Charting our course for the future

ANNUAL REPORT 2009 – 2010

ONTARIO ASSOCIATION OF CERTIFIED ENGINEERING TECHNICIANS AND TECHNOLOGISTS
Charting our course for the future

The Ontario Association of Certified Engineering Technicians and Technologists (OACETT) is the certifying body for more than 23,000 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 the first of my two-year term as your President, I would like to offer our membership and stakeholders a brief summary of what I believe to be important milestones for the Association over the past year.

First, we continue to show solid growth in total membership and a continuing increase in the number of certified members who now represent 65 per cent of our total membership, up from just 60 per cent five years ago. Your Council believes this represents strength in the value proposition of both membership in OACETT and certification in the marketplace. We are cognizant of the need to improve the value proposition and ever mindful of the encroaching demographic bulge, as many of our members look to retirement. We are working hard to attract students, young professionals and the internationally trained, and are taking the necessary steps to advance them to certification.

Second, our fiscal situation continues to strengthen by all accounts through the strong stewardship of both volunteers and staff. On the staff front, we are fortunate to have a loyal, committed group of professionals who provide good service, good advice, implement the policies of Council and who have made sacrifices without complaint during recent difficult economic times.

Third, your volunteer leadership has shown a capacity to exercise responsible risk-taking by making tough, contentious decisions to advance the interests of the membership and the public. As noted in Martine Band’s report, we challenged our members to consider universal professional liability insurance. We have rationalized our designations by grandfathering the A.Sc.T., and no longer granting it, in part, to respond to employer needs and to improve the brand of our C.Tech. and C.E.T. designations. Finally, after major investments to improve the Federation, which did not come about, OACETT along with four of our sister organizations have made the difficult but necessary decision to withdraw from the Canadian Council of Technicians and Technologists. We support membership in a national federation but one that is more efficient, equitable and fair with a mandate to undertake what’s important to do, not what is nice to do!

Fourth, we continue our efforts to work with other stakeholders for...
mutual benefit and in the service of the public interest. For example, Professional Engineers Ontario will be including the Licensed Engineering Technologist (L.E.T.) with a Certificate of Authorization, in a new Omnibus Bill which should be tabled shortly in the provincial legislature. Although the appeal of this instrument is limited amongst the membership and has been a work in progress for close to a decade, it does provide pathways for our membership and will enhance the competitiveness of the economy, as well as, improving inter-provincial labour mobility.

You are encouraged to read other highlights in this Annual Report. You are also encouraged to question, probe and challenge your volunteer leadership.

For those who are curious, I am paid staff. Likewise, a few members ask about the salaries of the volunteers who sit on Council—they are not paid but their OACETT-related expenses are covered. Since this Annual Report covers in detail the Association’s activities, accomplishments and financial performance, which the staff are instrumental in, I thought I would provide our members with a brief overview of the staff supporting the leadership and membership of OACETT.

OACETT has a complementary governance structure with elected volunteers making policy, setting budgets and establishing performance targets with staff assigned the responsibility of providing advice, recommendations and implementing the directions established by Council. Staff routinely report to your elected Council and its various committees on operational issues. This helps us avoid the major failings of many organizations since responding to whether we are achieving what we said we would and within budget keeps us accountable. However part of the staff culture is to “under promise and over deliver”.

The staff of OACETT represents a healthy variety of ages and backgrounds with our average age reflecting the demographics of the membership. Succession planning is important to us but we are challenged by a relatively small organization with limited opportunities to promote from within. To continually challenge and keep staff interested while retaining the best and the brightest, our management team provides

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**OACETT STAFF AT A GLANCE**

After five years in my position as Executive Director, I am still asked by interested members during chapter events whether I am paid staff or a volunteer....

David Thomson
While this statement might seem a bit “out there”, it ended up being our “modus operandi” as we embarked on what would become one of the most aggressive agendas the PASB has undertaken.

Our largest and most daunting task this year was the governance review of the PASB and chapter rules. We spent a great deal of time analyzing, investigating, and discussing best practices. We needed to ensure that the activities of the chapters and PASB were in concurrence with our by-laws and policies. We also needed to ensure that the chapters were provided the tools to manage their affairs effectively and efficiently. This process could not have been completed without the strong teamwork exhibited by the PASB councillors, board members, chapter volunteers and dedicated staff. I must also thank you, our dedicated OACETT members, for the ideas and solutions you communicated to us. They assisted greatly in preparing the documents.

Our staff is an enterprising group who sometimes respectfully challenge the volunteer leadership, as well as their management team. We spend money (not enough I think) on professional development and team building. Our staff collectively engage in charity work, plan social functions, work hard to reduce our office environmental footprint, and are increasingly active in health and wellness programs to make ourselves and the volunteer leadership more healthy and productive.

Overall, they are a great group to work with!

“Sit down, strap in and hang on!” was how I started our first Professional Affairs and Services Board Meeting of the year.

Latitude for employee risk-taking and the delegation of authority and accountability. Our pay is competitive based on recent independent analysis with salary and benefits set at the median for similar organizations.

A big plus for us is that employees generally like the variety of the work and enjoy serving the membership. On that note, the membership is always generous with feedback and praise which help staff to improve efficiencies and service to the members and general public.

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that were presented during your regional meetings.

Another area this year where teamwork played an important role was our Women in Technology Committee planning sessions. Women are an underrepresented group in our Association and as our population ages we need to tap into this resource to fill the upcoming labour shortage. The committee of 15 female members and partners had their first strategy session recently. The committee is in the process of developing its deliverables along with a business plan to achieve them. I look forward to the implementation of this plan later this year. Stay tuned for upcoming articles and reports on this important initiative!

Teamwork is everywhere in our Association. I have been fortunate to visit with many of the chapters and regions to experience this first hand. I have also had the opportunity to participate in your events to introduce youth to the idea of technology as a professional career as well as networking seminars, plant tours, and social gatherings where members get to know each other and their families better. Without strong teamwork these events would not be successful.

Moving forward into our 2010-2011 term we will be working to implement the PASB, Chapter Rules and Women in Technology Committee plans that have been developed. In addition your board will be developing a “Chapter Tool Box” that will have the forms, appendices and definitions to assist you in running your chapters. We’re also reviewing our member benefits programs. Plans are underway to expand our offerings and increase the value of your membership.

It’s been an honour to have had the opportunity to lead the PASB through this aggressive agenda. I have appreciated the support from my fellow Council members and staff. We still need to “Sit Down, Strap in and Hang On” as the ride is not over yet!

Stephen Morley, C.E.T.

ADVANCING OUR COMMITMENT TO CERTIFICATION

Certification, standards and national accreditation are a few of the major issues IETO has focused on this past year. As always, our commitment to certification without compromising OACETT’s standard is forefront in our efforts.
Highighted below are some of our exciting developments. We are currently working with our fellow organizations across Canada to develop a common certification and registration model based on the National Technology Benchmarks (NTB). The final result of this collaboration will be an online registration system on the Technology Registrations Canada (TRC) website. The NTB are already successfully utilized in assessing college engineering technology and applied science programs for national accreditation. The TRC website will allow trained technology professionals to self-assess education and work experience against the NTB and submit an application from anywhere in the world to a provincial association of their choice. TRC will also help introduce prior learning assessment recognition (PLAR) to applicants who do not possess a traditional education. IETO is currently testing the TRC self-assessment application process with new member volunteers.

National Accreditation of Ontario college programs and triennial reviews using OACETT certified members continue to be priorities for IETO. In 2009 a total of eight accreditation visits occurred at Niagara, Algonquin, Confederation, and Mohawk Colleges with two visits to Fleming College in mid-April 2010. An additional 11 are scheduled for the fall at Centennial, Humber, Algonquin and Sheridan Colleges. I am pleased to report that Ontario currently tops the country with 49 nationally accredited programs.

IETO’s overall performance finished strong for 2009.
- We certified 940 new members, 79 more than in 2008, surpassing the target of 724 set for the year. Full time applications also increased to 1,088; 89 more than 2008.
- 271 members reinstated their membership in OACETT. This indicates the value of certification as prior members are returning.
- 168 members reclassified their membership category.
- 117 new or existing members applied for the road construction designations bringing the total to 1,043.
- 296 technology proposals and 185 reports were processed.

IETO has introduced an online Professional Practice Seminar to complement the online exam. This alternative to the in-person weekend seminar allows applicants to register, complete the seminar, and take a practice exam online conveniently from their home or office. The online seminar benefits those members who are unable to travel to the in-person seminar or prefer a self-directed approach. We will continue to deliver the two-day in-person seminar for those individuals preferring an instructor-led learning experience. In addition to the four regularly scheduled weekend seminars, IETO delivered seminars at La Cité collégiale, Niagara College and in Thunder Bay.

As of January 1, 2010 all new applicants for certification (except those in road construction) are recorded as Associate Members only. The sub categories of Technical Specialist, Graduate Technician and Graduate Technologist were retired. This will streamline our Associate category and reduce confusion as some constituents felt the retired titles were certified titles.

OACETT’s on-boarding initiatives continue to focus on reaching members who only require the PPE to complete their certification, strategies to encourage student retention, and further online initiatives for both applications and professional references.

IETO saw many members achieve certification. All of this success could not be achieved without the hard work and diligence of staff.

We are striving to further enhance the certification process and hope our initiatives encourage others to “Get Certified” and take advantage of their profession and professional association.
In fact, as I write this we have just completed an update of our IETO rules which govern the registration and certification of our members.

We continue to provide professional member service, and timely certification while maintaining and upholding the professional standard of our titles. I am particularly proud of our successful compliance audit which corroborated the fair and unbiased stewardship of OACETT’s registration practices.

All regulatory and certifying bodies must undergo an independent compliance audit mandated by the Office of the Fairness Commissioner (OFC). OACETT’s audit was conducted in accordance with the Fair Access to Regulated Professions Act, 2006 (FARPA).

Overall the audit shows our registration and certification processes provide timely decisions and responses, internal reviews/appeals, information on appeal rights, documentation of qualifications, assessment of qualifications, training and access to records and meet the high standards required under FARPA. It is satisfying to have an independent third party confirm that our assessment and certification processes are transparent, objective, timely, consistent, impartial and fair.

The audit report and our 2009 Annual Report for the OFC are posted on OACETT’s website.

OACETT’s Complaints and Discipline process is critical in fulfilling an obligation to protect public safety and ensure high ethical standards for the profession. In 2009, a complaint referred to the Discipline Committee resulted in the suspension of the member’s C.Tech. title and his road construction designation.

OACETT continues to safeguard your titles and designations which are the visible marks of your certified status and professionalism. Members and the public can verify membership and certification on our website and report misuse of title to the Registrar. A total of ten letters were sent last year to individuals asking them to desist using the title immediately. All members should take an active role in protecting their professional titles.

Recognizing our unique, important relationship with Ontario colleges, IETO has developed and nurtured college partnership agreements with seven Ontario colleges and continues to foster relationships with others. The Professional Practice Exam (PPE) is embedded in the curriculum at five colleges and the Professional Practice Seminar and exam are offered to students at two
additional colleges.

The Fast Track to Technology Occupations (FTTO) project spearheaded by Sheridan and Centennial colleges and of which OACETT was an active partner, concluded in December 2009 with a wrap-up celebration hosted by the two colleges. The event highlighted the achievements of graduates and students who participated in the project and thanked partners such as OACETT.

We continue to advance the recognition of internationally trained professionals by participating in Skills for Change and Settlement, and Integration Services Organization activities.

In 2009 I completed my tenure as Chair of the Council of Registrars (COR), and became the COR representative on the Canadian Technology Accreditation Board which conducts national accreditation of engineering and applied science programs at Canadian colleges. The COR meetings have been focused on completing revisions to the National Technology Benchmarks, and with the development of a new website and self-assessment application process.

Looking back at the year we are proud of our accomplishments and are looking forward to another year of excellence in certification.

W e contained costs by streamlining processes, eliminating inefficiencies and focusing on outreach to members and potential members.

The Professional Affairs and Services Board had a very clear mandate in 2009 which was to provide leadership training to our many volunteers, outreach to employers, increase membership, align chapter activities with corporate strategy, enhance communications, reduce costs and increase alternative revenue streams. I am very pleased to report that we have made progress in all of these areas.

The Ontario Technologist magazine continues to be a top notch publication where our members are profiled, industry news is published, chapter events highlighted and it is used as a marketing tool for outreach activities. The OACETT website continues to be enhanced through an internal task force and we were front and centre in promoting National Engineering Week in Ontario with our colleagues the Professional Engineers of Ontario, Consulting Engineers of Ontario, the Ontario Science Centre and the Ontario Society of Professional Engineers. Communication through a variety of mediums builds awareness of OACETT and the credentials of our members.

Sharon Leonard

MEMBER SERVICE, PERFORMANCE IMPROVEMENT AND ENGAGEMENT ARE TOP PRIORITIES

OACETT has not been alone in weathering the storm of the economic downturn, but we have remained focused in delivering top service to our members.
In October 2009 we hosted the OACETT Provincial Awards Gala where 29 award recipients were honored. We had over 200 people in attendance with representation from government, industry and academia. The feedback from this event was excellent and the Awards Committee is to be commended for their hard work and dedication.

Services such as the Canadian Technical Employment Network (CTEN), Technology Report Writing Seminar, rings and stamps continue to be beneficial for OACETT members. Whether members are looking for employment or employers are recruiting, CTEN is a conduit for accessing top talent and career opportunities. The two-day Technology Report Writing Seminar receives excellent ratings from both members and non-members as they know that writing effective technical reports gives them a competitive advantage in the workplace. Certified members are using the ring and stamp as a symbol of their accomplishments and the collective use of these symbols contributes to the awareness of certification and your credentials.

The hard work, dedication and creativity of our 27 chapters continue to astonish us. These 300 plus volunteers continue to promote OACETT at the local level by holding various events for members and non-members. It is through these events that our members learn first hand the benefits of certification and the power of networking.

Membership continues to grow but we can’t rest on our laurels. As we bring in new members we have other members retiring and this trend will continue. The strength of our membership is in numbers as this is what gives us credibility with government, industry and the colleges. This year we continued to focus on outreach to companies who employ our members. Our visits are always well received and certification is highly recognized. These companies slowed down their hiring in recent years but they continued to look for the “best and the brightest” and I am happy to report that OACETT certified members fit into this category. With the projected labour shortage these credentials are what will set our members apart within the workplace.

This has been a fast paced year with much progress taking place. I want to thank the Professional Affairs and Services Board, chapters and staff for their vision, hard work and dedication to the members of OACETT. It has been a pleasure working with everyone.

Martine Band

IN THE PUBLIC INTEREST

If you were to search the OACETT Act for a reference to the “public interest”, or even to its more modest offspring “public safety”, your efforts would be in vain. Yet OACETT has assumed for itself a mission of ensuring that the engineering and applied science profession is one that serves and protects the public interest.
It’s an ambitious vision to be sure, but we should neither strive for nor accept less.

I cannot offer you a definition of the “public interest” but I, like you, know it when I see it. There is always a danger in citing one example at the expense of another, nevertheless, I would like to highlight a few initiatives that are particularly meaningful for me:

The debate on mandatory professional liability insurance. Serving the public interest sometimes involves raising contentious issues and making unpopular choices. This debate was one that needed to be had, and is one that deserves to be revisited from time to time.

The governance review, borne of a recognition that an organization must examine its governance structure and documents from time to time to ensure that they are consistent with best practice, that they facilitate rather than hinder efficient management and, above all, that they continue to effectively serve the organization, its members and all those to whom it is accountable.

Encouraging professional development through training and the online tracking of professional development activities. Members and the public can be well served by the promotion of continuous learning and by placing a high value on the acquisition of new skills and the honing of old ones.

Government relations. Promoting certified members as “qualified persons” allows greater choice for employers, provides opportunities for both domestically and internationally trained professionals and contributes to the economy as a whole, all at no risk to public safety.

Strategic appointments to Council. The credibility of the Association in the eyes of the public demands that the affairs of the organization be under the oversight of a governing body where different perspectives have a voice and a vote.

Emergency planning and disaster recovery. This may seem rather pedestrian as an exercise, but the Association cannot meet the needs of its members or the public if it is not in a position to rebound quickly from a catastrophic event. The initiative itself demonstrates a healthy respect for the adage that those who do not engage in risk management are doomed to practice crisis management.

Is there more work to be done? Definitely. In the context of a volunteer-driven association, perhaps greater emphasis is needed on succession planning. It may be that the time has come for mandatory professional development to be on the agenda. The public interest is a demanding task master, and what serves the public interest today may no longer do so tomorrow. But I am pleased to say that, over the years as a member of Council, I have seen the Association mature and grow into an organization that is increasingly responsible and responsive, that is as proactive as it is reactive and that acts strategically and with deliberation and foresight. And that, I think you will agree, is in the public interest.
In 2009, the Association’s long-term investments recovered almost all of the market value loss incurred in late 2007 and 2008, ending the year with a gain of $247,285. The market value of the investment portfolio at the end of March 2010 was over $2.4 million.

In an on-going effort to reduce the pension liability, employee contributions to the pension fund were increased again in 2010 and OACETT made additional contributions in 2009 over and above government required funding. Pension fund investments showed steady improvement in 2009 and in the first quarter of 2010.

Senior management is currently looking at ways to minimize future pension liabilities while striving to ensure OACETT’s employee compensation package remains competitive to attract and retain talent given the looming skill shortage. Competition for key talent is a concern for all industries.

Membership increased to over 23,500 as of December 31, 2009. There was an increase of 1,088 regular members and 1,034 student members joining OACETT in 2009. This increase demonstrates the recognition that OACETT certification has in the marketplace, especially in tough times.

Ongoing technology enhancements and streamlined processes implemented across the Association have resulted in
increased member retention and associate members moving toward certification.

A survey to members who certified over the past two years revealed that the top two reasons for moving to certification were professional recognition and career enhancement. Over sixty per cent said that being able to access and track their certification via the online exam program helped them complete the requirements for certification.

In keeping with the Government of Ontario’s requirement to implement the Harmonized Sales Tax (HST), the Association is in the process of making technology changes and developing procedures to implement HST on July 1, 2010.

A working group chaired by President-Elect, Rod MacLeod, B.Sc., C.E.T. completed the development of a Pandemic Influenza Preparedness and Response Plan for OACETT in December 2009. The Disaster Recovery Plan is expected to be completed by June 2010.

OACETT has weathered the economic downturn and emerged stronger than ever. Strong leadership and fiscal management and the ability to change with agility when necessary are paying off.

The OACETT team is to be commended for their operating efficiency and strategic direction.
Auditors’ Report

To the Members of Ontario Association of Certified Engineering Technicians and Technologists

We have audited the statement of financial position of Ontario Association of Certified Engineering Technicians and Technologists as at December 31, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants, Licensed Public Accountants
Mississauga, Ontario
February 5, 2010

BDO Canada LLP
## Statement of Financial Position

**December 31 2009 – 2010**

### Assets

**Current**

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
<th>2008</th>
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<tbody>
<tr>
<td>Cash and short term investments</td>
<td>$288,485</td>
<td>$322,242</td>
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<tr>
<td>Accounts receivable</td>
<td>62,376</td>
<td>91,511</td>
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<tr>
<td>Inventory</td>
<td>11,405</td>
<td>16,848</td>
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<td>Prepaid expenses</td>
<td>257,782</td>
<td>282,129</td>
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<td></td>
<td>620,048</td>
<td>712,730</td>
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</table>

**Capital assets (Note 1)**

- 293,592

**Investments (Note 2)**

- 2,218,904

**Pension asset (Note 3)**

- 506,800

**Total Assets**

- $3,639,344

### Liabilities and Net Assets

**Current**

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
<th>2008</th>
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<tbody>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$359,206</td>
<td>$336,985</td>
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<tr>
<td>Fees received in advance</td>
<td>1,729,995</td>
<td>1,591,104</td>
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<tr>
<td>Leasehold inducement current portion (Note 4)</td>
<td>23,700</td>
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<tr>
<td></td>
<td>2,112,901</td>
<td>1,951,789</td>
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<td></td>
<td>47,400</td>
<td>73,075</td>
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<tr>
<td></td>
<td>2,160,301</td>
<td>2,024,864</td>
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</table>

**Leasehold inducement (Note 4)**

**Net assets**

**Net assets represented by:**

- Internally restricted for specific purposes:
  - Building fund: 194,892
  - Legal fund: 45,000
  - Unrestricted operating fund: 945,559
  - Invested in capital assets: 293,592

**Total Net Assets Represented by**

- $1,479,043

### On behalf of the Board:

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

Rod MacLeod, B.Sc., C.E.T., President-Elect

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2009 – 2010
## Statement of Operations

For the year ended December 31

<table>
<thead>
<tr>
<th></th>
<th>2009 Budget (Unaudited)</th>
<th>2009 Actual</th>
<th>2008 Actual</th>
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</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Annual membership fees</td>
<td>$3,440,504</td>
<td>$3,503,344</td>
<td>$3,405,866</td>
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<tr>
<td>Examination fees</td>
<td>187,000</td>
<td>186,030</td>
<td>198,452</td>
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<tr>
<td>Application and registration fees</td>
<td>223,600</td>
<td>235,201</td>
<td>193,801</td>
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<td>Advertising</td>
<td>60,000</td>
<td>60,939</td>
<td>76,664</td>
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<td>Investment income (loss)</td>
<td>7,368</td>
<td>227,743</td>
<td>(234,539)</td>
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<tr>
<td>Building fund investment income (loss)</td>
<td>632</td>
<td>19,542</td>
<td>(28,685)</td>
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<td>Reclassification acceptance fee</td>
<td>24,720</td>
<td>27,304</td>
<td>22,570</td>
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<tr>
<td>Other</td>
<td>81,030</td>
<td>69,160</td>
<td>53,742</td>
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<tr>
<td>PPE manual</td>
<td>80,000</td>
<td>132,107</td>
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<td>Seminar</td>
<td>71,000</td>
<td>65,903</td>
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<td>Rent</td>
<td>42,585</td>
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<td>CTEN</td>
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<td>Sponsorship</td>
<td>260,000</td>
<td>267,404</td>
<td>296,931</td>
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<td><strong>Total Revenue</strong></td>
<td>4,643,439</td>
<td>4,935,197</td>
<td>4,315,323</td>
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**Operating expenditures** (Schedule 1)

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<tr>
<th></th>
<th>2009</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program and other expenditures (Schedule 2)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td>996,590</td>
<td>940,557</td>
<td>871,120</td>
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<tr>
<td>Staff</td>
<td>2,196,927</td>
<td>2,133,428</td>
<td>1,974,972</td>
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<td>Office</td>
<td>338,500</td>
<td>286,853</td>
<td>316,801</td>
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<td>Services purchased</td>
<td>219,500</td>
<td>175,806</td>
<td>91,097</td>
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<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td>3,751,517</td>
<td>3,536,644</td>
<td>3,253,990</td>
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<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess of revenue over expenditures before amortization</strong></td>
<td>150,422</td>
<td>669,720</td>
<td>317,094</td>
</tr>
<tr>
<td>Amortization</td>
<td>(135,000)</td>
<td>(114,017)</td>
<td>(125,615)</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenditures for the year</strong></td>
<td>$15,422</td>
<td>$555,703</td>
<td>$191,479</td>
</tr>
</tbody>
</table>
## Statement of Changes in Net Assets

For the year ended December 31

<table>
<thead>
<tr>
<th></th>
<th>Invested in Capital assets</th>
<th>Legal Fund</th>
<th>Building Fund</th>
<th>Operating Fund</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund balances, beginning of year</td>
<td>$285,693</td>
<td>$30,000</td>
<td>$175,350</td>
<td>$432,297</td>
<td>$923,340</td>
<td>$731,861</td>
</tr>
<tr>
<td>Capital assets purchased</td>
<td>121,916</td>
<td>-</td>
<td>-</td>
<td>(121,916)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to legal fund</td>
<td>-</td>
<td>15,000</td>
<td>-</td>
<td>(15,000)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenditures</td>
<td>(114,017)</td>
<td>-</td>
<td>19,542</td>
<td>650,178</td>
<td>555,703</td>
<td>191,479</td>
</tr>
<tr>
<td>Fund balances, end of year</td>
<td>$293,592</td>
<td>$45,000</td>
<td>$194,892</td>
<td>$945,559</td>
<td>$1,479,043</td>
<td>$923,340</td>
</tr>
</tbody>
</table>

## Statement of Cash Flows

For the year ended December 31

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</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>$555,703</td>
<td>$191,479</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>114,017</td>
<td>125,615</td>
</tr>
<tr>
<td>Leasehold inducement</td>
<td>(25,675)</td>
<td>(33,725)</td>
</tr>
<tr>
<td>Unrealized (gain) loss on investments</td>
<td>(246,623)</td>
<td>271,434</td>
</tr>
<tr>
<td>Changes in non cash working capital balances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>29,135</td>
<td>22,584</td>
</tr>
<tr>
<td>Inventory of jewellery and novelties</td>
<td>5,443</td>
<td>5,869</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>24,347</td>
<td>(36,207)</td>
</tr>
<tr>
<td>Pension asset</td>
<td>(429,300)</td>
<td>(25,000)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>22,221</td>
<td>118,500</td>
</tr>
<tr>
<td>Fees and grants received in advance</td>
<td>138,891</td>
<td>(12,482)</td>
</tr>
<tr>
<td>Lease inducements</td>
<td>-</td>
<td>188,159</td>
</tr>
<tr>
<td></td>
<td>188,159</td>
<td>628,618</td>
</tr>
<tr>
<td>Investing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(100,000)</td>
<td>(500,000)</td>
</tr>
<tr>
<td>Purchase of capital assets</td>
<td>(121,916)</td>
<td>(103,736)</td>
</tr>
<tr>
<td>(Decrease) increase in cash and short term investments during the year</td>
<td>(221,916)</td>
<td>(603,736)</td>
</tr>
<tr>
<td>Cash and short term investments, beginning of year</td>
<td>322,242</td>
<td>297,360</td>
</tr>
<tr>
<td>Cash and short term investments, end of year</td>
<td>$288,485</td>
<td>$322,242</td>
</tr>
<tr>
<td>Represented by</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$283,585</td>
<td>$317,358</td>
</tr>
<tr>
<td>Short term investments</td>
<td>4,900</td>
<td>4,884</td>
</tr>
<tr>
<td></td>
<td>$288,485</td>
<td>$322,242</td>
</tr>
</tbody>
</table>
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 mutual fund 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 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:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer equipment and software</td>
<td>3 years</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>10 years</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>over the term of the lease</td>
</tr>
<tr>
<td>Membership database</td>
<td>5 years</td>
</tr>
</tbody>
</table>

Investments
Investments are classified as held for trading and reported at fair 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 Improvements
Leasehold improvements 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. Unrealized gains and losses on held for trading financial assets are included in investment income and recognized as revenue in the statement of operations or reported directly in net assets, depending on the nature of any external restrictions imposed on the investment income.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred.

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. 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.
December 31, 2009

1. Capital Assets

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Accumulated Amortization</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>$375,979</td>
<td>$341,982</td>
</tr>
<tr>
<td>Computer software</td>
<td>291,074</td>
<td>285,597</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>490,387</td>
<td>388,533</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>306,473</td>
<td>306,473</td>
</tr>
<tr>
<td>Membership database</td>
<td>373,093</td>
<td>220,829</td>
</tr>
<tr>
<td></td>
<td>1,837,006</td>
<td>1,543,414</td>
</tr>
</tbody>
</table>

Cost less accumulated amortization $293,592 $285,693

2. Investments

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and short term money market</td>
<td>$7</td>
<td>$11,017</td>
</tr>
<tr>
<td>Portfolio shares</td>
<td>839,146</td>
<td>682,709</td>
</tr>
<tr>
<td>Fixed income</td>
<td>1,379,751</td>
<td>1,178,555</td>
</tr>
<tr>
<td></td>
<td>$2,218,904</td>
<td>$1,872,281</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, 2009.

A pension expense of $224,200 (2008 $238,400) was recognized during the year. The cumulative excess between contributions and the amount expensed, being $506,800 (2008 $77,500), has been recorded as a pension asset on the balance sheet.

Pension fund assets at market related values at December 31, 2009 were $3,197,900 (2008 $2,086,700). Projected accrued benefit obligation at December 31, 2009 was $3,207,300 (2008 $2,937,400).

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

<table>
<thead>
<tr>
<th>Cash Flows</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer contributions</td>
<td>$653,500</td>
<td>$263,422</td>
</tr>
<tr>
<td>Employee contributions</td>
<td>74,375</td>
<td>55,959</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(88,747)</td>
<td>(88,747)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Actuarial Assumptions</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate</td>
<td>6.25%</td>
<td>5.25%</td>
</tr>
<tr>
<td>Interest rate of return on assets</td>
<td>6.50%</td>
<td>7.00%</td>
</tr>
<tr>
<td>Inflation rate</td>
<td>2.50%</td>
<td>3.50%</td>
</tr>
<tr>
<td>Salary projection rate</td>
<td>3.00%</td>
<td>4.50%</td>
</tr>
</tbody>
</table>

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 $13,573 (2008 $10,342).
4. Leasehold Inducement

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original inducement</td>
<td>$202,500</td>
<td>$202,500</td>
</tr>
<tr>
<td>Accumulated amortization</td>
<td>(131,400)</td>
<td>(105,725)</td>
</tr>
<tr>
<td>Less: Current portion</td>
<td>(23,700)</td>
<td>(23,700)</td>
</tr>
<tr>
<td></td>
<td>$47,400</td>
<td>$73,075</td>
</tr>
</tbody>
</table>

5. Lease Commitments
The Association leases its premises and certain office equipment under long term 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>2010</td>
<td>$297,237</td>
<td>$13,284</td>
<td>$310,521</td>
</tr>
<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>Thereafter</td>
<td>-</td>
<td>5,244</td>
<td>5,244</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 $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 24, 2008.

9. Comparative Figures
Comparative figures have been reclassified to conform with the current financial statement presentation.
### Schedule 1 - Operating Expenditures

For the year ended December 31, 2009

<table>
<thead>
<tr>
<th>Item</th>
<th>2009 Budget (Unaudited)</th>
<th>2009 Actual</th>
<th>2008 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation</td>
<td>$307,000</td>
<td>$288,888</td>
<td>$291,846</td>
</tr>
<tr>
<td>CCTT study</td>
<td>22,500</td>
<td>35,087</td>
<td>27,000</td>
</tr>
<tr>
<td>Equipment leases and rentals</td>
<td>18,000</td>
<td>16,166</td>
<td>29,094</td>
</tr>
<tr>
<td>Insurance</td>
<td>11,000</td>
<td>9,330</td>
<td>10,089</td>
</tr>
<tr>
<td>National Association dues</td>
<td>306,000</td>
<td>303,310</td>
<td>305,744</td>
</tr>
<tr>
<td>Telephone and communications</td>
<td>53,000</td>
<td>49,947</td>
<td>56,730</td>
</tr>
<tr>
<td>Office</td>
<td>14,000</td>
<td>16,359</td>
<td>16,843</td>
</tr>
<tr>
<td>Public Relations/Marketing</td>
<td>10,000</td>
<td>9,746</td>
<td>6,893</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$741,500</strong></td>
<td><strong>$728,833</strong></td>
<td><strong>$744,239</strong></td>
</tr>
</tbody>
</table>

### Schedule 2 - Program and Other Expenditures

For the year ended December 31, 2009

<table>
<thead>
<tr>
<th>Item</th>
<th>Budget (Unaudited)</th>
<th>FTTO &amp; SISO</th>
<th>IETO</th>
<th>PASB</th>
<th>Administration</th>
<th>2009 Total</th>
<th>2008 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications</td>
<td>$279,500</td>
<td>-</td>
<td>$1,644</td>
<td>$227,323</td>
<td>-</td>
<td>$228,967</td>
<td>$223,774</td>
</tr>
<tr>
<td>Council and committees</td>
<td>539,000</td>
<td>-</td>
<td>-</td>
<td>276,557</td>
<td>255,848</td>
<td>532,405</td>
<td>529,416</td>
</tr>
<tr>
<td>Registration</td>
<td>178,090</td>
<td>-</td>
<td>179,185</td>
<td>-</td>
<td>-</td>
<td>179,185</td>
<td>117,930</td>
</tr>
<tr>
<td>Total program expenses</td>
<td>996,590</td>
<td>-</td>
<td>180,829</td>
<td>503,880</td>
<td>255,848</td>
<td>940,557</td>
<td>871,120</td>
</tr>
<tr>
<td>Staff</td>
<td>2,196,927</td>
<td>-</td>
<td>627,167</td>
<td>489,300</td>
<td>1,016,961</td>
<td>2,133,428</td>
<td>1,974,972</td>
</tr>
<tr>
<td>Office</td>
<td>338,500</td>
<td>-</td>
<td>43,906</td>
<td>22,409</td>
<td>220,538</td>
<td>286,853</td>
<td>316,801</td>
</tr>
<tr>
<td>Services purchased</td>
<td>219,500</td>
<td>-</td>
<td>87,385</td>
<td>8,605</td>
<td>79,816</td>
<td>175,806</td>
<td>91,097</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,751,517</strong></td>
<td><strong>$939,287</strong></td>
<td><strong>$1,024,194</strong></td>
<td><strong>$1,573,163</strong></td>
<td><strong>$3,536,644</strong></td>
<td><strong>$3,253,990</strong></td>
<td></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
Sharon Leonard
Sam DiGiandomenico

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

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

INSTITUTE OF ENGINEERING TECHNOLOGY OF ONTARIO (IETO)
Vice-President: Stephen Morley, C.E.T.
Vice-Chair: Stewart Baxter, C.E.T.
André Tardif, C.E.T.
Eduardo Prillo, C.E.T.
Jelbert Real, P.Eng., C.E.T.
Greg Miller, C.E.T.
Leo Cusumano, C.E.T.
Ron Walker, C.E.T.
Shawn Bonneville, C.E.T., PGeo.
Vincent LeFaive, C.E.T.
Phil Maka, P.Eng.
Sam DiGiandomenico
Barbara Chappell

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

IETO FINANCE COMMITTEE
Chair: Stewart Baxter, C.E.T.
Stephen Morley, C.E.T.
Eduardo Prillo, C.E.T.
Hillary Tedoldi, CAE
Sam DiGiandomenico
Barbara Chappell

COMPLAINTS COMMITTEE
Chair: Ron Walker, C.E.T.
Shawn Bonneville, C.E.T., PGeo.
Dennis Martin, A.Sc.T.
William Clmie, C.E.T.
Sam DiGiandomenico

ADMISSIONS COMMITTEE
Chair: Stewart Baxter, C.E.T.
Cameron Johnston, C.E.T.
Mazin Audeh, C.E.T.
Eduardo Prillo, C.E.T.
Cedric Smith, C.E.T.
David Sloan, C.E.T.
Timothy Foltz, C.E.T.
Trevor Onken, C.E.T.
Ram Puri, P.Eng., C.E.T.
Dave Kumar, C.E.T.
Bin Zhang, P.Eng., C.E.T.
Terry Davidson, C.E.T.
Kishore Hemmadi, PEng., C.E.T.
Iurie Dmitrenco, C.E.T.
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