

# 2021 ANNUAL REPORT



**Agrologists**

MANITOBA

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### Who We Are

Founded in 1950, the Manitoba Institute of Agrologists (Agrologists Manitoba<sup>1</sup>) is a 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 only qualified, ethical, and competent Agrologists are registered; manage processes to ensure agrologists demonstrate continuing competence; respond to complaints and take appropriate action concerning unauthorized 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 registrants.
2. Provide governance and oversight to registrants.
3. Establish and maintain standards of ethics with which all registrants must comply.
4. Hold registrants 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 registrants.

<sup>1</sup> 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 THE PROVINCIAL COUNCIL CHAIR AND VICE-CHAIR

This report is an opportunity for Council to share information about governance and details about the activities and outcomes of the Manitoba Institute of Agrologists in 2021. While the past year saw a continuation of pandemic-related uncertainty and discomfort for many in Manitoba, we, like you, nonetheless saw encouraging signs across Canada on both economic and health fronts. True to our mandate, Council's deliberation and decision-making focus remained where it needs to be, on regulating agrology in Manitoba in the public interest. We and our staff continued to follow public health orders and as a result our office remained closed to the public, our staff worked remotely, and all Council and committee meetings were virtual.

The Institute is in good financial condition with positive year-end results. As you will read in this report adequate financial resources were available for the operations team to deliver all expected programs and services. The results were a combination of well-balanced expenditure management and revenue growth from net increases in the number of agrology professionals under regulation in our province.

This past year we were encouraged by Council's continued attention to and enthusiasm for what matters: the public – those who ask for and receive help by way of knowledge transfer and advice from Manitoba's agrology professionals. All of Council's decisions were aimed at regulating agrologists in a way recipients of agrologists' services expect; not just to regulate for the sake of doing it. We want to thank Council and committees who are made up of people who care about regulation of agrology in Manitoba for their continuous support and openness. Councillors brought energy, generosity and respect to the governance task and made our collective work a learning experience. We also want to thank our staff who effectively carry out the day-to-day work - and like many others, continue to do it from "home" offices.

The Institute is well-positioned to continue delivering on its mandate as we enter a new year. We are ready to adapt to the challenges and opportunities ahead. Work by the Professional Standards Committee on a modernized continuing competence reporting system is an example of our intention to make change when and where it is needed.

It has been our privilege to serve as Chair and Vice-Chair of the Council. We hope Council's work contributes to a positive legacy that truly helps to boost the economy, feed the world, and protect the environment.

**Shelby Wray, Tech.Ag.**  
Council Chair



**LeeAnn Peters, P.Ag.**  
Council Vice-Chair



# GOVERNANCE

## Agrologists Act of Manitoba

Agrologists are regulated in Manitoba and all other provinces in Canada to ensure agrologists provide knowledge and advisory services consistently and competently.

Profession-led (self) regulation of the practice of agrology is granted to the Manitoba Institute of Agrologists through the provincial government's **Agrologists Act**.

The Agrologists Act grants agrologists the privilege of profession-led regulation. The Act designates the Manitoba Institute of Agrologists as the mechanism for that regulation.

There are no government established regulations corresponding to the Act.

## Role of Appointees

Important to contemporary regulation of professions in Canada is including so-called "lay" people on the governing Council or board. It is interesting to note that several decades ago drafters of The Agrologists Act of Manitoba were significantly ahead of what is now a well-established governance trend. By requiring three non-agrologists appointees, legislators were clear minded about balancing elected agrology practitioners' contemporary contribution to regulation of their peers with the public interest and mindset of individuals representing those impacted most by Council decisions.

Appointed Councillors share the same duties and responsibilities as peer-elected Councillors. Appointees add significant value by increasing the odds that the Institute will stay on course, ensure the organization is efficiently managed, and adapt to changing external circumstances

## Bylaws and Policies

The Institute **bylaws** provide direction for much of the day-to-day operations such as registration, with specific guidelines concerning governance matters including the Provincial Council, committees, elections, and meetings. The bylaws are reviewed and updated as needed on the website.

## Provincial Council

The Council governs, controls, and administers the Institute's affairs in accordance with The Agrologists Act, bylaws, and governance policies. Twelve Councillors are elected and three are appointed.

All Councillors sign a Confidentiality and Non-Disclosure agreement that extends to their work on Committees.



**Beth Connery, Public Appointee**



**Lance Derksen, Public Appointee**



**Trish Jordan, Public Appointee**

## Role of the Provincial Council

The Council is responsible and accountable for governance. Council's written governance principles include having an outward vision, encouragement of diversity in viewpoints, leadership in establishing objectives and policies affecting agrologists and the public they serve, clear distinction of Council and staff roles, and an emphasis on the future. Together Councillors listen to a range of voices and bring individual perspectives as agrologists and members of the public to the table to ensure the goals, policies and decisions are current and in the public interest.

## Committees

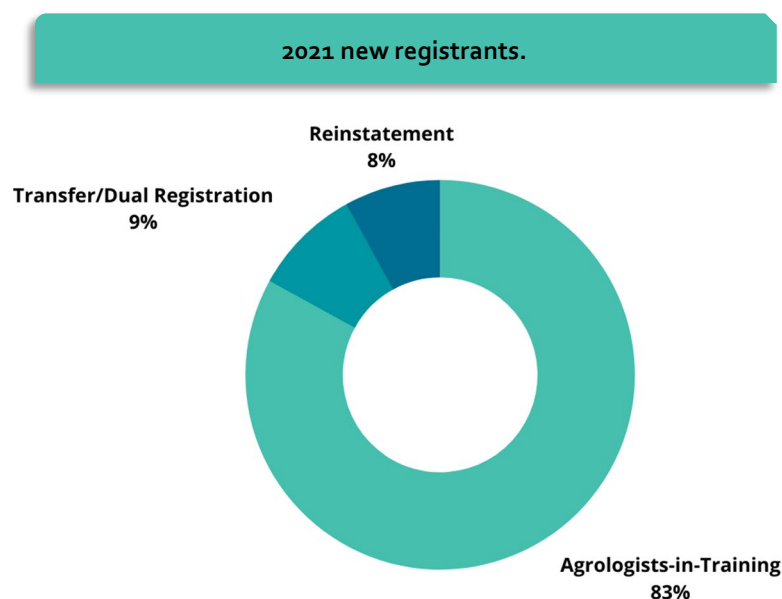
Council appoints and oversees several committees made up of Councillors and agrology professionals. Committees review issues, make decisions, and provide guidance and support to the Council in well-defined areas. Committees are comprised of individuals who reflect diversity, varied qualifications, and professional experience. Council appoints each committee chair. The Executive Director and Registrar attends but does not vote at committee meetings.

# ADMISSIONS AND REGISTRATION

An individual cannot practice in Manitoba until they register with the Institute and receive a permit to practice. The committee helps the Council meet organizational objectives by working on the following delegated work products:

1. Policies for Council consideration regarding requirements for registration as a registered agrologist of the Institute.
2. Determination of applications for admission and registration in accordance with the legislation, bylaws and Registrar's recommendations.
3. In cooperation with the Professional Standards Committee, determination whether conditions of continuing competence are required to be placed on any practice permits.

The ARC follows a consistent, transparent, and objective review process for all new applications, those who have completed the Agrologist-In-Training (AIT) requirements and are ready for full status, requests for reinstatement, and transfers of agrology professionals to/from other provincial institutes. The committee is also responsible for policies relating to admission and registration of competent practitioners



During the past year the ARC developed and updated the Inactive Process for practitioners temporarily away from the practice of agrology due to family, study, or medical leave. Confirmation of this process helps practitioners understand how to change their practice status, keep the public informed, and ensures administrative consistency.

A systematic review process was also developed by the committee and implemented in 2021 to ensure current AIT requirements have clear linkages to competent practice and public protection.

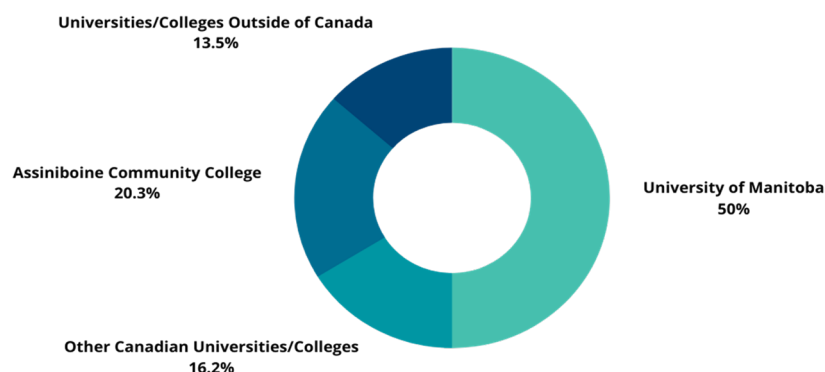
In 2021, the admissions department continued its commitment to the quality of services provided with prompt, informative, and client-focused communication.

Communication with emerging agrologists continued to be a focus, discussing professional licensure and the beneficiaries of the value agrologists provide. Fifty-seven registrants participated in the virtual Jurisprudence & Ethics Seminar examining the impact agrologists have on food production, the environment, and the economy. Meaningful presentations with students graduating from Agrology-related B.Sc. or Diploma programs, emphasized regulation in the public interest and the requirement of a permit to practice.

Communication also included initiating contact with potential practitioners and providing comprehensive information regarding the requirements of registration for those practicing agrology according to The Agrologists Act.

Concise and consistent messaging, including key updates to the website, contributed to an overall increase in new applications from 64 in 2020 to 73 in 2021.

### 2021 AITs post-secondary education.



## Who Should Be Registered?

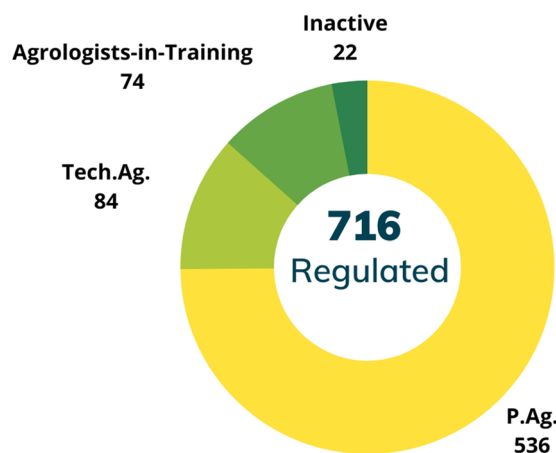
"Practicing agrology includes every act, with or without reward, which has as its objective the experimentation with or the giving of advice with respect to the principles, laws or practices relating to the production, improvement, use, processing or marketing of agricultural products, crops, or livestock."

-Agrologists Act of Manitoba

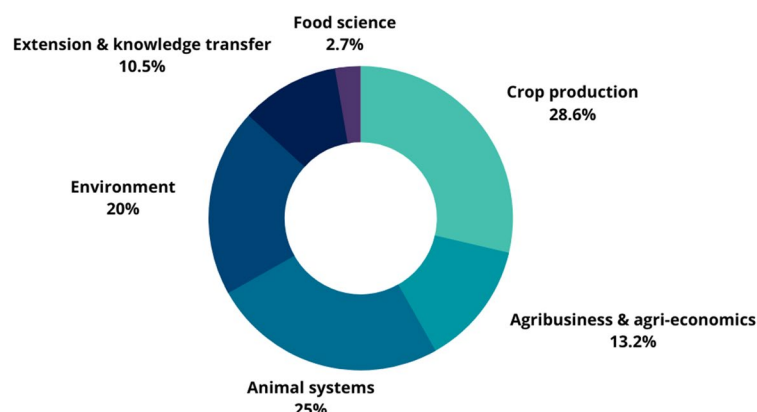
## New Applicants for Registration, 2017-2021.

2017	2018	2019	2020	2021
58	71	53	64	73

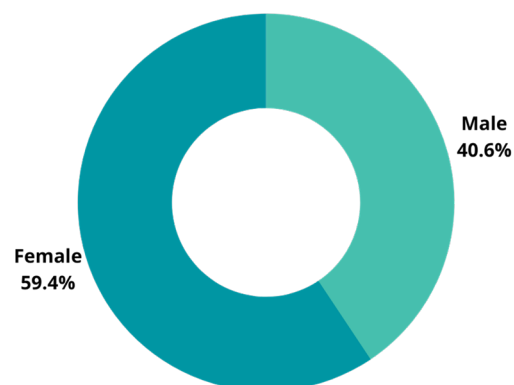
## Public Registry



2021 Agrologists in Manitoba.



**Agrology professionals: Competence grounded in science and technology.**



**New agrologists-in-training, gender.**

## AUDIT COMMITTEE

The Audit Committee deals with financial governance and accountability and related issues as assigned through Council's written policies. In general, the committee assists Council in meeting its financial oversight responsibilities.

The committee helps the Council meet organizational objectives by being accountable for the following delegated responsibilities:

1. 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.
3. Council assurance that the audit is completed satisfactorily.
4. Council assurance that its policies related to investment, banking, insurance, risk management, tendering and purchasing are adequate.
5. Council assurance that non-compliance issues revealed by the audit are resolved satisfactorily.
6. When directed by Council, 'direct inspection' of the Executive Director's monitoring reports on financially related policies.

The committee met several times in 2021 with focus on three main governance topics: the annual audit, the policy associated with maintaining a financial reserve, and review of the Executive Director's extensive reporting to Council requirements.

- The annual year-end financial audit is organized on behalf of the Council as an accountability and risk management tool. The independent auditor's results are presented elsewhere in the annual report. The committee was pleased that no red-flags or concerning trends or issues were noted by the auditor.
- It is Council's policy as part of a prudent risk management strategy to maintain a financial reserve. The committee clarified details of the reserve and confirmed a process to periodically review the reserve and provide options to Council. The committee will review the reserve in August of 2022.
- The committee was tasked by Council with reviewing the suite of required reports from the Executive Director to Council to ensure they continue to be appropriate. The review concluded that the reports continue to deliver necessary and appropriate information to Council and that they should continue to be produced on the current schedule, especially given other process changes approved by the Council.



## GOVERNANCE COMMITTEE

Good governance is acknowledged as one factor critical to organizational success. The mission of the Governance Committee as specified in governance policies is to help Council manage specific governance structures and practices. The committee is composed of Council and non-Council members and its role is both task and advisory oriented. Committee work products are:

1. Properly screened potential council members for council consideration annually 60 days prior to the Annual General Meeting (AGM) annually. Regional representation is a key criterion for council member eligibility.
2. Assurance that training of new Council members is completed.
3. Council assurance that bylaws and the Act are current and relevant.
4. Multi-year strategy to assure a legislative environment conducive to regulation in the public interest for council consideration and subsequent implementation of that strategy.
5. AGM and perpetual AGM plan document for Council consideration by January 30 annually.
6. Assurance that an exit interview process for Council members who complete organizational service is developed and completed.

The committee met several times during the past year to accomplish the following:

- Ensured registrants were informed in accordance with bylaw requirements about the vacancies on Council and the nomination and election process and oversaw development of updated and enhanced information about the Councillor role.
- Confirmed a full slate of nominees.
- Oversaw and processed **bylaw changes** through Council to ensure that governing documents and practices are aligned.
- Provincial Council tasked the Governance Committee with providing guidance concerning the addition of a diversity statement that is consistent with Manitoba society. Council's purpose of developing a diversity statement is to proactively acknowledge a societal value in Manitoba and articulate its relevance to regulation of agrology and governance of the Institute. Council accepted the following diversity statement:

"Agrologists Manitoba is committed to equity and diversity within its community and sphere of influence. Our commitment is to encourage a culture of belonging, inclusion, and diversity for equity within the agrology profession."

## PROFESSIONAL STANDARDS COMMITTEE

The scope of responsibilities assigned by Council to the Audit Committee is defined by Article XIV 6a and b of the bylaws and includes standards of practice and continuing competence requirements. The Committee's mission is to ensure the public's expectation for competent practitioners is a priority for all agrology professionals. Council has delegated the following work to the Committee:

1. Standards of practice for agrology in general, for each member category, and any specialties as required in the best interests of the public, for council consideration.



2. Continuing competence requirements and the assessment of those requirements in the best interests of the public, for council consideration.
3. To develop and oversee the implementation of a continuing competence program.
4. To work with the Admissions and Registration Committee in reviewing and determining whether conditions of continuing competence are required to be placed upon applications for practice permits.

In June of 2021, the Council initiated one of the most significant changes in many years to a core regulatory function – the requirement for registrants to demonstrate effort toward their continuing competence. The decision is aligned to the organizational goals aimed at ensuring registrants enhance and remain competent and accountable to the public they serve.

The committee was assigned the task of leading a step-by-step process of developing and implementing a renewed approach to this area. One important aspect of the new requirement is to:

**“Help agrology professionals assess, plan, and do what is needed to remain competent throughout the lifecycle of their careers.”**

The committee began work on this assignment in early Fall and has progressed with several important steps so far:

- Established a “pro tem” subcommittee to develop draft principles for a new Continuing Competence Program (CCP).
- Sought and received approval from Council for the new Principles including rationale.
- Identified and begun systematically working through questions critical to developing and administering the new requirement.
- Communicated parameters for new reporting requirements to web platform developer.

## MANDATE, GOALS, AND PROGRESS INDICATORS

### Mandate

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

The Agrologists Act is the anchor of the organization, providing the mandate for reasonable and reachable objectives. The objectives, stated in the bylaws, are Council’s high-level interpretation of The Act; they guide operational goals that are set periodically by the Council. These four elements – the Act, bylaws, objectives, and goals are the criteria for all regulatory, governance, and operational decision-making.

### Goals

Goals are theme-based and help the public and registrants make the connection between the purpose of the Institute, and what it means to them. While there may be important institutional, resource, or external factors that are beyond the Institute’s control, actions that move the Institute toward the goals is always the objective, even though crossing a “finish line” may not always be fully achievable. The goals and progress indicators are aimed in the same direction – regulating agrologists in the public interest.

**Goal: Agrologists Manitoba is an exemplary regulator.**

1. Practitioners of agrology meet qualification requirements and are registered.
2. Registered Agrologists will demonstrate continuing competence and ethical practice to the public.
3. The public and registered Agrologists experience regulation practices that are fair, transparent, objective, and impartial.
4. The public and registered Agrologists have an accessible, fair, and objective complaint and concerns process.
5. Registered Agrologists have full mobility, as required, in the public interest.

**Progress Highlights:**

- The Institute sets the conditions for registration and practice in Manitoba. All applications for registration are assessed using transparent and objective standards to mitigate risk.
- All accepted applicants for registration must successfully complete the Institute's Jurisprudence and Ethics seminar and follow-up assignment to ensure awareness of governing legislation and policies.
- The Institute reviewed and provided comments concerning four "duties" stipulated in recent amendments to Fair Registration Practices in Regulated Professions Act (Duty for Necessary Assessment Criteria, Duty to Collaborate, Duty to Comply with Domestic Trade Agreements, and Duty to Notify).
- Competent and ethical practice was confirmed as a practice standard. Work resumed on development of a new competency maintenance and development reporting system that aligns to registrant's area of practice, promotes high standards and makes sure registrants are keeping up to date.
- The Institute continued to foster collaborative and meaningful working arrangements with other agrology regulators to assure balance between mobility entitlement and risk is achieved.
- While no complaints or concerns were required to be forwarded to an investigation committee, the complaints area of the website continues to provide an appropriate option for the public to provide or get information.

- The Institute continued to follow-up on information from various sources to contact individuals who may be practicing agrology and who are not registered and to carefully review job postings to ensure employers and the public understand registration requirements.

**Goal: The Public is confident in Regulated Agrology professionals.**

1. The public has easy access to verify the registration and conditions or restrictions of a registered Agrologist's practice.
2. The public is informed about the value of registered Agrologists.
3. The public is informed about the entry to practice requirements and ethical expectations for registered Agrologists.
4. The public is assured that emerging and evolving agrology practices and technology are integrated into Agrologists Manitoba regulation of the profession.

**Progress Highlights:**

- The Institute continued to invest in technology infrastructure to ensure it is up to security standards and capable of managing our needs. Formerly a mostly paper-based system, the Institute has almost fully transitioned registration and related activities to being paper-less. This has improved the overall security and efficiency of internal workflows and created other opportunities to streamline processes.
- The Institute continued to leverage and get more value from the web platform. The Institute continued to improve how information is provided and presented on the public Register and have identified areas where more changes will make it easier for the public to access information about who is legally registered and permitted to practice agrology in Manitoba.
- The Institute continued and expanded its collaboration with agrology regulators in Alberta and Saskatchewan to purchase information placements in a widely distributed publication communicating the purpose and value of regulation of the agrology profession.

- Although the board of Agrologists Canada decided to review its mandate we continued to be an active contributor to the review. The board suspended the annual financial requirement until a path forward is clear.
- Although COVID-19 continued to limit opportunities for personal interactions, technology allowed us to advance mutually beneficial and meaningful opportunities for communicating and with post-secondary education institutions about agrology programs and courses and regulation of the agrology profession. Sharing information and assessing impacts will continue to be important work as Council and the Admission and Registration Committee observe advances in technology and evolution of agrology practice.

## Operations Team

Day-to-day operations are carried out by:

- Jim Weir, Executive Director, and Registrar. Appointed by Council, responsibilities of this role include directing resources toward Council approved goals and priorities, human resources and finance including contracted services, overseeing registration and administration functions, maintaining priority external relationships, and providing support to Council and committees.
- Kerensa Mamchuk, PAg, Deputy Registrar. The primary responsibilities of this key role are to manage admission and registration activities, lead the Admission and Registration Committee, provide policy and admission decision support, and support the Registrar.
- Estel Facundo, Administrative Services Coordinator has primary responsibility for website and database management including external obligations and commitments linking process and people, communication with the public and registrants, and support to Council, committees, and other staff.

# FINANCIAL REPORT



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Statement of Financial Position  
Statement of Net Assets  
Statement of Operations  
Statement of Cash Flows  
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### 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, 2021, 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, 2021 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.



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.



**Carol Edwards**  
Chartered Professional Accountant

**February 3, 2022**  
**Winnipeg, Manitoba**

**Statement of Financial Position**  
**As at November 30, 2021**

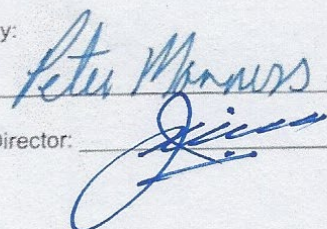
	2021	2020
<b>ASSETS</b>		
Current		
Cash and cash equivalents (note 4)	\$ 435,292	\$ 386,748
Accounts receivable	1,603	1,186
Prepaid expenses	2,073	955
	<u>\$ 438,968</u>	<u>\$ 388,889</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	\$ 14,558	\$ 9,025
Unearned revenue (note 6)	345	-
	<u>14,903</u>	<u>9,025</u>
<b>NET ASSETS</b>	<u>424,065</u>	<u>379,864</u>
	<u>\$ 438,968</u>	<u>\$ 388,889</u>

See accompanying notes to the financial statements

Approved by:

Councillor:

Executive Director:



**Statement of Net Assets**  
**For the year ended November 30, 2021**

	2021	2020
Net assets, beginning of the year	\$ 379,864	\$ 342,757
Excess of revenues over expenses	44,201	37,107
Net assets, end of the year	\$ 424,065	\$ 379,864

See accompanying notes to the financial statements

**Statement of Operations**  
**For the year ended November 30, 2021**

	2021	2020
<b>Revenues:</b>		
Membership fees	\$ 270,817	\$ 249,953
Professional development seminars	5,700	3,769
Government of Canada Emergency Wage Subsidy	-	3,395
Province of Manitoba Summer Student Grant	-	1,120
Interest income	6,298	10,076
Web advertisement	3,850	2,940
	286,665	271,253
<b>Administrative expenses:</b>		
Administrative salaries	171,670	159,087
Advertising	1,470	735
Bank charges	659	572
Communications	6,865	6,722
Computer software and hardware	2,404	1,440
Insurance	675	680
Mailing expense	444	922
Meetings - non AGM	-	47
Memberships and license fees	-	5,970
Merchant fees	6,973	6,465
Office supplies and expenses	611	1,405
Office and building	7,739	8,988
Professional services	20,262	19,064
Public relations	1,000	1,000
Seminars and professional development	-	1,076
Travel	1,362	750
Website maintenance	6,969	5,984
	229,103	220,907
<b>Governance expenses:</b>		
Council - audit committee and auditor fees	4,856	4,838
Council - awards, honours and scholarships	3,979	2,000
Council - honourariums	2,250	1,750
Council - professional services	2,240	4,521
Council - meetings and communications	36	130
	13,361	13,239
<b>Total expenses</b>	<b>242,464</b>	<b>234,146</b>
<b>Excess of revenues over expenses</b>	<b>\$ 44,201</b>	<b>\$ 37,107</b>

See accompanying notes to the financial statements

**MANITOBA INSTITUTE OF AGROLOGISTS**  
**Statement of Cash Flows**  
**For the year ended November 30, 2021**

	2021	2020
<b>Cash flow from (used for) operating activities</b>		
Cash received from members	\$ 280,295	\$ 265,558
Cash paid to suppliers	(66,379)	(76,781)
Cash paid to employees	(171,670)	(159,087)
Interest received	6,298	10,076
Net cash flows (used for) operating activities	48,544	39,766
Cash at the beginning of the year	386,748	346,982
<b>Cash at the end of the year</b>	<b>\$ 435,292</b>	<b>\$ 386,748</b>

See accompanying notes to the financial statements

**Notes to Financial Statements**  
**Year Ended November 30, 2021**

**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 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 (2020 - \$729).

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.



## Notes to Financial Statements

### Year Ended November 30, 2021

#### 2. *continued...*

##### Use of estimates

The preparation of financial statements in conformity with accounting standards for not-for-profit organizations, 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, accounts payable and unearned revenue. 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.

**Notes to Financial Statements**  
**Year Ended November 30, 2021**

**3. continued....**

*Liquidity risk*

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

Market risk

The Organization has little exposure to market risk.

**4. Cash**

	<b>2021</b>	<b>2020</b>
Current account, bearing interest at 0.05% (2020 - 0.05%)	\$ 3,189	\$ (405)
Savings account, bearing interest at 0.85% (2020 - 1.10%)	432,103	387,153
	<u>\$ 435,292</u>	<u>\$ 386,748</u>

**5. Accounts Payable**

	<b>2021</b>	<b>2020</b>
Accounts payable and accrued liabilities	\$ 9,058	\$ 6,100
Employee deductions payable	5,500	2,925
	<u>\$ 14,558</u>	<u>\$ 9,025</u>

**6. Unearned Revenue**

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

**7. Contributed Services**

Volunteer council members contribute numerous hours per year to assist the Organization in carrying out its mandate to regulate its membership. Because of the difficulty in determining their fair value, contributed services are not recognized in these financial statements.

**8. Comparative Figures**

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

# Appendices

## Appendix 1. 2021 Provincial Council

### Elected Councillors

1. Chair: Shelby Wray, Tech.Ag.
2. Vice-Chair: LeeAnn Peters, P.Ag.
3. Danielle Dolyniuk, P.Ag.
4. Daryl Domitruk Ph.D., P.Ag.
5. Peter Manness, P.Ag.
6. Jennifer Melnychenko, P.Ag.
7. Katherine Stanley, P.Ag., CCA
8. Michael Van Wallegghem, P.Ag.
9. Paul Westdal, P.Ag.
10. Douglas Wilcox, P.Ag.
11. Tim Hore, P.Ag.
12. Yilan Zhang, P.Ag.

### Public Appointees

13. Beth Connery
14. Lance Derksen
15. Trish Jordan

## Appendix 2. 2021 Council Committee Members

### Admission and Registration Committee

1. Lead: Kerensa Mamchuk, P.Ag.
2. Stewart Boyd, P.Ag.
3. Daryl Domitruk, Ph.D., P.Ag.
4. Robert W. Duncan, P.Ag.
5. LeeAnn Peters, P.Ag.
6. Jay Rackham, P.Ag.
7. Pam Wilson, Tech.Ag.
8. Shelby Wray, Tech.Ag.

### Audit Committee

1. Lead: Peter Manness, P.Ag.
2. Terry Betker, P.Ag.
3. Wayne Buhr, P.Ag.
4. Beth Connery
5. Michelle Lepp, P.Ag.
6. Mary Jane Orr, P.Ag.

### Governance Committee

1. Lead: Yilan Zhang, P.Ag.
2. Gordon Earl, P.Ag.
3. Tim Hore, P.Ag.
4. Trish Jordan
5. Mary Jane Orr, P.Ag.
6. Paul Westdal, P.Ag.
7. Karin Wittenberg, Ph.D., P.Ag.

### Professional Standards and Compliance Committee

1. Lead: Douglas Wilcox, P.Ag.
2. Richard Kieper, P.Ag.
3. Jason Voogt, P.Ag.
4. Michael Van Wallegghem, P.Ag.