

Annual Report 2018





College of Medical Laboratory  
Technologists of Manitoba

## Annual Report 2018

1	Code of Ethics for Medical Laboratory Technologists	2	Code of Ethics for Medical Laboratory Technologists	3	Registrar Annual Report
			Social Media Advisory		
4	Council Chair Annual Report	5	2018 Council	6	Structural Organization Chart
			Public Representatives Report		Functional Organization Chart
7	Continuing Competency Committee	8	Board of Assessors	9	Financial Statement
			Complaints Committee		
			Inquiry Committee		
			Nominations Committee		

### CONTACT US

245 Lilac Street  
Winnipeg, Manitoba  
R3M 2S2

<b>CONTACT</b>	Adam Chrobak, Registrar
<b>EMAIL</b>	<a href="mailto:adam@cmltm.ca">adam@cmltm.ca</a>
<b>TELEPHONE</b>	204.231.0311
<b>FAX</b>	204.489.7300
<b>TOLL FREE</b>	1.877.331.0311

### HOURS OF OPERATION

Monday to Friday  
8:00AM – 4:00PM



Canadian Alliance of Medical Laboratory  
Professionals Regulators  
Alliance canadienne des organismes de réglementation  
des professionnels de laboratoire médical

## INTRODUCTION

The Code of Ethics describes the expected ethical obligations and principles that patients, the profession and the public believe will guide the professional and personal conduct of all medical laboratory technologists (MLTs). These principles can be thought of more as exhibited behaviours than the knowledge and skills listed in a Standards of Practice document.

The Code of Ethics, along with the Standards of Practice, defines professionalism in the practice of medical laboratory technology. MLTs adhere not only to the guidelines, but also to the underlying spirit and precepts.

A medical laboratory technologist's fundamental responsibility is to manage the prescribed medical laboratory services for patients in an effort to improve their health. MLTs have professional obligations to work collaboratively with colleagues and other healthcare providers to deliver professional services.

Patient safety and protection is paramount at all times.

The Code of Ethics will:

- *Promote an MLT's recognition of the professional and personal conduct expectations for medical laboratory technology practice.*
- *Represent the minimum standards of professional behaviour and ethical conduct expected of all MLTs.*
- *Apply to MLTs at all times in all dimensions of professional and personal conduct, including technical and nontechnical fields such as education, administration, quality assurance, and research.*

The ethical obligations and principles are not listed in order of importance. They should be balanced against each other and considered in relation to all of the obligations and principles described by the Code of Ethics. Over time, it will evolve in response to regulatory, legal, and ethical expectations and will be adopted only after stakeholder consultation. Legislation, regulations, bylaws, Code of Ethics, Standards of Practice and practice guidelines collectively establish a framework for the practice of ethical and safe medical laboratory technology.

## ETHICAL OBLIGATIONS

Medical laboratory technologists demonstrate an application of their ethical obligations through their professional and personal conduct.

### Obligations to Patients:

Medical laboratory technologists put their patient(s)' interest(s) above their personal interest(s). MLTs carry out their professional duties competently and with integrity. They respect their patients' individual needs and overall welfare at all times, including the patients' right to freedom of choice in health care provider, free and enlightened consent, and an expectation of confidentiality of all patient information, in accordance with existing legislation.

### Obligations to the Public:

Medical laboratory technologists are dedicated to serving the public's health care needs through respectful, accessible, and cooperative interactions with the public and patients, other healthcare providers, and students. MLTs facilitate awareness and understanding of the medical laboratory technology profession.

### Obligations to the Profession:

Medical laboratory technologists contribute to the profession's development through collaboration, mentorship, self-development, and support of its institutions. MLTs strive for excellence in their professional practice, and professional and personal conduct through life-long learning. Medical laboratory technologists recognize, disclose, and resolve conflicts of interest to safeguard patient care.

### Obligations to the Regulatory Body:

Medical laboratory technologists understand, respect and comply with provincial Acts and regulations, and the Code of Ethics, Standards of Practice, bylaws and practice guidelines approved by their regulatory body. Medical laboratory technologists cooperate and maintain harmonious relations with, and promptly reply to all correspondence from the regulatory body at all times.

### Obligations to Oneself:

Medical laboratory technologists are accountable and responsible for their professional and personal conduct. MLTs practice within their scope of professional competence and recognize their professional and personal limitations. Medical laboratory technologists maintain and improve their knowledge, skills, judgement and behaviours to ensure the best possible patient care.

## ETHICAL PRINCIPLES

Medical laboratory technologists demonstrate the following ethical principles through the medical laboratory technology services delivered, either alone or in collaboration with a multidisciplinary team, and any services rendered under the MLTs' direction and supervision.

### Confidentiality / Privacy / Conflict of Interest

Medical laboratory technologists shall:

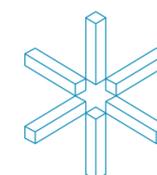
- *Respect and protect patient confidentiality and privacy by understanding and complying with applicable privacy legislation and policies regarding the collection, use, and disclosure of confidential information.*
- *Recognize, disclose, and act appropriately to resolve conflicts of interest that arise in the course of professional activities. They will maintain the integrity of personal health information, maintain transparency, and deliver unbiased patient-centered care. MLTs never use confidential information to the detriment of a patient or to benefit themselves or another person.*

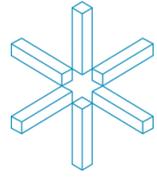
### Diversity / Respect / Dignity / Consent

Medical laboratory technologists shall:

- *Value, respect and protect the rights, welfare, and dignity of all patients by providing patient care and service with respect for human rights, regardless of, but not limited to race, ethnicity, religion, language, sexual orientation, age and socio-economic status, mental or physical abilities at all times.*
- *Obtain free and informed consent from patients before undertaking any action, in accordance with relevant legislation and policies, recognizing that consent can be withdrawn at any time.*
- *Maintain appropriate professional boundaries with patients, colleagues, and other healthcare providers while delivering patient-centered care.*

Continued on Next Page





Continued from Previous Page

### Safety

Medical laboratory technologists shall:

- Practice according to established protocols, safety guidelines, relevant current provincial and federal legislation, institutional policies and procedures, and environmental considerations. They do so to protect patients, colleagues, healthcare providers, society, the environment, and themselves from any potential harm while acting in the best interest of the patient.
- Promote a culture of safety with colleagues, and other healthcare team members.

### Accountability / Responsibility

Medical laboratory technologists shall:

- Exercise independent judgment, accept responsibility for their actions and the foreseeable consequences of their actions, and recognize their accountability for the service they provide.
- Practice within the scope of their professional competence, recognize the competence of others and seek their assistance as required.
- Take appropriate action in responding to situations which may jeopardize patient care or harm the profession, including reporting impaired, incompetent, and/or unethical colleagues in accordance with their legal requirements.

### Professionalism / Behaviours / Attitudes / Professional Development

Medical laboratory technologists shall:

- Strive for excellence in their professional practice, and in their professional and personal conduct to uphold the integrity of the profession and the public trust.
- Communicate effectively with patients, the public, colleagues and other healthcare providers, contributing to a healthy and positive work environment.
- Maintain and enhance professional practice and augment their knowledge, skills, judgement, and behaviour through self-reflection and self-directed professional development and by demonstrating continued competence.
- Demonstrate collegiality, mentorship, and sharing of new and emerging professional knowledge.

### Collaboration

Medical laboratory technologists shall:

- Display integrity and respect in all interactions and collaboration with healthcare providers and others involved in patient care.
- Contribute to ongoing improvement in healthcare provision through an application of a process-orientation and focus on quality.
- Promote learning by facilitating the sharing of knowledge, skills and judgment processes with colleagues, students, other healthcare professionals, and the public.

Social media has become a common means of exchanging and creating information and sharing ideas and pictures. Social media includes Facebook, Twitter, YouTube, LinkedIn, Myspace, Yelp and Wikipedia. Social media is different from traditional types of media in terms of reach; the speed at which information is shared; the permanence of the information; and the ease at which it is accessed. Once the information is posted, it is rapidly disseminated. Therefore, it is important to recognize the risks of using social media including potential discipline for breaches of patient privacy and for failing to uphold the image of the profession.

### CONFIDENTIALITY

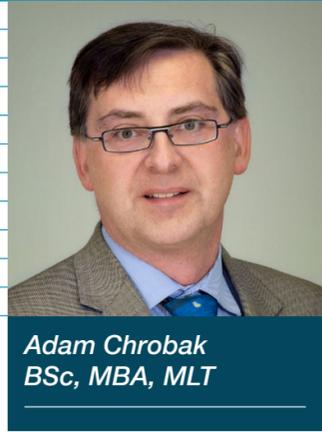
- Medical Laboratory Technologists (MLTs) are reminded that their Code of Professional Conduct requires them to protect the confidentiality of all patient information. MLTs should never disclose any patient information on social media as any information could be enough for someone to identify the patient.
- Information on social media should only be accessed on a “need to know” basis.
- MLTs must also comply with privacy legislation in Manitoba and their employer policies regarding social media usage.

### PROFESSIONALISM

- MLTs are also reminded that the Code of Professional Conduct requires them to promote the image and status of the profession by maintaining high standards in their professional practice and through active support of their professional body.
- MLTs have the right to express their own opinion but must be aware that anything posted on social media, even if posted off-duty and off-premises, could undermine their profession and could reflect poorly on their profession.
- MLTs must always maintain professional and ethical conduct when using social media. MLTs should not post derogatory remarks or sensitive information about patients, colleagues, supervisors, the workplace or their regulatory body.
- MLTs should maintain professional boundaries with patients at all times and should be careful when considering “friend requests” from patients.

### GUIDING PRINCIPLES

- The positive aspects of social media usage are to be embraced. However, the sharing of inappropriate information by MLTs on social media may result in potential discipline from their employer and from the CMLTM for violations of their duties of confidentiality and/or professionalism.



Adam Chrobak  
BSc, MBA, MLT

*“The things you do for yourself are gone when you are gone, but the things you do for others remain as your legacy.”*  
— Kalu Ndukwe Kalu

2018 has been another busy year for the CMLTM office as it continues to implement the decisions of Council and work to improve the College’s ability to fulfill its regulatory mandate of public protection.

The jurisprudence module, Manitoba Regulated Health Professions Act 101, was developed in collaboration with six (6) other health profession regulators and was implemented in 2018. The completion of this jurisprudence module has become a requirement of registration for all new CMLTM applicants and for current CMLTM members renewing for the 2019 practice year.

The CMLTM Council decided to give the responsibility of conducting the Continuing Competency Program (CCP) audits to the CMLTM staff. Council required 25% of the audits conducted by the CMLTM staff would be reviewed by the Continuing Competency Committee (CCC) as part of quality assurance and quality control (QA/QC). The CCC reviewed the audits performed by the Deputy Registrar, Tricia VanDenakker, and did not identify any significant errors that would have changed any of the audit results. The CCC recommended that the 25% QA/QC review be discontinued.

CMLTM has been working with six (6) other health professions that are under the Regulated Health Professions Act (RHPA) and are members of the Manitoba Alliance of Health Professions Regulators (MAHPR) on the development of a practice direction on interprofessional collaboration. All of the Colleges working on the new practice direction have approved the practice direction on interprofessional collaboration.

CMLTM continues to work in collaboration with Manitoba Health, Shared Health Manitoba (formally Diagnostic Services of Manitoba (DSM)), and Red River College (RRC) to monitor and improve the Manitoba Internationally Educated Medical Laboratory Technologists (MIEMLT) bridging program. For a second year in a row the bridging students accepted under the new entrance requirements have shown promising success, where all students have passed the Canadian Society for Medical Laboratory Sciences (CSMLS) exam on their first attempt (after completing the MIEMLT bridging program).

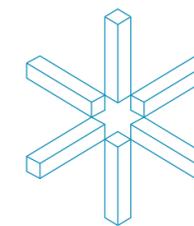
As of February 2<sup>nd</sup>, 2018, the Accreditation Canada, Health Standards Organization (HSO) EQual program has assumed the role of accrediting the medical laboratory sciences educational/training programs and a number of other allied health professions in Canada.

CMLTM and the other MLT regulators in Canada have a regulatory responsibility to assess the competency of applicants for registration. An important part of this process is the MLT exam and the prior learning assessments (PLA) which are third party services provided by CSMLS on behalf of CMLTM and the other Canadian MLT regulators.

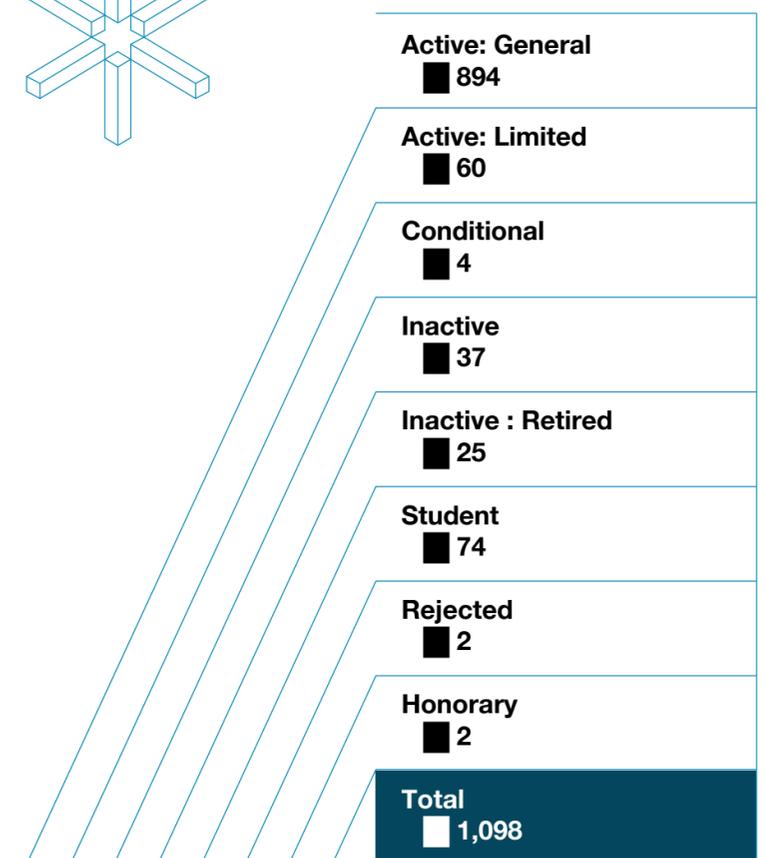
The Canadian Alliance of Medical Laboratory Professionals Regulators (CAMLPR), consisting of the Registrars from each of the provinces that regulates MLTs in Canada, has officially become incorporated. CAMLPR and CSMLS have been reviewing their roles and responsibilities to determine the future of the Professional Standards Council (PSC). CSMLS currently provides a number of services to the regulators that the regulators are legally responsible to conduct under their regulations. CSMLS can be considered a third-party provider as the regulators have service purchase agreements with CSMLS. It is important for the regulators to ensure that the third-party providers are meeting the requirements under our legislation including the development of the competency profiles, the entrance to practice exam, and PLA. CAMLPR has developing an audit policy/process for the CSMLS exam service.

CMLTM has been collaborating with six (6) other health profession regulators and the Manitoba Institute for Patient Safety (MIPS) on a critical incident reporting system for health professionals practicing outside of the publicly funded health system.

CMLTM Council has created a working group with the task of working on the development of the new regulations for the RHPA. The working group conducted a survey to evaluate the reserved acts performed by CMLTM registrants. The information collected from the survey will be used in the applications for reserved acts as they are developed.



## CMLTM REGISTRY TOTALS AS OF DECEMBER 31<sup>ST</sup>, 2018





As I complete my final year on Council, I want to express what a great opportunity it has been to sit on Council and engage with other volunteers and MLT's in regards to patient safety and expanding the role of the CMLTM.

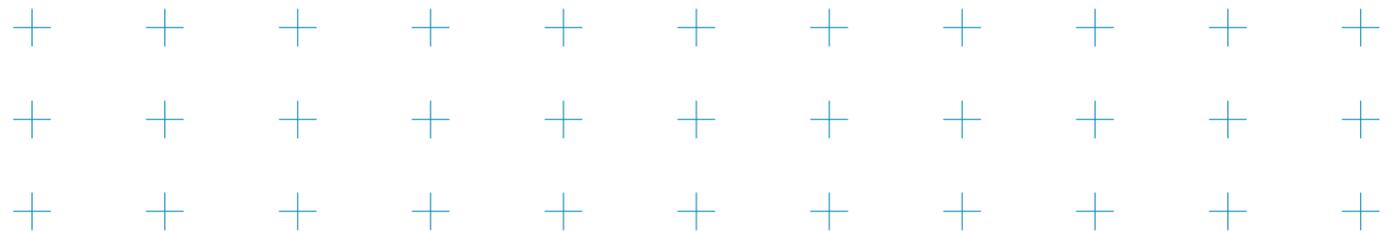
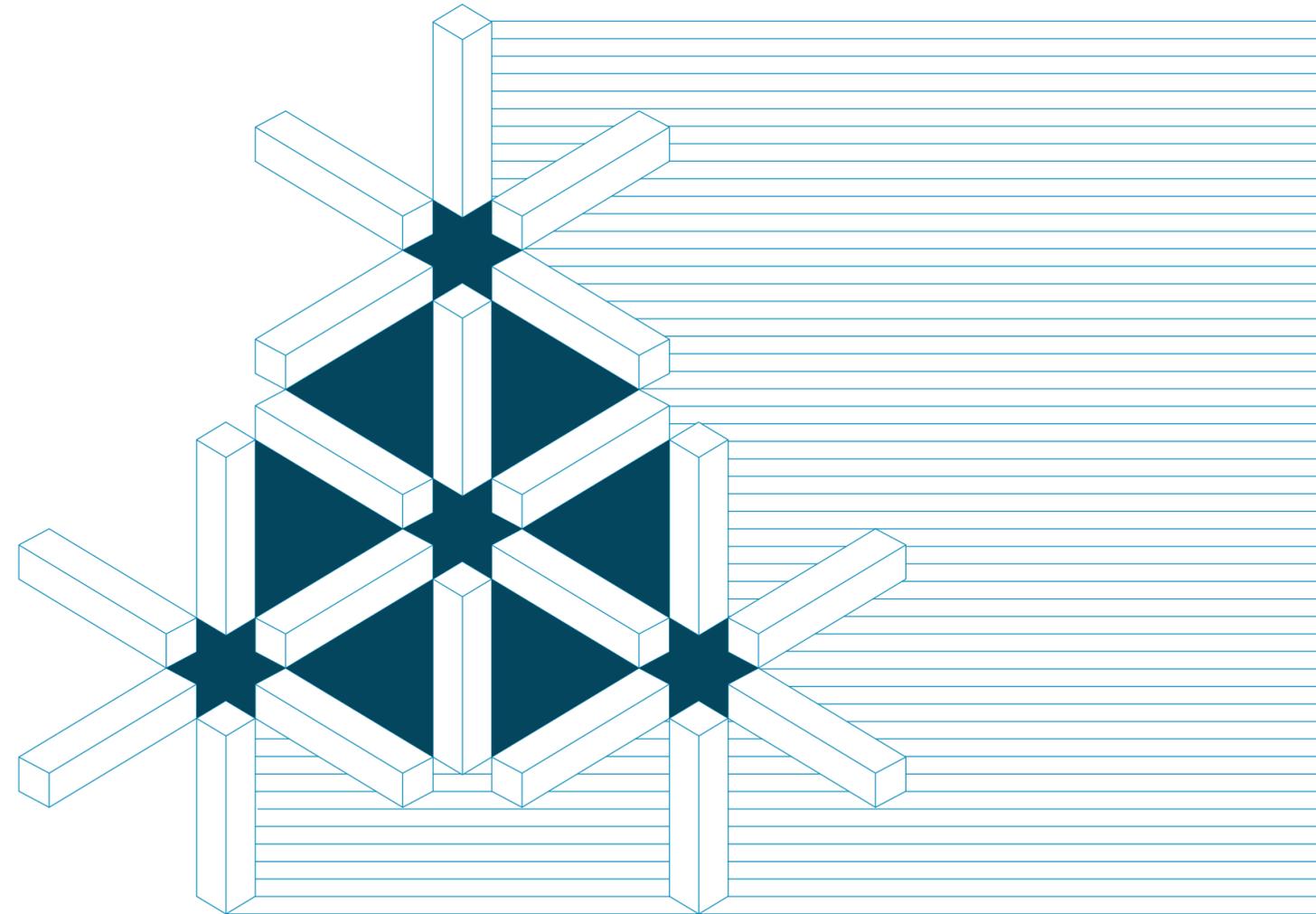
The 2018 year came with many challenges for me as the Chair of the Council. It started with the launch of the English Language Proficiency policy and handling how it affected the students who were starting the Red River College Medical Laboratory Sciences program that September, and it ended with our annual Strategic Planning weekend where we focused on financial sustainability.

The CMLTM is similar to many other regulatory Colleges in that we rely on registrants to support our drive towards patient safety. Over my term on Council, I noticed that we seem to have cyclical patterns where there is a significant fee increase periodically but in immediate years following we ride the wave of surplus budget, followed by a year of meeting the budget, and then again entering a deficit that eventually leads to another significant fee increase. This year we set forward with a sustainability plan which should meet the College's need to ensure patient safety and financial sustainability for the next five (5) years.

As a reminder we are always looking for active MLT's to be involved with the CMLTM and the Council that governs it. We currently have one (1) open rural position with two (2) more vacancies coming available for the 2020 nominations. If you feel that this opportunity is a fit for you or if you know of anyone who you think might be a good fit on Council, I encourage you to step forward and complete the nomination forms once they are e-mailed out. Council is comprised of volunteers and it is those volunteers that drive our College to excel.

I would like to offer my heartfelt thanks to the CMLTM office staff, my fellow Council members (both past and present), and all CMLTM registrants for the support I have received over my four (4) years on Council. It has been quite the experience.

*Sincerely,  
Brad Collignon, MLT  
CMLTM Council Treasurer, Former Chair*





**BRAD COLLIGNON, MLT**  
Chair



**MARIJAY UMALI, MLT**  
Vice Chair



**SANDY BROOKS, MLT**  
Secretary



**LEANNE MATTHES**  
Treasurer



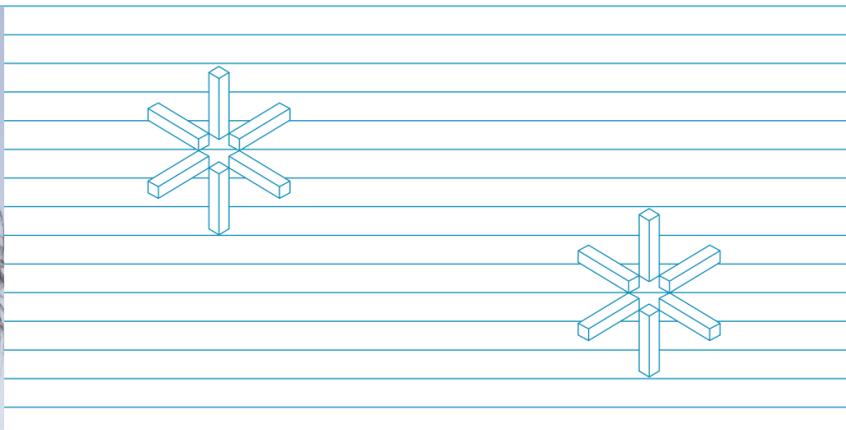
**SAJJID JANJUA, MLT**  
Member at Large



**TANNU SAYED, MLT**  
Member at Large



**ERIN SADLER, MLT**  
Member at Large



The governing Council of the College of Medical Laboratory Technologists of Manitoba (CMLTM) includes 3 Public Representatives.

The Public Representatives to the CMLTM Council are:

- *Nominated by the Minister of Health*
- *Appointed by Council*
- *Responsible to monitor the public interest from a governance viewpoint within CMLTM*
- *Expected to bring expertise and advisory capabilities to the Council*

As 2018 comes to a close we wish to record in your Annual Report our following observations:

1. The College of Medical Laboratory Technologists of Manitoba is meeting its obligations as the body charged with regulation of the profession in the public interest. Under Council leadership the responsibilities of the College are met chiefly by the office of the Registrar, the Board of Assessors and supporting Committees.
2. We are impressed with the quality of staff and also of the volunteers involved in the leadership and governance of the College.
3. We generally commend the level of discourse, and the commitment to conscientious governance, that we observe at Council, and in the issues and policy decisions brought to Council. As well as the sensible policy developments being framed by the Council, we congratulate the commitment to annual Strategic Planning activities.
4. We note that over the previous year the College has made many efforts to recruit Committee and Board members from rural Manitoba.

As Public Representatives we can attest that the public and College members have been well served by the Council, College staff, and its volunteers over the 2018 year.

All stakeholders in the College, including the public government and registered MLTs, the patient public, other health care professionals and the leadership of Manitoba Health, Healthy Living and Seniors may be assured that they are well served by the College of Medical Laboratory Technologists of Manitoba.



**ROBERT HARVEY**  
Public Representative  
—  
Appointed 2008

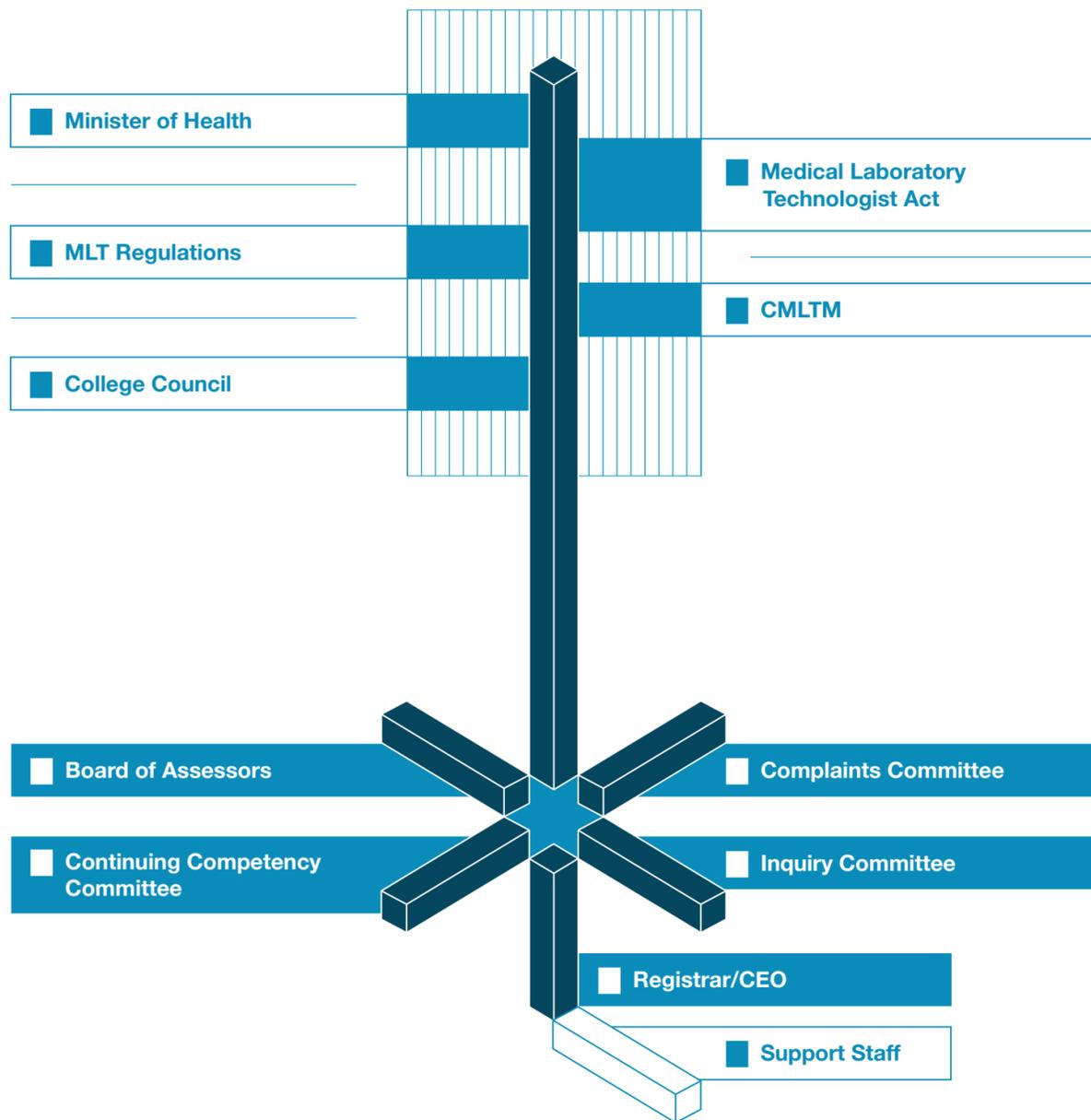


**LEANNE MATTHES**  
Public Representative  
—  
Appointed 2016

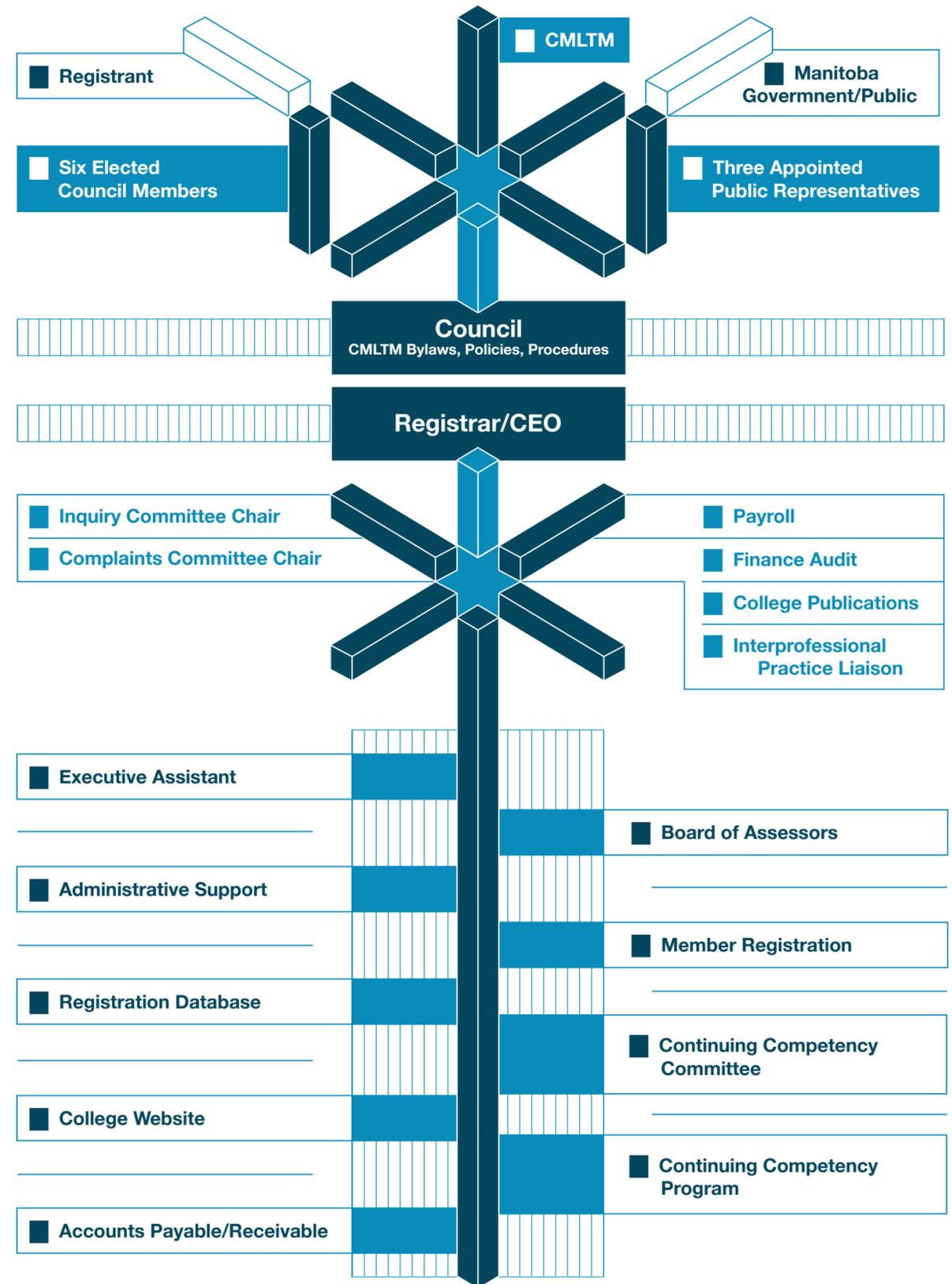


**ROBERT YOUNG**  
Public Representative  
—  
Appointed 2008

# Structural Organization



# Functional Organization





Linda Schroeder  
MLT

Continuing  
Competency  
Committee Chair

## FROM THE CONTINUING COMPETENCY COMMITTEE

*The mandate of the Continuing Competency Committee is to oversee the College's Continuing Competency Program development, maintenance and members' compliance. The committee reports and makes recommendations to the CMLTM Council. The Council maintains final decision-making power.*

### 2018 COMMITTEE MEMBERS

Danielle Bernier MLT  
 Tammy Toutant MLT  
 Henri Beaubien MLT  
 Linda Schroeder MLT,  
 Heather Mauthe, MLT and Joyce MacDonald, MLT joined the committee in November.

### COMMITTEE ACTIVITY

The committee met five times in 2018, and lead the last volunteer audit session in March. After the March audit, portfolio auditing was transitioned to the CMLTM staff. The Deputy Registrar audited all portfolios for the April and May submissions. The committee met after each of these audits to re-audit a random sample of the portfolios for quality assurance.

Meetings were held to complete CE assessments, consider program improvements and develop Program policies to serve as a transparent guide to our processes. Policies completed during the year include:

- CCC 04 – Assessment of CE Activities
- CCC 06 – CCC Document Control Policy

Work was also done on CCC 05 - Call for Audit Rules that will outline the rules for auditing members including; requirements for new grads, new members and return to practice and how requests for deferring audit will be handled.

### CONTINUING COMPETENCY AUDIT

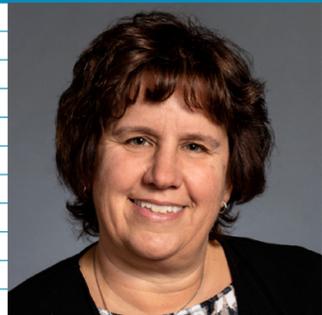
It is the professional responsibility of all members to meet the requirements of the Continuing Competency Program as part of our ongoing commitment to public protection. The CMLTM has set a goal to verify that commitment by randomly auditing a minimum of 20% of practicing members annually. In 2018 we audited 23.8 % (228) of our 958 practicing members' portfolios. The majority (87.7%) of audited members passed on initial audit. The following table outlines the audit findings for 2018.

AUDIT RESULTS FOR 2018	March 17	April 28	May 26	TOTAL
Pass	39	44	52	135
Pass Less than 5 Years	25	22	10	57
Marginal Pass	2	5	1	8
Fail Less than 5 Years	1	0	1	2
Fail Documentation	2	0	3	5
Fail Activities	6	6	8	20
Fail Activities and Documentation	0	0	0	0
Incomplete Submission	0	0	1	1
<b>TOTAL</b>	<b>75</b>	<b>77</b>	<b>76</b>	<b>228</b>

**Less Than 5 Years** refers to members that have passed the entrance to practice exam (CSMLS MLT exam) within the past five (5) years. Compliance with the 45 hours of CE activities would not be applied for these audits.

**Marginal Pass** includes submitted continuing education hours completed in the year of audit that were reassigned to the five (5) year audit period to meet the required hours.

**Incomplete Submissions** refers to portfolios submitted without or improperly completed log sheets that prevents auditing of the portfolio. Members are given one (1) month to resubmit their properly completed log sheets.



**Tracey Pronyk-Ward**  
MLT

*Board of Assessors  
Chair*

## FROM THE BOARD OF ASSESSORS

In accordance with the Medical Laboratory Technologist's Act, Regulations and By-Laws, the Board of Assessors (BOA) is a standing committee whose mandate is to protect the Public interest by ensuring an Applicant to the College of Medical Laboratory Technologists of Manitoba (CMLTM) is appropriately qualified to practice as a Medical Laboratory Technologist in Manitoba.

During the period January 1<sup>st</sup>, 2018 to December 31<sup>st</sup>, 2018, the Board of Assessors reviewed ninety-one (91) applications with the following decisions:

Classification	Approved
Active General Certificate to Practice	
Conditional General Certificate to Practice	26
Conditional Limited Certificate to Practice	30
Conditional Certificates to Practice Upgraded to Active	1
Status Upgraded from Inactive to Active Certificate to Practice	21
Status Upgraded from Retired to Active Certificate to Practice	12
	1

Eight (8) Active General Certificates to Practice were relocations from another province: two (2) from Ontario, two (2) from Saskatchewan, one (1) from British Columbia, one (1) from New Brunswick, one (1) from Quebec, and one (1) from Alberta.

One (1) Conditional Limited to Practice for Clinical Genetics.

The Board of Assessors reviewed the CMLTM refresher courses.

As Chair, I would like to express my sincere appreciation to the members of the Board of Assessors, Gloria Mactavish, Trevor Kotowich and Camille Harrop for their assistance, dedication and commitment over the past year.



**Janie McBey**  
MLT

*Complaints Committee  
Chair*

## FROM THE COMPLAINTS COMMITTEE

The Complaints Committee (CC) held three (3) meetings and one (1) workshop in 2018. CMLTM received one (1) complaint in 2018 (2018-01) regarding a members competency to practice.

The first meeting the CC reviewed the Terms of Reference and discussed clarification of member terms on the committee. This was revised by Council on April 21<sup>st</sup>, 2018.

The CC held a workshop in October to create two (2) new documents to assist investigators in conduction an investigation. The workshop was attended by both committee members and an investigator.

Gerald Besyk and Jackie Tower were assigned to investigate Complaint 2018-01. They conducted the investigation over the last half of 2018 and into 2019, providing the committee with a few updates throughout.



**Bonnie Grahame**  
MLT

*Inquiry Committee  
Chair*

## FROM THE INQUIRY COMMITTEE

Members:

*Bonnie Grahame, MLT, Chair*  
*Tracey Pearson, MLT*

The committee met on May 31<sup>st</sup>, 2018. The Guidelines for Hearings, the Regulated Health Professions Act Overview and Guidance documents were reviewed.

The office of the Minister of Health provided a list of public representatives to Council. The Council appointed Darlene Grantham as the public representative for the Inquiry Committee effective October 20<sup>th</sup>, 2018. I have completed my term on the Inquiry Committee.

There have been no matters referred to the committee in 2018.



**Oleksandra Machynia**  
MLT

*Nominations  
Committee Chair*

## FROM THE NOMINATIONS COMMITTEE

The CMLTM Council is a significant part of the governance and regulation of the practice of medical laboratory technology in Manitoba. The CMLTM Council election process is an important event every year and I would like to take this opportunity to thank everyone who participated in the CMLTM 2018 election process.

CMLTM received one (1) nomination for the open positions on the 2019 CMLTM Council. We had one (1) vacancy for Electoral Division #1, within the City of Winnipeg, and we received one (1) nomination. We had one (1) vacancy for Electoral Division #2, outside the City of Winnipeg, and we received no nominations. Sandy Brooks agreed to sit for another year (until December 31<sup>st</sup>, 2019), approved by Council.

CMLTM would like to welcome Anna Avalos as the new member elected to the CMLTM Council. Thank you to Sandy Brooks for agreeing to serve another year on Council. CMLTM would like to encourage all members to consider running for Council in future years.

To the Members of College of Medical Laboratory Technologists of Manitoba:

## OPINION

We have audited the financial statements of College of Medical Laboratory Technologists of Manitoba (the "Organization"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, 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 Organization as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## 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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe 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 annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

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

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

## 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 Organization'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 Organization'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 Organization 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.

Winnipeg, Manitoba,  
May 23, 2019

MNP<sub>LLP</sub>

Chartered Professional Accountants



**COLLEGE OF MEDICAL LABORATORY TECHNOLOGISTS OF MANITOBA**  
Statement of Financial Position – For the year ended December 31, 2018

	2018	2017
<b>Assets– Current</b>		
Cash	360,547	377,738
Portfolio investments (Note 3)	180,146	190,411
Prepaid expenses	–	4,376
	540,693	572,525
Capital assets (Note 4)	669,282	703,946
	1,209,975	1,276,471
<b>Liabilities – Current</b>		
Accounts payable and accruals	21,898	28,251
Unearned member fees	443,560	437,483
Current portion of term loan due on demand (Note 5)	25,200	24,200
	490,658	489,934
Term loan due on demand (Note 5)	351,122	374,772
	841,780	864,706
<b>Net Assets</b>		
Unrestricted	(171,766)	(140,209)
Invested in capital assets	292,961	304,974
Internally restricted (Note 6)	247,000	247,000
	368,195	411,765
	1,209,975	1,276,471

**COLLEGE OF MEDICAL LABORATORY TECHNOLOGISTS OF MANITOBA**  
Statement of Changes in Net Assets – For the year ended December 31, 2018

	Unrestricted	Invested in capital assets	Internally restricted	2018	2017
Net assets (deficit), beginning of year	(140,209)	304,974	247,000	411,765	439,744
Excess (deficiency) of revenue over expenses	8,952	(52,522)	–	(43,570)	(27,979)
Payment of interest and principal on term loan	(40,509)	40,509	–	–	–
Net assets (deficit), end of year	(171,766)	292,961	247,000	368,195	411,765

**COLLEGE OF MEDICAL LABORATORY TECHNOLOGISTS OF MANITOBA**  
Statement of Operations – For the year ended December 31, 2018

	2018	2017
<b>Revenue</b>		
Member Fees	451,521	456,405
<b>Expenses</b>		
Accounting fees	21,074	17,204
Advertising	27,312	26,654
Amortization	34,664	42,910
Audit fees	913	1,697
Bank charges and interest	13,106	12,710
Committee and program expense	43,338	37,853
Database and website costs	11,646	21,870
Interest on term loan due on demand	17,859	16,036
Jurisprudence costs	13,075	–
Legal fees	9,697	21,908
MAHRC projects	–	2,275
Membership fees - Canadian Alliance	294	1,881
Membership fees - Council on Licensure	705	346
Membership fees - Health Standards Organization	2,835	4,484
Membership fees - Other	6,240	4,306t
Membership fees - Patient Safety	500	500
Rentalt	28	152
Office	33,178	22,840
Postage	2,448	2,588
Professional development	13,528	23,928
Professional fees - Other	4,065	225
Property taxes	15,225	12,056
Repairs and maintenance	13,754	8,357
Staff and contractors	183,568	196,447
Telephone, internet, and fax	6,540	13,934
Utilities	9,137	8,105
	484,729	501,266
<b>Deficiency of revenue over expenses before other items</b>	(33,208)	(44,861)
<b>Other items</b>		
Gain on disposal of capital assets	400	–
Investment fees	(3,305)	(1,995)
Investment income (loss)	(8,430)	16,300
Other income	973	2,577
	(10,362)	16,882
Deficiency of revenue over expenses	(43,570)	(27,979)



**COLLEGE OF MEDICAL LABORATORY TECHNOLOGISTS OF MANITOBA**  
**Statement of Cash Flows – For the year ended December 31, 2018**

	2018	2017
<b>Cash provided by (used for) the following activities Operating</b>		
Deficiency of revenue over expenses	(43,570)	(27,979)
Amortization	34,664	42,910
Gain on disposal of capital assets	(400)	–
Change in fair value of marketable securities	10,078	(13,771)
Gain on disposal of marketable securities	(4,876)	(8,008)
	(4,104)	(6,848)
<b>Changes in working capital accounts</b>		
Accounts receivable	–	1,660
Prepaid expenses	4,376	3,075
Accounts payable and accruals	(6,353)	(26,317)
Unearned member fees	6,077	1,593
	(4)	(26,837)
<b>Financing</b>		
Repayments of term loan due on demand	(22,650)	(24,473)
<b>Investing</b>		
Proceeds on disposal of capital assets	400	–
Change in portfolio investments	5,063	39,459
Decrease in cash resources	(17,191)	(11,851)
Cash resources, beginning of year	377,738	389,589
Cash resources, end of year	360,547	377,738

**COLLEGE OF MEDICAL LABORATORY TECHNOLOGISTS OF MANITOBA**  
**Notes to the Financial Statements – For the year ended December 31, 2018**

**1. Nature of the organization**

The College of Medical Laboratory Technologists of Manitoba (the “Organization”) was created by act of Legislature through Bill 13 of the 37th Legislature and is a not-for-profit organization and thus is exempt from income taxes under the Income Tax Act.

The Organization’s purpose is to serve as the registering and certifying body for medical laboratory technologists in Manitoba in order to serve and protect the public interest.

**2. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

**Cash**

Cash includes balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

**Portfolio investments**

Portfolio investments with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment.

**Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate
Buildings	40 years
Computer equipment	2-5 years
Office equipment	5 years
Database	10 years

**Long-lived assets**

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

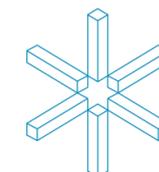
**Revenue recognition**

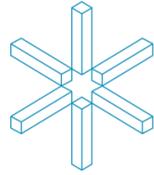
The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Member fees are recognized as revenue in the fiscal period to which they relate.

*Continued on Next Page*





Continued from Previous Page

**2. Significant accounting policies (Continued from previous page)**

**Measurement uncertainty (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 revenues and expenses during the reporting period

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

**Financial instruments**

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 Related Party Transactions.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**3. Portfolio investments**

	2018	2017
<b>Measured at cost</b>		
Redeemable GIC, earning interest at 0.90%, maturing May 6, 2019	10,000	10,000
<b>Measured at fair value</b>		
Fixed income and equity investments	170,146	180,411
	180,146	190,411

**4. Capital assets**

	Cost	Accumulated Amortization	2018 Net Book Value
<b>Land</b>	100,000	–	100,000
<b>Buildings</b>	593,486	49,432	544,054
<b>Computer equipment</b>	8,563	8,563	–
<b>Office equipment</b>	18,085	18,085	–
<b>Database</b>	122,658	97,430	25,228
	842,792	173,510	669,282
	Cost	Accumulated Amortization	2017 Net Book Value
<b>Land</b>	100,000	–	100,000
<b>Buildings</b>	593,486	34,595	558,891
<b>Computer equipment</b>	10,659	10,659	–
<b>Office equipment</b>	18,085	16,463	1,622
<b>Database</b>	122,658	79,225	43,433
	844,888	140,942	703,946

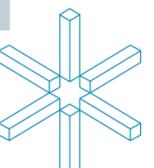
**5. Term loan due on demand**

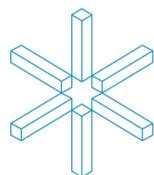
	2018	2017
Term loan due on demand bearing interest at prime plus 1.00% (2017 - prime plus 1.00%) payable in monthly instalments of \$3,375, maturing April 2020, and is secured with property, having a net book value of \$544,054 (2017 - \$558,891), pledged as collateral as well as a general security agreement.	376,322	398,972
Less: current portion of term loan due on demand	(25,200)	(24,200)
	351,122	374,772

Principal repayments on term loan due on demand in each of the next five years, assuming demand is not made and the loan is renewed on similar terms, are estimated as follows:

+ + + + + + + + + + + + + + + + 2019	25,200
+ + + + + + + + + + + + + + + + 2020	26,300
+ + + + + + + + + + + + + + + + 2021	27,400
+ + + + + + + + + + + + + + + + 2022	28,600
+ + + + + + + + + + + + + + + + 2023	29,800
	137,300

Continued on Next Page





Continued from Previous Page

**6. Internally restricted net assets**

In 2007, the Council (governing body) of the College allocated \$100,000 of net assets for the purpose of establishing a legal fund to be used for future legal expenses. The fund has now reached the level of \$247,000 as at December 31, 2018 through approved allocations of \$50,000 in 2008, \$20,000 in 2010, \$17,000 in 2012 and \$60,000 in 2013. The College may not use these internally restricted amounts for any other purposes without the approval of the Council. The restricted amounts held by the internally restricted net asset account consist of portfolio investments of \$180,146 and equity in capital assets of \$66,854.

**7. Commitments**

The Organization as part of an agreement with Accreditation Canada Health Standards Organization Equal program committed to pay a fee of approximately \$1,900 annually for services in the initial and future years. The agreement is based on the initial fee and an increment that reflects the increase in the consumer price index.

**8. Financial instruments**

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

**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. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Organization is exposed to interest rate risk primarily relating to the term loan due on demand and portfolio investments.

**Liquidity risk**

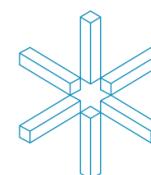
Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to borrow funds from financial institutions for which repayment is required at various maturity dates.

**Other price risk**

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization's investments in publicly-traded securities exposes the Organization to price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

**9. Comparative figures**

Certain comparative figures have been reclassified to conform with current year presentation.



+	+	+	+	+	+	+	+	+
+	+	+	+	+	+	+	+	+
+	+	+	+	+	+	+	+	+

