

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

# 2024 ANNUAL REPORT



**NAPEG**

NORTHWEST TERRITORIES AND NUNAVUT  
ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGISTS



## NAPEG VISION

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

## NAPEG MISSION

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





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# 2024 ANNUAL REPORT 44<sup>TH</sup> ANNUAL GENERAL MEETING

MAY 15, 2024 – 5:00 P.M.

HYBRID IN-PERSON / VIRTUAL MEETING FROM KATIMAVIK C,  
THE EXPLORER HOTEL, YELLOWKNIFE, NT

## AGENDA

1. Call to Order and Welcome
2. Minute of Silence
3. Introductions
4. Approval of the Agenda
5. Approval of the Minutes of the 2023 Annual General Meeting
6. Business Arising from the Minutes
7. President's Address
8. Financial Statements
9. Presentation of the Auditor's Report
10. Appointment of the Auditor for 2024
11. Motion to receive the 2024 Annual Report
12. New Business:
  - 12.1 Act Revision Update
13. 2025 Annual General Meeting – Set Date
14. Election Results
  - 14.1 Chair of Nominating Committee Announces Results
15. Announcement of the Nominating Committee for 2025
16. Messages from Visitors and other Organizations
17. Announcements
  - 17.1 Resident Members since last AGM
  - 17.2 Next Council meeting: June 6, 2024 at 12:00pm
  - 17.3 Education Foundation 2024 Annual General Meeting  
will follow directly after adjournment of the NAPEG Meeting
18. Adjournment

# MINUTES OF THE 43<sup>RD</sup> ANNUAL GENERAL MEETING OF THE NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

**MAY 10, 2023 – 5:00 P.M.**

**HYBRID IN-PERSON / VIRTUAL MEETING FROM KATIMAVIK D,  
THE EXPLORER HOTEL, YELLOWKNIFE, NT**

## **Attendance**

The attendance included 22 Members, 6 Licensee and 2 Member-in-Training

## **Members, Licensees, Members-in-Training**

Peter Bengts, P.Eng.  
Terry Brookes, P.Eng.  
David Currie, P.Eng.  
Dinah Elliott, P.Geo.  
Hendrik Falck, P.Geo.  
Jaime Goddard, P.Eng.  
Paul Guy, P.Eng.  
Greg Haist, P.Eng.  
Justin Hazenberg, P.Eng.  
Sudhir Jha, P.Eng.  
Riley Nader, EIT  
Walter Orr, P.Eng.  
Ziaur Rahman, P.Eng.  
Bhabesh Roy, P.Eng.

S. Fola Soboyejo, P.Eng.  
Tim Taylor, P.Eng.  
Melanie Williams, P.Eng.  
Binay Yadav, P.Eng.  
J. Lloyd Henderson, P.Eng. (Retired)  
Robin Ferguson, P.Eng.  
Philip Lewis, P.Eng.  
Karen Costello, P.Geo.  
Matthew Senkow, P.Geo.  
Alexandra Giroux, P.Eng.  
Steven Bartel, P.Eng.  
John Hawkins, P.Eng.  
Ali Ashasi Sorkhabi, P.Eng.  
Greg Bronson, P.Geo.  
April Graves, EIT  
Kamran Ata, P.Eng.

## **Staff & Others**

Vince McCormick, Executive Director/Registrar  
Kristjana Dunn, Deputy Registrar



## 1. Call to Order and Welcome

President Melanie Williams, P.Eng., took the Chair and called on the Executive Director to confirm Quorum and upon confirmation, called the meeting to order at 5:15 pm.

## 2. Welcome by the President

Ms. Williams welcomed all those attending the 2023 Annual General Meeting. A minute of silence was held for the NAPEG registrants who have passed away in the past year.

## 3. Introduction of Guests and Visitors

Ms. Williams welcomed all who were able to join us and asked Past Presidents to stand and be acknowledged. We were delighted to be able to resume our in-person AGM this year with a hybrid component so those of us unable to travel to attend in person could still participate fully. Ms. Williams welcomed Jim Landrigan, P.Eng. (EPEI) to the AGM. Ms. Williams thanked everyone for their continued support despite the challenges of the past two years.

## 4. Approval of the Agenda

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

There was a motion by Sudhir Jha, P.Eng., seconded by Dinah Elliott, P.Geo., to approve the agenda of the 2023 Annual General Meeting. The motion was carried.

## 5. Approval of the Minutes of the 2022 Annual General Meeting

There was a motion by Terry Brookes, P.Eng., seconded by April Graves, EIT., to approve the minutes of the 2022 Annual General Meeting. The motion was carried.

## 6. Business Arising from the Minutes

There was no business arising from the Minutes.

## 7. President's Address

Ms. Williams thanked members for having her as NAPEG's President this year and gave an overview of the President's Report found on Page 7 of the Annual Report.

## 8. Financial Statements

Paul Guy, 1<sup>st</sup> Vice President, led the members through the audited financial statements, beginning on page twenty-five (25) of the Annual Report. The audit was completed, and the statements were signed off on schedule. We received a clean audit opinion from the auditor, Justin McInnis, Avery Cooper & Co. Ltd. NAPEG's financial health is strong, we've had a growth in membership and revenue, and have spent less due to less travel. There was a recovery award from a Board of Inquiry disciplinary event. There were no serious issues flagged and the Auditor gave an unqualified opinion.

## 9. Presentation of the Auditor's Report

NAPEG Council approved the Audited Financial Statements on May 10, 2023.

There was a motion by Terry Brookes, P.Eng., seconded by Hendrick Falck, P.Geo, to accept the Audited Financial Statements to December 31, 2022, as presented. The motion was carried.

## 10. Appointment of the Auditor

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

There was a motion by Dinah Elliott, P.Geo., seconded by Kamran Ata, P.Eng., to approve the appointment of the auditors, Avery Cooper and Co. Ltd., for the fiscal year ending December 31, 2023. The motion was carried.

## 11. Motion to receive the 2023 Annual Report

There was a motion by Sudhir Jha, P.Eng., seconded by Walter Orr, P.Eng., to receive the 2023 Annual Report. The motion was carried.

## 12. New Business

### 12.1 Act Revision Update

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

### 13. 2024 Annual General Meeting – Set Date

The 2024 Annual General Meeting will be held in Yellowknife on Wednesday, May 15, 2024 with the Annual Professional Development Symposium and Annual Awards Banquet scheduled for May 16 and 17, 2024.

### 14. Election Results

#### 14.1 Announces Results

Melanie Williams, P.Eng. announced the results of the election.

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

The two incumbent Councilors with three-year terms were acclaimed, Dinah Elliott, P.Geo. and Carlos Philipovsky, P.Eng. Welcome to Council.

Thank you to all who ran for Council and Executive positions. NAPEG benefits greatly from the efforts of its volunteers, and we thank you. Last year we had 28% (85 of 302) of eligible voters cast ballots. This year all candidates were acclaimed, so no ballots were cast.

### 15. Announcement of the Nominating Committee

Ms. Williams announced that the Nominating Committee for 2024 will consist of Justin Hazenberg, P.Eng. (Chair); Sudhir Jha, P.Eng.; Gary Vivian, P.Geo.; Natalie Plato, P.Eng.; Pamela Strand, P.Geo.; Kevin Hodgins, P.Eng. and Karen Costello, P.Geo.

### 16. Messages from Visitors and other Organizations

Jim Landrigan, P.Eng. (EPEI).

### 17. Announcements

#### 17.1 Resident Members since last AGM

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

The following individuals became 'Resident' Registrants of NAPEG since the 2022 AGM:

Oliver P. Hodgins, P.Eng.  
Landen J. Powell, P.Geo.  
Alexander K. Love, P.Eng.  
Danyal Sharif, P.Eng.  
Lina Tao, P.Eng.  
Carla M. Kinakin, P.Geo.  
Charlotte A. Brockman, P.Eng.  
Aurangzeb Alamgir, P.Eng.  
Salah M.F.M. Abouelnaga, P.Eng.  
Katherine D. Todd, P.Geo.  
Charlie (Dane) D. Cruickshank, P.Eng.  
Braden P. Redshaw, P.Eng.  
Edward C. Hunt, P.Eng.  
Jenson Y.X. Hu, P.Eng.  
Lisa K. Kendall, P.Eng.  
Stéphane P. Poitras, P.Geo.  
Merilie A. Reynolds, Ph.D., P.Geo.  
Yaqub O. Adepoju, Ph.D., P.Geo.  
March Benjamin Vogel, P.Eng.  
Dennis Kefalas, P.Eng.  
Jebina Shrestha, P.Eng.  
Crystal P. Mann, P.Geo.

### 17.2 Next Council meeting: May 11, 2023

### 17.3 Education Foundation Annual General Meeting (immediatly following)

### 18. Adjournment

There was a motion by Dinah Elliott, P.Geo. to adjourn the meeting.

The meeting was adjourned at 5:45 p.m.



# PRESIDENT'S REPORT

Melanie Williams, P.Eng.

The end of my term as President of NAPEG is bittersweet. It ended a little early and NAPEG was lucky to have Paul Guy, P.Eng. step in as President. I am happy to be staying with NAPEG as their new Professional Practice Officer. NAPEG said goodbye to Peter Bengts, P. Eng., FEC, FGC (Hon.), who retired after a great career in the field of Engineering.

In the fall of 2023, we did it!!!! With a lot of work from the Executive Director, Vince McCormick, and everyone on the Act Revision Committee, we were successful in passing an updated *Engineering and Geoscience Professions Act*. NAPEG is currently working on the related Bylaws to allow the Act to come into force.

I would truly like to thank all NAPEG Council members and NAPEG staff for their commitment and hard work throughout my time as President and I know they will be rock solid for the next President. I am also very grateful for all the volunteers that sit on Committees and those who assist at various NAPEG events. This organization is amazing with such a great group of people.

I look forward to supporting NAPEG in my new role and would like to welcome all successful NAPEG Council members.



*Melanie Williams, P.Eng.  
Professional Practice Officer  
Northwest Territories and Nunavut  
Association of Professional Engineers  
and Geoscientists.*

# EXECUTIVE DIRECTOR'S REPORT

Vince McCormick

The highlight of the past year, as mentioned in the President's Report, is the passing of the new Practice of Engineering, Geoscience and Applied Technology Act. When it comes into force, the new Act will update the regulation of engineering and geoscience in the NWT by bringing it inline with legislation governing other Canadian regulators and codifying the requirement for mandatory professional development and the publication of disciplinary findings to better protect the public.

The provisions of the new Act will be phased in by several government proclamation orders over the next 2 to 3 years. This Act is the culmination of years of hard work and dedication by NAPEG staff and especially the Ad Hoc and Bylaw Committee. I would like to express my appreciation to the committee as well as Government of Northwest Territories staff who moved the legislative process along.

Other highlights were a very well attended PD Symposium and hosting a fun BBQ for the Geoscientists Canada AGM on Aurora Geosciences' rooftop where the delegates enjoyed great food and the amazing view!

NAPEG is again in a very strong financial position as evidenced by the attached audited financial statements.

Finally, I would like to express appreciation for the dedication and hard work of NAPEG volunteers. My staff and I are appreciative of your efforts and contributions to the association and professions and working with you is a great pleasure.



*Respectfully submitted,  
Vince McCormick*



# ENGINEERS CANADA DIRECTOR'S REPORT

Sudhir Jha, P.Eng., FEC

## ENGINEERS CANADA BOARD

At the annual meetings, Mike Wrinch was chosen as the new President-elect, Nancy Hill was welcomed into the role of President, and Kathy Baig moved into the role of Past President.

The Board is currently involved in the CEO succession planning and Engineers Canada hosted the 2023 strategic workshop and consulted all 12 regulators regarding the strategic priorities for 2025-2029.

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

Futures of Engineering Accreditation (FEA) completed the [desktop simulations](#). Based on these results, the group agreed to produce a framework for a full-spectrum competency profile with defined levels of minimum proficiency at each stage of an engineer's development, as a basis for a national academic requirement for licensure, and potential focuses for the purpose of accreditation.

In December, FEA also launched a national survey inviting reflections on the accreditation and licensure systems (and the linkages between the two).

### **Strategic Priority 1.2: Strengthen collaboration and harmonization**

Throughout 2023, consultations for SP1.2 were held for all twelve regulators. Engineers Canada staff, consultants, and task force members met with regulators' decision-makers to discuss the opportunities and challenges associated with regulatory collaboration and harmonization and answer two questions: what does success look like? and how can Engineers Canada help?

After the individual consultations, a national consultation was held to give regulators the opportunity to hear from each other, and to co-create a mandate for Engineers Canada, and a commitment for regulators regarding collaboration and harmonization.

The Collaboration Task Force finalized the draft Statement of Collaboration and reviewed regulator feedback and edits to create a revised Statement.

### **Strategic Priority 1.3: Support regulation of emerging areas**

To support the development of our final regulatory research paper for SP1.3, Engineers Canada reached out to regulators, looking for volunteers to join the advisory committee. The next paper focuses on data science and machine



learning, studying current practices to determine if this field falls within the practice of professional engineering.

### **Strategic Priority 2.1: Accelerating 30 by 30**

In May 2023, Engineers Canada hosted the very first 30 by 30 in person Conference. In addition to the 30 by 30 in person Conference in Halifax, Engineers Canada held three virtual sessions.

[Registration is now open](#) for the 2024 30 by 30 Conference: Turning Knowledge Into Action for Gender Equity in Engineering; the in-person conference will be held on Wednesday, May 22, in Winnipeg in conjunction with Engineers Canada's Spring Meetings and in collaboration with Engineers Geoscientists Winnipeg.

In August, Engineers Canada released a Request for Proposal for a National Research Strategy for SP2.1. A successful bidder has been selected.

Additionally, throughout 2023, Engineers Canada participated in various keynotes, presentations, and events related to SP2.1:

- a virtual keynote given by Past-President Kathy Baig on “Empowering Internationally Trained Professionals to Bridge the 30 by 30 Initiative Gap” at the Women in Engineering Summit (WES) 2023.

In January 2024, Engineers Canada participated as a panelist in the Electricity Human Resources Canada (EHRC) webinar: Building a Sexual Harassment-Free Workplace - Tools & Resources Launch. EHRC is one of Engineers Canada’s strategic partners.

### **Strategic Priority 2.2: Reinforce trust and value of licensure**

This strategic priority saw notable advancements in the last year. The Building Tomorrows campaign launched with a spring flight of seven weeks, spanning April and May, and was followed by a fall flight spanning September and October. Overall, performance from the spring flight exceeded expectations, and in some cases annual performance targets were met within this portion of the campaign alone. Across all channels, Building Tomorrows garnered more than 430 million impressions, and exceeded nearly all performance benchmarks.

The campaign website, including the ads and videos created for the campaign, are at the following links: [Canada’s Engineers: Building Tomorrows](#) and [Les ingénieurs du Canada : Construire l’avenir](#).

In addition to the national marketing campaign, Engineers Canada launched a new platform targeting final year engineering students and recent graduates. Titled [Pathway to Engineering](#) and [Parcours vers l’ingénierie](#) the objective is to engage engineering students and graduates to enroll in licensure processes by highlighting the value of licensure and equipping them with the knowledge to succeed. The key learning from our initial research is that students and graduates have an incomplete understanding of the licensure process, the value of licensure beyond legal requirements, and, in general, aren’t ready to take that step.

## **CANADIAN ENGINEERING ACCREDITATION BOARD (CEAB)**

The CEAB completed both the winter and fall visit cycles for 2023. Visits began again the first week of February 2024.

Additionally, the CEAB hosted a virtual information session for programs hosting visits in fall 2023 and winter 2024. More than 60 individuals attended the session which covered high-level logistical information, recent changes to criteria, and changes to the new materials to be submitted to visiting teams.

In May, Engineers Canada launched the 2023 Enrolment and Degrees Awarded Survey. The aggregated data is presented in [Canadian Engineers for Tomorrow](#), Engineers Canada’s bi-annual engineering enrolment and degrees awarded report. The survey closed at the end of June and the 2023 report was published by year end.

In August, the CEAB concluded their 2023 CEAB Vice-Chair election process and declared Ray G. Gosine, B.Eng., Ph.D., FCAE, FEC, P.Eng. the elected candidate. Ray will serve as CEAB Vice-Chair from July 1, 2024 to June 30, 2025.

The CEAB’s [2023 Accountability in Accreditation](#) report has been published with a series of recommendations starting on page 8 of the report. The recommendations support the CEAB and its sub-committees in making data-informed decisions about improvements to criteria, policies, and/or procedures.

In January 2024, Engineers Canada officially transitioned to Tandem, and kicked off training for institutions who will be using the new accreditation data management system to submit their accreditation visit materials in the 24/25 visit cycle. This project seeks to modernize the accreditation process by reducing data entry efforts by institutions, increasing collaboration between visiting team members, and providing a more stable, user-friendly interface with which to work for all. 90 individuals from institutions across the country participated in the first session.



## CANADIAN ENGINEERING QUALIFICATIONS BOARD (CEQB)

Four documents went for the Engineers Canada Board approval in May:

- The new Guideline on Indigenous consultation and engagement
- The Feasibility study on alternative methods of academic assessment for non-CEAB applicants,
- The revised Guideline on good character
- The Software Engineering paper

Final approval was given for two syllabi to be posted on the Engineers Canada website on mechanical and electrical engineering.

The CEQB held its 125<sup>th</sup> meeting via virtual conference. They discussed and approved significant pieces of work for the next steps:

- Revised Guideline on code of ethics for Engineers Canada (Board approval)
- Revised Guideline on conflict of interest (Board approval)
- New Engineers Canada Guideline on duty to report (Board approval).
- Revised Industrial engineering syllabus (to be posted to engineerscanada.ca)
- Draft Revised Guideline on assuming responsibility for the work of engineers-in-training (regulator consultation)

- Draft General direction for an Engineers Canada paper on the regulation of emerging disciplines (regulator consultation)
- Final General direction for a Guideline on fitness to practice (drafting to begin)

They also discussed the establishment of a new Foresight Committee, whose purpose would be to improve CEQB understanding of significant regulatory and societal issues that could inform its work long term.

The CEQB released the [Guideline for Engineers and Engineering Firms on Indigenous Consultation and Engagement](#) and held a webinar on this new guideline.

## BELONGING AND ENGAGEMENT

In addition to presenting at the Canadian Federation of Engineering Students (CFES) Canadian Engineering Competition (CEC), Engineers Canada presented at and participated in the following CFES annual Conferences: Canadian Engineering Leadership Conference (CELC; formerly known as the CFES Congress); Conference on Diversity in Engineering (CDE); and Conference on Sustainability in Engineering (CSE). The CFES is one of our strategic partners.

Engineers Canada also presented at and participated in EngiQueers Canada's inaugural conference. EngiQueers Canada was started in 2013 by LGBTQ2S+ engineering students at McMaster University. Today, EngiQueers Canada is a nationwide non-profit organization

that brings together over 30 similar member groups at engineering schools across Canada.

In April 2023, Engineers Canada kicked off the Spring Let's Talk Careers Competition (LTC) in partnership with Let's Talk Science, Skills/Compétences Canada, and ChatterHigh. The Let's Talk Careers Competition is an opportunity for high school students to explore careers through fun and interactive competitions, held twice annually. Engineers Canada also partnered with ChatterHigh to create a gamified engineering course that is freely available for both students and teachers on the [ChatterHigh platform](#). The Spring 2024 LTC will begin April 15<sup>th</sup>.

At the end of March as part of Engineers Canada's work on Core purpose 8 (CP8): Fostering recognition of the value of the profession and sparking an interest in the next generation of engineers, in partnership with Engineers of Tomorrow, they announced the creation of a collective impact project to facilitate change and increase student engagement with engineering. For more information, [see the video](#) and [read more here](#). The K-12 STEM Collective Impact Project launched in Engineering (CSE). Engineers Canada presented at the Ontario Network of Women in Engineering (ONWiE) summit alongside Rebecca White of Engineers of Tomorrow (EoT) on the initial design of Engineers Canada's collective impact project to advance the role of engineering within the K-12 STEM curriculum.

September 30 was the National Day for Truth and Reconciliation and Orange Shirt Day in Canada. As part of our work on CP9 and our CP9 sub-strategy on Indigenous access to engineering, we've released a [land acknowledgment guide](#) as well as reports on the current state of reconciliation in the engineering profession and in engineering education.

Engineers Canada was invited to serve on the Advisory Panel of the Corporation of the Seven Wardens' Ritual Review Committee as it embarks upon its work to update the Iron Ring Ceremony in preparation for the 100<sup>th</sup> Anniversary of the Ritual of the Calling of an Engineer in 2025. One of the purposes of the update is to make the ceremony more inclusive and reflect the diversity of contemporary society. The Advisory Panel's role is to provide input and guidance.

## REGULATORY AFFAIRS

In May, Engineers Canada attended Canadian Network of Agencies for Regulation's (CNAR) virtual international symposium with talks on the global regulatory landscape, artificial intelligence, truth and reconciliation, and compassionate regulation. In October, they attended the CNAR conference in Vancouver, BC.

In June, both CPA Ontario and CPA Quebec gave notice that they intend to withdraw from CPA Canada. There are many issues at play: a lack of transparency at the national level; the provincial/territorial regulators' desire to have a larger say in the setting of key standards; a frustration with a governance review that has taken over five years; and a disagreement and competition regarding who offers professional development courses (and reaps the financial benefit of selling them).

Engineers Canada published its most recent regulatory research paper on Energy Engineering. The paper was sent directly to regulators.

## INTERNATIONAL MOBILITY

In June, Engineers Canada's delegation to the 2023 International Engineering Alliance (IEA) Meeting participated in the annual meetings of the Washington Accord, the International Professional Engineers Agreement (IPEA), and the APEC Engineering Agreement in Taichung, Taipei. Washington Accord signatories considered applications for provisional signatory status, as well as several continuous and periodic review reports of current signatories. For the agreements, Engineers Canada presented a gap analysis against the revised version of the Professional Competency benchmark, set to be implemented through 2027. Members also considered a number of proposed revisions to Rules and Procedures and held leadership elections.

## THE NATIONAL DISCIPLINE AND ENFORCEMENT OFFICIALS GROUP (NDEOG)

The NDEOG met several times during the year to share updates, provide feedback on the 2024 workplan, discuss challenges in their work and potential solutions, consider how best to ensure the timely sharing of discipline orders and decisions with one another, review the results of their annual survey and consult on CEQB's Guidelines.

They also selected the topic for the next regulatory research paper: Machine learning and data science.

## NATIONAL PRACTICE OFFICIALS GROUP (NPOG)

The NPOG met to hear updates from one another and be consulted on the proposed 2024 Work plan. They also heard from PEO representatives on their new "Reimagining Practice Guidelines and Standards" project in which they are seeking information from other regulators on the best practices for guideline and standards development and distribution.

In their second virtual meeting they spent time considering the ongoing efforts of some groups of regulators to harmonize both continuing professional development and entity regulation programs, and discussed the merits (and challenges) of expanding this work.



In November, the NPOG met in Quebec City for their annual in-person meeting. The group shared updates and challenges, considered employer engagement strategies to advance EDI in engineering workplaces, received updates on the CEQB's work, an initiative at PEO to study practice risks, and a task group of western regulators working to harmonize corporate registration practices, and discussed the potential for harmonization of practice guidelines.

Early 2024, NPOG discussed and edited a proposed national "MOU on Interjurisdictional CPD Acceptance". The group agreed, in principle, on the terms and conditions for such an agreement which would result in each of the signatories accepting proof of compliance with the others' CPD requirements as equivalent with their own PD reporting requirements. This MOU was then brought to the CEO Group at their February 29<sup>th</sup> meeting to discuss next steps.

National Admissions Officials Group (NAOG)

The NAOG's Time-Based Experience Requirements sub-group met to continue their discussion about this aspect of the licensure process (currently four years of experience is required in most provinces and territories, with Quebec using two years and Manitoba not having a time-based requirement). The group reviewed the practices of other countries as they explore our requirement, why it exists, and how to be prepared for changes to it (in case governments or other stakeholders seek to modify it).

In August, this group met to finalize their research and analysis of the current and future state of time-based experience requirements for licensure. In September, members provided updates, discussed each other's processes, and looked to find areas where further harmonization could be possible. They also examined CEQB updates and provided feedback on syllabi and guidelines, heard about updates from other groups, discussed a joint approach to international mobility for individuals from countries that are part of the IEA, and improvements to the Competency-Based Assessment systems and next steps regarding Time-based experience requirements were also reviewed and developed.

## PUBLIC AFFAIRS AND GOVERNMENT RELATIONS

This year Engineers Canada's continued advocacy to the Federal government resulted in several meetings, comments, and collaborations.

Engineers Canada met with the Treasury Board of Canada Secretariat regarding licensing of engineers within the federal public service. Engineers Canada has been involved in advocacy efforts to promote licensure in the federal public service and increase the number of licensees, especially those within engineering positions. This includes ensuring that the federal government adopts clear guidelines regarding licensure that will ensure standardization across all federal departments and

agencies by adding "certification as a professional engineer in Canada" as part of the occupational certification requirement for all new EN-ENG-03 and above positions.

Engineers Canada submitted comments to Jonathan Wilkinson, Minister of Natural Resources Canada regarding the proposed amendments to [Bill C-49](#); An Act to amend the Canada-Newfoundland and Labrador Atlantic Accord Implementation Act and the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act and to make consequential amendments to other Acts. Our response has been published on our public website at the following [link](#). Additionally, Engineers Canada had an interview with Radio-Canada Acadie regarding Bill C-49.

Engineers Canada also submitted comments to the House of Commons Standing Committee on Public Safety and National Security regarding the review of [Bill C-26](#); An Act respecting cyber security, amending the Telecommunications Act and making consequential amendments to other Acts. These comments have been published on our public website and can be accessed at the following [link](#).

*Respectfully submitted,  
Sudhir Jha, P.Eng*

# GEOSCIENTISTS CANADA DIRECTOR'S REPORT

Yuri Kinakin, P.Geo.



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

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

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

- Geoscientists Canada location and service agreement has moved from the offices of EGBC to Engineers Canada. There are substantial synergies and overlaps between these two organizations – particularly their engagement with dual regulators across the country - making this an exciting opportunity for both. It has been a substantial amount of work to make this change and the board would like to highlight the significant effort put in by staff from multiple organizations to facilitate the change.
- GC's CEO, Andrea Waldie, will be retiring at this year's AGM. We would like to thank her for the overwhelming amount of support she has provided to the organization and wish her the best of luck in her well-deserved retirement. The organization is currently undergoing a search to find a replacement to be introduced at the next AGM.
- Geoscientists Canada has extended its purchase of 'Practical Geocommunication Course' for another two year term. The course is available for free to all registered professionals, members in training, and student members in all the Geoscientists Canada Member Regulators across the country and focusses on teaching how to communicate geosciences effectively to a public audience.
- The **Public Reporting for Practicing Professionals Short Course** has been completed by the Working Group and is expected to shortly be ready for board approval. This is the culmination of a great deal of work by Working Group and its members and will be an excellent resource for practitioners across the country.



- Engagement continues with the United Nations Economic Commission for Europe (UNECE) United Nations Framework Classification for Resources (UNFC), an international scheme for the classification, management and reporting of energy, mineral, and raw material resources. Hendrik Falk is one of the two co-chairs of the Minerals Working Group and has just returned from the productive Seventieth Session of the Commission.

- Geoscientists Canada also manages and produces a number of resources for geoscientists at various stages in their careers, including: the Geoscience Practice Guidelines Catalogue; Geoscience and Canada - Understanding Our Earth: The vital role of Canada's geoscientists; the GIT Program Information Guide; Manage [Leave] Transitions; and, other guidance, as well as policy and position statements, all available at [Geoscientists Canada - PUBLICATIONS & POLICY](#).

- The Geoscientists in Training (GIT) guide is currently undergoing a refresh with a focus on updating both the content and tone.

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

- Hendrik Falck – Member of the Securities and Professional Practice Committees, and a Co-chair of the United Nations Framework Classification for Resources (UNFC) Minerals Working Group; (GC President 2016-2017)
- Gary Vivian – Member of the Governance Committee (GC President 2009-2010)

During the 2023 GC AGM, the 2023 Canadian Professional Geoscientist Award recipient was announced. This is an annual award that recognizes the achievements of an individual who has made an outstanding contribution to the development and practice of professional geoscience and who has advanced public recognition of the profession in Canada in their capacity as a registered professional geoscientist. This year's recipient of Geoscientists Canada's highest honour, Dr. Catherine Hickson, has made significant contributions to the profession of geoscience through her career, volunteer service, and leadership. Dr. Hickson's early career focused on assessing past and future eruptions and hazard impacts of young volcanoes in Canada and globally. She went on to spend 25 years working with the federal government at the Geological Survey of Canada. She worked closely with the International Civil Aviation Organization creating pilot and airspace regulations for flight in regions impacted by volcanic ash. She also formulated and implemented Canada's volcanic eruption response.

# NAPEG COMMITTEES

*Working on your behalf ...*

## **Council**

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

## **Minister's Appointee**

Jen Potten

## **Engineers Canada Director**

Sudhir Jha, P.Eng.

## **Geoscientists Canada Director**

Yuri Kinakin, P.Eng.

## **Executive**

Melanie Williams, P.Eng.  
Justin Hazenberg, P.Eng.  
Paul Guy, P.Eng.  
Dinah Elliott, P.Eng.  
Vince McCormick

## **Discipline**

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

## **Nominating**

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

## **Membership/Enforcement**

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

## **Professional Development**

Chair, Tim Taylor, P.Eng.  
Philip Lewis, P.Eng.  
Justin Hazenberg, P.Eng.  
Kevin McLeod, P.Eng.  
Kevin Bolstad, P. Eng.  
Jennifer Spencer-Hazenberg, P.Eng.  
Bhabesh Roy, P.Eng.

## **Honours & Awards (NAPEGG Education Foundation)**

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

## **Professional Practice**

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



### Environment

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

### Outreach (NAPEGG Education Foundation)

Chair, Philip Lewis, P.Eng.  
Elaine Gillespie, P.Eng.  
Sudhir Jha, P.Eng.  
Delia Chesworth, P.Eng.  
Karen Costello, P.Geo.  
Melanie Williams, P.Eng.  
Yuri Kinakin, P.Eng.  
Cameron MacDonald, MIT  
Natasha Marshall, P.Eng.

### Members-in-Training and New Professionals

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

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

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

### Ad Hoc Act and Bylaw Revision

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

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

**VOLUNTEERS** are essential to the operations of non-profit organizations. On behalf of the membership, the many hours and efforts of our volunteers is very much appreciated. If you have time and an interest in any of the committees please contact **NAPEG at (867) 920-4055.**



# PROFESSIONAL DEVELOPMENT COMMITTEE REPORT

Chairperson, Tim Taylor, P.Eng.



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

The NAPEG Professional Development Committee's mandate is to provide Professional Development opportunities to the NAPEG membership. The most significant event is the NAPEG Symposium which this year will be held on May 16 and 17, 2024. This year's theme is *"Building a Resilient North, People, Project and Professions"*. The symposium will once again be a hybrid format with both in-person in Yellowknife and remote attendance offered.

The 2024 symposium will consider; northern projects including renewable energy, how to attract and retain talent in the north and the ongoing evolution of professional practice. We hope this year's symposium will be thought provoking and useful in members' practices in the Territories.

The 2023 hybrid symposium went smoothly due to the tireless support of NAPEG employees. Several lessons were learnt in 2023 including the need to have committed speakers earlier in the process and also to avoid speakers during lunch times. Attendees seem to prefer speakers who were present in the hall.

The committee has several dedicated volunteers including past chair Phil Lewis. While the committee has a wider distribution list, it would be helpful to have more active volunteers. As always, anyone interested in joining the committee is welcome.

The committee's belief is the event continues to be a service to NAPEG. Please take time to thank the members of the committee.



# ACT & BYLAW REVISION COMMITTEE

## Chairperson of the Act and Bylaw Committee

After a period of dormancy, collaboration with the Legislative Affairs personnel from the GNWT, Department of Infrastructure resumed in late February 2023 and discussions and drafting were completed during the spring.

The *Practice of Engineering, Geoscience and Applied Science Technology Act* (Bill 93) received first reading in the Legislative Assembly on June 1, 2023. Melanie Williams, Elaine Gillespie and Dinah Elliot were present to represent NAPEG Council and Ed Hoeve was present to represent the *Ad Hoc Act* and Bylaw Revision Committee. These individuals met briefly with Minister of Infrastructure, Diane Archie after the session and for a photo. The bill received second reading on June 2, 2023.

Bill 93 was presented to the Standing Committee on Economic Development and Environment (SCEDE) on July 18, 2023. The session was Chaired by Katrina Nokleby. Members of NAPEG Council and the *Ad Hoc Act* and Bylaw Review Committee attended. The Executive Director made a brief presentation to outline the proposed changes to the Act and questions were responded to.

The Department of Infrastructure had the line-by-line review with Standing Committee on July 25, 2023. MLA Nokleby expressed her support of the changes and MLA O'Reilly spoke to the need for transparency on Motion 1 of clause

58 (publication of decisions). Review by Committee of the Whole occurred thereafter.

Despite the evacuation interruption Bill 93 received 3<sup>rd</sup> reading in the Legislative Assembly and was passed with unanimous consent on October 4, 2023, just prior to the fall election.

The Act is available for viewing and download at the following link: [https://www.ntassembly.ca/sites/assembly/files/bill\\_93\\_-\\_public\\_version.pdf](https://www.ntassembly.ca/sites/assembly/files/bill_93_-_public_version.pdf)

While the Act has been passed, it has yet to come into force. The Department of Infrastructure proposed that the new Act would come into force sequentially. The proposed series of proclamation orders, together with the implementation targets proposed by the Act & Bylaw Revision Committee to align with NAPEG's calendar are summarized below:

- Proclamation Order 1: repeal and replace – target 6 months (2024 AGM);
- Proclamation Order 2: minor new powers – target 6 months (2024 AGM);
- Proclamation Order 3: annual general meeting – target 6 months (2024 AGM);
- Proclamation Order 4: continuing professional development – target 9 months (2025 AGM);
- Proclamation Order 5: limited practice licensees – target 1 year (2025 AGM, perhaps optimistic);



*Respectfully submitted,  
Ed Hoeve, P.Eng.*

- Proclamation Order 6: technologist and technician registration – target 2 years (2026 AGM, perhaps optimistic);
- Proclamation Order 7: offence for unregistered practice as technologist/technician – target 3 years (2027 AGM).

The first three proclamation orders are dependent on bylaw revisions. The Act & Bylaw Revision Committee provided draft bylaw revisions for Council's consideration at their March meeting. Council requested review of the proposed bylaw changes by NAPEG's lawyer. The lawyer was concerned that implementing minimal changes to the existing bylaws would leave significant gaps in the legislation upon proclamation. The lawyer suggested essentially redrafting the bylaws.

Council has elected to defer the bylaw update, and hence initial proclamation of the new Act, until after the AGM. The revised bylaws are being reviewed and will be finalized, with a view to sending them out to the membership for voting likely in the early fall.

# DISCIPLINE COMMITTEE REPORT

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



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

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

- Membership on the Discipline Committee remains stable and slightly elderly. We acknowledge a new member of our committee, Mark Nelson, P.Eng., Superintendent, Environment and Closure at Diavik Diamond Mines. Unfortunately, we lost a long-time member of our committee, Lou Covello, P.Geol., through retirement and the committee would like to thank Lou for his longtime commitment to the Discipline Committee.
- The Discipline Committee needs to thank one of its members, Ed Hoeve, P.Eng., for his leadership and heavy lifting on the review of the bylaws. Ed's involvement on the Act and Bylaws Revision Committee was a huge help in creating an efficient review to have three bylaws reworded to reflect the new Act (i-Internal review of Dismissal, ii-Notice of decision, and iii-Publication of decisions)

## Current state of discipline affairs:

- Case 2022-101 This case is in the investigation stage.
- Case 2022-102 The investigative committee has dismissed this case.
- A letter from the Chair of the Discipline Committee was sent to a member being complained against and the issue was addressed through proper correspondence. No further action.
- There is one new complaint that the committee needs to review to establish an investigation.

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



# MEMBERS-IN-TRAINING AND NEW PROFESSIONALS COMMITTEE

Chairperson VACANT

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

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

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

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

*Respectfully submitted,*

*NAPEG Staff*

# MEMBERSHIP AND ENFORCEMENT COMMITTEE

Chairperson, Karen Costello P.Geol.

## Audits

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

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

## Membership

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

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

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

## Non-Payment of Annual Dues

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

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

## Enforcement

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

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

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

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

## Policies

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



# MEMBERSHIP AND ENFORCEMENT COMMITTEE REPORT

## Registrant Statistics

	December 2023	December 2022	December 2021
<b>Members</b>			
Active	280	296	307
<b>Licensees</b>			
Active	2074	1984	1872
<b>Members and Licensees</b>			
Non-Practicing and Life Members	158	160	159
Members-in-Training	115	105	102
Permit Holders	663	631	611
<b>Total Membership</b>	<b>3290</b>	<b>3176</b>	<b>3051</b>

## APPLICATIONS TO NAPEG

JANUARY 1, 2023 TO DECEMBER 31, 2023

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

P.Eng.	25
P.Geo.	9
P.Eng./P.Geo. Dual	1
Engineer-in-Training	26
Geoscientist-in-Training	6
EIT/GIT Dual	0
<b>Total</b>	<b>67</b>

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

P.Eng.	11
P.Geo.	5
Engineer-in-Training	23
Geoscientist-in-Training	6
<b>Total</b>	<b>45</b>

**Mobility Applications** processed and approved by NAPEG.

Member – P.Eng.	11
Member – P.Geo.	4
Member - Dual	1
Licensee – P.Eng.	302
Licensee – P.Geo.	48
Licensee - Dual	2
<b>Total</b>	<b>368</b>

# AUDITS OF REGISTRANT APPLICATIONS

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

*Meeting Date: **May 25, 2023***

## Random files selected from M&E Lists

	MIT	Member	Licensee	Permit
January 2023	2	1	28	5
February 2023	2	1	27	4
March 2023	1	2	21	8
Total	5	4	76	17
Files Audited (10% of total)	1	1	8	2

**Total Number of Files Audited 12**

*Meeting Date: **September 29, 2023***

## Number of Registrants on M&E Lists

	MIT	Member	Licensee	Permit
April 2023	2	1	24	6
May 2023	5	1	32	7
June 2023	1	3	18	6
Total	8	5	74	19
Files Audited (10% of total)	1	1	8	2

**Total Number of Files Audited 12**

*Meeting Date: **October 25, 2023***

## Registrants on M&E List

	MIT	Member	Licensee	Permit
July 2023	2	3	48	11
August 2023	3	2	52	14
September 2023	0	0	17	11
Total	5	5	117	36
Files Audited (10% of total)	1	1	12	4

**Total Number of Files Audited 18**

*Meeting Date: **February 14, 2024***

## Random on M&E Lists

	MIT	Member	Licensee	Permit
October 2023	5	0	15	3
November 2023	2	1	28	6
December 2023	3	2	43	10
Total	10	3	86	19
Files Audited (10% of total)	1	1	9	2

**Total Number of Files Audited 13**

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NORTHWEST TERRITORIES AND NUNAVUT  
ASSOCIATION OF PROFESSIONAL  
ENGINEERS AND GEOLOGISTS

Yellowknife, NT

NON-CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2023

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## MANAGEMENT'S RESPONSIBILITY FOR REPORTING

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

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

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

DocuSigned by:  
*Vince McCormick*  
92479D508F4344E...

Vince McCormick  
Executive Director and Registrar

February 23, 2024



## INDEPENDENT AUDITOR'S REPORT

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

### *Opinion*

We have audited the Non-Consolidated financial statements of Northwest Territories and Nunavut Association of Professional Engineers and Geoscientists (the "Association"), which comprise the Non-Consolidated Statement of Financial Position as at December 31, 2023, and the Non-Consolidated Statements of Operations, Changes in Net Assets and Cash Flows for the year then ended, and notes to the Non-Consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying Non-Consolidated financial statements present fairly, in all material respects, the Non-Consolidated financial position of the Association as at December 31, 2023, and the Non-Consolidated results of its operations and its Non-Consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Non-Consolidated Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the Non-Consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Information*

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

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

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

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

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

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

Management is responsible for the preparation and fair presentation of the Non-Consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of Non-Consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Non-Consolidated financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

## INDEPENDENT AUDITOR'S REPORT, continued

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

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

Our objectives are to obtain reasonable assurance about whether the Non-Consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Non-Consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ♦ Identify and assess the risks of material misstatement of the Non-Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Non-Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the Non-Consolidated financial statements, including the disclosures, and whether the Non-Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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

February 23, 2024

**NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION  
OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS**

**NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

December 31, 2023

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (note 3)	\$ 2,369,211	\$ 2,237,393
Short term investment (note 4)	553,313	573,364
Prepaid expenses	27,207	9,950
Due from related party	<u>1,513</u>	<u>-</u>
	2,951,244	2,820,707
<b>INVESTMENTS (note 5)</b>	214,209	185,184
<b>TANGIBLE CAPITAL ASSETS (note 6)</b>	<u>33,952</u>	<u>27,040</u>
	<u><u>\$ 3,199,405</u></u>	<u><u>\$ 3,032,931</u></u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Trade payables and accruals (note 7)	\$ 20,035	\$ 15,730
Wages and benefits payable	24,731	12,875
Deferred revenue	748,030	792,854
Government remittances payable	63,945	86,595
Due to related party	<u>-</u>	<u>4,320</u>
	<u>856,741</u>	<u>912,374</u>
<b>NET ASSETS</b>		
<b>UNRESTRICTED per page 4</b>	1,764,579	1,579,075
<b>DISCIPLINE &amp; ENFORCEMENT RESERVE per page 4</b>	250,000	250,000
<b>INVESTMENT IN CAPITAL ASSETS per page 4</b>	33,741	26,829
<b>OPERATIONS RESERVE per page 4</b>	<u>294,344</u>	<u>264,653</u>
	<u>2,342,664</u>	<u>2,120,557</u>
	<u><u>\$ 3,199,405</u></u>	<u><u>\$ 3,032,931</u></u>

Approved:

  
\_\_\_\_\_  
1st Vice President

  
\_\_\_\_\_  
2nd Vice President



# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NON-CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2023

	(Note 15) 2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
<b>REVENUES</b>			
Annual dues	\$ 1,106,360	\$ 1,114,199	\$ 1,001,822
Registration fees	45,200	63,175	56,790
Miscellaneous income	2,000	58,661	43,250
Investment interest	5,000	44,576	13,868
Professional development	10,500	18,175	-
Stamps and certificates	10,500	17,910	19,380
Late fees on renewal	2,000	4,005	1,755
Awards banquet	<u>2,500</u>	<u>-</u>	<u>-</u>
	<u>1,184,060</u>	<u>1,320,701</u>	<u>1,136,865</u>

See accompanying notes

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# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NON-CONSOLIDATED STATEMENT OF OPERATIONS, continued

For the year ended December 31, 2023

	(Note 15) 2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
<b>EXPENSES</b>			
APEGA	15,000	13,400	16,326
Amortization	8,000	8,284	8,083
Capital	20,000	-	-
Communications	9,500	2,187	2,193
Computers	8,000	5,450	8,182
Discipline and enforcement	31,000	9,962	66,667
Donations	70,000	70,000	40,000
Engineers Canada dues	21,000	22,163	21,165
Geoscience Charles Camsell Talk	4,000	1,339	800
Geoscientists Canada	12,000	19,667	12,485
Geothermal Energy Workshop	500	-	-
Insurance	7,000	5,262	5,099
Interest and bank charges	36,500	41,806	36,900
Internet, modem, website and database	94,000	98,559	19,845
Marketing and communication project	10,000	-	705
Meetings	31,000	10,223	12,092
Members in training	5,000	-	-
National liability insurance	4,000	4,126	4,116
New projects and promotional material	10,000	1,663	1,267
Nunavut Mining Symposium	-	5,000	-
Office	15,000	23,286	18,902
Outreach (Public relations)	-	6,872	395
Photocopying costs	5,000	3,706	2,512
Postage and courier	6,300	7,549	8,492
Professional development	25,000	75,962	10,651
Professional fees	8,000	13,125	11,183
Professional practice	500	-	-
Public awareness campaign	25,000	46,660	44,848
Rent and parking	81,960	84,718	81,956
Special funding - workshops	5,000	-	-
Stamps and certificates	11,500	19,177	12,512
Travel	63,463	18,423	11,819
Wages and benefits	490,075	480,025	411,172
	<u>1,133,298</u>	<u>1,098,594</u>	<u>870,367</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ 50,762</u>	<u>\$ 222,107</u>	<u>\$ 266,498</u>

See accompanying notes

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# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NON-CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2023

	2023				
	<u>Unrestricted</u>	<u>Discipline &amp; Enforcement Reserve</u>	<u>Investment in Capital Assets</u>	<u>Operations Reserve</u>	<u>Total</u>
<b>BALANCE, opening</b>	\$ 1,579,075	\$ 250,000	\$ 26,829	\$ 264,653	\$ 2,120,557
Excess of revenues over expenses	222,107	-	-	-	222,107
Net capital acquisitions	(6,912)	-	6,912	-	-
Transfer to reserve for operations	<u>(29,691)</u>	<u>-</u>	<u>-</u>	<u>29,691</u>	<u>-</u>
<b>BALANCE, closing</b>	<u>\$ 1,764,579</u>	<u>\$ 250,000</u>	<u>\$ 33,741</u>	<u>\$ 294,344</u>	<u>\$ 2,342,664</u>
	2022				
	<u>Unrestricted</u>	<u>Discipline &amp; Enforcement Reserve</u>	<u>Investment in Capital Assets</u>	<u>Operations Reserve</u>	<u>Total</u>
<b>BALANCE, opening</b>	\$ 1,304,156	\$ 250,000	\$ 31,959	\$ 267,944	\$ 1,854,059
Excess of revenues over expenses	266,498	-	-	-	266,498
Net capital acquisitions	5,130	-	(5,130)	-	-
Transfer to reserve for operations	<u>3,291</u>	<u>-</u>	<u>-</u>	<u>(3,291)</u>	<u>-</u>
<b>BALANCE, closing</b>	<u>\$ 1,579,075</u>	<u>\$ 250,000</u>	<u>\$ 26,829</u>	<u>\$ 264,653</u>	<u>\$ 2,120,557</u>

See accompanying notes

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**NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION  
OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS**

**NON-CONSOLIDATED STATEMENT OF CASH FLOWS**

For the year ended December 31, 2023

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from members and other	\$ 1,271,868	\$ 1,147,453
Interest received	44,576	10,141
Cash paid for materials and services	(681,837)	(401,146)
Cash paid for wages and benefits	<u>(476,795)</u>	<u>(425,638)</u>
	<u>157,812</u>	<u>330,810</u>
<b>CASH FLOWS FROM FINANCING ACTIVITY</b>		
Payments collected on behalf of related party	<u>(5,833)</u>	<u>2,634</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of short term investment	(578,329)	(62,385)
Redemption of short term investment	573,364	61,385
Purchase of tangible capital assets	<u>(15,196)</u>	<u>(2,952)</u>
	<u>(20,161)</u>	<u>(3,952)</u>
<b>INCREASE IN CASH</b>	131,818	329,492
<b>CASH, opening</b>	<u>2,237,393</u>	<u>1,907,901</u>
<b>CASH, closing</b>	<u><u>\$ 2,369,211</u></u>	<u><u>\$ 2,237,393</u></u>

See accompanying notes

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# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

### 1. NATURE OF OPERATIONS

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

- to regulate the practices of professional engineering and professional geoscience and to govern the professions in accordance with these Acts and bylaws.

- to establish and maintain standards of knowledge, skill, care and professional ethics among its members and licensees, in order that the interests of the public may be served and protected.

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

### 2. SIGNIFICANT ACCOUNTING POLICIES

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

#### (a) Basis of presentation

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

#### (b) Cash and cash equivalents

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

#### (c) Short term investment

Short term investments are carried at cost plus accrued interest.

#### (d) Financial instruments

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

# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

### 2. SIGNIFICANT ACCOUNTING POLICIES, continued

#### (e) Investments

Investments are carried at cost plus accrued interest.

#### (f) Tangible capital assets

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

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

#### (g) Website development costs

The Association expenses website development costs when incurred.

#### (h) Deferred revenue

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

#### (i) Revenue recognition

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

#### (j) Contributed materials and services

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

#### (k) Measurement uncertainty

The preparation of Non-Consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of estimates include: allowances for doubtful accounts and estimated useful lives of tangible capital assets. Actual results may differ from management's best estimates as additional information becomes available in the future.

# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

### 3. CASH

	2023	2022
CIBC bank account	\$ 1,570,552	\$ 1,462,358
Manulife bank account	514,302	499,914
Cash in Manulife investment	284,357	275,121
	\$ 2,369,211	\$ 2,237,393

The Association has credit card facilities available totaling \$50,000 (2022 - \$50,000) consisting of Canadian Imperial Bank of Commerce for \$50,000 (2022 - \$50,000).

### 4. SHORT TERM INVESTMENT

	2023	2022
CIBC fixed rate non-redeemable GIC, interest at 3.1500% per annum, matures September 16, 2024	\$ 553,313	\$ -
CIBC variable rate non-redeemable GIC, interest at 0.35% per annum, matures September 14, 2023	-	548,364
CIBC variable rate non-redeemable GIC, interest at 0.35% per annum, matures August 31, 2023	-	25,000
	\$ 553,313	\$ 573,364

NAPEG maintains investments to ensure that there are sufficient funds to cover the internally restricted reserves. For the 2023 year, there is a surplus of \$8,969 (2022 - \$58,711) available in short term investments over the amount required for reserves.

# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

### 5. INVESTMENTS

At December 31, 2023, the Association held the following investments which are presented at cost plus accrued interest.

	2023	2022
Manulife Investments GIC, interest at 0.65% per annum, matures May 1, 2026.	\$ 124,398	\$ 185,184
Manulife Investments GIC, interest at 3.55% per annum, matures September 1, 2025.	64,795	-
	189,193	185,184
CIBC fixed rate non-redeemable GIC, interest at 3.1000% per annum, matures August 10, 2028	25,016	-
	\$ 214,209	\$ 185,184

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

### 6. TANGIBLE CAPITAL ASSETS

	2023		2022	
	Cost	Accumulated amortization	Net	Net
Equipment	\$ 40,332	\$ 35,655	\$ 4,677	\$ 5,846
Furniture and fixtures	26,466	22,479	3,987	4,984
Leasehold improvements	32,268	19,088	13,180	5,261
Computer equipment	55,861	43,753	12,108	10,949
	\$ 154,927	\$ 120,975	\$ 33,952	\$ 27,040

For the 2023 year, the Association purchased capital assets of \$15,196 (2022 - \$2,952).

### 7. TRADE PAYABLES AND ACCRUALS

	2023	2022
Trade accounts payable	\$ 7,535	\$ 3,230
Accrual for accounting fees	12,500	12,500
	\$ 20,035	\$ 15,730



# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

### 8. REVENUES

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

	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2022 Actual</u>
Annual dues:			
- Members	\$ 121,380	\$ 95,200	\$ 100,395
- Members in training	21,400	14,390	10,736
- Licensees	688,500	729,547	636,648
- Non practicing	14,560	19,122	10,098
- Permits	<u>260,520</u>	<u>255,941</u>	<u>243,944</u>
Dues	<u>1,106,360</u>	<u>1,114,200</u>	<u>1,001,821</u>
Registration fees:			
- Members in training	200	100	100
- Board of examiners	15,000	20,175	13,690
- Licensees	25,000	34,700	34,100
- Permits	<u>5,000</u>	<u>8,200</u>	<u>8,900</u>
	<u>45,200</u>	<u>63,175</u>	<u>56,790</u>
	<u>\$ 1,151,560</u>	<u>\$ 1,177,375</u>	<u>\$ 1,058,611</u>

### 9. DISCIPLINE & ENFORCEMENT RESERVE

Expenditures for discipline and enforcement matters, which exceed the budgeted amount in any given year, will be taken from the Discipline & Enforcement Reserve. The Reserve will then be reimbursed. Expenses reimbursed on such matters during the year totaled \$9,962 (2022 - \$66,667). Council will at times approve transfers to the Reserve. The Reserve at December 31, 2023 is \$250,000 (2022 - \$250,000). As \$9,962 was expended in disciplinary matters, the Association remained within budget.

# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

### 10. OPERATIONS RESERVE

According to the Association's Act of incorporation, any unrestricted assets derived from carrying on the affairs and business of the Association shall be devoted and applied towards regulation and carrying on its objects and purpose, and shall not be divided among its members. According to Association policy, the unrestricted net asset balance should be maintained at a balance not less than 25% of previous year's revenues from annual dues and registration fees. At December 31, 2023, this reserve is \$294,344 (2022 - \$264,653). The Association maintains sufficient investments to ensure coverage of the Discipline & Enforcement Reserve, and the Operations Reserve.

### 11. RELATED PARTY TRANSACTIONS

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

There is currently an amount due from the Foundation for the Awards Banquet, Outreach Committee, and Rock & Roll Bowling event expenses of (\$13,401) which exceeded the amounts due to the Foundation for the affinity fees, donations from members, and Awards Banquet Tickets that the Association has collected but not yet remitted to the Foundation of \$7,568. In the 2023 year, the Association is due \$1,513 (2022 - (\$4,320)) for the net expenses paid by the Association.

During the year the Association incurred donation expenses with the Foundation totaling \$70,000 (2022 - \$40,000). In addition, the Foundation receives administrative services and use of offices from the Association without charge.

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

### 12. COMMITMENTS

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

2024	\$ 99,282
2025	4,254
2026	2,574
2027	2,574
Subsequent years	<u>1,287</u>
	<u>\$ 109,971</u>

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

# NORTHWEST TERRITORIES AND NUNAVUT ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS

## NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023

### 13. FINANCIAL INSTRUMENTS

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

### 14. CONTROLLED ENTITIES

Summary financial information at December 31, 2023 and for the year then ended from the most recent audited financial statements of the Foundation are as follows:

	2023	2022
Total assets	\$ 475,413	\$ 431,302
Total liabilities	(15,313)	(6,300)
Fund balances	\$ 460,100	\$ 425,002

At December 31, 2023, the fund balances of the Foundation totaling \$460,100 (2022 - \$425,002) include externally restricted fund balances consisting of the Craig Finnigan Northern Awards Fund for \$51,817 (2022 - \$55,478).

Revenues	\$ 93,945	\$ 52,856
Expenses	(58,846)	(35,989)
Excess (deficiency) of revenues over expenses	\$ 35,099	\$ 16,867

	2023	2022
Net cash from (used for) operating activities	\$ 33,261	\$ 13,901
Net cash from (used for) investing activities	5,833	(4,068)
Net cash from (used for) financing activities	(5,778)	(2,634)
Increase in cash	\$ 33,316	\$ 7,199

### 15. BUDGET AMOUNTS

The 2023 budget amounts on the non-consolidated Statement of Operations are presented for information purposes only, are approved as amended by Council, and are unaudited.







