

# CTTAM

*Annual Report*

# 2019



***CTTAM's Mission:***

***“Safeguard the Public Interest by the Certification and Governance of our Professional Members in the Application of National Standards of Applied Science Technology.”***

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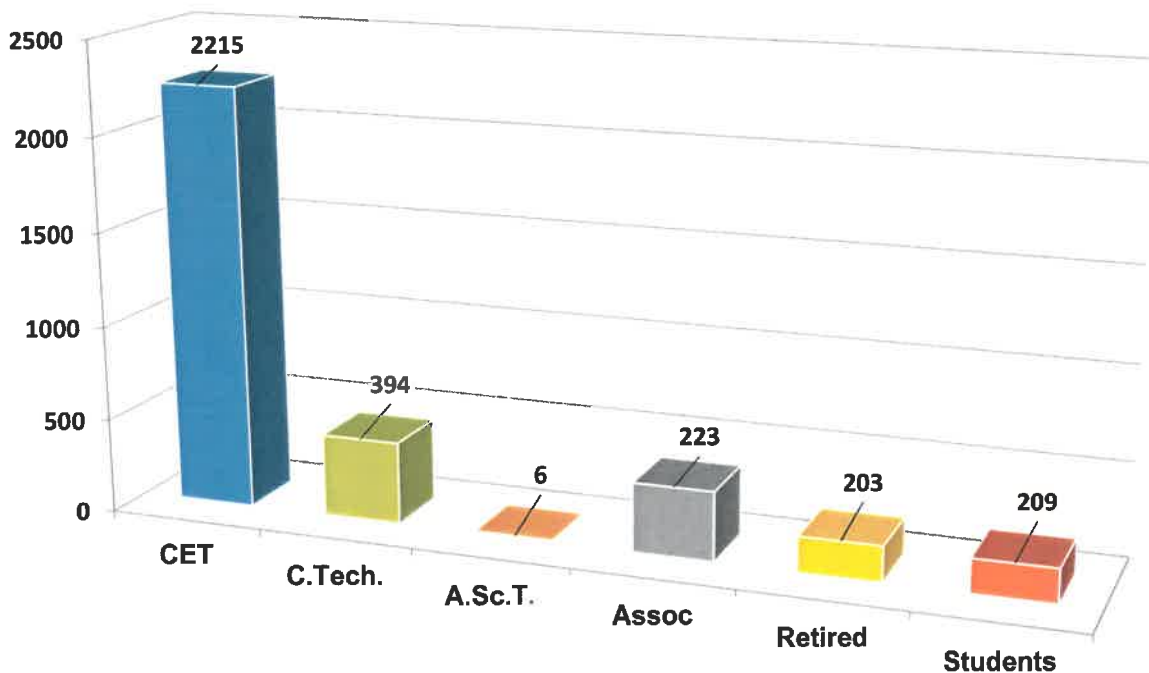
## 2019 Association Membership Fees



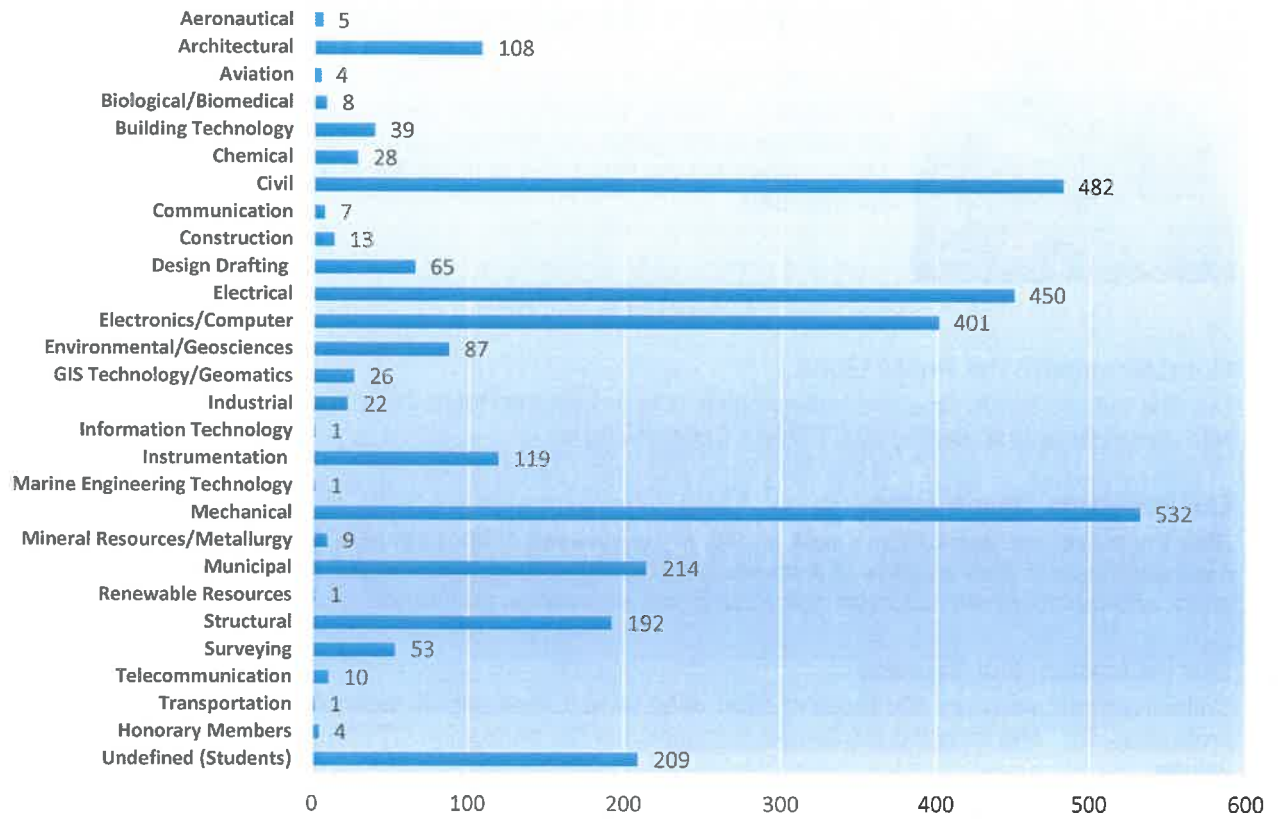
Council's outlook on membership dues is to provide value for services while allowing for a small contingency. Dues were increased by \$25 in 2015 and will remain unchanged for 2019. Certified Member dues will be increased by \$25 in 2020 to \$200. Manitoba will still have one of the lowest dues when compared nationally.

While membership with CTTAM is market driven, it is no wonder that 75%\* of the membership receive their professional fees as an employee benefit. For those who pay their own dues, you can claim a rebate on Line 212 of your T1 General Tax Form. (\* derived from the 2019 Member Salary Survey)

## Number of Current Members

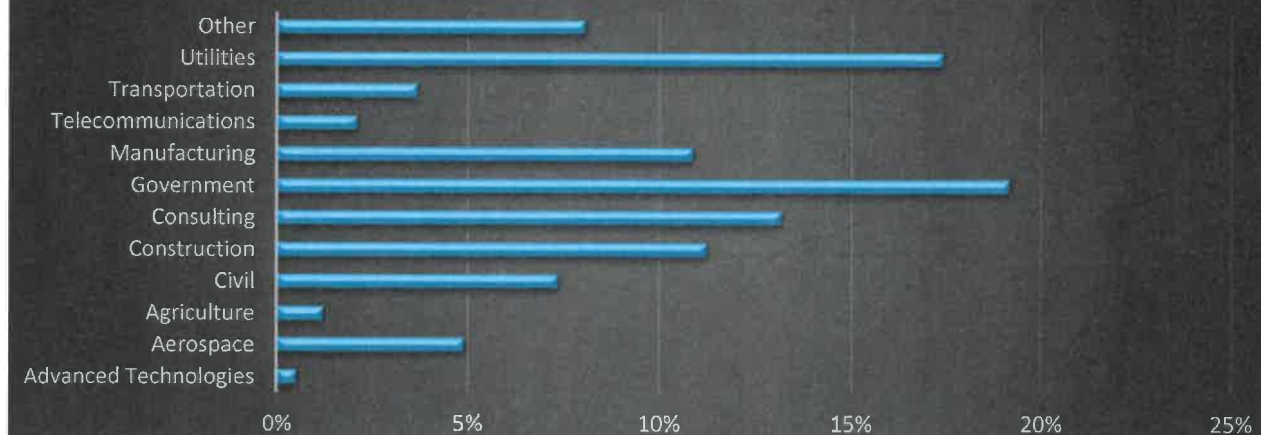


## Current Members by Discipline 2019



**NOTE:** Civil can include those Members under Architectural, Building Technology, Construction, Geomatics, Municipal, Structural & Surveying totalling 1,200+

## Industry of Employment





## President's Message August 2019

One of the first steps in developing CTTAM's strategic plan was to explore and refine our values. While they may seem obvious, CTTAM's values are our promise to the public, our members and other technology professionals. These values are the litmus test to guide the actions of the board, staff and our members.

### CTTAM's Values

#### Our Community: The Public Good

Our first duty as technicians and technologists is to protect the Public Good by practicing our profession with competency and abiding by CTTAM's Code of Ethics.

#### Our Members: Their Success

After the public, the association's next priority is the success of our members. Membership in CTTAM must contribute to their success. If it ceases to do so not only will it erode our ability to protect the public good, and members will no longer see value in the association and depart.

#### Our Profession: Our Success

Collectively our members and those of other national and international technology associations form a profession. In elevating the profile and recognition of the profession CTTAM will support the preceding values.

CTTAM is living these values.

On the National Level, we continue to work closely with the other associations to explore paths to a reconciliation between all Canadian Technology associations. In pursuit of this we are hosting a president's meeting in November and will be working hard to reach a lasting agreement.

On the provincial level, we are implementing our strategic plan by developing projects to achieve our strategic themes of Career Support and Relationships. These projects will be prioritized under four strategic initiatives: Professional Development, Networking, Mentorship, and Recognition of Certification.

I'm also happy to report that we were able to make a \$5,200 contribution to our endowment fund with the proceeds from our Golf Tournament. When this fund reaches a self-sustaining level we'll be able to support the education of future Technicians and Technologists. If you want to make a lasting contribution to the profession, please consider making a tax-deductible donation to the endowment fund.

It has been a pleasure and honour serving as your president since last October and I'm looking forward to helping to make a reality our vision of CTTAM being an association that is deeply trusted, respected and connected in Canada's Technology scene.

Andrew Procca CET

A handwritten signature in blue ink that reads "Andrew Procca". The signature is fluid and cursive.

CTTAM President



## Executive Director & Registrar's Report

In 2019, CTTAM celebrates its fifty-fourth year by looking to its membership for guidance on developing our strategic plan for the next few years.

The leadership from the CTTAM Board of Directors has the foresight to plan for the future health of the organization by consulting with our members and stakeholders to develop a strategic plan to meet their needs. Once completed, we can begin to budget, develop and execute the workplan.

2019 marks the 2nd year of registration utilizing the Technology Registrations Canada (TRC) website which allows applicants to apply for membership and file reviewers to perform continuous assessments year-round. The introduction of competency exams allows C.Techs to reclassify to C.E.T. All of these changes were a result of CTTAM's ongoing relationship with the Office of the Manitoba Fairness Commissioner which strives for the fair consideration of individuals applying for registration. CTTAM is committed to fair registration practices.

Maintaining relationships with our strategic partners is stronger than ever which includes the Office of the Manitoba Fairness Commissioner, Office of the Fire Commissioner, ACEC MB and Skills Canada MB. CTTAM continues to work with the Engineers Geoscientists Manitoba and maintains a working relationship with the joint board. CTTAM member interest in obtaining a limited engineering licensing, Eng.L designation, has exceeded our expectations with 10 Manitoba licensees issued to date.

We continue our strong relationship with Red River College, University College of the North and Assiniboine Community College to expand CTTAM's outreach beyond Winnipeg with scholarships being offered to Engineering Technologist and Technician programs.

CTTAM membership is market driven and the C.E.T. and C.Tech. designations are the brand asked for by employers. Periodically we receive information that individuals, who are not entitled to do so, are using CTTAM designations. CTTAM's Certified Members have met stringent criteria and our designations are protected by *The Certified Applied Science Technologists Act*. CTTAM deals swiftly with those individuals who indicate that they are CTTAM Members but who are not on CTTAM's Register of Active Members.

Each year I comment on how fortunate CTTAM is to have a strong and dedicated volunteer base which helps meet the needs of the public and our Membership. This year is no different and CTTAM would not be the successful organization that it is without these individuals. I would also like to express my appreciation to Anita Walcer, Administrative Assistant and Cathy Penner, Registration and Member Services Co-ordinator, for their dedicated work during the year.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Robert Okabe', written in a cursive style.

Robert Okabe, C.E.T., IntET (Canada)  
Executive Director & Registrar

## ***CTTAM Staff***

Robert Okabe, C.E.T., IntET (Canada)  
Executive Director & Registrar

Cathy Penner  
Registration & Member Services Coordinator

Anita Walcer  
Administrative Assistant

## ***CTTAM Board of Directors***

Andrew Procca, CET, PMP, B.Tech.  
President

Kellie J. Orr, CD, CET, RCDD, CTS, TPM, IntET(Canada)  
Past-President

Ted Protosavage, CET, P.Eng.  
Director

Michelle Malik, CET  
Director

Josée Rémillard, CET  
Director

Juli Cox, CET  
Director

Grant Nicol, CET  
CCTT Director

Chris Erickson, CET  
Director

Harvey Kaita  
Member at Large

Marieclaire Monton, CET  
Director



**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS  
ASSOCIATION OF MANITOBA INC.**

**Financial Statements**

**Year Ended December 31, 2018**

**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA  
INC.**

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Year Ended December 31, 2018**

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**INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT**

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To the Directors of The Certified Technicians and Technologists Association of Manitoba Inc.

We have reviewed the accompanying financial statements of The Certified Technicians and Technologists Association of Manitoba Inc. which comprise the statement of financial position as at December 31, 2018 and the statements of revenues and expenses, changes in net assets and cash flow 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.

*Practitioner's Responsibility for the Financial Statements*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of The Certified Technicians and Technologists Association of Manitoba Inc. as at December 31, 2018, 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.

*Exchange*

Chartered Professional Accountants LLP  
Winnipeg, Manitoba  
May 30, 2019

**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA  
INC.**

**Statement of Financial Position**

**December 31, 2018**

*(Unaudited)*

	2018	2017 <i>(Revised)</i>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash <i>(Note 7)</i>	\$ 245,362	\$ 376,382
Guaranteed investment certificate <i>(Note 5)</i>	343,135	237,005
Inventory	3,010	3,360
Prepaid expenses	5,907	3,746
	<u>597,414</u>	<u>620,493</u>
<b>CAPITAL ASSETS <i>(Notes 2, 4)</i></b>	<u>37,740</u>	<u>38,728</u>
	<u>\$ 635,154</u>	<u>\$ 659,221</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 30,016	\$ 25,047
Deferred memberships	185,620	213,270
	<u>215,636</u>	<u>238,317</u>
<b>NET ASSETS</b>		
Unrestricted <i>(Notes 2, 7)</i>	290,308	278,119
Invested in capital assets <i>(Note 2)</i>	25,153	38,728
Restricted surplus capital <i>(Note 2)</i>	29,748	29,748
Restricted surplus operating <i>(Note 2)</i>	74,309	74,309
	<u>419,518</u>	<u>420,904</u>
	<u>\$ 635,154</u>	<u>\$ 659,221</u>

**APPROVED ON BEHALF OF THE BOARD**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See notes to financial statements

**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA  
INC.**

**Statement of Revenues and Expenses**

**Year Ended December 31, 2018**

	2018	2017 <i>(Revised)</i>
<b>REVENUE</b>		
Membership fees <i>(Note 7)</i>	\$ 483,466	\$ 471,224
Certification fees	13,893	54,602
Golf tournament	12,150	12,885
Professional development	12,045	4,329
Investment income	11,623	8,352
Ring income	3,000	3,500
Newsletter advertising	1,325	1,050
Sundry income and recoveries	679	8,055
M-License and safety course	526	3,519
	<b>538,707</b>	<b>567,516</b>
<b>EXPENSES</b>		
Advertising and promotion	23,739	22,693
Amortization	13,575	10,447
Annual general meeting	6,759	6,052
Business taxes, licenses and memberships	1,942	3,475
Certification fees	4,390	20,681
Equipment rentals	2,664	3,313
Insurance	3,048	3,967
Interest and bank charges	14,795	11,389
Internet	1,097	1,002
Memberships	13,415	55,660
Office	126,020	93,605
Other	7,882	-
Professional fees	4,711	6,247
Rent	50,277	49,560
Repairs and maintenance	11,870	15,837
Supplies	4,892	4,093
Telephone	1,141	963
Travel	34,321	22,654
Wages and employee benefits	213,555	199,931
	<b>540,093</b>	<b>531,569</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (1,386)</b>	<b>\$ 35,947</b>

See notes to financial statements

**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA INC.**

**Statement of Changes in Net Assets**

**Year Ended December 31, 2018**

	Unrestricted	Invested in capital assets	Restricted Surplus Capital	Restricted Surplus Operating	2018	2017
<b>NET ASSETS - BEGINNING OF YEAR</b>						
As previously stated	\$ 291,276	\$ 38,728	\$ 29,748	\$ 74,309	\$ 434,060	\$ 384,957
Correction of an error ( <i>Note 7</i> )	(13,157)	-	-	-	(13,157)	-
As restated	278,119	38,728	29,748	74,309	420,904	384,957
Deficiency of revenue over expenses	12,189	(13,575)	-	-	(1,386)	35,947
Purchase of capital assets	-	-	-	-	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 290,308</b>	<b>\$ 25,153</b>	<b>\$ 29,748</b>	<b>\$ 74,309</b>	<b>\$ 419,518</b>	<b>\$ 420,904</b>

**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA  
INC.**

**Statement of Cash Flow  
Year Ended December 31, 2018**

	<b>2018</b>	<b>2017</b> <i>(Revised)</i>
<b>OPERATING ACTIVITIES</b>		
Cash receipts from memberships and others	\$ 511,057	\$ 528,236
Cash paid to suppliers and employees	(508,562)	(503,663)
Interest paid	(14,797)	(11,389)
	<u>(12,302)</u>	<u>13,184</u>
Cash flow from (used by) operating activities	<u>(12,302)</u>	<u>13,184</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(12,587)	(19,475)
Purchase of guaranteed investment certificates	(106,131)	(237,005)
	<u>(118,718)</u>	<u>(256,480)</u>
Cash flow used by investing activities	<u>(118,718)</u>	<u>(256,480)</u>
<b>FINANCING ACTIVITY</b>		
Advances from related parties	-	14,000
	<u>-</u>	<u>14,000</u>
Cash flow from (used by) financing activities	<u>-</u>	<u>14,000</u>
<b>DECREASE IN CASH</b>	<b>(131,020)</b>	<b>(229,296)</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>376,382</b>	<b>605,678</b>
<b>CASH - END OF YEAR</b>	<b>\$ 245,362</b>	<b>\$ 376,382</b>

**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA  
INC.**

**Notes to Financial Statements**

**Year Ended December 31, 2018**

*(Unaudited)*

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1. PURPOSE OF THE ASSOCIATION

The Certified Technicians and Technologists Association of Manitoba Inc. (CTTAM) was formed on October 28, 1965 and is the professional association that certifies and regulates engineering technicians and technologists in Manitoba. The Association is a not-for-profit entity and as such is exempt from income tax.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgement. The financial statements have, in management's opinion, been properly prepared within the reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis. Inventory consists of rings and study guides.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Furniture and fixtures (before 2013)	60 months	straight-line method
Furniture and fixtures (after 2013)	120 months	straight-line method
Computer equipment	36 months	straight-line method
Website development	36 months	straight-line method
Leasehold improvements	120 months	straight-line method

In the year of acquisition, amortization is taken at one-half of the above rates. The Association regularly reviews its capital assets to eliminate obsolete items.

*(continues)*

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**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA  
INC.**

**Notes to Financial Statements  
Year Ended December 31, 2018**

*(Unaudited)*

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Net assets

- a) Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, net of transfers, and are available for general purposes.
- b) Net assets invested in capital assets presents the organization's net investment in capital assets which is comprised of the unamortized amount of capital assets purchased with restricted funds.
- c) Restricted surplus capital net assets are funds which have been designated for the future purchase of capital assets. \$10,000 per year is allocated to this fund, if the operating surplus is in excess of \$10,000
- d) Restricted surplus operating net assets are funds which have been designated to provide a future provision for the continuation of operations. An allocation to the restricted surplus operating net assets will not be made if a loss in earnings occurs or if the net assets exceed 15% of the annual budgeted expenditures.

Revenue recognition

The Association recognizes revenue at the time of delivery of service to the members and upon reasonable certainty of the collection of the related receivable.

Membership fees received in advance are not recognized as revenue until the completion of the related service.

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3. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of December 31, 2018.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from its members. In order to reduce its credit risk, the Association reviews a new member's credit history before extending credit and conducts regular reviews of its existing members' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Association has a significant number of members which minimizes concentration of credit risk.

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**THE CERTIFIED TECHNICIANS AND TECHNOLOGISTS ASSOCIATION OF MANITOBA  
INC.**

**Notes to Financial Statements  
Year Ended December 31, 2018**

*(Unaudited)*

4. CAPITAL ASSETS

	2018		2017	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Furniture and fixtures	\$ 53,129	\$ 30,704	\$ 48,553	\$ 25,391
Computer equipment	103,241	98,069	97,120	94,937
Website development	12,390	7,630	10,500	3,500
Leasehold improvements	9,997	4,614	9,997	3,614
	<b>\$ 178,757</b>	<b>\$ 141,017</b>	<b>\$ 166,170</b>	<b>\$ 127,442</b>
Net book value	<b>\$ 37,740</b>		<b>\$ 38,728</b>	

5. GUARANTEED INVESTMENT CERTIFICATES

Guaranteed investment certificates are recorded at cost plus accrued interest. The effective interest rate is 2% and the certificates mature February 23, 2019.

6. LEASE COMMITMENTS

The Association has premise lease agreements for the office spaces located at Unit 602 & 603-1661 Portage Avenue, Winnipeg, Manitoba. Under the terms of the lease agreement the Association is required to pay a base rent of \$21,983 per annum. In addition to the above base rent the Association must pay for its proportionate share of property taxes, common area maintenance costs, capital taxes, business taxes and other related operating costs for the lease premises. The leases expire September 30, 2023.

In addition, the Association has a lease agreement for an office printer. Under the terms of the lease agreement the Association is required to pay \$499 quarterly. The lease expires April 2022.

The Association also has a Software membership and usage agreement. Under the agreement the Association is required to pay \$8,082 per year. The usage agreement ends on November 2021.

Future minimum lease payments as at December 31 are approximately as follows:

2019	\$ 32,488
2020	32,805
2021	33,756
2022	24,174

7. CORRECTION OF AN ERROR

During the current year, it was noted that there were significant outstanding deposits in the bank reconciliation that had been outstanding for over 12 months. Further investigation determined that these amounts had been double recorded in the accounting records as a deposit and as revenue for the year ended December 31, 2017. As a result, opening unrestricted net assets were reduced by \$13,157 for the year ended December 31, 2018. In addition, membership fees revenue and cash were reduced by \$13,157 for the year ended December 31, 2017 from the previously presented figures.