

Annual Report 2017

Alberta College of Medical Diagnostic
and Therapeutic Technologists



About the College

Who we are and what we do

The Alberta College of Medical Diagnostic and Therapeutic Technologists (the College; ACMDTT) exists so that the public is assured of receiving safe, competent and ethical diagnostic and therapeutic care by a regulated and continually advancing profession.

In granting the professions the privilege of self-regulation through the College, Albertans demonstrate trust that medical radiation technologists (MRTs) and electroneurophysiology technologists (ENPs) are able to regulate themselves in the public interest.

With this privilege and trust comes accountability. MRTs and ENPs are accountable for the quality of their patient care and the medical diagnostic and therapeutic services they provide. Individual technologists, by embracing this accountability, are the core of self-regulation.

The College takes a similar accountability to ensure safe, effective and competent care by our members for the public of Alberta. By ensuring that all regulated members meet educational standards and provide services guided by the Standards of Practice and Code of Ethics, members deliver high quality, effective, safe and ethical patient care while upholding professional integrity and public trust.

The professions we regulate

MRTs and ENPs are highly technical medical specialists who play a pivotal role in healthcare by providing sophisticated, targeted and highly effective medical diagnostic and therapeutic services through the use of sophisticated technology and by providing safe and effective patient care.

To practice in Alberta, MRTs and ENPs must be registered with the College. To do so, they must meet or exceed the College's registration standards and requirements.

Education plays a pivotal role in MRTs and ENPs providing safe and effective care while maintaining high technical standards, both at entry and throughout their practice. Once registered, in order to maintain their practice permit, members must adhere to the College's Standards of Practice and Code of Ethics, comply with the Continuing Competence Program and renew their permit annually.

Regulation ensures that MRTs and ENPs are qualified to practice and that Albertans receive safe, ethical and competent medical diagnostic and therapeutic services.

Electroneurophysiology technologists record the electrical activity of the brain to help diagnose abnormalities such as epilepsy and stroke; test the response of the nervous system to stimulation; and monitor the spinal cord during surgery to ensure that the surgery being performed is not causing harm to the patient's nerves.

Magnetic resonance technologists use magnetic resonance imaging technology to produce extremely clear, detailed images of a patient's tissues and organs to detect and identify soft tissue (e.g., nerve, muscle) issues, abnormalities and disease processes.

Nuclear medicine technologists administer radioactive substances in order to both obtain images and data, which reveal how the patient's body functions to help with health diagnoses and assess treatment response, and provide targeted radioactive treatment of specific diseases.

Radiation therapists are involved at every level of radiation therapy for cancer treatment, from planning to administering the therapeutic doses, with a focus on patient care and monitoring of well-being.

Radiological technologists produce images of body structures through common procedures such as general x-rays, mammography and computed tomography (CT) through to more specialized areas of practice which involve imaging blood vessels (angiography) and assisting in the operating room and pain management suites during procedures.

Message from the Leadership

Leaders in diagnostic and therapeutic healthcare

The ACMDTT aligns a common purpose and vision in serving the public, while elevating the professionalism and competence of the professions that we regulate.

The College continues to work with the membership to align regulatory responsibilities and knowledge. By way of member education and outreach, regulated members increased their compliance rates in both the Continuing Competence Program and registration renewal. We delivered a successful conference in Calgary and many outreach events across the province that allowed us to engage with our current and future members (diagnostic medical sonographers; DMS). This engagement has served as a platform to share important information, answer questions and collaborate on the state of the profession and its future.

2017 also saw preparation for the regulation of DMS. Over 900 sonographers in Alberta voluntarily rostered with the College. This leverages the planning required to optimize continuity of services provided to the public during the future transition of the profession into ACMDTT's regulatory framework.

We also updated the College's Standards of Practice to align with the practice of our current and future members. In accordance with the *Health Professions Act* (HPA), the Standards of Practice was approved by Council in November and it has been provided to Alberta Health for review and comment.

We continue to evolve our governance processes. Council has continued to evolve its effectiveness in achieving the College's deliverables through the Governance and Finance and Audit Workgroups.

Through this period we bid farewell to four Council members who served the College for some time: Alan Dugas, William Gene, ENP, Kyla MacLachlan, MRT(R) and Colleen Wilson. We thank them for their service and wish them well in their future endeavours. In response

to these departures, we welcomed new Council members elected by the members: Gail Astle, MRT(R), Jessica Cherwick, ENP, Omer Hussein, MRT(R) and Laurie Walline, MRT(NM). In addition, two new Public Members were appointed by an Order in Council for three year terms: Terence Bunce and Wilma Slenders. John Jossa was reconfirmed as a Public Member for a three-year term.

We are proud to work with the amazing technologists and therapists across Alberta who deliver diagnostic and therapeutic services in nuclear medicine technology, radiation therapy, electroneurophysiology technology, radiological technology, magnetic resonance technology and with our colleagues in diagnostic medical sonography.

You provide excellent care to your patients and their families every day, sometimes in very demanding circumstances. Thank you for being such a patient-centered, safety-oriented group of professionals who are always developing your skills and serving the interests of the people of this province through the provision of high quality healthcare.

Self-regulation is at the heart of the integrity of the profession. Council, staff and the members of the profession take their roles seriously to safeguard the public and uphold this privilege. This Annual Report is a demonstration of this commitment.

Sincerely,

Kelly Sampson, MRT(T)

Council President



Public Members' Report

Providing public involvement in self-regulation

The HPA gives Albertans a strong voice in healthcare regulation by requiring a balance between the public and regulated members on all College Councils.

Public members protect the public by providing independent and objective input to Council, which may be different than that provided by regulated members, to help ensure Albertans receive safe and competent medical imaging, radiation therapy and electroneurophysiology services.

Public member input helps the College balance members' values and interests with the public's values and interests. This in turn helps the College to act fairly while adhering to statutory and/or legal requirements and develop and foster appropriate professional standards. It is both an honour and a privilege for us to represent the public and to serve the College in this capacity.

During 2017 the College said goodbye to two public members, Alan Dugas and Colleen Wilson. We would like to thank them for their valued service as well as the breadth of knowledge they brought to the Council table. We also welcomed two new public members, Terence Bunce and Wilma Slenders. John Jossa was reconfirmed for another term by the Alberta Government.

The College's current public members are:

- Terence Bunce
- John Jossa
- Wilma Slenders

As public members, we continue to be impressed with member enthusiasm and competence as well as the College's staff as they carry out their work on behalf of the College. The College is a conscientious and fiscally responsible organization that serves Albertans with a high degree of professionalism and dedication.

It is our privilege to serve.

Respectfully submitted,

Terence Bunce, John Jossa and Wilma Slenders



Moving Forward Together



Registration and Member Statistics

Reviewing registration applications

The College is responsible for adopting competencies and setting criteria that anyone applying to the College must meet to qualify for initial registration and to maintain their registration on an annual basis.

	Applications 2017	Registrations 2017	Applications 2016	Registrations 2016
New graduates				
Alberta programs	84	84	87	87
Out of province programs	6	6	8	8
Practitioners from other provinces	12	12	17	17
Internationally educated practitioners	5	5	13	13
Alberta practitioners returning to practice	127	127	105	105
Total application and registrations	234	234	230	230

Regulated members	2017	2016
Single specialty		
Radiological technology	1635	1681
Radiation therapy	205	197
Nuclear medicine technology	246	252
Magnetic resonance technology	225	199
Electroneurophysiology technology	48	51
Total regulated members with single specialty	2359	2380
Multiple specialties		
Radiological/magnetic resonance	43	39
Nuclear medicine/magnetic resonance	4	3
Radiation therapy/magnetic resonance	0	1
Radiological/magnetic resonance/nuclear medicine	1	1
Total regulated members with multiple specialties	48	44
Total regulated members on the courtesy register	0	0

Practice permits with conditions	2017	2016
Ictal SPECT injection	12	12
CT & contrast media	87	76
Intraoperative monitoring	6	6
Needle authorization	2	3
Venipuncture	552	505
Breast ultrasound	22	17
Bladder ultrasound	19	18
Prostate ultrasound	5	4
MR in radiation therapy	1	1
Quantitative CT	1	1
Medication administration	338	126
Enhanced GI fluoroscopy	8	5
Total practice permits with enhancements	1053	774
Total practice permits with restrictions	30	12

	2017	2016
Total practice permits renewed	2410	2314
Total practice permits cancelled/resigned	122	66

Non-regulated members	2017	2016
Single specialty		
Radiological technology	130	103
Radiation therapy	15	4
Nuclear medicine technology	23	19
Magnetic resonance technology	12	11
Electroneurophysiology technology	4	3
Total non-regulated members with single specialties	184	140
Total non-regulated members with multiple specialties	3	7
Total non-regulated members	187	147

REGULATORY COMPLIANCE AUDITS

30%



of the membership was audited for regulatory compliance of:

Professional Liability Insurance
 Currency of Practice Hours
 Continuing Competence Program

Registration Committee Report

Reviewing registration applications referred by the Registrar

The Registration Committee is a statutory body consisting of regulated members.

In 2017, the committee met four times to assess applications as follows:

- 10 applications were deferred to successful completion of other requirements such as providing proof of language proficiency and the certification exam.
- Three regulated members were referred to the Registration Committee by the Registrar for registration advice and two were Canadian trained educated applicants.
- 33 regulated members were referred in a Continuing Competence Program (CCP) non-compliance matter to the Registration Committee.

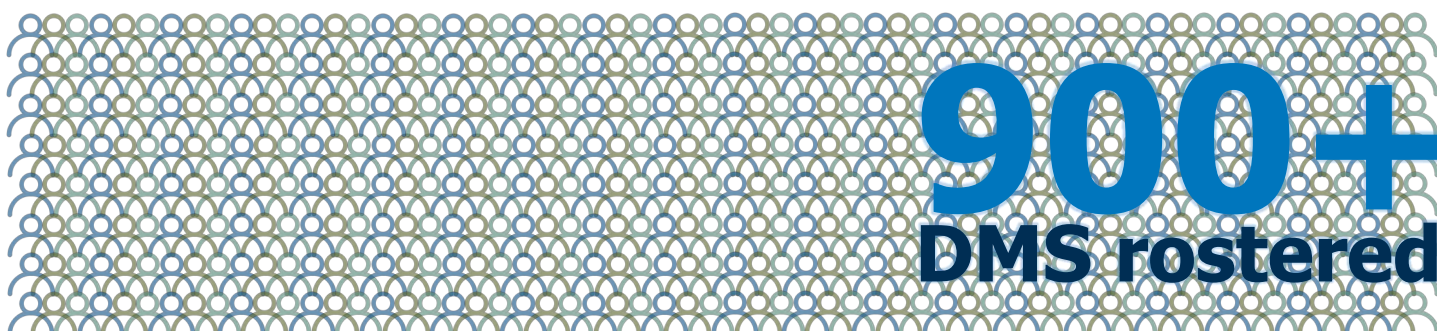
Applications Reviewed

An overview of internationally trained applications reviewed by the Registration Committee is provided below:

Specialty of Application	Reviewed	Country of Origin (number of applicants)
Radiological technology	7	Australia (1), Federal Republic of Nigeria (2), Republic of India (1), Republic of Iran (1), Republic of the Philippines (2)
Magnetic resonance technology	3	Australia (1), Republic of India (1), United Kingdom (1)
Nuclear medicine technology	0	
Radiation therapy	0	
Electroneurophysiology technology	0	
Total	10	

Application Processing Time

The Registration Committee continues to provide registration decisions within a minimum of two weeks and a maximum of 18 weeks from the time an application is received. This time frame is affected primarily by the length of time required to receive all the documentation required to consider the application complete. Once an application is complete, it is forwarded to the next Registration Committee meeting. Every effort is made to accommodate applicant requests for expediting this process.



A perspective view of a modern pedestrian bridge. The bridge features a repeating pattern of bright red, curved structural elements that form a series of arches over the walkway. The walkway itself is made of light-colored concrete slabs. On either side of the walkway, there are glass railings with white metal handrails. The bridge extends into the distance, where a few people can be seen walking. The sky is visible through the arches, and some greenery and buildings are visible in the background. The word "Advancing" is written in white text in the upper right corner.

Advancing

Continuing Competence Program

Helping ensure high practice standards

The College administers a CCP as mandated by the HPA to help its members maintain and enhance their professional capabilities.

The program's cycle, which runs from September 1 - August 31 of the following year, helps the College assess, support and ensure competent practice and continued professional learning and development.

Program Requirements

To renew their practice permit each year, members must, through the mandatory online My CCP platform, complete a reflective practice review that includes:

- Self-assessment of practice
- Learning plan
- CCP activity records outlining and reflecting on a minimum of 24 hours of learning (for members registered for a complete cycle)

Members use a self-assessment tool, the framework of which is aligned with the Standards of Practice, to develop a personal learning plan for the current CCP cycle. Within the cycle, at least one learning objective must be met through a learning activity. Members are also required to document their learning activities to include a self-reflection on how the activity will/has impacted their professional practice.

CCP Compliance

Member CCP compliance is monitored by the College's Competence Committee. Each fall, the committee audits a random selection of members' reflective practice reviews. In 2017, 235 members were selected for the audit and this confirmed that members were compliant with the program. The College will continue to monitor the audit sample size to ensure it adequately represents its membership.

	CCP Cycle				
	2012/13	2013/14	2014/15	2015/16	2016/17
Number of CCP participants (approx.)	2166	2259	2272	2314	2323
Percentage selected for audit (%)	7	8	9	10	10
Number with directed audits from Registrar/Competence Committee	-	-	-	-	15
Number selected for audit	152	182	204	231	235
Cancelled audits	3	2	4	2	6
Number audited	149	180	200	229	229
Number with successful initial audit	127	163	192	213	205
Number requiring remedial work	22	17	8	16	24
Number forwarded to Complaints Director for non-compliance	0	0	0	0	0
Average number of CCP hours submitted	45.1	47.8	39.2*	38.1	42.2

*Calculation based on online submissions only for 2014/15

Protecting



Professional Conduct and Complaints

One of the many ways we protect Albertans

The College takes all complaints seriously and manages each through an objective and confidential process to ensure fairness to all involved.

Complaints	
Number of complaints carried over from 2016	2
Number of new complaints in 2017	21
Total	23
Number of complaints dismissed	3
Number of complaints resolved	3
Number of complaints referred to hearings	6
Number of complaints appealed	1
Number of complaints still open	17
Section 118 incapacity assessments	0
Professional conduct hearings held - open	6
Professional conduct hearings held - closed	0

While the College has legal authority (under the HPA) to investigate and administer complaints, we do not have authority to compensate complainants or require members or their employers to do so.

Also, we can only investigate complaints about our members and have no jurisdiction over other health professionals, healthcare facilities or wait times.

	Background	Outcome
1	Public complaint regarding a technologist	Complaint dismissed after investigation revealed that the facility in question does not employ any regulated members.
2	Member received a suspension by employer due to member not having a valid practice permit; matter treated as complaint and employer as complainant	Complaint investigated by the College and determined that the member's actions were unprofessional. An Agreement and Undertaking was reached between the College and the member and the matter was resolved.
3	Complaint received from a regulated member alleging unprofessional conduct	Complaint reviewed and then dismissed due to insufficient evidence of unprofessional conduct.
4,5	Complaint received from the Competence Committee regarding non-compliance with the CCP requirements for the 2015/2016 cycle; and submission of a false declaration of compliance at 2017 registration renewal	Members satisfied all of the requirements as requested. The members are under directed CCP audit for the 2016/2017 and 2017/2018 CCP cycles.
6,7		Members satisfied all of the requirements as requested. The members were under directed CCP audit for the 2016/2017 CCP cycle.
8-11		Matters referred to hearing as unprofessional conduct for failing and/or refusing to cooperate with the Complaints Director's investigations. One member appealed the sanctions imposed by the Hearing Tribunal. Original sanctions upheld.
12		Complaint was investigated by the College and an Agreement and Undertaking was reached between the College and the member. The matter was closed.

	Background	Outcome
13	Complaint received from the Registration Committee regarding non-compliance with the CCP requirements for the 2015/2016 cycle; and submission of a false declaration of compliance at 2017 registration renewal	Matter referred to a hearing as unprofessional conduct for failing and/or refusing to comply with directions made by the Registration Committee; failing and/or refusing to cooperate with the Complaints Director's investigation; engaging in disrespectful communication regarding the College in email communications and in a public forum. Member appealed the sanctions imposed by the Hearing Tribunal. Ongoing.
14		Complaint was investigated by the College and an Agreement and Undertaking was reached between the College and the member. The member was under directed CCP audit for the 2016/2017 CCP cycle and will be under directed audit for the 2017/2018 and 2018/2019 CCP cycles.
15	Public complaint regarding a technologist	Complaint was investigated and an Agreement and Undertaking was reached between the College and the member.
16-19	Member received a suspension by employer due to conduct in employer's opinion was unprofessional conduct; matter treated as complaint and employer as complainant	Complaints are currently being investigated.
20		Complaint was further reviewed by the employer and the suspension was reduced to a warning. File closed.
21	Member was issued three suspensions by employer due to conduct in employer's opinion was unprofessional conduct; matter treated as complaint and employer as complainant	Complaint is currently being investigated.

Leadership

As of December 31, 2017

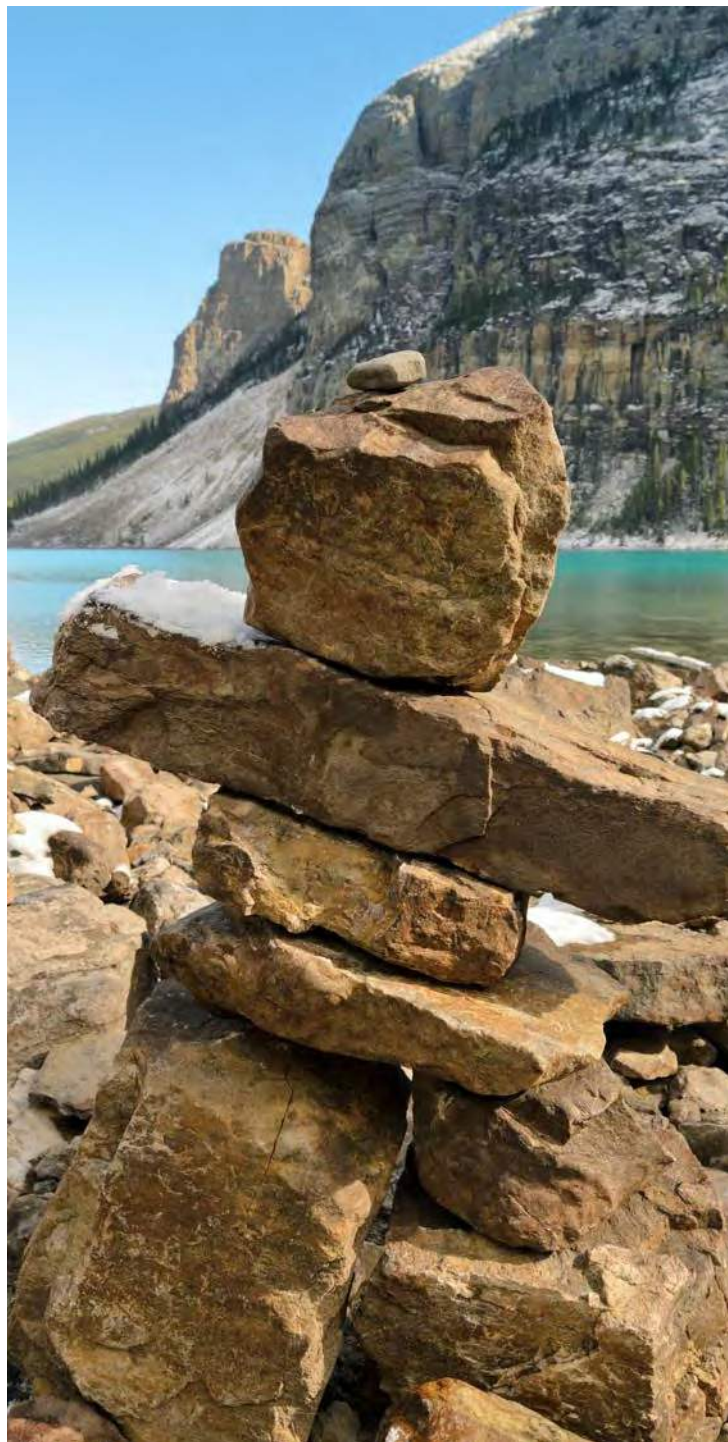
As legislated in the HPA, Council is granted the authority to set the direction of the College. Council and staff strive for excellence and accountability in all areas.

Council

Kelly Sampson, MRT(T) Council President	Terence Bunce Public member
Jennifer DiNucci, MRT(MR) Council Vice-President	John Jossa Public member
Gail Astle, MRT(R) Council member	Wilma Slenders Public member
Jessica Cherwick, ENP Council member	
Omer Hussein, MRT(R) Council member	
Wendy Read, MRT(T) Council member	
Cristene Van Schagen, MRT(R) Council member	
Laurie Walline, MRT(NM) Council member	

Staff

Karen Stone, BA, LLB, LLM CEO/Registrar/Complaints Director
Adrienne Hislop Executive Assistant
Ranjit Hunjan Registration Coordinator
Colin MacPhail Manager, Communications and Member Engagement
Dacia Richmond, MRT(NM), BSc Director of Education
Pree Tyagi, MBA Deputy Registrar
Michelle Wolf Administrative Assistant/Hearings Director



Collaborating



Member Engagement

Advancing the profession

The College is committed to increasing the understanding of its work and the professions it regulates.

PRESENTATIONS

47 PRESENTATIONS
ACROSS ALBERTA

1,337
PEOPLE REACHED



PRACTICE ADVICE

120+
INQUIRIES
AND RESOLUTIONS

INTERNAL MATTERS REGULATORY NEWSLETTER



11,072 EMAILED
5,730 OPENED

VIEWPOINT MAGAZINE



OVER
2,500
DISTRIBUTED

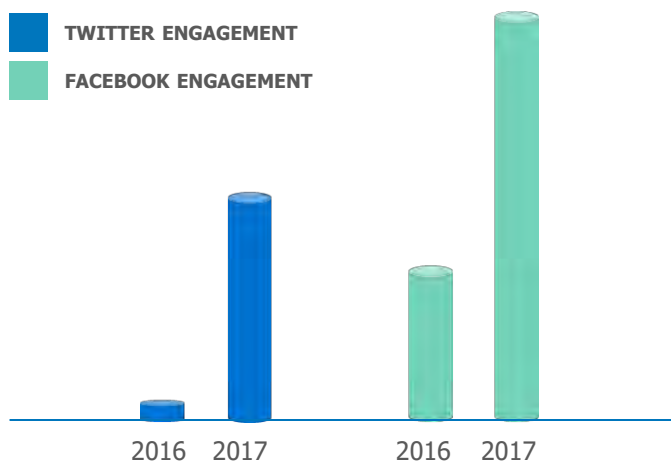
WEBSITE

33%
INCREASE

IN PAGE VIEWS FROM 2016

SOCIAL MEDIA

TWITTER ENGAGEMENT
FACEBOOK ENGAGEMENT



ACMDTT Awards

Recognizing and celebrating excellence

The College is proud to recognize the dedication and professionalism of its members.

Student Awards

Scholastic Awards

Dr. Marshall Mallett Scholastic Award in Radiological Technology

Stacey Pettipas, RTR

Scholastic Award in Nuclear Medicine Technology

Kaylee Gardner, RTNM

Scholastic Award in Magnetic Resonance Technology

Su Su Liang, RTMR

Leadership Awards

Student Leadership Award in Radiological Technology

Anastasia Gasheva

Student Leadership Award in Magnetic Resonance Technology

Michelle Ballin

Student Leadership Award in Nuclear Medicine Technology

Tommy Lieu

Student Leadership Award in Radiation Therapy

Kristi Ngo

CAMRT Leadership Development Institute Award

Anastasia Gasheva

Student Research Award

Unwrapping a Mummy

Katelyn Bellerose, Mikiko Morris

Technologist Awards

ACMDTT Honourary Life Membership

Kathryn Hilsenteger, RTT, ACT

ACMDTT Honourary Life Membership

Terrence Ell, RTNM, PhD, FCAMRT

Herbert M Welch Memorial Award

Laurie Walline, MRT(NM)

Professional Excellence in Leadership Award

Glenda Laser, MRT(NM)

Professional Excellence in Patient Care

Patricia Linke, MRT(T)

Excellence in Professional Collaboration Award

DMS Regulation Working Group

Denise MacIver, Ellen Johnstone, MRT(R), Victoria Sarban, Kathy Hilsenteger, Pree Tyagi, Karen Rivers

Joan Graham Award

Gail Astle, MRT(R)

Carol Van Velzer Memorial Award

Silvia Kozlik, ENP

Tokens of Appreciation

Jessica Cherwick, ENP · Marek Draszka, MRT(NM) · Alan Dugas · William Gene, ENP · John Jossa · Kyla MacLachlan, MRT(R)

Pamela Paterson, MRT(T) · Wendy Read, MRT(T) · Colleen Wilson

Stakeholder Collaboration

The College seeks and seizes opportunities to collaborate with government, industry, academia, regulators and associations so we can learn, grow and build strong, self-regulated professions.



Opportunity



Independent Auditors' Report

To the Members of Alberta College of Medical Diagnostic & Therapeutic Technologists

We have audited the accompanying financial statements of Alberta College of Medical Diagnostic & Therapeutic Technologists, which comprise the statement of financial position as at September 30, 2017 and the statements of operations, changes in net assets and cash flows 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 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.

Auditors' Responsibility

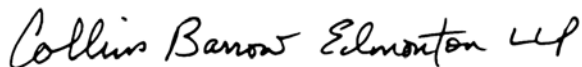
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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 Alberta College of Medical Diagnostic & Therapeutic Technologists as at September 30, 2017 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.

A handwritten signature in black ink that reads "Collins Banow Edmonton LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Edmonton, Alberta
February 3, 2018

Statement of Financial Position

September 30, 2017

	2017	2016
ASSETS		
CURRENT		
Cash	\$ 152,200	\$ 159,743
Restricted cash (Note 3)	1,113,900	953,900
Short-term investments (Note 4)	—	255,471
Accounts receivable	36,824	5,762
Prepaid expenses	18,882	22,298
	1,341,826	1,397,174
LONG-TERM INVESTMENTS (Note 5)	135,074	82,725
PROPERTY AND EQUIPMENT (Note 6)	8,926	6,524
INTANGIBLE ASSET (Note 7)	—	2,126
	\$ 1,485,826	\$ 1,488,549
LIABILITIES		
CURRENT		
Accounts payable	\$ 40,451	\$ 22,971
Deferred contributions (Note 8)	298,569	291,564
	339,020	314,535
NET ASSETS		
Invested in property and equipment	8,926	6,524
Internally restricted (Note 9)	1,113,900	953,900
Unrestricted	3,980	213,590
	1,146,806	1,174,014
	\$ 1,485,826	\$ 1,488,549

LEASE COMMITMENT (Note 10)

APPROVED BY THE COUNCIL



Kelly Sampson, MRT(T)
President



Jennifer DiNucci, MRT(MR)
Vice-President

See notes to financial statements

Statement of Operations

For the Year Ended September 30, 2017

	2017	%	2016	%
REVENUES				
Professional fees	\$ 1,127,465	87.35	\$ 1,113,608	84.15
Professional development of members	116,161	9.00	137,835	10.42
Investment and other income	47,029	3.64	71,751	5.42
	1,290,655	99.99	1,323,194	99.99
EXPENSES				
Human resources	615,203	47.67	542,758	41.02
Operating	351,673	27.25	297,327	22.47
Regulatory functions	205,838	15.95	198,445	15.00
Professional development of members	118,071	9.15	191,762	14.49
Provincial and national affiliations	20,161	1.56	14,981	1.13
Amortization	6,917	0.54	9,121	0.69
	1,317,863	102.12	1,254,394	94.80
REVENUES (UNDER) OVER EXPENSES	\$ (27,208)	(2.13)	\$ 68,800	5.19

Statement of Changes in Net Assets

Year Ended September 30, 2017

	Internally Restricted (Note 9)								
	Invested in Property and Equipment	Provincial Conference Fund	Ends Initiatives Fund	Professional Conduct Contingency Fund	Stabilization Fund	Total	Unrestricted	2017	2016
NET ASSETS - BEGINNING OF YEAR	\$ 6,524	\$ 44,500	\$ 80,000	\$ 400,000	\$ 429,400	\$ 953,900	\$ 213,590	\$ 1,174,014	\$ 1,105,214
Revenues (under) over expenses	(4,791)	—	—	—	—	—	(22,417)	(27,208)	68,800
Transfers	—	—	—	120,000	60,000	180,000	(180,000)	—	—
Investment in property and equipment	7,193	—	—	—	—	—	(7,193)	—	—
NET ASSETS - END OF YEAR	\$ 8,926	\$ 44,500	\$ 80,000	\$ 520,000	\$ 489,400	\$ 1,113,900	\$ 3,980	\$ 1,146,806	\$ 1,174,014

Statement of Cash Flows

Year Ended September 30, 2017

	2017	2016
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Revenues (under) over expenses	\$ (27,208)	\$ 68,800
Items not affecting cash:		
Amortization	4,791	5,114
Amortization of intangible asset	2,126	4,007
Gain on disposal of short-term investments	(55,022)	(2,950)
Unrealized loss (gain) on investments	35,103	(12,061)
Restricted cash (increase) decrease	(180,000)	30,600
	(220,210)	93,510
Changes in non-cash working capital (<i>Note 11</i>)	(3,161)	34,073
	(223,371)	127,583
INVESTING ACTIVITIES		
Purchase of property and equipment	(7,193)	(2,775)
Purchase of investments	(941,042)	(42,667)
Proceeds on disposal of investments	1,164,083	24,050
	215,848	(21,392)
INCREASE (DECREASE) IN CASH	(7,523)	106,191
Cash - beginning of year	159,743	53,552
CASH - END OF YEAR	\$ 152,220	\$ 159,743

Notes to Financial Statements

Year Ended September 30, 2017

1. NATURE OF OPERATION

Alberta College of Medical Diagnostic & Therapeutic Technologists (the "College") is a not-for-profit organization established under the *Health Disciplines Act* on June 15, 1983 and continued under the *Health Professions Act* on May 1, 2005. The College collects professional fees as the regulatory body for medical radiation technologists and electroneurophysiology technologists in Alberta. The College is self-governing and provides services to the members. The College exists so that the public is assured of receiving safe, competent, and ethical diagnostic and therapeutic care by a regulated and continually advancing profession.

As a not-for-profit organization under the *Income Tax Act (Canada)*, the College is not subject to federal or provincial income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant accounting policies observed in the preparation of the financial statements are summarized below.

(a) Cash

Cash is defined as cash on hand and cash on deposit, net of cheques issued and outstanding at the reporting date.

Notes to Financial Statements

Year Ended September 30, 2017

(b) Short-term and long-term investments

Short-term investments consists of equities and income trusts which are initially recognized at cost and subsequently re-measured at fair value at each reporting date. Unrealized gains or losses on re-measurement are recognized in the statement of operations. Short-term investments also consists of fixed income investments with a maturity date of less than one year.

Long-term investments consists of fixed income investments with a maturity date of more than one year.

(c) Property and equipment

Property and equipment are recorded at cost less accumulated amortization. Property and equipment are amortized over their estimated useful lives on a straight-line basis over the following periods:

Furniture and fixtures	5 years
Computer equipment	3 years
Telephone equipment	5 years
Database	3 years
Leasehold improvements	5 years

(d) Intangible asset

The intangible asset is comprised of website development costs that are being amortized on a straight-line basis over their estimated useful lives of three years.

(e) Revenue recognition

The College follows the deferral method of accounting for contributions. Contributions, including grants, are included in revenue in the year in which they are received or receivable, with the exception that contributions to fund a specific future period's expenses are included in revenue in the period the expenses are incurred.

Professional fees and student fees are collected for the calendar year. The College records a deferral of revenue for the portion of fees that covers the period subsequent to year end.

Investment income is comprised of interest and dividends from cash, short-term investments and long-term investments. Investment income revenue is recognized on an accrual basis.

(f) Contributed goods and services

The College receives a substantial amount of volunteer time and effort as well as donated goods to carry out its activities. Due to the difficulty in determining the fair value of these contributed amounts, they have not been recognized in these financial statements.

(g) Financial instruments

Measurement of Financial Instruments

Financial instruments are financial assets or financial liabilities of the College where, in general, the College has the right to receive cash or another financial asset from another party or the College has the obligation to pay another party cash or other financial assets.

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

The College subsequently measures all its financial assets and financial liabilities at amortized cost, except for short-term and long-term investments in equity instruments that are quoted in an active market which are measured at fair value at each reporting date.

Financial assets measured at amortized cost include cash, restricted cash and accounts receivable.

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

Impairment

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in operations.

(h) Use of estimates

The preparation of these 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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant estimates included in these financial statements are the valuation of accounts receivable, the estimated useful life of property and equipment for the purpose of calculating amortization and accrued liabilities. Actual results could differ from these estimates.

Notes to Financial Statements

Year Ended September 30, 2017

3. RESTRICTED CASH

Restricted cash is comprised of the following:

	2017	2016
Equity funds	\$ 924,274	\$ —
Bonds bearing interest from 1.25% per annum to 4.5% per annum maturing between December 2018 and June 2026	209,626	—
Cash - chequing account	—	140,119
Term deposits bearing interest from 0.60% per annum to 1.45% per annum maturing between October 2016 and March 2017	—	813,781
	\$ 1,133,900	\$ 953,900

Restricted cash has been designated for specific programs as described in Note 9.

4. SHORT-TERM INVESTMENTS

	2017		2016	
	Cost	Market value	Cost	Market value
Fixed income investments bearing interest of 2.01% maturing November 2016	\$ —	\$ —	\$ 34,000	\$ 34,590
Equities and income trusts	—	—	150,226	196,262
Mutual funds	—	—	24,619	24,619
	\$ —	\$ —	\$ 208,845	\$ 255,471

5. LONG-TERM INVESTMENTS

	2017	2016
Fixed income investments at market value, bearing interest from 1.25% per annum to 4.5% per annum maturing between December 2018 and June 2026	\$ 135,074	\$ —
Fixed income investments at market value, bearing interest between 2.40% per annum and 4.20% per annum maturing between November 2017 and June 2018	—	82,725
	\$ 135,074	\$ 82,725

6. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2017 Net book value	2106 Net book value
Furniture and fixtures	\$ 88,204	\$ 82,653	\$ 5,551	\$ 440
Computer equipment	46,309	43,962	2,347	4,762
Telephone equipment	7,843	6,815	1,028	1,322
Database	91,277	91,277	—	—
Leasehold improvements	13,869	13,869	—	—
	\$ 247,502	\$ 238,576	\$ 8,926	\$ 6,524

7. INTANGIBLE ASSET

	Cost	Accumulated amortization	2017 Net book value	2106 Net book value
Website development	\$ 12,144	\$ 12,144	\$ —	\$ 2,126

Notes to Financial Statements

Year Ended September 30, 2017

8. DEFERRED CONTRIBUTIONS

Deferred contributions represent contributions received for a specific purpose which have not been expended at year end.

	2016	Contributions received	Revenue recognized	2017
Professional fees	\$ 291,564	\$ 1,134,470	\$ 1,127,465	\$ 298,569

9. INTERNALLY RESTRICTED NET ASSETS

Provincial Conference Fund

The Provincial Conference Fund was established for conference surpluses which will be used for future conference expenditures.

Ends Initiative Fund

The Ends Initiative Fund was established to provide for special projects undertaken to support and expand on issues related to the "Ends" developed by the Council and described in Council policy.

Professional Conduct Contingency Fund

The Professional Conduct Contingency Fund was established to provide for unexpended legal and administrative costs arising from professional conduct disciplinary matters.

Stabilization Fund

The Stabilization Fund was established to provide for unexpected costs relating to maintaining the stability and viability of the College.

10. LEASE COMMITMENT

The College is committed under operating leases for the rental of the Edmonton office and various office equipment. The operating leases expire September 2022 and January 2018 respectively.

During the year, the College renegotiated the lease for the office at reduced rates.

Future minimum lease payments to expiry of the leases will be approximately as follows:

2018	\$ 67,803
2019	66,572
2020	66,572
2021	66,572
2022	66,572
	<u>\$ 334,091</u>

11. NET CHANGES IN NON-CASH WORKING CAPITAL ITEMS

	2017	2016
Accounts receivable	\$ (31,062)	\$ 5
Prepaid expenses	3,416	29,965
Accounts payable and accrued liabilities	17,480	4,420
Deposits	—	(1,589)
Deferred contributions	7,005	1,272
	<u>\$ (3,161)</u>	<u>\$ 34,073</u>

12. FINANCIAL INSTRUMENTS

The College's financial instruments consist of cash, restricted cash, short-term investments, accounts receivable, long term-investments, accounts payable and accrued liabilities.

(a) 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. Accounts receivable are generally the result of services to members. The College does not believe it is subject to any significant credit risk.

(b) Liquidity risk

Liquidity risk arises from the possibility that the College might encounter difficulty in settling its debts or in meeting its obligations related to the financial liabilities. It is management's opinion that there is no significant liquidity risks as of September 30, 2017.

(c) 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. Senior management and the Council, in consultation with investment advisors, review the College's investments and establish a diversified investment mix in order to earn the best possible return at an acceptable level of risk.

(d) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk arising on its interest bearing assets.

13. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

Volunteers

Volunteers bring a diversity of experience, skill and inspiration to the College. Thanks for your reliable and unwavering contributions.



We have strived to acknowledge all of the volunteers who served the College in 2017. We extend sincere apologies to anyone who has been inadvertently excluded from this list.

