



Annual Report 2020

CMLTM





2020 College of Medical Laboratory Technologists of Manitoba Council

Cynthia Rempel Patrick Public Representative	Brad Collingon Chair <i>Inquiry Committee</i>	Anna Avalos Member at Large Council	Kamran Bashir Member at Large Council	Tannu Sayed Chair <i>Council</i>	Sandra Brooks Secretary <i>Council</i>	Steven Wu Public Representative	Sajjid Janjua Vice-Chair <i>Council</i>	Janie McBey Chair Complaints Committee	Heather Mauthe Chair Continuing Competency Committee	Tracey Pronyk-Ward Chair Board of Assessors	Rajinder Pal Bhullar Treasurer/ Public Representative
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College of Medical Laboratory Technologists of Manitoba

Annual Report 2020

CONTACT US

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HOURS OF OPERATION

Monday to Friday
8:00AM – 4:00PM

1	Code of Ethics for Medical Laboratory Technologists	2	Code of Ethics for Medical Laboratory Technologists	3	Registrar Report	4	Council Chair Report
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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

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.

Use of Social Media

Social Media is fast becoming a common means of exchanging and creating information, and sharing ideas and pictures. Social media includes Facebook, Twitter, YouTube, LinkedIn, MYSpace, Yelp, Wikipedia, etc. 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 information is accessed. It is important to recognize the risks when posting information online. Once the information is posted, it is very rapidly disseminated and can have global implications

CONFIDENTIALITY

- MLTs have a moral and legal responsibility to protect the privacy and confidentiality of clients. Never disclose any client information as any information could be enough for someone to identify a client.
- Information shall only be accessed on a “need to know” basis.
- MLTs must always comply with confidentiality laws and employer policies regarding social media usage.

PROFESSIONALISM

- MLTs have the right to express their own opinion but must be aware that anything posted, even if done off duty and off premises, reflects on themselves and their profession.
- MLTs must always maintain professional and ethical conduct, do not post derogatory remarks or sensitive information about clients, colleagues, supervisors, the workplace or a regulatory body.
- MLTs should maintain professional boundaries with clients and should be careful when considering “friend requests”.

GUIDING PRINCIPLES

- Positive aspects of social media usage are to be embraced, however sharing of inappropriate information could result in professional discipline such as fines, dismissal and being reported to the professional regulatory body.





Registrar Report

Adam Chrobak, BSc, MBA, MLT, Registrar/CEO

“Challenges are what make life interesting and overcoming them is what makes life meaningful.”
- Joshua J. Marine

2020 has been an interesting and challenging year for everyone with the COVID-19 pandemic, including the CMLTM office. The pandemic has forced CMLTM to explore alternative ways to implement the decisions of Council and the College’s ability to fulfill its regulatory mandate of public protection.

CMLTM continues to search for an appropriate tenant to rent the surplus office space in the CMLTM building. The pandemic restrictions have made it very difficult to attract a suitable tenant.

The Canadian Alliance of Medical Laboratory Professionals Regulators (CAMLPR), consisting of the Registrars from each of the provinces that regulates MLTs in Canada, have received approval for a federal grant to develop a new national landing page for internationally educated applicants (IEA). The landing page will be the “one-stop-shop” for internationally educated medical laboratory technologists (IEMLT) looking for qualification recognition and registration to practice as an MLT in Canada. Two other important components of the grant application included the development of a clinical competency assessment process and the validation of the current English Language Competency standards for the medical laboratory technologist practice in Canada. A project manager has been hired for the project.

In 2019, the CMLTM Council developed and implemented a five-year financial plan to address CMLTM’s long term financial stability. The plan includes significant cost savings (where possible), by reducing discretionary spending and investigating all opportunities for cost savings. CMLTM has been able to realize significant savings as a result of the COVID-19 pandemic restrictions. The Council implemented special levy collected during the 2020 renewal was \$93,800. The funds (minus legal fees incurred in 2019) were transferred to the Legal Reserve Fund.

In an effort to strengthen the cyber-security and stability of the CMLTM information technology (IT) network a major upgrade was implemented. The CMLTM contact management system (CMS)/database has been upgraded and migrated to a cloud-based platform. There were some unexpected issues experienced during the migration. There have been some improvements to the CMLTM member site including paperless annual registration “cards” and income tax receipts. The next project is to migrate the CMLTM office enterprise network to Office 365 (cloud-based). The CMLTM on-site servers will be decommissioned once both projects have been completed.

COVID-19 impacts on CMLTM:

- The CMLTM office was closed to all visitors initially and staff were working from home, when appropriate. The office has “re-opened” to visitors that have pre-arranged meetings and comply with COVID-19 requirements, screening/mask.
- The Red River College (RRC) medical laboratory science (MLS) program for 2020 was temporarily suspended which will result in a graduation delay 2021.
- There were additional Canadian Society for Medical Laboratory Sciences (CSMLS) exam sessions (August and December) offered to accommodate students impacted by educational program delays and COVID-19 restrictions.
- CSMLS implemented remotely proctored testing (RPT) versions of the CSMLS exams as a pilot to address access to the exam impacted by COVID-19 restrictions.
- CMLTM Council delayed the approval of RPT based exam results until they were able to evaluate data from the pilot project.
- CMLTM Council approved the TOEFL iBT (online), temporarily, as one of the of the accepted English language competency assessment exams.

CMLTM Truth and Reconciliation Commission’s Calls to Action Updates:

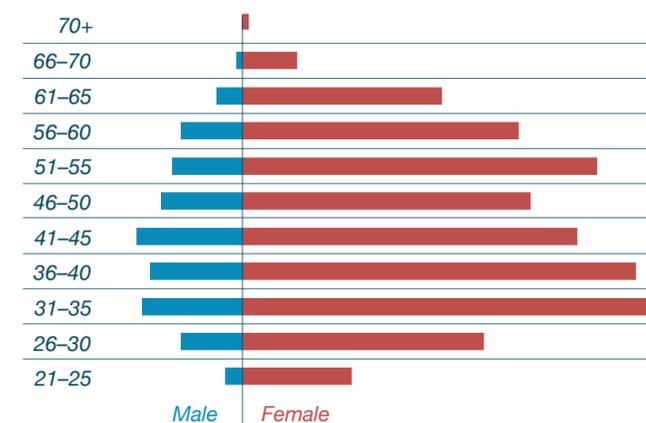
- Council continues to support the work of the Truth & Reconciliation Commission (T&RC) working group’s review of the Calls to Action and recommendations.
- The working group has developed the CMLTM Acknowledgment Statement that was approved by Council. The Statement is read at the start of all Council and Committee meetings and formal public meetings (Annual General Meeting).
- Council and Committee Chairs attended a cultural safety presentation from Winnipeg Regional Health Authority (WRHA) Indigenous Health educators.
- A similar presentation was part of the CMLTM Annual General Meeting (AGM).
- CMLTM staff have completed the Manitoba Indigenous Cultural Safety Training (MICST).

CMLTM 2020 Demographics

Age	Male	Female
20-25	5	31
26-30	17	69
31-35	28	120
36-40	26	112
41-45	30	95
46-50	23	82
51-55	20	101
56-60	19	79
61-65	8	57
66-70	2	16
70+	0	1

The CMLTM registry totals as of December 31, 2020:

Active: General	896
Active: Limited	60
Conditional	3
Inactive	36
Inactive: Retired	23
Student	78
Rejected	0
Honorary	2
Total	1098





Council Chair Report

Tarnnumjahan M. Sayed, MLT, Council Chair

First, I would like to express my gratitude to all my fellow colleagues for their continued effort to serve our communities during this most challenging time, and for the care being provided to Manitobans. Your contribution to the fight against COVID-19 is vital and appreciated.

As the pandemic evolved, the CMLTM office was required to adapt and utilize virtual platforms in order to continue providing services. Due to COVID-19, the CMLTM Council decided to delay the required record checks for the 2021 practice year renewal; registrants were able to defer submitting their record checks until November 15, 2021. Council had also decided to delay the final Continuing Competency Program's audit of 2020 in consideration of the pandemic related workload. Notices for the final audit of 2020 were sent by email in early September. Registrants were given an extra 30 days to prepare their portfolios for audit.

Most of the Council and Committee meetings in 2020 were hosted virtually. The CMLTM office will continue to utilize the virtual platform to connect with Council, Committees, and volunteers.

The CMLTM Council is committed to implementing the Truth and Reconciliation Commission Calls to Action (that apply to CMLTM) and have adopted an Acknowledgement Statement to be read at the beginning of every Council meeting. Council has created a working group that will make recommendations to Council.

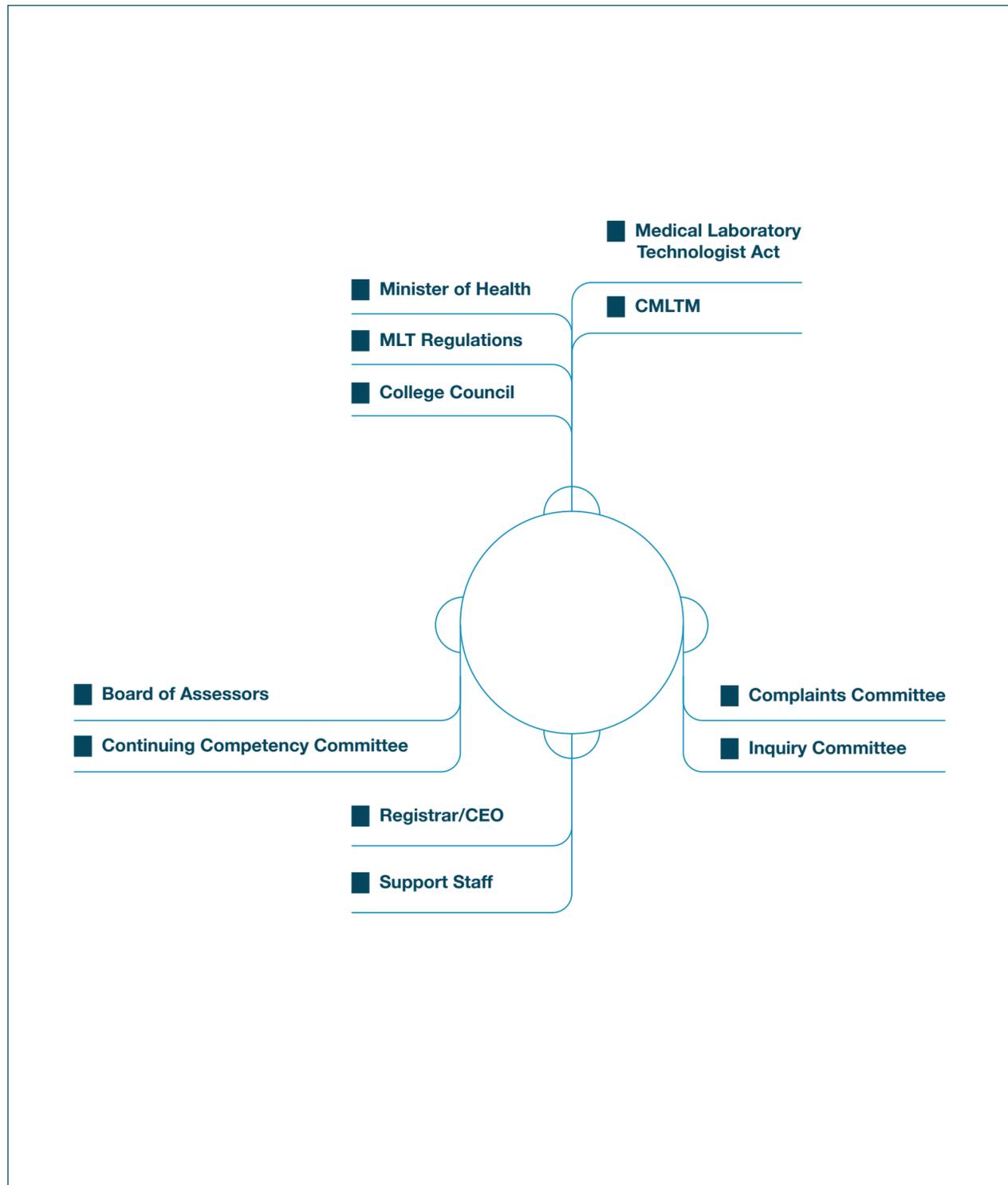
I would like to sincerely thank Adam Chrobak, Tricia Van Denakker, and Janelle Baril for their support, dedication and hard work in running the CMLTM office. Their assistance and support have been greatly appreciated in my time as Council Chair.

I am sad to announce that our long-standing Council member, Sandy Brooks, has retired from Council in 2020. The CMLTM Council and office have appreciated her dedication, passion, and hard work for all these years and her many contributions. Sandy, we will miss you! With a heavy heart, my term on Council and as Chair has come to an end. I must say it has been fantastic learning opportunity and I would like to thank the rest of the Council and the CMLTM staff for their constant support. I would like to welcome Sajjid Janjua as a new Council chair, please join me in congratulating Sajjid!

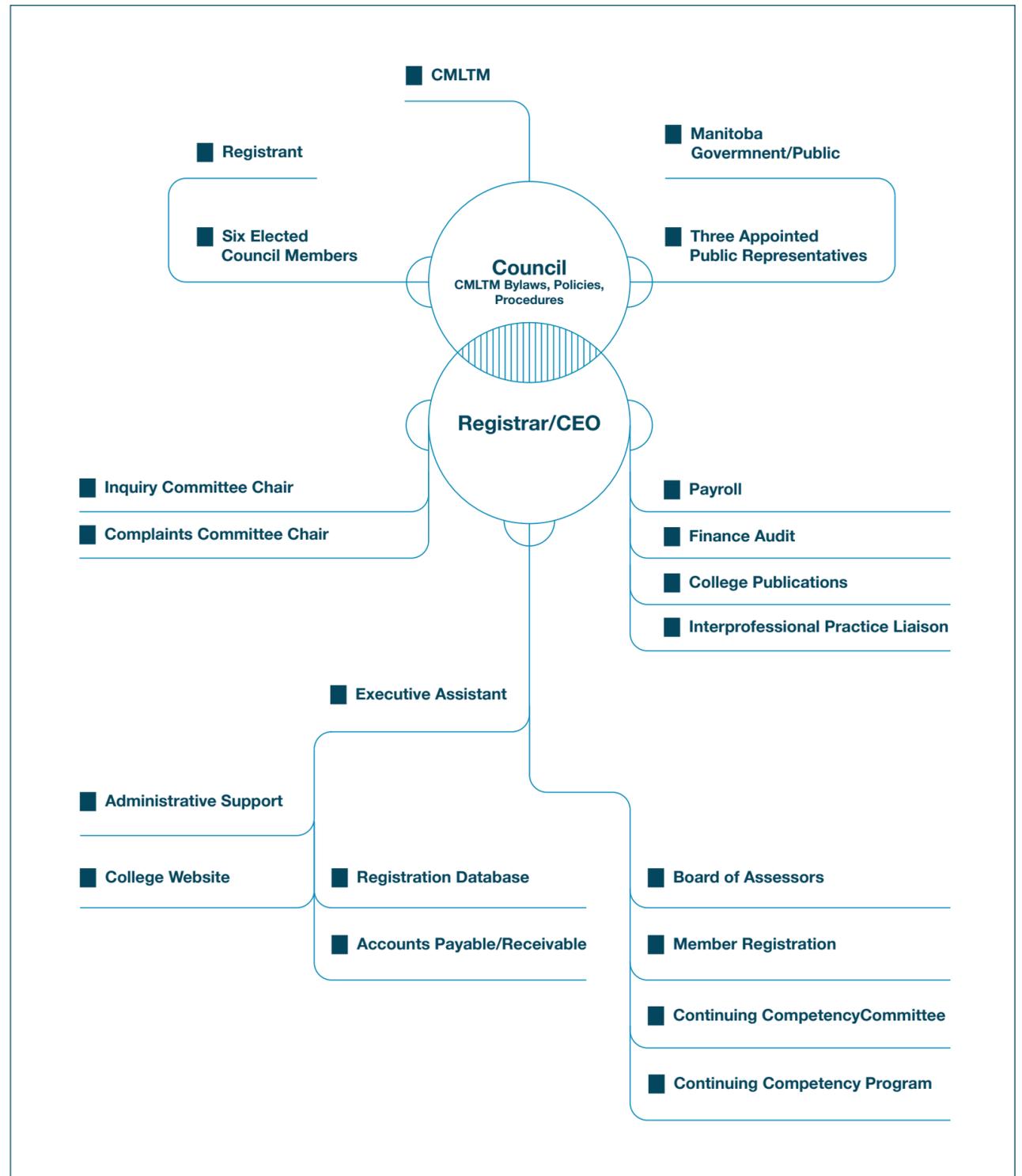
Please, if you are interested in learning how a regulatory college functions, I would highly recommend volunteering with the CMLTM on Council or one of our many dedicated committees.

Stay safe and look after yourself.
Thank you.
Tannu Sayed, MLT





Structural Organization



Functional Organization

Public Representatives,
as appointed in
September 2018:



RAJINDER PAL BHULLAR



CYNTHIA REMPEL PATRICK



STEVEN WU

Public Representative Report

The governing Council of the College of Medical Laboratory Technologists of Manitoba (CMLTM) includes 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.*

During the 2020 fiscal year, we have the following observations for our Public Representative Annual Report:

- 1.** This past 2020 year is unprecedented for everyone and the College of Medical Laboratory Technologists of Manitoba is no exception. One of the many changes is on-line Council meetings and Annual General Meeting. The office of the College had the infrastructure and resources developed and had conducted online meetings before the pandemic. Therefore, it was a smooth transition from in-person to online meetings during the pandemic.
- 2.** All required Council meetings and Annual General Meeting are completed in accordance with the College's requirements, except for the strategic planning meeting. The strategic planning meeting was scheduled in person due to its nature once the public health restrictions were relaxed. However, the restrictions were tightened up at the original time of the scheduled meeting and the meeting was delayed.
- 3.** The College of Medical Laboratory Technologists of Manitoba is meeting its obligations as the body charged with regulation of the profession. Under Council leadership the responsibilities of the College are met chiefly by the office of the Registrar, the Board of Assessors and supporting Committees.
- 4.** We are satisfied with the performance and quality of staff of the Council and Committee volunteers involved in the leadership and governance of the College.
- 5.** It remains a challenge to recruit Council members from rural regions. We encourage members to consider offering their services as we continue to make efforts to recruit rural Committee and Council members to sustain equitable and fair representation for College members.

As Public Representatives, we can attest that College members have been well served by the Council, College staff, and its volunteers over the 2020 year.

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



Complaints Committee Report

Janie McBey, MLT, Complaints Committee Chair

According to the Medical Laboratory Technologist Act the Council shall appoint a Complaints Committee to review and investigate any complaints filed against current and former CMLTM registrants.

2020 Complaints Committee Members

- Janie McBey, MLT, Committee Chair
- Erin Sadler, MLT
- Sharon Lytwyn, MLT
- Michael David, MLT
- Beverly Muzyk, Public Representative
- Donna Phillips, Public Representative

The Complaints Committee met via teleconference a total of 2 times in 2020.

During the April 2020 Council meeting Michael David (MLT) was approved as a new member of the Complaints Committee.

In the interim, the public representative, Darlene Grantham, appointed to the Inquiry Committee has agreed to their reappointment by Council to the Complaints Committee.

Both public representatives' terms have expired as of September 2020. The committee had hoped that they will extend their terms. Beverly Muzyk and Donna Phillips have decided to resign their public representative appointment as of December 2020. The Minister of Health Office has yet to appoint new public representatives.

Complaints 2018-001, 2019-003 and 2019-004 were reviewed.

Complaint 2018-001 was an undertaking agreement that was refused to be signed by the member identified in the complaint. The committee has deemed this complaint finalized unless the member applies reinstatement with CMLMT or applies for an MLT registration in another Canadian province.

2019-003 and 2019-004 were previously finalized in 2019. New information was provided and reviewed; the committee decided to uphold the original decision to dismiss.

Three complaints were received in 2020

Complaint 2020-001 was reviewed and decided to hold the member in abeyance. The member has retired and is no longer registered with CMLTM. No formal investigation will be initiated unless the member applies for reinstatement with CMLTM or applies for an MLT registration in another Canadian province.

Complaints 2020-002 and 2020-003 were received late in the year. Due to scheduling, the committee will discuss these complaints in 2021.



Inquiry Committee Report

Brad Collignon, MLT, Inquiry Committee Chair

2020 Inquiry Committee Members:

- Brad Collignon, MLT, Chair
- Tracey Pearson, MLT
- Darlene Grantham,
Public Representative

There have been no issues referred to the Inquiry Committee in 2020.

At the end of 2020; due to public representative vacancies on the Complaints Committee, Darlene Grantham (Public Representative) was asked to be reappointed to the Complaints Committee.





Nominations Committee Report

Kamran Bashir, MLT, Nomination Committee Chair

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 2020 election process.

The CMLTM Council has been transitioning from two (2) year terms to three (3) year terms. As such, there remains one 1-year appointment open for the rural district, one 3-year position for the rural district, and one 3-year position from the Winnipeg district.

One nomination for the Electoral Division #1 (Winnipeg) was received. Michael David, MLT has been acclaimed to the Division 1 (Winnipeg) position for a three (3) year term.

Two nominations for Division 2 (Rural) were received after the deadline for nominations. During the September 25, 2020 Council meeting, April Obirek, MLT was appointed for a one (1) year appointment, and Laurel-Ann Rice, MLT was appointed to a three (3) year term on Council as the rural representatives.

We would like to welcome April Obirek, Laurel-Ann Rice, and Michael David as new CMLTM Council members.



Board of Assessors Report

Tracey Pronyk-Ward, MLT, Board of Assessors Chair

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, 2020- December 31, 2020, the Board of Assessors reviewed sixty-one (61) applications with the following decisions:

Classification	Approved
Active: Practicing	41
Conditional upgraded to Active: Practicing	32
Conditional	1
Reinstated to Active: Practicing	15

Five (5) Active: Practicing applications for registration were approved under the Canadian Free Trade Agreement (CFTA), chapter 7 (agreement on interprovincial trade (AIT)), labour mobility: two (2) from Saskatchewan, one (1) from Ontario, one (1) from Nova Scotia, and one (1) from British Columbia.

The Board of Assessors reviewed the CMLTM approved refresher courses.

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





Continuing Competency Committee Report

Heather Mauthe, MLT, ART Continuing Competency Committee Chair

The mandate of the Continuing Competency Committee (CCC) 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.

2020 Committee Members

- Heather Mauthe
- Joyce MacDonald
- Wendy Leduc
- Julie Burgoyne
- Shiby Kuriakose

Committee Activity

The committee met once virtually in 2020. The committee completed CE assessments throughout the year. The Deputy Registrar audited all portfolios during the year. The CCC would usually re-audit a random sample of the portfolios for quality assurance. Due to the Covid-19 pandemic, the CMLTM Council granted our request to waive that for the 2020 submissions.

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.

The first two requests for submissions occurred before the Covid-19 pandemic struck. The third call for submission was postponed until the fall, with extra time to get submissions in.

The new database installation brought some unexpected glitches in the auditing process. CMLTM will continue to make improvements as they become aware of any issues. Not all of the fall audits were completed by the end of the year.

In 2020, 25% (238) of our 936 active members submitted portfolios upon request. The table below outlines the completed audit findings for the year. The majority (90.6%) of audited members passed on initial audit.

Audit Results for 2020

	January 25	March 4	May 1	Total
Pass	47	48	16	111
Pass Less than 5 years	18	25	1	44
Marginal Pass	6	2	1	9
Fail Less than 5 years	3	1	0	4
Fail Documentation	1	3	0	4
Fail Activities	3	5	0	8
Fail Activities and Documentation	1	0	0	1
Incomplete submission	0	0	0	0
Non-compliant, suspended	0	0	0	0
Total	79	84	18 / 75	181

Less Than 5 years refers to registrants with less than 5 years of Canadian Practice. The 5-year minimum practice hours and continuing education hours would not apply to these audits. A fail would be due to missing documentation.

Marginal Pass includes submitted continuing education hours completed in the year of audit that was reassigned to 5-year audit period to meet required hours.

Incomplete submission refers to portfolios submitted without or improperly completed log sheets that prevents auditing of the portfolio. Submitters are given one month to resubmit properly completed log sheets.

Independent Auditor's Report

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

OPINION

We have audited the financial statements of the College of Medical Laboratory Technologists of Manitoba (the "Organization"), which comprise the statement of financial position as at December 31, 2020, 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, 2020, 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,
April 17, 2021

MNP LLP
Chartered Professional Accountants

Statement of Financial Position

For the year ended December 31st, 2020

	2020	2019
Assets – Current		
Cash	560,527	474,472
Accounts Receivable	6,888	5,813
Portfolio investments (Note 3) (Note 7)	285,025	205,058
Prepaid expenses	4,741	4,197
	857,181	689,540
Capital assets (Note 4)	673,445	636,240
	1,530,626	1,325,780
Liabilities – Current		
Accounts payable and accruals	37,742	21,472
Unearned member fees	542,025	541,123
Current portion of term loan due on demand (Note 5)	27,400	26,300
	607,187	588,895
Term loan due on demand (Note 5)	298,904	327,625
	906,071	916,520
Canada Emergency Business Account (Note 6)	40,000	–
Net Assets – Defecit		
Unrestricted (Defecit)	(32,586)	(120,055)
Invested in capital assets	347,141	282,315
Internally restricted (Note 7)	270,000	247,000
	584,555	409,260
	1,530,626	1,325,780

Statement of Changes in Net Assets (Defecit)

For the year ended December 31st, 2020

	Unrestricted	Invested in capital assets	Internally restricted	2020	2019
Net assets (defecit), beginning of year	(120,055)	292,961	247,000	409,260	368,195
Excess (deficiency) of revenue over expenses	224,809	(49,514)	–	175,295	41,065
Payment of interest and principal on term loan on demand	(40,508)	40,508	–	–	–
Purchase of capital assets	(73,832)	73,832			
Internal restriction (Note 7)	(23,000)		(23,000)		
Net assets (defecit), end of year	(32,586)	347,141	247,000	584,555	409,260

Statement of Operations

For the year ended December 31st, 2020

	2020	2019
Revenue		
Member Fees	461,242	461,320
Special Levy	98,900	–
Expenses		
Accounting and Audit fees	17,133	17,963
Advertising	2,759	–
Amortization	36,627	33,042
Bank charges and interest	13,937	15,845
Committee and program expense	13,179	20,941
Database and website costs	24,943	15,066
Interest on term loan due on demand	12,887	18,112
Jurisprudence costs	(1,009)	2,522
Legal fees	21,958	26,284
Manitoba Alliance of Health Regulatory Colleges projects	318	–
Membership fees - Canadian Alliance	1,924	233
Membership fees - Council on Licensure	861	353
Membership fees - Health Standards Organization	1,890	1,890
Membership fees - Other	6,843	5,484
Membership fees - Patient Safety	146	595
Office	7,964	25,875
Postage	1,150	2,439
Professional development	1,125	1,239
Property taxes	16,666	15,394
Rental	28	275
Repairs and maintenance	2,701	16,441
Staff and contractors	212,034	206,869
Telephone, internet, and fax	7,506	6,483
Utilities	7,996	8,434
	411,566	441,779
Excess of revenue over expenses before other items	148,576	19,541
Other items		
Foreign exchange loss	(401)	–
Gain on disposal of capital assets	200	50
Government assistance (Note 6)	20,000	–
Investment fees	(4,378)	(3,348)
Investment income)	11,298	24,296
Other income		526
	26,719	21,524
Excess of revenue over expenses	175,295	41,065

Statement of Cash Flow

For the year ended December 31st, 2020

	2020	2019
Cash provided by (used for) the following activities Operating		
Excess of revenue over expenses	175,295	41,065
Amortization	36,627	33,042
Gain on disposal of capital assets	(200)	(50)
Change in fair value of portfolio investment	(5,766)	(23,164)
Loss (gain) on disposal of portfolio investments	1,183	(4,418)
Forgivable portion of Canada Emergency Business Account	(20,000)	–
	187,139	46,475
Changes in working capital accounts		
Accounts receivable	(1,075)	(5,813)
Prepaid expenses	(544)	(4,197)
Accounts payable and accruals	16,270	(426)
Unearned member fees	902	97,563
	202,692	133,602
Financing		
Repayments of term loan due on demand	(27,621)	(22,397)
Proceeds from Canada Emergency Business Account	60,000	–
	32,379	(22,397)
Investing		
Purchase of capital assets	(73,832)	–
Proceeds on disposal of capital assets	200	50
Change in portfolio investments	(75,384)	2,670
	(149,016)	2,720
Increase in cash resources	86,055	113,925
Cash resources, beginning of year	474,472	360,547
Cash resources, end of year	560,527	474,472

Notes to the Financial Statements

For the year ended December 31st, 2020

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:

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
Alignment	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 Organization 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.

Government assistance

Claims for assistance under various government grant programs are netted with the corresponding expense and government assistance in the period in which eligible expenditures are incurred.

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 (deficiency) 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.

Financial asset impairment

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors; no asset is individually significant, etc. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; etc. in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenues over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in operations in the year the reversal occurs.

3. Portfolio investments

	2020	2019
Measured at cost		
Redeemable GIC, earning interest at 1.50% (2019 - 0.90%), maturing May 10, 2021	10,000	10,000
Measured at fair value		
Fixed income and equity investments	275,025	195,058
	285,025	205,058

The change in fair value of portfolio investments during the year was a gain of \$5,766 (2019 - \$23,164).

4. Capital assets

	Cost	Accumulated Amortization	2020 Net Book Value
Land	100,000	–	100,000
Buildings	593,486	79,107	514,379
Computer equipment	8,563	8,563	–
Office equipment	18,802	18,228	574
Database	195,773	137,281	58,492
	916,624	243,179	673,445

	Cost	Accumulated Amortization	2019 Net Book Value
Land	100,000	–	100,000
Buildings	593,486	64,269	529,217
Computer equipment	8,563	8,563	–
Office equipment	18,085	18,085	–
Database	122,658	115,635	7,023
	842,792	206,552	636,240

5. Term loan due on demand

	2020	2019
Term loan due on demand bearing interest at prime plus 1.00% (2019 - prime plus 1.00%) payable in monthly instalments of \$3,375, maturing May 2028, and is secured with property, having a net book value of \$514,379 (2019 - \$529,217), pledged as collateral as well as a general security agreement.	326,304	353,925
Less: current portion of term loan due on demand	(27,400)	(26,300)
	298,904	327,625

	2021	2022
Principal repayments on term loan due on demand in each of the next five years, assuming demand is not made, are estimated as follows:	27,400	28,600
	2023	29,800
	2024	31,100
	2025	32,400
		149,300

6. Government Assistance

During the year, the Organization received \$4,125 of the Temporary Wage Subsidy Program from the Government of Canada as part of Canada's COVID-19 Economic Response Plan to support Canadians and protect jobs during the global COVID-19 pandemic. This amount has been recorded as part of staff and contractors.

During the year, the Organization received the Canada Emergency Business Account (CEBA) line of credit in the amounts of \$40,000 and \$20,000 totaling \$60,000 funded by the Government of Canada. Until December 31, 2022, no repayment is required and the annual interest rate is 0%. If repayment of 75% of the total debt is made on or before December 31, 2022, for the first \$40,000 loan, the repayment of the remaining 25% (\$10,000) of such term debt shall be forgiven. If the repayment of 50% of the total debt for the second loan of \$20,000 is made on or before December 31, 2022, the repayment of the remaining 50% (\$10,000) of such debt will be forgiven. The forgivable amounts of \$20,000 have been included in income in the year. In the event that the total debt is not repaid by this date, the total debt has an interest rate of 5% and must be repaid in full.

7. Internally restricted net assets

The Council (governing body) of the Organization had allocated \$247,000 of net assets for the purpose of establishing a legal fund to be used for future legal expenses. During the year a further \$23,000 was internally restricted for this purpose. The Organization may not use these internally restricted amounts for any other purposes without the approval of the Council. At year end the legal fund was at \$270,000 (2019 - \$247,000).

8. Bank credit facility

The Organization has a credit facility for an operating demand loan in the amount of \$150,000 with interest at prime plus 1.00%, a demand loan non-revolving in the amount of \$35,000 with interest at prime plus 1.00%. The facility was not used at December 31, 2020. The Organization also has a commercial credit card in the amount of \$10,000.

9. 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.

10. 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.

11. Contingencies

The Organization, in the normal course of operations, is subject to lawsuits. The Organization will accrue for losses in instances where it is probable that liabilities will be incurred and where such liabilities can be reasonably estimated.

12. Significant event

The novel Coronavirus or COVID-19 was declared a pandemic by the World Health Organization on March 12, 2020. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Organization as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.



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