

# 2024 AGM PACKAGE

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# VIRTUAL MEETING GUIDE

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AMHSA's 33<sup>rd</sup> Annual General Meeting will be held **VIRTUALLY (via Zoom)** on **Friday, May 10, 2024, from 10:00 AM to 11:30 AM**. All AMHSA members are welcome to attend and encouraged to ask questions. Voting, motions, and seconding are reserved for the authorized voting delegates of regular members.

Attendees will register for the AGM at <https://www.amhsa.net/2024agm/> or by scanning the QR code to the right. Once registered, virtual attendees will receive an email from Zoom with instructions on how to access the meeting. The meeting will open at **9:45 AM** to allow time for attendees to enter before the meeting begins at **10:00 AM**.



A few things to note:

- Attendees must use their **first and last name** to identify their profile.
  - If your name is not visible, you will receive a private chat message from the AMHSA meeting host asking for your details.
  - If you are the authorized voting delegate for your organization, the AMHSA meeting host will add **(delegate)** to your profile name.
- All attendees will have their devices muted upon entry into the meeting.
  - If you have a question of the board or AMHSA representatives, use the "Raise your Hand" feature to be unmuted, or ask your question via the chat function.
- Attendees are not required to have their video on during the meeting.
- Voting for virtual attendees will be conducted via Zoom polls.
  - For each resolution, the Chair will motion, ask for a second, and then the voting poll will be launched.
  - Only authorized voting delegates may vote on behalf of their organization.** If you have not submitted your voting delegate form, your vote will not be counted. We ask that you **do not vote unless you are an authorized voting delegate.**
  - If you are an authorized voting delegate and you do **not** vote on a resolution, your vote will be counted as "yes" as per AMHSA's bylaws.
- Technical issues - If you experience any issues with your audio or video, we recommend the following troubleshooting steps:
  - Close any other resource heavy programs that may be running on your computer.
  - Close the meeting window and re-join.
  - Check your internet status and speed at <https://www.speedtest.net/>
  - Restart your computer.

For questions or comments, email: [AGM@amhsa.net](mailto:AGM@amhsa.net)

# VOTING DELEGATE AUTHORIZATION FORM

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Each **Regular Member** of the Association shall be entitled to one vote on every matter properly put before members at a meeting for a vote. A regular member includes any municipality which is a corporation pursuant to the laws of the Province of Alberta and holds a valid Workers' Compensation Board account.

The voting delegate of each regular member present at any meeting must be duly authorized to act accordingly by the member the voting delegate represents.

Pursuant to Article 7, Section 7.5, Sub-section (B) of the Bylaws, **notification of the duly authorized voting delegate** from each Regular Member shall be submitted in writing to the Chairman prior to the Annual General Meeting being called to order.

This authorizes \_\_\_\_\_ as the voting delegate  
(Name)

for the \_\_\_\_\_  
(Municipality)

at the 33rd Annual General Meeting of the Alberta Municipal Health and Safety Association (AMHSA).

Authorized by: \_\_\_\_\_

Title: \_\_\_\_\_

Phone/Email: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Signed by supervisor or CAO)

Delegate Phone: \_\_\_\_\_

Delegate Email: \_\_\_\_\_

Email signed document to: [AGM@amhsa.net](mailto:AGM@amhsa.net) by **May 6, 2024**



Health | Safety | Environment

## Meeting Details

<b>Meeting Name:</b>	<b>AMHSA 33<sup>rd</sup> Annual General Meeting (Virtual)</b>		
<b>Date:</b>	May 10, 2024	<b>Time:</b>	10:00 AM – 11:00 AM
<b>Platform:</b>	Zoom ( <a href="#">Join AGM Webinar Meeting</a> )	<b>Attendees:</b>	AMHSA Regular Members
<b>Facilitators:</b>	AMHSA Board Executive and Leadership Team	<b>Minutes:</b>	Jessica Meyer
<b>AGM Notes:</b>	Delegates attending for regular members must submit an <a href="#">AGM Voting Delegate Form</a> in advance of the meeting to vote.		

## Agenda Details

Item/Action	Responsible	Time	Motion
<b>1. Welcome / Call to Order</b>	Treasurer/Secretary	10:00 – 10:10	
a. Parliamentary Review / Quorum Verification			
b. Approval to record the session			Motion 1
c. Adoption of Agenda			Motion 2
d. Adoption of May 12, 2023 Minutes			Motion 3
<b>2. 2023 Draft Auditor's Report</b> ( <a href="#">Financial Statements</a> )	Treasurer / MNP	10:10 – 10:25	
<b>3. Annual Report / 2023 Review</b>	Craig Hrynchuk	10:25 – 10:35	Motion 4
<b>4. Question &amp; Answer</b>	Board Executive	10:35 – 10:45	
<b>5. Adjournment</b>	Board Executive	11:00 (or sooner)	Motion 5

Next Annual General Meeting – May 16, 2025

Following the AGM, a Regular Board of Director Meeting will be held via MS Teams for AMHSA Board of Directors and guest presenters only.

## MOTION 1

**Type:** Annual General Meeting

**Date:** May 10, 2024

Motion 1 Details	
<b>Motion</b>	<b>Approve to record the session.</b> Note: Recording is for accuracy of minutes only, digital copy is destroyed after approval of minutes per Event Recording Policy
<b>Motion Reason</b>	To obtain consent and facilitate accurate meeting minutes.
<b>Compliance</b>	Approval of this motion will allow AMHSA to maintain compliance with the AMHSA Event Recording Policy.
<b>Association Recommendation</b>	To adopt the motion as presented

<b>Bylaw Reference</b>	<p>Section 7.5 Members' Voting</p> <p>Each regular member of the Association shall be entitled to one vote on every matter properly put before members at a meeting for a vote. Such matters are to be decided by a show of hands.</p> <p>The voting delegate of each regular member present at any meeting must be duly authorized to act accordingly by the member the voting delegate represents. Such authorization shall be submitted, in writing, to the Chairperson prior to the opening of the meeting.</p> <p>The Chairperson shall not have a casting vote at the Annual General Meeting.</p>
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Motion 1 Record				
<b>Moved By</b>				
<b>Seconded By</b>				
<b>Approved?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
<b>Motion Notes</b>				

MOTION 2

Type:Annual General Meeting

Date:May 10, 2024

Motion 2 Details	
Motion	To approve the AGM Agenda for May 10, 2024, as presented.
Motion Reason	The agenda sets the items for discussion.
Compliance	Approval of this motion will allow AMHSA to maintain Bylaw compliance with Section 9.1 Execution of Documents.
Association Recommendation	To adopt the motion as presented

Bylaw Reference	Section 9.1 Execution of Documents All documents required to be executed by the Association may be executed under the corporate seal of the Association and attested to by such officers of the Association as may from time to time be appointed by the Board.
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Motion 2 Record				
Moved By				
Seconded By				
Approved?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes				

## MOTION 3

**Type:** Annual General Meeting

**Date:** May 10, 2024

Motion 3 Details	
Motion	To approve May 12, 2023 AGM Meeting Minutes, as presented.
Motion Reason	Directors are required to approve the minutes from the previous AGM.
Compliance	Approval of this motion will allow AMHSA to maintain Bylaw compliance with Section 9.1 Execution of Documents.
Association Recommendation	To adopt the motion as presented

Bylaw Reference	Section 9.1 Execution of Documents All documents required to be executed by the Association may be executed under the corporate seal of the Association and attested to by such officers of the Association as may from time to time be appointed by the Board.
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Motion 3 Record				
Moved By				
Seconded By				
Approved?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes				

## MOTION 4

**Type:** Annual General Meeting

**Date:** May 10, 2024

Motion 4 Details	
Motion	To accept 2023 Draft Auditor's Report and Executive Director 2023 Annual Report/Review as information.
Motion Reason	To support good governance, minute records, and Societies Act compliance.
Compliance	Approval will support AMHSA maintaining compliance with Societies Act: <ul style="list-style-type: none"><li>Annual general meeting (25)</li><li>Annual report (26)</li></ul>
Association Recommendation	To adopt the motion as presented

Bylaw Reference	Not required by AMHSA Bylaw. Documents to be approved at immediately following Regular BoD Meeting.
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Motion 4 Record				
Moved By				
Seconded By				
Approved?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes				



## MOTION 5

**Type:** Annual General Meeting

**Date:** May 10, 2024

Motion 5 Details	
Motion	To adjourn the May 10, 2024 AGM.
Motion Reason	The 2024 AMHSA AGM will be adjourned until the next AGM in 2025.
Compliance	Approval of this motion will allow AMHSA to maintain Bylaw compliance with Section 9.1 Execution of Documents.
Association Recommendation	Adopt the motion as presented.

Bylaw Reference	Section 9.1 Execution of Documents All documents required to be executed by the Association may be executed under the corporate seal of the Association and attested to by such officers of the Association as may from time to time be appointed by the Board.
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Motion 5 Record				
Moved By				
Seconded By				
Approved?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes				

# 32<sup>nd</sup> Annual General Meeting Minutes

May 12, 2023  
10:00 AM – 11:00 AM  
Via Zoom

## IN ATTENDANCE

### Voting Delegates:

Michael Bernardo	MD of Willow Creek
Merwin Haight	Village of Andrew
Mark Kelly	Town of Peace River
Daniel Mokelki	City of Cold Lake
Tara Orr	Municipality of Jasper
Patrick Roach	Town of Raymond
Marvin Shmyr	City of Beaumont

### Other Attendees:

Christine Boardman	Municipality of Crowsnest Pass
Tracy Curtis	City of Cold Lake
Ashley Dary	County of St. Paul
Carla Fendeleit	Beaver County
Chelsea Jaeger	County of Barrhead
Leslie Jans	Town of Lamont
Faisal Kassam	AMHSA
Jessica Krause	Mountain View County
Sandra Lubeck	City of Fort Saskatchewan
Colleen Manderville	City of Lethbridge
Alison McCrum	Town of Canmore
Natasha Poldas	City of Calgary
Lisa Rantucci	City of Beaumont
Doreen von Gradulewski	DAVG Consulting Inc
Jody Wacowich	AgSafe Alberta
Jeri Wolfe	City of Leduc

### Guests:

Cameron LaRocque	MNP
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### Board of Directors:

Tyler Gandam	Alberta Municipalities
Chris Colliers	City of Calgary
Corey Nesdoly	Canadian Union of Public Employees (CUPE) Local 38
Jason Wallsmith	Local Government Administration Association (LGAA)
Rhonda deVos	City of Leduc
Cyndil Taylor	City of Edmonton
Martin Biro	Alberta Municipal Supervisors' Association (AMSA)
John Burrows	Rural Municipal Association (RMA)
Amanda Mailman	Canadian Union of Public Employees (CUPE Local 30)
Brian Oliver	City of Leduc
Dan Rites	Alberta Water and Wastewater Operators' Association (AWWOA)
Laura Swain	Alberta Rural Municipal Administrators Association (ARMAA)

**Alberta Municipal Health and Safety Association (AMHSA):**

Craig Hrynchuk	AMHSA
Olana Todoruk	AMHSA
Jessica Meyer	AMHSA
Krystal McDowell	AMHSA
Shannon Thomas	AMHSA
Carla Smith	AMHSA
Sydney Perozak	AMHSA

**Regrets:**

Lanny Chudyk	Civic Service Union (CSU 52)
Dafydd Urquhart	Canadian Union of Public Employees (CUPE Local 37)
Adam Baxter	Strathcona County
Charlene Byrne	Northern Sunrise County
Aubrey Collingwood	City of Airdrie
Jim Cook	City of Camrose
Fallon Davis	Clearwater County
Kent Fuson	Leduc County
Trina Hutchinson	MD of Greenview
Kris Karki	City of Medicine Hat
Adam Kozakiewicz	Town of Two Hills
Tammy Laing	Airswift Canada Ltd.
Kira Maslak	Town of High River
Garth Misura	Town of Okotoks
Voca Moka	VM Design
Jerome Mulrooney	AgeCare
Kathy Scheelar	Brazeau County
Lida Thomson	Lamont County
Peter Tibbets	Firemaster Oilfield Services

**1. WELCOME AND CALL TO ORDER**

ED Hrynchuk welcomed all in attendance, thanked presenters and handed it over to Vice Chair Nesdoly. Vice Chair Nesdoly called the meeting to order at 10:06 am. ED Hrynchuk reminded attendees of the placeholders in the pre-read package, provided a formal overview of the AGM agenda and an overview of zoom reactions tab. Direction was given to raise hand on the zoom reactions tab to move a motion through.

**(a) PARLIAMENTARY REVIEW / QUORUM VERIFICATION**

**Section 7.3 Quorum**

A quorum for the transaction of business at any meeting of members (general meeting, special meeting, or annual general meeting) shall consist of not less than five members entitled to vote at such meeting.

*Application*

13 Regular members (Directors) confirmed attendance  
7 Regular member delegates authorized by Voter Delegate Form  
Quorum met for the 2023 AGM as requirements exceeded.

(b) **MOTION 1** – APPROVAL TO RECORD THE SESSION

Vice Chair Nездoly read the screen share displayed Motion 1 details and called to accept the motion as presented. Ref: *Motion 1 Detail Sheet, Bylaw Section 7.5.*

Motion 1 Record				
Moved By	Corey Nездoly			
Seconded By	Mark Kelly			
Approved?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes	No objections, motioned moved, seconded, approved.			

(c) **MOTION 2** – ADOPTION OF AGENDA

Vice Chair Nездoly read the screen share displayed Motion 2 details and called to accept the motion as presented. Ref: *Motion 2 Detail Sheet, Bylaw Section 9.1.*

Motion 2 Record				
Moved By	Corey Nездoly			
Seconded By	Rhonda deVos			
Approved?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes	No objections, motioned moved, seconded, approved.			

(d) **MOTION 3** – ADOPTION OF MAY 13, 2022 MINUTES

Vice Chair Nездoly read the screen share displayed Motion 3 details and called to accept the motion as presented. Ref: *Motion 3 Detail Sheet, Bylaw Section 9.1.*

Motion 3 Record				
Moved By	Corey Nездoly			
Seconded By	Marvin Shmyr			
Approved?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes	No objections, motioned moved, seconded, approved.			

## **2. 2022 DRAFT AUDITOR'S REPORT AND FINANCIAL STATEMENTS**

ED Hrynychuk introduced Cameron LaRocque, Sr Manager Private Enterprise, of MNP. Cameron presented the following highlights:

a) AUDIT PROCESS

- Final materiality used was 4% of the \$2.9M gross revenue or \$100,000 for the year ended December 31, 2022.
- MNP is independent of AMHSA in accordance with professional standards.

b) AUDIT OPINION

- MNP's independent auditor's report is an unmodified opinion (aka clean audit opinion).
- The financial statements of AMHSA are fairly stated in accordance with accounting standards for not-for-profit organizations for the year ended December 31, 2022.

c) SIGNIFICANT AUDIT FINDINGS

- No fraud or allegations of fraud came to MNP's attention during the audit procedures.
- Nothing came to their attention that would suggest non-compliance with laws or regulations.
- Significant change in revenue recognition policy:
  - It was determined that AMHSA has a potential liability for outstanding course codes purchased but not yet used
  - Unused course codes can be carried forward and used up to two years from their purchase date. Unused codes at the second anniversary of purchase will be cancelled, with no refund to the purchaser.

d) FINANCIAL HIGHLIGHTS FOR THE YEAR ENDED DECEMBER 31, 2022

- Total revenue - \$2.9M (2021 - \$2.8M)
  - Program registrations, \$808k (2021 - \$900k)
- Total expenses - \$2.8M (2021 - \$2M).
  - End of COVID subsidies for rent/salaries/benefits
  - Salaries and benefits increased \$240,000
  - Special Projects decreased \$75,000
  - Rent increased \$76,000
  - Instructors/Resources increased \$115,000
  - Advertising increased \$109,000
- Net excess (loss) of revenue over expenses
  - \$(163,200) in 2022
  - \$521,092 in 2021
  - \$549,518 in 2020
  - \$77,254 in 2019
  - \$106,412 in 2018

e) FINANCIAL PERFORMANCE FOR 2022

- \$2,880,667 net assets
- \$132,392 restricted income recognized
- \$468,347 restricted income for future years
- \$1,066,300 of capital assets.
- \$51,078 excess of revenue over expenses before amortization
- \$(163,700) net excess of revenue over expenses

f) STATEMENT OF FINANCIAL POSITION AS OF DECEMBER 31, 2022

- \$282k net unrestricted cash
  - After paying \$280k of liabilities
- \$1.3M of GICs
- \$280k accounts receivable
  - From courses
- \$1M of capital assets

Ref: *2023 AGM Package, 2022 Audited Financial Statements (Draft) digital Bookmark*

Cameron thanked AMHSA staff for their assistance in completing the audit procedures. Cameron thanked AMHSA for appointing MNP as their auditors and is looking forward to working with AMHSA for many years to come.

Cameron asked if any questions. None came forward.

ED Hrynychuk reminded everyone that these are draft statements until formally approved at the following BOD meeting which is why a motion is not required. ED Hrynychuk thanked Cameron for his time.

### **3. SPECIAL RESOLUTION BYLAW CHANGE**

ED Hrynychuk expressed looking forward to next year when the AGM can be hybrid format. ED Hrynychuk reminded everyone of the resources sent for review for these bylaw changes.

Ref: *2023 AGM Package, Proposed Bylaws (Summary) and Proposed Bylaws (with Red-Line Changes) digital Bookmarks*

It was explained that slides will be presented to show the changes, but the red line version can be opened if required. ED Hrynychuk explained that AMHSA's bylaws had not been reviewed since 2010. Lots of revisions were required to gender non neutral language.

ED Hrynychuk indicated that AMHSA's mission statement was very aged and had no reference to health at all. This didn't respect mental health and wellness components. AMHSA's mission now reflects value statements which were approved in 2021.

1.1 Regular Members - Amended to give the ability to remove BOD members from participating. The membership application process was amended as well to determine who may join the BOD.

4.1 Board Composition - Amended to reflect names of member entities for accuracy.

4.3 Board Meetings - Changes allow flexibility for board meetings and reflecting modern resolution practices.

4.6 Vacancies - ED Hrynychuk informed the group that the current bylaw states that AMHSA can reach out and appoint someone to the BOD which is not within AMHSA's authority. This has been changed to reflect that the position will be vacant, until a member organization appoints someone.

5.1 Officers - Amended to allow members to hold multiple offices, as well as to require additional officers in certain circumstances.

7.1 Annual General Meeting - Amended to allow for video conference.

7.2 Special Meetings - Amended to allow for video conference.

**MOTION 4 – TO ACCEPT BYLAW REVISIONS AS PROPOSED/REVISED**

Vice Chair Nesdoly read the screen share displayed Motion 4 details and called to accept the motion as presented.

Ref: [Motion 4 Detail Sheet, Bylaw Section 9.2.](#)

Motion 4 Record				
Moved By	Corey Nesdoly			
Seconded By	Tyler Gandam			
Approved?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes	No objections, motioned moved, seconded, approved.			

#### 4. EXECUTIVE DIRECTOR 2022 REVIEW

ED Hrynychuk expressed that it's hard with so much of the good work, to only single out a few things but wants to memorialize a few things that stood out. ED Hrynychuk thanked employees and members for their resiliency as we reach endemic mode. Directors Christopher, Corey and Jason were thanked for their time devoted to the BOD. Ref: [AGM PowerPoint Slide-32](#)

Contributions from all members have been significant. Thanks to all for continued efforts. Ref: [AGM PowerPoint Slide-33](#)

AMHSA Leadership was thanked for their contributions including Olana, Scott (resigned) and Shannon. As for all employees, I can't say enough about tireless efforts they contribute. From a strategic partner perspective AMHSA is a small not-for-profit and if we try to do everything, we won't be successful. Ref: [AGM PowerPoint Slide-34-35](#)

Psychological health and safety is one of the most proud items we've supported our membership on. This has included the First Responder Mental Health program.

The BOD was kind enough to support AMHSA in pursuing the IACET designation. This year AMHSA will be submitting our accreditation proposal and we hope to be successful. This is good for members and AMHSA to ensure quality training. Ref: [AGM PowerPoint Slide-36](#)

AMHSA was honored to be a Canadian Mental Health Association (CMHA) Workplace Wellness Award recipient. Thanks to all at AMHSA for helping us with this achievement.

AMHSA achieved an Environmental Professional (EP) Employer designation. AMHSA heard through ongoing member surveys that people were being pushed into some environment items. This will not take away from AMHSA's mandate but will be a soft push into this area. Ref: [AGM PowerPoint Slide-37](#)

An optional PHS COR Audit Element was developed by AMHSA which considered and integrated national and international standard was approved by the GoA in September of 2022. Ref: [AGM PowerPoint Slide-38](#)

AMHSA also underwent a brand refresh in 2022. Ref: [AGM PowerPoint Slide-39](#)

## 5. QUESTION & ANSWER

Vice Chair Nesdoly asked if there were any questions from membership.

Doreen von Gradulewski asked who the alternate contact is since Scott Lyall has left. ED Hrynchuk indicated that the portfolio is being broken out in the interim until the new person hired. Emails are currently being forwarded to ED Hrynchuk.

## 6. ADJOURNMENT

### **MOTION 5** – TO ADJOURN THE MAY 12, 2023 AGM

Vice Chair Nesdoly read the screen share displayed Motion 5 details and called to accept the motion as presented.

Ref: *Motion 5 Detail Sheet, Bylaw Section 9.2.*

Motion 5 Record				
Moved By	Corey Nesdoly			
Seconded By	Patrick Roach			
Approved?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Tabled	<input type="checkbox"/> Roll Vote
Motion Notes	No objections, motioned moved, seconded, approved.			

Vice Chair Nesdoly thanked everyone for their time reminded the group that the Board of Directors meeting would follow at 11:30. ED Hrynchuk verified this and pointed out that the meeting would transition over to Microsoft teams.

Next meeting, May 10, 2024

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Approved by the Board of Directors (*DRAFT until approved on May 10, 2024*)

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Corey Nesdoly, Vice Chair

Dated: \_\_\_\_\_, 2024

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Craig Hrynchuk, Executive Director

Dated: \_\_\_\_\_, 2024





20  
23

Annual  
Report

Alberta Municipal Health and Safety Association

**AMHSA**

Health | Safety | Environment





# About Us

**The Alberta Municipal Health and Safety Association (AMHSA)** is an educational non-profit organization that promotes occupational health and safety and environmental stewardship in the workplace. What's in it for you? The answer is value. We have a membership of 60,000+ members in 19 cities, 108 towns, 88 villages, 51 summer villages, 64 counties and municipal districts, and six specialized districts.

Since 1990, our mission has been to assist municipal employers and workers in implementing effective Health and Safety Management Systems (HSMS) and educating both employers and workers through classroom and online training. As a recognized leader in municipal HSE excellence, we partner with municipal employers, workers, and strategic partners to educate, equip, and inform with knowledge and skills that will keep them and their co-workers safe, and reduce the costs associated with workplace incidents.

# A message from our Board Executive

**Dear members,**

On behalf of the Board of Directors for Alberta Municipal Health and Safety Association (AMHSA), I am pleased to present the report on the progress we made towards the goals, objectives, and key performance indicators set forth in our 2023 business plan. AMHSA and its professional, diverse team continue to make great strides in improving and expanding upon its customer-focused health, safety, and environment education and consultation services. AMHSA continues to offer and refine our training and resources for supporting psychologically and physically safe workplaces.

The Board of Directors continues its support of AMHSA in its continuous development of meeting the needs of the municipal sector through the achievement of its vision, mission, and value statements. AMHSA's Board is a diverse group of individuals who can provide solid representation to operations, union employees, emergency services, contract employees, etc.

***"I have been honoured to serve as Vice-Chair on AMHSA's Board and wish continued success for it and its associates into the coming years."***



*Corey Nesdoly*

**Corey Nesdoly**

**Chief Steward**

Canadian Union of Public Employees (CUPE Local 38)

**Board Vice-Chair**

Alberta Municipal Health and Safety Association (AMHSA)

# A message from our Executive Director

Dear members,

2023 was a year of challenge but also achievement for AMHSA. I am very proud of our continued pragmatic and value-based approach in providing products/services and leading amongst our Certifying Partner peers in the areas of psychological health and safety (PHS) and data driven injury/illness prevention campaigns.

The work of our exceptional team, strategic partners, and continued support from our Board of Directors and members reaffirms to me that 2024 will continue to distinguish the efforts of AMHSA and our municipal employer and worker representatives.

Several 2023 achievements stand out that support AMHSA's vision, mission, and values.

- **Psychological Health & Safety (PHS)** – Launch of two [PHS e-Learning Certificates](#), piloting of a new [PHS Audit](#) approved by the Government of Alberta as an optional element within Certificate of Recognition (COR), and delivery of a [GoA SPHIFR grant](#) to first responder and family members living with or at risk of post-traumatic stress injuries (PTSI)
- **Long-term Relevancy** – application for accreditation under the ANSI/IACET 2018-1 Standard for Continuing Education and Training and launch of [digital credentialing](#) with Credly.
- **Advocacy & Representation** – During OHS legislation changes that came effective on March 31, 2023 and ongoing committees and working groups
- **Member Services** – Becoming a Canadian Standards Association (CSA) Association Partner

*"I wish to extend my thanks to our employees, members, Board members, and interested parties for their continued trust and confidence in AMHSA."*



*Craig Hrynychuk*

**Craig Hrynychuk**

**Executive Director and Chief Administrative Officer (CAO)**  
Alberta Municipal Health and Safety Association (AMHSA)



# Thank you to our 2023 Board Members



**Corey Nesdoly**

**Vice-Chair**

Canadian Union of Public Employees  
(CUPE Local 38)



**Jason Wallsmith**

**Treasurer/Secretary**

Local Government Administration  
Association (LGAA)



**Martin Biro**

**Director**

Alberta Municipal Supervisors'  
Association (AMSA)



**John Burrows**

**Director**

Rural Municipalities  
of Alberta (RMA)



**Amanda Mailman**

**Director**

Canadian Union of Public Employees  
(CUPE Local 30)



**Brian Oliver**

**Director**

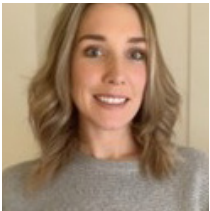
Other City - Workers



**Dan Rites**

**Director**

Alberta Water and Wastewater  
Operators' Association (AWWOA)



**Laura Swain**

**Director**

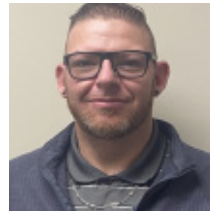
Alberta Rural Municipal  
Administrators Association (ARMAA)



**Cyndil Taylor**

**Director**

City of Edmonton



**Dafydd Urquhart**

**Director**

Canadian Union of Public Employees  
(CUPE Local 37)



**Lanny Chudyk**

**Director**

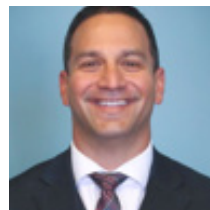
Civic Service Union (CSU 52)



**Rhonda deVos**

**Director**

Other City - Employer



**Tyler Gandam**

**Director**

Alberta Municipalities

# Value Added Partnerships

## Canadian Standards Association (CSA)

AMHSA has partnered with the [Canadian Standards Association](#) (CSA) to provide municipal members with no-cost access to a collection of CSA standards, as well as discounts for CSA training and resources. This partnership is a response to the inclusion of numerous new (or revisions to) CSA standards in Alberta OHS Code that came into effect on March 31, 2023.



## MyWorkplaceHealth

Founded by Dr. Joti Samra, [MyWorkplaceHealth](#) is a global consulting firm with expertise in psychological health and safety best practices. AMHSA has partnered with Dr. Samra and her team of subject matter experts to develop a new [Psychological Health and Safety e-Learning Certificate Program for People Leaders and Employees](#) (to be launched 2024), as well as auditor training for AMHSA's [Psychological Health and Safety Management System \(PHSMS\) Audit tool](#).



## Credly Digital Credentials

To help members communicate their educational achievements, AMHSA has partnered with Credly to provide secure and verifiable digital credentials as they are earned. AMHSA's verified digital badges and micro-credentials can be used to showcase learner achievements and validate skills with an industry-recognized credential.

Beginning in 2023, AMHSA piloted the program with [Psychological Health and Safety e-Learning Certificate Program for People Leaders and Employees](#). Full launch of the [AMHSA Digital Credentials.ca](#) program is planned for early 2024.



## Respect Group Certified

As part of AMHSA's commitment to a psychologically safe workplace, 100% of AMHSA employees completed [Respect Group](#) training in 2023. The Respect Group is an organization dedicated to the prevention of bullying, abuse, harassment, and discrimination (BAHD) in the workplace, in sports, and in schools. The [Respect in the Workplace](#) program includes education and skills to prevent BAHD and to improve workplace culture.



## Aquatics Health & Safety Awareness Campaign

AMHSA's [Aquatics Health & Safety Awareness Campaign](#) is designed to raise awareness of slips, trips, and falls for those working in and around pools. Content includes an educational website with downloadable posters, diagrams, health and safety talks, and a series of fall protection webinars. This campaign was initiated out of creative sentencing for a municipal [conviction under OHS legislation](#) 2022 Award.

The content of the campaign was created with the assistance of subject matter experts from High Engineering and four recreational associations: Alberta Association of Aquatic Recreation Facility Professionals (AARFP), Alberta Association of Aquatic Professionals (AAP), Lifesaving Society – Alberta and Northwest Territories Branch, and Pool & Hot Tub Council of Canada – Alberta Chapter. AMHSA was also joined by 23 representatives from 18 municipal organizations.

# Advocacy and Representation for our Members

## Update on Regulatory Changes

In 2023, AMHSA again supported advocacy and representation of its interested parties during OHS legislative change by facilitating an OHS Expert Panel and Q&A moderated by AMHSA with representatives from the Government of Alberta and Bennett Jones LLP and a member webinar on Noise Exposure changes in OHS Code Part 16 that came effective on March 31, 2023.



## Workers Compensation Board (WCB) – Alberta

In August 2023, WCB-Alberta notified the Cities municipal industry code (95104) regarding a vote on the industry's continued participation in the Industry Custom Pricing (ICP) program. Members from the industry requested a re-poll to determine if the industry group should revert to standard pricing or remain in the ICP program and were provided a 30-day window to vote.

AMHSA notified members of the Cities municipal industry code (95104) to provide information on voting, the ICP program and standard pricing, and hosted a well attended information session with James Wilson, Director, Risk Management, WCB-Alberta.



## Committee and Working Group Representation

Throughout the year, AMHSA continued to participate in committee and working groups that support member advocacy, representation, and customer service goals and objectives.

- [Partnerships in Injury Reduction](#) (PIR)
- Strategic Steering Committee (SSC)
- [WCB-Alberta/ Industry Task Force \(ITF\) Association](#)
- OHS Prevention Initiatives Working Groups
- Conference Board of Canada (CBOC) – [Council for Safe Workplaces](#) (CSW)
- Construction Safety Research Alliance (CRSA) – [Communities of Practice](#) (CoP)
- NAIT OHS Diploma Program Advisory Committee

## Member Information Sessions

AMHSA hosted a number of information sessions to educate and inform members throughout 2023.

Sessions included:

- Member Access to CSA Standards, presented by AMHSA
- Industry Custom Pricing, with James Wilson, Director, Risk Management, WCB-Alberta



# Giving Back to Membership/Living Our Values

## OHS Tuition Giveaway

AMHSA partnered with the [University of New Brunswick, College of Extended Learning](#) (UNB CEL) to provide one municipal member with free tuition to enroll in their choice of the UNB online [Certificate in Occupational Health and Safety program](#) or the online [Diploma in Occupational Health and Safety](#).

With this initiative, AMHSA honours the memory of the late Terri Filipski, who was instrumental in the launch of the first contest in 2020. The winner of the 2023 AMHSA-UNB CEL tuition giveaway will be announced in 2024.



## Website Redevelopment

As a result of feedback from members and interested parties, AMHSA began discovery for the redevelopment of the [amhsa.net](#) website. Initial project work included team member consultations, a review of website analytics, and a request for proposals. Prior to the full redevelopment scheduled to begin in 2024, AMHSA reskinned the existing site to reflect current brand standards.

## System Upgrades

In 2023, AMHSA began a reinvestment plan for aging or absent platforms that have significant public facing contact with members and/or impact to member experience. This includes upgrades to our financial and accounting system to ensure solid reporting and financial responsibility and updates to AMHSA's customer management systems.

## Rural First Responder Mental Health Support

In 2023, AMHSA was re-awarded a [Stream 1 \(Services\) Supporting Psychological Health in First Responders](#) (SPHIFR) grant from the Government of Alberta. AMHSA was originally awarded this grant in 2022, in order to deliver customized Mental Health Commission of Canada (MHCC) virtual training to rural Alberta firefighters living with or at risk of post-traumatic stress injuries (PTSI).

The 2023 grant allowed AMHSA to provide in-person sessions and to broaden services to additional rural first responder groups, including law enforcement, paramedical, emergency health care workers, and Indigenous first responders. AMHSA also expanded the [Rural First Responder program](#) to provide free mental health training and PTSI resources to family members of rural Alberta first responders, the first program of its kind to do so.



## Certificate of Recognition (COR) Audit Results

AMHSA's 2023 Maintenance COR audit received a final score of 95%, higher than the results of the previous four years and above the industry average of 91%. AMHSA obtained 100% in several categories, including: Health and Safety Committees (HSC) and Health and Safety Representatives (HSR); Qualifications, Orientation and Training; Inspections; and System Administration. Opportunities for improvement include Emergency Response, Hazard Assessment, and Other Parties at or in the Vicinity of the Worksite.



# Providing High Quality Training and Education



## IACET Accreditation

In November 2023, AMHSA applied for accreditation under the ANSI/IACET 2018-1 Standard for Continuing Education and Training with the [International Accreditors for Continuing Education and Training](#) (IACET). As part of the application process, AMHSA reviewed each facet of the continuing education and training program, including policies, administration, and educational design processes. The instructor-led Supervisor's Role and eLearning Lawn Maintenance courses were also redeveloped in consultation with municipal members and included as evidence in the application. If successful, AMHSA will become one of only eight IACET accredited training providers in Canada.

## Data Informed Injury/Illness Prevention Campaigns

To support evidence based/data informed decision making and continuous improvement of AMHSA injury/illness prevention campaigns, in 2023 the Board of Directors approved AMHSA applying to the GoA to participate in the Health and Safety Association (HSA) Information Sharing Agreement. Prevention campaigns such as Line of Fire have plateaued in progress and require additional insights to support revitalization in 2024.

## Value Added Training

In 2023, AMHSA offered nearly 400 instructor-led training sessions, with more than 3,600 participants. Following each learning event, AMHSA surveys both participants and the hosting organization for feedback related to continuous improvement and reporting. Of those who responded to the evaluation, 97% felt that participants had acquired and applied knowledge and skills applicable to their role.



# Partnerships in Injury Reduction (PIR) Certificate of Recognition (COR)

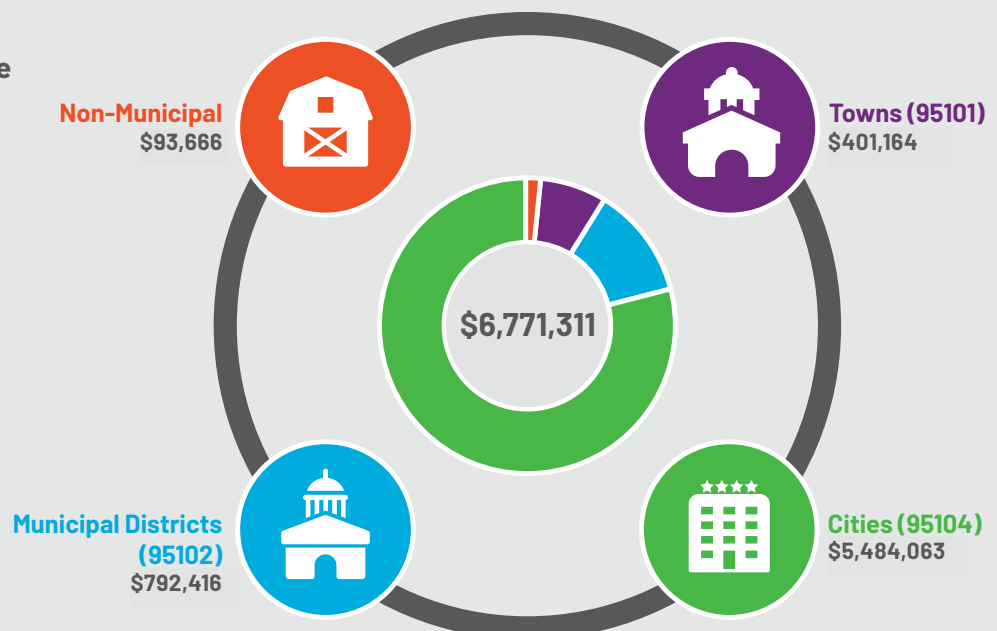
## 2023 Estimated Workers Under COR by Certifying Partner

Certifying Partner	Est. # of Workers Under COR	% of Workers Under COR
Alberta Association for Safety Partnerships	223,606	27.6%
Alberta Construction Safety Association	270,571	33.4%
Alberta Food Processors Association	12,237	1.5%
Alberta Forest Products Association	10,402	1.3%
Alberta Motor Transport Association	33,185	4.1%
<b>Alberta Municipal Health and Safety Association</b>	<b>59,682</b>	<b>7.4%</b>
Alberta Safety Council	28,852	3.6%
Continuing Care Safety Association	29,113	3.6%
Energy Safety Canada	119,969	14.8%
Manufacturers' Health and Safety Association	22,902	2.8%
<b>Total</b>	<b>810,520</b>	<b>100%</b>

Source: WCB Data to March 22, 2024 (estimated)

## Partnerships in Injury Reduction (PIR) Certificate of Recognition (COR) Refund Distribution

Source: WCB Data to March 22, 2024 (estimated)



# Our Financial Performance - 2023

As of December 31, 2023



Excess of revenue  
over expenses  
before amortization:  
\$760,556



Net excess  
of revenue  
over expenses:  
\$503,737

If you have interest in viewing a full accounting of AMHSA's finances, please view our 2023 Independent Auditor's Report and/or [2023 Audited Financial Statements](#).

# Management Responsibilities Letter

## Management's Responsibility

To the Members of Alberta Municipal Health & Safety Association:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors ("the Board") is composed entirely of Directors who are neither management nor employees of the Association. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Association's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

May 10, 2024

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Craig Hrynychuk, Executive Director

# Independent Auditor's Report

## Independent Auditor's Report

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To the Members of Alberta Municipal Health & Safety Association:

### Opinion

We have audited the financial statements of Alberta Municipal Health & Safety Association (the "Association"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

### Basis for Opinion

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

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the 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.

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

## Independent Auditor's Report con't

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Calgary, Alberta

Chartered Professional Accountants

# Statement of Financial Position

## Alberta Municipal Health & Safety Association Statement of Financial Position

As at December 31, 2023

	2023	2022
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents (Note 3)	1,395,127	563,406
Accounts receivable	143,996	204,785
Short term investments (Note 4)	1,074,381	1,354,077
Goods and services tax receivable	20,155	3,078
Prepaid expenses and deposits	107,732	119,585
	2,741,391	2,244,931
<b>Restricted cash (Note 5)</b>	588,522	468,347
<b>Capital assets (Note 6)</b>	976,722	1,066,302
	4,306,635	3,779,580
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	250,628	281,193
Fees received in advance (Note 7)	83,081	149,373
	333,709	430,566
<b>Deferred contributions (Note 8)</b>	588,522	468,347
	922,231	898,913
<b>Commitments (Note 9)</b>		
<b>Contingencies (Note 10)</b>		
<b>Net Assets</b>		
Unrestricted	2,407,682	1,814,365
Invested in capital assets	976,722	1,066,302
	3,384,404	2,880,667
	4,306,635	3,779,580

Approved on behalf of the Board

Corey Nesdoly, Vice-Chair

Jason Wallsmith, CPA, CMA, Treasurer/Secretary

The accompanying notes are an integral part of these financial statements

# Statement of Operations

## Alberta Municipal Health & Safety Association Statement of Operations

For the year ended December 31, 2023

	2023 Budget (unaudited)	2023	2022
<b>Revenue</b>			
WCB grant	2,356,214	2,356,214	1,800,000
Program registrations	975,000	1,059,026	808,052
Deferred revenue recognized (Note 8)	-	262,575	132,391
Other	50,002	152,237	180,752
Change in WCB surplus fund	-	136,395	(58,223)
Interest	-	92,642	28,441
Sale of materials	-	12,454	10,113
	3,381,216	4,071,543	2,901,526
<b>Expenses</b>			
Advertising	100,600	37,280	125,080
Bad debts	2,000	307	352
Bank charges and interest	11,000	6,439	6,548
Contract services	160,000	331,342	257,818
IT, Web & Software	310,190	265,090	255,328
Insurance	-	7,527	7,174
Office equipment lease	5,000	5,026	3,622
Office expenses	100,000	98,339	87,521
Professional development	-	8,438	21,047
Rent (Note 11)	180,000	193,882	153,342
Repairs and maintenance	-	33,310	19,847
Salaries and benefits (Note 11)	2,108,755	1,473,284	1,286,166
Telephone	-	29,196	33,345
Travel and subsistence	30,000	29,851	19,696
	3,007,545	2,519,311	2,276,886
<b>Program development and training</b>			
Instructors and resource people	192,500	197,634	221,035
Preparation and materials	175,000	140,212	101,050
Travel and facility rent	82,000	105,610	76,560
Special projects expenses	-	347,750	174,917
	449,500	791,206	573,562
<b>Board expenses</b>	3,000	470	-
	452,500	791,676	573,562
<b>Total expenses</b>	3,460,045	3,310,987	2,850,448
<b>Excess of revenue over expenses from operations</b>	(78,829)	760,556	51,078

Continued on next page

The accompanying notes are an integral part of these financial statements



### Alberta Municipal Health & Safety Association Statement of Operations

For the year ended December 31, 2023

	2023 Budget (unaudited)	2023	2022
<b>Excess of revenue over expenses from operations</b> (Continued from previous page)	<b>(78,829)</b>	<b>760,556</b>	<b>51,078</b>
<b>Other expenses</b>			
Loss on disposal of assets	-	(12,359)	-
Amortization expense	-	(244,460)	(214,778)
<b>Excess (deficiency) of revenue over expenses</b>	<b>(78,829)</b>	<b>503,737</b>	<b>(163,700)</b>

The accompanying notes are an integral part of these financial statements



Alberta Municipal Health and Safety Association

**AMHSA**

Health | Safety | Environment

[amhsa.net](http://amhsa.net)

**Alberta Municipal Health & Safety Association**  
**Financial Statements**  
*December 31, 2023*

## Management's Responsibility

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To the Members of Alberta Municipal Health & Safety Association:

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MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

May 10, 2024

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Craig Hrynychuk, Executive Director

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# Independent Auditor's Report

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To the Members of Alberta Municipal Health & Safety Association:

## Opinion

We have audited the financial statements of Alberta Municipal Health & Safety Association (the "Association"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

## Basis for Opinion

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

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Calgary, Alberta

Chartered Professional Accountants

# Alberta Municipal Health & Safety Association

## Statement of Financial Position

*As at December 31, 2023*

	2023	2022
<b>Assets</b>		
<b>Current</b>		
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	3,384,404	2,880,667
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Approved on behalf of the Board

Corey Nesdoly, Vice-Chair

Jason Wallsmith, CPA, CMA, Treasurer/Secretary

*The accompanying notes are an integral part of these financial statements*

# Alberta Municipal Health & Safety Association

## Statement of Operations

*For the year ended December 31, 2023*

	2023 <i>Budget</i> <i>(unaudited)</i>	2023	2022
<b>Revenue</b>			
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	<b>449,500</b>	<b>791,206</b>	573,562
<b>Board expenses</b>	<b>3,000</b>	<b>470</b>	-
	<b>452,500</b>	<b>791,676</b>	573,562
<b>Total expenses</b>	<b>3,460,045</b>	<b>3,310,987</b>	2,850,448
<b>Excess of revenue over expenses from operations</b>	<b>(78,829)</b>	<b>760,556</b>	51,078

*Continued on next page*

*The accompanying notes are an integral part of these financial statements*



# Alberta Municipal Health & Safety Association

## Statement of Operations

*For the year ended December 31, 2023*

	<b>2023 Budget (unaudited)</b>	<b>2023</b>	<b>2022</b>
<b>Excess of revenue over expenses from operations</b> <i>(Continued from previous page)</i>	<b>(78,829)</b>	<b>760,556</b>	51,078
<b>Other expenses</b>			
Loss on disposal of assets	-	<b>(12,359)</b>	-
Amortization expense	-	<b>(244,460)</b>	(214,778)
<b>Excess (deficiency) of revenue over expenses</b>	<b>(78,829)</b>	<b>503,737</b>	(163,700)

*The accompanying notes are an integral part of these financial statements*

# Alberta Municipal Health & Safety Association

## Statement of Changes in Net Assets

*For the year ended December 31, 2023*

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<b>2023</b>	<b>2022</b>
<b>Net assets, beginning of year</b>	1,814,365	1,066,302	<b>2,880,667</b>	3,044,367
<b>Excess (deficiency) of revenue over expenses</b>	760,556	(256,819)	<b>503,737</b>	(163,700)
<b>Purchase of capital assets</b>	(167,239)	167,239	-	-
<b>Net assets, end of year</b>	<b>2,407,682</b>	<b>976,722</b>	<b>3,384,404</b>	2,880,667

*The accompanying notes are an integral part of these financial statements*

# Alberta Municipal Health & Safety Association

## Statement of Cash Flows

*For the year ended December 31, 2023*

	2023	2022
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Excess (deficiency) of revenue over expenses	503,737	(163,700)
Amortization	244,460	214,778
Bad debts	307	352
Loss on disposal of Capital Assets	12,359	-
	<b>760,863</b>	51,430
Changes in working capital accounts		
Accounts receivable	60,482	(19,905)
Government assistance receivable	-	94,849
Goods and Services Tax receivable	(17,077)	3,626
Prepaid expenses and deposits	11,853	16,378
Accounts payable and accrued liabilities	(30,564)	36,634
Fees received in advance	(66,292)	134,335
Deferred contributions	120,175	136,693
	<b>839,440</b>	454,040
<b>Investing</b>		
Purchase of short term investments	(1,040,959)	(760,828)
Proceeds on disposal of short term investments	1,320,655	-
Purchase of capital assets	(167,240)	(195,457)
	<b>112,456</b>	(956,285)
<b>Increase (decrease) in cash resources</b>	<b>951,896</b>	(502,245)
<b>Cash resources, beginning of year</b>	<b>1,031,753</b>	1,533,998
<b>Cash resources, end of year</b>	<b>1,983,649</b>	1,031,753
<b>Cash resources are composed of:</b>		
Cash and cash equivalents (Note 3)	1,395,127	563,406
Restricted cash (Note 3), (Note 5)	588,522	468,347
	<b>1,983,649</b>	1,031,753

*The accompanying notes are an integral part of these financial statements*

# Alberta Municipal Health & Safety Association

## Notes to the Financial Statements

For the year ended December 31, 2023

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### 1. Incorporation and nature of the organization

The Alberta Municipal Health & Safety Association (the "Association") was incorporated on July 12, 1991 under the Societies Act of the Province of Alberta and is registered as a Society. Therefore, the Association is exempt from income taxes under the Income Tax Act (the "Act"). In order to maintain its status as a registered Society under the Act, the Association must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Association provides safety training and training materials to all municipalities in Alberta.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting Standards for Not-For-Profit Organizations, as issued by the Accounting Standards Board in Canada using the following significant accounting policies:

#### **Cash and cash equivalents**

Cash and cash equivalents include balances with banks, redeemable investments and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

#### **Government assistance**

Government assistance is recognized when there is reasonable assurance that the conditions attached to the government assistance will be met and that the assistance will be received. Government assistance is recognized against costs over the periods necessary to match it with the related costs that it is intended to compensate.

#### **Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Rate</b>
Computer equipment	3 years
Database and web-based tools	4 to 10 years
Furniture and fixtures	4 years
Leasehold improvements	5 - 10 years

#### **Revenue recognition**

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

Unrestricted investment income is recognized as revenue when earned.

WCB grant revenue is recognized when received.

On-line program registration revenue is recognized when performance obligations are satisfied by the participant taking the on line course within two years of registration. Amounts are recorded as fees received in advance until the earlier of the participant taking the course online or 24 months after paying the registration fee.

Program materials revenue is recognized when programs are finished and materials are sold. Restricted grant revenue is recognized when qualifying expenditures are incurred.

# Alberta Municipal Health & Safety Association

## Notes to the Financial Statements

For the year ended December 31, 2023

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### 2. Significant accounting policies (Continued from previous page)

#### **Employee future benefits**

During 2023 fiscal year, the Association's employee future benefit programs consisted of the Alberta Local Authorities Pension Plan ("LAPP") where the Association and employee each contribute a percentage of the employee's salary to the plan. Employee contributions to both the the LAPP are at a rate of 7.45% up to the Year's Maximum Pensionable Earnings ("YMPE") as established by the Canada Pension Plan and 11.23% (2022 - 11.80%) thereafter to an earnings cap of \$195,313 (2022 - \$190,470). Contributions by the Association are at a rate of 8.45% up to the YMPE and 11.23% (2022 - 8.45% and 12.80% respectively) thereafter to the earnings cap stated above. The YMPE for the year is \$66,600 (2022 - \$64,900). During the year, the Association contributed \$121,559 (2022 - \$124,338) to the LAPP.

#### **Financial instruments**

The Association recognizes financial instruments when the Association becomes party to the contractual provisions of the financial instrument.

#### **Arm's length financial instruments**

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Association may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Association has not made such an election during the year.

The Association subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Association's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

#### **Related party financial instruments**

The Association initially measures the following financial instruments originated/acquired or issued/assumed in a related party transaction ("related party financial instruments") at fair value:

- Investments in equity instruments quoted in an active market
- Debt instruments quoted in an active market
- Debt instruments when the inputs significant to the determination of its fair value are observable (directly or indirectly)
- Derivative contracts.

All other related party financial instruments are measured at cost on initial recognition. When the financial instrument has repayment terms, cost is determined using the undiscounted cash flows, excluding interest, dividend, variable and contingent payments, less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, but the consideration transferred has repayment terms, cost is determined based on the repayment terms of the consideration transferred. When the financial instrument and the consideration transferred both do not have repayment terms, the cost is equal to the carrying or exchange amount of the consideration transferred or received.

At initial recognition, the Association may elect to subsequently measure related party debt instruments that are quoted in an active market, or that have observable inputs significant to the determination of fair value, at fair value.

The Association has not made such an election during the year, thus all such related party debt instruments are subsequently measured at amortized cost.

**2. Significant accounting policies** *(Continued from previous page)*

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of related party financial instruments are immediately recognized in excess (deficiency) of revenue over expenses.

**Financial asset impairment**

The Association assesses impairment of all its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors and no asset is individually significant. Management considers various external factors in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

With the exception of related party debt instruments and related party equity instruments initially measured at cost, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party debt instruments initially measured at cost, the Association reduces the carrying amount of the asset (or group of assets), to the highest of: the undiscounted cash flows expected to be generated by holding the asset, or group of similar assets, excluding the interest and dividend payments of the instrument; the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party equity instruments initially measured at cost, the Association reduces the carrying amount of the asset (or group of assets), to the amount that could be realized by selling the assets at the statement of financial position date.

Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess (deficiency) of revenue over expenses in the year the reversal occurs.

**Measurement uncertainty (use of estimates)**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Funds held on deposit by (indebtedness to) by WCB on behalf of the Association is based on WCB estimated annual surpluses (deficits) that are not finalized prior to the release of the Association's financial statements. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Program registration fees received in advance are recorded on the assumption that all course fees received in advance will be taken. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the periods in which they become known.

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2023*

**3. Cash**

	2023	2022
General bank account	73,529	169,499
Special projects account	747,515	263,258
Redeemable Guaranteed Investment Certificates ("GICs")	570,447	-
Contingency account	661,961	805,194
Funds held on deposit by (indebtedness to) WCB on behalf of the Association	(69,803)	(206,198)
Less: amounts classified as restricted cash ( <i>Note 5</i> )	(588,522)	(468,347)
	<b>1,395,127</b>	<b>563,406</b>

Redeemable GICs represent two GICs issued by financial institutions, bearing interest rates from 4.75% to 4.95% per annum and mature within the next fiscal year.

The special projects account consists of funds internally designated for use in specific projects approved by the Board of Directors.

**4. Short term investments**

Short term investments represent GICs issued by financial institutions, bearing interest rates from 4.75% to 5.15% per annum (2022 - 0.95% to 4.0% per annum) and mature within the next fiscal year.

**5. Restricted cash**

Restricted cash has been designated for use in specific projects as follows:

	2023	2022
Deferred contributions	(Note 8) 588,522	468,347

**6. Capital assets**

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Computer equipment	62,797	52,652	10,145	19,657
Database and web-based tools	2,205,336	1,242,150	963,186	1,041,277
Furniture and fixtures	12,644	9,253	3,391	921
Leasehold improvements	42,462	42,462	-	4,447
	<b>2,323,239</b>	<b>1,346,517</b>	<b>976,722</b>	<b>1,066,302</b>

**7. Fees received in advance**

	2023	2022
Course registration fees	82,330	149,373
Membership fees	751	-
	<b>83,081</b>	<b>149,373</b>

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2023*

**8. Deferred contributions**

Deferred contributions consist of unspent funding received and externally restricted for use in completing special projects approved by donors. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are incurred. Changes in the deferred contribution balance are as follows:

	2023	2022
<b>Government of Alberta - Working Mind First Responder</b>		
Balance, beginning of year	93,107	-
Received during the year	-	163,335
Recognized as revenue during the year	(93,107)	(70,228)
Balance, end of year	-	93,107
<b>Creative sentencing agreement - lawn maintenance</b>		
Balance, beginning of year	-	33,221
Recognized as revenue during the year	-	(33,221)
Balance, end of year	-	-
<b>WCB leasehold improvement funding</b>		
Balance, beginning and end of year	298,434	298,434
<b>Aquatic Safety Awareness Campaign</b>		
Balance, beginning of year	23,070	-
Received during the year	-	30,000
Recognized as revenue during the year	(13,484)	(6,930)
Balance, end of year	9,586	23,070
<b>KMS Audit &amp; Action Plan</b>		
Balance, beginning of year	7,959	-
Received during the year	-	8,500
Recognized as revenue during the year	(7,959)	(541)
Balance, end of year	-	7,959
<b>British Columbia Municipal Safety Association</b>		
Balance, beginning of year	45,777	-
Received during the year	-	66,500
Recognized as revenue during the year	(22,445)	(20,723)
Balance, end of year	23,332	45,777
<b>Supporting Psychological Health in First Responders</b>		
Received during the year	382,750	-
Recognized as revenue during the year	(125,580)	-
Balance, end of year	257,170	-
	<b>588,522</b>	<b>468,347</b>



# Alberta Municipal Health & Safety Association

## Notes to the Financial Statements

For the year ended December 31, 2023

### 9. Commitments

The Association has entered into premises lease agreements at its Sherwood Park and Calgary locations. The Sherwood Park lease expires December 31, 2028, and the Calgary lease expires September 30, 2028. The estimated minimum annual payments until maturity are as follows:

2024	157,254
2025	157,254
2026	157,254
2027	157,254
Thereafter, to December 31, 2028	138,703
	<u>767,719</u>

### 10. Contingencies

The Association has a contingent liability with respect to outstanding online course registration fees received for courses that have been paid, but the participants have not taken the course within an expected two year timeframe. Due to the uncertainty of determining the liability, if any, for these unclaimed courses, no amounts have been accrued in the financial statements for course registration fees received more than two years ago.

In the opinion of management, final determination of these outstanding courses will not materially affect the Association's financial position or results of operations.

Effective January 1, 2023, all new courses issued will have an expiration date to use by customers of two years.

### 11. Government assistance

In April 2020, the Government of Canada announced the Canada Emergency Wage Subsidy ("CEWS") in order to help employers retain employees and/or to recall employees in response to challenges posed by the COVID-19 pandemic.

Management determined, in consultation with external advisors, that the Association met the employer eligibility criteria and applied for the CEWS. The Association has recorded a net subsidy lowering salaries and benefits expenses by \$nil (2022 - \$107,843).

During the year ended December 31, 2022, the Association applied for the Canada Emergency Rent Subsidy ("CERS"), which is intended to provide rent assistance to small businesses that experienced financial hardship due to COVID-19. The Association has recorded a net subsidy lowering rent expense by \$nil (2022 - \$26,161).

### 12. Financial instruments

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest rate, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

### 13. Economic dependence

The Association's primary source of revenue is an operating grant from the Workers' Compensation Board of Alberta ("WCB"). The grant funding is dependant upon WCB approval of the Association's annual business plan. As at the date of the financial statements, the Association has obtained approval of the 2024 annual business plan.

### 14. Budget information

The budget information presented in these financial statements has been approved by the Board of Directors, is unaudited, and presented for information purposes only.