liquidity risk

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

Credit risk

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

Market risk

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

10. Deferred Membership Fees

The prior year deferred membership fees of \$ 701,500 has been included in the 2019 membership fee revenue on the statement of operations. The College collected \$ 723,430 of deferred membership fees to be included in the 2020 membership fee revenue.



COLLEGE OF DIETITIANS
OF ALBERTA

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