



COLLEGE OF DIETITIANS
OF ALBERTA

ANNUAL REPORT 2019



COLLEGE OF DIETITIANS
OF ALBERTA



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• • • • • ACKNOWLEDGEMENT



We wish to acknowledge that the College of Dietitians of Alberta office is located on Treaty 6 territory, and the College respects the histories, languages, and cultures of First Nations, Métis, Inuit, and all First Peoples of Canada, whose presence continues to enrich our vibrant community.

ABOUT THE COLLEGE

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



MESSAGE FROM THE PRESIDENT AND EXECUTIVE DIRECTOR

As we write this message, highlighting the activities of the College of Dietitians of Alberta over the past year, we are in the midst of the COVID-19 pandemic. While many changes occurred for practitioners, healthcare settings and at the regulatory college level, the College continued its work in fulfilling its mandate of public protection and patient safety.

Albertans deserve the best health and, therefore, the best health care. As contributors to the health system, Registered Dietitians and Registered Nutritionists have a key role in improving the health and quality of life of Albertans. The role of the College of Dietitians of Alberta is to serve the public interest by supporting Registered Dietitians and Registered Nutritionists in their daily practice.

A busy 2019/2020 saw the College embark on a number of initiatives in the interest of the public and regulated members' practice.

- Upgraded registrant database: over the past year, the College has worked with our database software provider to update our registrant database. The result has been a much more user-friendly interface that now allows for document uploads and much better tracking features.
- Reconciliation: College Council identified reconciliation as a priority for the College. Over the year, Council worked to identify initiatives that would strengthen the College's commitment to reconciliation and recently established the Reconciliation Action Plan Committee who will work to develop a dedicated plan for reconciliation moving forward.
- For this year's Continuing Competence Program (CCP), we changed from using the Integrated Competencies for Dietetic Education and Practice and moved to our newly developed Standards of Practice. The Standards of Practice are more relevant to Dietitians' practice over their careers versus the Integrated Competencies which are designed for entry-to-practice.
- Bill 21: An Act to Protect Patients from sexual misconduct and sexual abuse by health practitioners was introduced by government in 2018. The College has worked to be in compliance with Bill 21 requirements, which includes working with

other professions in development of training modules for council, staff and regulated members. Over the course of the next year, these training modules will be mandatory for all health practitioners, college councils and staff.

- Bill 11: Fair Registrations Practices Act was introduced by government in 2019. This act ensures fair registration practices by regulatory colleges for all applicants including internationally educated practitioners. The College worked to ensure we are compliant with all aspects of the legislation. This includes ensuring anyone that assesses applications has undergone assessor training and that set timelines are followed.
- Merit-based Appointments: in keeping with governance best practices, the College will be moving to merit-based appointments to Council. This process will replace elections for new members of council.

Why? The decision to move from elections to appointments was a serious one. Ultimately, it was based on two things. First, elections create the potential for misunderstanding, because Dietitians elected to the governing body do not serve those that elected them — they serve the public. Second, appointments based on competencies ensure that the council is comprised of a diverse group of people with a wide range of expertise, skills, extensive knowledge and different perspectives.

- Strategic Planning: Council has begun work on our upcoming strategic planning. College Council will be developing a new strategic plan to guide the College in fulfilling its mandate.
- Fees and Insurance: Council reviewed membership fees in 2019 as it has been six years since the College adjusted fees. Council decided there would be no increase for 2020. Council also explored making professional liability insurance mandatory for regulated members. This is because of the fact that employer provided liability insurance does not protect the practitioner in instances of complaints to the College. Council strongly encourages regulated members to purchase third-party liability insurance to better protect

themselves and will determine if this should be mandatory as we move forward.

- Government Relations: The College, working with fellow members of the Alberta Federation of Regulated Health Professions (AFRHP), participated in meetings with government officials in 2019. These meetings were to advocate for changes to update the Health Profession Act. The AFRHP is exploring areas of mutual interest to all professions that will strengthen healthcare.
- Virtual Office: In March, in response to the COVID-19 pandemic, the College moved to a virtual office in keeping with best practices and social distancing. We expect to carry on all College functions through our virtual office and we look forward to returning to normal operations when the situation allows.

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

The work of the College would not be possible without the dedicated staff and volunteer committees and council whose invaluable contributions assist the College in its mandate of public protection.

We thank you for your tireless efforts and continued support.



Anna Farmer
Anna Farmer
President



Doug Cook
Doug Cook
Executive Director & Registrar

• • • • • PUBLIC MEMBERS' REPORT

In 2019, the College continued to be responsive and agile in addressing governance and regulatory priorities to protect the public. An educational webinar on *Bill 21: An Act to Protect Patients* was provided to regulated members to update them on this new legislation, along with *Standards of Practice: Sexual Abuse and Sexual Misconduct Prevention*. In an effort to increase protection for both regulated members and the public, information was provided on Employer Insurance, and legal Professional Liability Insurance (PLI) requirements, encouraging regulated members to purchase third-party insurance to cover those events that are not covered by employers. Planning also began on forward-looking activities such as renewal of our strategic plan and diversifying the skill sets of the board via "Merit-based Appointments" which is a recommended regulatory best practice.

The Council continued its work on understanding and awareness in the area of cultural competency and cultural humility, starting with a knowledge session to the board and the inclusion of land acknowledgements on all College materials.

This is a small start which we hope to further advance in 2020 with the Reconciliation Action Plan Committee which was struck to develop tangible actions to ensure culturally safe care for all by furthering awareness and providing insights and growth for our regulated members.

The College of Dietitians of Alberta continues ongoing advocacy engagement with the Alberta Federation of Regulated Health Professionals and is an active leader in the promotion and strategic planning of the profession. As we closed out our 2019 reporting year, we were in the grips of the COVID-19 pandemic which provided unforeseen disruptions and challenges for the public and our regulated members. As we adapt to the "new normal" we are confident in our regulated members professionalism to adapt and continue to provide the high-quality service excellence the public has come to expect. As public members, we are proud to be participating and supporting the processes of the College no matter the challenges we face.

Julie Davis, Public Member
Geoff Rabbie, Public Member

COLLEGE STAFF

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

COLLEGE COUNCIL



College of Dietitians of Alberta Council:

Standing from left: Geoff Rabbie, Public Member, Robin Anderson, RD, Kathryn Taxbock, RD, Anna Farmer, RD, President, Kenton Delisle, RD, Past-President, Julie Davis, Public Member

Sitting from left: Shannon Rendall, RD, Jillyan Jay, RD, President-Elect, Kelly-Anne Erdman, RD, Doug Cook, Executive Director

Absent: Jody Brudler, RD, Raelyn Baker, RD

DIETETIC INTERN BURSARY RECIPIENT 2019



The Council of the College of Dietitians of Alberta was pleased to present a Dietetic Intern Bursary to Courtney Cox for 2019.

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:



ROLE OF THE COLLEGE

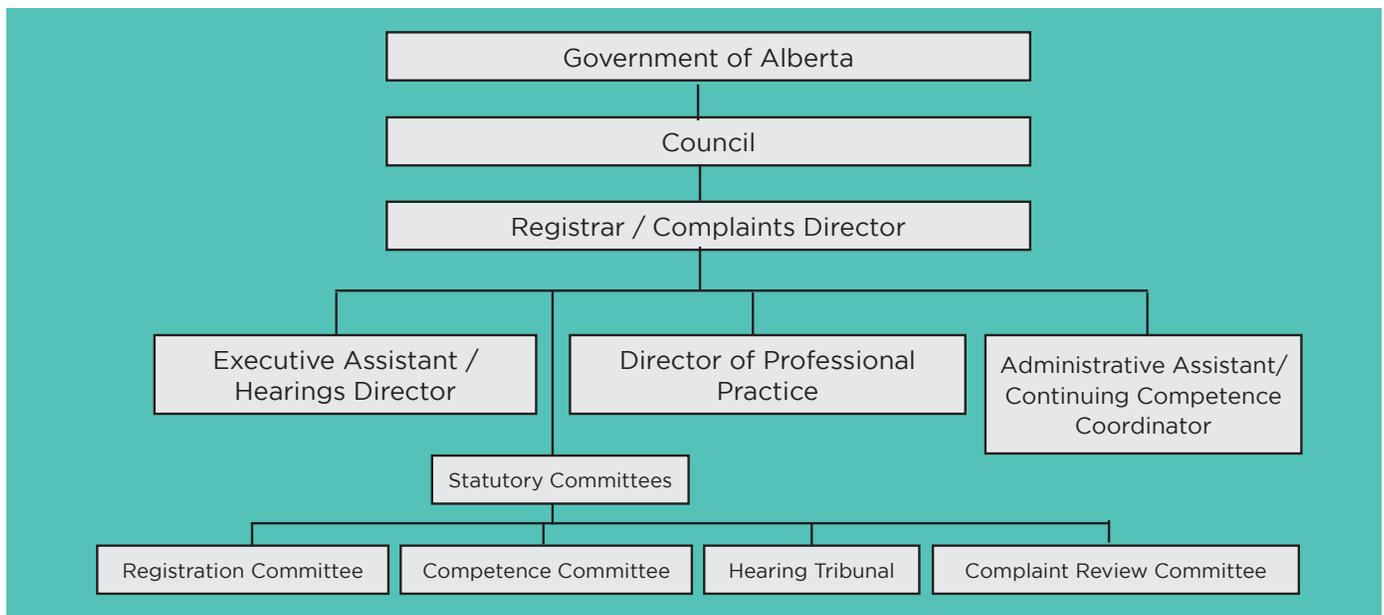
In defining the role of a college, the *Health Professions Act* states:

“3(1) A college

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

ORGANIZATIONAL STRUCTURE

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



COUNCIL

The Council is elected by 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.

* The College will be moving to merit-based appointments to Council in 2020.

ORGANIZATIONAL STRUCTURE ● ● ● ● ●

REGISTRAR / COMPLAINTS DIRECTOR

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

EXECUTIVE ASSISTANT / HEARINGS DIRECTOR

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

DIRECTOR OF PROFESSIONAL PRACTICE

The Director of Professional Practice is responsible for 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

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

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

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

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

Registration Statistics (reported at April 1, 2020)

	2017/2018	2018/2019	2019/2020
General Register	1232	1268	1291
Temporary Register	25	7	35
Total	1257	1275	1326

	2017/2018	2018/2019	2019/2020
Courtesy Register	4	6	4
Avg. Number of Days on register	30-60	60-90	120
Reason for Registration	Temporary practice in province	Temporary practice in province	Temporary practice in province

Resignations (effective April 1, 2020)

	2017/2018	2018/2019	2019/2020
Temporary Register			
Moved out of Province	-	1	-
No longer working in the field of dietetics	-	-	-
General Register			
Moved out of Province	30	25	26
No longer working in the field of dietetics	12	7	10
Retired	15	14	17
Reason unspecified	2	-	1
TOTAL	59	47	54

REGISTRATION REPORTS

Suspensions (effective April 1, 2020)

	2017/2018	2018/2019	2019/2020
Temporary Register			
Conduct	-	-	-
Failure of National Examination	-	-	1
Other	-	1	-
General Register			
Conduct	2	1	1
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
TOTAL	2	2	2

Cancellations (effective April 1, 2020)

	2017/2018	2018/2019	2019/2020
Temporary Register			
Failure to register	-	-	-
Failure of National Examination	-	-	-
General Register			
Failure to renew	-	1	-
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	1	-
TOTAL	0	2	0

New Registrants (April 1, 2019 - March 31, 2020)

Entry Route	2017/2018	2018/2019	2019/2020
Accredited program applicants	47	41	70
International applicants	-	3	3
Labour Mobility applicants	24	22	31
Courtesy applicants	4	6	3
Reinstatement	1	1	1
TOTAL	76	73	108

The College received a total of one hundred twenty-one (121) complete applications of which one hundred eight (108) were approved between April 1, 2019 and March 31, 2020.

Seventy (70) applications were received from graduates of accredited Canadian programs and approved.

Three (3) international applicants were approved for registration in 2019/2020. Twelve (12) new applications were received from internationally educated applicants and one (1) new application was received from return to practice applicant. Five (5) applicants were referred to the Registration Committee for review of eligibility; five (5) applicants received an interim registration decision requiring academic or practical upgrading and/or completion of the bridging program. Therefore, eight (8) applicants are still currently waiting to be referred to the Registration Committee for review of eligibility.

REGISTRATION REPORTS

The College received thirty-one (31) applications under the Labour Mobility Agreement with other Canadian Dietetic Regulators. All thirty-one (31) applications were approved for registration.

The College received three (3) applications under the Courtesy Register which were approved for registration.

The College received one (1) 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 2019 practice year, the College received one (1) request for a registration review that was held in July 2019. The decision of the panel of Council, submitted August 3, 2019, upheld the decision of the College’s Registration Committee regarding the application for registration.

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	2017	2018	2019
Candidates	48	64	45
Passing	47	60	44
Failing	1	4	1
% passing	98%	94%	98%

RESTRICTED ACTIVITIES



In order to become authorized, regulated members document and verify they have achieved the competence established to perform a restricted activity. Once competence has been demonstrated and authorized by the College, regulated members are issued a practice permit listing each restricted activity they may perform. Registrants currently authorized to perform restricted activities will have their restricted activities listed on the College's Public Register.

Currently 267 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2020 is:

Restricted Activity	2017/2018	2018/2019	2019/2020
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)	213	207	208
10(1)(e) Prescribing or administering oral contrast agents	3	3	3
10(1)(g) Distributing drugs regulated by a drug schedule	51	51	53
TOTAL	270	264	267

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.



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 learning plans including identification of learning goals and learning activities, and evaluation of the outcome of the learning plans on practice.

The CCP was implemented in 2002 / 2003 in response to the *Health Professions Act* requirement that all Colleges have a CCP in place. All CCP documents were evaluated by the College in the first year of the program. At that time, a Continuing Competence Committee was also established with the mandate to review 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 learning activities for their CCP learning plans over the past year.

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

Continuing Competence Committee Program Reviews	2017/2018	2018/2019	2019/2020
Total Number of CCP Participants *	1195	1233	1284
Number of CCP submissions reviewed	400	400	**
Number of CCP submissions selected for audit	40	40	**
Programs referred to Continuing Competence Committee	40	40	**
Approved	275 Review 19 Audit	285 Review 22 Audit	**
Recommendations for improvement: no member follow up required	72 Review 16 Audit	55 Review 13 Audit	**
Recommendations for improvement: follow up required	13 Review 5 Audit	20 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.

** Continuing Competence Program submissions were completed by all regulated members for 2019/2020. CCP review and audit process has been deferred due to the COVID-19 pandemic.

SUMMARY OF 2018/2019 CCP REVIEW AND AUDIT RESULTS

400 regulated members were selected for review: 285 met requirements, 55 required feedback and 20 required feedback with follow up required in 2019/2020.

From the review group, 40 regulated members were selected for audit: 40 were sent to the Continuing Competence Committee where 22 met requirements, 13 required feedback and 5 required feedback with follow up required in 2019/2020.

COMPLAINTS DIRECTOR'S REPORT



The College of Dietitians of Alberta is committed to protecting the public safety and 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.

COMPLAINTS OF UNPROFESSIONAL CONDUCT

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

The Chart below provides an overview of the complaints of unprofessional conduct received by the College in the registration year from April 1, 2019 to March 31, 2020.

	New Complaints received 2019/2020	Carried over from 2018/2019	Complaints Closed 2019/2020	Complaints in progress effective April 1, 2020
Employers	2	-	-	2
Peers	-	-	-	-
Public	-	-	-	-
Regulatory Body	-	-	-	-

COMPLAINT DISPOSITION	2019/2020
Complaint Dismissed	0
Referred to Investigation	2
Pending Investigation	1
Completed Investigation	1
Referred to Hearing *	1
Pending Hearing	1
Completed Hearing	-
Appeal of Decision	0
Pending Appeal	-
Completed Appeal	-
Resolved Informally	0
Incapacity Assessments Completed	1

* Hearings are open to the public unless otherwise noted.

COMPLAINTS DIRECTOR'S REPORT

COMPLAINTS OF A SEXUAL NATURE

The College responds to all complaints of sexual abuse or sexual misconduct by regulated members of the College, from members of the public, employers, or regulated members of the profession, in a supportive, respectful, objective and confidential manner. The complaints process ensures fairness to both the complainant and the practitioner. Complaints are thoroughly investigated and a decision is made to refer the complaint to a discipline hearing or to dismiss it. Complaints that are dismissed are typically because the conduct or care was appropriate. If dismissed, a complainant has 30 days to appeal.

The Chart below provides an overview of the complaints of a sexual nature received by the College in the registration year from April 1, 2019 to March 31, 2020.

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

* Hearings are open to the public unless otherwise noted.

TITLE MISUSE



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 from April 1, 2019 to March 31, 2020.

Protected Title Misuse Complaint Received	2017/2018	2018/2019	2019/2020
Registered Dietitian, Registered Nutritionist, Dietitian, Nutritionist or the initials RD	44	11	12
Other*	4	0	0
Total	48	11	12

* 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, 2020

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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, 2020 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, 2020, 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.

INDEPENDENT AUDITORS' REPORT

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may 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 28, 2020

SVS GROUP LLP
Chartered Professional Accountants



STATEMENT OF FINANCIAL POSITION

As at March 31, 2020

		2020	2019
	ASSETS		
CURRENT			
Cash in accounts		\$ 837,517	\$ 787,734
Short-term investments (Note 3)		323,114	197,847
Prepaid expenses and deposit		29,197	31,244
		\$ 1,189,828	\$ 1,016,825
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 4)		1,027,387	955,984
CAPITAL ASSETS (Note 5)		12,861	12,834
ASSETS TOTAL		\$ 2,230,076	\$ 1,985,643
	LIABILITIES		
CURRENT			
Accounts payable and accrued liabilities (Note 6)		\$ 51,526	\$ 49,877
Deferred membership fees (Note 11)		731,880	723,430
Deferred exam fees		18,856	11,025
LIABILITIES TOTAL		\$ 802,262	\$ 784,332
	NET ASSETS		
FINANCIAL RESERVE (Note 9)		\$ 1,027,387	\$ 955,984
CAPITAL ASSETS RESERVE		12,861	12,834
GENERAL UNRESTRICTED RESERVE (Note 9)		387,566	232,493
NET ASSETS TOTAL		\$ 1,427,814	\$ 1,201,311
		\$ 2,230,076	\$ 1,985,643

STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2020

	2020	2019
FINANCIAL RESERVE		
Balance, beginning of year	\$ 955,984	\$ 900,798
Transfer from General Unrestricted Reserve (Note 8)	71,403	55,186
Balance, end of year	\$ 1,027,387	\$ 955,984
CAPITAL ASSETS RESERVE		
Balance, beginning of year	\$ 12,834	\$ 19,868
Purchase of capital assets	7,781	-
Amortization of capital assets	(7,754)	(7,034)
Balance, end of year	\$ 12,861	\$ 12,834
GENERAL UNRESTRICTED RESERVE		
Balance, beginning of year	\$ 232,493	\$ 137,839
Purchase of capital assets	(7,781)	-
Amortization of capital assets	7,754	7,034
Transfer to Financial Reserve (Note 8)	(71,403)	(55,186)
Excess of revenue over expenses for the year (Note 8)	226,503	142,806
Balance, end of year	\$ 387,566	\$ 232,493

STATEMENT OF OPERATIONS

For the year ended March 31, 2020

	2020	2019
REVENUE		
Membership fees	\$ 761,235	\$ 741,058
Registration fees	11,650	9,075
Interest income	46,671	40,444
Penalties, reimbursements and miscellaneous	4,857	12,872
REVENUE TOTAL	\$ 824,413	\$ 803,449
EXPENSES		
Amortization	\$ 7,754	\$ 7,034
Audit and bookkeeping	9,648	9,928
Awareness campaign	-	77,944
Bank charges and interest	22,744	18,628
Bursaries	1,000	3,000
College projects/development	14,161	8,192
Equipment lease (photocopier)	2,712	2,576
Insurance	6,028	6,028
Legal	17,510	4,273
Meetings	11,650	15,087
Memberships, dues and resources	16,600	15,957
Office supplies and computer services	16,274	16,451
Professional and board development	2,686	5,133
Rent	70,668	70,399
Stationery, printing and postage	4,322	4,735
Telephone and fax	5,748	5,256
Wages and benefits	388,405	390,022
EXPENSES TOTAL	\$ 597,910	\$ 660,643
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR (Note 9)	\$ 226,503	\$ 142,806

STATEMENT OF CASH FLOWS

For the year ended March 31, 2020

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	\$ 786,192	\$ 770,033
Cash paid to suppliers and employees	(578,400)	(665,972)
Investment Income	46,441	40,444
TOTAL	\$ 254,233	\$ 144,505
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	\$ (7,780)	-
CASH FLOWS FROM FINANCING ACTIVITY		
Transfer to Financial Reserve	\$ (71,403)	\$ (55,186)
INCREASE IN CASH DURING THE YEAR	\$ 175,050	\$ 89,319
CASH, beginning of year	985,581	896,262
CASH, end of year	\$ 1,160,631	\$ 985,581
REPRESENTED BY		
Cash in accounts	\$ 837,517	\$ 787,734
Short term investments	323,114	197,847
TOTAL	\$ 1,160,631	\$ 985,581

NOTES TO FINANCIAL STATEMENTS

For the year ended March 31, 2020

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.

(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%

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 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

			2020	2019
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 119,546	\$ 111,495	\$ 8,051	\$ 6,822
Office furniture	47,938	43,128	4,810	6,012
TOTAL	\$ 167,484	\$ 154,623	\$ 12,861	\$ 12,834

6. Accounts Payable and Accrued Liabilities

	2020	2019
Trade accounts payable	\$ 51,526	\$ 49,877

Included in trade accounts payable are government remittances payable of \$35,125 (2019 - \$33,409). These have been paid subsequent to year end.

7. Commitments

The College is committed to a lease for office premises to August 31, 2025. The minimum monthly basic rent lease payment required is \$2,736 to August 31, 2020, \$2,439 to August 31, 2021, \$2,591 to August 31, 2023 and \$2,743 to August 31, 2025. The College has also entered into an operating lease for photocopying equipment until April 2021.

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

2021	\$ 30,753	2024	\$ 32,156
2022	\$ 30,332	2025	\$ 32,916
2023	\$ 31,092		

NOTES TO FINANCIAL STATEMENTS



8. Subsequent Event

Subsequent to year-end, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the college as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

9. 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.

10. Financial Instruments

Risks and concentrations

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

Liquidity risk

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

Credit risk

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

Market risk

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

11. Deferred Membership Fees

The prior year deferred membership fees of \$ 731,880 has been included in the 2020 membership fee revenue on the Statement of Operations. The College collected \$ 723,430 of deferred membership fees to be included in the 2021 membership fee revenue.



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