ANNUAL REPORT 16|17

60 YEARS OF Certification EXCELLENCE

1957 – 2017

ONTARIO ASSOCIATION OF CERTIFIED ENGINEERING TECHNICIANS AND TECHNOLOGISTS
WHO WE ARE

The Ontario Association of Certified Engineering Technicians and Technologists (OACETT) is a non-profit, self-governing, professional association of over 25,000 members.

VISION: Advancing the engineering and applied science technology profession in Ontario, in Canada and world-wide.

MISSION: OACETT is Ontario’s independent certifying body for engineering and applied science technicians and technologists. The Association provides exceptional member certification, benefits and services. In so doing, OACETT meets the needs of its members, creates a visible and globally-recognized professional standard, and serves the public interest.

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
- 29% Certified Technician
  - 20% hold the C.Tech designation
  - 1% hold the Senior Engineering Technician designation
- 20% Associate
  - 16% are Associates
  - 3% are Technical Specialists
  - 1% are Graduate Technician/Technologists

MEMBERS BY DISCIPLINE

- Civil: 36%
- Electrical: 22%
- Mechanical: 19%
- Building Design | Construction: 14%
- Environmental: 4%
- Electronics: 3%
- Chemical: 2%
- Computer IT: 2%
- Industrial: 2%
- Bio Science: 1%
- Minerals | Resources | Metallurgy: 1%
- Survey: 1%
- Geomatics: < 1%
- Instrumentation: < 1%
- Resources / Mining / Geological: < 1%

MEMBERS BY REGION

- Horseshoe: 28%
- Western: 19%
- Central: 18%
- Eastern: 13%
- Toronto: 13%
- Northern: 7%
- Out of Province: 2%
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YOUR ASSOCIATION is celebrating its 60th Anniversary this year and it has been an extreme pleasure to be your president for the 2015–2017 term. We have achieved a lot over the last 60 years, and I look forward to what we can achieve going forward. At our 2016 AGM, I asked the question, “With all that we have achieved, is it time to sit back and relax?” To that, I answered a resounding “No,” as doing so would mean the death of our association. It’s my pleasure to highlight the activities that have been undertaken over the past year:

**CPD:** Continuing Professional Development (CPD) was rolled out in January 2016 and has received wide acceptance from the members of OACETT. Our members recognize the importance of maintaining competence in their chosen career. The online reporting module will be included with our new IT system roll-out and I look forward to hearing about its successful implementation.

**IT System Update:** Where were you 15 years ago and what operating system were you using? OACETT is still using the same system, and it needs to be replaced, which is why the “Dragonfly” project was started. The IT Systems Steering Committee has spent the last year developing the “Specification Book” that ensures the system we select meets our needs and is scalable for future requirements. I commend the committee for practising “measure twice and cut once” strategies because the devil is in the details. Not fully understanding and communicating our requirements with the successful vendor has the potential for substantial cost overruns. As I write this report the committee is finalizing vendor selection and I trust we’ll be able to make an announcement at the AGM.

**National Initiatives:** Technology Professionals Canada was formally incorporated in 2016, representing 85 per cent of the certified engineering and applied science technology professionals in Canada. We recently developed our strategic plan and approved a five-year funding model for Technology Accreditation Canada.

In March, the president-elect, CEO and I participated in a national presidents’ meeting. There was representation from nine provinces, and it was an excellent opportunity to reconnect with technology professionals from across our great country and discuss items of national importance including: marketing initiatives to improve the recognition of our profession, labour mobility, emerging disciplines, and how we might work together on issues of importance to all of us.

When I started to lead our Association in 2015, I had several goals: introduction of CPD and the Licensed Engineering Technologist designation from PEO; update of the IT system; development of a Technology Road Map, review of By-law 19; and formalization of our national organization, Technology Professionals Canada, which incorporated in 2016. To accomplish these tasks takes a team of dedicated councillors, volunteers and staff. Their unwavering support and guidance was invaluable and I thank them all! It would have been impossible to do it without them.

I look forward to working with our new president, Greg Miller, C.E.T., as he leads our great organization to new heights over the 2017–2019 term of office.

Bob van den Berg, C.E.T.
President
ON THIS OCCASION of our 60th anniversary, I offer some observations about the Association, the profession and our role in the new economy. Let me start by saying the significant attendance of past-presidents at this year’s AGM reflects the roots of the Association, with a cadre of committed volunteers having the passion and determination to advance the profession. There remain more than a few 60-year members who continue to enjoy, in retirement, supporting the Association and reading The Ontario Technologist.

The volunteer leadership of OACETT is in transition, as a younger, more diverse leadership team takes the helm. This is a healthy part of governance and something that previous leadership had the foresight to plan for. We’ve got a robust balance sheet and continue to make critical investments to enhance service to the members and to elevate professionalism.

The Conference Board of Canada report on the economic impact of engineering technicians and technologists on the Canadian economy confirms our profession is doing well, becoming a growing part of the economy, and serving as a driving force in productivity. If I were a young person coming out of an engineering or applied science technology program, the world would be my oyster.

However, challenges remain. A report commissioned by Technology Professionals Canada asserts, after interviewing academics, students, members and industry, that our certification marks remain relevant; however, emerging technologies are quickly coming to the fore and raising interesting questions about how they should be treated in the registration process. Never to be complacent, the report further identifies areas for closer examination such as the breadth and scope of, for example, the civil discipline – it’s too large and may need specialities or sub-disciplines; strong market demand for recognition of interdisciplinary expertise; and continuing strong values for ethical aspects of certification.

In Ontario, the number of retiring members now exceeds the number of students joining on an annual basis. College student enrolment is declining – a major feeder group for OACETT. The much talked about demographic bulge is rapidly emerging. The economy will adjust. Technology and automation is expected to eliminate 40 per cent of all current jobs in the economy. Further, it is forecasted that 65 per cent of elementary school children will, as adults, be employed in jobs that don’t currently exist. Immigration will be part of the answer to feed the workforce with talent, as will enhancing our outreach to women and expanding our efforts where aboriginals and those with disabilities are concerned. Education, continuing professional development and an understanding of technology – all facets of our profession – will serve us well in the coming decades.

It is not a luxury but critically important that we devote resources to impressing upon young people the importance of education and the rewards of careers in engineering technology.

Lastly, three staff members, with more than 82 years of combined service with OACETT, have retired this spring. Hillary Tedoldi, CAO, Camilla Poliah, manager, admissions and certification, and Rozalia Mazur, assistant accountant. All three have made an immense contribution to the members and the Association and are gratefully thanked.

David Thomson
Chief Executive Officer
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.

OACETT is a founding member of Technology Professionals Canada (TPC), a partnership of provincial associations of technology professionals in Ontario, Alberta, British Columbia and Saskatchewan, responsible for delivering accreditation, professional registration and accountability in service to the public and members.

TPC members, including OACETT, commissioned a 2016 study to determine whether the technical disciplines currently in use were sufficient to meet market demands. Findings indicated a strong value for certification, particularly in the areas of ethics and integrity, and a majority belief that current disciplines used to accredit educational programs and certify personnel meet today’s technological requirements; however, they also identified an emerging need for interdisciplinary professionals.

In further efforts to investigate our industry and the perception of certification in the marketplace, OACETT enlisted Environics Research Group to conduct a compensation study of OACETT members and employers. The results, published in OACETT Salary Survey 2016, revealed that:

» the average base salary for engineering technicians and technologists is $80,725 for 2016, a seven per cent increase from the average salary of $75,436 in 2014;

» certified professionals earn an average of between $14,000 and $20,000 more per year than their non-certified counterparts; and

» eighty per cent of employers believe that having certified employees contributes positively to their organization’s quality and competitiveness.

TPC established Technology Accreditation Canada (TAC) to deliver world-class accreditation for the technology profession in Canada. TAC is now fully operational, having granted national program accreditation to 12 engineering technology and applied science programs and continuing work to refine the profession’s national educational standards.

In May 2016, Lisa Miller-Way, C.E.T., LET, received Ontario’s first licensed engineering technologist (LET) designation in a ceremony celebrating a successful decades-long collaboration between OACETT and Professional Engineers Ontario.
EXCELLENCE IN CERTIFICATION

The Institute of Engineering Technology of Ontario (IETO) continued to administer and uphold first-in-class certification standards and service in 2016, while delivering on its objective to raise the proportion of certified members.

Supporting applicants and members
In 2016, IETO staff answered 640 three- and six-year timeline enquiries; sent 3006 letters to associate members reminding them of their certification timelines and produced an information piece on the timelines for The Ontario Technologist; completed 1021 file reviews; sent 127 employer and in-good-standing letters; explored new avenues to assist members to certify through technical exam enhancement and ways to use the Canadian Technology Accreditation Criteria.

Enhancing member experience
The Association updated key information pieces on our website and revised the Technology Report guidelines for clarity. We also increased timelines for the PPE/IEPPE seminars from eight weeks to six months, and sent deadline reminders to members to study and write exams every two months. Finally, we trained all admission co-ordinators to provide customer service for PPE/IEPPE.

Improving pathways for international applicants
In July 2016, we introduced the Internationally Educated Professional Practice Exam (IEPPE) and seminar. We continued to waive the application fee for those in Canada less than one year; removed the permanent residency requirement for certification; and revised the English language exemptions for countries where courses of study were taught and administered in English.

Ensuring integrity, fairness and transparency
The Office of the Registrar investigated and resolved 25 misuse of title cases against non-members, members and companies last year to protect the integrity of OACETT designations. We reviewed, processed and concluded four complaints against members with the Complaints Committee, and consulted on 35 registration cases, including five official second file reviews and 30 internal reviews, and on two good character cases.

After completing an in-depth assessment for the Office of the Fairness Commissioner, OACETT was cited for 11 exemplary practices.

NOTABLE NUMBERS FROM 2016

131 road construction designations awarded
1981 new regular and student member applications were processed
5 official second file reviews completed
861 associate members became certified
227 former members were reinstated
193 members were reclassified from C.Tech. or A.Sc.T. to C.E.T.
330 proposals and 228 technology reports were reviewed
1087 members wrote the Professional Practice Exam (PPE), 248 college students and 839 regular members
38 technical exams were prepared were prepared and 24 written
9 members wrote the Internationally Educated Professional Practice Exam (IEPPE)
CONTINUING PROFESSIONAL DEVELOPMENT

In January 2016, OACETT introduced mandatory continuing professional development (CPD) for members, to ensure and to underscore members’ professionalism and commitment to keeping their industry skills and knowledge current and to upholding the public trust.

IN THE LAST YEAR, OACETT has hosted more than a dozen CPD informational webinars, plus two dedicated Q&A sessions to respond to members’ questions regarding requirements, featured stories of member compliance and employer support for the program in The Ontario Technologist, hosted an information booth at the AGM, and prepared Chapter CPD Guidelines and a Chapter CPD Event Approval Form to provide more education at the chapter level.

Members continue to contact the office with queries about specific scenarios and whether they meet the program’s requirements (our program co-ordinator answered more than 3,500 CPD emails and calls in 2016), but feedback has been largely positive, and it is clear that members are taking compliance seriously. As for employers, the majority of those who responded to OACETT’s Salary Survey indicated they would be more inclined to hire OACETT members over non-certified engineering technicians and technologists knowing that they must meet the Association’s CPD requirements.

BUILDING A REPUTATION AT HOME AND ABROAD

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

OACETT’S PRESIDENT and CEO participated in Premier Wynne’s investment and trade mission to Japan and South Korea from November 27 – December 3, 2016, where they interacted with the most senior levels of government, including the premier and key cabinet ministers, along with senior civil servants. They also conducted face-to-face meetings with presidents of various colleges, networked with senior leaders in companies and industries that employ OACETT members, and gained a better understanding of trade agreements with these two countries pertaining to labour mobility for technicians and technologists.

The Association continued to partner with Skills Ontario, which promotes careers in engineering technology on behalf of OACETT in elementary and high school presentations across the province, and collaborated with them to produce a new video for students showcasing rewarding careers in engineering and applied science technology. We also sponsored and attended the Ontario Technological Skills Competition.

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

OACETT sponsored FIRST Robotics Canada, investing in a program that encourages youth to participate in and celebrate science and technology via competitions.

The Association hosted and prepared a presentation for a 19-person delegation from China – the Guangzhou Municipal Human Resources and Social Security Bureau – arranged through the Sino-Canada Technology Exchange Centre based in Toronto and Beijing.

The Chinese delegation at OACETT’s presentation on September 27, 2016.
COMMUNICATION AND OUTREACH

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.

IN 2016, IETO staff consulted with new partners and sustained existing relationships with colleges, municipal and provincial governments, other agencies and industry on continuing professional development (CPD), technical exams, road construction and provincial and national standards.

OACETT welcomed new partners into the Strategic Partnership Program, strengthening ties with employers and offering them avenues through which to promote their work, expand their industry connections and recruit certified engineering technicians and technologists.

Among our regular communication to members and employers, in 2016, 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 more than 60 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.

COLLABORATING WITH COLLEGES

OACETT maintains good relationships with the presidents and heads of technology from Ontario's colleges, acting as a resource and offering students studying to become engineering technicians and technologists current information on the profession, OACETT membership and certification.

OACETT AWARDED Four Teaching and Technology Transfer Grants to Ontario college faculty in 2016 from Canadore, Conestoga, George Brown and Mohawk College. This grant provides financial assistance to Ontario college faculty teaching in OACETT-recognized engineering technology and applied science programs, to attend a conference, workshop, seminar or symposium that will promote enhanced excellence in technology education and technology transfer with direct benefits to students, industry and the OACETT membership at large.

In the last year, OACETT hosted more than a dozen "Introduction to OACETT" webinars, offering participants from across the province and beyond an opportunity to learn more about the benefits of OACETT membership and how to become certified. This webinar has been a valuable tool for reaching college students outside of
scheduled in-class, in-person presentations. Dedicated informational webinars were offered to engineering technician and technology students at Algonquin, Northern and Sault College.

OACETT has been working with Heads of Technology and Skills Ontario on the development of a Massive Open Online Course (MOOC) to heighten awareness of careers in engineering technology among elementary school students through interactive modules. Through this agreement, OACETT has also gained expanded access to classroom presentations with graduating college students.

National Engineering Month 2017, featured a record 43 OACETT-related events. Of those, 15 were chapter events (put on by 13 different OACETT chapters) and 28 were College Challenge events (put on by 17 teams from 10 different colleges with the assistance of local OACETT members). 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.

Canada’s engineering technology profession will be designated with Qualified Person status that will offer additional employment opportunities across Canada due to the federal government’s infrastructure investment plans, which will support the demand for engineering technicians and technologists.

The Ministry of Municipal Affairs and Housing established Building Code Technical Advisory Committees (TACs) to review and evaluate proposed Building Code changes. Three highly qualified OACETT members were selected to serve on these TACs: Dennis Martin, A.Sc.T. – Part 9 (houses & small buildings); Shervin Reyhani, C.E.T. – Part 4 (structural design); and Lisa Miller-Way, C.E.T., LET – Part 3 (large & complex buildings).

OACETT senior staff met with the Ontario College of Trades (OCOT), in a productive session that offered the opportunity for the two organizations to find common ground and understand their respective roles in Ontario’s trades and technology landscape. OACETT updated OCOT on the creation of a new national accreditation program for college engineering and applied science programs, and the implications for colleges and labour mobility. OCOT updated OACETT on the process to modernize the 23 compulsory trades.

The Comprehensive Economic and Trade Agreement (CETA) is a free-trade agreement between Canada and the European Union (EU). OACETT has been monitoring the details for mutual recognition of engineering technicians and technologists in CETA, in order to keep OACETT members interested in promoting their expertise in Europe apprised of the status.

OACETT identified key Ontario government ministries and players that were considered important to advance short and longer term strategic initiatives that will further the Association’s government relations efforts. OACETT representatives attended nine MPP functions in the fall and winter which resulted in discussions with more than 20 MPPs.

Ontario Minister of Labour and Oakville MPP, The Honourable Kevin Flynn attended the Association’s 2016 AGM and Conference. There, he delivered an impassioned address on the importance of workplace safety and spent some time asking OACETT members who had prepared technical poster presentations about their featured work.
OACETT sponsored the Industrie 2030 summit hosted in Ottawa by the Canadian Manufacturers and Exporters. Participants were given the mission of determining, “What would it take to double manufacturing output and value-added exports from Canada by the year 2030?” They identified a series of business outcomes needed to reach those targets.

Senior staff met with a Ministry of Education assistant deputy minister, offering OACETT an excellent opportunity to inform the ministry of the changes in the engineering technology profession in Ontario and across Canada. There was also a brief update on the creation of a new national accreditation program for college engineering and applied science programs, including transparent, national standards, and the implications for colleges and national/international labour mobility.

OACETT representatives met with Ontario Building Officials Association executive members to share information on common issues and concern, one in particular being Building Code Identification Number and OACETT members’ Qualified Person status relating to municipal building code inconsistencies across Ontario. The meeting stressed how important it is that C.E.T.s, who are qualified to do design work be recognized by municipalities.

EXPANDING 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 desired audiences.

OACETT’S WEBSITE received more than 130,000 visitors over the past year.

OACETT’s social media presence has been expanding for many years, as 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 close to 9,000 (see chart below for a detailed breakdown). We’ve implemented strategies for creating more targeted campaigns and increasing amplification and engagement across these channels, in order to track response and inspire conversion, particularly as they pertain to younger members and potential members who are increasingly communicating exclusively through mobile apps.

Video is proving to be the most persuasive form of communication in today’s environment, and OACETT has been making increasing use of the format, creating videos to explain programs or initiatives, broadcast member achievement, provide professional development and inspire people to join the Association. As part of our ongoing efforts to attract new members and engage with current ones, in 2016, OACETT developed a multi-purpose recruitment video for engineering technology professionals, a college student recruitment video, and, in collaboration with Skills Ontario, a career showcase video for elementary school students.

The most watched 2016 videos on the OACETTlive channel were:
» What to Expect from the OACETT Technology Report Writing Seminar
» Why Join OACETT as a Student?
» AGM Technical Presentations
MEMBER OPPORTUNITIES, DEVELOPMENT AND PROFESSIONALISM

RECRUITING AND RETAINING MEMBERS

OACETT introduced a number of initiatives and opportunities in 2016 to attract new members and deliver more value to current ones.

OACETT PARTNERED with the Ontario Society of Professional Engineers 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. More than 200 job-seekers attended, 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 throughout the province.

As a direct result of college outreach efforts in 2016, including on-campus presentations, OACETT informational webinars and career fair participation, OACETT student applications in 2016 increased to 1218. Colleges visited included: Algonquin, Boréal, Cambrian, Canadore, Centennial, Conestoga, Confederation, Durham, Fanshawe, Fleming, George Brown, Georgian, Humber, La Cité, Lambton, Loyalist, Mohawk, Northern, RCC, Sault, Seneca, Sheridan, St. Clair and St. Lawrence Colleges, as well as the University of Guelph.

To foster strong relations between students and their professional association, OACETT sent 810 congratulatory letters to graduating students.

To deliver more value to current members, OACETT instituted greater cost-savings for members through affinity partnerships with professional development provider, EPIC, and a renewed 10-year agreement with group home and auto insurance provider, The Personal.

College outreach initiative: on-campus presentation at Loyalist College.
ENRICHING AND INCREASING MEMBER PROFESSIONAL DEVELOPMENT

Advancing the profession as a whole means providing opportunities for members to enhance their technical and their soft skills and positioning them to succeed, which OACETT accomplished in 2016 in a number of ways.

- Created two promotional videos to explain the purpose and benefit of the Technology Report, which debuted as an online course in early 2016 to allow members across the province to access this training resource.
- Developed professional development videos for members, in general; and chapter executive members, and women in technology, specifically. Topics ranged from developing your brand to conflict resolution to career management for women.
- OACETT’s 28 chapters held dozens of events, locally and 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.
- A well-received Technical Program at OACETT’s 2016 Annual General Meeting showcased the innovative work of OACETT members via three oral and ten poster presentations.
- OACETT recruited 42 auditors for Technology Accreditation Canada’s national accreditations.
- OACETT held four training sessions for staff and three training sessions for file reviewers, enhanced the file reviewer training manual and included what constitutes bias and hidden bias.

IN 2016, the Association awarded nearly 600 25-40- and 50-year membership anniversary certificates to members across the province.

We commissioned 60-year pins for members who have been with the Association from the very beginning.

PROMOTING MEMBER RECOGNITION

OACETT promotes the engineering technology industry by creating programs and devices that recognize our members’ professionalism and industry contribution.

In June 2016, OACETT conferred its most prestigious certification, the Fellow OACETT designation upon five members in recognition of their significant industry achievements, contributions, and dedication to the profession.

Harry Baker, C.E.T., Fellow OACETT; Robin Dunn, C.E.T., rcca, Fellow OACETT; Cedric Smith, C.E.T., Fellow OACETT; Trevor Onken, C.E.T., Fellow OACETT; and Alexander Lunycz, C.E.T., Fellow OACETT.

IN 2016, the Association awarded nearly 600 25-40- and 50-year membership anniversary certificates to members across the province.

We commissioned 60-year pins for members who have been with the Association from the very beginning.

A Windsor-Essex Chapter tour of CenterLine (Windsor) Limited’s Machinery Division.

Technical Program presenter Neal Smith, C.E.T. discusses his poster.
IN 2011, the Carole and George Fletcher Foundation launched the "25 for 25 Building Forward Campaign" to establish a $40,000 endowed fund at each Ontario college. Interest generated from these funds was to be used to create a self-sustaining award of $1,000 for a worthy student in a recognized engineering technology and applied science program who best exemplifies integrity and professionalism.

Continual awareness efforts for the 25 for 25 campaign through The Ontario Technologist, member challenges, inserts in membership renewal notices, news conferences, OACETT’s website and digital communications resulted in donations of $16,080 in 2016.

In 2016, the Carole and George Fletcher Foundation awarded 25, $1,000 bursaries to deserving students from colleges across Ontario, in addition to the Barbara and Felix Degan Award and the Fletcher Generation Award.

In early 2017, the 25 for 25 campaign reached the goal of raising over $1 million in total endowment funds for the 25 colleges in Ontario.

The success of this campaign would not have been possible without the commitment of OACETT members, industry, colleges and the Ontario government. Thank you all for supporting the next generation of engineering technology professionals.

David Tsang, A.Sc.T.
Chair of OACETT’s Carole and George Fletcher Foundation.
FAIR AND TRANSPARENT PRACTICES

As your public representative on Council, I care about how OACETT serves the broader interests of the community at large; however equally important is how OACETT meets the needs of its more than 25,000 existing members and potential members.

OACETT EARNs the public trust in a number of ways including its commitment to a Code of Ethics and continuing education but, most importantly, through the development and application of a thorough assessment process; thus ensuring that only members who meet these qualifications will earn their professional certification.

While the public interest demands that an assessment process be rigorous, both the public and OACETT members benefit when the process is fair, objective, impartial and transparent. For this reason I am particularly proud of how OACETT continues to demonstrate its commitment to fairness and inclusiveness. One need look no further than the most recent report from Ontario’s Office of the Fairness Commissioner (OFC) to see how OACETT continues to show leadership among professional regulatory bodies.

Among other things, the OFC is responsible for assessing OACETT’s programs and activities against a backdrop of its obligations as a professional regulatory body under Ontario’s fairness laws. In doing so, the OFC considers how well OACETT’s practices demonstrate adherence to both the general duties (transparency, objectivity, impartiality and fairness) as well as certain specific duties. In this regard, the OFC has identified numerous commendable practices where OACETT has exceeded the standards set by the OFC. In addition to identifying several commendable practices related to the general duties of transparency and fairness, in particular, the OFC identified six commendable practices in relation to the specific duty of Assessment of Qualifications including, updating the Professional Practice Exam to improve its validity, improving accessibility for applicants by moving to an online exam format, using data from the analysis of exams and interviews to inform the further development of the Internationally Educated Professional Practice Exam, and providing a comprehensive manual to file reviewers to ensure consistency. The full OFC’s assessment report is available from OACETT’s website [www.oacett.org] by clicking the “Fair Registration Practices” drop-down selection under the “About Us” tab on the homepage.

You can take pride in the progress that OACETT has made towards developing fair and transparent processes and yet, without taking anything away from this progress, there is still more that can be done. In that regard I have every confidence that OACETT’s staff, Council and members are well positioned to embrace these opportunities. As we move through OACETT’s 60th year, there is much rich history to acknowledge and celebrate. At the same time, as an organization and as individuals, we should continuously look to improve. We can all look forward to the challenges and opportunities that this year and the next 60 years will bring as OACETT continues to grow and develop as an organization.

Lori Cornwall, MBA, LL.B.
Public Representative
OACETT HAS HAD an excellent year financially with a surplus from operations in 2016 of $450,700.

Market gain on investments in 2016 was $687,600, resulting in a 13 per cent rate of return. Annualized rates of return since 2012 were steady at 4%–5%.

A portion of the 2016 investment gain was liquidated and added to the IT Systems Reserve Fund to support a new membership database management system that is currently being considered. A portion of the gain was also used to pay down the defined benefit pension plan solvency deficit.

The value of the investment portfolio at the end of February 2017 was $5,603,800, reflecting a further market gain since December 31, 2016 of $198,900.

OACETT saw an increase in non-dues revenue resulting from more associate members gaining certification and writing the Professional Practice Exam, and a new contract was signed with affinity partner, The Personal, that will provide additional sponsorship revenue.

The new membership database management system is expected to create more efficiencies within operations. Accordingly, management is holding off on hiring for some vacant positions until staffing needs are addressed closer to the system implementation date.

In 2017, OACETT held an election for the 2017–2019 term of office — the sixth time the Association has run these elections online. There was increased voter turnout for this election with 15.2 per cent of the membership voting, up eight per cent from the last election.

At the end of December 2016, OACETT membership continues to grow at a steady rate with 25,238 total members, 320 more members than in December 2015. Our continued growth throughout the years demonstrates the value our members see in their professional association.

STAFF DEVELOPMENT

OACETT staff are committed to serving members and stakeholders with professionalism, and they benefit from a culture that encourages them to perform professional development that allows them to excel in their roles.

OACETT CURRENTLY has 25 full-time staff.

In the first part of 2017, we said good-bye to three long-time staff members who, together, represent more than 82 years of service to OACETT: Hillary Tedoldi, CAO, Camilla Poliah, manager, admissions and certification, and Rozalia Mazur, assistant accountant.

As part of OACETT’s commitment to lifelong learning and skills enhancement, OACETT staff pursued professional development courses, activities and online opportunities relevant to their particular roles in addition to completing required training on meeting the needs of customers with disabilities and on changes to workplace violence and harassment legislation.

OACETT continues to create a safe and respectful work environment that encourages collaboration and the sharing of best practices.

ANNUALIZED RATE OF RETURN ON INVESTMENT PORTFOLIO

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Year</td>
<td>5.11%</td>
</tr>
<tr>
<td>4 Year</td>
<td>5.14%</td>
</tr>
<tr>
<td>3 Year</td>
<td>4.44%</td>
</tr>
<tr>
<td>2 Year</td>
<td>4.28%</td>
</tr>
<tr>
<td>1 Year</td>
<td>13.05%</td>
</tr>
</tbody>
</table>

Long-time staff members Rozalia Mazur, Hillary Tedoldi and Camilla Poliah, at their retirement party.
INDEPENDENT AUDITOR’S REPORT

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

We have audited the accompanying financial statements of the Ontario Association of Certified Engineering Technicians and Technologists, which comprise the statement of financial position as at December 31, 2016 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, 2016 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
February 24, 2017
## STATEMENT OF FINANCIAL POSITION

**December 31**  
**VALUES IN CAD $**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></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>583,996</td>
<td>278,933</td>
</tr>
<tr>
<td>▶ Accounts receivable</td>
<td>114,797</td>
<td>92,849</td>
</tr>
<tr>
<td>▶ Inventory</td>
<td>14,157</td>
<td>9,649</td>
</tr>
<tr>
<td>▶ Prepaid expenses</td>
<td>57,996</td>
<td>49,093</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>770,946</strong></td>
<td><strong>430,524</strong></td>
</tr>
<tr>
<td>Capital assets (Note 2)</td>
<td>441,624</td>
<td>420,718</td>
</tr>
<tr>
<td>Investments (Note 3)</td>
<td>5,404,944</td>
<td>5,317,369</td>
</tr>
<tr>
<td>Pension asset (Note 4)</td>
<td>905,000</td>
<td>496,400</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>7,522,514</strong></td>
<td><strong>6,665,011</strong></td>
</tr>
<tr>
<td><strong>LIABILITIES AND NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>▶ Accounts payable and accrued liabilities</td>
<td>320,005</td>
<td>295,129</td>
</tr>
<tr>
<td>▶ Fees received in advance</td>
<td>2,002,533</td>
<td>2,100,873</td>
</tr>
<tr>
<td>▶ Leasehold inducement – Current portion (Note 5)</td>
<td>16,459</td>
<td>16,459</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>2,338,997</strong></td>
<td><strong>2,412,461</strong></td>
</tr>
<tr>
<td>Leasehold inducement (Note 5)</td>
<td>76,806</td>
<td>93,265</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>2,415,803</strong></td>
<td><strong>2,505,726</strong></td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net assets represented by:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>▶ Internally restricted for specific purposes:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>▶ IT systems fund</td>
<td>457,925</td>
<td>325,000</td>
</tr>
<tr>
<td>▶ Legal fund</td>
<td>75,000</td>
<td>75,000</td>
</tr>
<tr>
<td>▶ Contingency fund</td>
<td>2,147,277</td>
<td>2,147,277</td>
</tr>
<tr>
<td>▶ Unrestricted - operating fund</td>
<td>1,984,885</td>
<td>1,191,290</td>
</tr>
<tr>
<td>▶ Invested in capital assets</td>
<td>324,804</td>
<td>420,718</td>
</tr>
<tr>
<td>▶ Invested in IT system</td>
<td>116,820</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>5,106,711</strong></td>
<td><strong>4,159,285</strong></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>7,522,514</strong></td>
<td><strong>6,665,011</strong></td>
</tr>
</tbody>
</table>

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

OACETT – ANNUAL REPORT 16|17
### STATEMENT OF OPERATIONS

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><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual membership fees</td>
<td>4,295,000</td>
<td>4,268,036</td>
<td>4,277,697</td>
</tr>
<tr>
<td>Sponsorhip</td>
<td>440,000</td>
<td>592,190</td>
<td>453,275</td>
</tr>
<tr>
<td>Examination fees</td>
<td>260,000</td>
<td>334,731</td>
<td>226,756</td>
</tr>
<tr>
<td>Application and registration fees</td>
<td>226,000</td>
<td>229,543</td>
<td>237,785</td>
</tr>
<tr>
<td>CTEN</td>
<td>112,000</td>
<td>104,470</td>
<td>110,611</td>
</tr>
<tr>
<td>Advertising</td>
<td>45,000</td>
<td>45,656</td>
<td>43,538</td>
</tr>
<tr>
<td>Other</td>
<td>55,800</td>
<td>62,661</td>
<td>56,851</td>
</tr>
<tr>
<td>Seminar</td>
<td>20,000</td>
<td>38,343</td>
<td>23,569</td>
</tr>
<tr>
<td>Rent</td>
<td>46,000</td>
<td>45,894</td>
<td>45,932</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5,499,800</td>
<td>5,721,524</td>
<td>5,476,014</td>
</tr>
<tr>
<td><strong>OPERATING EXPENDITURES</strong> [Schedule 1]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>638,500</td>
<td>650,188</td>
<td>651,472</td>
</tr>
<tr>
<td><strong>PROGRAM AND OTHER EXPENDITURES</strong> [Schedule 2]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td>1,258,000</td>
<td>1,149,526</td>
<td>1,339,015</td>
</tr>
<tr>
<td>Staff</td>
<td>2,755,000</td>
<td>2,632,950</td>
<td>2,530,929</td>
</tr>
<tr>
<td>Office</td>
<td>330,400</td>
<td>353,562</td>
<td>326,199</td>
</tr>
<tr>
<td>Services purchased</td>
<td>371,400</td>
<td>329,600</td>
<td>303,996</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4,714,800</td>
<td>4,465,638</td>
<td>4,500,139</td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUE OVER EXPENDITURES</strong> (before amortization and contributions)</td>
<td>146,500</td>
<td>605,698</td>
<td>324,403</td>
</tr>
<tr>
<td><strong>AMORTIZATION</strong></td>
<td>(147,000)</td>
<td>(155,020)</td>
<td>(143,609)</td>
</tr>
<tr>
<td><strong>EXCESS (deficiency) OF REVENUE OVER EXPENDITURES</strong> (before undernoted item)</td>
<td>(500)</td>
<td>450,678</td>
<td>180,794</td>
</tr>
<tr>
<td><strong>INVESTMENT INCOME (loss)</strong></td>
<td>500</td>
<td>688,148</td>
<td>(225,157)</td>
</tr>
<tr>
<td><strong>EXCESS (deficiency) OF REVENUE OVER EXPENDITURES</strong> (for the year)</td>
<td></td>
<td>1,138,826</td>
<td>(44,363)</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>PARTICULARS</th>
<th>Invested in Capital Assets</th>
<th>Invested in IT System</th>
<th>Legal Fund</th>
<th>Contingency Fund</th>
<th>IT system Fund</th>
<th>Operating Fund</th>
<th>THIS YEAR [2016]—TOTAL</th>
<th>PREVIOUS YEAR [2015]—TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND BALANCES (beginning of year)</td>
<td>420,718</td>
<td>—</td>
<td>75,000</td>
<td>2,147,277</td>
<td>325,000</td>
<td>1,191,290</td>
<td>4,159,285</td>
<td>4,244,348</td>
</tr>
<tr>
<td>CAPITAL ASSETS PURCHASED</td>
<td>59,106</td>
<td>116,820</td>
<td>—</td>
<td>—</td>
<td>(116,820)</td>
<td>(59,106)</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>FUND TRANSFER</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>300,000</td>
<td>(300,000)</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>(191,400)</td>
<td>(191,400)</td>
<td>(40,700)</td>
</tr>
<tr>
<td>EXCESS (deficiency) OF REVENUE OVER EXPENDITURES</td>
<td>(155,020)</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>(50,255)</td>
<td>1,344,101</td>
<td>1,138,826</td>
<td>(44,363)</td>
</tr>
<tr>
<td>FUND BALANCES (end 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>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>THIS YEAR [2016]</th>
<th>PREVIOUS YEAR [2015]</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH PROVIDED BY (used in)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenses for the year</td>
<td>1,138,826</td>
<td>(44,363)</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>155,020</td>
<td>143,609</td>
</tr>
<tr>
<td>Leasehold inducement</td>
<td>(16,459)</td>
<td>(16,459)</td>
</tr>
<tr>
<td>Unrealized (gain) loss on investments</td>
<td>(449,981)</td>
<td>453,525</td>
</tr>
<tr>
<td>Changes in non-cash working capital balances:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>(21,948)</td>
<td>(31,286)</td>
</tr>
<tr>
<td>Inventory</td>
<td>(4,508)</td>
<td>(3,254)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(8,903)</td>
<td>6,352</td>
</tr>
<tr>
<td>Pension asset contributions</td>
<td>(600,000)</td>
<td>(35,000)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>24,876</td>
<td>(1,528)</td>
</tr>
<tr>
<td>Fees received in advance</td>
<td>(98,340)</td>
<td>44,120</td>
</tr>
<tr>
<td>Subtotal</td>
<td>118,583</td>
<td>515,716</td>
</tr>
<tr>
<td>Investing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(2,343,050)</td>
<td>(4,350,698)</td>
</tr>
<tr>
<td>Proceeds on sale of investments</td>
<td>2,705,456</td>
<td>3,822,881</td>
</tr>
<tr>
<td>Purchase of capital assets</td>
<td>(175,926)</td>
<td>(51,720)</td>
</tr>
<tr>
<td>Disposal of capital assets</td>
<td>—</td>
<td>1,661</td>
</tr>
<tr>
<td>Subtotal</td>
<td>186,480</td>
<td>(577,876)</td>
</tr>
<tr>
<td>Increase (decrease) in cash and cash equivalents (during the year)</td>
<td>305,063</td>
<td>(62,160)</td>
</tr>
<tr>
<td>Cash and cash equivalents (beginning of year)</td>
<td>278,933</td>
<td>341,093</td>
</tr>
<tr>
<td>Cash and cash equivalents (end of year)</td>
<td>583,996</td>
<td>278,933</td>
</tr>
</tbody>
</table>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

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.

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 estimate 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.

60 YEARS of Certification EXCELLENCE
## 02 CAPITAL ASSETS

VALUES IN CAD $

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>COST</td>
<td>ACCUMULATED AMORTIZATION</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>467,518</td>
<td>446,769</td>
</tr>
<tr>
<td>Computer software</td>
<td>369,692</td>
<td>340,208</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>612,570</td>
<td>525,986</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>152,927</td>
<td>56,571</td>
</tr>
<tr>
<td>Membership database</td>
<td>865,344</td>
<td>773,713</td>
</tr>
<tr>
<td>ERP database system*</td>
<td>116,820</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotals</strong></td>
<td>2,584,871</td>
<td>2,143,247</td>
</tr>
</tbody>
</table>

**COST LESS ACCUMULATED AMORTIZATION**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>441,624</td>
<td>420,718</td>
</tr>
</tbody>
</table>

*Included in ERP database system is $116,820 (2015 – $nil) of assets not in use. The ERP database system will begin amortizing once it is put in use.

## 03 INVESTMENTS

VALUES IN CAD $

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and short-term money market</td>
<td>-</td>
<td>12,101</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>-</td>
<td>391,910</td>
</tr>
<tr>
<td>Portfolio shares</td>
<td>4,382,976</td>
<td>3,477,948</td>
</tr>
<tr>
<td>Fixed income*</td>
<td>580,439</td>
<td>1,184,270</td>
</tr>
<tr>
<td>Foreign securities</td>
<td>-</td>
<td>251,140</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>5,404,944</td>
<td>5,317,369</td>
</tr>
</tbody>
</table>

*Fixed income investments have an interest rate of 5.75% and 7.50% (2015: 5.75% and 7.50%) and mature September 2017 to August 2019 (2015: September 2017 to August 2019).
NOTES TO FINANCIAL STATEMENTS  (CONT'D)

December 31, 2016

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>VALUES IN CAD $</th>
<th>PARTICULARS</th>
<th>THIS YEAR (2016)</th>
<th>PREVIOUS YEAR (2015)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Accrued benefit obligation</td>
<td>(4,870,000)</td>
<td>(4,592,900)</td>
</tr>
<tr>
<td></td>
<td>Fair value of plan assets</td>
<td>5,775,000</td>
<td>5,089,300</td>
</tr>
<tr>
<td></td>
<td>Funded status - plan surplus</td>
<td>905,000</td>
<td>496,400</td>
</tr>
<tr>
<td></td>
<td>Valuation allowance</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td><strong>Accrued benefit asset</strong></td>
<td></td>
<td>905,000</td>
<td>496,400</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>VALUES IN CAD $</th>
<th>PARTICULARS</th>
<th>THIS YEAR (2016)</th>
<th>PREVIOUS YEAR (2015)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Flows</strong></td>
<td>Employer contributions</td>
<td>627,800</td>
<td>60,000</td>
</tr>
<tr>
<td></td>
<td>Benefit payments</td>
<td>(194,400)</td>
<td>(174,400)</td>
</tr>
</tbody>
</table>

**Actuarial Assumptions**

<table>
<thead>
<tr>
<th></th>
<th>This Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate</td>
<td>4.75%</td>
<td>5.00%</td>
</tr>
<tr>
<td>Interest rate of return on assets</td>
<td>4.75%</td>
<td>5.00%</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 $142,276 (2015 - $154,693).

05 LEASEHOLD INDUCEMENT

<table>
<thead>
<tr>
<th>VALUES IN $ CAD</th>
<th>PARTICULARS</th>
<th>THIS YEAR (2016)</th>
<th>PREVIOUS YEAR (2015)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original inducement</td>
<td>148,127</td>
<td>148,127</td>
</tr>
<tr>
<td></td>
<td>Accumulated amortization</td>
<td>(54,862)</td>
<td>(38,403)</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>93,265</td>
<td>109,724</td>
</tr>
<tr>
<td></td>
<td>Less: Current portion</td>
<td>(16,459)</td>
<td>(16,459)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>76,806</td>
<td>93,265</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 as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Premises</th>
<th>Equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>167,310</td>
<td>10,591</td>
<td>177,901</td>
</tr>
<tr>
<td>2018</td>
<td>170,601</td>
<td>9,601</td>
<td>180,202</td>
</tr>
<tr>
<td>2019</td>
<td>173,893</td>
<td>9,601</td>
<td>183,494</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>Thereafter</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 (2015 - $251,140) 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 20 and 21, 2015.

## 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>PARTICULARS</th>
<th>BUDGET (UNAUDITED)</th>
<th>THIS YEAR [2016] ACTUAL</th>
<th>PREVIOUS YEAR [2015] ACTUAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation</td>
<td>310,000</td>
<td>311,502</td>
<td>321,087</td>
</tr>
<tr>
<td>Equipment leases and rentals</td>
<td>13,500</td>
<td>12,065</td>
<td>13,317</td>
</tr>
<tr>
<td>Insurance</td>
<td>9,000</td>
<td>8,618</td>
<td>8,735</td>
</tr>
<tr>
<td>Telephone and communications</td>
<td>70,000</td>
<td>72,468</td>
<td>53,553</td>
</tr>
<tr>
<td>Office</td>
<td>20,000</td>
<td>21,256</td>
<td>19,714</td>
</tr>
<tr>
<td>Public Relations/Marketing</td>
<td>1,000</td>
<td>1,000</td>
<td>1,104</td>
</tr>
<tr>
<td>Technology Professionals Canada</td>
<td>215,000</td>
<td>223,279</td>
<td>233,962</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>638,500</strong></td>
<td><strong>650,188</strong></td>
<td><strong>651,472</strong></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>BUDGET (UNAUDITED)</th>
<th>IETO</th>
<th>PASB</th>
<th>ADMINISTRATION</th>
<th>TOTAL [2016]</th>
<th>PREVIOUS YEAR [2015] TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications</td>
<td>278,500</td>
<td>1,801</td>
<td>262,008</td>
<td>–</td>
<td>263,809</td>
<td>258,101</td>
</tr>
<tr>
<td>Council and committees</td>
<td>571,000</td>
<td>78,695</td>
<td>201,175</td>
<td>226,256</td>
<td>506,126</td>
<td>646,678</td>
</tr>
<tr>
<td>Operating priorities</td>
<td>408,500</td>
<td>138,595</td>
<td>138,871</td>
<td>102,125</td>
<td>379,591</td>
<td>434,236</td>
</tr>
<tr>
<td><strong>Total program expenses</strong></td>
<td><strong>1,258,000</strong></td>
<td><strong>219,091</strong></td>
<td><strong>602,054</strong></td>
<td><strong>328,381</strong></td>
<td><strong>1,149,526</strong></td>
<td><strong>1,339,015</strong></td>
</tr>
<tr>
<td>Staff</td>
<td>2,755,000</td>
<td>901,424</td>
<td>618,412</td>
<td>1,113,114</td>
<td>2,632,950</td>
<td>2,530,929</td>
</tr>
<tr>
<td>Office</td>
<td>330,400</td>
<td>23,970</td>
<td>21,607</td>
<td>307,985</td>
<td>353,562</td>
<td>326,199</td>
</tr>
<tr>
<td>Services purchased</td>
<td>371,400</td>
<td>100,781</td>
<td>12,471</td>
<td>216,348</td>
<td>329,600</td>
<td>303,996</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>4,714,800</strong></td>
<td><strong>1,245,266</strong></td>
<td><strong>1,254,544</strong></td>
<td><strong>1,965,828</strong></td>
<td><strong>4,465,638</strong></td>
<td><strong>4,500,139</strong></td>
</tr>
</tbody>
</table>
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Sean O’Reilly, DAA

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