2019 Annual Report



Manitoba Institute of Agrologists

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Who We Are

Founded in 1950, the Manitoba Institute of Agrologists (Agrologists Manitoba*) is a self-regulatory body operating under legislative authority of "The Agrologists Act" of Manitoba. The purpose of the Act is to regulate the practice of agrology in Manitoba and register practitioners. Regulation is financed mainly through fees paid by Agrologists registered in Manitoba. One of the hallmarks of the "self-regulatory" system is that regulation is done at no direct cost to Manitoba taxpayers.

Agrologists Manitoba's primary functions are: to ensure that only qualified, ethical, and competent Agrologists are registered; to manage processes to ensure agrologists demonstrate continuing competence; and, to respond to complaints and take appropriate action concerning unauthorised practice.

Similar legislation regulating agrologists is in effect in all other Canadian provinces.

By having and applying regulatory policies and processes that are clear, standards and evidence-based, Agrologists' value is even more evident in an era of rising public expectations and constant change.

The Provincial Council is responsible for governing the Institute and establishing the standards for the profession. Committees and qualified staff do work aimed at meeting organizational objectives.

Objectives

"The Agrologist Act" is a statute of the Province of Manitoba. It gives the Manitoba Institute of Agrologists the authority to regulate the profession.

The objectives (Bylaw, Article III) are derived from the legislation. They outline in broad terms what is expected of a regulator including actions to protect the public and all matters relating to the practice of agrology. The objectives require the organization to:

- 1. Set requirements and standards for registration of and practice by members.
- 2. Provide governance and oversight to members.
- 3. Establish and maintain standards of ethics with which all members must comply.
- 4. Hold members accountable to the public and to the profession through transparent processes of review, complaints investigation and discipline.
- 5. Provide continuing education about the practice of agrology to the public, employers, clients, and members.

^{*} Identifying our Organization. The legal name of the organization is "The Manitoba Institute of Agrologists". For public identity and ease of use purposes Agrologists Manitoba is also used.



Message from your Provincial Council Chair and Vice-Chair



Council Chair Casey Fox, P.Ag. Concentra Financial



Wendy McDonald, P.Ag. Council Vice-Chair 360 Ag Consulting

We are pleased to share information in the Annual Report for the year-ending November 30, 2019.

The report captures information about the past year's continuing efforts to advance self- regulation of Agrologists in the public interest. In this year's report, we have once again included the Mission and Goals of the organization (page 5 and 6). This is important information for Council and members alike to keep front and centre. Your Council meets inperson four times a year and we spend time on agenda items that relate to the Mission and Goals as well as all areas of governance from fact-finding to finance. The meetings are for a specified period of time, so it is important that as a group, Council is facing forward and looking ahead to the future. Between Council meetings, staff carry out the day to day work associated with the Mission and Goals.

This past year Council discussed ways of gaining valuable information about what is expected of Agrologists Manitoba as a regulator. This meant looking beyond ourselves or our own borders and asking questions of others. For example, Council met with and gained valuable insight and information from J.P. Elson, Executive Director and In-house Legal Counsel of the British Columbia Institute of Agrologists (BCIA). By learning about the Haddock Report that covered regulatory bodies including BCIA involved with managing natural resources, Council gained a deeper understanding of issues that may have an impact on regulation of Agrology in Manitoba. This was one of the ways Council worked to keep on top trends that may affect the outcomes we desire as a Manitoba regulator. Council's work also included meeting with senior leadership of the Faculty of Agricultural and Food Sciences at the University of Manitoba with similar objectives and outcomes in mind. We also made plans to expand our outreach efforts in the future.

Ensuring effective stewardship of available financial resources is also one of Council's responsibilities. We annually provide our registrants with details from the auditor appointed at the Annual General Meeting confirming the past year's financial performance. While Council doesn't define success based on a single year's financial performance alone, it is worthwhile for you to know that the financial resources of Agrologists Manitoba are under control and being effectively managed.

We can confidently say on behalf of Council, 2019 was an inspiring and productive year. We are confident that Council's energy and enthusiasm will continue in 2020. On behalf of all members, we are thankful for the support we received from members of the Provincial Council, committees, and our dedicated staff. We are especially grateful for the active participation and advice from our three public appointees. Thank you for the privilege of serving this past year.



Messages from your Appointed Councillors

"It's been both an honour and a privilege to actively participate on Council as a public appointee. I've come to understand the substantial responsibility that our government and the general public entrusts to professional bodies such as Agrologists Manitoba when they allow them to be 'self-regulating'. It is incumbent on regulated professionals to continue to earn and uphold this trust, and to never take it for granted as we serve the public interest.

There are a number of elements that combine to provide assurance to Manitobans of the care Professional Agrologists take as stewards of the province's Natural Resources. These include:

- the committed Agrologist members who devote the time to serve on council
- the absence of perceived or real conflicts of interest
- the sound processes and disciplines that have been refined over time to regulate Agrology activities
- the way activities are professionally conducted by your committed staff and council

It has been a pleasure to play a small part in protecting the public by improving the regulation and registration of agrology professionals."

"As a commercial fruit and vegetable grower, I know how important it is to understand consumer expectations for safe, high quality food. I have come to understand how important and valued Agrologists are to both producers and consumers. Since I am not an Agrologist, I try to bring both the producer and the consumer's perspective to governance of Agrologists Manitoba.

In my opinion the most important role I have, is to see to it that Agrologists Manitoba operates in the public interest, not members' interest. I am pleased to tell you that your Council and operations team continue to work well together to meet organizational goals that are focused on the future, support oversight, and monitor program and service delivery in a way that members can be proud of."

"Having public representation is one of the safeguards established to ensure that the self-governing powers granted to Agrologists Manitoba are exercised in the public interest. As non-practitioners of agrology, we represent the interests of the general public and bring perspectives that might otherwise be absent. Being advocates for the general public, our presence on Council serves to reassure and increase public confidence."



John Carney, FCPA, FCMA Program Officer Manitoba Agriculture and Resource Development



Beth Connery Owner Connery's Riverdale Farms Ltd.



D. Salin Guttormsson, LL.B. Executive Director Manitoba Association of Medical Radiation Technologists

What We Are Doing—Building an Infrastructure of Trust

Provincial Council gives its committees a set of clear statements called 'work products' that are meant to continue the work of building and maintaining an "Infrastructure of Trust". These statements ensure the committee stays in its lane and knows how it will help the Council. Similarly, Council gives the Executive Director a set of goals and outcomes. In February 2019, Council approved goals and objectives so that the Executive Director could respond with information markers indicating how the work would be accomplished and resources deployed. The Executive Director and other operations staff support Council and the committees and work together toward Council's goals.

Mission

Agrologists Manitoba exists so that the public is lawfully protected and served using cost-effective stewardship of resources.

Goal 1

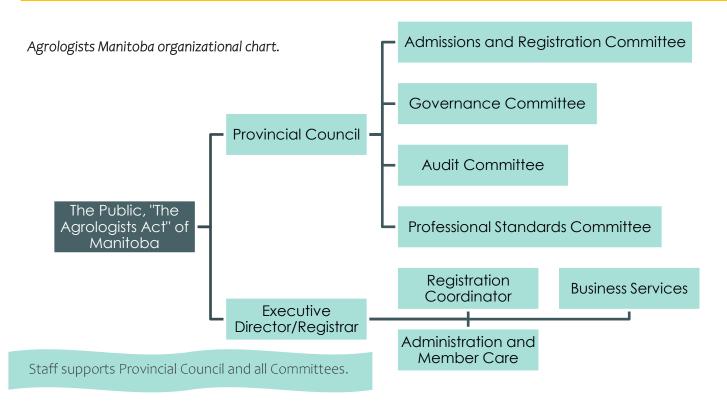
Agrologists Manitoba is an exemplary regulator.

Obje	ectives	
qı	ractitioners of agrology meet jualification requirements and are egistered.	 a. Undertake and support the policy work of Council and committees. b. Consistently administer standards for entry to the agrology profession. c. Proactively review admission and registration processes to ensure compliance, transparency, and objectivity. d. Ensure Council has access to high quality information concerning unauthorized practice.
CC	legistered Agrologists demonstrate ontinuing competence and ethical ractice to the public.	 a. Administer a Council-approved competency profile for Agrologists in Manitoba. b. Provide a technology based continuing competency reporting system. c. Council will have high quality data to evidence practitioners' continuing competence effort. d. Registered Agrologists will receive information about how to demonstrate ethical practice. e. Proactively work with Agrologists Canada to develop a General Practice Standard.
re re	he public and egistered Agrologists experience egulation practices that are fair, ransparent, objective, and impartial.	 a. Provide Council with quality information demonstrating Agrologists Manitoba meets or exceeds the requirements of the Office of the Manitoba Fairness Commissioner. b. Agrologists Manitoba works proactively with other agrology regulators so that regulation across Canada is consistent and seamless.
re ac	he public and egistered Agrologists have an ccessible, fair, and objective omplaint and concerns process.	 a. Provide quality information to the public about the purpose of the complaints and concerns process. b. Agrologists Manitoba will respond positively and with consistency to validated concerns and complaints. c. Agrologists Manitoba will more constructive information about complaints and concerns inquiries and decisions. d. Proactively work to reduce complexity in regulatory and related processes.
m	legistered Agrologists have full nobility, as required, in the public nterest.	a. Agrologists Manitoba works with other regulators to achieve pan-Canadian qualification requirements.b. The public understands the value of professional mobility for Agrologists.

Goal 2

The Public is confident in regulated agrology professionals.

Objectives Agrologists Manitoba will provide information about the standards, The public has easy access to verify requirements for registration, related policies and procedures using the registration and conditions or modern technology. restrictions of a registered b. All job postings from employers for agrology positions require candidates Agrologist's practice. to become registered Agrologists. c. An easily accessible Register provides information of value to the public. a. Agrologists Manitoba will proactively work with other Agrology regulators 2. The public is informed about the to identify Agrologists as "risk managers". value of registered Agrologists. b. Building on previous work, help Council by providing appropriate support to explore ways to secure a new statute. c. Agrologists Manitoba will develop and use communication tools and techniques to inform key internal and external stakeholders about Agrologists value. Government and employers understand the competency standards and 3. The public is informed about the values required for registration. entry to practice requirements and b. Higher level education institutions know about the entry-to-practice ethical expectations for registered education standards. Agrologists. c. Professional Ethics is explained. a. Proactively engage with Agrologists to identify and communicate the 4. The public is assured that emerging impact of emerging practices in agrology on the public. and evolving agrology practices b. Actively support the Admission and Registration Committee to continually and technology are integrated into explore ways to reconceptualize how we regulate. Agrologists Manitoba regulation of the profession.



Continuing our Work

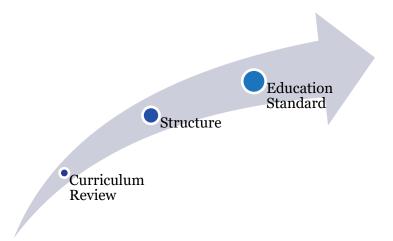
The Executive Director and operations team keep in mind an important principle when going about their daily work—everything Agrologists Manitoba does must clearly link to the mission and goals. Decisions and actions are only taken when they align to the mission and goals of the organization.



Registering Qualified Agrologists

A major responsibility of the Admission and Registration Committee (ARC) is to determine whether applications meet the requirements for registration in accordance with legislation.

Whether a recent university graduate, an Internationally Educated Agrologist practicing Agrology in a new country or someone beginning to practice Agrology later in their career, the ARC makes certain all new applicants meet high standards of knowledge, skill, and experience. Rigorous assessment of new applicants is how Agrologists Manitoba ensures the highest levels of public protection.

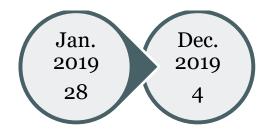


The University of Manitoba (U of M) Faculty of Agriculture and Food Sciences completed a curriculum review and update over the course of 2019 with careful consideration made of Agrologists Canadas' National Education Standard for registration. Bachelor of Science degree programs in Agribusiness, Agriculture and Agroecology are now structured to guarantee graduating students meet the 60 Agrology credit minimum (with 24 senior credits). Future transcript assessments from the U of M will be simpler in their uniformity of meeting minimum academic requirements.

As of December 31, Agrologists-In-Training (AIT) numbered 66. Largely reduced compared to recent years despite an increase in new applicants. Increased and effective AIT communication, available Jurisprudence & Ethics Seminar (J&E) seminars, and utilization of the Experienced Agrologist Policy has led to this reduction.

In 2019, the ARC worked to ensure those who are practicing Agrology moved towards Full Status registration. The number of AIT that had passed the deadline of completion was reduced from 28 to 4 as a result of diligent follow-up throughout the year. Completion of all AIT requirements serves to instill the purpose of registration and enforces the value that Agrologists must place on themselves and their specialized knowledge.

Fast-tracking Agrologists-in-Training Requirements



Agrologists-In-Training: Passed Deadline of Requirement Completion (2 years)

Accepted as AIT between 2008 and 2016

Feedback from an Agrologist-in-Training after attending J&E Seminar

"I now clearly understand both the purpose and structure of Agrology as a self-regulated profession and Agrologists Manitoba's role as a regulator. My perception has changed after participating in the seminar. The seminar really did a thorough job of outlining the history, purpose, and structure which helped in my understanding. Prior to the seminar I felt there may be some type of personal gain from becoming a registered Agrologist but I now understand how this isn't the case. I understand that its purpose is to protect the public's interest by governing the professional conduct of its members, overseeing the admission and registration of Agrologists and taking action regarding unauthorized practice."

Jurisprudence: Consumer definition

Agrologists are professionals who help put safe food on the table and provide advice on how to sustainably extract value in the agriculture and environment sectors.

Attendance at a J&E seminar is a requirement of all Agrologists-In-Training. Updates to the delivery and format of the seminar led to an increase in effective conversations regarding the importance of registration.

In the J&E seminar, AIT's are encouraged to evaluate their personal role in protecting the public and providing value. A follow-up assignment recognizes potential scenarios where the specialized knowledge

and ethical actions of registered Agrologists' contribute to public trust and the financial benefit of clients.

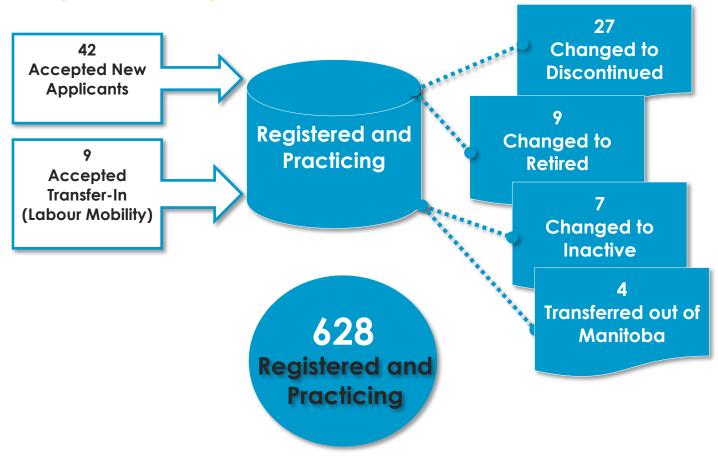
Another function of the ARC includes consideration of Agrologists Manitoba policies as they relate to registration. A Non-Resident Application Policy, which serves to expedite the education assessment process for Agrologists not yet living in Canada was developed by the ARC and confirmed by Council. Applications are held in abeyance for one year, or until the applicant arrives in Manitoba. In 2019, four applications were accepted to be held in abeyance. The policy is consistent with and supports the mandate of the Office of the Manitoba Fairness Commissioner, ensuring that Agrologists Manitoba's registration policies comply with "The Fair Registration Practices in Regulated Professions Act".

About our Registrations





Changes in the Registry

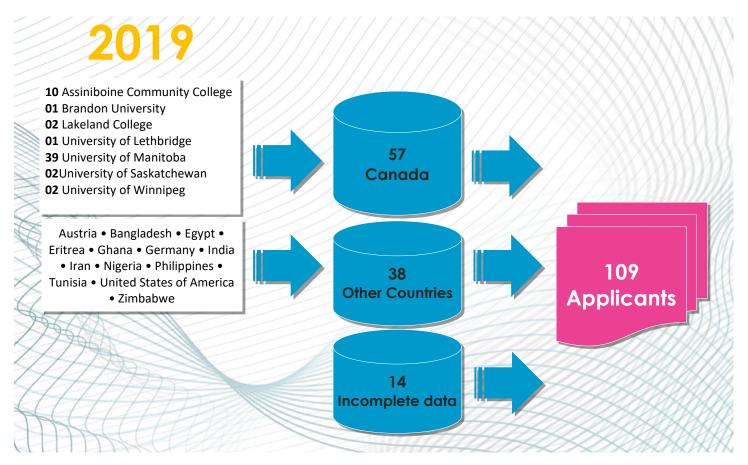


Applications

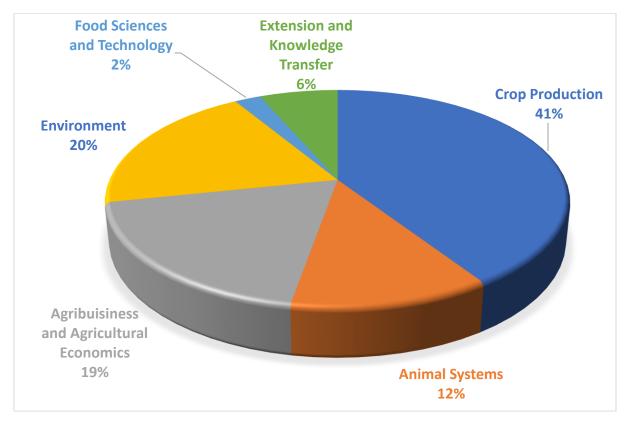
Applicant Status	2018	VS	2019
Total	64		109
Incomplete Application	33		55
Completed Requirement, Accepted, AIT Status	23		38
Completed Requirement, Accepted, Full Status	0		4
Completed Requirement, Competency Development Status	7		8
Completed Requirement, Denied/Closed	1	-	4

New Applicants Assessed by ARC 2018 vs 2019

Total 31 54



Declared Areas of Practice





Work Products

- Screen Members for Council.
- Train New Members of Council.
- Relevant and Current Bylaws and "Agrologists Act".
- Legislative Environment Conducive to Regulation in the Public Interest.

Governance

Good governance is integral to the operation of an effective regulator. The main role of the Governance Committee is supporting the Council to work toward having in place the most appropriate legislative and governance structure possible. The Committee also ensures that seats on the Council are filled with an appropriate mix of individuals willing to serve, and to guide the annual meeting processes.



Continuing Competence



Work Products

- Standards of practice for agrology for each member category, and any specialties as required in the best interests of the public.
- 2 Continuing competence requirements and the assessment of those requirements in the best interests of the public, for council consideration.
- Development and oversight of a continuing competence program as determined by the legislation and policy.

The Professional Standards
Committee has embarked on
significant work aimed at
revamping the way Manitoba
Agrologists demonstrate efforts
toward continuing competence.
Part of the work has involved
researching and analyzing best
practices with the aim of identifying
a modern, effective approach that
meets public expectations. Parallel
work has also been undertaken and
continues to identify a competency
profile for agrologists.



Managing Financial Resources

Work Products

- Specification of scope of audit prior to outside audit by no later than November each year.
- 2 Slate of competent auditors from which the council can choose.
- Council assurance that the audit is completed satisfactorily.
- Council assurance that its policies related to investment, banking, insurance, risk management, tendering and purchasing are adequate.
- Council assurance that non-compliance issues revealed by the audit are resolved satisfactorily.
- When directed, 'direct inspection' of the Executive Director's monitoring reports on financially related policies.
- Review options regarding Directors & Officers Liability Insurance and possible fiscal year change.

The Audit Committee organizes the annual financial audit which is an important aspect of good governance. The committee also provides options and recommendations to the Council regarding financial reporting practices and systems, the safekeeping of all assets, and related strategies.

Audited Financial Statements

Year Ended November 30, 2019

MANITOBA INSTITUTE OF AGROLOGISTS Index to the Financial Statements Year Ended November 30, 2019

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Assurance with Experience

Independent Auditor's Report

To the Directors of Manitoba Institute of Agrologists

Opinion

I have audited the accompanying financial statements of Manitoba Institute of Agrologists, which comprise the statement of financial position as at November 30, 2019, and the statement of net assets, statement of operations and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Manitoba Institute of Agrologists as at November 30, 2019 and its financial performance for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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.

P 1 888 506 8811 F1 888 506 5655
E carol@caroledwards.financial
9-1200 Waverly Street Winnipeg, Manitoba R3T 0P4
CAROLEDWARDS.FINANCIAL

Financial Statement

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Entity'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 Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity 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. I 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 I identify during my audit.

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

February 13, 2020 Winnipeg, Manitoba

Carol Edwards
Chartered Professional Account

Carol Kleverda

Financial Statement

Statement of Financial Position As at November 30, 2019				
ACCETO		2019		2018
ASSETS				
Current				
Cash and cash equivalents (note 4)	\$	346,983 5,717	\$	332,672 1,395
Accounts receivable (note 5) Prepaid expenses		3,678		2,107
	-		Φ.	
	\$	356,378		336,174
LIABILITIES				
Correct lightilities				
Current liabilities Accounts payable and accrued liabilities	\$	10,099	\$	7,930
Unearned revenue (note 6)	Ť	150		-
Due to government agencies		3,373		3,000
		13,622		10,930
NET ASSETS		342,756		325,244
	\$	356,378	\$	336,174
See accompanying notes to the financial statements Approved by: Councillor: Executive Director:				
Statement of Net Assets				S1
For the year ended November 30, 2019				
		201	9	2018
Net assets, beginning of the year	•	\$ 325,2	44 \$	320,844
Excess of revenues over expenses		17,5		4,400
Net assets, end of the year	,	\$ 342,7	56 \$	325,244
Net assets, end of the year				
See accompanying notes to the financial statements				

Statement of Operations For the year ended November 30, 2019

		2019		2018
Revenues:				
Membership fees	\$	233,876	\$	230,885
Professional development seminars	Ψ	10,415	Ψ	13,055
Interest income		8,633		6,302
Web advertisement		7,525		4,025
ves develocment		260,449		254,267
Administrative expenses:				
Administrative salaries		155,938		145,989
Annual general meeting		, <u> </u>		1,004
Bank charges		410		952
Communications		5,906		5,759
Computer software and hardware		1,070		2,057
Insurance		859		844
Mailing expense		1,412		698
Meetings - non AGM		98		3,843
Memberships and license fees		6,780		6,850
Merchant fees		6,297		5,119
Office supplies and expenses		3,158		1,819
Office and building		9,995		9,465
Professional services		17,905		21,788
Public relations		1,237		205
Seminars and professional development		7,268		6,932
Travel		2,027		1,380
Website maintenance		5,237		14,903
		225,597		229,607
Governance expenses:				
Council - audit committee and auditor fees		5,689		5,279
Council - awards, honours and scholarships		2,000		4,000
Council - honourariums		2,500		2,250
Council - professional services		5,273		6,006
Council - meetings and communications		565		223
Council - travel		1,313		2,502
		17,340		20,260
Total expenses		242,937		249,867
Excess of revenues over expenses	\$	17,512	\$	4,400

See accompanying notes to the financial statements

Financial Statement

Statement of Cash Flows For the year ended November 30, 2019

	2019	2018
Cash flow from (used for) operating activities		
Cash received from members	\$ 247,644 \$	248,098
Cash paid to suppliers	(86,401)	(105,950)
Cash paid to employees	(155,565)	(145,941)
Interest received	8,633	6,302
Net cash flows (used for) operating activities	14,311	2,509
Cash at the beginning of the year	 332,672	330,163
Cash at the end of the year	\$ 346,983 \$	332,672

Notes to Financial Statements Year Ended November 30, 2019

Financial Statement

1. Purpose of Organization

The Manitoba Institute of Agrologists (the "Organization") is a provincial organization legislated for the purpose of regulating the practice of agrology in Manitoba. The Organization is incorporated under the *Manitoba Corporations Act* and is a tax exempt organization under section 149(1) of the *Income Tax Act*.

2. Summary of Significant Accounting Policies

Basis of Reporting

The financial statements of the Organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following:

Cash and cash equivalents

Cash includes cash and cash equivalents which consists primarily of commercial paper and deposits with an original maturity date of purchase of three months or less. Because of the short term maturity of these investments, their carrying amount approximates fair value.

Capital Assets

Capital assets are expensed in the year of acquisition. The amount of capital items expensed during the current year was \$NIL (2018 - \$NIL).

Revenue recognition

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

Member dues are invoiced annually at the beginning of December for the current fiscal year. Member dues, professional development and web advertising are recognized as revenue in the statement of operations in the year received or receivable if the amount to be recorded can be reasonably estimated and collection is reasonably assumed. Revenue received in the current year relating to subsequent years is deferred.

Interest income comprises interest from cash and cash equivalents and is recognized as income when earned.

Financial Statement

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Notes to Financial Statements Year Ended November 30, 2019

2. continued....

Use of estimates

The preparation of financial statements in conformity with ASNPO, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Assumptions are based on a number of factors including historical experiences, current events and actions that the Organization may undertake in the future, and other assumptions that are believed reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates are used when accounting for allowance for inactive accounts, prepaid expenses, accrued liabilities, and disclosure of contingencies.

Contributed materials and services

The Organization recognizes contributed materials and services in the financial statements when their fair value can be reasonably determined and they are used in the normal course of operations had they otherwise been purchased.

Financial instruments

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost and amortized cost.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the effective interest method.

All financial assets are tested for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in net income.

3. Financial Instruments

The Organization's financial instruments consist of cash, receivables, and accounts payable. Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant credit, interest rate, liquidity, or market risk arising from these financial instruments. Market risks result from changes in interest rates, exchange rates of foreign currencies and market prices of financial instruments.

Credit risk

The Organization's credit risk consists principally of cash and cash equivalents and accounts receivable. The Organization maintains cash and cash equivalents with reputable and major financial institutions. The Organization considers the risk of non-performance of these instruments to be minimal.

Interest rate risk

The Organization is exposed to interest rate risk with respect of cash and cash equivalents and interest bearing investments.

Financial Statement

Notes to Financial Statements Year Ended November 30, 2019

3. continued....

Liquidity risk

The Organization is exposed to liquidity risk in meeting its obligations associated with financial liabilities.

4. Cash

	-	2019	2018
Current account, non-interest bearing Savings account, bearing interest at 2.40% (2018 - 2.55%)	\$	5,907 341.076	\$ 1,376 331.296
Savings account, bearing interest at 2.40% (2016 - 2.55%)	5	341,070	331,230
	\$	346,983	\$ 332,672

5. Accounts Receivable

	-	2019	2018
Accounts receivable Accounts receivable - Stripe merchant account Allowance for inactive member accounts	\$	5,283 \$ 3,377 (2,943)	1,901 980 (1,486)
	\$	5,717 \$	1,395

6. Unearned Revenue

Unearned revenue consist of membership dues collected from members for the upcoming fiscal year.

7. Comparative Figures

Certain prior year's figures have been restated for comparative purposes to conform to current year presentation.

Financial Statement

Appendices

Appendix 1. Agrologists-in-Training, 2019.

- 6. 2212, Magda Rogalsky, Bayer CropScience
- 7. 2299, Melanie Gatchalian
- 8. 2326, Logan Beckman, Nutrien Ag Solutions
- 9. 2328, Shuanglong Huang, University of Manitoba
- 10. 2333, Danielle Dolyniuk, Hylife Ltd
- 11. 2337, Amy Wilson, Cargill
- 12. 2338, Zack Koscielny, Family Farm
- 13. 2339, Anna Tobias, Porcherie Gauthier Ltee
- 14. 2344, Gagandeep Bhatoa, Neva Farms
- 15. 2345, Tia Landry, Maple Leaf
- 16. 2350, Ahmed Abdelmagid, University of Manitoba
- 17. 2353, Curtis Tielmann, Marquette Co-op
- 18. 2357, Daniel Fox, Agri-trend Agrology
- 19. 2358, Celeste Giesbrecht, Nutrien Ag Solutions
- 20. 2365, Chelsi Malach, Matrix Solutions Inc.
- 21. 2367, William DeCraene, Nutrien Ag Solutions
- 22. 2374, Harunur Rashid, ICMS
- 23. 2376, Kelvin Friesen, Access Credit Union
- 24. 2377, Kim Andres, Clearview Co-op
- 25. 2383, Daniel Swidinsky, Clearview Co-op
- 26. 2388, Jacky Bayya
- 27. 2389, Jordan Dahmer, Prairie Beef Nutrition
- 28. 2391, Connor Entz, Enterra Feed Corporation
- 29. 2392, Ehsan Zarrinabadi
- 30. 2400, Logan Cline, Bayer CropScience
- 31. 2401, Nathalie Shurvell, Nutrien Ag Solutions
- 32. 2404, Katharyn Houston, Paterson Grain
- 33. 2409, Taylor Kurtenbach, Jackson Seeds
- 34. 2411, Matthew Reimer, Pembina Co-op
- 35. 2412, Kiana Sajtos, Pembina Co-op
- 36. 2414, Kate Dorrian, Bayer CropScience
- 37. 2415, Veronica Owusu, Ag Quest Inc.
- 38. 2419, Jodi Fallis, GCS Energy Services
- 39. 2420, Kiva Bekeris, Nutrien
- 40. 2421, Simranjit Singh, McCain Foods
- 41. 2422, Jacqueline Keena, Enterprise Machine Intelligence and Learning Initiative
- 42. 2427, Carla Schroeder, Hylife Ltd
- 43. 2428, Kortni Severson, Nutrien Ag Solutions
- 44. 2429, Mikayla Rouire, Bayer CropScience

Appendix 2. Professional/Technical Agrologists, 2019.

- 45. 1345, Christian Lachance, P.Ag., Richardson Milling
- 46. 1575, Yvonne Lawley, P.Ag., University of Manitoba
- 47. 1704, Edwin Pensaert, P.Ag., BASF Canada Inc.
- 48. 1744, Kelly MacDonald, P.Ag., Mapie Leaf Agri-Farms
- 49. 1745, Kathleen Walsh, P.Ag., Manitoba Agriculture
- 50. 1763, Jan Shaw, P.Ag., Masterfeeds
- 51. 1766, Jing Li, P.Ag., Masterfeeds

- 52. 1816, Cole (Arthur) Turner, Tech.Ag., Good Lands Environmental Inc.
- 53. 1831, SeyoumLegesse, P.Ag.
- 54. 1908, Chris Piasta, P.Ag., Summit Liability Solutions Inc.
- 55. 1921, Jonathan Bartel, Tech.Ag., BASF
- 56. 1976, Karen Fatteicher, P.Ag., 360 Agricultural Consulting
- 57. 1993, Mitchell Timmerman, P.Ag., Manitoba Agriculture
- 58. 2005, Roger Burak, Tech. Ag., Manitoba Forage Seeds Association
- 59. 2025, Elizabeth Bucao-Carreon, Tech. Ag., Hylife
- 60. 2049, Pratisara Bajracharya, P.Ag., Manitoba Agriculture
- 61. 2050, Amy Johnston, P.Ag., Manitoba Agriculture
- 62. 2054, Neill Ryan, Tech.Ag., Ducks Unlimited Canada
- 63. 2055, Ikechukwu Agomoh, P.Ag., Agriculture and Agrifood Canada
- 64. 2060, Marc Vincent, P.Ag., Norquin
- 65. 2097, Laura Wiebe, P.Ag., BASF Canada Inc.
- 66. 2101, Craig Linde, P.Ag., Cargill
- 67. 2103, Haley Fredrick, P.Ag., MB Agriculture
- 68. 2144, Ganesan Ramalingam, P.Ag.
- 69. 2147, Lyndsey Friesen, Tech.Ag., Monsanto Canada, ULC
- 70. 2150, Sirajum Munira, P.Ag., University of Manitoba
- 71. 2154, Jing Jing, P.Ag., J&R Livestock Consultants Ltd.
- 72. 2157, Sheila Cook, P.Ag., Manitoba Agriculture
- 73. 2164, Mengistu Wendimu, P.Ag., Manitoba Agriculture
- 74. 2167, Daniel Woo, P.Ag., Dauphin Co-op
- 75. 2174, Matt Falk, P.Ag., RBC
- 76. 2176, Kristine Tapley, P.Ag., Ducks Unlimited Canada
- 77. 2177, Ian Cook, P.Ag., Enns Brothers
- 78. 2194, Angoda (Chami) Amarasinghe, P.Ag., Manitoba Agriculture
- 79. 2205, Dane Froese, P.Ag., Manitoba Agriculture
- 80. 2210, Andrew Gilson, P.Ag.
- 81. 2216, Justice Zhanda, P.Ag., Westman Agricultural Diversification Organization
- 82. 2233, Megan Westphal, P.Ag., University of Manitoba
- 83. 2328, Shuanglong Huang, P.Ag., University of Manitoba
- 84. 2333, Danielle Dolyniuk, P.Ag., Hylife
- 85. 2334, Stewart Boyd, Federated Co-op
- 86. 2337, Amy Wilson, P.Ag., Cargill
- 87. 2341, LeeAnn Peters, P.Ag., Maple Leaf Foods Inc.
- 88. 2345, Tia Landry, P.Ag., Maple Leaf Agri Farms
- 89. 2366, Tammy Jones, P.Ag., Manitoba Agriculture
- 90. 2398, Nathan Penner, P.Ag., FP Genetics

Appendix 3. Dual/Multiple Registrations, 2019.

- 91. 1257, Jason Wilkins, P.Ag., HemmeraEnvirochem Inc., (BC, SK, and MB)
- 92. 1705, Amy Teetaert, Tech.Ag., Good Lands Environmental Inc, (MB and SK)
- 93. 2346, Shawn Hipkiss, P.Ag., Valard Construction LP, (AB and MB)

Appendix 4. Reinstatements, 2019.

- 94. 1088, David Kaminski, P.Ag., Manitoba Agriculture
- 95. 1280, Morgan Moore, P.Ag., Self-Employed
- 96. 2013, Christopher Forsythe, Agrologist-in-Training
- 97. 978, Bruce Jowett, P.Ag., Enterra Feed Corporation

Appendix 5. Transfer-In, 2019.

- 98. 2340, Brittany Yuzik, P.Ag., BASF (Transfer from SIA)
- 99. 2359, Kashif Ejaz, P.Ag., Clearview Co-op (Transfer from SIA, transferred back to SIA)
- 100.2380, Heather Ray, P.Ag. (Transfer from SIA)
- 101. 2397, Jodie Dunbar, P.Ag., MNP (Transfer from AIA)
- 102. 2417, Ashley Rawluk, Agrologist-in-Training, Native Plant Solutions (Transfer from AIA)
- 103.2425, Hassan Abidi, P.Ag., McCain Foods Canada (Transfer from SIA)
- 104.2435, Lisa May, P.Ag., Matrix Solutions Inc. (Transfer from AIA)
- 105.2438, Chad Yanchycki, Agrologist-in-Training, FP Genetics (Transfer from SIA)

Appendix 6. Provincial Council, 2019.

Elected Councillors

- 1. **Chair:** Casey Fox, P.Ag., Concentra Financial
- 2. Vice-Chair: Wendy McDonald, P.Ag. 360 Ag Consulting
- 3. Terry Betker, P.Ag., Backswath Management Inc.
- 4. Mark Fynn, P.Ag., Manitoba Pork
- 5. Robyn Harte, P.Ag., Manitoba Agriculture [inactive]
- 6. Tim Hore, P.Ag., Assiniboine Community College
- 7. Dennis Robles, P.Ag., Swine Health Professionals
- 8. Michael Van Walleghem, P.Ag., Government of Canada
- 9. Douglas Wilcox, P.Ag., Manitoba Agricultural Services Corporation
- 10. Karin Wittenberg, P.Ag., University of Manitoba
- 11. Shelby Wray, Tech.Ag., Good Lands Environmental Inc.
- 12. Yilan Zhang, P.Ag., Bayer CropScience

Public Appointees

- 1. Beth Connery, Connery's Riverdale Farms Ltd.
- 2. John Carney, FCPA, FCMA, Manitoba Agriculture
- 3. D. Salín Guttormsson, LL.B., Manitoba Association of Medical Radiation Technologists

Appendix 7. Council Committee Members, 2019.

Admission and Registration Committee

- 1. Lead: Kerensa Mamchuk, P.Ag., Agrologists Manitoba
- 2. Robyn Harte, P.Ag., Manitoba Agriculture [inactive]
- 3. Wendy McDonald, P.Ag., 360 Ag Consulting
- 4. Brian Amiro, P.Ag., University of Manitoba
- 5. Tracy Gilson, P.Ag., University of Manitoba

- Jay Rackham, P.Ag., Manitoba Conservation and Water Stewardship
- 7. Pam Wilson, Tech.Ag., Assiniboine Community College
- 8. Shelby Wray, Tech.Ag., Good Lands Environmental Inc.

Audit Committee Members

- 1. **Lead:** John Carney, FCPA, FCMA, Manitoba Agriculture
- 2. Wayne Buhr, P.Ag., Westoba Credit Union Ltd.
- 3. Beth Connery, Connery's Riverdale Farms Ltd.
- 4. Michelle Lepp, P.Ag., FCC
- 5. Mary Jane Orr, P.Ag., Manitoba Beef & Forage Initiatives Inc.

Governance Committee

- 1. **Lead:** Karin Wittenberg, P.Ag., University of Manitoba
- 2. Gordon Earl, P.Ag., GRE Ag Consulting Ltd.
- 3. Salin Guttormsson, LLB., Manitoba Association of Medical Radiation Technologists
- 4. Tim Hore, P.Ag., Assiniboine Community College
- 5. Paul Westdal, P.Ag., Agri-Tec
- 6. Yilan Zhang, P.Ag., Bayer CropScience

Professional Standards and Compliance Committee

- 1. Lead: Terry Betker, P.Ag., Backswath Management Inc.
- 2. Lead: Dennis Robles, P.Ag., Swine Health Professionals
- 3. Richard Kieper, P.Ag., Paterson Grain
- 4. Jason Voogt, P.Ag., Field 2 Field Agronomy Inc.
- 5. Michael Van Walleghem, P.Ag., Government of Canada
- 6. Douglas Wilcox, P.Ag., Manitoba Agricultural Services Corporation

Appendix 8. Operations and Administration Team

- 1. Jim Weir, Executive Director and Registrar
- 2. Kerensa Mamchuk, P.Ag. Registration Services Coordinator
- 3. Estel Facundo, Administration Services Coordinator