WHO WE ARE

The Ontario Association of Certified Engineering Technicians and Technologists (OACETT) is the certifying body for more than 25,000 engineering technology professionals in Ontario.

OACETT is dedicated to excellence in the engineering and applied science technology profession in a manner that serves and protects the public interest.

OACETT is a self-governing professional association that functions under the OACETT Act for the purpose of protecting public safety, governing its members and providing a wide range of member benefits and services.

Certified members of OACETT hold one of the following designations:
» Certified Engineering Technologist (C.E.T.)
» Applied Science Technologist (A.Sc.T.)*
» Certified Technician (C.Tech.)

Members may also hold one of these designations after qualifying:
» Road construction contract administrator (rcca)
» Road construction senior inspector (rcsi)
» Road construction junior inspector (rcji)

*No longer awarded

OUR MEMBERS

OACETT has more than 25,000 members, representing 15 disciplines and six different regions.

MEMBERS BY DESIGNATION

- 71% Certified Members
  - 41% Certified Engineering Technologist
    - 35% hold the C.E.T. Technologist designation
    - 6% hold the A.Sc.T designation
  - 30% Certified Technician
    - 9% hold the C.Tech designation
    - 11% hold the Senior Engineering Technician designation
  - 29% Associate
    - 2% are Associates
    - 3% are Technical Specialists
    - 1% are Graduate Technician/Technologists

MEMBERS BY DISCIPLINE

<table>
<thead>
<tr>
<th>Discipline</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Civil</td>
<td>36%</td>
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<tr>
<td>Electrical</td>
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<tr>
<td>Mechanical</td>
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<tr>
<td>Building Design/Construction</td>
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<tr>
<td>Environmental</td>
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<td>Chemical</td>
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<tr>
<td>Computer/IT</td>
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<tr>
<td>Industrial</td>
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<tr>
<td>Bio Science</td>
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<tr>
<td>Mining/Resources/Metallurgy</td>
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<tr>
<td>Survey</td>
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<tr>
<td>Geomatics</td>
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<td>Instrumentation</td>
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<tr>
<td>Resources/Mineral/Geochemical</td>
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MEMBERS BY REGION

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<thead>
<tr>
<th>Region</th>
<th>Percentage</th>
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<td>Horseshoe</td>
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<td>Western</td>
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<tr>
<td>Central</td>
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<tr>
<td>Eastern</td>
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<tr>
<td>Toronto</td>
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<tr>
<td>Northern</td>
<td>7%</td>
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<tr>
<td>Out of Province</td>
<td>2%</td>
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ABOUT OACETT

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*No longer awarded
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IN MY REMARKS at our AGM last year, I expressed the desire to ensure the continued relevance of certification, and by extension, OACETT. Relevance remains top of mind, as reinforced by Dr. Ian Khan’s presentation at the AGM on disruptive technologies and the emergence of the fourth industrial revolution.

Let me take stock of what your Council, volunteers and staff have undertaken in the last year.

**Engagement:** Our Council and committees have younger, more diverse representation and we are striving to be more inclusive through such efforts as collaborating with OSPE and PEO on eliminating barriers to women in STEM. I’m pleased to see that our Women in Technology representatives in each chapter are finding their way. I’ve toured and met with many chapters, and there is more work to be done to strengthen the partnership between the chapters and head office.

**Young Professionals Task Force:** Millennials will soon dominate the workforce. The task force is tabling a report with recommendations, to be discussed at the AGM, on how we can best engage millennials and what services and/or value-added we need to offer these younger professionals. The role of chapters will be critical as they seek networking opportunities, mentors and career opportunities.

**Technology road map:** We are undertaking OACETT’s largest investment ever in an overhaul of our IT systems. We’ve collaborated with the colleges and Skills Ontario to introduce a Mass Open Online Course (MOOC), an interactive course to allow guidance counsellors, parents and youth to learn more about careers in engineering technology. Further, we pilot-tested an artificial-intelligence-supported communications course that has just been completed with excellent reviews from member participants. And, certainly, my trip to China and Vietnam as part of the Ontario Premier’s investment mission allowed us to observe firsthand the education and technology developments of these global competitors.

**Stewardship:** We are financially very sound, with dues increases below the rate of inflation, and a well-managed investment portfolio. We are committed to the environment, through such initiatives as introducing carbon offsets; for example, “greening the AGM” by off-setting the carbon footprint.

**Public accountability and transparency:** Mandatory CPD is in place with audits underway in 2019. Approximately, 7,500 members have called the office, mostly supportive, including strong support from employers, but primarily members want to ensure they are compliant. I frequently get asked at chapter events about what the requirements are.

This is healthy, shows a commitment from the membership, and, most importantly, provides the public with assurances that we are doing all that is necessary to protect their safety.

**Forward thinking:** The review of our Strategic Plan is underway with the hope and expectation of strong input from the membership and the broader stakeholder community.

Thank you for the honour and privilege of serving as your President.

May I also extend my gratitude to the many volunteers who commit time and energies to their profession, and to the spouses, partners and family who make the sacrifices.

Greg Miller, C.E.T., CBCO
President
DISRUPTIVE TECHNOLOGIES ARE THE NEW NORMAL

It is evident that engineering technicians and technologists, as a growing part of the economy, are well positioned in today’s economy.

PRESIDENT GREG MILLER, C.E.T. and David Brown, P.Eng., C.E.T. the President of Professional Engineers of Ontario (PEO), have each spoken recently about the relevance of regulators in the current and emerging environment of disruptive technologies. The “gig” economy, or as others refer to it, the Fourth Industrial Revolution is upon us. As a father with children, not to mention CEO of OACETT, I too sit up and take notice of the disruption that artificial intelligence (AI), for example, and the myriad of other technologies that will change the labour force, skills required and future employment prospects.

Notable that Canada, in particular, is at the forefront of AI development and commercialization. Indeed, OACETT recently piloted an AI supported online communications course; the results of which, based on a member survey, showed excellent learning outcomes.

Governments are dealing with this disruption as best they can. On the one hand, spurring universities, colleges and industry to produce more patents to garner the IP property while encouraging commercialization. On the other hand, they too are exploring guaranteed annual incomes for people as a means to assist those left behind or address the widening gap of the “haves” vs the “have nots”. It’s of further interest to note that increased attention is being paid to the promotion of unions as a means to divide more equitably the spoils generated by this new economy.

Based on the commissioned Conference Board of Canada report, it is evident that engineering technicians and technologists, as a growing part of the economy, are well positioned in today’s economy but what holds for the future, including the relevancy of certification and OACETT?

Lori Cornwall, a lawyer and OACETT’s public representative argues persuasively that personal integrity and professional competency, hallmarks of certification, “could not be more relevant in today’s world.” These attributes serve the public interest, the foundational purpose of a regulator.

If we accept Ms. Cornwall’s arguments, certified members carry the brand characterized by ethics and professional competency. In support of the latter, Continuing Professional Development is a given requirement, but equally the resolve to develop contemporary standards for the disciplines however they may be influenced by technological change; which ultimately determines both certification for a professional and curriculum at the college level for new graduates.

The Young Professionals Task Force, commissioned by OACETT and chaired by Ms. Cornwall as well as the consultation process for the Strategic Plan Review, chaired by Kim Pickett, C.E.T., L.E.T. reminds there is a “softer side” of association business; that is, creating networking, mentoring and social venues for professional and career development for a widely diverse membership. Quite possibly creating a welcoming, nurturing environment at the chapter level for all members and those who may wish to join, may well be a legacy that we also strive for that will stand the test of time.

May I extend my appreciation and thanks to the hard working staff who have faced numerous challenges and risen to the occasion in the last year.

David Thomson
Chief Executive Officer
DISTINCTIVE PROFILE

OACETT has positioned itself as an active participant in the advancement and continuing relevance of the engineering technology profession at home and abroad through our active industry partnerships, member recognition and commitment to industry research.

TECHNOLOGY PROFESSIONALS CANADA (TPC) continues to function well with consensus as the means to decision-making. The majority of the funding for TPC, at $12 per member for the four provinces, BC, AB, SK and ON, is mainly used to finance the activities of Technology Accreditation Canada. TPC continues to operate with an annual surplus with $250,000 held in reserve. After almost ten years of estrangement, at a recent meeting of 10 provincial associations in Toronto, the presidents agreed to explore reconciliation between the TPC provinces and the CCTT provinces. While buoyed by the positive tone of the meeting, these negotiations will be challenging and will require forward thinking and patience.

Technology Accreditation Canada continued to build strong momentum in 2017, accrediting 17 programs (11 in Ontario) and receiving 43 new applications, bringing the respective totals to 26 accredited programs and 102 applications.

To ensure the organization has the capacity to serve the needs of educational institutions pursuing accreditation for their engineering technology and applied science programs, TAC grew its number of trained auditors by 25 per cent to 106 and tripled the number of lead auditors.

An important agreement was reached with Canadian Council of Technicians and Technologists to develop a common set of national standards in both official languages. As a result, an industry and academic representative from Manitoba, Newfoundland, New Brunswick, Nova Scotia and Prince Edward Island were added to the Standards Development Steering Committee. With two representatives from Quebec also joining the Committee, input will be provided from all provinces on issues fundamental to refining the standards.

OACETT marked its 60th anniversary last year with a celebration that included the creation of a new logo and tagline; a commemorative issue of The Ontario Technologist that highlighted Association milestones; and a social media campaign that encouraged members to share their own stories of what their membership and certification has meant to them. The celebration culminated in a tribute to the Association’s most influential volunteers at the Annual General Meeting and Conference in the Town of the Blue Mountains where 19 past-presidents were feted and invited to offer their own insights into the Association’s progress and future direction.

OACETT’s certification and accreditation process, when coupled with the Association’s dedication to excellence and relevancy, are the foundation for its unique value proposition within the engineering and applied science technology profession. Clear positioning of the Association based on its commitment to advancing the profession must be a priority.
EXCELLENCE IN CERTIFICATION

OACETT’s Institute of Engineering Technology of Ontario (IETO) continued to administer and uphold first-in-class certification standards and service in 2017, while delivering on its objective to raise the percentage of certified members (currently 71 per cent) within the association.

With the first deadline coming in January 2019 for the 3 & 6-year certification timelines, OACETT’s IETO department has been busy providing customer service for 3080 Associate members who are affected by the deadline. They sent 2,343 letters and certification assessments and are undertaking a phone campaign to 1200 Associates who need to certify in 2019.

OACETT collaborated with OSPE in designing a new Ontario Bridge training project for the environment industry, targeting internationally educated individuals with engineering technology, engineering and geoscience backgrounds.

OSPE and OACETT are also collaborating on the OSPE-led project, titled Canada 150 STEM Challenge: Overcoming Systemic Barriers for Women Choosing STEM Careers. The two associations are collaborating with students, educational institutions, employers, governments, STEM professionals, parents and stakeholders to develop and pilot strategies to remove systemic barriers and to create and promote workplace and government policy recommendations.

The association validated the exam questions of the Professional Practice and Internationally Educated Professional Practice Exams and surveyed new IEPPE exam takers as part of a grant agreement through the Ministry of Citizenship, Immigration and International Trade and the Ontario Society of Professional Engineers.

The Complaints Committee reviewed, processed and concluded two formal complaints against members that did not progress to discipline. A total of 28 misuse of title infractions were investigated and 22 cease and desist letters sent to protect the integrity of OACETT designations.

They also consulted on 26 registration cases including eight official second file reviews.

IETO staff completed the preparation and submission of the 2017 Annual Report for the Office of the Fairness Commissioner – an annual review of fair, objective, impartial and transparent practices and processes. OACETT has numerous citations for best practices from the OFC.

Women in STEM funding announcement.

NOTABLE NUMBERS FROM 2017

- 134 Road Construction designations were achieved
- 1742 new regular and student member applications were processed
- 8 official second file reviews completed
- 207 former members reinstated their memberships
- 398 proposals and 301 technology reports were reviewed
- 23 technical exams were prepared for members needing to upgrade
- 850 members wrote the Professional Practice Exam (PPE), 195 college students and 655 regular members
- 210 members were reclassified from C.Tech. or A.Sc.T. to C.E.T.
- 30 members wrote the Internationally Educated Professional Practice Exam (IEPPE)
- 712 associate members became certified

2017
BUILDING A REPUTATION AT HOME AND ABROAD

**OACETT strengthened its national and international focus through partnerships with other associations, educational institutions and industry.**

**THE ASSOCIATION** continued to partner with Skills Ontario, which promotes careers in engineering technology on behalf of OACETT in elementary school presentations across the province. We also sponsored and attended the Ontario Technological Skills Competition which moved to Toronto in 2017 to accommodate its growth in attendance.

We had a major presence at Colleges Ontario’s Higher Education Summit as delegate bag sponsor for the event and, for the fourth consecutive year, presented the Technology category award at the Premier’s Awards as a platinum sponsor of the gala.

OACETT continues its sponsorship of FIRST Robotics Canada, investing in a program that encourages youth to participate in and celebrate science and technology as sports.

CONTINUING PROFESSIONAL DEVELOPMENT

**With less than a year to go before the first continuing professional development (CPD) audit, OACETT’s IETO department has been very busy communicating with members on what they need to do to comply.**

**OACETT’S CPD COMMITTEE** has achieved the following:

- Developed audit processes for the first three-year compliance cycle to be used in 2019;
- Reviewed member CPD tracking spreadsheets on request;
- Approved eighteen chapter-sponsored CPD events;
- Built partnerships with colleges and other third-party CPD providers;
- Answered over 7500 CPD phone calls and emails to provide guidance on activities and courses, supporting documentation, and tracking to meet compliance and to ensure members that CPD is important for their career, future objectives and employability;
- Contacted resigned members who needed further information about the CPD program before reinstating.
OACETT must have a thorough and considered approach to developing partnerships and relationships. In addition, OACETT requires a comprehensive communication plan to reach target audiences using a variety of methods and channels.

INCREASING INTERACTION WITH INDUSTRY

Whether in print, online or in-person, OACETT connects regularly with members and industry stakeholders to share knowledge, advise of new programs or benefits, offer updates on association activities or promote the value of certification and accomplishments of our members.

THIS PAST YEAR we recognized 19 truly deserving award recipients through our provincial awards program. Feted at our biennial awards gala in October 2017, the recipients run the gamut from lifelong volunteers, to technology innovators to outstanding educators of the next generation of engineering technicians and technologists. Stakeholders from industry, government and education all attend to see the amazing work that our members do every day.

Among our regular communication to members and employers, in 2017, OACETT:

» Published six issues of The Ontario Technologist magazine, distributed to more than 25,000 readers, and featuring the latest industry, association, college and chapter news, in addition to showcasing innovative projects and practices spearheaded by OACETT members.

» Produced 11 issues of eTech News, highlighting current stories of interest to engineering technology professionals and stakeholders in an easily scannable, responsive format.

» Sent 70 time-sensitive e-blasts on topics ranging from Council updates, to industry events and seminars, new affinity partner offerings, surveys and by-law changes, to ensure members and stakeholders are informed in a timely fashion of developments that may interest or impact them.

We redesigned our booth and brochures to better communicate the benefits of being a member of OACETT. We now have a stand-alone brochure for students that outlines how they can apply for membership.
COMMITMENT TO continuing professional development extends to our stakeholders and grants have been awarded annually for the past five years to twenty Ontario college faculty teaching full- or part-time in engineering technology and applied science programs. The grant allows them to attend a conference, workshop, seminar or symposium that will promote enhanced excellence in technology education and technology transfer to students. The recipients in turn give back by submitting articles for the Ontario Technologist and presenting at chapter meetings. The 2017 faculty recipients are from Humber, Mohawk, Niagara, Sheridan and St. Lawrence colleges.

We worked with Heads of Technology and Skills Ontario on the creation of two on-line modules (Mechanical and Civil) geared towards grade 10 high school students to inform them of the fundamentals of engineering technology and applied science fields and the basics of the two disciplines. The courses will fill a crucial need to provide more education and resources for high school students regarding the variety of in-demand technology career options and pathways available to them after high school.

National Engineering Month 2018, featured a record 48 OACETT-related events. Of those, 34 were chapter events (put on by 14 different OACETT chapters) and 14 were College Challenge events (put on by 10 teams from six different Ontario colleges with support from local OACETT chapters).

These events continue to grow in number and in imagination as they transform public perceptions of our profession and inspire curious young achievers to explore engineering technology careers.
ADVANCING GOVERNMENT RELATIONS

Government relations activities in 2017–2018 included advancing ongoing efforts in Ontario at Queen’s Park, nationally with Public Works and Government Services Canada, professional associations, and industry in order to promote members’ interests, provincially, nationally and internationally.

GREG MILLER, C.E.T., CBCCO, OACETT president, and David Thomson, CEO, participated, along with 100 business leaders, in the premier’s Ontario Business Mission to China and Vietnam in late 2017. OACETT’s leadership sees the benefits of such expenditures through face time with the premier, cabinet minister and senior civil servants; networking with Ontario business and college leaders; observing science and technology developments in global markets important to Ontario, including those countries who are, or will soon be, major sources of skilled technicians and technologists immigrating to Ontario (and potentially seeking certification); examining educational institutions and the potential application of certification of graduates and accreditation of college programs; and the professional development of our volunteer leaders.

OACETT representatives along with the Ontario Building Officials Association (OBOA) and Professional Engineers Ontario (PEO) met with officials from the Ministry of Municipal Affairs (MMA) and the Attorney General to discuss recognition of the Licensed Engineering Technologist (LET) class of limited license and, in particular, provincial recognition including municipalities and other professional bodies. The meeting stressed the importance of clarifying to industry what the LET license holders are permitted to undertake under the Building Code and current legislation.

OACETT signed a joint work plan with the OBOA to create a strategic alignment whereby the two associations agreed to collaborate on fostering a greater understanding of the strategic issues facing the building industry in particular and the civil discipline in general, and how best to support the memberships and enhance public safety. The associations will seek out common issues and common public policy positions for which advocacy efforts by both parties may be aligned or shared. Moving forward, OACETT will ensure qualified OACETT members will participate on any relevant MMA Building Code Committees to review and evaluate proposed Ontario building code (OBC) changes. This is part of a larger strategy to be proactive in the review and development of OBC changes and develop a deeper relationship with Ministry staff.

A meeting was held with Chief Prevention Officer for the Ministry of Labour (MOL) to share information in regards to expertise OACETT can offer in terms of certification and accreditation. In addition, we informed MOL of OACETT’s process for accrediting college engineering technology programs and the certification process for candidates to earn the right to use our C.E.T. and C.Tech designations.

On behalf of members, OACETT submitted comments to the MMA regarding proposed regulatory amendments to the OBC regarding potential changes to parking structures. OACETT highlighted the importance of including certified members in any requirements for mandatory building condition evaluations.

OACETT provided input as part of a consultation paper issued by the Ministry of Government and Consumer Services regarding the Home Inspection Act 2017. OACETT stressed that C.E.T.’s should be exempt from mandatory licensing requirements in Ontario due to our strict certification standards.

Met with representative from the Ministry of Municipal Affairs and Housing regarding OACETT’s mandatory requirements for certified members, as they introduce guidelines for continuing professional development.

OACETT president Greg Miller, C.E.T., with Premier Kathleen Wynne during the recent trade mission to China and Vietnam.
EXPANDING THE REACH AND IMPACT OF COMMUNICATIONS THROUGH DIGITAL MEDIA

As mobile apps and 24/7 connectivity create a culture in which information is absorbed in bite-sized chunks at any time, day or night, the Association must capitalize on new formats and preferences in digital communication, by creating content and leveraging channels that will attract the notice of members and other stakeholders.

SOCIAL MEDIA FOLLOWERS

LinkedIn 5,714

Instagram 205

Twitter 1,792

Facebook 1,210

YouTube 98

ENGAGING WITH THE NEXT GENERATION

A KEY FOCUS cover the past year has been for OACETT to look at ways to better attract and engage the next generation of members.

To that end, a Young Professionals Task Force was struck to review current OACETT programs and activities, get feedback from our young professional members and provide recommendations to OACETT on the types of strategies, policies, programs and activities that the association could implement to best address the needs of young professionals.

A report will be tabled in late spring 2018 and recommendations implemented thereafter.

OACETT’S SOCIAL MEDIA presence continues to expand in every channel we have a presence on. We continue to supply the frequency and quality of posts that attract a steady influx of new subscribers, followers, members and fans.

Currently our social media dedicated following stands at more than 9,000 (see chart below for detailed breakdown):

Video continues to be the most persuasive form of communication in today’s environment, and OACETT has been making increasing use of the format to showcase OACETT, attract new members and engage with current ones.

The most watched videos on the OACETTLive channel over the past year are:

» OACETT membership takes your career to the next level
» OACETT Student Membership: What are you waiting for?
» Introduction to the OACETT Technology Report Writing Seminar

AGM 2017 presentation “Understanding Millennials.”
An active, engaged, certified membership base is key to OACETT’s success. Focusing specific action objectives on member recruitment, retention, member services and professional development is critical to the Association’s long-term growth, reputation and value.

RECRUITING AND RETAINING MEMBERS

OACETT introduced a number of initiatives and programs in 2017 to attract new members and deliver more value to current ones.

OACETT ONCE AGAIN partnered with PEO for an Engineering Employment Event (E3) in the fall, a career fair designed to connect employers seeking to fill open positions with engineering and engineering technology talent. The event grew from 200 job seekers in 2016 to more than 350 job-seekers in 2017, including a significant contingent of OACETT members.

Reaching out to new Canadians to inform them of the benefits of becoming a C.Tech. or C.E.T., OACETT hosted presentations targeted at internationally educated professionals at settlement agencies and career fairs throughout the province.

2017 was a challenging year for college outreach due to the college strike which lasted for five weeks which is directly reflected in student application rates. OACETT experienced a change from 1218 student applications in 2016 to 1020 in 2017 representing a 16 per cent decline year over year. OACETT anticipates student membership will increase to 2016 levels and beyond moving forward due to new initiatives currently being developed and the return to regular operations after the college strike. Colleges visited include: Algonquin, Boreal, Canadore, Cambrian, Centennial, Fanshawe, Fleming, George Brown, Georgian, Humber, McMaster University (B Tech program), Mohawk (both campuses), Niagara (both campuses) and Sheridan.

We sent our 769 graduating student members letters of congratulations and notified them of the continuing post graduate student rate that they would benefit from for two more years.

To deliver more value to current members, OACETT welcomed several new partners to our affinity program. In addition to continuing to offer discounted rates on insurance products and PD through The Personal, Manulife, AON and EPIC, members can now enjoy discounts at the following retailers: Canadian Automotive Association (CAA), Choice Hotels, Mark’s Work Wearhouse, Mister Safety Shoes, the Ontario Science Centre, Park’N Fly, the Royal Ontario Museum, the Toronto Marlies and Via Rail Canada Inc.

OACETT’s 28 chapter held dozens of events, locally, throughout the year, including networking events, technical tours and professional development seminars, many of which were deemed as qualifying activities for OACETT’s CPD program.
IN 2017, the Fletcher Foundation launched a rebranding campaign which introduced a new logo and a redesigned website – offering improved features, more functionality and an updated look – while at the same time undertaking new measures to increase funds and continuing its contributions to student bursaries under the successful 25 for 25 Building Forward Campaign, which raised $1 million.

Trustees approved a new approach to enhancing the educational experiences of engineering technology and applied science students. Under this new initiative, Ontario colleges are eligible to receive funds for programs that promote entrepreneurism, new technologies, women or aboriginal youth in technology and other significant efforts that encourage inclusion, diverse thinking and innovations for tomorrow.

The Foundation raised over $48,000 in 2017, a significant increase from the previous year. OACETT’s Matching Donation Program which offers $2 for every $1-dollar donation, for a total of $3, proved invaluable in giving a much-needed boost to the funds already raised. The generous support of OACETT members is beyond measure, but the continual efforts of various OACETT chapters in raising funds to change lives is too.

Members are encouraged to consider giving to the Foundation, in support of student education in engineering technology and applied science, through their annual renewal of membership, making a credit card donation via OACETT’s finance department or mailing a cheque to OACETT.

The success of the Fletcher Foundation in 2017 is attributed to the kind contributions of OACETT members and the OACETT chapters that went above and beyond to raise funds for this important cause. I would also like to extend, on behalf of the Trustees, my thanks to staff at OACETT who give so much of their time. Thank you to all!

David Tsang, A.Sc.T.
Chair of OACETT’s Fletcher Foundation

The Fletcher Foundation is a registered charity that promotes enhanced educational experiences through student support. Managed and operated by a Board of Trustees appointed by members, the Foundation has been awarding bursaries to exceptional students enrolled in engineering technology programs for more than 30 years.
FOR AN ORGANIZATION to serve its membership and the public interest it must remain relevant. But how does an organization do this in a rapidly changing environment? To my mind, an organization does so by critically examining its purpose, i.e., what it stands for, and by embracing and leading change.

Last year, OACETT celebrated its 60th anniversary as an organization. OACETT’s past accomplishments are certainly something to be proud of, but they also represent an opportunity to ask, ‘what’s next?’ What lies ahead for the next 60 years?

We have seen an ever-growing shift in the way we work, away from traditional long-term careers towards a more self-determined, ‘gig’ economy. At the same time, we have heard the prediction that many traditional jobs will fade into obscurity in the very near future. But while the way we work and what we do may change, how we carry out our work – with personal integrity and professional competence (fundamental ethics of OACETT members) could not be more relevant in today’s world. Moreover, as work evolves it will become ever more important for individuals to be able to demonstrate that they possess the training and skill necessary to undertake that work, and for that reason, trusted and recognized professional designations will play a critical role. In that context, OACETT as a self-governing professional organization remains uniquely positioned to represent the interests of its members.

So, if perhaps now more than ever there is a role for a professional organization, what should members and the public expect from that organization? In a word, ‘vision’ and I think the work of OACETT staff and volunteers over the past year continues to illustrate how OACETT is demonstrating foresight and embracing change.

This year, OACETT established the Young Professionals Task Force (which I have had the privilege of chairing) to make recommendations to Council on how OACETT can best meet the needs of its members at the beginning and early stages of their careers. In addition, great strides were made on the implementation of the Dragonfly project, a project designed to revamp OACETT’s technology platform and enable more enhanced connection with members. Council also began a new cycle of the strategic planning process. Through that process, OACETT is looking forward, critically assessing the needs of its members arising from the challenges of the future. These are just a few examples of the work OACETT volunteers and staff continue to undertake and while there are many more examples including: the work of the Government Relations Committee; OACETT’s ongoing work as a founding member of Technology Professionals Canada and the valuable grass-roots work undertaken at the chapter level, they serve to illustrate that OACETT continues to critically examine its purpose, strives to meet its objectives and leads change.

It has been an exciting year for OACETT and I look forward to next year’s challenges.

Lori Cornwall, MBA, LL.B.
Public Representative
OACETT HAS HAD an excellent year financially with a surplus of $152,700 from operations.

Market gain on investments in 2017 (net) was $602,000 resulting in a 11.41% rate of return.

Annualized rates of return since 2013 continue to show positive growth, with a 6.35% rate of return over the past five year period.

A portion of the 2017 investment gain was liquidated (to acquire returns) and added to the AMS Database Fund to fund our project costs. Long term investments liquidated are invested in short term securities.

The investment portfolio at the end of March 31, 2018 was $5,697,500 reflecting a further gain of $5,400 demonstrating continuing positive returns on investments.

The AMS Database project is named project Dragonfly with a scope of replacing both our membership system and finance system.

We are currently in the design stage of our project with this stage expected to end May 2018. The project is expected to be completed (all systems implemented) in the summer of 2019.

At the end of December, 2017 OACETT had 25,116 members, a slight decrease of 122 members as compared to December 31, 2016.
For the year ended DECEMBER 31, 2017

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR’S REPORT

TO THE MEMBERS OF
ONTARIO ASSOCIATION OF CERTIFIED ENGINEERING TECHNICIANS AND TECHNOLOGISTS

We have audited the accompanying financial statements of Ontario Association of Certified Engineering Technicians and Technologists, which comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2017 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.

Chartered Professional Accountants, Licensed Public Accountants
Mississauga, Ontario
March 13, 2018

BOO Canada LLP
# Statement of Financial Position

**December 31**

**Values in CAD $**

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>THIS YEAR (2017)</th>
<th>PREVIOUS YEAR (2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>› Cash and cash equivalents</td>
<td>1,039,486</td>
<td>583,996</td>
</tr>
<tr>
<td>› Accounts receivable</td>
<td>167,222</td>
<td>114,797</td>
</tr>
<tr>
<td>› Inventory</td>
<td>15,239</td>
<td>14,157</td>
</tr>
<tr>
<td>› Prepaid expenses</td>
<td>79,927</td>
<td>57,996</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>1,301,874</td>
<td>770,946</td>
</tr>
<tr>
<td>Capital assets (Note 2)</td>
<td>483,372</td>
<td>441,624</td>
</tr>
<tr>
<td>Investments (Note 3)</td>
<td>5,692,051</td>
<td>5,404,944</td>
</tr>
<tr>
<td>Pension asset (Note 4)</td>
<td>1,043,100</td>
<td>905,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,520,397</td>
<td>7,522,514</td>
</tr>
</tbody>
</table>

| **Liabilities and Net Assets** |                  |                      |
| Current |                  |                      |
| › Accounts payable and accrued liabilities | 378,588 | 320,005 |
| › Fees received in advance | 2,063,583 | 2,002,533 |
| › Leasehold inducement – Current portion (Note 5) | 16,459 | 16,459 |
| **Subtotal** | 2,458,630 | 2,338,997 |
| Leasehold inducement (Note 5) | 60,347 | 76,806 |
| **Subtotal** | 2,518,977 | 2,415,803 |

| **Net Assets** |                  |                      |
| Internally restricted for specific purposes: |                  |                      |
| › Association management system database fund | 852,003 | 457,925 |
| › Legal fund | 75,000 | 75,000 |
| › Contingency fund | 2,147,277 | 2,147,277 |
| › Unrestricted - operating fund | 2,443,768 | 1,984,885 |
| › Invested in capital assets | 197,481 | 324,804 |
| › Invested in AMS database | 285,891 | 116,820 |
| **Subtotal** | 6,001,420 | 5,106,711 |
| **Total** | 8,520,397 | 7,522,514 |

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On behalf of the Board:

Greg Miller, C.E.T., CBCO, President
Kim Pickett, C.E.T., LET, President-Elect

The accompanying notes are an integral part of these financial statements.
STATEMENT OF OPERATIONS
For the year ended December 31
VALUES IN CAD $

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&gt; Annual membership fees</td>
<td>4,310,000</td>
<td></td>
<td>4,281,534</td>
<td>4,268,036</td>
</tr>
<tr>
<td>&gt; Sponsorship</td>
<td>575,000</td>
<td></td>
<td>621,637</td>
<td>592,190</td>
</tr>
<tr>
<td>&gt; Examination fees</td>
<td>291,000</td>
<td></td>
<td>248,254</td>
<td>334,731</td>
</tr>
<tr>
<td>&gt; Application and registration fees</td>
<td>251,000</td>
<td></td>
<td>225,744</td>
<td>229,543</td>
</tr>
<tr>
<td>&gt; CTEN</td>
<td>100,000</td>
<td></td>
<td>107,742</td>
<td>104,470</td>
</tr>
<tr>
<td>&gt; Advertising</td>
<td>45,000</td>
<td></td>
<td>63,517</td>
<td>45,656</td>
</tr>
<tr>
<td>&gt; Other</td>
<td>53,800</td>
<td></td>
<td>39,963</td>
<td>62,661</td>
</tr>
<tr>
<td>&gt; Seminar</td>
<td>30,000</td>
<td></td>
<td>36,518</td>
<td>38,343</td>
</tr>
<tr>
<td>&gt; Rent</td>
<td>50,000</td>
<td></td>
<td>50,528</td>
<td>45,894</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>5,705,800</td>
<td></td>
<td>5,675,437</td>
<td>5,721,524</td>
</tr>
<tr>
<td><strong>OPERATING EXPENDITURES</strong> [Schedule 1]</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>679,200</td>
<td></td>
<td>655,616</td>
<td>650,188</td>
</tr>
<tr>
<td><strong>PROGRAM AND OTHER EXPENDITURES</strong> (Schedule 2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&gt; Program</td>
<td>1,421,500</td>
<td></td>
<td>1,327,436</td>
<td>1,149,526</td>
</tr>
<tr>
<td>&gt; Staff</td>
<td>2,647,500</td>
<td></td>
<td>2,709,609</td>
<td>2,632,950</td>
</tr>
<tr>
<td>&gt; Office</td>
<td>358,600</td>
<td></td>
<td>317,378</td>
<td>353,562</td>
</tr>
<tr>
<td>&gt; Services purchased</td>
<td>414,500</td>
<td></td>
<td>342,078</td>
<td>329,600</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>4,842,100</td>
<td></td>
<td>4,696,501</td>
<td>4,465,638</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>5,521,300</td>
<td></td>
<td>5,352,117</td>
<td>5,115,826</td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUE OVER EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(before amortization and contributions)</td>
<td>184,500</td>
<td></td>
<td>323,320</td>
<td>605,698</td>
</tr>
<tr>
<td><strong>AMORTIZATION</strong></td>
<td>(185,000)</td>
<td></td>
<td>(145,692)</td>
<td>(155,020)</td>
</tr>
<tr>
<td><strong>CONTRIBUTION TO CAROLE &amp; GEORGE FLETCHER FOUNDATION</strong></td>
<td>–</td>
<td></td>
<td>(24,894)</td>
<td>–</td>
</tr>
<tr>
<td><strong>EXCESS (deficiency) OF REVENUE OVER EXPENDITURES (before undernoted item)</strong></td>
<td>(500)</td>
<td></td>
<td>152,734</td>
<td>450,678</td>
</tr>
<tr>
<td><strong>INVESTMENT INCOME</strong></td>
<td>500</td>
<td></td>
<td>603,875</td>
<td>688,148</td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUE OVER EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(for the year)</td>
<td>–</td>
<td></td>
<td>756,609</td>
<td>1,138,826</td>
</tr>
</tbody>
</table>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.
STATEMENT OF CHANGES IN NET ASSETS
For the year ended December 31
VALUES IN CAD $

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND BALANCES (beginning of year)</td>
<td>324,804</td>
<td>116,820</td>
<td>75,000</td>
<td>2,147,277</td>
<td>457,925</td>
<td>1,984,885</td>
<td>5,106,711</td>
<td>4,159,285</td>
</tr>
<tr>
<td>CAPITAL ASSETS PURCHASED</td>
<td>18,369</td>
<td>169,071</td>
<td>—</td>
<td>—</td>
<td>(169,071)</td>
<td>(18,369)</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>FUND TRANSFER</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>665,000</td>
<td>(665,000)</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>PENSION RE-MEASUREMENTS AND OTHER ITEMS</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>138,100</td>
<td>138,100</td>
<td>(191,400)</td>
</tr>
<tr>
<td>EXCESS (deficiency) OF REVENUE OVER EXPENDITURES</td>
<td>(145,692)</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>(101,851)</td>
<td>1,004,152</td>
<td>756,609</td>
<td>1,138,826</td>
</tr>
<tr>
<td>FUND BALANCES (end of year)</td>
<td>197,481</td>
<td>285,891</td>
<td>75,000</td>
<td>2,147,277</td>
<td>852,003</td>
<td>2,443,768</td>
<td>6,001,420</td>
<td>5,106,711</td>
</tr>
</tbody>
</table>

STATEMENT OF CASH FLOWS
For the year ended December 31
VALUES IN CAD $

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>THIS YEAR (2017)</th>
<th>PREVIOUS YEAR (2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH PROVIDED BY (used in) Operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>› Excess of revenue over expenses for the year</td>
<td>756,609</td>
<td>1,138,826</td>
</tr>
<tr>
<td>› Adjustments to reconcile excess of revenue over expenses for the year to net cash provided by operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>» Amortization</td>
<td>145,692</td>
<td>155,020</td>
</tr>
<tr>
<td>» Leasehold inducement</td>
<td>(16,459)</td>
<td>(16,459)</td>
</tr>
<tr>
<td>» Unrealized (gain) on investments</td>
<td>(367,138)</td>
<td>(449,981)</td>
</tr>
<tr>
<td>» Changes in non-cash working capital balances:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>» Accounts receivable</td>
<td>(52,425)</td>
<td>(21,948)</td>
</tr>
<tr>
<td>» Inventory</td>
<td>(1,082)</td>
<td>(4,508)</td>
</tr>
<tr>
<td>» Prepaid expenses</td>
<td>(21,931)</td>
<td>(8,903)</td>
</tr>
<tr>
<td>» Pension asset contributions</td>
<td>—</td>
<td>(600,000)</td>
</tr>
<tr>
<td>» Accounts payable and accrued liabilities</td>
<td>58,583</td>
<td>24,876</td>
</tr>
<tr>
<td>» Fees received in advance</td>
<td>61,050</td>
<td>(98,340)</td>
</tr>
<tr>
<td>Subtotal</td>
<td>562,899</td>
<td>118,583</td>
</tr>
<tr>
<td>Investing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>› Purchase of investments</td>
<td>(2,101,372)</td>
<td>(2,343,050)</td>
</tr>
<tr>
<td>› Proceeds on sale of investments</td>
<td>2,181,403</td>
<td>2,705,456</td>
</tr>
<tr>
<td>› Purchase of capital assets</td>
<td>(187,440)</td>
<td>(175,926)</td>
</tr>
<tr>
<td>Subtotal</td>
<td>(107,409)</td>
<td>186,480</td>
</tr>
<tr>
<td>Increase in cash and cash equivalents (during the year)</td>
<td>455,490</td>
<td>305,063</td>
</tr>
<tr>
<td>Cash and cash equivalents (beginning of year)</td>
<td>583,996</td>
<td>278,933</td>
</tr>
<tr>
<td>Cash and cash equivalents (end of year)</td>
<td>1,039,486</td>
<td>583,996</td>
</tr>
</tbody>
</table>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

01 SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ORGANIZATION
The Association is constituted by the Ontario Association of Certified Engineering Technicians and Technologists Act, 1998, of the Province of Ontario. As the professional association for engineering technicians and technologists, it establishes standards for its members and provides training, professional development and various member services. The Association is a not-for-profit organization and is exempt from income tax.

CASH AND CASH EQUIVALENTS
Cash and cash equivalents consist of cash and money market investments with a maturity of less than three months at time of purchase. These are reported at fair value.

INVENTORY
Inventory consists of jewellery and novelties and is stated at the lower of cost and replacement cost which is not in excess of net realizable value. Cost is generally determined on the first-in, first-out basis.

CAPITAL ASSETS
Capital assets which include the intangible assets computer software and membership database are stated at cost less accumulated amortization. Amortization is provided on the straight-line basis over the expected useful lives of the assets as follows:
- Computer equipment and software – 3 YEARS
- Furniture and equipment – 10 YEARS
- Leasehold improvements – OVER THE TERM OF THE LEASE
- Membership database – 5 YEARS
- AMS database – 10 YEARS

FINANCIAL INSTRUMENTS
Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities and mutual funds traded in an active market are reported at fair value, with any unrealized gains and losses reported in the statement of operations. In addition, all bonds have been designated to be in the fair value category, with gains and losses reported in the statement of operations. All other financial instruments are reported at cost or amortized costs less impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

LEASEHOLD INDUCEMENTS
Leasehold inducements are amortized over the term of the lease.

FEES RECEIVED IN ADVANCE
Fees received in advance consist of membership fees, examination fees, and miscellaneous deposits which relate to the subsequent fiscal year.

REVENUE RECOGNITION
Membership Fees
Membership fees are recognized as revenue proportionately over the membership period to which they relate. Membership fees are recognized when the amount can be reasonably estimated and collection is reasonably assured.

Examination, Application, and Registration Fees
Fees are recognized in the year in which the services are provided.

Investment Income
Investment income includes dividends, interest income and realized and unrealized investment gains and losses.

Inventory
Revenue earned from sale of inventory is recognized in the period in which the goods are shipped.

Sponsorship Revenue
Sponsorship revenue is recognized in the period in which the amounts are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All other revenue items are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

DONATED CAPITAL ASSETS, MATERIALS AND SERVICES
Donated capital assets are recorded at fair value when fair value can be reasonably estimated. Due to the difficulty in determining their fair value, donated materials and services are not recognized in the financial statements.

USE OF ESTIMATES
The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management’s best estimates as additional information becomes available in the future.

INTERNALLY RESTRICTED FUNDS
As noted below, part of the Association’s fund balance is in a management’s restricted fund as approved by the Association’s Council. Transfers among funds are recorded as approved by the Council.

Funds Invested in Capital Assets
The Funds Invested in Capital Assets represent capital assets owned by the Association.

Funds Invested - AMS Database
The Funds Invested - AMS Database represents capital assets owned by the Association relating to the new AMS Database.

AMS Database Fund
The AMS Database Fund was established to be utilized to fund IT expenses to upgrade or replace the Association’s existing IT systems.

Legal Fund
The Legal Fund was established to be utilized to fund unexpected legal expenses of the Association.

Contingency Fund
The Contingency Fund was established to be utilized to fund unexpected operating expenses of the Association.

EMPLOYEE FUTURE BENEFITS
The Association has a defined benefit pension plan. The accrued benefit obligation is determined using the actuarial valuation for funding purposes which determines the obligation based on management’s best estimates of salary escalation, terminations, and retirement ages of plan members. Also, adjustments for plan amendments, changes in assumptions and experience gains and losses are charged to the statement of changes in net assets as they occur. Pension fund assets are valued at fair value at the balance sheet date. The total cost of the defined benefit plan for the period is comprised of the current service cost, finance cost, and re-measurements and other items. The current service cost and finance cost are charged to operations for the period, while re-measurements and other items are charged directly to the net assets as they occur.
## NOTES TO FINANCIAL STATEMENTS
December 31, 2017

### 02 CAPITAL ASSETS
VALUES IN CAD $

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>COST</th>
<th>ACCUMULATED AMORTIZATION</th>
<th>COST</th>
<th>ACCUMULATED AMORTIZATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt; Computer equipment</td>
<td>482,473</td>
<td>460,916</td>
<td>467,518</td>
<td>446,769</td>
</tr>
<tr>
<td>&gt; Computer software</td>
<td>369,745</td>
<td>353,295</td>
<td>369,692</td>
<td>340,208</td>
</tr>
<tr>
<td>&gt; Furniture and equipment</td>
<td>615,930</td>
<td>541,705</td>
<td>612,570</td>
<td>525,986</td>
</tr>
<tr>
<td>&gt; Leasehold improvements</td>
<td>152,927</td>
<td>73,577</td>
<td>152,927</td>
<td>56,571</td>
</tr>
<tr>
<td>&gt; Membership database</td>
<td>865,344</td>
<td>859,446</td>
<td>865,344</td>
<td>773,713</td>
</tr>
<tr>
<td>&gt; AMS database*</td>
<td>285,892</td>
<td>—</td>
<td>116,820</td>
<td>—</td>
</tr>
<tr>
<td><strong>Subtotals</strong></td>
<td>2,772,311</td>
<td>2,288,939</td>
<td>2,584,871</td>
<td>2,143,247</td>
</tr>
</tbody>
</table>

COST LESS ACCUMULATED AMORTIZATION 483,372 441,624

*Included in Association Management System (“AMS”) database system is $285,892 (2016 – 116,820) of assets not in use. The AMS database will begin amortizing once it is put in use.

### 03 INVESTMENTS
VALUES IN CAD $

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>THIS YEAR (2017)</th>
<th>PREVIOUS YEAR (2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt; Cash and short-term money market</td>
<td>347,704</td>
<td>—</td>
</tr>
<tr>
<td>&gt; Mutual funds</td>
<td>417,840</td>
<td>441,529</td>
</tr>
<tr>
<td>&gt; Portfolio shares</td>
<td>4,339,235</td>
<td>4,382,976</td>
</tr>
<tr>
<td>&gt; Fixed income*</td>
<td>587,272</td>
<td>580,439</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>5,692,051</td>
<td>5,404,944</td>
</tr>
</tbody>
</table>

*Fixed income investments have an interest rate of 4.95% (2016: 5.75% and 7.50%) and mature December 2020 to March 2025 (2016: September 2017 to August 2019).
NOTES TO FINANCIAL STATEMENTS (CONT'D)
December 31, 2017

04 PENSION PLAN
The Association has funded a defined benefit plan providing pension benefits which covers substantially all its employees hired before December 31, 2007. The pension plan provides pension benefits based on length of service and final average earnings. The Association uses the funding valuation approach to measure its accrued benefit obligations.

The most recent actuarial valuation was as of January 1, 2016.
The funded status of the defined benefit plan is as follows:

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>THIS YEAR [2017]</th>
<th>PREVIOUS YEAR [2016]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued benefit obligation</td>
<td>(4,837,600)</td>
<td>(4,870,000)</td>
</tr>
<tr>
<td>Fair value of plan assets</td>
<td>5,880,700</td>
<td>5,775,000</td>
</tr>
<tr>
<td>Funded status - plan surplus</td>
<td>1,043,100</td>
<td>905,000</td>
</tr>
<tr>
<td>Valuation allowance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,043,100</td>
<td>905,000</td>
</tr>
</tbody>
</table>

The following details significant components and assumptions of the Association’s pension plan:

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>THIS YEAR [2017]</th>
<th>PREVIOUS YEAR [2016]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Flows</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer contributions</td>
<td>25,000</td>
<td>627,800</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(257,600)</td>
<td>(194,400)</td>
</tr>
<tr>
<td>Actuarial Assumptions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discount rate</td>
<td>4.75 %</td>
<td>4.75 %</td>
</tr>
<tr>
<td>Interest rate of return on assets</td>
<td>4.75 %</td>
<td>4.75 %</td>
</tr>
<tr>
<td>Inflation rate</td>
<td>2.50 %</td>
<td>2.50 %</td>
</tr>
<tr>
<td>Salary projection rate</td>
<td>3.75 %</td>
<td>3.75 %</td>
</tr>
</tbody>
</table>

The Association maintains a defined contribution pension plan for employees, matching the employee contributions up to a maximum of 5% of gross earnings with an additional automatic 3% annual employer contribution not subject to matching. The pension expense for the year relating to this was $134,490 (2016 – $142,276).

05 LEASEHOLD INDUCEMENT
VALUES IN CAD $

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>THIS YEAR [2017]</th>
<th>PREVIOUS YEAR [2016]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original inducement</td>
<td>148,127</td>
<td>148,127</td>
</tr>
<tr>
<td>Accumulated amortization</td>
<td>(71,321)</td>
<td>(54,862)</td>
</tr>
<tr>
<td>Subtotal</td>
<td>76,806</td>
<td>93,265</td>
</tr>
<tr>
<td>Less: Current portion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(16,459)</td>
<td>(16,459)</td>
</tr>
<tr>
<td>TOTAL</td>
<td>60,347</td>
<td>76,806</td>
</tr>
</tbody>
</table>
06 COMMITMENTS
The Association leases its premises and certain office equipment under long-term operating leases with annual base commitments over the next five years and thereafter are as follows:

<table>
<thead>
<tr>
<th>VALUES IN CAD $</th>
<th>PREMISES</th>
<th>OFFICE EQUIPMENT</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>170,601</td>
<td>12,001</td>
<td>182,602</td>
</tr>
<tr>
<td>2019</td>
<td>173,893</td>
<td>10,401</td>
<td>184,294</td>
</tr>
<tr>
<td>2020</td>
<td>175,539</td>
<td>4,801</td>
<td>180,340</td>
</tr>
<tr>
<td>2021</td>
<td>175,539</td>
<td>—</td>
<td>175,539</td>
</tr>
<tr>
<td>2022</td>
<td>58,513</td>
<td>—</td>
<td>58,513</td>
</tr>
</tbody>
</table>

07 CONTINGENCIES
The Association is party to legal proceedings arising out of the normal course of business. The results of these litigations cannot be predicted with certainty, and management is of the opinion that the outcome of these proceedings is not determinable. Any loss resulting from these proceedings will be charged to operations in the period the loss is determined.

08 FINANCIAL INSTRUMENT RISK
The Association manages its risk by forecasting cash flows from operations and anticipating any investing and financing activities. A summary of the various risks which the Association is exposed to as a result of their operations is summarized below.

CREDIT RISK
Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligation; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Association’s financial instruments that are exposed to concentrations of credit risk relate primarily to the accounts receivable. Management believes this risk is minimized by the credit worthiness of its customers.

CURRENCY RISK
Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. As at year end, investments of $nil (2016 - $nil) are in US dollars and converted into Canadian dollars.

INTEREST RATE RISK
Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The Association is exposed to this risk through its fixed income investments. This risk has not changed from prior year.

MARKET VALUE RISK
Market value risk is the risk of potential loss caused by the fluctuations in fair value or future cash flows of financial instruments by changes in their underlying market value. The Association is exposed to this risk through its equity and mutual fund investments. This risk has not changed from prior year.

09 BUDGETED FIGURES
The budgeted figures presented for comparison purposes are unaudited and are those approved by Council, reclassified to conform with the financial statement presentation. The approval of the balanced budget took place November 25, 2016.

10 COMPARATIVE FIGURES
Comparative figures have been reclassified to conform with the current year’s financial statement presentation.
### SCHEDULE 1
**OPERATING EXPENDITURES**
For the year ended December 31
VALUES IN CAD $

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation</td>
<td>307,000</td>
<td>319,997</td>
<td>311,502</td>
</tr>
<tr>
<td>Equipment leases and rentals</td>
<td>13,500</td>
<td>13,019</td>
<td>12,065</td>
</tr>
<tr>
<td>Insurance</td>
<td>8,700</td>
<td>8,632</td>
<td>8,618</td>
</tr>
<tr>
<td>Telephone and communications</td>
<td>75,000</td>
<td>69,724</td>
<td>72,468</td>
</tr>
<tr>
<td>Office</td>
<td>21,000</td>
<td>22,156</td>
<td>22,256</td>
</tr>
<tr>
<td>Technology Professionals Canada</td>
<td>224,000</td>
<td>222,088</td>
<td>223,279</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>649,200</td>
<td>655,616</td>
<td>650,188</td>
</tr>
</tbody>
</table>

### SCHEDULE 2
**PROGRAM AND OTHER EXPENDITURES**
For the year ended December 31
VALUES IN CAD $

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications</td>
<td>287,800</td>
<td>1,063</td>
<td>265,373</td>
<td>—</td>
<td>266,436</td>
<td>263,809</td>
</tr>
<tr>
<td>Council and committees</td>
<td>675,700</td>
<td>79,441</td>
<td>240,575</td>
<td>320,331</td>
<td>640,347</td>
<td>506,126</td>
</tr>
<tr>
<td>Operating priorities</td>
<td>458,000</td>
<td>135,717</td>
<td>130,073</td>
<td>154,863</td>
<td>420,653</td>
<td>379,591</td>
</tr>
<tr>
<td><strong>Total program expenses</strong></td>
<td>1,421,500</td>
<td>216,221</td>
<td>636,021</td>
<td>475,194</td>
<td>1,327,436</td>
<td>1,149,526</td>
</tr>
<tr>
<td>Staff</td>
<td>2,647,500</td>
<td>890,983</td>
<td>620,988</td>
<td>1,197,638</td>
<td>2,709,609</td>
<td>2,632,950</td>
</tr>
<tr>
<td>Office</td>
<td>358,600</td>
<td>14,250</td>
<td>17,988</td>
<td>285,140</td>
<td>317,378</td>
<td>353,562</td>
</tr>
<tr>
<td>Services purchased</td>
<td>414,500</td>
<td>116,852</td>
<td>18,523</td>
<td>206,703</td>
<td>342,078</td>
<td>329,600</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,842,100</td>
<td>1,238,306</td>
<td>1,293,520</td>
<td>2,164,675</td>
<td>4,696,501</td>
<td>4,465,638</td>
</tr>
</tbody>
</table>
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2017–2018

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