Pride in our Profession

The Ontario Association of Certified Engineering Technicians and Technologists (OACETT) is the certifying body for more than 24,000 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 may use the following titles and designations:

- Certified Engineering Technologist (C.E.T.)
- Applied Science Technologist (A.Sc.T.)
- Certified Technician (C.Tech.)

Members may also use these designations after qualifying:
- Road construction contract administrator (rcca)
- Road construction senior inspector (rcsi)
- Road construction junior inspector (rcji)
As I complete my term as President, I look back with pride at the accomplishments of OACETT Council, volunteers and staff these past two years.

OACETT has surpassed 24,000 members of which well over 16,000 are now certified; our By-laws have undergone a major re-write to conform with modern governance practices, the Association is in good financial health and our business plan is paying dividends with a stronger certification brand and increased recognition with our college and employer partners.

The Association is fully compliant with the Agreement in Internal Trade and the Ontario Labour Mobility Agreement which permits labour mobility between provinces and gives our members the freedom to pursue opportunities outside of Ontario’s borders.

Viewed by government as a regulator, OACETT has met or exceeded the requirements for the fair and transparent treatment of applicants, including internationally trained professionals, for certification per the audit requirements of the Fair Access to Professions legislation.

OACETT along with British Columbia, Alberta and Saskatchewan have moved forward to form Technology Professionals Canada and Technology Accreditations Canada and I am confident our members will be much better served by these new national partnerships.

After several years of work and as part of a strategy to promote pathways to professional opportunities, OACETT and the Professional Engineers of Ontario (PEO) have finalized the Licensed Engineering Technologist (LET), a limited engineering licence. Qualified OACETT members will be able to obtain the LET which grants authority to practice engineering within a defined scope and to hold a certificate of authorization permitting independent practice.

A similar pathway to practice architecture under a defined scope of practice through the Ontario Association for Applied Architectural Sciences (OAAAS) is also available to OACETT members. Originally founded by OACETT and the Ontario Association of Architects (OAA), a new business model has been negotiated. OAAAS management is transferring to the OAA to enhance the viability and continuity of the OAAAS, while retaining OACETT members’ practice and membership rights.

I believe that for all the positive things that our Association is doing on behalf of our members and the public, we face ongoing challenges and with them opportunities.

In my view, our Association remains vital and progressive by accepting reasonable risk to ensure members’ interests are well served and above all serve the broader public interest.

I would like to thank Past-President David Tsang who will be leaving the executive but will remain in various capacities to support our Association and I look forward to supporting President Rod MacLeod and our new Council as OACETT continues to represent Ontario’s engineering and applied science technology professionals.

Last but certainly not least, it has been a privilege to have met with members and volunteers who support our Association. I would like to extend my thanks to Council, volunteers and staff for their dedication, support and hard work these past two years. I appreciate the opportunity to have served you.

REFLECTING ON OUR ACCOMPLISHMENTS

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CHIEF EXECUTIVE OFFICER’S REPORT

As I look back on the past year I realize how fortunate and proud I am to be employed by a leading edge association such as OACETT and working alongside such dedicated volunteers and employees. While many associations are struggling to sustain their business, OACETT has prospered.

Membership is at an all time high at over 24,000 members, we have over 16,000 certified members, new business models have streamlined operations and have positioned us well for the future, we are financially sound and we are proactive in providing value added service to our members.

We all know that success can be fleeting when it comes to association management and finding the right value proposition for our members. We live and operate in a time when there is increasing speed in everything we do and as the pace of change gets faster, people are always looking for the next big thing. In the formation of our strategic and operational plans it is always a matter of balancing choices and consequences and having a contingency plan.

A forward looking CEO must do three things: manage the present, selectively forget the past and create the future. Often times there are pressures to change how we do business but reinvention is more complicated than it looks. Over the past year your Council has had to rethink their strategies, reinvent their operating models and make some difficult decisions. In addition, serious attention was given to cultivating new volunteer talent amongst the membership base to sustain and grow the Association in the future. This will become increasingly important as retirements loom, and Council and members need to benefit from the perspectives and demands of a younger generation of technicians and technologists.

Certification is our key business and that will not change but how we deliver and package it within today’s environment is constantly evolving. Over the past year, your volunteers have taken on the challenge of getting new business models off the ground and making them work. These business models had to integrate the member value proposition, key processes, key resources and the right financial formula—not an easy job.

This has been a year of success but also one of change. Our many volunteers have responded to the challenges that required change, they rolled up their sleeves and did what was necessary to make their Association stronger including: formation of a new national association, Technology Professionals Canada; streamlining of designations to avoid brand confusion in the marketplace; new business models for members seeking pathways to licensure in architecture (OAAAS) and professional engineering (LET); pension reform; outreach to women, youth, colleges and employers promoting the value of certification; and broadening our government relations efforts.

The volunteer executive and senior staff held a dialogue in recent weeks with a panel of business, academic and not-for-profit executives to discuss the challenges facing OACETT and the membership in the coming decades. We are still digesting the outcomes. It is clear that at a minimum, we need to maintain a robust research and marketing commitment to understand the core concerns of existing and future members and those who will be using their services (employers, governments, etc.) to ensure OACETT remains relevant to members and the marketplace.

The pace of change is inevitable for all of us but OACETT is well positioned for the future and I want to thank the many volunteers and employees for their hard work and dedication. I also want to thank the membership for their continued support.
Have recently completed a project with our colleagues in IETO that saw 20 members achieve certification.

Going forward, our activities over the next year will include:

• Continued investments in corporate and college outreach.
• The execution of the Women in Technology Committee’s business plan.
• Reviewing new value-add products and services.
• “Chapter Metrics” Initiative –Aligning activities and metrics to strengthen the strategic priorities of the Association.

Serving as the vice-president of the Professional Affairs and Services Board for the past two years has been a pleasure. Thanks to the staff, councillors and you, our members, for making it another successful year. I look forward to serving you for the 2011-2013 term.

These documents are posted in the members section of our website and we encourage all members to review them. Please keep your suggestions and comments coming as we will be reviewing these documents on a regular basis and updating as necessary.

Approximately 10 per cent of our profession consists of women, making them an underrepresented group. Growth in our membership will depend on increasing the number of women who enter the engineering technology and applied science fields. The mandate of the Women in Technology Committee is to increase awareness among young women of the rewarding careers that are available to our members. The committee consists of 15 members from various areas of the province, and they have been engaged in a number of outreach activities. One such activity was a presentation at a conference for high school guidance counsellors to educate them on the career options available to women. Feedback was excellent and we look forward to further developments on their activities.

Your Professional Affairs and Services Board invests a significant amount of resources in corporate and college outreach initiatives. Both are equally important as we promote the value proposition to employers on why they need to hire certified members and why it is important for engineering technology students to invest in their professional Association by becoming a member.

We have discovered emerging trends during our outreach initiatives which include: the importance employers are placing on designations and the desire to get existing employees certified and improve their technical writing skills.

We are addressing these needs and

Bob van den Berg, C.E.T.

A YEAR OF ACTION!

This past year we focused our efforts on updating the PASB Rules and Chapter Operations Manual, our Women in Technology Committee work and outreach to businesses and colleges. We also provided members with the support and services that provide “value-add” to your investment in your professional Association.

Drafts of the revised PASB and Chapter Operations Manual were presented and discussed over the summer. A number of members proposed improvements and tweaks to the Chapter Operations Manual document that your board and its rules committee investigated and reported back to Council on. Based on member recommendations we made several changes. Thank you to all who participated.
The Institute of Engineering Technology of Ontario (IETO) Board is entrusted with setting and enforcing standards as approved by Council and admitting members based on these standards. I am pleased to report that IETO has again taken proactive steps to ensure our high standards are maintained and have been innovative in assisting new applicants on the road to certification.

IETO has expanded the recognition of co-operative work experience for those applicants who graduate from a nationally accredited program. To acknowledge the importance and the mentorship role that certified members play, we are also giving additional recognition to those applicants whose summer employment was directly supervised by a C.E.T., A.Sc.T. or C.Tech.

The Professional Practice Exam (PPE) online seminar was rolled out last October to assist members in preparing for this exam. Members can now study at their leisure via the Internet and preparing for the exam can be done 24/7 from the comfort of one’s own home.

Given the fast-paced mobility of our members, we are finding more often that applicants are graduating in one discipline but are obtaining work in another. To ensure members who are working towards certification have relevant work experience recognized, IETO changed its requirements. Members who are working in a different discipline from which they graduated can now have that work recognized and used towards their certification criteria.

Last summer Council adopted the implementation of IETO’s recommendation on the rationalization of titles. On July 1, 2010, OACETT stopped awarding the A.Sc.T. designation, making the C.E.T. designation the only technologist title. This new policy will reduce confusion among employers, governments and the public and is intended to better define all technologists. The A.Sc.T. remains in use by many members and is still a respected and recognized technologist title.

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Consistent and fair application of certification requirements are and remain the hallmarks of a vibrant and respected organization. Although our processes have been audited by an independent firm and found to be so, continuous improvement and quality control are always at the forefront of our practices. Staff has been diligently updating the application and certification information on our website to ensure consistency with By-law 19 and transparency of our practices.

In addition to the above, IETO’s overall activities finished strong this year.

• We set a record by certifying 990 members in 2010.
• Applications for certification totaled 2,136.
• 221 prior members applied to rejoin OACETT.
• A total of 1,438 members wrote the PPE.

All of these numbers signify the relevance and high recognition of OACETT certification and the value it bestows to members.

Our relationships with Ontario colleges continue to grow. Over the past year Confederation College, Fleming College and Humber College Institute of Technology and Advanced Learning received accreditation for some of their engineering technology programs. In addition, Georgian College and RCC Institute of Technology underwent triennial reviews of their programs this spring.

This year marks the 10th anniversary of the road construction designation program which continues to grow with over 1,100 members and has become a symbol of recognition.

A strong and vibrant certification process, standards that are equitable yet stringent and a caring and efficient Board and staff have served the interests of our members well.

This is my last report as vice-president of IETO. It has been my privilege to serve our members in this capacity and I would like to take this opportunity to thank the IETO Board members and the registration staff for all their help and support.

I am looking forward to serving our members in my new role as president-elect.
be beneficial for OACETT. We delivered presentations to employers, colleges, community agencies, government offices and high schools all with the same message: OACETT certification is important and our members have the credentials to lead, participate and support numerous projects and initiatives.

All of the activities within the Professional Affairs and Services Department aligned with the Six Strategic Priorities of the Association but in everything we do marketing and outreach are the main drivers.

Companies in the industry always welcome meetings with us. Every meeting contributes to building awareness of who we are, what we do and how the certification credentials of our members provides them with a competitive advantage.

Employer outreach has brought many different opportunities for OACETT over the past year. The most common one is increased membership, but it has also allowed us to collaborate on programs such as Women in Technology, career presentations, our Salary Survey, in-house employee presentations and developing employee certification programs at the employer level. All of these initiatives demonstrate the value of certification within the workplace and strengthens member recognition.

Attracting students at the college level is easier when you have leading edge employers saying they value certification and this is demonstrated by the increase in student applications and the strong relationships we have with the 24 colleges across Ontario.

Volunteers for OACETT are the basis of how we operate and particularly through the 28 chapters across the province. Every day we discuss new opportunities, address unique chapter issues and provide support for the many different activities that the chapters provide to their local members. The PASB Rules and Chapter Operations Manual were rewritten this year to assist in keeping us all operating within the same guidelines and to take the guess work out of our many operations. This was a huge undertaking but our volunteers rolled up their sleeves to get it done.

Communication is always a driver of any business or association and OACETT is no exception. We communicate one-on-one, in group meetings, through e-mails and The Ontario Technologist. These are considered the norm in communications but now we have to take it one step further and engage in social media. We are in the very early stages of developing a social media plan and learning how we can connect new tools to our business strategy. This will be a phased approach and we will keep you informed as we move to the implementation stage.

This year’s theme of “Pride in our Profession” is timely and I am fortunate to experience the passion that volunteers, management and staff take in making OACETT the best that it can be. This year has been a perfect example of having a strategy that keeps the best of our past but also moves us into the future. We can all take pride in this.
It has been a year of challenges and opportunities as we continue to improve on existing policies and procedures. It has also been a season of firsts as we prepared our first Entry to Practice Review, encountered our first certification appeal and prepare to pursue misuse of title charges through the courts.

Following our most successful compliance audit in 2009/2010, the Office of the Fairness Commissioner mandated that all 40 regulators in Ontario complete an Entry to Practice Review to look at fees, timeliness of decisions and work experience requirements. A comparison of fees between our sister organizations was conducted, employers and members were surveyed on the importance of the work experience requirement and timeliness of decisions was explored.

The report posted on our website indicates that our fees are fair, employers and members see the value in our work experience requirement for certification and registration decisions are being made in a timely fashion.

To ensure fairness in registration decisions and to show transparency, we have revised our Certification Appeal processes in the new IETO Terms of Reference. Should an applicant feel that their certification is being wrongfully withheld, they can now file a certification appeal. More information is available on our website.

OACETT certification marks are so well recognized that some people who are not entitled to use them are doing so anyway. This misuse of title is not only unethical, but illegal. We have decided to take stronger action to stop the misuse of our titles by becoming more vigilant in our detection and pursuit of individuals misusing our titles. All infractions brought to our attention are being pursued through legal counsel and we are launching provincial offence complaints through the courts. We hope this will send a strong signal to inactive members and those not meeting the professional standards who use the titles wrongfully.

Members are encouraged to guard their titles and report any misuse of title they discover.

Our complaints and discipline process remains active. I have dealt with requests for three complaints however only one is being investigated as a true complaint. Since it is currently before the court, we will not deal with it until its conclusion.

To keep our members more informed on certification issues we have included a new section called Registration Corner in The Ontario Technologist. Registration Corner provides updates on certification activities and advises members on changes to certification that may affect them.

Work continues with Professional Engineers Ontario on the Licensed Engineering Technologist (LET) title. By all accounts, the LET should be available this fall. The LET, available only to members holding the C.E.T. who meet other specific experience requirements, will allow these members to practice engineering in a defined scope of practice.

I continue to represent OACETT on the Council of Registrars (COR), a national body with representation from each of the provinces and I am their delegate on the Canadian Technology Accreditation Board. The majority of COR’s time is spent ensuring that our certification requirements are compatible, certified members can easily transfer between provinces and the education of our associate members are recognized if they leave the province. COR is also involved in reviewing and recommending changes to the National Technology Benchmarks which are becoming our standard not only in a accreditation of college programs, but also in the certification of members.

In the year ahead, we will continue to administer the processes and procedures to uphold your standards of certification and membership, and the integrity of the OACETT titles – marks of your professionalism.
SECRETARY-TREASURER’S REPORT

Hillary Tedoldi, CAE

FINANCIAL AND OPERATIONAL SUCCESS

An economic downturn impacts all areas of an association - operations, finance, marketing/sales and compliance. The good news is that OACETT was prepared for this.

The 2010 financial position reflects that a conservative approach of cutting costs, retaining the right resources and programs, controlling risk and efficiently managing day-to-day operations has paid off.

The Association’s financial position remains strong with a surplus for the year of $743,000. During the year, Council made a commitment to build a contingency reserve fund of up to nine months of operating expenses. Having this contingency reserve will ensure that OACETT continues to manage its internal sustainability plan and that funding is available for new initiatives or upgrades, such as new technology advancements. A fund such as this also acts as a reserve for future downturns. Currently, this fund is $917,000 which represents two and a half months of operating expenses.

The market value of the investment portfolio at the end of March 2011 was over $3.3 million. This amount reflects a market gain in 2010 of $245,600. Non-dues revenue is currently 25 per cent of total revenue and this amount continues to grow. This reflects a balanced approach to managing and diversifying the Association’s revenue streams.

Membership continued to grow with 2,029 new members (1,013 regular members and 1,016 student members) joining the Association. The number of certified members was more than 16,000 in March bringing certified members to 67 per cent of the total membership. The total number of active members grew to 24,000 at the end of March 2011 and it is the highest ever in the history of OACETT.

Member on-boarding and retention initiatives that we implemented over the past three years continue to “pay dividends”. A total of 863 certified members and 399 associate members retained membership in the Association as a result of these initiatives.

We continue to use technology to streamline processes and increase efficiencies and this is reflected by over 750 job supervisors using the new online Job Description and Reference Form. In addition, over 2,700 individuals used the online Professional Reference Questionnaire to provide references for members pursuing certification. The use of these two new technology programs contributed to more members moving towards certification in 2010.

The Association made additional contributions to the defined benefit pension fund in 2010 to reduce the solvency and funding deficits identified in the 2008 valuation. In 2010, Council made the decision to eliminate the defined benefit pension plan for employees of the Association because of potential future solvency deficits. In its place, a defined contribution pension plan was implemented for all employees. This decision allows OACETT to accurately budget its pension commitment going forward.

The current lease for the office is up for renewal in 2012. A committee with representation from staff, volunteers and a commercial realtor is currently reviewing available options and a report with recommendations will be presented to Council.

Your Council and staff have worked very hard over the past year as reflected by our financial and operational success and they are to be commended for their strategic direction.
Auditors’ 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, 2010, and the statement of changes in net assets, statement of operations and statement of 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 generally accepted accounting principles, 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.

Auditors’ 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 auditor’s 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 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, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Canada LLP
Chartered Accountants, Licensed Public Accountants
Mississauga, Ontario
February 17, 2011
### Statement of Financial Position

**December 31**

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<tr>
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<th>2010</th>
<th>2009</th>
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<td>Cash and short term investments</td>
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<td><strong>Liabilities and Net Assets</strong></td>
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<td><strong>Current</strong></td>
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<td>Accounts payable and accrued liabilities</td>
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<td>Internally restricted for specific purposes:</td>
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<td><strong>Total</strong></td>
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<td>$3,639,344</td>
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On behalf of the Board:

David Saunders, B.E.S., C.E.T., President

Rod MacLeod, B.Sc., C.E.T., President-Elect
## Statement of Operations

For the year ended December 31

<table>
<thead>
<tr>
<th></th>
<th>2010 Budget (Unaudited)</th>
<th>2010 Actual</th>
<th>2009 Actual</th>
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<td>Application and registration fees</td>
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<td>Reclassification acceptance fee</td>
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</tr>
<tr>
<td>CTEN</td>
<td>100,000</td>
<td>150,435</td>
<td>98,624</td>
</tr>
<tr>
<td>Sponsorship</td>
<td>260,000</td>
<td>279,195</td>
<td>267,404</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>4,768,527</td>
<td>5,159,459</td>
<td>4,935,197</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Operating expenditures (Schedule 1)</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>770,000</td>
<td>616,168</td>
<td>728,833</td>
</tr>
</tbody>
</table>

| **Program and other expenditures (Schedule 2)** | 1,245,000 | 1,048,390 | 940,557 |
| Program                                           | 2,244,500 | 2,148,385 | 2,133,428 |
| Staff                                              | 306,400   | 352,800   | 286,853  |
| Office                                             | 152,500   | 138,168   | 175,806  |
| Services purchased                                 |          |           |          |

| **Total Program and other expenditures**          | 3,948,400 | 3,687,743 | 3,536,644 |

| **Total operating expenditures**                  | 4,718,400 | 4,303,911 | 4,265,477 |

| **Excess of revenue over expenditures before amortization** | 50,127 | 855,548 | 669,720 |
| Amortization                                         | (115,000) | (112,165) | (114,017) |

| **Excess of revenue over expenditures for the year** | $(64,873) | $743,383 | $555,703 |

Page 12
Statement of Changes in Net Assets

For the year ended December 31

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund balances, beginning of year</td>
<td>$293,592</td>
<td>$45,000</td>
</tr>
<tr>
<td>Capital assets purchased</td>
<td>121,446</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to legal fund</td>
<td>-</td>
<td>30,000</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenditures</td>
<td>(112,165)</td>
<td>-</td>
</tr>
<tr>
<td>Fund balances, end of year</td>
<td>$302,873</td>
<td>$75,000</td>
</tr>
</tbody>
</table>

Statement of Cash Flows

For the year ended December 31

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</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 of revenue over expenses for the year</td>
<td>$743,383</td>
<td>$555,703</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>112,165</td>
<td>114,017</td>
</tr>
<tr>
<td>Leasehold inducement</td>
<td>(23,700)</td>
<td>(25,675)</td>
</tr>
<tr>
<td>Unrealized gain on investments</td>
<td>(245,588)</td>
<td>(246,623)</td>
</tr>
<tr>
<td>Changes in non cash working capital balances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>(13,303)</td>
<td>29,135</td>
</tr>
<tr>
<td>Inventory of jewellery and novelties</td>
<td>3,414</td>
<td>5,443</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>217,076</td>
<td>24,347</td>
</tr>
<tr>
<td>Pension asset</td>
<td>(208,000)</td>
<td>(429,300)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>83,133</td>
<td>22,221</td>
</tr>
<tr>
<td>Fees and grants received in advance</td>
<td>92,273</td>
<td>138,891</td>
</tr>
<tr>
<td></td>
<td>760,853</td>
<td>188,159</td>
</tr>
<tr>
<td>Investing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(300,000)</td>
<td>(100,000)</td>
</tr>
<tr>
<td>Purchase of capital assets</td>
<td>(121,446)</td>
<td>(121,916)</td>
</tr>
<tr>
<td></td>
<td>(421,446)</td>
<td>(221,916)</td>
</tr>
<tr>
<td>Increase (decrease) in cash and short term investments during the year</td>
<td>339,407</td>
<td>(33,757)</td>
</tr>
<tr>
<td>Cash and short term investments, beginning of year</td>
<td>288,485</td>
<td>322,242</td>
</tr>
<tr>
<td>Cash and short term investments, end of year</td>
<td>$627,892</td>
<td>$288,485</td>
</tr>
<tr>
<td>Represented by</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$622,976</td>
<td>$283,585</td>
</tr>
<tr>
<td>Short term investments</td>
<td>4,916</td>
<td>4,900</td>
</tr>
<tr>
<td></td>
<td>$627,892</td>
<td>$288,485</td>
</tr>
</tbody>
</table>
Summary of Significant Accounting Policies

December 31, 2010

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 Short Term Investments
Cash and short term investments consist of cash and money market investments. These are classified as held for trading and are reported at market value.

Inventory of Jewellery and Novelties
Inventory of jewellery and novelties 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 straightline 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

Investments
Investments are classified as held for trading and are reported at market value.

Fees Received in Advance
Fees received in advance consist of membership fees, examination fees, and miscellaneous deposits which relate to the subsequent fiscal year.

Leasehold Inducements
Leasehold inducements are amortized over the term of the lease.

Revenue Recognition
Membership Fees
The Association follows the deferral method of accounting for membership fees. Membership fees are recognized as revenue proportionately over the membership period to which they relate. Membership fees are recognized when 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.

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.

Use of Estimates
The preparation of financial statements in accordance with generally accepted accounting principles 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 balances have been internally restricted as approved by the Association’s Council. Transfers among funds are recorded as approved by the Council.

Building Fund
The Building Fund was established for the future acquisition of a building for the Association. This fund can only be utilized by approval from Council.

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

Donated Capital Assets, Materials and Services
Donated capital assets are recorded at fair value when fair value can be reasonably estimated. Because of the difficulty in determining their fair value, donated materials and services are not recognized in the financial statements.

Financial Instruments
The Association classifies its financial instruments into one of the following categories based on the purpose for which the asset was acquired. The Association’s accounting policy for each category is as follows:

- Accounts Receivables
  Accounts receivable, comprised primarily of fees receivable are classified as loans and receivables and are recognized at amortized cost. Transaction costs related to accounts receivables are expensed as incurred.

- Investments
  The Association classifies its investments as held for trading which consists of certain investments in equity and debt instruments. These instruments are recognized initially at fair value and transaction costs are taken directly to the statement of operations. They are subsequently measured at fair value and gains and losses arising from changes in fair value of these instruments are recorded in the statement of operations.

- Other Financial Liabilities
  Other financial liabilities include all financial liabilities other than those classified as held for trading and are comprised of accounts payable and accrued liabilities. These liabilities are initially recognized at fair value. Transaction costs related to other financial liabilities are expensed as incurred.

Capital Management
The Association’s capital consists of its net assets. The Association’s primary objective of capital management is to ensure that it has sufficient resources to continue to provide services to its members. The Association is not subject to any externally imposed capital requirements.
## Notes to Financial Statements

### December 31, 2010

#### 1. Capital Assets

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Accumulated Amortization</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>$382,555</td>
<td>$364,686</td>
</tr>
<tr>
<td>Computer software</td>
<td>317,772</td>
<td>291,277</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>496,310</td>
<td>410,297</td>
</tr>
<tr>
<td>Membership database</td>
<td>455,342</td>
<td>282,846</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,958,452</strong></td>
<td><strong>1,655,579</strong></td>
</tr>
<tr>
<td>Cost less accumulated amortization</td>
<td>$302,873</td>
<td>$293,592</td>
</tr>
</tbody>
</table>

#### 2. Investments

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and short term money market</td>
<td>$11,014</td>
<td>$7</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>359,286</td>
<td>-</td>
</tr>
<tr>
<td>Portfolio shares</td>
<td>803,212</td>
<td>839,146</td>
</tr>
<tr>
<td>Fixed income</td>
<td>1,590,980</td>
<td>1,379,751</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,764,492</strong></td>
<td><strong>2,218,904</strong></td>
</tr>
</tbody>
</table>

#### 3. Pension Plan

The Association has a contributory defined benefit pension plan 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 most recent actuarial valuation was performed as at January 1, 2008 and was updated to project the financial position as at December 31, 2010.

A pension expense of $158,700 (2009 - $224,200) was recognized during the year. The cumulative excess between contributions and the amount expensed, being $714,800 (2009 - $506,800), has been recorded as a pension asset on the balance sheet. Pension fund assets at market related values at December 31, 2010 were $3,918,900 (2009 - $3,197,900). Projected accrued benefit obligation at December 31, 2010 was $3,936,400 (2009 - $3,207,300).

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

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Flows</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer contributions</td>
<td>$366,694</td>
<td>$653,500</td>
</tr>
<tr>
<td>Employee contributions</td>
<td>77,114</td>
<td>74,375</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(88,747)</td>
<td>(88,747)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$366,694</td>
<td>$653,500</td>
</tr>
</tbody>
</table>

**Actuarial Assumptions**

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate</td>
<td>5.25%</td>
<td>6.25%</td>
</tr>
<tr>
<td>Interest rate of return on assets</td>
<td>6.50%</td>
<td>6.50%</td>
</tr>
<tr>
<td>Inflation rate</td>
<td>2.50%</td>
<td>2.50%</td>
</tr>
<tr>
<td>Salary projection rate</td>
<td>3.00%</td>
<td>3.00%</td>
</tr>
</tbody>
</table>

In December 2010 the pension plan was amended. Effective December 31, 2010, the plan will cease to credit service accrual for OACETT employees under the plan. As a result of this amendment, a curtailment loss of $10,300 was recognized during the year and included in the pension expense above. Effective January 1, 2011, all employees will participate in the defined contribution plan described below.

The Association maintains a defined contribution pension plan for employees hired beginning January 1, 2008, matching the employee contributions up to a maximum of 5% of gross earnings. The pension expense for the year relating to this was $14,129 (2009 - $13,573).
### 4. Leasehold Inducement

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original inducement</td>
<td>$202,500</td>
<td>$202,500</td>
</tr>
<tr>
<td>Accumulated amortization</td>
<td>(155,100)</td>
<td>(131,400)</td>
</tr>
<tr>
<td>Less: Current portion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(23,700)</td>
<td>(23,700)</td>
</tr>
<tr>
<td></td>
<td><strong>$23,700</strong></td>
<td><strong>$47,400</strong></td>
</tr>
</tbody>
</table>

### 5. Lease Commitments

The Association leases its premises and certain office equipment under longterm operating leases with annual base commitments over the next four years and thereafter as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Premises</th>
<th>Office Equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>$309,581</td>
<td>$13,284</td>
<td>$322,865</td>
</tr>
<tr>
<td>2012</td>
<td>$309,581</td>
<td>$9,584</td>
<td>$319,165</td>
</tr>
<tr>
<td>2013</td>
<td>-</td>
<td>$4,889</td>
<td>4,889</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
<td>$3,496</td>
<td>3,496</td>
</tr>
<tr>
<td>Thereafter</td>
<td>-</td>
<td>$1,748</td>
<td>1,748</td>
</tr>
</tbody>
</table>

### 6. Investment in Ontario Association For Applied Architectural Sciences (OAAAS)

OACETT exercises significant influence over OAAAS by virtue of its ability to appoint some of OAAAS' Board of Directors. The Association was established to recognize and advance applied architectural sciences through regulation and governing of its members. OAAAS is incorporated as a corporation without share capital under the laws of the province of Ontario, is a not-for-profit organization and is exempt from income tax. As a Founder of OAAAS, OACETT is responsible for funding 50% of any deficit generated by OAAAS. During the current year, OACETT has provided for approximately $55,076 (2009 - $49,118) and recorded this as an Administration Council and committees' expense. Recovery of amounts provided for, if any, in the future will be recorded when the funds are received.

### 7. Financial Instruments

The Association may be exposed to a variety of financial risks including interest rate risk and market value 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.

**Fair value**
In management's opinion, the carrying amount of the Association's financial instruments approximate fair value unless otherwise noted.

**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 investments.

**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 investments.

### 8. 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 27, 2009.
### Schedule 1 - Operating Expenditures

For the year ended December 31, 2010

<table>
<thead>
<tr>
<th></th>
<th>2010 Budget (Unaudited)</th>
<th>2010 Actual</th>
<th>2009 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation</td>
<td>$ 300,000</td>
<td>$ 289,010</td>
<td>$ 288,888</td>
</tr>
<tr>
<td>CCTT study</td>
<td>-</td>
<td>375</td>
<td>35,087</td>
</tr>
<tr>
<td>Equipment leases and rentals</td>
<td>20,000</td>
<td>13,562</td>
<td>16,166</td>
</tr>
<tr>
<td>Insurance</td>
<td>9,000</td>
<td>8,763</td>
<td>9,330</td>
</tr>
<tr>
<td>National Association dues</td>
<td>304,000</td>
<td>214,462</td>
<td>303,310</td>
</tr>
<tr>
<td>Telephone and communications</td>
<td>56,000</td>
<td>46,882</td>
<td>49,947</td>
</tr>
<tr>
<td>Office</td>
<td>16,000</td>
<td>15,063</td>
<td>16,359</td>
</tr>
<tr>
<td>Public Relations/Marketing</td>
<td>5,000</td>
<td>3,376</td>
<td>9,746</td>
</tr>
<tr>
<td>New National Association Model and Issues</td>
<td>60,000</td>
<td>24,675</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$ 770,000</td>
<td>$ 616,168</td>
<td>$ 728,833</td>
</tr>
</tbody>
</table>

### Schedule 2 - Program and Other Expenditures

For the year ended December 31, 2010

<table>
<thead>
<tr>
<th></th>
<th>Budget (Unaudited)</th>
<th>IETO</th>
<th>PASB</th>
<th>Administration</th>
<th>2010 Total</th>
<th>2009 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications</td>
<td>$ 270,000</td>
<td>$ 1,712</td>
<td>$ 244,143</td>
<td>$ -</td>
<td>$ 245,855</td>
<td>$ 228,967</td>
</tr>
<tr>
<td>Council and committees</td>
<td>727,000</td>
<td>-</td>
<td>260,541</td>
<td>364,071</td>
<td>624,612</td>
<td>532,405</td>
</tr>
<tr>
<td>Registration</td>
<td>248,000</td>
<td>177,923</td>
<td>-</td>
<td>-</td>
<td>177,923</td>
<td>179,185</td>
</tr>
<tr>
<td>Total program expenses</td>
<td>1,245,000</td>
<td>179,635</td>
<td>504,684</td>
<td>364,071</td>
<td>1,048,390</td>
<td>940,557</td>
</tr>
<tr>
<td>Staff</td>
<td>2,244,500</td>
<td>620,362</td>
<td>501,614</td>
<td>1,026,409</td>
<td>2,148,385</td>
<td>2,133,428</td>
</tr>
<tr>
<td>Office</td>
<td>306,400</td>
<td>52,773</td>
<td>18,710</td>
<td>281,317</td>
<td>352,800</td>
<td>286,853</td>
</tr>
<tr>
<td>Services purchased</td>
<td>152,500</td>
<td>59,449</td>
<td>20,224</td>
<td>58,495</td>
<td>138,168</td>
<td>175,806</td>
</tr>
<tr>
<td></td>
<td>$ 3,948,400</td>
<td>$ 912,219</td>
<td>$1,045,232</td>
<td>$1,730,292</td>
<td>$3,687,743</td>
<td>$3,536,644</td>
</tr>
</tbody>
</table>
PROVINCIAL COMMITTEES

OACETT ADMINISTRATION BOARD (OAB)
Chair: Rod MacLeod, B.Sc., C.E.T.
President: David Saunders, B.E.S., C.E.T.
David Tsang, A.Sc.T.
Stephen Morley, C.E.T.
Bob van den Berg, C.E.T.
David Thomson
Hillary Tedoldi, CAE
Sharron Leonard, MBA
Sam DiGiandomenico

IETO EXECUTIVE COMMITTEE
Chair: Stephen Morley, C.E.T.
Vice-Chair: Stewart Baxter, C.E.T.
Jelbert Real, P.Eng., C.E.T.
Andre Tardif, C.E.T.
Sam DiGiandomenico

PROVINCIAL HONOURS AWARDS COMMITTEE
Chair: Ken Browne, C.E.T.
David Holmes, C.E.T.
Arjun Rana, C.E.T.
Christopher van Dop, C.E.T.
Sharron Leonard, MBA

GOVERNMENT AFFAIRS COMMITTEE
Chair: Gene Stodolak, C.E.T.
Steve Barnes, C.E.T.
Kim Pickett, C.E.T.
Arjun Rana, C.E.T.
Ron Walker, C.E.T.
David Thomson

WOMEN IN TECHNOLOGY COMMITTEE
Chair: Sharon Reid, C.Tech.
Amy Chigede, C.E.T.
Dawn Coulson, A.Sc.T.
Elaine Daniels
Gylma Foxton, C.E.T.
Bernice Green, C.E.T.
Meagan McConnell, C.Tech.
Diane O’Heron, C. Tech.
Heather Phillips, C.E.T.
Kim Pickett, C.E.T.
Susan Siopis, C.E.T.
Michelle Stobart-Cornell, C.Tech.
Peggy van Mierlo-West, A.Sc.T.
Melissa Wood

NOMINATING COMMITTEE
Chair: David Tsang, A.Sc.T.
Arjun Rana, C.E.T.
David Sloan, C.E.T.
Gene Stodolak, C.E.T.
Dan Wolframe, C.E.T.
Hillary Tedoldi, CAE
Debbie Marrocco

ADMISSIONS COMMITTEE
Chair: Stewart Baxter, C.E.T.
Yancy Ambing, C.E.T.
Mazin Audeh, C.E.T.
Terence Davison, C.E.T.
Iurie Dmitrenco, C.E.T.
George Fletcher, C.E.T.
Kishore Hemmadi, P.Eng., C.E.T.
Cameron Johnston, C.E.T.
Trevor Onken, C.E.T.
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