

A large, semi-transparent watermark of the NAPEG logo is positioned in the upper left quadrant of the cover. It features a stylized gear with a wavy line passing through it, all within a circular frame.

NORTHWEST TERRITORIES AND NUNAVUT
ASSOCIATION OF PROFESSIONAL
ENGINEERS AND GEOSCIENTISTS (NAPEG)

2023 ANNUAL REPORT



NAPEG VISION

*RECOGNITION AS A TRUSTED AUTHORITY
CONTRIBUTING TO A BETTER FUTURE FOR OUR NORTH.*

NAPEG MISSION

*IN THE PUBLIC INTEREST, NAPEG REGULATES
AND SUPPORTS THE PROFESSIONAL PRACTICE OF
ENGINEERING AND GEOSCIENCE IN THE NORTHWEST
TERRITORIES AND NUNAVUT.*



Published by:

NAPEG

Northwest Territories and Nunavut
Association of Professional Engineers
and Geoscientists

Office Location:

Bowling Green Building
201, 4817 — 49th Street
Yellowknife, NT X1A 3S7

T. 867.920.4055

F. 867.873.4058

www.napeg.nt.ca

TABLE OF CONTENTS

AGENDA FOR 2023 NAPEG ANNUAL GENERAL MEETING.....	3
MINUTES OF THE 2022 NAPEG ANNUAL GENERAL MEETING.....	4
PRESIDENT'S REPORT	7
EXECUTIVE DIRECTOR'S REPORT	8
ENGINEERS CANADA DIRECTOR'S REPORT	9
GEOSCIENTISTS CANADA DIRECTOR'S REPORT	12
NAPEG COMMITTEE MEMBERS	14
NAPEG COMMITTEE REPORTS.....	16
REGISTRANT AND APPLICANT STATISTICS.....	21
AUDITS OF REGISTRANT APPLICATIONS	23
AUDITOR'S REPORT FOR NAPEG	25

2023 ANNUAL REPORT

43RD ANNUAL GENERAL MEETING

MAY 10, 2023

HYBRID IN-PERSON/VIRTUAL MEETING
AT KATIMAVIK C, THE EXPLORER HOTEL,
YELLOWKNIFE 5:00 P.M.

AGENDA

1. Call to Order and Welcome
2. Minute of Silence
3. Introductions
4. Approval of the Agenda
5. Approval of the Minutes of the 2022 Annual General Meeting
6. Business Arising from the Minutes
7. President's Address
8. Financial Statements
9. Presentation of the Auditor's Report
10. Appointment of the Auditor for 2023
11. Motion to receive the 2023 Annual Report
12. New Business:
 - 12.1 Act Revision Update
13. 2024 Annual General Meeting – Set Date - May 15, 2024
14. Election Results
 - 14.1 Chair of Nominating Committee Announces Results
15. Announcement of the Nominating Committee for 2024
16. Messages from Visitors and other Organizations
17. Announcements
 - 17.1 Resident Members since last AGM
 - 17.2 Next Council meeting: May 11, 2023 at 7:30 am
 - 17.3 Education Foundation 2023 Annual General Meeting
will follow directly after adjournment of the NAPEG Meeting
18. Adjournment

MINUTES OF THE 42ND ANNUAL GENERAL MEETING OF THE NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

MARCH 9, 2022 – 12:00 P.M.

**CLEARPICTURE E-MEETING FROM KATIMAVIK D,
THE EXPLORER HOTEL, YELLOWKNIFE, NT**

Attendance

The attendance included 44 Members, 36 Licensee and 10 Member-in-Training.

Members, Licensees, Members-in-Training

Muhammad Abu Bakar, P.Eng.
Kamran Ata, P.Eng.
Mike Auge, P.Eng.
Peter Bengts, P.Eng.
Nick Bevington, P.Eng.
Iqbal Bhatti, P.Eng.
Terry Brookes, P.Eng.
John Clark, P.Eng.
Jean Corbeil, P.Eng.
David Currie, P.Eng.
Dinah Elliott, P.Geo.
Hendrik Falck, P.Geo.
Robin Ferguson, P.Eng.
Brian George, P.Eng. (Retired)
Elaine Gillespie, P.Eng.
Alexandra Giroux, P.Eng.
Jaime Goddard, P.Eng.
Ryan Gordon, P.Eng.
Paul Guy, P.Eng.
Justin Hazenberg, P.Eng.
Ian Henderson, P.Eng.
Daniel Hewitt, P.Eng.
Lal Jayatilleka, P.Eng.
Raj Kadel, P.Eng.
Brent Karstad, P.Eng.
Yuri Kinakin, P.Geo.
Philip Lewis, P.Eng.
Natalie Lippa, P.Geo.
Reuben Makohoniuk, P.Eng.

Edith Martel, P.Geo.
Leslie Merrithew, P.Eng.
Naeem Mughal, P.Eng.
Mark Nelson, P.Geo.
Natalie Plato, P.Eng.
Moshiur Rahman, P.Eng.
Md Ziaur Rahman, P.Eng.
Mahboob Rana, P.Eng.
Jennifer Spencer-Hazenberg, P.Eng.
Salah Uddin, P.Eng.
Arvind Vashishtha, P.Eng.
Terry Warner, P.Geo.
Olakunle Williams, P.Eng.
Patrick Wong, P.Eng.
Binay Yadav, P.Eng.
Balihar Antaal, P.Eng.
Jean Bergeron, P.Eng.
Jonathan Boisvert, P.Eng.
Rick Bonner, P.Geo. (Non-Practicing)
Jennifer Brown, P.Eng.
Karina Chaine, P.Eng.
Paul Chamois, P.Geo.
Stephen Cross, P.Eng.
Alan Davies, P.Eng.
Yvon Doyon, P.Eng.
Hesham Fouli, P.Eng.
Dave Friesen, P.Eng.
Mehran Gharibi, P.Geo.

Jena Gilman, P.Eng.
Lorian Glatiotis, P.Geo.
Dennis Gregor, P.Geo.
Ed Grozic, P.Eng.
Trodhie Irlandez, P.Eng.
Jay Keeling, P.Eng.
Keith Kohut, P.Eng.
Pierre Legault, P.Eng.
Cournoyer Martin, P.Eng.
Jim McCuaig, P.Eng.
Eric Meng, P.Eng.
Ozer Ozdemir, P.Eng.
Don Plenderleith, P.Eng.
Kiran Prakash, P.Eng.
Sam Proskin, P.Eng.
Ali Rezvani, P.Eng.
Paul Rivest, P.Eng.
Ahtesham Shirazi, P.Eng.
Phil Tibble, P.Geo.
Yi Wang, P.Geo.
William Waychison, P.Geo.
Chien Yung Shin (Mimi), P.Eng.
Jun Zhang, P.Eng.

Staff & Others

Vince McCormick, Executive
Director/Registrar
Mimi Kennedy, Deputy Registrar

1. Call to Order and Welcome

President Justin Hazenberg, P.Eng., took the Chair and called on the Executive Director to confirm Quorum and upon confirmation, called the meeting to order at 12:43 pm.

2. Welcome by the President

Mr. Hazenberg welcomed all those attending the 2022 Annual General Meeting. A minute of silence was held for the NAPEG registrants who have passed away in the past year.

3. Introduction of Guests and Visitors

Mr. Hazenberg welcomed all who were able to join us and shared that although we're unable to do it this year, during in-person AGMs, we normally ask Past Presidents to stand and be acknowledged. We hope to be able to resume our in-person AGMs next year with a hybrid component so those of us unable to travel to attend in person can still participate fully. Mr. Hazenberg thanked everyone for their continued support despite the challenges of that past two years.

4. Approval of the Agenda

For ease due to the virtual format of this AGM, although routine Motions for the AGM have been pre-determined, Motions will still be taken from the floor through the chat function. There were no additions to the Agenda.

There was a motion Sudhir Jha, P.Eng., seconded by Melanie Williams, P.Eng., to approve the agenda of the 2022 Annual General Meeting. The motion was carried.

5. Approval of the Minutes of the 2021 Annual General Meeting

There was a motion by Melanie Williams, P.Eng., seconded by Sudhir Jha, P.Eng., to approve the minutes of the 2021 Annual General Meeting. The motion was carried.

6. Business Arising from the Minutes

There was no business arising from the Minutes.

7. President's Address

Mr. Hazenberg thanked members for having him as NAPEG's President for the past two years and gave an overview of his President's Report found on Page 11 of the Annual Report.

8. Financial Statements

Vince McCormick, Executive Director/Registrar, led the members through the audited financial statements, beginning on page twenty-seven (27) of the Annual Report. The audit was completed, and the statements were signed off on schedule. We received a clean audit opinion from the auditor, Justin McInnis, Avery Cooper & Co. Ltd. NAPEG's financial health is strong, we've had a growth in membership and revenue, and have spent less due to less travel. There were no serious issues flagged and the Auditor gave an unqualified opinion. There was one issue with proper access to files through CRA, which is an administrative issue to be addressed this year.

9. Presentation of the Auditor's Report

NAPEG Council approved the Audited Financial Statements on March 4, 2022.

There was a motion by Terry Brookes, P.Eng., seconded by Sudhir Jha, P.Eng. to accept the Audited Financial Statements to December 31, 2021, as presented. The motion was carried.

10. Appointment of the Auditor

Mr. Hazenberg reported that the audit went very well again this year, and we're happy with how the process went with the lead auditor.

There was a motion by Sudhir Jha, P.Eng., seconded by Melanie Williams, P.Eng., to approve the appointment of the auditors, Avery Cooper and Co. Ltd., for the fiscal year ending December 31, 2022. The motion was carried.

11. Motion to receive the 2022 Annual Report

There was a motion by Sudhir Jha, P.Eng., seconded by Melanie Williams, P.Eng., to receive the 2022 Annual Report. The motion was carried.

It was noted that a revision is required within the Discipline Committee Report. It stated that "Case 2019-104 has one interview left to be conducted by the investigative committee", when it should have read that the complaint was dismissed with no finding of unprofessional conduct following an investigation. The 2022 Annual Report will be revised and presented for approval at the next AGM along with the 2023 Annual Report.

12. New Business

12.1 Act Revision Update

Vince McCormick reported that since the responsibility of the Act was transferred from the Department of Justice to the Department of Infrastructure, the process slowed down. The Department of Infrastructure is looking at clearing the legislative agenda that they currently have and plan to move forward on the Engineering and Geoscience Professions Act this spring. As a result, it's anticipated that the Act and Bylaw Revision Committee will be more active soon. Every indication is that they are receptive about what we'd like to do. NAPEG is lucky to have several champions of the Act revision as Members.

13. 2023 Annual General Meeting – Set Date

The 2023 Annual General Meeting will be held in Yellowknife on Wednesday, March 8, 2023 with the Annual Professional Development Symposium and Annual Awards Banquet scheduled for March 9 and 10, 2023.

14. Election Results

14.1 Announces Results

Justin Hazenberg, P.Eng. announced the results of the election.

Melanie Williams, P.Eng. is acclaimed President for the two years.

Paul Guy, P.Eng. is elected 1st Vice President for the two next years.

Kamran Ata, P.Eng. is elected 2nd Vice President for the next year.

The two Councilors with three-year terms were acclaimed, Linda Ham, P.Geo. and Isaac Freda, P.Eng. Welcome to Council, Isaac Freda.

Thank you to all who ran for Council and Executive positions. NAPEG benefits greatly from the efforts of its volunteers, and we thank you. Mr. Hazenberg also took the opportunity thank our outgoing Public Members, Mr. James Arreak and Mr. Pavan Chugh for their service to NAPEG and the public. NAPEG will be recruiting two new Public Members very soon.

15. Announcement of the Nominating Committee

Mr. Hazenberg announced that the Nominating Committee for 2023 will consist of Justin Hazenberg. (Chair); Sudhir Jha, P.Eng.; Gary Vivian, P.Geo.; Natalie Plato, P.Eng.; Pamela Strand, P.Geo.; and Kevin Hodgins, P.Eng.

16. Messages from Visitors and other Organizations

Due to the way this virtual meeting was set up, we unfortunately won't have any messages from visitors or other organizations this year.

17. Announcements

17.2 Resident Members since last AGM

This is an item on the agenda that was first added last year. Once the Act is revised, NAPEG will no longer consider residency for membership.

The following individuals became 'Resident' Registrants of NAPEG since the 2021 AGM:

Rebecca J. Saari, P.Eng.

Fabian Gono, P.Eng.

K M Safat Rashif, P.Eng.

Chinweotito Atansi, P.Eng.

Imran Maqsood, P.Eng.

Maqbool Hussain, P.Eng.

Isaac W. Freda, P.Eng.

Jean-Michel Hivon, P.Eng.

Zhong Ren (Zhongren) Wang, P.Eng.

Ryan D. Bachynski, P.Geo.

Mohammad A. Rahman, P.Eng.

Naeim Roudehchi, P.Geo.

Natasha L. Marshall, P.Eng.

17.3 Next Council Meeting: April 8, 2022

17.4 Education Foundation Annual General Meeting (immediately following)

18. Passing of the Gavel

The gavel was passed from Justin Hazenberg, P.Eng., to the incoming President, Melanie Williams, P.Eng., who assumes the role of President for the next two years.

Mr. Hazenberg was thanked for his contributions as President for the past two years.

19. Adjournment

There was a motion by Sudhir Jha, P.Eng., seconded by Justin Hazenberg, P.Eng., to adjourn of the meeting.

The meeting was adjourned at 1:11 p.m.

PRESIDENT'S REPORT

Melanie Williams, P.Eng.



My first year as the President of NAPEG has flown by. It has been very exciting to have in person events again and I am looking forward to future years being even more 'normal'. That being said, NAPEG will continue to provide the option of virtual meetings which have been very successful and allows members and licensees to be equally engaged no matter where they are.

NAPEG said goodbye to two wonderful long-time employees, Bora Sung, Finance Officer, and Mimi Kennedy, Deputy Registrar. The Executive Director, Vince McCormick, was successful in finding two excellent replacements. NAPEG welcomed Kayla Dillabough in 2022 as the new Finance Officer and Kristjana Dunn in early 2023 as the new Deputy Registrar. I would officially like to welcome Kayla and Kristjana to the NAPEG team.

Over the past year, NAPEG registrations and renewals have remained strong and I was extremely happy to see a large increase of female and MIT registrations. I hope to see these increases continue in the future. NAPEG is also optimistic that an updated *Engineering and Geoscience Professions Act* will be passed in 2023 and this update will include the regulation of technologists.

This spring NAPEG will be hosting the Geoscientists Canada Board and Annual General Meetings in Yellowknife. This will be a great experience for other jurisdictions to visit the North and check out our unique geological formations. It will be awesome for others to see how much the North rocks.

I would truly like to thank the dedicated NAPEG Council members and NAPEG staff for their commitment and hard work throughout the year. I am also very grateful for all the volunteers that sit on Committees and those who assist at various NAPEG events. It takes an amazing team to keep things efficiently and effectively moving forward and we are lucky to have a team that works so well together.

I look forward to another year as your President and supporting NAPEG in any way I can.

*Respectfully submitted,
Melanie Williams, P.Eng.*

EXECUTIVE DIRECTOR'S REPORT

Vince McCormick

This year has been an exciting one for NAPEG as well as one for transitions. After two plus years of intermittent COVID lockdowns and office closures we slowly began to enjoy in-person meetings and events. We have managed two Christmas Volunteer Socials and our first Rings and Wings gathering since 2020 this year.

In the office we have experienced staff turnover as longtime staff members left us to pursue more lucrative government positions or relocated for personal reasons. On a positive note we were able to hire excellent new additions to the NAPEG family; and we also implemented a salary grid to better enable us to recruit and retain people. We are also exploring options for a new membership database with enhanced functionality and a better full-service user experience for our registrants.

As most are aware, NAPEG has been working with the Government of the NWT to update the Engineering and Geoscience Professions Act for the past 5 years. We are optimistic that updated legislation will be passed in the life of the current Legislative Assembly. This legislation will allow us to transfer in Members-In-Training as mobility applicants, so they don't have to redo academic prequalification done in other Canadian jurisdictions. Other legislative updates are to include revised disciplinary processes that will better align us with other regulators, and the ability to issue limited licenses.

NAPEG remains in a very strong financial position as evidenced by the attached audited financial statements and this has allowed us to maintain the status quo on our membership dues and registrations fees, while other engineering and geoscience regulators have been forced to implement increases.



Finally, I would like to concur with our President that the dedication and hard work of NAPEG volunteers is essential to smooth operation and governance of both NAPEG and the Education Foundation. My staff and I are appreciative of your efforts and contributions to the association and professions and working with you is a great pleasure.

*Respectfully submitted,
Vince McCormick*

ENGINEERS CANADA DIRECTOR'S REPORT

Sudhir Jha, P.Eng., FEC



2022 was a year of ups and downs—it started off with a lockdown and a new variant of COVID, but by the end of it we saw a broad reopening of society and the removal of most health restrictions. Our Board was able to begin meeting in person once again, which I know many of us appreciated. Virtual meetings are convenient and help to bring us together across distances, but humans are social creatures and the value of connecting face-to-face cannot be denied. I was grateful to spend time reconnecting with colleagues this year.

At the same time, challenges remain: The pandemic is not over, and I hope we will all remember and continue to support and care for those in our communities who are vulnerable by offering hybrid meeting options, taking health precautions as needed, and responding with empathy when someone requires accommodations.

As ever, I want to thank the staff members at NAPEG and Engineers Canada, the members of the NAPEG Executive and Council, and all of the volunteers at both organizations for their dedicated, high-calibre work and support over the past year. I know we have all felt the strain and

fatigue of the last few years deeply, and I appreciate your resilience and ongoing dedication to our mission and efforts during these difficult times. You make it possible not only for our work to continue, but for us to innovate and plan for the future that lies ahead, whatever it may hold.

Engineers Canada Board updates:

At the Spring Board meetings, Kathy Baig was inducted as the 80th president of Engineers Canada and Nancy Hill was named as president-elect.

2022-2024 STRATEGIC PLAN

With the new strategic plan in effect, Engineers Canada began delivering on its strategic priorities set out for the next two years. High level updates on these strategic priorities are featured below.

Strategic Priority 1.1: Investigate and Validate the Purpose and Scope of Accreditation

A complex change consultant, Coeuraj, was selected to move this strategic work forward. With Coeuraj, the project team set the groundwork for the duration of the strategic initiative through project and communications planning.

Over the last year, the team curated a project brand, establishing a new name, Futures of Engineering Accreditation (FEA), and a project website that will host reports, updates, and the project objectives.

In November, FEA hosted a foresight session from November 24-25 in Toronto. This session was the first system-wide engagement in a three-year journey to investigate and validate the purpose and scope of accreditation. Participants included over 90 engineers, EITs, engineering students, and people who work with engineers. In a range of activities, participants discussed shifts and future possibilities by considering the question, *What will the engineer of the future need to do?* Insights and data from the session were gathered and shared in the Foresight Session Event Journal.

Work is also underway on the upcoming desktop simulations. These simulations will engage actors from across the engineering ecosystem to test a potential purpose or academic requirement for licensure against future scenarios and conditions. The outcomes from these simulations will be used by the task forces to formulate recommendations for the Regulators.

Strategic Priority 1.2: Strengthen collaboration and harmonization

The Collaboration Task Force met throughout the summer to develop a position paper on collaboration and regulatory harmonization which will serve as the basis for regulator consultations which are currently underway. These consultations will take place from January to June 2023, with each regulator's decision makers to gather their input and feedback on the desire for national regulatory collaboration and harmonization, and the roles of regulators and Engineers Canada. These consultations will then inform the national consultation with all presidents, CEOs and the Board in October so that all stakeholders can hear from each other directly.

Strategic Priority 1.3:

Support regulation of emerging areas. To support this strategic priority, we are seeking feedback on the General direction on Energy engineering. The Research paper aims to provide Canadian engineering regulators with comprehensive information about the emerging practice of energy engineering, current developments in the field, and important trends related to the energy transition.

Strategic Priority 2.1: Accelerating 30 by 30:

Work towards our national goal of having 30 percent newly licensed engineering being women by 2030 continued.

At the beginning of the 2022, Engineers Canada launched an RFP seeking proposals from bidders for our employer engagement strategy for equity, diversity, and inclusion in engineering. Later in the year, Engineers Canada met with regulator staff from across the country regarding the development of a national engagement strategy for engineering employers. This strategy will advance the national 30 by 30 goal and equity, diversity, and inclusion broadly through the apparatus of licensure.

Strategic Priority 2.2: Reinforce trust and value of licensure

This strategic priority saw notable advancements in the last year. The project Advisory Group, made up of regulator staff, Engineers Canada staff, and our consultant kicked off the marketing campaign development. Throughout the winter and spring, the team met to establish the path forward, come to a common vision for the campaign,

and identify communications objectives and audiences. The team also completed its strategic communications workshop to develop marketing campaign objectives and identify initial target audiences.

Canadian Engineering Accreditation Board:

The CEAB reached key milestones this past year. The group concluded a full cycle of virtual visits in March 2022, successfully completed through the collaborative effort between visiting teams, institutions, and the Secretariat for the successful pivot to a virtual visit modality. The group also returned to in-person visits in fall 2022 and celebrated the 300th program it has granted accreditation. The second Accountability in Accreditation Committee report was published. This report is informed by feedback that was collected from stakeholders in the accreditation system across the 2021/2022 cycle. The work of the Accountability in Accreditation Committee helps the CEAB refine the accreditation system to ensure it is effective, trustworthy, transparent, and efficient.

Canadian Engineering Qualifications Board:

The CEQB concluded another year with several key deliverables met, including the approval of multiple syllabi: Aerospace/aeronautical engineering (new), agricultural/ Biosystems/ Bioresource/ Food engineering, Mechanical engineering, Agricultural/ biosystems/bioresource/food , Materials engineering, and software engineering.

The Guideline for engineers and engineering firms on workplace gender equity was finalized and approved, and has been published on the Engineers Canada website.

The Practice Committee concluded their work on the Guideline for engineers and engineering firms on Indigenous consultation and engagement. This work represents the culmination and synthesis of findings from three regional gatherings and two national gatherings, which took place over the summer and fall. The paper has now been approved by the Qualifications Board and we will seek final approval from the Engineers Canada Board at their next meeting.

International mobility:

A multilingual fact sheet was published onto our EngineerHere.ca website – a site that hosts a number of pre-arrival resources and information about working in engineering in Canada. Becoming familiar with the licensure process can be challenging, especially for those seeking information from outside of Canada. The new fact sheet aims to address that challenge and is available in Arabic, Bengali, Traditional Chinese, Simplified Chinese, Farsi, Hindi, Spanish, Tagalog and Urdu.

Members of the Washington Accord met for their annual meeting to consider new applications for full signatory status and make decisions about continuing the status of existing signatories. Engineers Canada was undergoing a periodic review this year. At the meeting, Washington Accord signatories unanimously agreed to extend our full signatory status for another six years, the longest period possible.

NATIONAL MEMBERSHIP DATABASE

The new National Membership Database (NMDB) for regulators was officially launched. This tool is used to confirm the status of applicants for licensure who are already licensed by another Canadian engineering regulator. We hosted drop-in training sessions for any regulator staff with questions.

National Day for Truth and Reconciliation:

On September 30, the National Day for Truth and Reconciliation, Engineers Canada staff walked to Parliament Hill to participate in Remember Me, a national gathering to memorialize the children that never came home from school and to support Indigenous children and families affected by the Indian Residential Schools and all Indigenous child apprehension programs.

Outreach:

2022 and into 2023 saw the continuation of Engineers Canada's mainstay outreach programs Future City and National Engineering Month (NEM) in March. A new addition to the program, Engineers Canada developed a national calendar of NEM events.

Government relations:

Over the past year, Engineers Canada has continued to advocate to the Federal government.

Awards and scholarships:

As in past years, awards and scholarships were presented to engineers and engineering students. This year, Engineers Canada hosted the very first Awards Gala in Toronto since the pandemic.

In closing, I wish to say what a privilege it is for me to continue serving on the NAPEG Council on behalf of Engineers Canada. I appreciate the ongoing support of my council colleagues and look forward to connecting with you all over the coming year.

*Respectfully submitted,
Sudhir Jha, P.Eng*

GEOSCIENTISTS CANADA DIRECTOR'S REPORT

Yuri Kinakin, P.Geo.

It has been my privilege to have spent the last year as President of Geoscientists Canada and as NAPEG's Director, representing NWT and Nunavut on the Board. I would like to extend an invitation to all the geoscientists working in the NWT and Nunavut to please reach out to me with any questions or concerns you might have regarding the profession that you feel could benefit from access to a national platform.

Geoscientists Canada is a national organization, created by the provincial and territorial regulators, working toward consensus and consistency on regulatory matters related to geoscience. Geoscientists Canada was formed to provide support for joint activities, allowing the member organizations to have a forum where they can develop consistent standards and best practices.

The following are some highlights of activities over the last 12 months:

- Ordre des Géologues du Québec (OGQ) has now returned to the Geoscientists Canada board as a full member. This is the culmination of a significant amount of work by both our CEO, Andrea Waldie, and the CEO of OGQ, David Albert. GC can now rightfully claim that it represents the voices of all the Canadian geoscience regulators, and we look forward to an increasingly fulsome national dialogue.
- Last year, the Canadian Geoscience Standards Council developed the Canadian Work-Environment Experience Competencies. It identifies appropriate competencies from within those already in-place and being used as part of the geoscience work experience competency-based assessment online tool and will facilitate the ability of all professional geoscience applicants (particularly those that are internationally-trained) to demonstrate their knowledge of such things as Canadian regulations, codes, standards, and safety awareness.
- Also last year, the Professional Practice Committee created a Geoscience Practice ethical tenets document with associated guidance. It is entitled "Ethical Considerations in the Professional Practice of Geoscience" and is available on our website.
- Geoscientists Canada is in its second year of funding the licence for the 'Practical Geocommunication Course' developed by a UK company, Geologize Ltd. The course is available for free to all registered professionals, members in training, and student members in all the Geoscientists Canada Member Regulators across the country and focusses on teaching how to communicate geosciences effectively to a public audience.
- Work by the Public Reporting for Practicing Professionals Short Course Working Group is continuing, with great progress done to date on the course. A draft of the course was recently reviewed by the Securities Committee.



- Engagement continues with the United Nations Economic Commission for Europe (UNECE) United Nations Framework Classification for Resources (UNFC), an international scheme for the classification, management and reporting of energy, mineral, and raw material resources. Hendrik Falk is one of the two co-chairs of the Minerals Working Group and has just returned from the productive Seventieth Session of the Commission.
- GC has provided consultation input to the Canadian Securities Administrators on behalf of the membership, suggesting that greater clarity around the use of professionally registered geoscientists be added to NI 43-101 and the Critical Minerals Tax Credit legislation.
- Geoscientists Canada also manages and produces a number of resources for geoscientists at various stages in their careers, including: the Geoscience Practice Guidelines Catalogue; Geoscience and Canada - Understanding Our Earth: The vital role of Canada's geoscientists; the GIT Program Information Guide; Manage [Leave] Transitions; and, other guidance, as well as policy and position statements, all available at Geoscientists Canada - PUBLICATIONS & POLICY.

On behalf of our CEO, Andrea Waldie and the Board of Directors, I'd like to thank the following individuals for their contributions to the organization over the past year:

- **Hendrik Falck** – Member of the Securities and Professional Practice Committees, and a Co-chair of the United Nations Framework Classification for Resources (UNFC) Minerals Working Group; (GC President 2016-2017)
- **Gary Vivian** – Member of the Governance Committee (GC President 2009-2010)
- **Malcolm Robb** – Member of the Canadian Geoscience Standards Council (CGSC)
- **Peter Bengts** – NAPEG PPO and participant of CGSC as an Admissions Official

During the 2022 GC AGM, the 2022 Canadian Professional Geoscientist Award recipient was announced. This is an annual award that recognizes the achievements of an individual who has made an outstanding contribution to the development and practice of professional geoscience and who has advanced public recognition of the profession in Canada in their capacity as a registered professional geoscientist. This year's recipient, Dr. Carolyn 'Lyn' Anglin, has exhibited selfless dedication to the profession of geoscience and has made significant and long-standing contributions to the mineral exploration industry, the wider earth sciences community, Engineers and Geoscientists BC (EGBC), and the people of British Columbia. Her leadership and dedication to the profession are consistently recognized, including being named one of the "100 Global Influential Women in Mining" by the UK's Women in Mining Group. She is committed to the advancement of women in Earth science and is passionate about engaging the public, particularly First Nations communities, on the role of geoscience in the well-being of all Canadians.

NAPEG COMMITTEES

Working on your behalf ...

Council

President, Melanie Williams, P.Eng.
Past President, Justin Hazenberg, P.Eng.
1st Vice President, Paul Guy, P.Eng.
2nd Vice President, Kamran Ata, P.Eng.
Dinah Elliott, P.Geo
Elaine Gillespie, P.Eng.
Philip Lewis, P.Eng.
Carlos Philipovsky, P.Eng.
Isaac Freda, P.Eng.
Matthew Senkow, P.Geo.

Minister's Appointees

Jen Potten

Engineers Canada Director

Sudhir Jha, P.Eng.

Geoscientists Canada Director

Yuri Kinakin, P.Geo.

Executive

Melanie Williams, P.Eng.
Justin Hazenberg, P.Eng.
Paul Guy, P.Eng.
Kamran Ata, P.Eng.
Vince McCormick

Discipline

Chair, Gary Vivian, P.Geo.
Ed Hoeve, P.Eng.
Ralph Bullis, P.Geo.
Brian George, P.Eng.
Natalie Plato, P.Eng.
Gregory Haist, P.Eng.
Rob Girvan, P.Eng.
Terry Brookes, P.Eng.
Barrett Elliot, P.Geo.

Nominating

Chair, Justin Hazenberg P.Eng.
Karen Costello, P.Geo.
Sudhir Jha, P.Eng.
Gary Vivian, P.Geo.
Natalie Plato, P.Eng.
Pamela Strand, P.Geo.
Kevin Hodgins, P.Eng.

Membership/Enforcement

Chair, Karen Costello, P.Geo.
Peter Bengts, P.Eng.
Paul Guy, P.Eng.
Gary Strong, P.Eng.
Fola Soboyejo, P.Eng.
Lloyd Henderson, P.Eng.
Jaime Goddard, P.Eng.
Bhabesh Roy, P.Eng.
Barb Fortin, P.Geo.
Dinah Elliott, P.Geo.

Professional Development

Chair, Tim Taylor, P.Eng.
Philip Lewis, P.Eng.
Justin Hazenberg, P.Eng.
Kevin McLeod, P.Eng.
Diep Duong, P. Eng.
Kevin Bolstad, P. Eng.
Jennifer Spencer-Hazenberg, P.Eng.
Bhabesh Roy, P.Eng.
Beth Cowan, P.Geo.
Kamran Ata, P.Eng.
Myra Berrub, P.Eng.

Honours & Awards (NAPEG Education Foundation)

Chair, Karen Costello, P.Geo.
Gary Strong, P.Eng.
Kevin McLeod, P.Eng.
Kevin Hodgins, P. Eng.
John Clark, P.Eng.
Delia Chesworth, P. Eng.
Lou Covello, P.Geo.
Pamela Strand, P.Geo.
Sudhir Jha, P.Eng.

Professional Practice

Chair, Kevin Hodgins, P.Eng.
Mark Cronk, P.Eng.
John Clark, P.Eng.
Delia Chesworth, P.Eng.
Lloyd Henderson, P.Eng.
Peter Bengts, P.Eng.
Andrea Markey, P.Geo.
Kamran Ata, P.Eng.
Dinah Elliott, P.Geo.
Linda Ham, P.Geo.

Environment

Chair, John Carr, P.Eng.
John Clark, P.Eng.
Diep Duong, P. Eng.
Andrew Robinson, P.Eng.
Brian Sieben
David Mahon, P.Eng.
Terry Warner, P.Geo.
Sara Brown, P.Eng.
Justin Hazenberg, P.Eng.

Outreach (NAPEGG Education Foundation)

Chair, Philip Lewis, P.Eng.
Elaine Gillespie, P.Eng.
Franz Dziuba, P.Geo.
Sudhir Jha, P.Eng.
Delia Chesworth, P.Eng.
Karen Costello, P.Geo.
Andrea Markey, P.Geo.
Melanie Williams, P.Eng.
Yuri Kinakin, P.Eng.
Doug Yokoyama, P.Eng.
Rebecca Saari, P.Eng.
Cameron MacDonald, MIT
Natasha Marshall, P.Eng.

Members-in-Training and New Professionals

Chair, VACANT
Council Rep:
Phil Lewis, P.Eng.
Council Rep:
Carlos Philipovsky, P.Eng.

Those attending the regular monthly virtual meetings change. Some regular attendees are:

Alia Bigio, GIT
Felix Goetz, P.Eng.
Anna Kah, EIT
Braden Redshaw, P.Eng.
Rebecca Saari, P.Eng.
Assol Kubeisinova, EIT
Yervand Hovhannisyan, EIT
Sergey Kuflevskiy, GIT
Oliver Hodgins, P.Eng.
Nathan Hoeve, EIT
Chelsea Dubiel, EIT
Terry Brookes, P.Eng.

Students and new professionals are also invited. All are welcome. Agenda includes case studies and some presentations of interest.

Ad Hoc Act and Bylaw Revision

Chair, Ed Hoeve, P.Eng.
John Clark, P.Eng.
Ed Hoeve, P.Eng.
Lloyd Henderson, P.Eng.
Peter Bengts, P.Eng.
Hendrik Falck, P.Geo.
Gary Vivian, P.Geo.
Brian George, P.Eng.
Gary Strong, P.Eng.
Jaime Goddard, P.Eng.
Paul Guy, P.Eng.
Vince McCormick

VOLUNTEERS are essential to the operations of non- profit organizations. On behalf of the membership, the many hours and efforts of our volunteers is very much appreciated.

If you have time and an interest in any of the committees listed, please contact **NAPEG at (867) 920-4055.**

PROFESSIONAL DEVELOPMENT COMMITTEE REPORT

Chairperson, Tim Taylor, P.Eng.



*Respectfully submitted,
Tim Taylor, P.Eng.*

The NAPEG Professional Development Committee's mandate is to provide Professional Development opportunities to the NAPEG membership. The most significant event is the NAPEG Symposium which this year will be held on May 11 and 12, 2023. This year's theme is "Thriving with Change". The symposium will be a hybrid format with both in-person in Yellowknife and remote attendance offered.

Over the past few years the committee under Phil Lewis' leadership adapted to the world of remote delivery. Many lessons were learned in delivering a virtual symposium, but the committee is looking forward to an in-person component this year. By including the virtual component we hope to keep the benefit of allowing members across the territories and in remote places to connect and partake in the symposium, but have the opportunity to be together as well.

We are looking forward to a new platform provider this year, but one of the lessons we have learnt over the past few years is that practice is really important.

The committee and event continue to be a service to NAPEG and any feedback and new ideas are welcome. Please take time to thank the members of the committee, and Phil Lewis for his service as our past chair and my mentor in this role as they are volunteers working on the members' behalf. As always, anyone interested in joining the committee is welcome.

We hope this year's symposium will be thought provoking and useful in members' practices in the territories.

DISCIPLINE COMMITTEE REPORT

Chairperson, Gary Vivian, M.Sc., P.Geol.



*Respectfully submitted,
Gary Vivian, M.Sc., P.Geol.
Chair Discipline Committee*

The NAPEG Discipline Committee authority comes from Part Four of the *Engineering and Geoscience Professions Act*.

Members of the Discipline Committee are appointed by Council; however, no members of Council may serve on the Discipline Committee. In the event that a matter goes to a Hearing, three members of Council serve as the Board of Inquiry to hear the matter. The *Engineers and Geoscientists Act of Nunavut* authorizes NAPEG to deal with any matters related to practice in Nunavut, including discipline.

- Membership on the Discipline Committee remains in an elderly state, but the committee welcomes our newest member Barrett Elliott, P. Geo with the Northwest Territories Geological Survey. We are still looking for some younger professionals to create a better succession plan within this committee. It is not a prerequisite but having some experience in the NWT and Nunavut would be a bonus.

- The Discipline Committee has received a legal opinion from McLennan Ross LLP, NAPEG's legal Counsel. The opinion confirms that NAPEG can publish discipline decisions issued through an Investigative Committee or a Board of Inquiry. The opinion goes on to suggest that NAPEG has the authority under its legislation to publish the details of reprimands and decisions publicly. The Discipline Committee will be updating their guidelines shortly to include this new opinion.

Current state of discipline affairs:

- Case 2021-101 A determination of a poor lack of communication amongst all parties was determined to be the overarching conclusion. A reprimand was issued to the engineer of record.
- Case 2022-101 This case is in the investigation stage.
- Case 2022-102 This case is in the investigation stage.

MEMBERS-IN-TRAINING AND NEW PROFESSIONALS COMMITTEE

Chairperson VACANT

The Members-in-Training and New Professionals (MIT/NP) Committee is a committee dedicated to providing support to Members-in-Training and New Professionals as they navigate their way through the early stages of their careers.

Through the first half of 2022, the Committee held regular meetings every four weeks with excellent attendance by its members. We are proud of the important initiatives that the Committee brought forward:

1. The Committee developed its vision of an expanded and restructured Mentoring Program. The initiative was presented to the Council, and the Committee is eager to work with NAPEG on further development of the Program.
2. The Committee significantly updated the *Guideline for a Structured Program for Members- in-Training* in accordance with the current processes in registration and licensure.
3. The Committee materially updated its Welcome Letter included with every MIT registration package to reflect the realities of working in the pandemic and the current activities of the Committee
4. Committee members actively participated in NAPEG's Continuing Professional Development Program by giving talks on their work projects at Committee meetings.
5. Every meeting, the Committee held lively discussions on the topics of ethics and professionalism, as well as planning for future work and initiatives in support of Members-in-Training and New Professionals.
6. A guideline on applying for an engineering licence is currently in development.

If you are interested in becoming a member, please reach out – we would love to meet you!

Respectfully submitted,

NAPEG Staff

MEMBERSHIP AND ENFORCEMENT COMMITTEE

Chairperson, Karen Costello P.Geol.

Audits

A sub-committee reviews a random selection of files to ensure that the approved process for applications is being followed consistently.

The process has been a work-in-progress with the latest criteria set at 10% of files being reviewed per category. After initial changes have been made to the approved process, the process indicates that we are following our policies rigorously.

Membership

Applications for member or licensee status in NAPEG are, except for unusual circumstances, directed to one of two application streams:

- Where an applicant is a member in good standing in another Canadian jurisdiction, they are granted membership or licensee status, as applicable, provided they complete an application, including an essay demonstrating their understanding of the applicable legislation and Northern conditions, and submit with the appropriate application fee and a current resume.
- Where an applicant is not a member of another Canadian jurisdiction, the file is referred to NAPEG's Board of Examiners (APEGA) for an assessment of experience and academic qualifications. The applicant is required to write a National Professional Practice exam, complete an essay as above and successfully complete any technical exams as may be assessed by the Board of Examiners.

The Committee also deals with, and makes recommendations to Council, on applications which are unusual, are queried as to the exams assessed or which are problematic.

Non-Payment of Annual Dues

Unfortunately, on a yearly basis, there will be several registered individuals or firms who have not paid annual dues by March 31 despite reminders. The committee will recommend that the names be struck from the register. The Committee may, on request, recommend deferring fees where an individual is unemployed or has returned to school full time.

Where an individual or firm is struck from the register for non-payment of dues, a future reinstatement requires not only full payment of dues, but also application fees. The person is also required to submit a completed application form and current resume.

Enforcement

The key element in enforcement is the identification of unregistered individuals or firms who are practicing in the Northwest Territories and/or Nunavut. Our Executive Director and NAPEG staff obtain this information from contacts in the various bodies which receive plans and reports, from various publications which are routinely scrutinized, and to a lesser extent, from reports by members.

The low instance of reporting by members remains a concern and we would encourage all members to be vigilant and to report observed unregistered work to NAPEG.

In the majority of cases, contact by NAPEG results in registration. In problematic cases, the Committee may direct that NAPEG's legal counsel initiate correspondence with the individual or firm. As a last resort, the Committee may recommend that Council initiate legal action to cease work.

The Committee may also recommend that the matter be referred to the individual's or firm's home Association for possible disciplinary action in the jurisdiction.

Policies

The Committee has recommended several policies and guidelines to Council which have been adopted. They include policies related to exemption to licensure requirements, reinstatement, permit residency, and enforcement, to name a few. Other issues being researched include life membership and non-practicing categories.

MEMBERSHIP AND ENFORCEMENT COMMITTEE REPORT

Registrant Statistics

	December 2022	December 2021	December 2020
Members			
Active	296	307	307
Licensees			
Active	1984	1872	1750
Members and Licensees			
Non-Practicing and Life Members	160	159	164
Members-in-Training	105	102	86
Permit Holders	631	611	599
Total Membership	3176	3051	2906

APPLICATIONS TO NAPEG

JANUARY 1, 2022 TO DECEMBER 31, 2022

First time applicants submitted to the Board of Examiners (APEGA) for academic, character, and experience assessment.

P.Eng. Applicants	10
P.Geo. Applicants	4
Engineer-in-Training	29
Geoscientist-in-Training	5
Total	48

First time applicants approved over the same time, but may have applied in previous years.

P.Eng. Applicants	8
P.Geo. Applicants	3
Engineer-in-Training	24
Geoscientist-in-Training	4
Total	39

Mobility Applications processed and approved by NAPEG.

Member - P.Eng.	8
Member - P.Geo.	0
Licensee - P.Eng.	276
Licensee - P.Geo.	39
Licensee - Dual	4
Total	327

ENFORCEMENT – COMPLIANCE MATTERS

NAPEG addresses concerns of individuals and firms practicing engineering and/or geoscience for projects in the Northwest Territories and/or Nunavut without being licensed to do so. In attempting to know who to address, there are many methods used to identify the individuals and/or firms. Members have a duty to report when they are aware that an engineer or geoscientist or firm is not licensed to practice in the North. NAPEG staff review information obtained through reporting avenues, such as reports to Water Boards or NI 43-101 reports, as well as information within newspapers, magazines, linked-in profiles and other forms of social media. Usually the response, once identified, is positive and results in the person or firm obtaining a license to practice.

Another area of practice that is checked for compliance is annual reporting of Continuing Professional Development Activities. NAPEG is just passing their first three-year cycle since reporting became mandatory. The process and number of audits will be refined and revised in the next few months. It is hoped that NAPEG request for Act Revision will result in clear sanctions for non-compliance.

AUDITS OF REGISTRANT APPLICATIONS

Random audits are performed by members of the Membership and Enforcement Committee to ensure: that practitioners in the NWT and Nunavut have been examined and that their qualifications met the requirements; that applicant/registrar files are complete and contain all required documents; that all applicants (according to category) are treated consistently, i.e., held to the same standards; that requirements under the Acts, Bylaws and Policies are followed; that identify any issues or concerns, as they arise, and to recommend methods that may improve the process; that members of the Membership and Enforcement Committee are familiar with the processes involved in admission and registration of practitioners and firms.

Note: Audits below were delayed due to pandemic.

*Meeting Date: **November 15, 2022***

Random files selected from M&E Lists

	MIT	Member	Licensee	Permit
January 2022	2	1	33	9
February 2022	0	0	18	3
March 2022	0	0	20	7
Total	2	1	71	19
Files Audited	0.2	0.1	7.1	1.9
Total Number of Files Audited				11

*Meeting Date: **November 15, 2022***

Number of Registrants on M&E Lists

	MIT	Member	Licensee	Permit
April 2022	1	2	29	7
May 2022	1	1	29	8
June 2022	1	2	30	11
Total	3	5	88	26
Files Audited	0.3	0.5	8.8	2.6
Total Number of Files Audited				14

*Meeting Date: **December 22, 2022***

Registrants on M&E List

	MIT	Member	Licensee	Permit
July 2022	4	1	23	5
August 2022	1	2	19	6
September 2022	4	1	19	6
Total	9	4	61	17
Files Audited	0.9	0.4	6.1	1.7
Total Number of Files Audited				10

*Meeting Date: **March 21, 2023 (Scheduled)***

Random on M&E Lists

	MIT	Member	Licensee	Permit
October 2022	6	1	19	6
November 2022	3	5	25	4
December 2022	3	8	37	10
Total	12	14	81	20
Files Audited	1.2	1.4	8.1	2
Total Number of To Be Audited				12

DISCIPLINE MATTERS

At the present time, there are two active discipline investigations. Another case has been directed to a Board of Inquiry. The Discipline Committee may be able to resolve one case using Alternative Dispute Resolution (ADR) process. ADR requires that all parties agree to the process.

There is a request, as part of proposed revisions to the Acts, to have a member of the Public serve on the NAPEG Discipline Committee. Members of NAPEG Council cannot serve on the committee or have knowledge about complaints, as three Council members would serve as a Board of Inquiry if a case goes to a hearing.

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGISTS

Yellowknife, NT

NON-CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

TABLE OF CONTENTS

	Page
Management's Responsibility for Reporting	
Independent Auditor's Report	
Non-Consolidated Statement of Financial Position	1
Non-Consolidated Statement of Operations	2 - 3
Non-Consolidated Statement of Changes in Net Assets	4
Non-Consolidated Statement of Cash Flows	5
Notes to the Non-Consolidated Financial Statements	6 - 13

MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The accompanying Non-Consolidated financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Where necessary the statements include amounts that are based on informed judgments and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the Non-Consolidated financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The Council's management recognizes its responsibility for conducting the Council's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate.

The auditors Avery Cooper & Co. Ltd., Chartered Professional Accountants annually provides an independent, objective audit for the purpose of expressing an opinion on the non-consolidated financial statements in accordance with Canadian generally accepted auditing standards.



Vince McCormick
Executive Director and Registrar

February 17, 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of
Northwest Territories and Nunavut Association of Professional Engineers and Geoscientists

Opinion

We have audited the Non-Consolidated financial statements of Northwest Territories and Nunavut Association of Professional Engineers and Geoscientists (the "Association"), which comprise the Non-Consolidated Statement of Financial Position as at December 31, 2022, and the Non-Consolidated Statements of Operations, Changes in Net Assets, and Cash Flows for the year then ended, and notes to the Non-Consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying Non-Consolidated financial statements present fairly, in all material respects, the Non-Consolidated financial position of the Association as at December 31, 2022, and the Non-Consolidated results of its operations and its Non-Consolidated 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 Non-Consolidated Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the Non-Consolidated 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.

Other Information

Management is responsible for the other information. The other information comprises:

- ♦ The information included in the Management's Discussion & Analysis

Our opinion on the Non-Consolidated financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the Non-Consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Non-Consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The Annual Performance Report is expected to be made available to us after the date of this auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Non-Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the Non-Consolidated 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 Non-Consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Non-Consolidated financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT, continued

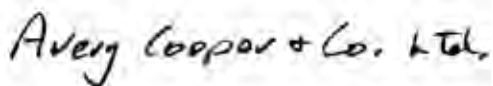
Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Non-Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Non-Consolidated 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 Non-Consolidated 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 Non-Consolidated 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 Association'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 Association'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 Non-Consolidated 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 Association to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the Non-Consolidated financial statements, including the disclosures, and whether the Non-Consolidated 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.



Avery Cooper & Co. Ltd.
Chartered Professional Accountants
Yellowknife, NT

February 17, 2023

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31, 2022

ASSETS

	<u>2022</u>	<u>2021</u>
CURRENT		
Cash (note 3)	\$ 2,237,393	\$ 1,907,901
Short term investment (note 4)	573,364	608,403
Prepaid expenses	<u>9,950</u>	<u>24,787</u>
	2,820,707	2,541,091
INVESTMENTS (note 5)	185,184	147,798
TANGIBLE CAPITAL ASSETS (note 6)	<u>27,040</u>	<u>32,170</u>
	<u><u>\$ 3,032,931</u></u>	<u><u>\$ 2,721,059</u></u>

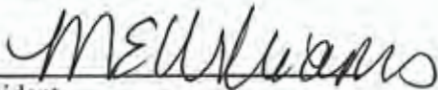
LIABILITIES

CURRENT		
Trade payables and accruals (note 7)	\$ 15,730	\$ 13,449
Wages and benefits payable	12,875	19,779
Deferred revenue	792,854	780,920
Government remittances payable	86,595	51,166
Due to related party	<u>4,320</u>	<u>1,686</u>
	<u>912,374</u>	<u>867,000</u>

NET ASSETS

UNRESTRICTED per page 4	1,579,075	1,304,156
DISCIPLINE & ENFORCEMENT RESERVE per page 4	250,000	250,000
INVESTMENT IN CAPITAL ASSETS per page 4	26,829	31,959
OPERATIONS RESERVE per page 4	<u>264,653</u>	<u>267,944</u>
	<u>2,120,557</u>	<u>1,854,059</u>
	<u><u>\$ 3,032,931</u></u>	<u><u>\$ 2,721,059</u></u>

Approved:



President



1st Vice President

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NON-CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2022

	(Note 15) 2022 <u>Budget</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
REVENUES			
Annual dues	\$ 1,028,200	\$ 1,001,822	\$ 1,009,046
Registration fees	45,200	56,790	62,731
Miscellaneous income	2,000	43,250	313
Stamps and certificates	10,500	19,380	17,570
Investment interest	5,000	13,868	8,317
Professional development	10,500	-	-
Late fees on renewal	2,000	1,755	6,705
Awards banquet	<u>2,500</u>	<u>-</u>	<u>-</u>
	<u>1,105,900</u>	<u>1,136,865</u>	<u>1,104,682</u>
EXPENSES			
APEGA	15,000	16,326	13,460
Amortization	-	8,083	8,070
Capital	20,000	-	-
Communications	9,500	2,193	3,830
Computers	8,000	8,182	6,720
Discipline and enforcement	31,000	66,667	32,862
Donations (note 11)	40,000	40,000	40,000
Engineers Canada dues	21,000	21,165	20,144
Geoscience Charles Camsell Talk	2,000	800	-
Geoscientists Canada	12,000	12,485	12,088
Geothermal Energy Workshop	500	-	-
Insurance	7,000	5,099	4,595
Interest and bank charges	36,500	36,900	34,163
Internet, modem, website and database	27,000	19,845	15,695
Marketing and communication project	10,000	705	1,693
Meetings	5,500	12,092	5,901
Members in training	5,000	-	-
National liability insurance	4,000	4,116	3,920
New projects and promotional material	7,500	1,267	-
Nunavut Mining Symposium	5,000	-	-
Office	15,000	18,902	13,004
Outreach (Public relations)	5,000	395	3,294
Photocopying costs	5,000	2,512	2,693
Postage and courier	6,300	8,492	9,074
Professional development	25,000	10,651	280
Professional fees	8,000	11,183	13,924
Professional practice	500	-	-
Programs awards	22,000	-	4,011
Public awareness campaign	25,000	44,848	14,188
Rent and parking	83,400	81,956	74,995
Special funding - workshops	5,000	-	-
Stamps and certificates	11,500	12,512	12,686
Travel	<u>63,463</u>	<u>11,819</u>	<u>2,972</u>

See accompanying notes

2

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NON-CONSOLIDATED STATEMENT OF OPERATIONS, *continued*

For the year ended December 31, 2022

	(Note 15) 2022 Budget	2022 Actual	2021 Actual
Wages and benefits	<u>503,518</u>	<u>411,172</u>	<u>504,055</u>
	<u>1,045,181</u>	<u>870,367</u>	<u>858,317</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	60,719	266,498	246,365
OTHER EXPENSE			
Loss on sale of tangible capital assets	<u>-</u>	<u>-</u>	<u>435</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 60,719</u>	<u>\$ 266,498</u>	<u>\$ 245,930</u>
	<u>1'042'181</u>	<u>820'362</u>	<u>828'312</u>

See accompanying notes

3

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NON-CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2022

	<u>2022</u>				
	<u>Unrestricted</u>	<u>Discipline & Enforcement Reserve</u>	<u>Investment in Capital Assets</u>	<u>Operations Reserve</u>	<u>Total</u>
BALANCE, opening	\$ 1,304,156	\$ 250,000	\$ 31,959	\$ 267,944	\$ 1,854,059
Excess of revenues over expenses	266,498	-	-	-	266,498
Net capital acquisitions	5,130	-	(5,130)	-	-
Transfer to reserve for operations	<u>3,291</u>	<u>-</u>	<u>-</u>	<u>(3,291)</u>	<u>-</u>
BALANCE, closing	<u><u>\$ 1,579,075</u></u>	<u><u>\$ 250,000</u></u>	<u><u>\$ 26,829</u></u>	<u><u>\$ 264,653</u></u>	<u><u>\$ 2,120,557</u></u>
	<u>2021</u>				
	<u>Unrestricted</u>	<u>Discipline & Enforcement Reserve</u>	<u>Investment in Capital Assets</u>	<u>Operations Reserve</u>	<u>Total</u>
BALANCE, opening	\$ 1,078,153	\$ 250,000	\$ 30,149	\$ 249,827	\$ 1,608,129
Excess of revenues over expenses	245,930	-	-	-	245,930
Net capital acquisitions	(9,880)	-	9,880	-	-
Transfer to reserve for operations	(18,117)	-	-	18,117	-
Amortization	<u>8,070</u>	<u>-</u>	<u>(8,070)</u>	<u>-</u>	<u>-</u>
BALANCE, closing	<u><u>\$ 1,304,156</u></u>	<u><u>\$ 250,000</u></u>	<u><u>\$ 31,959</u></u>	<u><u>\$ 267,944</u></u>	<u><u>\$ 1,854,059</u></u>

See accompanying notes

4

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NON-CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2022

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	\$ 1,147,453	\$ 1,198,687
Interest received	10,141	6,402
Cash paid for materials and services	(401,146)	(390,258)
Cash paid for wages and benefits	<u>(425,638)</u>	<u>(503,194)</u>
	<u>330,810</u>	<u>311,637</u>
CASH FLOWS FROM FINANCING ACTIVITY		
Payments collected on behalf of related party	<u>2,634</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of short term investment	(62,385)	(666,995)
Redemption of short term investment	61,385	666,995
Proceeds on disposal of tangible capital assets	-	762
Purchase of tangible capital assets	(2,952)	(11,288)
Change in Investments	<u>-</u>	<u>(2,328)</u>
	<u>(3,952)</u>	<u>(12,854)</u>
INCREASE IN CASH	329,492	298,783
CASH, opening	<u>1,907,901</u>	<u>1,609,118</u>
CASH, closing	<u><u>\$ 2,237,393</u></u>	<u><u>\$ 1,907,901</u></u>

See accompanying notes

5

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

1. NATURE OF OPERATIONS

Northwest Territories and Nunavut Association of Professional Engineers and Geoscientists (the "Association") or "NAPEG") was incorporated September 25, 1970 and is continued under the *Engineering and Geoscience Professions Act* (Northwest Territories) and the *Engineers and Geoscientists Act* (Nunavut) dated May 1, 2008. The objectives of the Association are:

- to regulate the practices of professional engineering and professional geoscience and to govern the professions in accordance with these Acts and bylaws.
- to establish and maintain standards of knowledge, skill, care and professional ethics among its members and licensees, in order that the interests of the public may be served and protected.

The Association is exempt from income taxes under paragraph 149(1)(l) of the *Income Tax Act* (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of presentation

The Association has elected to report each controlled entity by providing the disclosure as set out in Note 14. Accordingly, these non-consolidated financial statements present the financial position, results of operations and cash flows of the Association and exclude the accounts of The NAPEGG Education Foundation (the "Foundation"). The financial position, results of operations and cash flows of the Foundation are presented in a separate set of financial statements that do not include the financial position, results of operations and cash flows of the Association.

(b) Cash and cash equivalents

Cash and cash equivalents include cash and short-term investments with maturities of three months or less from their date of acquisition, which are readily convertible into a known amount of cash, and are subject to an insignificant risk to changes in their fair value.

(c) Short term investment

Short term investments are carried at cost plus accrued interest.

(d) Financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions which are measured at the exchange amount. The Association subsequently measures all its financial assets and financial liabilities at amortized cost.

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Investments

Investments are carried at cost plus accrued interest.

(f) Tangible capital assets

Tangible capital assets are recorded at cost. The Association provides for amortization using the declining balance method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. One half of the year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal. The annual amortization rates are as follows:

Equipment	20%
Furniture and fixtures	20%
Leasehold improvements	20%
Computer equipment	30%

(g) Website development costs

The Association expenses website development costs when incurred.

(h) Deferred revenue

Deferred revenue consists of subsequent year dues collected during the current year.

(i) Revenue recognition

Annual dues and registration fees are recognized as revenue in the year earned. Fees, other revenue, and investment interest are recognized when earned.

(j) Contributed materials and services

The Association and its members benefit from donated materials and services in the form of volunteer time for various committees. Contributed materials and services are not recorded.

(k) Measurement uncertainty

The preparation of Non-Consolidated financial statements in accordance 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 at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of estimates include: allowances for doubtful accounts and estimated useful lives of tangible capital assets. Actual results may differ from management's best estimates as additional information becomes available in the future.

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

3. CASH

	<u>2022</u>	<u>2021</u>
CIBC bank account	\$ 1,462,358	\$ 1,139,974
Manulife bank account	499,914	493,301
Cash in Manulife investment	<u>275,121</u>	<u>274,626</u>
	<u><u>\$ 2,237,393</u></u>	<u><u>\$ 1,907,901</u></u>

The Association has credit card facilities available totaling \$50,000 (2021 - \$50,000) consisting of Canadian Imperial Bank of Commerce for \$50,000 (2021 - \$50,000).

4. SHORT TERM INVESTMENT

	<u>2022</u>	<u>2021</u>
CIBC variable rate non-redeemable GIC, interest at 0.35% per annum, matures September 14, 2023	\$ 548,364	\$ 547,018
Manulife GIC account number 1253842 GIC, interest at 1.15% per annum, matured Sept 01, 2022	-	61,385
CIBC variable rate non-redeemable GIC, interest at 0.35% per annum, matures August 31, 2023	<u>25,000</u>	<u>-</u>
	<u><u>\$ 573,364</u></u>	<u><u>\$ 608,403</u></u>

NAPEG maintains investments to ensure that there are sufficient funds to cover the internally restricted reserves. For the 2022 year, there is a surplus of \$58,711 (2021 - \$40,374) available in short term investments over the amount required for reserves.

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

5. INVESTMENTS

At December 31, 2022, the Association held the following investments which are presented at cost plus accrued interest.

	<u>2022</u>	<u>2021</u>
Manulife Investments GIC, interest at 0.65% per annum, matures May 1, 2026.	\$ 61,855	\$ 122,798
Manulife Investments GIC, interest at 3.55% per annum, matures September 1, 2025.	<u>123,329</u>	<u>-</u>
	185,184	122,798
CIBC variable rate non-redeemable GIC, interest at 2.75% per annum, matures August 10, 2023	<u>-</u>	<u>25,000</u>
	<u><u>\$ 185,184</u></u>	<u><u>\$ 147,798</u></u>

Investments are maintained to ensure sufficient funds are on hand to cover the Discipline & Enforcement Reserve as well as the Operations Reserve. The Association has ample funds available in their short-term investments to cover the internally restricted reserves.

6. TANGIBLE CAPITAL ASSETS

	<u>2022</u>			<u>2021</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Equipment	\$ 40,332	\$ 34,486	\$ 5,846	\$ 7,307
Furniture and fixtures	26,466	21,482	4,984	6,230
Leasehold improvements	22,300	17,039	5,261	6,577
Computer equipment	<u>50,633</u>	<u>39,684</u>	<u>10,949</u>	<u>12,056</u>
	<u>\$ 139,731</u>	<u>\$ 112,691</u>	<u>\$ 27,040</u>	<u>\$ 32,170</u>

7. TRADE PAYABLES AND ACCRUALS

	<u>2022</u>	<u>2021</u>
Trade accounts payable	\$ 3,230	\$ 949
Accrual for accounting fees	<u>12,500</u>	<u>12,500</u>
	<u><u>\$ 15,730</u></u>	<u><u>\$ 13,449</u></u>

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

8. REVENUES

Annual dues and registration fees for the year consist of the following:

	2022 <u>Budget</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
Annual dues:			
- Members	\$ 103,700	\$ 100,395	\$ 96,945
- Members in training	10,100	10,736	9,350
- Licensees	655,860	636,649	647,443
- Non practicing	15,960	10,098	17,080
- Permits	<u>242,580</u>	<u>243,944</u>	<u>238,228</u>
Total annual dues	<u>1,028,200</u>	<u>1,001,822</u>	<u>1,009,046</u>
Registration fees:			
- Members	-	-	-
- Members in training	200	100	-
- Board of examiners	15,000	13,690	22,850
- Licensees	25,000	34,100	32,886
- Permits	<u>5,000</u>	<u>8,900</u>	<u>6,995</u>
	<u>45,200</u>	<u>56,790</u>	<u>62,731</u>
	<u><u>\$ 1,073,400</u></u>	<u><u>\$ 1,058,612</u></u>	<u><u>\$ 1,071,777</u></u>

9. DISCIPLINE & ENFORCEMENT RESERVE

Expenditures for discipline and enforcement matters, which exceed the budgeted amount in any given year, will be taken from the Discipline & Enforcement Reserve. The Reserve will then be reimbursed. Expenses reimbursed on such matters during the year totaled \$66,667 (2021 - \$32,862). Council will at times approve transfers to the Reserve. The Reserve at December 31, 2022 is \$250,000 (2021 - \$250,000). Of the \$66,667 expended in disciplinary matters, the Association recovered \$43,250 of the costs which allowed the Association to remain within budget.

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

10. OPERATIONS RESERVE

According to the Association's Act of incorporation, any unrestricted assets derived from carrying on the affairs and business of the Association shall be devoted and applied towards regulation and carrying on its objects and purpose, and shall not be divided among its members. According to Association policy, the unrestricted net asset balance should be maintained at a balance not less than 25% of previous year's revenues from annual dues and registration fees. At December 31, 2022, this reserve is \$264,653 (2021 - \$267,944).

The Association maintains sufficient investments to ensure coverage of the Discipline & Enforcement Reserve, and the Operations Reserve.

11. RELATED PARTY TRANSACTIONS

The Association controls through a common council The NAPEGG Education Foundation. The Foundation was incorporated August 28, 2000 under the *Societies Act* (Northwest Territories). The Foundation is a registered charity under paragraph 149(1)(f) and is exempt from income taxes under subsection 149.1(1) of the *Income Tax Act* (Canada). The purpose of the Foundation is to promote training and education in the fields of engineering and geoscience.

The Association collects affinity fees from multiple entities and remits the amounts to the Foundation. Any amounts not yet remitted are recognized on the balance sheet being due to the related party. During the year, the Association owes \$4,320 (2021 - \$1,686) in unremitted affinity revenues to the Foundation.

During the year the Association incurred donation expenses with the Foundation totaling \$40,000 (2021 - \$40,000). In addition, the Foundation receives administrative services and use of offices from the Association without charge.

These transactions are in the normal course of operations and have been valued in these non-consolidated financial statements at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

12. COMMITMENTS

The Association's total commitments under various operating leases for premises, parking, and office equipment are as follows:

2023	\$ 83,201
2024	56,466
2025	3,294
2026	2,574
2027	2,574
Subsequent years	<u>1,287</u>
	<u>\$ 149,396</u>

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

12. COMMITMENTS, continued

The lease for premises includes an option to renew for a further three years commencing September 1, 2024.

NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

13. FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash, short term investments, accounts receivable, investments, trade payables and accruals, wages and benefits payable, and due to related party. Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest rate, market, currency, credit, liquidity, cash flow risks, nor is the entity exposed to significant concentrations of such risks. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

14. CONTROLLED ENTITIES

Summary financial information at December 31, 2022 and for the year then ended from the most recent audited financial statements of the Foundation are as follows:

	<u>2022</u>	<u>2021</u>
Total assets	\$ 431,302	\$ 414,433
Total liabilities	<u>(6,300)</u>	<u>(6,300)</u>
Fund balances	<u>\$ 425,002</u>	<u>\$ 408,133</u>

At December 31, 2021, the fund balances of the Foundation totaling \$425,002 (2021 - \$408,134) include externally restricted fund balances consisting of the Craig Finnigan Northern Awards Fund for \$55,478 (2021 - \$59,320).

Revenues	\$ 52,856	\$ 48,762
Expenses	<u>(35,989)</u>	<u>(42,249)</u>
Excess (deficiency) of revenues over expenses	<u>\$ 16,867</u>	<u>\$ 6,513</u>
	<u>2022</u>	<u>2021</u>
Net cash from (used for) operating activities	\$ 13,901	\$ 3,537
Net cash from (used for) investing activities	(4,068)	(2,256)
Net cash from (used for) financing activities	<u>(2,634)</u>	<u>521</u>
Increase in cash	<u>\$ 7,199</u>	<u>\$ 1,802</u>

15. BUDGET AMOUNTS

The 2022 budget amounts on the non-consolidated Statement of Operations are presented for information purposes only, are approved as amended by Council, and are unaudited.

