



COLLEGE OF DIETITIANS
OF ALBERTA

ANNUAL REPORT **2023**

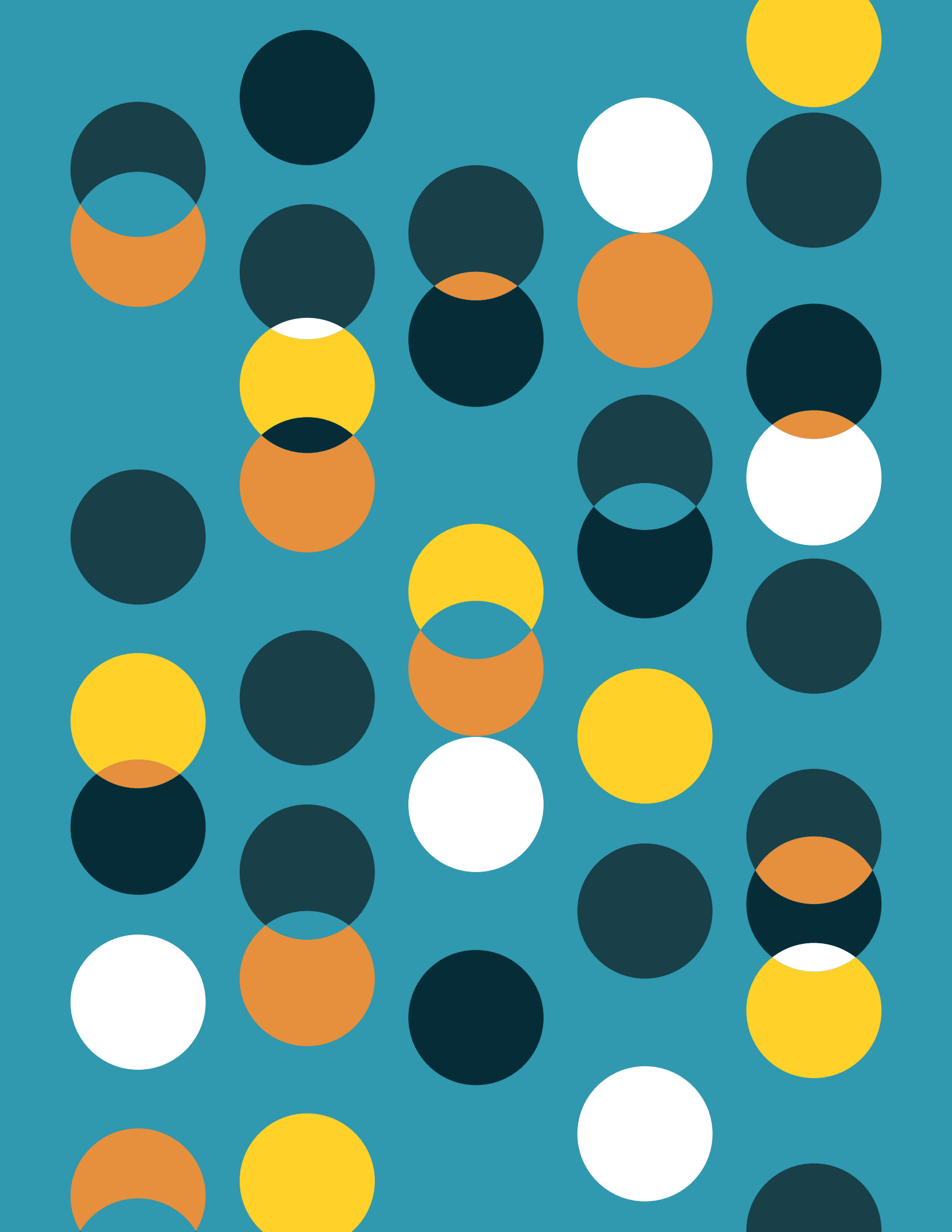


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ACKNOWLEDGEMENT

We wish to acknowledge that Registered Dietitians and Registered Nutritionists provide services across Alberta on Treaty 6, Treaty 7, and Treaty 8 territory, and respect the histories, languages, and cultures of First Nations, Métis, Inuit, and all First Peoples of Canada, whose presence continues to enrich our vibrant community.

ABOUT THE COLLEGE

The College of Dietitians of Alberta (CDA) is the regulatory body for the profession of dietetics in Alberta. Established under the *Health Professions Act* in 2002, the College regulates the practice of dietetics in the public interest by ensuring that regulated members have the proper education and training to provide professional, competent, and ethical services. We are committed to the safety and protection of the public.

The College regulates the practice of around 1,400 Registered Dietitians and Registered Nutritionists in Alberta who work in various settings throughout the province.



COLLEGE STAFF AND COUNCIL

COLLEGE STAFF



Doug Cook
Executive Director,
Registrar &
Complaints
Director



Shannon Eklund
Director of
Professional
Practice &
Privacy Officer



Lisa Omerzu
Executive
Assistant,
Registration
Coordinator
& Hearings
Director

COLLEGE COUNCIL

College Council consists of five (5) regulated members and five (5) public members.



Standing from left:

Alexander Phung, Public Member, **Doug Cook**, Executive Director,
Caroline McAuley, RD, **Laura White**, RD (Chair-Elect)

Sitting from left:

Geoff Rabbie, Public Member (Past-Chair),
Allison Fielding, RD (Chair), **Stephanie Moriartey**, RD

Absent:

Kally Cheung, RD

FROM THE CHAIR AND EXECUTIVE DIRECTOR

The health of Albertans is important and good health starts with good nutrition. As an essential part of the healthcare system, Registered Dietitians (RD) and Registered Nutritionists have a vital role in the health of Albertans throughout the life cycle. The College of Dietitians of Alberta (the College) serves and protects the public interest by supporting Registered Dietitians and Registered Nutritionists in their daily practice.

Looking back on our activities over the past year, the Reconciliation Standard of Practice Working Group developed a comprehensive standard of practice for reconciliation. The standard went through member and external stakeholder consultation and now sits with the government for final feedback.

The College staff developed new resources for members' Continuing Competence Program (CCP), to highlight recent changes. The resources included expanded user manuals and video tutorials. The resources were popular in their utilization and renewal went smoothly.

In March of 2023, Bill 46 was proclaimed by the provincial government. As part of this legislation, members of the College are now able to use the protected title of Nutritionist. The College received the ability to protect the title in 2016 but members were not able to use the title until March 2023.

This past year, the Registrar was invited to sit on the Dean's Selection Committee at the University of Alberta. The Faculty of Agriculture, Life and Environmental Sciences (ALES), which houses the Dietetics Specialization program, will have a new Dean starting in October. Dr. Ricky Yada will be the new Dean of ALES. Dr. Yada comes from University of British Columbia where he is the Dean of Land and Food Systems. The College is excited to welcome Dr. Yada to the University of Alberta.

Through 2023, the College was invited to participate on the Government's Provincial Diabetes Working Group. Shannon Eklund of the College was part of this incredible work that will inform recommendations to the government for diabetes care.

In January of 2024, the College undertook a member survey on scope of practice. The results of the survey will inform a regulation amendment request by the College to expand dietetic scope of practice. The regulation amendment will be submitted to the government later this spring and we will keep members informed as the process moves forward.

Looking forward, the College is excited about the future of the profession in Alberta and nationally. The College continues to work actively on many emerging issues related to the regulation of the profession and our mandate of public protection.

The work of the College would not be possible without the dedicated staff and volunteer committees whose invaluable contributions assist the College in its mandate. We thank you for your tireless efforts and continued support.

Sincerely,



A handwritten signature in black ink.

Allison Fielding
Council Chair



A handwritten signature in black ink.

Doug Cook
Executive Director & Registrar

This Annual Report, covering the period April 1, 2023, to March 31, 2024, was approved by Council on June 13, 2024.



PUBLIC MEMBERS' REPORT

As public council members of the College of Dietitians of Alberta, we contribute to its governance and ensure that the interests of the public are well-represented and prioritized. With our outside perspectives, we proudly see that the passion for regulating dietetics and well-being among Albertans is evident with every decision and initiative undertaken by our fellow Council members.

In reflecting on the accomplishments of 2023, several key achievements stand out:

- 1. Advancement in the Strategic Plan and *Standards of Practice*:** Throughout the year, work continues to be ongoing with the Strategic Plan. An area to highlight would be the new Reconciliation *Standard of Practice*. The working group that is overlooking the development of this standard has done an excellent job in focusing on the key points, and our membership will be involved in providing input before the standard is sent in for final confirmation.
- 2. Promotion of Continuing Education:** The College's efforts to promote lifelong learning and professional development among registered dietitians have been ongoing. By facilitating a diverse range of educational opportunities (including webinars, updated practice statements/guidelines and periodic newsletters), the College empowered practitioners to continually enhance their skills and stay abreast of the latest advancements in the field of nutrition and healthcare.
- 3. Collaboration and Partnerships:** The College's commitment to collaboration and partnership has been instrumental in bolstering connections with key partners in the community. Throughout 2023, the College strengthened strategic alliances with government agencies, healthcare providers, educational institutions, and other stakeholders involved with regulatory obligations.

In closing, we extend our deepest appreciation to the College of Dietitians of Alberta, its dedicated members, staff, and stakeholders for their tireless efforts and unwavering commitment to excellence in 2023. Together, we look forward to continued collaboration and success in the years to come.

With sincere gratitude,

Alexander Phung, Public Member

Geoff Rabbie, Public Member



MISSION, VISION, VALUES

MISSION

Protecting Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists.

VISION

Excellence in evidence based food and nutrition practices through innovative leadership, regulation, and collaboration for the health of Albertans.

VALUES

As the College’s governing body, each Council member upholds these values:



ROLE OF THE COLLEGE

In defining the role of a college, the *Health Professions Act* states:

“3(1) A college

- (a) must carry out its activities and govern its regulated members in a manner that protects and serves the public interest,
- (b) must provide direction to and regulate the practice of the regulated profession by its regulated members,
- (c) must establish, maintain and enforce standards for registration and of continuing competence and standards of practice of the regulated profession,
- (d) must establish, maintain, and enforce a code of ethics,
- (e) must carry on the activities of the college and perform other duties and functions by the exercise of the powers conferred by this Act, and
- (f) may approve programs of study and education courses for the purposes of registration requirements.”



REGULATORY DOCUMENTS

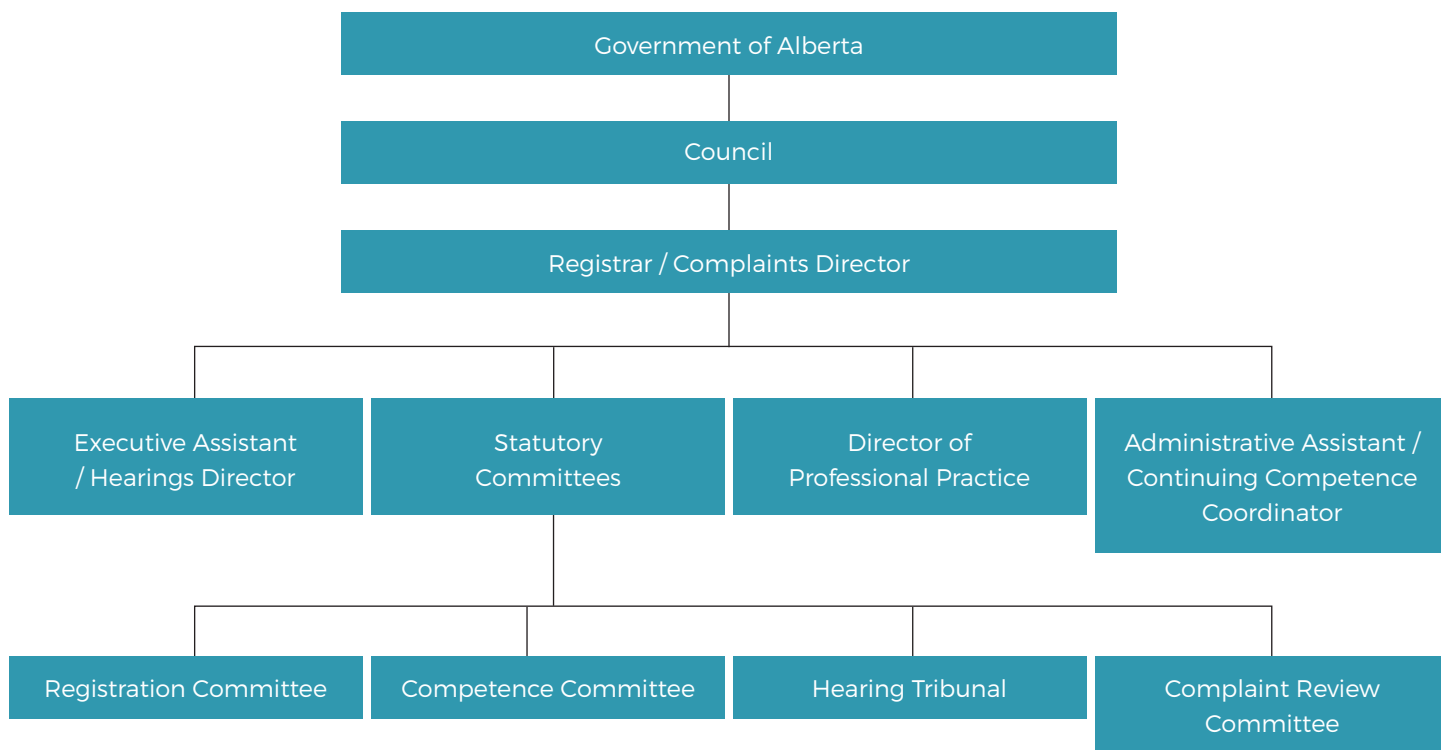
Under the *Health Professions Act (HPA)*, Council is responsible for governing the dietetic profession in the public's interest and carries out this responsibility through the development of regulations, standards of practice, codes of ethics, and bylaws.

The following regulatory documents are publicly available on the College's website under About Us – Regulatory Documents.

- The *Registered Dietitians and Registered Nutritionists Profession Regulation* regulates the dietetic profession under the *Health Professions Act*.
- The *Code of Ethics* is a set of principles of professional conduct which establishes the ethical expectations that Registered Dietitians and Registered Nutritionists are required to adhere to in their professional practice.
- The *Standards of Practice* describe the standards that must be met by all Registered Dietitians and Registered Nutritionists practicing in Alberta.
 - The *Standards of Practice for Reconciliation*, and *Restricted Activity Supervision*, were submitted to Government in March 2024.
- The *Integrated Competencies for Dietetic Education and Practice* defines the entry-to-practice standard for Registered Dietitians in Canada implemented through education programs and the Canadian Dietetic Registration Examination.
- The *Bylaws* are a further application of the Legislation and Regulation and refer more specifically to the organization of the College and how it will conduct its business.
 - The *Bylaws* underwent review and revision by College Council and were approved in June 2023 and December 2023.

ORGANIZATIONAL STRUCTURE

The organizational structure of the College is set out below. The Council, Committees and positions are established in accordance with the *Health Professions Act* and the College of Dietitians of Alberta *Bylaws*.



COUNCIL

The Council is responsible for the governance and management of the regulatory and business affairs of the College. The Council establishes the mission, vision and policy direction for the College. The Council also hears appeals referred to it under the *Health Professions Act*.

To increase and maintain public transparency and accountability, the legislation requires that 50% of the Council are government appointed public members. As of April 1, 2021, the Council consists of five (5) regulated members and five (5) public members. Eligible regulated members of the College are entitled through appointment to sit on Council.



ORGANIZATIONAL STRUCTURE

REGISTRAR / COMPLAINTS DIRECTOR

The Registrar performs duties designated in legislation, as well as those delegated by the Council of the College. The Registrar also serves as Complaints Director. The Complaints Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence or referred to a hearing.

EXECUTIVE ASSISTANT / HEARINGS DIRECTOR

The Executive Assistant coordinates registration and renewal processes and provides assistance to the Registrar and regulated members. The Executive Assistant also serves as the Hearings Director of the College. The Hearings Director establishes a Hearing Tribunal or a Complaint Review Committee from the list of members appointed by Council and coordinates scheduling, production of notices and records for the hearing.

DIRECTOR OF PROFESSIONAL PRACTICE

The Director of Professional Practice is responsible for ensuring compliance to the College's *Standards of Practice* and regulation related inquiries including the Continuing Competence Program, communications to regulated members, workshops, presentations, and educational sessions.

ADMINISTRATIVE ASSISTANT / CONTINUING COMPETENCE COORDINATOR

The Administrative Assistant provides general administrative support to College staff. The Continuing Competence Coordinator provides support during the annual Continuing Competence Program audit process.

REGISTRATION COMMITTEE

The Registration Committee is appointed by Council and reviews applications referred by the Registrar. The committee determines whether applicants are eligible for registration and whether any upgrading of academic or practical qualifications is required. The committee also reviews applications for reinstatement of registration that result from disciplinary action.

COMPETENCE COMMITTEE

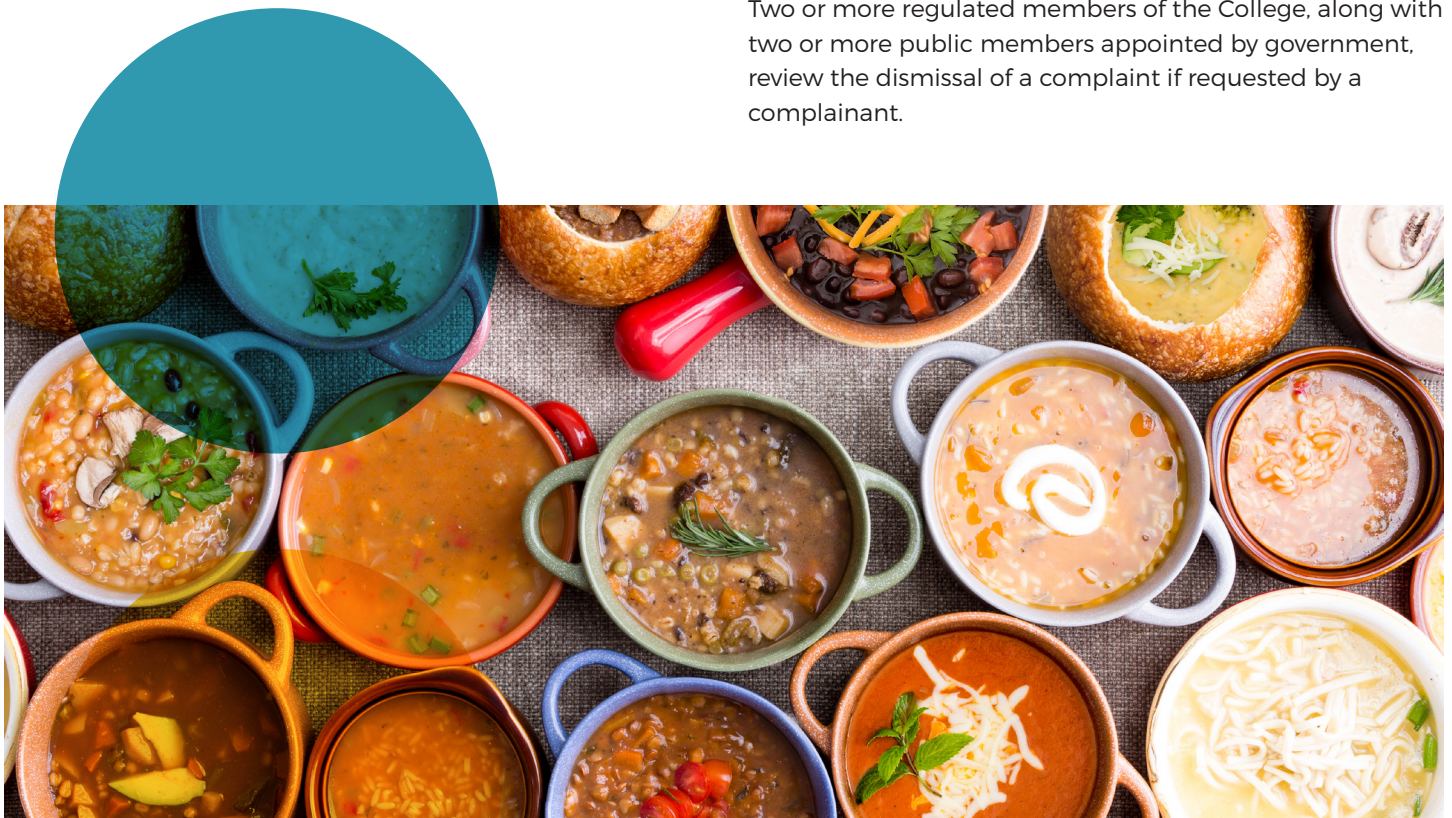
The Competence Committee is appointed by Council and reviews competence programs referred by the Registrar and determines whether criteria established by Council for competence programs have been met or whether any follow up or remedial action is required.

HEARING TRIBUNAL

When a complaint is referred to a Hearing Tribunal, at least two regulated members of the College, and at least two public members appointed by government hear evidence, determine findings and appropriate sanctions.

COMPLAINT REVIEW COMMITTEE

Two or more regulated members of the College, along with two or more public members appointed by government, review the dismissal of a complaint if requested by a complainant.



REGISTRATION REPORTS

The College of Dietitians of Alberta establishes the education and training required for entry into the dietetic profession in Alberta. Registration with the College assures the public and employers that an individual has met the required standards for academic and practical experience required to practice the dietetic profession. To become registered with the College, an applicant must meet the registration requirements for the profession of dietetics as set out in the *Registered Dietitians and Registered Nutritionists Profession Regulation*.

The *Health Professions Act* requires individuals who have the required training and who are currently practicing to be registered. A person must apply for registration with the College if they intend to:

- Provide professional services directly to the public
- Provide professional services that are used by other regulated members and individuals to provide services directly to the public
- Teach the practice of the profession to regulated members of the College or to students of the profession
- Supervise regulated members of the College who provide professional services to the public.

The College's Public Register, available through the College website, contains a listing of all regulated members who hold active registration with the College.

The College of Dietitians of Alberta's duty is to carry out registration practices that are transparent, objective, impartial, and procedurally fair. The College is committed to a bias-free and discrimination-free application, assessment, and registration process.

ACTIVE REGISTRANTS

Number of registrants on the General Register and Temporary Register reflect status at the end of the registration year, reported on April 1, 2024.

	2021/2022	2022/2023	2023/2024
General Register	1,317	1,332	1,351
Temporary Register	22	22	4
TOTAL	1,339	1,354	1,355

Number of registrants on the Courtesy Register reflect total number of registrations held during the registration year including expired registrations, reported from April 1, 2023, to March 31, 2024.

	2021/2022	2022/2023	2023/2024
Courtesy Register	12	8	2
Average Number of Days on Register	90	60	30
Reason for Registration	Temporary practice in province	Temporary practice in province	Temporary practice in province



REGISTRATION REPORTS

RESIGNATIONS

Number of resignations processed for each register, including reason, reported from April 1, 2023, to March 31, 2024.

	2021/2022	2022/2023	2023/2024
Temporary Register			
Moved out of Province	-	2	2
No longer working in the field of dietetics	-	-	-
General Register			
Moved out of Province	37	29	28
No longer working in the field of dietetics	10	11	21
Retired	31	23	21
Other	-	-	-
TOTAL	78	65	72

SUSPENSIONS

Number of registrants with a Suspended category reflect status at the end of the registration year, reported at April 1, 2024.

	2021/2022	2022/2023	2023/2024
Temporary Register			
Conduct	-	-	-
Failure to register	-	-	-
Failure of National Examination	1	-	1
Other	-	-	-
General Register			
Conduct	1	1	1
Failure to renew	4	4	7
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
TOTAL	6	5	9



REGISTRATION REPORTS

CANCELLATIONS

Number of cancellations processed for each register, including reason, reported from April 1, 2023, to March 31, 2024.

	2021/2022	2022/2023	2023/2024
Temporary Register			
Conduct	-	-	-
Failure to register	-	1	-
Failure of National Examination	1	-	-
Other	-	-	-
General Register			
Conduct	-	-	-
Failure to renew	-	3	2
Non-compliance with the Continuing Competence Program	-	-	-
Other	1	2	1
TOTAL	2	6	3

NEW REGISTRATIONS

The College received a total of ninety (90) complete applications of which seventy (70) were approved between April 1, 2023, and March 31, 2024.

Entry Route	2021/2022	2022/2023	2023/2024
Accredited program applicants	50	47	28
Labour Mobility applicants	54	28	37
Courtesy applicants	12	8	2
International applicants	3	4	6
Return to Practice / Reinstatement applicants	2	5	2
TOTAL	121	92	75

Twenty-eight (28) applications were received from graduates of accredited Canadian programs. All twenty-eight (28) applications were approved for registration on the Temporary Register.

Thirty-seven (37) applications were received under the Labour Mobility Agreement with other Canadian Dietetic Regulators. All thirty-seven (37) applications were approved for registration on an equivalent register.

Two (2) applications were received for temporary practice in the province. All two (2) applications were approved for registration on the Courtesy Register.

Five (5) international applicants from previous registration years were approved for registration in 2023/2024. Twenty-one (21) new applications were received from internationally educated applicants. One (1) applicant withdrew their application. Thirty-one (31) applicants were referred to the Registration Committee for review of eligibility; one (1) applicant received an interim registration decision approving registration, and eighteen (18) applicants received an interim registration decision requiring academic or practical upgrading and/or completion of the bridging program. Therefore, twelve (12) applicants are pending review of eligibility by the Registration Committee.

One (1) new application was received for return to practice and one (1) new application was received for reinstatement. Two (2) applications were approved for registration on the General Register.

REGISTRATION REVIEWS BY COUNCIL

Council conducts a review of applications for registration when formally requested by an applicant. As part of this process, Council may conduct a formal hearing of the applicant’s reason for requesting the review, hear sworn testimony and review documents submitted by the applicant and the College. Upon reviewing the matter, Council may confirm, reverse or vary the decision, or may refer the application back to the Registrar or Registration Committee with directions to make a further assessment of the application. Council also has the authority to make any further order it believes necessary to carry out its decision.

During the 2023 registration year, the College received one (1) request for a registration review that was held in July 2023. The decision of the panel of Council, submitted July 27, 2023, upheld the decision of the College’s Registration Committee regarding the application for registration.

CANADIAN DIETETIC REGISTRATION EXAMINATION

The Canadian Dietetic Registration Examination (CDRE) is a national registration examination administered by provincial dietetic regulatory bodies on behalf of the Alliance of Canadian Dietetic Regulatory Bodies (the Alliance). Successful completion of the CDRE is required in Regulation, under the *Health Professions Act*, for registration with the College.

The examination is held each year in May and November. Examination committees composed of Registered Dietitians from across the country work with the testing agency to develop questions, answers, and set the pass score. The Alliance approves the examination blueprint as well as policies and procedures for administration of the examination, and monitors exam results.

In the reporting year, between April 1, 2023, and March 31, 2024, all eligible candidates completed the exam virtually during the May and November sittings.

CDRE Statistics – Alberta	2021	2022	2024
Candidates	46	52	59
Passing	39	50	51
Failing	7	2	8
% Passing	85%	96%	86%

Candidates who have a failing score on the exam have the right to appeal their result to the Alliance’s Appeals Committee.



RESTRICTED ACTIVITIES

The government defines a restricted activity as a procedure or service that requires specific professional competence to be performed safely. The College is responsible for regulating the safe performance of restricted activities by its regulated members. We establish the competencies, standards, and guidelines for the performance of restricted activities, and determine how competence will be demonstrated and maintained. The College also authorizes regulated members to perform restricted activities.

In order to become authorized, regulated members document and verify they have achieved the competence established to perform a restricted activity. Once competence has been demonstrated and authorized by the College, regulated members are issued a practice permit listing each restricted activity they may perform. Registrants currently authorized to perform restricted activities will have their restricted activities listed on the College's Public Register.

As per the *Health Professions Restricted Activity Regulation*, the distribution of restricted activity authorizations in the practice of dietetics and nutrition on April 1, 2024, is:

Restricted Activity	2021/2022	2022/2023	2023/2024
Inserting or removing nasogastric tubes	1	1	-
Inserting or removing gastrostomy / jejunostomy tubes			
Prescribing a Schedule 1 drug	261	216	260
Prescribing parenteral nutrition			
Prescribing or administering oral contrast agents	2	1	1
Distributing drugs regulated by a drug schedule	52	47	46
TOTAL	316	265	307

The College provides the Alberta College of Pharmacy and Alberta Blue Cross with a list of regulated members who have prescribing authorities under the legislation.

MINISTERIAL ORDER FOR NASOPHARYNGEAL SWABBING FOR COVID-19 TESTING

In conjunction with the Ministerial Order, the College of Dietitians of Alberta's Council approved regulated members to administer nasopharyngeal swabs for the purpose of COVID testing, as long as training and competence have been met.

On April 1, 2024, six (6) authorizations have been issued to Registered Dietitians and Registered Nutritionists.



CONTINUING COMPETENCE PROGRAM REPORT

The *Health Professions Act* requires that all colleges have a Continuing Competence Program (CCP) in place; the College's competence program was implemented in 2002. Participation in the CCP is mandatory for all regulated members on the General Register and is a requirement for practice permit renewal. Regulated members are required to submit a minimum of two learning plans for each year of registration.

The CCP of the College focuses on maintaining professional competence and enhancing the provision of professional services with respect to the *Standards of Practice*, which are used as the basis of the program. The key elements of the CCP are:

- self-assessment, to identify their learning needs and document opportunities to develop and improve various aspects of their practice,
- development of learning plans including identification of learning goals and learning activities, and
- evaluation of the outcome of the learning plans on practice.

The College's Continuing Competence Committee was established with the mandate to annually audit regulated member programs referred by the College and to provide recommendations for feedback to regulated members for future CCP submissions. A percentage of all regulated members are randomly selected for review audit (RA) each year, with ten percent of those reviewed selected for document audit (DA). Each regulated member's CCP is reviewed a minimum of once every three years. The document audit process requires regulated members to submit all documentation and proof of learning activities for their CCP learning plans over the past year.

A summary of previous years' program statistics is as follows:

Continuing Competence Committee Program Audits	2021/2022	2022/2023	2023/2024
Total Number of CCP Participants *	1,317	1,308	1,244
Number of CCP participants selected for competence sample	469	378	428
Number of CCP submissions selected for Review Audit (RA)	423	329	389
Number of CCP submissions selected for Document Audit (DA)	46	49	39
Approved	349 RA 35 DA	280 RA 48 DA	**
Recommendations for improvement: no member follow up required	60 RA 10 DA	39 RA	**
Recommendations for improvement: follow up required	14 RA 1 DA	10 RA 1 DA	**

* Total number of CCP participants does not reflect total number of CDA regulated members as CCP participation is not required for applicants processed after October 1 of the reporting year.

** The CCP Review and Audit process for 2023/2024 is ongoing at the time of print therefore, final CCP program statistics will be reported in the 2024 Annual Report.



COMPLAINTS DIRECTOR'S REPORT

The College of Dietitians of Alberta is committed to protecting the public safety and public interests and ensuring trust in the profession through high standards of professional conduct and competency. The complaints process is an important aspect of regulation that gives a voice to patients and employers to provide feedback and/or concerns about regulated members.

Information on the complaints process and on submitting a complaint to the College is publicly available on the College's website under Complaints.

COMPLAINTS OF UNPROFESSIONAL CONDUCT

The College responds to all written complaints from members of the public, employers, or regulated members of the profession about the practice or conduct of regulated members of the College, objectively and confidentially. The complaints process ensures fairness to both the complainant and the practitioner. Complaints are thoroughly investigated and a decision is made to refer the complaint to a discipline hearing or to dismiss it. Complaints that are dismissed are typically because of a lack of or insufficient evidence. If dismissed, a complainant has 30 days to appeal.

The Chart below provides an overview of the complaints of unprofessional conduct received by the College in the registration year from April 1, 2023, to March 31, 2024.

	New Complaints Received 2023/2024	Carried Over From 2022/2023	Complaints Closed 2023/2024	Complaints in Progress Effective April 1, 2024
Employers	-	-	-	-
Peers	1	-	-	1
Public	2	3	3	2
Regulatory Body	-	-	-	-

COMPLAINT DISPOSITION

	2023/2024
Complaint Dismissed	3
Referred to Investigation	6
Pending Investigation	3
Completed Investigation	3
Referred to Hearing *	0
Pending Hearing	-
Completed Hearing	-
Appeal of Decision	0
Pending Appeal	-
Completed Appeal	-
Resolved Informally	0
Incapacity Assessments Completed	0

* Hearings are open to the public unless otherwise noted.

COMPLAINTS DIRECTOR'S REPORT

HEARINGS

During the registration year from April 1, 2023, to March 31, 2024, the College conducted no hearings.

All hearing notices and information about attending a hearing are posted on the College's website. Hearing decisions and orders are publicly available on the website for a minimum of five years from the date of decision.

COMPLAINTS OF A SEXUAL NATURE

The College responds to all complaints of sexual abuse or sexual misconduct by regulated members of the College, from members of the public, employers, or regulated members of the profession, in a supportive, respectful, objective and confidential manner. The complaints process ensures fairness to both the complainant and the practitioner. Complaints are thoroughly investigated and a decision is made to refer the complaint to a discipline hearing or to dismiss it. Complaints that are dismissed are typically because the conduct or care was appropriate. If dismissed, a complainant has 30 days to appeal.

The Chart below provides an overview of the complaints of a sexual nature received by the College in the registration year from April 1, 2023 to March 31, 2024.

	Related to Sexual Abuse	Related to Sexual Misconduct	Total
Number of Complaints Received	0	0	0
Referred to Investigation	-	-	-
Pending Investigation	-	-	-
Completed Investigation	-	-	-
Referred to Hearing *	-	-	-
Pending Hearing	-	-	-
Completed Hearing	-	-	-
Finding of Unprofessional Conduct	-	-	-
Appeal of Decision	-	-	-
Pending Appeal	-	-	-
Completed Appeal	-	-	-
Number of Patients that Accessed the Fund	0	0	0
Amount of Money Dispersed	\$0.00	\$0.00	\$0.00

* Hearings are open to the public unless otherwise noted.



COMPLAINTS DIRECTOR'S REPORT

TITLE MISUSE

The *Health Professions Act (HPA)* prohibits a person from using a title, abbreviation, or initials that are protected under a schedule to the *Act*, alone or in combination with other words that implies the person is a regulated member of a college under the *Act* (s.128 (5)).

Schedule 23 of the *HPA* lists the protected titles reserved for use by regulated members of the College, as authorized by the regulations, and are prohibited to unregulated individuals and organizations. These protected titles include:

- Registered Dietitian
- Registered Nutritionist
- RD
- Dietitian
- Nutritionist
- Provisional Dietitian
- Dietetic Intern

The *HPA* also prohibits persons from using the term “registered” in a manner that implies that they are a regulated member under the *Act* unless the person is in fact a regulated member or is authorized to use the term “registered” by some legislation (s.128 (10)).

The College responds to complaints from members of the public or the profession regarding misuse of the titles protected under sections 128 to 130 of the *Health Professions Act*. If title misuse is evident, a cease-and-desist letter is issued to the reported individual.

Once contacted by the College, the individual must respond indicating that they are prepared to discontinue use of the protected title and provide the College with evidence that the protected title has been removed from advertisements, pamphlets, business cards or other materials. Continued use of protected titles is an offense under section 129 of the *HPA*, and could result in prosecution and a fine up to \$2,000.00, or a court injunction.

The Chart below provides an overview of the complaints received by the College in the registration year from April 1, 2023, to March 31, 2024, in which a cease-and-desist letter was issued.

	2021/2022	2022/2023	2023/2024
Registered Dietitian, Registered Nutritionist, Dietitian, Nutritionist or the initials RD	15	26	27
Other*	0	0	-
TOTAL	15	26	27

* May include but not limited to misuse of one or more of the following titles: Registered Nutrition Consultant (RNC), Registered Nutrition Consulting Practitioner (RNCP), Registered Dietary Technologist (RDT)



FINANCIAL REPORTS

FOR THE YEAR ENDED MARCH 31, 2024

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COLLEGE OF DIETITIANS OF ALBERTA

OPINION

We have audited the financial statements of College of Dietitians of Alberta (the "organization"), which comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 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 MATTER

The financial statements for the year ended March 31, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on June 6, 2023.

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 ASNPO, 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.

INDEPENDENT AUDITORS' REPORT

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.

Bruce MS Mahon Professional Corporation

Chartered Professional Accountants

Edmonton, Alberta

June 13, 2024

STATEMENT OF FINANCIAL POSITION

As at March 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 862,705	\$ 883,692
Prepaid expenses and deposit	15,036	10,841
	877,741	894,533
INVESTMENTS (Note 3)	1,928,937	1,678,304
EQUIPMENT (Note 4)	6,431	10,809
	\$ 2,813,109	\$ 2,583,646
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 37,345	\$ 27,972
Goods and services tax payable	38,320	36,001
Wages and vacation payable	10,748	11,622
Employee deductions payable	19,270	19,725
Deferred membership fees	768,930	756,424
	874,613	851,744
NET ASSETS		
Unrestricted	432,065	221,093
Invested in equipment	6,431	10,809
Internally restricted	1,500,000	1,500,000
	1,938,496	1,731,902
	\$ 2,813,109	\$ 2,583,646
COMMITMENTS (Note 7)		

STATEMENT OF REVENUES AND EXPENSES

For the year ended March 31, 2024

	2024		2023	
REVENUE				
Membership fees	\$	803,723	\$	793,805
Application fees		14,870		12,500
Miscellaneous income		13,888		7,448
Investment income		50,634		19,792
		883,115		833,545
EXPENSES				
Salaries and benefits	\$	439,890	\$	402,397
Rent		74,407		60,264
Corporate services		35,296		48,490
Bank charges		30,053		18,112
Legal fees		23,636		28,355
Memberships		12,331		14,369
Council		16,954		8,508
Professional fees		15,550		8,350
Reconciliation costs		8,973		200
Insurance		7,724		7,647
Training		7,329		4,100
Amortization		4,378		6,782
Awareness campaign		-		300,034
		676,521		907,608
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$	206,594	\$	(74,063)



STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2024

	Unrestricted		Invested in Equipment		Internally Restricted (Note 6)		2024	2023
Balance at beginning of the year	\$	221,093	\$	10,809	\$	1,500,000	\$ 1,731,902	\$ 1,805,965
Excess of revenue (expenses) for the year		210,972		(4,378)		-	206,594	(74,063)
Balance at end of the year	\$	432,065	\$	6,431	\$	1,500,000	\$ 1,938,496	\$ 1,731,902



STATEMENT OF CASH FLOWS

For the year ended March 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ 206,594	\$ (74,063)
Item not affecting cash:		
Amortization	4,378	6,782
	210,972	(67,281)
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	9,373	(11,273)
Deferred membership fees	12,506	18,720
Prepaid expenses	(4,195)	677
Goods and services tax payable	2,319	(599)
Wages payable	(874)	(4,548)
Employee deductions payable	(455)	7,602
	18,674	10,579
Cash flow from (used by) operating activities	229,646	(56,702)
INVESTING ACTIVITIES		
Purchase of equipment	-	(12,061)
Purchase of investments, net of redemptions	(250,633)	55,208
Cash flow from (used by) investing activities	(250,633)	43,147
DECREASE IN CASH FLOW	(20,987)	(13,555)
Cash - beginning of year	883,692	897,247
CASH - END OF YEAR	\$ 862,705	\$ 883,692

NOTES TO FINANCIAL STATEMENTS

For the year ended March 31, 2024

1. PURPOSE OF THE ORGANIZATION

College of Dietitians of Alberta (the “College”) is constituted under the Health Professions Act. The College is a not-for-profit organization and accordingly, is exempt from payment of income taxes.

The College is the regulatory body for dietitians in the province of Alberta. The College protects the public by registering qualified professional dietitians, setting standards, monitoring competency and investigating and acting on complaints.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Revenue recognition

The College follows the deferral method of accounting for contributions.

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

Investment income is recognized as it is earned.

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

Donated services

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

Cash and cash equivalents

Cash and cash equivalents consist of cash balances with banks.

Investments

Investments in bond and equity instruments are stated at market value. Changes in market value are recognized in income as unrealized gains or losses from investments. Investments in guaranteed investment certificates are measured at amortized cost.

Equipment

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

Furniture and fixtures	20%
Computer equipment	45%
Database	45%

The organization regularly reviews its equipment to eliminate obsolete items.

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

Financial instruments policy

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

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

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

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount of impairment recognized previously. The amount of the reversal is recognized in net income.

NOTES TO FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates are reviewed annually and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates include the estimated lives of capital equipment. Actual results could differ from these estimates.

Comparative figures

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

3. INVESTMENTS

		2024		2023
Government and corporate issued bonds maturing between May 26, 2024 and September 5, 2028 (2023 - August 7, 2023 and June 2, 2028)	\$	1,645,498	\$	1,435,489
Guaranteed investment certificate with an interest rate of 4.65% maturing October 5, 2027.		185,000		185,000
Canadian mutual fund high interest savings account		98,439		57,814
	\$	1,928,937	\$	1,678,303

4. EQUIPMENT

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Computer equipment	\$ 21,109	\$ 17,462	\$ 3,647	\$ 6,632
Furniture and fixtures	17,185	15,628	1,557	1,946
Database	155,847	154,620	1,227	2,231
	\$ 194,141	\$ 187,710	\$ 6,431	\$ 10,809

Amortization of equipment provided in the current year totaled \$4,378 (2023 - \$6,782).

5. DEFERRED MEMBERSHIP FEES

The prior year deferred membership fees of \$756,424 have been included in the 2024 membership fees on the Statement of Revenues and Expenses. The College collected \$768,930 of deferred membership fees during fiscal 2024 which will be included in the 2025 membership income.

6. INTERNALLY RESTRICTED NET ASSETS

Council established an internally restricted net asset financial reserve to provide for continued operations for one year if there are unexpected interruptions in cash flow or unexpected expenses. The financial reserve is also intended to provide funds to cover the costs of any unexpected disciplinary hearings. There were no transfers to or from the financial reserve in fiscal 2024. Transfers to and from internally restricted net asset accounts require Council approval.

NOTES TO FINANCIAL STATEMENTS

6. INTERNALLY RESTRICTED NET ASSETS (CONTINUED)

The unrestricted net asset account includes the College's accumulated surpluses and deficits from year to year from operations and administration activities.

The invested in equipment account reports the assets, liabilities, revenue and expenses related to the College's equipment. Amortization expense and losses on disposal of assets are subtracted from this fund. Equipment purchases in the year are transferred to this fund from the unrestricted account.

7. COMMITMENTS

The College is committed to a lease for office premises to August 31, 2025. The minimum monthly basic rent lease payment required is \$2,591 to August 31, 2023 and \$2,743 to August 31, 2025. The College is also responsible for its proportionate share of operating costs. Future minimum basic rent payments as at March 31, 2024, are as follows:

2025	\$	32,916
2026		<u>13,715</u>
	\$	<u>46,631</u>

8. FINANCIAL INSTRUMENTS

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

(a) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The organization is mainly exposed to interest rate risk.

(b) Interest rate risk

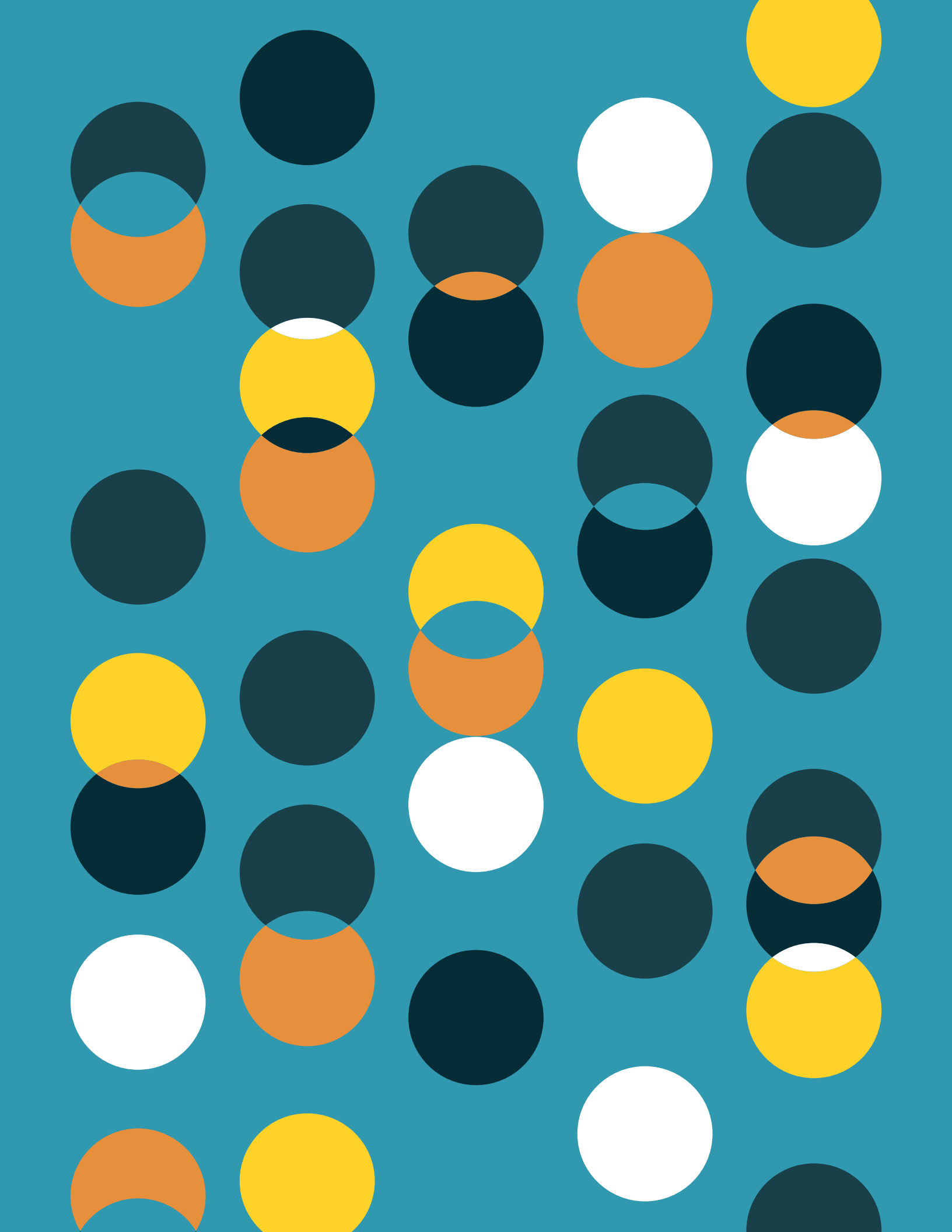
Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The College is exposed to interest rate risk primarily through its fixed-rate investments. The College manages this exposure through its investment policies and procedures.

(c) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and wages payable. The organization considers that it has sufficient funds available to meet current and long-term financial needs.

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







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