



CMLTA

COLLEGE OF
MEDICAL LABORATORY
TECHNOLOGISTS
OF ALBERTA

2022 ANNUAL REPORT

CMLTA Foundation Policies

Vision

We are a recognized leader in the regulation and governance of medical laboratory services. As a trusted partner in healthcare regulation, we enhance public protection and patient safety, promote high standards for professional practice, and contribute to the wellness of Albertans.

Mission

We protect the public by regulating Medical Laboratory Technologists and fostering excellence in professional practice.

Core Values

We recognize self-regulation is a privilege and in our endeavours to earn and retain the trust of Albertans, we act according to the following set of core values:

INTEGRITY

We adhere to the CMLTA's Code of Conduct.

ACCOUNTABILITY

We take responsibility for our actions.

COMMITMENT

We are dedicated to providing excellent service.

RESPECT

We treat others with fairness and dignity.

OBJECTIVE

We are fair, unbiased, and impartial in our decisions.

SUSTAINABILITY

We exercise responsible resource management.

OPENNESS

We are accessible, approachable, transparent, and clear in our actions.

INNOVATION

We build on successful ideas, and explore and implement new ideas.

We acknowledge that the land on which the CMLTA office is located is Treaty 6 territory and a traditional meeting ground for many Indigenous people. This is home to the Cree, Blackfoot, and Metis, as it is for the Nakoda, Tsuu T'ina, Chipewyan, and other Indigenous people. Their spiritual and practical relationships to the land create a rich heritage for our life as a community.

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Introduction

President's Message

Although the last three years have been infinitely challenging, with constant change, your adaptability is recognized and appreciated. The collaboration through this new normal and the privilege of self-regulation are creating positive changes to public health care. Although our health system is still in a stage of recovery, I remain proud of our professionalism as we continue to adjust and improve our policies and procedures.

Looking back on my presidential term in 2022, vice presidency in 2021, and third year as a CMLTA Council member, I can't begin to provide enough thanks to all CMLTA staff, Council members, consulting professionals, and multiple volunteers serving on committees for the knowledge acquired and shared. It's amazing how people can come together, share ideas, and foster an environment where the greater good sets precedent—enabling new and innovative concepts to come to light.

In 2022, Council approved creation of the Administrative Policies, implemented the new registration system Alinity, confirmed in-person conference attendance for Council and staff (a first since COVID-19), approved September 30 National Day for Truth and Reconciliation as a statutory holiday for CMLTA staff, and worked on newly revised Bylaws to reflect the changes mandated by Government.

We continue to see engagement from Government regarding MLA regulation, another example of how the CMLTA continues to pave the way for promoting public health advancements and ensuring healthcare workers continue to be held to the highest standards and ethics.

I feel optimistic that the College is in excellent hands with a cultured, well-versed team of experts dedicated to our mandate of public protection, engaging its members, and leading the way with new initiatives and concepts that promote diversity and inclusion—not only for other colleges in Alberta, but also for colleges across the country.

Danielle Marchand, MLT

CMLTA President 2022

“Change is not something you can avoid or pretend is not there. We all need to embrace it and face it head-on.

-JAY SHETTY

Public Members' Report

As public members, we take the responsibility of representing Albertans' perspectives seriously and commend Council for their commitment to ensuring Albertans receive competent and ethical medical laboratory services. Thank you to the regulated members of the Council for their inclusion and education of the public members in this important work.

In 2022, the CMLTA continued to implement changes from *Bill 46: Health Statutes Amendment Act*, including revising Bylaws, Standards of Practice, and Code of Ethics. The CMLTA worked towards its strategic planning initiative of engagement and visibility by providing webinars on good character and using the new online registration platform, as well as for onboarding new graduates from all Alberta Medical Laboratory Science Programs.

The CMLTA continues to work towards cultural competence by providing education on colonialism, the effects of residential schools, and how MLTs can answer the calls to action of the Truth and Reconciliation Commission of Canada.

We look forward to 2023 when Council begins the very important work of setting a new strategic plan to carry us into the future and continues the transition to in-person Council meetings.

Jennifer Carscallen
Domingo Chavez
Monica St. Dennis
Gary Zeitner

CMLTA Overview

On March 1, 2002, the College of Medical Laboratory Technologists of Alberta (CMLTA) became the second self-regulating profession under the *Health Professions Act (HPA)*. With *Medical Laboratory Technologists Profession Regulation* and profession-specific Schedule 11 coming into force, Medical Laboratory Technologists (MLTs), or CMLTA regulated members, were authorized to do one or more of the following:

- Collect and analyze biological samples, perform quality control procedures, and communicate results that have been critically evaluated to ensure accuracy and reliability;
- Teach, manage, and conduct research in the science and techniques of medical laboratory technology; and
- Provide restricted activities authorized by the regulations.

As established by the HPA, the CMLTA protects and serves the public, patients, and regulated members by overseeing and guiding the profession through the enforcement and monitoring of regulatory programs and services. The CMLTA maintains professional records on approximately 2,500 regulated members who work in urban and rural Alberta laboratory hospital facilities, public and private clinical institutions, and research facilities, or teach the profession of medical laboratory science to future practitioners of the profession.

All regulated members must demonstrate and maintain specialized skills, knowledge, judgments, and attitudes to perform medical laboratory procedures both in the laboratory environment and at a patient's bedside. The CMLTA's oversight and regulatory role is one measure to ensure MLTs who conduct laboratory tests (including analysis, reporting, and interpretation), instruct the practice of medical laboratory science, or supervise other regulated members, are educated, skilled, knowledgeable, competent, and ethical practitioners.

The CMLTA regulatory functions include:

- Enforcement of standardized entrance to practice requirements for initial and reinstatement applicants, and the annual renewal of registrations and MLT Practice Permits;
- Development, administration, and ongoing enhancement of the Continuing Competence Program (CCP), including a comprehensive and diverse MLT Competency Profile based on the *Standards of Practice* and reflective of areas of professional practice, plus an annual audit process to systematically assess the integrity of the CCP and to monitor regulated members' compliance;
- Establishment and enforcement of *MLT Standards of Practice*, *MLT Code of Ethics*, Practice Advisory Statements, policies, and guidelines; and
- Adjudication of the professional conduct and behaviour of MLTs via the investigation and/or resolution of complaints of unprofessional conduct.

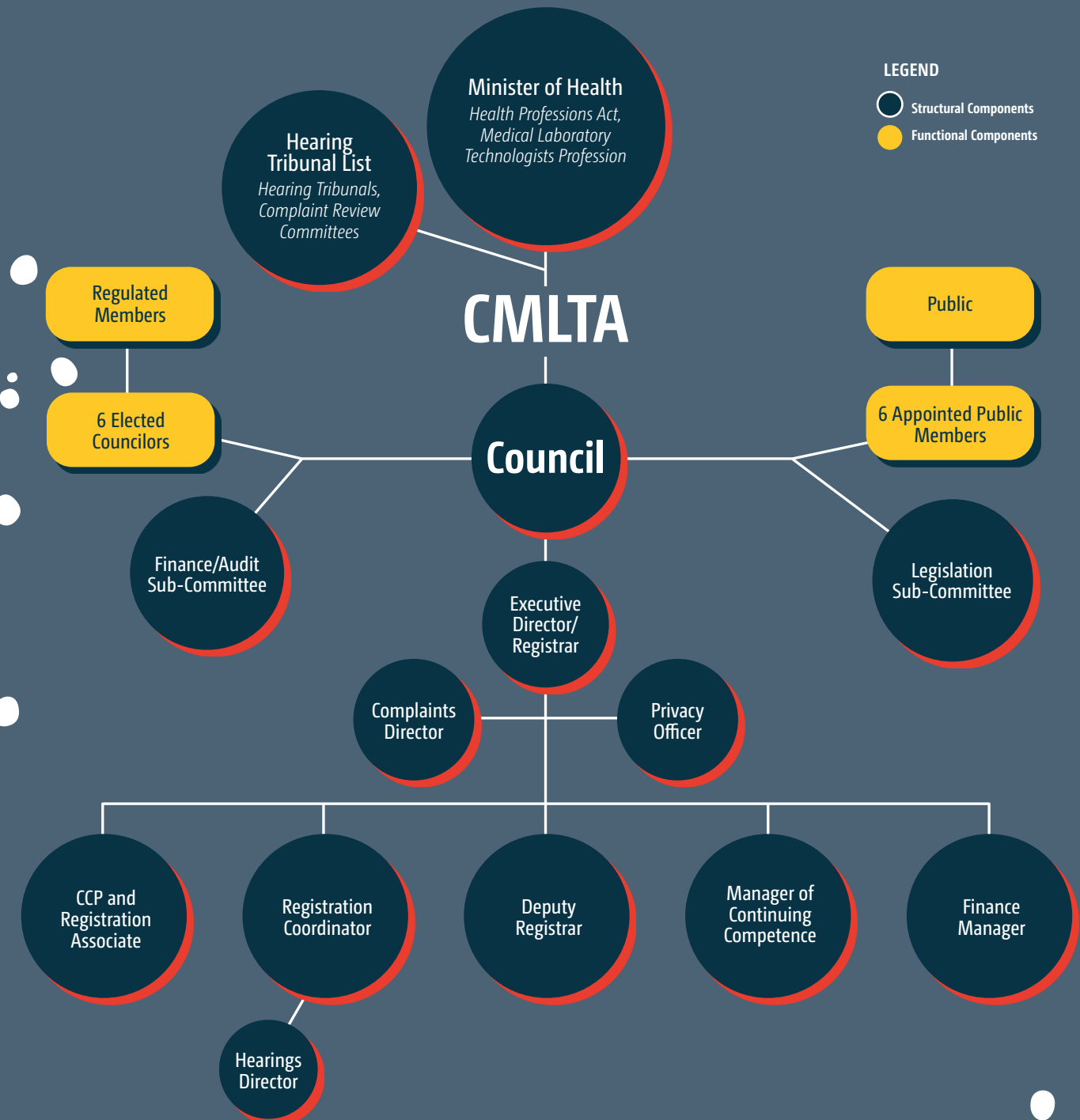
2022 CMLTA Council

DANIELLE MARCHAND President	JESSICA WIEBE Vice President	PAMELA CHURKO Councilor	MARIE GRABOWSKI Councilor	HARPREET MANHANI Councilor
JELILI MUSTAPHA Councilor	JENNIFER CARSCALLEN Public Member	DOMINGO CHAVEZ Public Member	MONICA ST. DENNIS Public Member	GARY ZEITNER Public Member

2022 CMLTA Staff

MAGGIE FULFORD Executive Director/ Registrar/ Complaints Director	KIRSTEN ASH Deputy Registrar	NATASHA PEREPELKIN Manager of Professional Practice	AVALEEN PETRYK Registration Coordinator/ Hearings Director	MERON GEBREMIKAEL Finance Manager
COLETTE RICHARD Office Assistant (Jan. – July 2022)	SOMARLY SIEK Registration & CCP Associate (Aug. 2022 – Dec. 2022)			

Structural and Functional Organization Chart



Governance

The CMLTA Council manages and conducts the activities of the organization. Council exercises its rights, powers, duties, and privileges to ensure regulatory compliance in all areas—specifically registration, continuing competence/professional development, and the formal adjudication of complaints of unprofessional conduct. Six elected councillors (including the president and vice president) and six public members, as appointed by the government in accordance with the *Health Professions Act (HPA)*, comprised the 2022 CMLTA Council.

The primary purpose of the CMLTA Council is to fulfill its legislated mandate and mission through ethical, prudent, and innovative means. Specific functions are to:

- Articulate the CMLTA's vision, mission, and core values;
- Develop a viable strategic plan to achieve the vision, mission, and core values;
- Define the work of Council, and how it will carry out and monitor this work;
- Support, monitor, and evaluate the Executive Director/Registrar to ensure a high level of competence and organizational performance;
- Provide effective fiscal management by ensuring financial viability of the organization is ongoing, resource utilization is aligned with the CMLTA mission and priorities, and the assets of the CMLTA are protected;
- Ensure oversight and sound risk-management practices, enforce compliance with all relevant legislation, and develop policies and systematic methods to direct the CMLTA's operations;
- Ensure the public is aware of the role of the CMLTA and represent the best interests of the public in complaints of unprofessional conduct and matters of patient safety;
- Monitor the roles and performance of committees to ensure they execute delegated work; and
- Organize Council to ensure effective and efficient operations, including the assessment of Council's own performance, the development and implementation of succession plans, and the orientation and mentoring of new Council members.

The CMLTA Council has established the following committees:

- Legislation Sub-Committee
- Hearing Tribunal List
- Finance/Audit Sub-Committee

The Legislation Sub-Committee is a working group of the CMLTA Council, comprised of up to 15 regulated members including the president, vice president, and volunteer members at large. The purpose of this group is to:

- Review and recommend revisions (in consultation with the Executive Director/Registrar and CMLTA legal counsel) to CMLTA bylaws, policies, and documents for Council consideration and approval;
- Draft new policies, protocols, and processes as per the direction of Council;
- Align CMLTA communications with current policy; and
- Interpret the HPA and the *Medical Laboratory Technologists Profession Regulation* for the purpose of application and revision of policy regarding registration, continuing competence, and complaints of unprofessional conduct.

Pursuant to Section 15 of the HPA, Council has appointed eight regulated members (a minimum of four is required) to the CMLTA Hearing Tribunal List (HTL). These individuals serve on Hearing Tribunals in complaints of unprofessional conduct and on Complaint Review Committees (CRC). Please refer to the Complaints and Discipline report on page 15 for more information about Hearing Tribunals and CRCs.

The Finance/Audit Sub-Committee is a working sub-committee of Council comprised of up to eight members who may be regulated members, public members of Council, or members of the public. This sub-committee assists Council in fulfilling its financial oversight responsibilities concerning auditing and reporting, financial policies, and financial risk management.

The following operational and regulatory changes occurred in 2022:

- Council appointed an ad hoc committee to review and revise the Council meeting evaluation process.
- Council added September 30 as a holiday for staff in observance of The National Day for Truth and Reconciliation.
- Council approved new administrative policies.
- Provided education on the impacts of colonialism and residential schools on Indigenous Canadians as well as education on how MLTs can meet the Calls to Action of the Truth and Reconciliation of Canada.
- Transitioned to a new member management system.
- Developed financial literacy modules for Council members.
- Provided webinars for new graduates to guide them through the application process and prepare them to be registered MLTs.

Registration of CMLTA Regulated Members

REGISTRATION

Registration and a Medical Laboratory Technologist (MLT) Practice Permit are mandatory for all individuals employed as MLTs. Pursuant to Section 46 of the *Health Professions Act (HPA)*, a person must apply for registration if they meet the requirements of section 28(2) for registration as a regulated member, and intend to provide one or more of the following:

- (i) professional services directly to the public;
- (ii) the manufacture of dental appliances or conducting of laboratory tests that are used by other regulated members to provide professional services directly to the public;
- (iii) food and nutrition professional services that are used by other regulated members and individuals to provide services directly to the public;
- (iv) the teaching of the practice of a regulated profession to regulated members or students of the regulated profession; and
- (v) the supervision of regulated members who provide professional services to the public.

Applicants are registered on the appropriate register as provided for in the *Medical Laboratory Technologists Profession Regulation*, subject to any restrictions:

- a) General Register (Hematology, Chemistry, Transfusion Science, Microbiology, Histology, and individuals with conditions or restrictions on professional practice)
- b) Diagnostic Cytology Register
- c) Clinical Genetics Register (Cytogenetics and Molecular Genetics)
- d) Provisional Register
- e) Courtesy Register

NAIT discontinued its Cytotechnology Program in 2018, leaving only one program in Canada (The Michener Institute in Ontario).

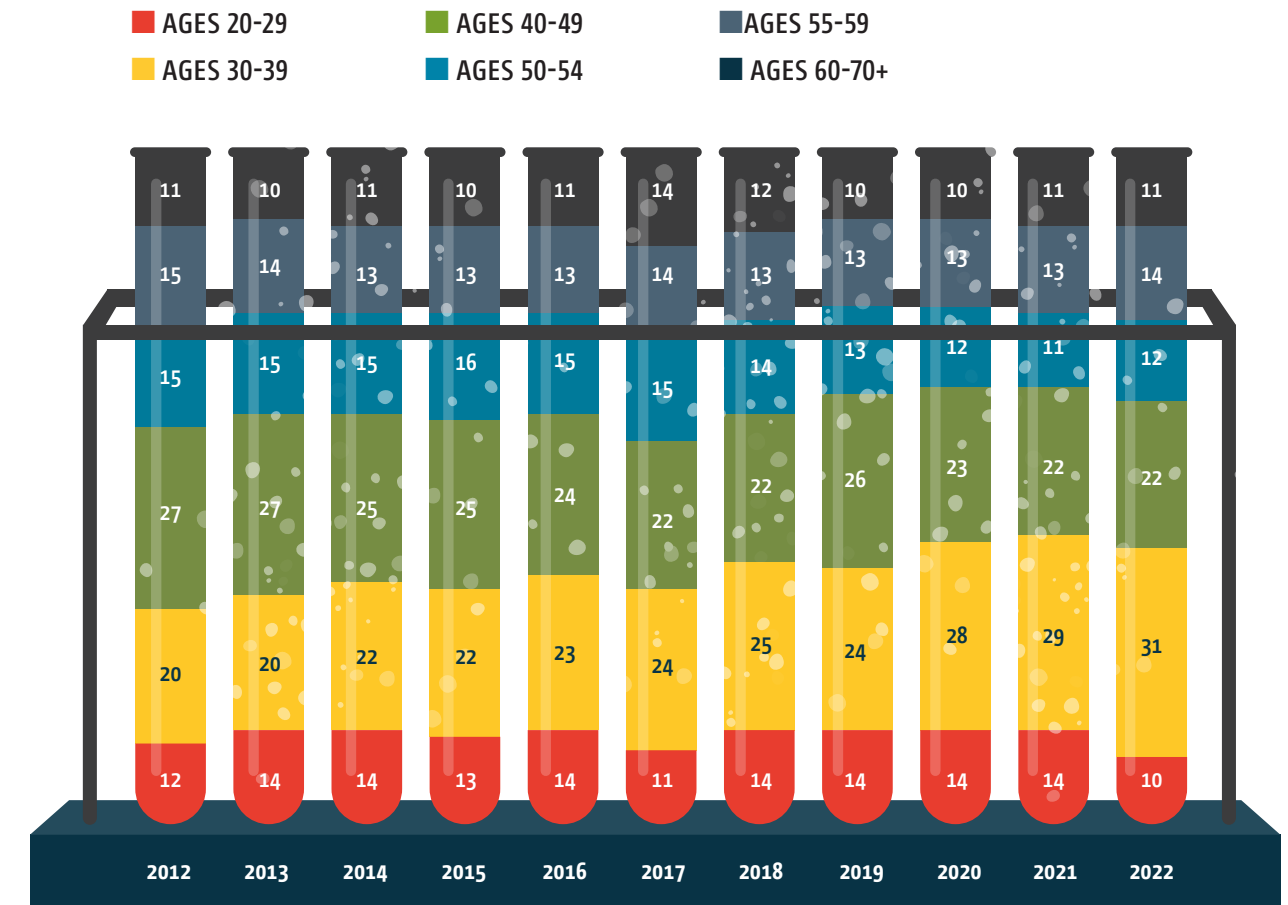
THE FOLLOWING TABLE SUMMARIZES REGISTER DATA FOR THE PAST FIVE REGISTRATION YEARS

DESCRIPTION/REGISTER	2022	2021**	2020	2019	2018
General MLT	2431	2295	2227	2269	2309
Conditional	0	0	0	15	31
Registered under section 8 of the MLT Regulations	37	40	41	43	43
Restricted to Area of Practice	12	27	27	58	n/a*
Diagnostic Cytology	76	76	73	81	82
Clinical Genetics	60	50	50	51	50
Provisional	123	68	61	61	52
Courtesy Register	0	0	0	0	0
TOTAL CMLTA MEMBERS	2563	2507	2479	2578	2567

* Data was not separated from general MLT for these years.

** Data up to Dec. 10, 2021, as database changes were made at the end of the year.

THE FOLLOWING TABLE SUMMARIZES AGE DEMOGRAPHIC DATA FROM 2012 TO 2022 IN THE MEDICAL LABORATORY PROFESSION (VALUES EXPRESSED AS PERCENTAGES).





The CMLTA defines initial registration, reinstatement, and renewal as three discrete and separate application types. All can be completed and submitted online to the CMLTA.

INITIAL REGISTRATION

An initial application collects basic personal information and demographic data (required by the HPA and Alberta Health for its Provincial Provider Registry [PPR]). Alberta Health extracts specific information daily, providing the government with real-time tracking on the total number of practitioners at any given time. An initial application also collects documents that authenticate formal post-secondary education and certification credentials.

REINSTATEMENT

Any individual whose previous registration with the CMLTA has lapsed and is seeking reinstatement of their registration and a licence to practice (required for MLT employment) must submit a reinstatement application. It collects basic personal information and demographic data (required by the HPA and Alberta Health for its PPR), as well as documents that authenticate formal post-secondary education and certification credentials. That way, all required documents are on file.

THE FOLLOWING TABLE SUMMARIZES APPLICATION DATA FOR THE PAST FIVE YEARS.

TYPE OF APPLICATION	2022	2021	2020	2019	2018
Renewal	2403	2423	2432	2441	2443
Initial	137	115	117	119	112
Alberta Trained	6	6	12	18	8
New Graduates from Canadian Accredited MLT Training Program	100	76	79	82	73
Out of Province	13	11	4	7	15
Out of Country	18	21	22	12	16
Reinstatement	23	41	20	18	24
Alberta Trained	12	33	12	11	22
Out of Province	7	2	2	5	1
Out of Country	4	6	6	2	1
Applications Denied	0	0	2	0	0
Registration Application Decision Appeals to Council	0	0	0	0	0

RENEWAL

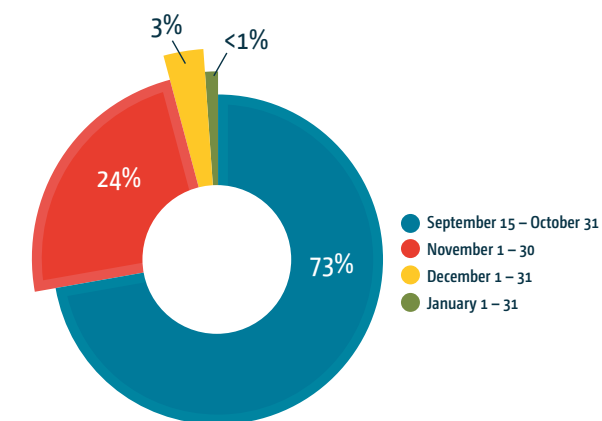
Current regulated members maintaining registration for the upcoming year submit renewal applications. Aside from basic personal information and demographic data (required by the HPA and Alberta Health for its PPR), a renewal application collects information pertaining to a regulated member's Continuing Competence Program.

The CMLTA annually updates and revises all three application types to reflect changes in legislation or captured data elements.

Pursuant to section 31(1) of the *Health Professions Act*, all applicants have a formal appeal process. It states: "An applicant whose application for registration is accepted subject to conditions or whose registration is deferred or whose application is refused by the registrar, registration committee, or competence committee may, within 30 days after being given a copy of the decision, request a review by the council in accordance with subsection (3)." Furthermore, section 31(3) states: "A request for review must be in writing, set out the reasons why the applications for registration should be approved with or without conditions, and be given to the registrar, who must give a copy of the request to the Council." In 2022, the CMLTA did not receive requests for appeals from IEMLTs, which is evidence of fair, transparent, timely, and consistent application and registration practices.

An escalating dues/fees system helps encourage early registration and MLT Practice Permit renewal, ensuring all renewing practitioners possess a valid registration and MLT Practice Permit, and can provide evidence of such to employers.

THE FOLLOWING TABLE SUMMARIZES THE SUBMISSION DATE FOR THE RENEWAL OF 2022 REGISTRATION AND MLT PRACTICE PERMITS.



Registration is mandatory for all individuals practicing and/or employed as MLTs, as well as notifying the CMLTA of any changes to a regulated member's employment status (including retirement, an extended leave of absence, or professional practice departure for another reason resulting in the non-renewal of registration and a MLT Practice Permit). This reinforces the CMLTA's mandate of patient safety and public protection. The CMLTA requires the completion and submission of a Notice of Non-Practice form for all regulated members opting not to renew for the subsequent registration year.

THE FOLLOWING TABLE SUMMARIZES THE REASONS FOR THE NON-RENEWAL OF REGISTRATION AND AN MLT PRACTICE PERMIT FOR THE LAST FIVE YEARS.

DESCRIPTION	2022	2021	2020	2019	2018
Extended Leave (<i>educational, long term disability, parental, etc.</i>)	*	22	18	8	6
Cancelled (<i>No communication, non-payment of annual dues</i>)	*	95	23	26	15
Left the MLT Work Environment	*	14	19	24	21
Moved	*	30	31	16	34
Retired	*	47	61	48	54
Deceased	*	0	3	2	1
TOTAL	150	208	155	124	131

*Due to changing registration systems, specific reasons for the non-renewal of the 2022 registration year cannot be obtained.

Continuing Competence Program

In 2007, the CMLTA launched the Medical Laboratory Technologists' Continuing Competence Program (CCP), in compliance with Section 50 of the *Health Professions Act (HPA)*. We collaborated with Alberta Health, as well as with numerous Medical Laboratory Technologists (MLTs) and health professionals across the province.

The CCP systematically assesses, tracks, and encourages the ongoing knowledge, skills, judgments, and attitudes performed by practitioners in the workplace. Every MLT benefits by gaining professional integrity, growing personally, and advancing their career.

Sections 12.2, 12.3, and 12.4 of the *Medical Laboratory Technologists Profession Regulation* provides for an annual review and audit processes to evaluate participation. It also enforces the program with consequences for non-compliance. This legislation sets out the specific CCP requirements a regulated member must complete on an annual basis, which include:

- (a) A Self-Assessment based on the Competency Profile developed by the CMLTA, indicating areas where continuing competence activities are to be undertaken by a regulated member in the next registration year;
- (b) A written Learning Plan setting out the continuing competence goals of the regulated member for the next registration year with the attributed activities to be undertaken to achieve the set goals; and
- (c) A completed Learning Plan from the previous registration year documenting competence activities completed.

The CMLTA CCP is based on an annual Self-Assessment of Practice. It enables MLTs to recognize specific learning needs, establish a Learning Plan to maintain or develop competence, and ultimately self-direct a learning path to remain current in the profession. A Learning Plan is a contractual agreement with the CMLTA to develop and/or enhance one's professional knowledge, skills, judgments, and attitudes.

Regulated members create a new Learning Plan outlining a minimum of three (and maximum of six) Learning Objectives for the upcoming registration year. Over that timeframe, individuals document learning activities undertaken to complete their Learning Objectives as identified on a Learning Plan. MLTs must assume personal accountability in professional practice to remain as skilled, knowledgeable, and competent practitioners. Revisions to a submitted Learning Plan are made only when an identified Learning Objective can no longer be completed, due to a change in employer or area of practice, or an extenuating circumstance.

It is important to note the CCP represents *mandatory* continuing education MLTs complete annually to satisfy government-based requirements. The CPP is neither inclusive nor representative of all annual learning and professional development voluntarily undertaken by a professional practitioner or mandated by an employer.

Version 4 of the CCP became effective with the 2017 registration and MLT Practice Permit renewal season. The CMLTA recognizes the *Standards of Practice* as the foundational and fundamental doctrine for MLTs—it lends itself to be adapted as an assessment tool for gauging continuing competence within the numerous practice environments of medical laboratory services. CCP Version 4 translates each standard in the *Standards of Practice* into an Enabling Competency, to be used on the Self-Assessment of Practice. Regulated members must complete a Self-Assessment of Practice by rating all Enabling Competencies using two Self-Assessment of Practice Statements. Enabling Competencies identified as Developmental/Advancing/Expanding (DEV) are automatically translated into Learning Objectives, which can then be prioritized by the regulated member and included on a new Learning Plan.

In 2022, the CMLTA moved to a new member management system to improve both registration and CCP processes. Due to this transfer of systems, the CMLTA was not able to complete a CCP audit for 2022. Although there was no audit, regulated members were still required to submit their CCP information before the transfer. The audit will proceed as scheduled in 2023.

Complaints and Discipline

Pursuant to Part 4 of the *Health Professions Act (HPA)*, this section highlights the complaints of unprofessional conduct the CMLTA received in 2022. It includes the current status and/or final disposition of complaints against regulated practitioners of the medical laboratory science profession.

The HPA defines unprofessional conduct, whether or not disgraceful or dishonorable, as the following:

- Displaying a lack of knowledge, skill or judgment in the provision of professional services;
- Contravention of the HPA, a Code of Ethics, or Standards of Practice;
- Contravention of another enactment that applies to the profession;
- Representing or holding out that a person was a regulated member and in good standing while the person's registration or Practice Permit was suspended or cancelled;
- Representing or holding out that person's registration or Practice Permit is not subject to conditions when it is or misrepresenting the conditions;
- Failure or refusal to comply with the requirements of the Continuing Competence Program, or to co-operate with a competence committee or a person appointed under Section 11 undertaking a practice visit;
- Failure or refusal to comply with a request of or co-operate with an inspector or a direction of the registrar made under Section 53.4(3);
- Failure or refusal to comply with an agreement that is part of a ratified settlement, or with a request of or co-operate with an investigator, or to undergo an examination under Section 118, or a notice to attend or a notice to produce under Part 4;
- Contravening an order under Part 4, conditions imposed on a Practice Permit or a direction under Section 118(4);
- Carrying on the practice of the regulated profession with a person who is contravening Section 98 or an order under Part 4 or conditions imposed on a Practice Permit or a direction under Section 118(4); and
- Conduct that harms the integrity of the regulated profession.

The number and nature of complaints of unprofessional conduct the CMLTA receives each year is unpredictable. Since coming under the HPA in 2002, the CMLTA's annual complaints have ranged from zero to seven. Complaints are primarily from employers, related to their obligation pursuant to Section 57 to notify the CMLTA of employee terminations, suspensions, or resignations in which unprofessional conduct and/or behaviour were contributing factors.

COMPLAINTS ALLEGING SEXUAL ABUSE OR SEXUAL MISCONDUCT

Changes to the HPA that came into force on April 1, 2019 require all health profession regulators to report complaints alleging sexual abuse or sexual misconduct. The CMLTA has established a patient relations program for patients who come forward with complaints of sexual abuse or sexual misconduct, which offers patient counselling and support.

THE FOLLOWING TABLE SUMMARIZES COMPLAINT DATA FOR THE 2022 REGISTRATION YEAR.

DESCRIPTION	NUMBER
Files carried forward from previous years	3
New complaints received in 2022	13
Employer complaints	10
Peer complaints	3
Public complaints	0
Self-reported	0
Sexual assault	0
Sexual misconduct	0
Complaints dismissed	1
Files referred for assessment under section 118 HPA	0
Files referred to investigation	6
Files referred to hearing tribunal	0
Complaint review committee appeals	0
Files closed during the year	5



2022

Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2022
AND INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Independent Auditor's Report

To the Members of College of Medical Laboratory Technologists of Alberta

OPINION

We have audited the financial statements of College of Medical Laboratory Technologists of Alberta (the College), which comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenses, changes in net assets and cash flows for the year then 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 respects, the financial position of the College as at December 31, 2022, and the results of its operations and 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's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with 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 that 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 the 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'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 or to cease operations, or has no realistic alternative but to do so.

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

AUDITOR'S 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 auditing 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 judgment and maintain 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control 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's internal control.
- 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 cast significant doubt on the College'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 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

March 25, 2023

Bruce MS Mahon Professional Corporation

Chartered Professional Accountants



Statement of Revenues and Expenditures

Year Ended December 31, 2022

	2022	2021
REVENUE		
Membership fees and administration fees	\$ 1,052,463	\$ 1,065,738
Investment income	107,130	75,574
Recoveries and other revenue	750	7,500
	1,160,343	1,148,812
EXPENSES		
Salaries, wages and other employment costs	\$ 578,101	\$ 537,146
Rent and common area costs	129,368	124,248
Computer and website	58,746	78,602
Council and subcommittees	53,406	58,055
Stakeholder engagement	50,400	53,020
Consulting fees	32,510	39,269
Office	26,641	68,045
Bank and credit card charges	23,776	31,745
Amortization	19,721	9,305
Accounting and audit fees	18,660	21,922
Insurance	14,039	11,467
Publications	10,736	8,962
Legal fees	9,042	84,912
Staff education	8,829	4,673
Postage and copying	8,083	9,826
Continuing competence	5,161	4,372
Telephone	3,868	3,799
Conduct	2,261	8,762
Registration	1,658	228
	1,055,006	1,158,358
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	105,337	(9,546)
Loss on disposal of equipment	-	(49,219)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 105,337	\$ (58,765)

Statement of Changes in Net Assets

Year Ended December 31, 2022

	UNRESTRICTED	INVESTED IN EQUIPMENT	INTERNALLY RESTRICTED (NOTE 6)	2022	2021
Balance at beginning of the year	\$ 1,330,921	\$ 25,073	\$ 3,810,000	\$ 5,165,994	\$ 5,224,759
Excess of revenue (expenses) for the year	125,058	(19,721)	-	105,337	(58,765)
Purchase of equipment	(71,785)	71,785	-	-	-
Balance at end of the year	\$ 1,384,194	\$ 77,137	\$ 3,810,000	\$ 5,271,331	\$ 5,165,994

Statement of Financial Position

December 31, 2022

ASSETS	2022	2021
CURRENT		
Cash	\$ 1,220,570	\$ 1,268,863
Accounts receivable	9,710	4,275
Prepaid expenses	33,778	18,551
	1,264,058	1,291,689
INVESTMENTS (Note 3)	5,022,648	4,927,664
EQUIPMENT (Note 4)	77,136	25,073
	\$ 6,363,842	\$ 6,244,426
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 47,826	\$ 39,916
Wages payable	49,585	49,217
Deferred membership fees (Note 5)	995,100	989,300
	1,092,511	1,078,433
NET ASSETS		
Unrestricted	1,384,194	1,330,921
Invested in equipment	77,137	25,073
Internally restricted (Note 6)	3,810,000	3,810,000
	5,271,331	5,165,994
	\$ 6,363,842	\$ 6,244,426

COMMITMENTS (Note 7)

On Behalf of Council

Signed by:

Jessica Wiebe **Domingo Chavez**
 President Public Member

Statement of Cash Flows

Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ 105,337	\$ (58,765)
Items not affecting cash:		
Amortization	19,721	9,305
Loss on disposal of equipment	-	49,219
	125,058	(241)
Changes in non-cash working capital:		
Accounts receivable	(5,435)	(2,550)
Accounts payable and accrued liabilities	7,912	(200,142)
Deferred membership fees	5,800	(5,450)
Prepaid expenses	(15,227)	54,582
Wages payable	368	(37,371)
	(6,582)	(190,931)
Cash flow from (used by) operating activities	118,476	(191,172)
INVESTING ACTIVITIES		
Purchase of equipment	(71,785)	(1,428)
Purchase of investments	(94,984)	(75,574)
Cash flow used by investing activities	(166,769)	(77,002)
DECREASE IN CASH FLOW	(48,293)	(268,174)
Cash - beginning of year	1,268,863	1,537,037
CASH - END OF YEAR	\$ 1,220,570	\$ 1,268,863

Notes to Financial Statements

1. PURPOSE OF THE COLLEGE

College of Medical Laboratory Technologists of Alberta (the "College") is constituted under the *Health Professions Act*. The College is a not-for-profit organization and accordingly, is exempt from payment of income taxes.

The College regulates the practice of medical laboratory technology in a manner that protects and serves the public interest. In fulfilling this role, the College establishes, maintains and enforces standards for registration and continuing competence, standards of practice and a code of ethics for the profession and investigates and acts on complaints.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are as follows:

Revenue recognition

Membership revenue is recognized in the year to which the membership fees relate. Administration fees are recognized in the year to which the related service is provided.

Investment income is recognized as it is earned.

Conduct recoveries and other revenue are recognized when the amount is established and collection is reasonably assured.

Donated services

The work of the College is dependent on the voluntary service of many individuals. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

Cash and cash equivalents

Cash and cash equivalents consist of cash balances with banks.

Investments

Guaranteed investment certificates and term deposits are stated at the purchase amount plus accrued interest.

Equipment

Equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

Office equipment	20%
Computer equipment	30%
Information systems	30%

The College regularly reviews its equipment to eliminate obsolete items.

Equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Financial instruments policy

The College initially measures its financial assets and liabilities at fair value. Subsequent measurement is at amortized cost.

Financial assets measured at amortized cost consist of cash, accounts receivable and long term investments.

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

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. Any 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 of impairment recognized previously. The amount of the reversal is recognized in net income.

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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates are reviewed annually and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates include the estimated lives of capital equipment. Actual results could differ from these estimates.

Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

3. INVESTMENTS

	2022	2021
Guaranteed investment certificates with interest rates ranging from 0.65% to 4.60% (2021 - 0.65% to 3.33%), maturing between January 5, 2023 and October 6, 2025 (2021 - January 5, 2022 and October 2, 2025).	\$ 4,455,380	\$ 4,396,252
Canadian equities	348,576	348,583
Canadian mutual funds	68,390	31,321
Accrued interest receivable	150,302	151,508
	\$ 5,022,648	\$ 4,927,664

The cost of the investments plus accrued interest receivable approximates their market value.

4. EQUIPMENT

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Computer equipment	\$ 51,841	\$ 32,398	\$ 19,443	\$ 16,628
Information systems	65,456	12,798	52,658	329
Office equipment	71,596	66,561	5,035	8,116
	\$ 188,893	\$ 111,757	\$ 77,136	\$ 25,073

Amortization of equipment provided in the current year totaled \$19,721 (2021 - \$9,305).

5. DEFERRED MEMBERSHIP FEES

The prior year deferred membership fees of \$989,300 have been included in the 2022 membership income on the Statement of Revenues and Expenses. The College collected \$995,100 of deferred membership fees during fiscal 2022 which will be included in the 2023 membership income.

6. INTERNALLY RESTRICTED ASSETS

The following funds have been established by Council for the purposes stated below. The funds in all internally restricted accounts can only be expended upon approval by Council.

The Unrestricted reserve accounts for the College's operations and administrative activities. The College's accumulated surpluses and deficits from year to year are added to and subtracted from the Unrestricted reserve.

The Invested in Equipment reserve reports the assets, liabilities, revenue and expenses related to the College's equipment. Amortization expense and losses on disposals of equipment are subtracted from this fund. Equipment purchases in the year are transferred to this fund from the Unrestricted reserve.

The Operating reserve is established to provide for continued operations for eighteen months if there are unexpected interruptions in cash flow or unexpected expenses.

The Conduct Contingency reserve is intended to provide funds to cover the cost of discipline issues including appeals above the amount in the annual operating budget.

The Capital Asset reserve may be used to cover the cost of any future capital asset purchases.

The Special Legal reserve will provide funds to meet the cost of any legal issues not covered by insurance.

The Patient Relations Program reserve was created to ensure the College can fund the requirement to pay for treatment and counselling for patients who have experienced sexual abuse or sexual misconduct by members.

	2022	2021
Operating reserve	\$ 2,000,000	\$ 2,000,000
Conduct Contingency reserve	250,000	250,000
Capital Asset reserve	1,000,000	1,000,000
Special Legal reserve	500,000	500,000
Patient Relations Program reserve	60,000	60,000
	\$ 3,810,000	\$ 3,810,000

7. COMMITMENTS

The College has an operating lease with respect to its office premises which expires July 31, 2030. The premises lease provides for payment of utilities, property taxes and maintenance costs. There are also various software contracts with terms that range from 1 to 3 years. Future estimated contractual payments as at December 31, 2022, are as follows:

2023	\$	162,965
2024		142,985
2025		145,818
2026		142,802
2027 and thereafter		511,707
	\$	1,106,277

9. FINANCIAL INSTRUMENTS

The College is exposed to risk on certain financial instruments as follows:

(a) 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 comprises three types of risk: currency rate risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

(b) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The College is exposed to interest rate risk primarily through its fixed-rate investments. The College manages this exposure through its investment policies and procedures.

(c) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College considers that it has sufficient funds available to meet current and long-term financial needs.

(d) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from its accounts receivable. At any time, the College does not have any significant receivables that would have an impact on the overall operations of the College.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant other price risks arising from these financial instruments.

Other Activities

ALBERTA FEDERATION OF REGULATED HEALTH PROFESSIONS

The CMLTA has been a member of the Alberta Federation of Regulated Health Professions (AFRHP) since 2005. As a voluntary member-based organization, the AFRHP is made up of 29 regulatory healthcare colleges in the province. Independently, each college is a public body created by government to oversee Alberta's regulated health professions and protect the public by implementing, administering, and enforcing healthcare legislation. Collectively, AFRHP members promote leading practice initiatives to foster public awareness and professional accountability of its practitioners. AFRHP members have established networks nationally and internationally, developing a communal body of shared knowledge and expertise to advance the operations of each individual college.

CANADIAN ALLIANCE OF MEDICAL LABORATORY PROFESSIONALS REGULATORS

The provincial regulators of Medical Laboratory Technologists (MLTs) formed the Canadian Alliance of Medical Laboratory Professionals Regulators (CAMLPR) in 2018. CAMLPR's purpose is to provide leadership and a forum where MLT regulators can collaborate, discuss, and respond to national regulatory challenges and opportunities. They exchange information about regulatory trends, leading practices, policy, and legislation. CAMLPR strives to unify processes, encouraging consistency and standardization for the MLT profession across Canada.

Alberta, Manitoba, New Brunswick, Nova Scotia, Ontario, Quebec, Saskatchewan, and Newfoundland signed a Memorandum of Understanding (MOU), necessitated by the Canadian Free Trade Agreement, which introduced "permit-on-permit" recognition and provincial mobility for MLTs between regulated provinces. The MOU ensures all regulated MLTs have common entrance to practice competencies, regardless of the initial province of registration. From a national perspective, this contributes to patient safety and public protection. The MOU also standardizes the release of regulated member information (registration history, continuing education/competence compliance, and professional misconduct) between regulated provinces.



CMLTA COLLEGE OF
MEDICAL LABORATORY
TECHNOLOGISTS
OF ALBERTA

College of Medical Laboratory Technologists of Alberta

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