



2022



ANNUAL REPORT



ABOUT THE SAMRT – OUR ROLE, DUTY, AND OBJECTIVES

The Saskatchewan Association of Medical Radiation Technologists (SAMRT) is a regulatory body established under *The Saskatchewan Association of Medical Radiation Technologists Act, 2006*. Our primary duty is to serve and protect the public. We regulate four distinct professions: Medical Radiological Technologists, Magnetic Resonance Imaging Technologists, Medical Radiation Therapists and Nuclear Medicine Technologists. The SAMRT provides regulatory oversight and guides technologists to assure the public of the knowledge, skill, proficiency, and competency of MRTs. SAMRT is governed by a board of directors we call Council, composed of members of the public, who are appointed by the provincial government, and practicing members who are elected from the SAMRT membership. The operations are managed by our Executive Director /Registrar and staff.

WHO WE REGULATE

MRTs are highly technical medical specialists who play an essential role in healthcare by providing targeted and highly effective medical diagnostic and therapeutic services through the use of sophisticated technology and by providing safe and effective patient care. Regulation ensures that MRTs are licensed and are qualified to practice and that patients receive safe, ethical and competent medical diagnostic and therapeutic services.

The SAMRT regulates members from the following four disciplines:

Medical Radiological Technologists: produce images of the patient using ionizing radiation (x-rays). Appropriate and safe use of specialized technology and care for the needs of the patient are two important aspects of their role. General x-rays, fluoroscopy in the operating room, contrast enhanced images such as barium studies and pain management procedures are some of the x-ray examinations performed on patients. Specialist MRTs also perform Mammography, Computed Tomography (CT) and Interventional Radiology.

Magnetic Resonance Imaging Technologists: use magnetic resonance imaging technology to produce extremely clear, detailed images of a patient's tissues and organs to detect and identify soft tissue (e.g., nerve, muscle) issues, abnormalities and disease processes.

Medical Radiation Therapists: are involved at every level of radiation therapy for cancer treatment, from planning to administering the therapeutic doses, with a focus on patient care and monitoring of the patient's well-being.

Nuclear Medicine Technologists: have technical expertise in the use of radiopharmaceuticals and radiation physics, allowing them to perform diagnostic imaging procedures with sophisticated technology. Nuclear Medicine Technologists may specialize in Positron Emission Tomography - Computed Tomography (PET/CT) as well.





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PRESIDENT'S MESSAGE



Greetings,

It has been a couple years since I was President last. I forgot how truly gratifying this role can be. The Council I work with are all competent, hardworking people who want the best for our members and the public. The MRTs on the council come from a diverse range of imaging backgrounds with distinctive views and opinions. Our public representatives are engaged and bring a unique perspective to our Council. Our Executive Director is the glue that keeps the SAMRT together; we really couldn't do what we do without a great ED. I have very much enjoyed being the President for 2022 and look forward to 2023.

As you will see in this report the council was very busy this last year. We had many projects to tackle and we managed to get them all finished. 2023 could be a busy year again but we look forward to continue to serve our members and the public.

Finally I'd like to thank everyone who helped the SAMRT in 2022. It takes many volunteers to sit on committees and we couldn't do the work we do without you. If you are looking for an opportunity to grow as a MRT I encourage you to engage with the SAMRT; we can always use some new perspectives, and everyone learns something.

Respectfully Submitted by

Scott Mildenberger, RTNM CTIC PET/CT, SAMRT President





On behalf of the SAMRT, I am pleased to present the annual report for January 1 - December 31, 2022. In 2022, we completed our ambitious three-year strategic plan approved by the SAMRT Council in 2019. Our results were substantial as we worked towards achieving our vision “to ensure public safety through regulating the practice of all medical imaging and radiation therapy in the province of Saskatchewan.” With the guidance provided by our Council members under the leadership of Mary Rafferty (2020 – 2021) and Scott Mildenberger (2022), and through collaboration with the public, key partners, stakeholders, and our members, we met the established goals under four areas of the strategic directions: Public Protection, Capacity of the College, Community Engagement and Professional Practice.

In 2022, Council members and staff cautiously returned to some in-person meetings when logistics and the environment made sense to do so. Council has moved to a new model of two in-person and two virtual meetings annually. President Mildenberger represented the SAMRT at the Canadian Association of Medical Radiation Technologists (CAMRT) conference and National Network meeting in April. The same month, we hosted our Annual General Meeting virtually, followed by a virtual education opportunity for members, co-facilitated by CAMRT. Other meetings with organizations including the Alliance of Medical Radiation and Imaging Technologists Regulators of Canada (AMRITRC) and the Network of Interprofessional Regulatory Organizations (NIRO), were held virtually throughout the year. In September, together with our Pan-Canadian MRT regulators and CAMRT, the SAMRT participated in an Internationally Educated Medical Radiation Technologist (IEMRT) Symposium. In September we also met with key stakeholders to gather input for the next Strategic Plan for 2023 – 2025. Our new plan is driven by our vision, mission, and values with public protection at the forefront of all our decisions. Please take a moment to read about our strategic plan and other valuable information provided in this report.

I'd like to express my appreciation to the SAMRT Council who dedicate time and energy to governing the association, and to our members who represent the profession, serving the people of Saskatchewan every day. We look forward to 2023 with plans to return to an in-person education conference and annual general meetings in May. We will also be introducing a new jurisprudence program designed to enhance MRTs knowledge of the laws, regulations, standards and scope of practice and code of ethics that guide our self-regulation requirements. These are just two of the ways we can reflect our updated vision that “the Saskatchewan public has access to safe medical imaging and radiation therapy delivered by highly skilled and valued professionals.”

Respectfully Submitted by

Debbie Schatz, Executive Director and Registrar





PUBLIC REPRESENTATIVE REPORT

Public Representatives are appointed by the provincial government to all self-regulating healthcare professions and the SAMRT has three public representatives to serve on Council. Our primary role is to protect the public interest as we participate fully in council activities. It is gratifying to observe the SAMRT Council fully engaged in this mission of protecting the public in all their deliberations and planning.

Of course, the return to more face-to-face meetings and gatherings is making communication easier. The development of a three-year strategic plan for the organization was more meaningful as we met with our partners to develop a roadmap that will lead the SAMRT into an exciting future.

We are pleased that the jurisprudence exam and education under development will include the message that the organization is here to protect the public and ensure public safety. Members in the SAMRT are a positive force in improving healthcare for Saskatchewan residents.

Finally, a word of thanks to the staff and members of Council who work diligently to lead the organization.

Respectfully Submitted,

Alan Cannon
Ryan Klassen
Eugene Paquin





LEGISLATED COMMITTEES

PROFESSIONAL CONDUCT AND DISCIPLINE

Complaint cases are opened when the SAMRT receives a written complaint regarding the conduct of a member. These cases are investigated by the Professional Conduct Committee (PCC) which is a government mandated committee established by the Act. The SAMRT takes all complaints seriously and manages each through an objective and confidential process to ensure fairness to all involved.

There were five complaint files reviewed in 2022; three were new files and two were held over from 2021.

PROFESSIONAL CONDUCT COMPLAINTS



The Discipline Committee is responsible for holding hearings related to professional misconduct and incompetence matters referred by Professional Conduct Committee. There were no referrals to the Discipline Committee in 2022.





REPORT FROM COUNCIL

MEMBERS OF COUNCIL

Regulated Elected Members

Scott Mildenerberger RTNM CTIC PET/CT, President
 Michael McKechnie RTMR RDMS CRGS, Vice President
 Mary Rafferty, DCR RTR CCT CBID, Past-President
 Finte Adem RTR
 Kaylyn Grummett RTR CTIC
 Katelyn New RTR CIR, B. Sc
 Maeghan Richard RTT (effective Dec. 1)
 Nathan Rosenberg RTMR RTR (until Sept. 16)
 Shane Timm RTR MCPM

Public Appointed Members

Alan Cannon
 Ryan Klassen
 Eugene Paquin

Staff

Debbie Schatz, Executive Director/Registrar
 Meegan Russell (until Oct. 7), Administrative Assistant

CAMRT Provincial Director

Ada Bunko RTT CTRT MSc. (2021 – 2024)



The work of Council is supported by the Audit and Finance Committee, Awards Committee, Community Engagement Committee, and the Nominating Committee.





REPORT FROM COUNCIL

The following is a summary of what has been a very productive year for Council, its committees and SAMRT staff.

GOVERNANCE REVIEW

The Council is the governing body of the SAMRT and uses a modified version of Carver’s Policy Governance® model to function. In 2021 Council approved a rolling three-year cycle to ensure the SAMRT governance model, policies and monitoring remain current, relevant, and appropriate. In 2022, Council completed the second-year cycle, reviewing twelve policies, which were found to continue meeting our needs, with minor updates. In addition, Council was active and engaged in the revisions to our vision, mission, and values, as well as the development of our strategic plan for 2023 – 2025.

STRATEGIC PLAN

The SAMRT Strategic Plan of 2020 - 2022 guided the work of the SAMRT over the past three years and focused on four pillars: Public Protection, Capacity of the Association, Community Engagement and Professional Practice. As we close out the final year of the plan, we are pleased to report that all strategic directions, goals, and targets were met.



2020 COMPLETED

- Development of new member database and website
- Online complaints and discipline process
- Member education on complaints process
- Government initiatives



2021 COMPLETED

- Member database and website enhancements
- Strengthen relationship with education partners
- Member education on self-regulation
- Additional information for public and members - complaints process



2022 COMPLETED

- Entry to practice & labour mobility review
- MRT Audits are validated by online submissions
- Jurisprudence program to ensure members understand their role and responsibilities



The new Strategic Plan for 2023 – 2025 was driven by our vision, mission, and values. Public protection is at the forefront of all our decisions. The plan recognizes national and provincial challenges the medical radiation technologists are facing including:

- Recognition of the profession;
- The need for an increased workforce; and
- Ensuring we have an effective, integrated regulatory regime.

The plan focuses on three key strategic directions, underpinned by objectives supporting the themes identified in our planning and consultation with members and key stakeholders.



Our updated vision, mission and values are:

VISION

The Saskatchewan public has access to safe medical imaging and radiation therapy delivered by highly skilled and valued professionals.

MISSION

To protect the public by demonstrating regulatory excellence of medical imaging and radiation therapy professionals in the province of Saskatchewan.

VALUES

SAMRT values shape our organizational culture, decision making and actions:

- Integrity
- Transparency
- Professionalism
- Collaboration
- Accountability

STRATEGIC DIRECTIONS

1. Government, the public, health professionals and medical imaging and radiation therapy professionals, are aware of and value the profession.
 - Improve awareness of medical imaging and radiation therapy among key health sector stakeholders
 - Public relation campaign in place
 - Members have access to tools to promote awareness of profession to patients and colleagues
2. The SAMRT supports the need for an increase of medical imaging and radiation therapy professionals in Saskatchewan.
 - The Ministry of Health understands the need for more MRTs in Saskatchewan
 - Improved tools and support for internationally educated MRTs
3. An effective, integrated regulatory regime exists for medical imaging and radiation therapy professionals, including sonographers.
 - Regulator role is promoted and understood
 - Prepare for expansion to include Diagnostic Medical Sonographers (DMS)
 - Protect the public by strengthening capacity and effectiveness





COUNCIL COMMITTEES

AUDIT AND FINANCE

The Audit and Finance Committee oversees all aspects of the financial operations including representing Council during the annual independent audit completed by Berger Cavan Group LLP. They also act as a resource to the Executive Director on all financial matters including preparation of recommended budget for council, monitoring and reporting. On March 23, 2022, the committee reported that the overall results of the audit were favourable for SAMRT and there were no concerns; they recommended Council accept the audit as presented. The committee also made recommendations on several large project expenditures throughout 2022.

AWARDS

The Awards Committee mandate is to promote and communicate information regarding annual awards criteria to recognize the accomplishments of members of the SAMRT. In 2022 the following individuals were recognized at the April AGM:

Academic Excellence Award

This award is presented annually to the graduate with the highest marks on the CAMRT national certification exam in the prior year. The member must have attended a Saskatchewan program, or attended an out-of-province program, but completed their practicum in Saskatchewan.

- i. Magnetic Resonance Imaging – Carmen Gill
- ii. Nuclear Medicine – Emily Bunko
- iii. Radiological Technology – Chris Callahan
- iv. Radiation Therapy - Andrea Wilyman

Clinical Excellence Award - Amanda Fahlman

The Clinical Excellence Award acknowledges an individual who provides exemplary direct care to patients in medical radiation technology. They provide respectful, efficient, effective, safe, and ethical care, participate in the development of new knowledge or research, and promote the profession by example of clinical excellence to others.

Mentorship Award – not awarded in 2022

The Mentorship Award acknowledges an individual who directly participates in activities that promote education and development of medical radiological technology students, colleagues, and other health professionals. He or she also promotes the profession by being an excellent mentor to others.

Volunteer Award

This award is presented annually to council members who have completed their term of service and have chosen not to volunteer for an additional term.

- i. **Mary Rafferty** – who served as Council President from 2020-2021.
- ii. **Ariel Adamson** – outgoing Council member who served on Council from 2019 to 2021.
- iii. We'd also like to acknowledge and thank **Allison Kahl** for her service on the Continuing Competence Committee from its inception in 2015 to December 31, 2021.





COUNCIL COMMITTEES

COMMUNITY ENGAGEMENT

The Community Engagement Committee mandate is to seek out meaningful opportunities to engage with SAMRT members and key stakeholders. They are also responsible for the promotion of Medical Radiation Technologists (MRTs) during Medical Radiation Technologists Week in November of each year.

NOMINATING

The Nominating Committee is responsible for the validation and submission of names for elected member vacancies on Council. There were three Council vacancies this year, and three members allowed their names to stand. Therefore, Kaylyn Grummett, Katelyn New and Scott Mildenberger were each acclaimed to a three-year term effective January 1, 2023. In September, Council accepted the resignation of Nathan Rosenberger, and an appointment process was undertaken. In December, Maeghan Richards was appointed to complete the vacancy term ending December 2024.





EXECUTIVE DIRECTOR REPORT

VOLUNTEERS

LEGISLATED COMMITTEES

Professional Conduct Committee

Kevin Lobzun, RTT, Chair
Amy Gagne, RTMR
Wade Peters, RTR
Karen Sundby, RTNM, CBDT, HCA

Discipline Committee

Darin Humphreys, RTR, ACR, Chair
Maria McLaren, RTR
Shalane Thacker, RTNM
Ryan Klassen, Public Representative

EXECUTIVE DIRECTOR COMMITTEES

Continuing Competence Committee

Christa Bergquist, RTNM, BHA
Jo-Anne Couture, RTR
Janelle Hordos, RTT, CRTT
Brenda Lock, RTR, CIR
Kristin Matravolgyi, RTR
Jessica McLean, RTT
Dave Steeg, RTR, RDMS, CRGS, CCT
Tiana Palmer, RTR CTIC
Bryan Witt, MBA, CHE, RTNM

Jurisprudence Program Committee

Brenda Lock, RTR, CIR
Janelle Hordos, RTT, CRTT
Christa Bergquist, RTNM, BHA
Tiana Palmer, RTR CTIC
Bryan Witt, MBA, CHE, RTNM

Accreditation Canada – Survey Team Member

Brittany Sparwood, RTR

Radiation Health And Safety Representative

Brenda Lock, RTR, CIR

Regulation of Sonographers Committee

Alan Cannon, Public Representative
Miranda Crawford, CRGS, CRVS
Tanya Govier, CRGS, SADMS Executive
Maureen Kral, BA, RDMS, CRGS, SADMS
Brenda Lock, RTR, CIR
Michael McKechnie, RTMR, DMS
Dave Steeg, RTR/RDMS/CRGS/CCT
Kyleigh Williams, RCT, CRCS, RDCS

Strategic Planning Committee

Scott Mildenerger RTNM CTIC PET/CT
Shane Timm, RTR MCPM
Katelyn New, RTR CIR, B. Sc
Alan Cannon, Public Representative
Karen Davis, RTT

Program Advisory Committee Representative

Darrel Schneider, RTR

International Educated Health Professional (IEHP) Committee

Brittany Sparwood, RTR



The work of the Executive Director / Registrar is supported by the Legislated Committees as well as Executive Director Committees including Continuing Competence, Jurisprudence Program, Regulation of Sonographers, and the Strategic Planning Committees.

Thank you to our volunteers; we rely on their support to ensure we meet our regulatory responsibilities.



STAKEHOLDERS



Accreditation Canada Council and Committees
 Alliance of Medical Radiation and Imaging Technologists Regulators of Canada
 Canadian Association of Medical Radiation Technologists (CAMRT)
 Canadian National Network of Medical Radiation and Imaging Technologists
 Network of Interprofessional Regulatory Organizations (NIRO)
 Northern Alberta Institute of Technology (NAIT)
 Saskatchewan Association of Diagnostic Medical Sonographers (SADMS)
 Saskatchewan Health Authority
 Saskatchewan Ministry of Health
 Saskatchewan Ministry of Immigration and Career Training
 Saskatchewan Ministry of Advanced Education
 Saskatchewan Polytechnic
 Southern Alberta Institute of Technology (SAIT)
 Sonography Canada

JURISPRUDENCE PROGRAM

SAMRT is pleased to announce the successful completion of our jurisprudence program project. As a regulated health professional, medical radiation technologists have significant responsibilities. To meet these expectations, members need to understand not only what SAMRT is, but why they exist. Our work is governed by complex laws, legislation, policies, and ethics. The jurisprudence program provides the learner with the background and understanding of these laws, regulations, standards and scope of practice and code of ethics that each member must meet. The program is expected to launch in 2023.





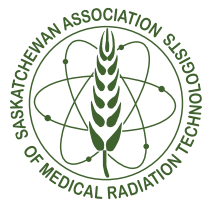
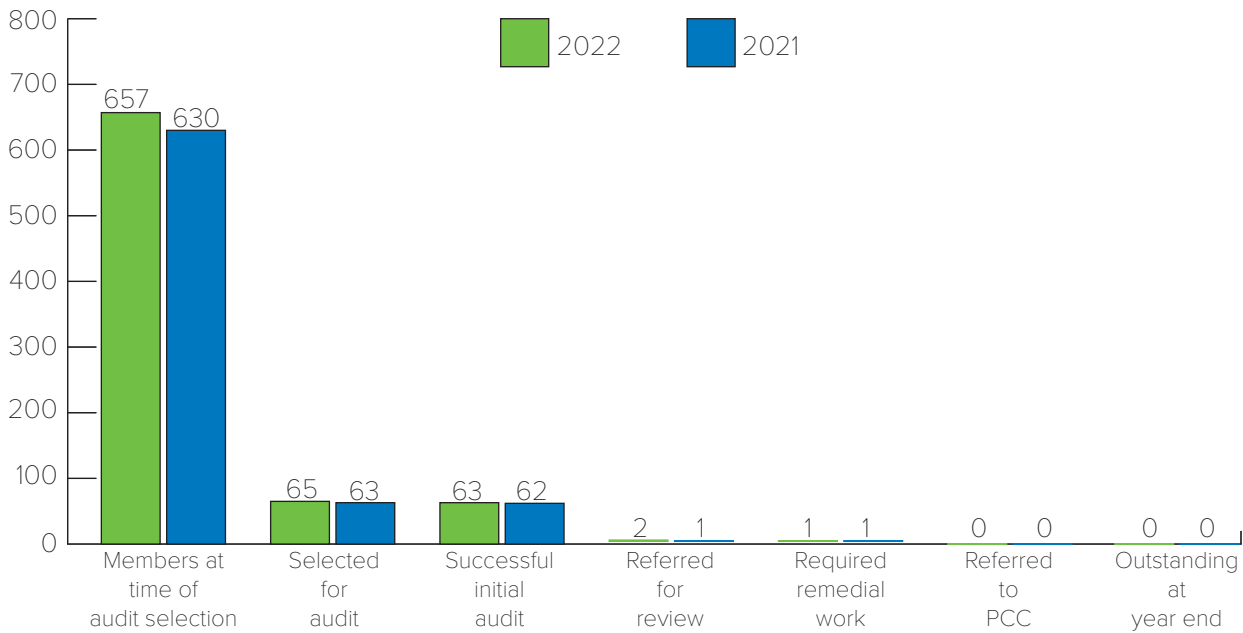
EXECUTIVE DIRECTOR REPORT

CONTINUING COMPETENCE

The Continuing Competence Committee’s role is to ensure that full and non-practicing members meet the mandatory continuing education requirements for maintaining membership/licensure with the SAMRT. On an ongoing basis, the committee also participates in assessing and approving course credits relevant to medical radiation technology and responding to member questions about the education requirements.

In 2022, of the sixty-five members audited, sixty-three successfully met the audit submission requirements and two were referred to the Committee for review, of which one required remediation.

AUDIT RESULTS



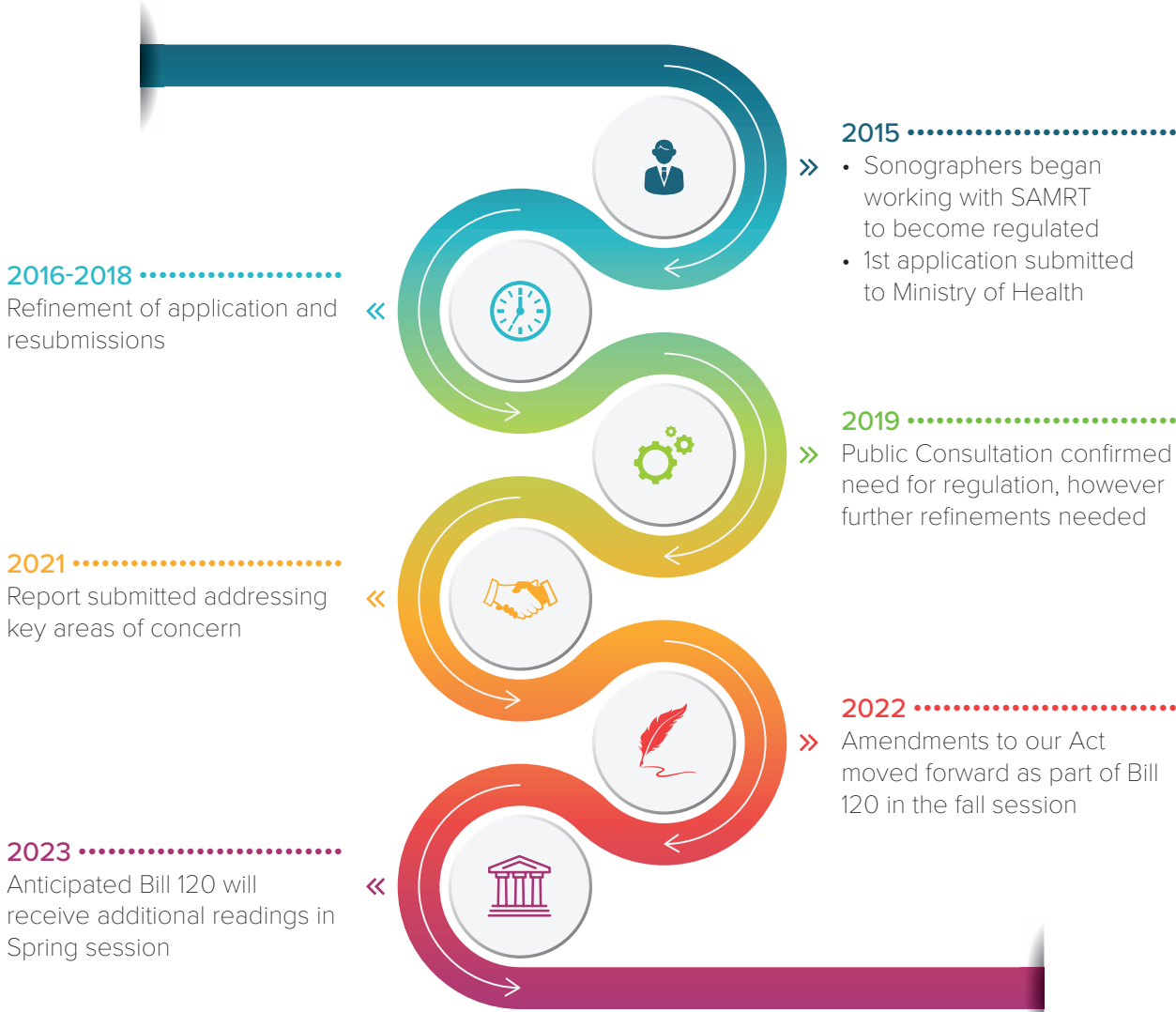


REGULATION OF DIAGNOSTIC MEDICAL SONOGRAPHERS

The pathway to regulation of diagnostic medical sonographers has moved steadily forward since the Diagnostic Medical Sonographers (DMS) first approached the SAMRT in 2015. Multiple iterations of the application were submitted to the Ministry of Health throughout 2015 – 2019. Consultation with DMS and many other key stakeholders confirmed that regulation would provide improved public protection. Key areas of concern were addressed by the Regulation of Sonographers Committee in a detailed report submitted to the Ministry of Health in 2021.

The proposed amendments to *The Medical Radiation Technologists Act, 2006 (Act)* were included as part of Bill 120, *The Miscellaneous Statutes (Health Professions) Amendment Act, 2022*. The Bill received one reading in the Fall 2022 Legislative Assembly. All Bills introduced in the Assembly must go through two readings before moving to Committee and returning to the Assembly for a third reading before receiving Royal Assent. While it is expected Bill 120 will be included in the Assembly agenda when it reconvenes on Monday, March 6, 2023; at time of writing the status is unknown. The SAMRT remains committed to ensuring public protection through the inclusion of DMS under our Act.

PATHWAY TO REGULATION OF DIAGNOSTIC MEDICAL SONOGRAPHERS

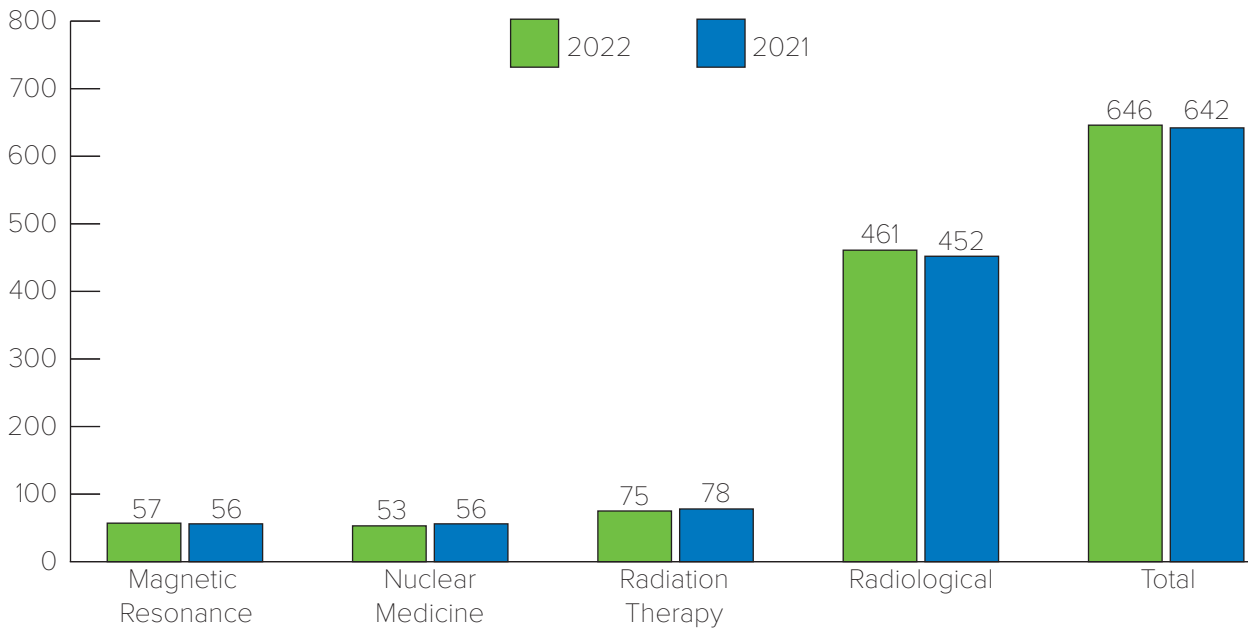




MEMBERSHIP PROFILE STATISTICAL REPORTS

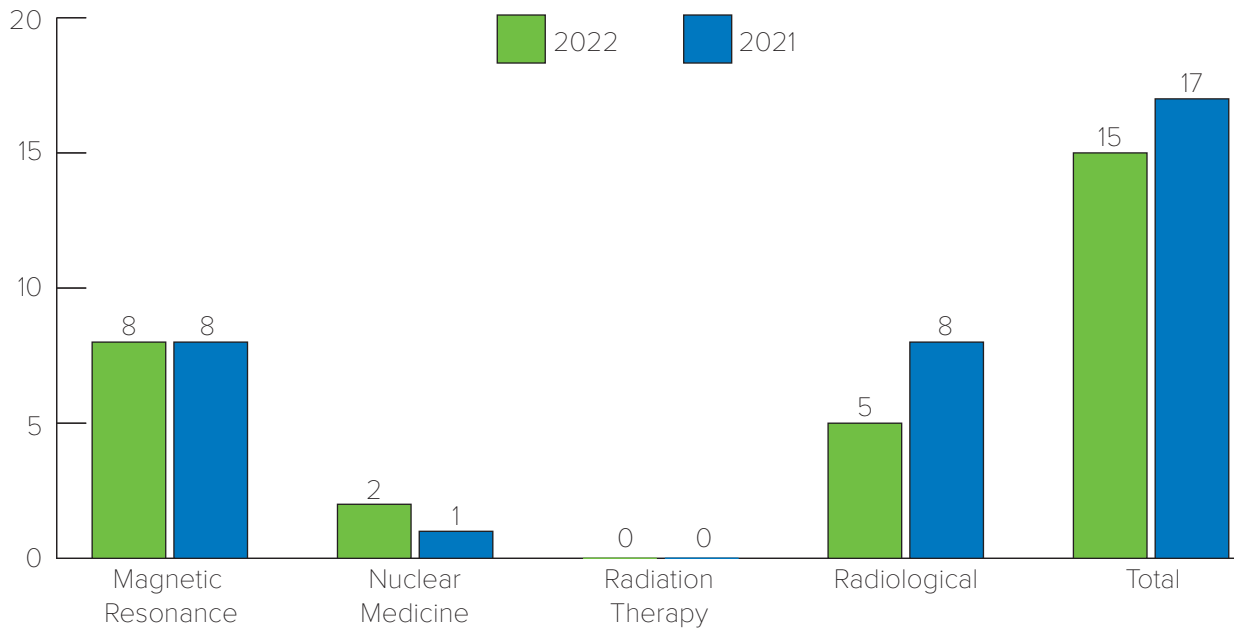
ACTIVE MEMBERS BY PRIMARY DISCIPLINE

FULL PRACTICE PRIMARY DISCIPLINE



ACTIVE MEMBERS BY ADDITIONAL DISCIPLINE

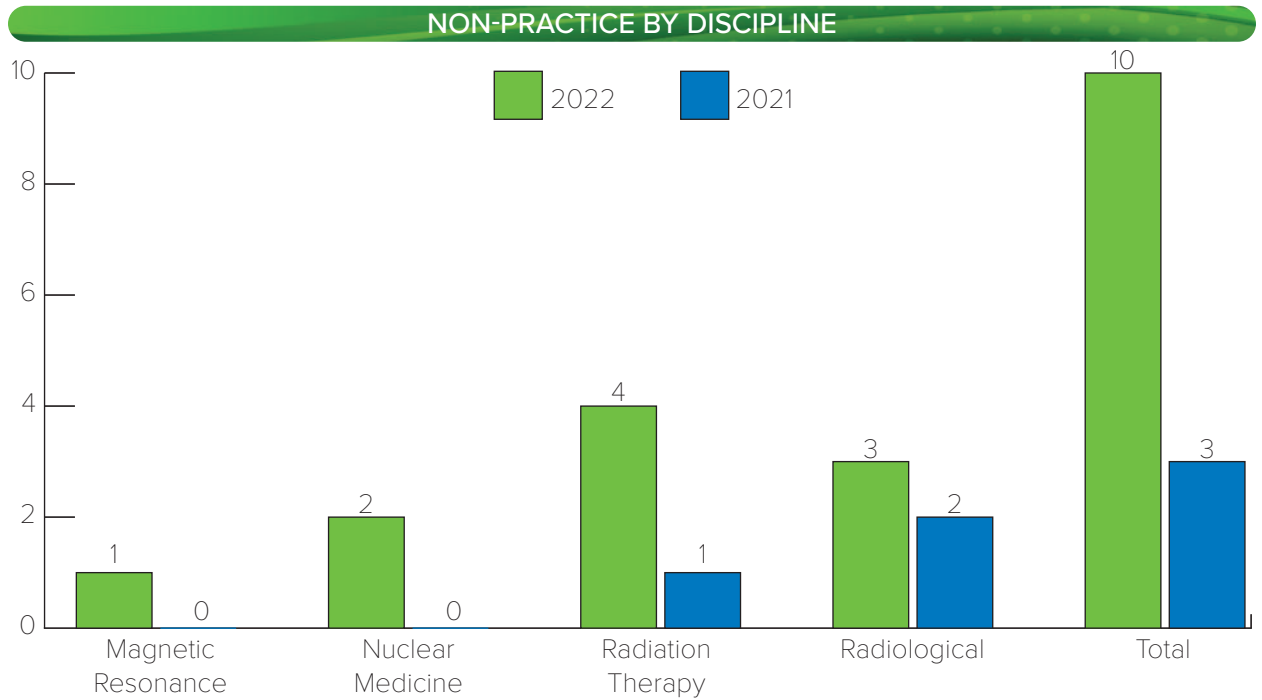
FULL PRACTICE ADDITIONAL DISCIPLINE



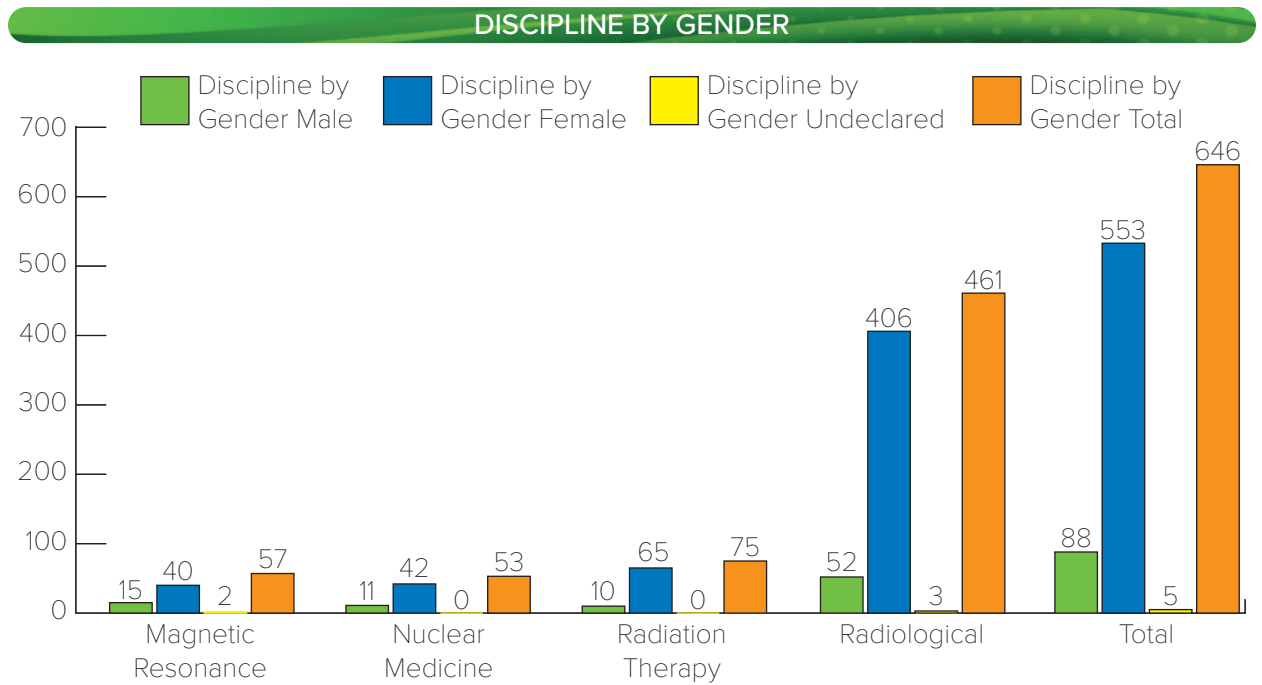


MEMBERSHIP PROFILE STATISTICAL REPORTS

NON-PRACTICE BY DISCIPLINE



DISCIPLINE BY GENDER

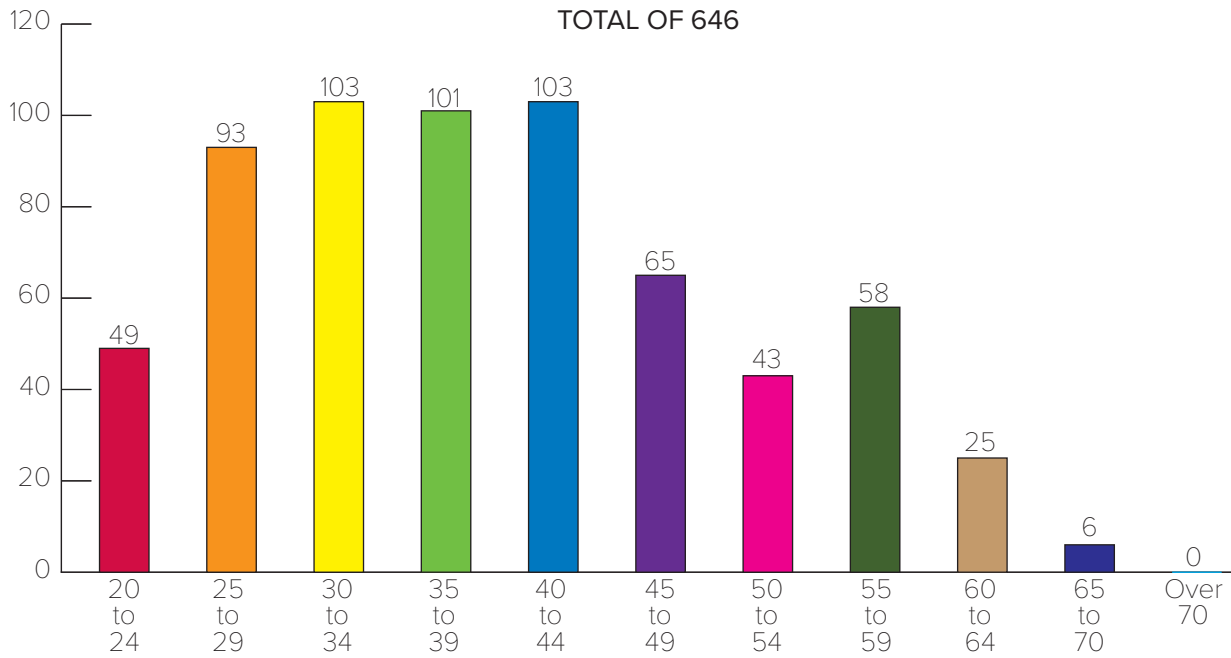




MEMBERSHIP PROFILE STATISTICAL REPORTS

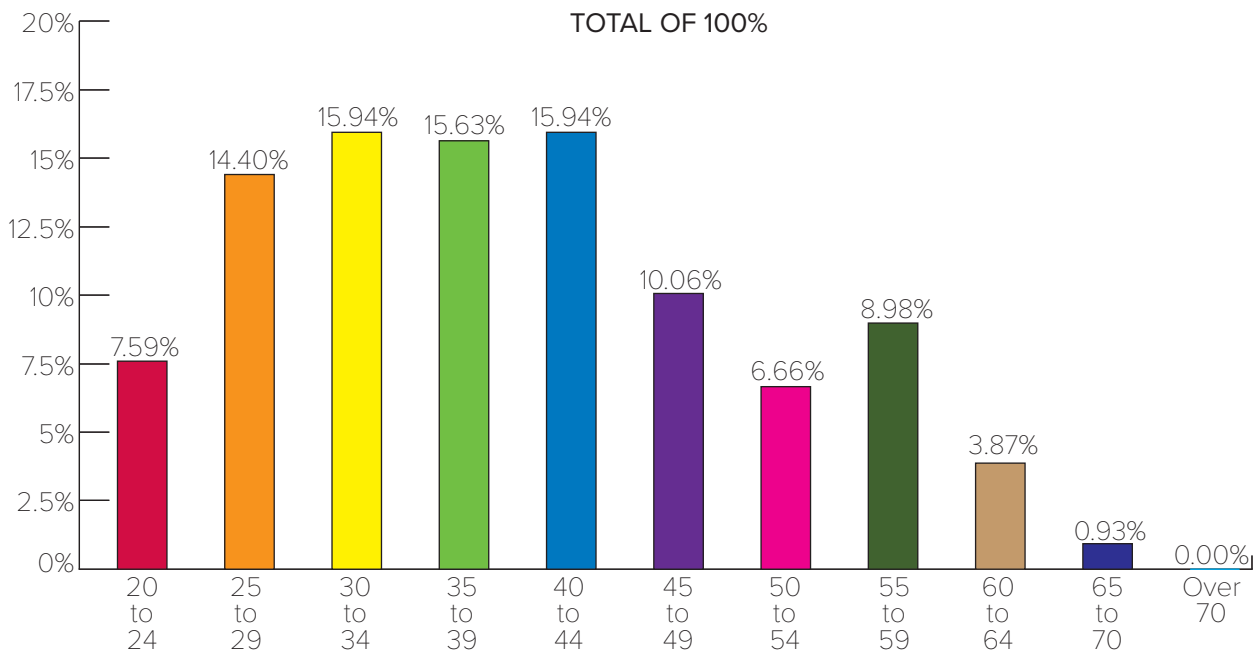
AGE OF FULL PRACTICE MEMBERS

FULL PRACTICE MEMBER BY AGE



FULL PRACTICE AGE BY PERCENTAGE

FULL PRACTICE AGE BY PERCENTAGE

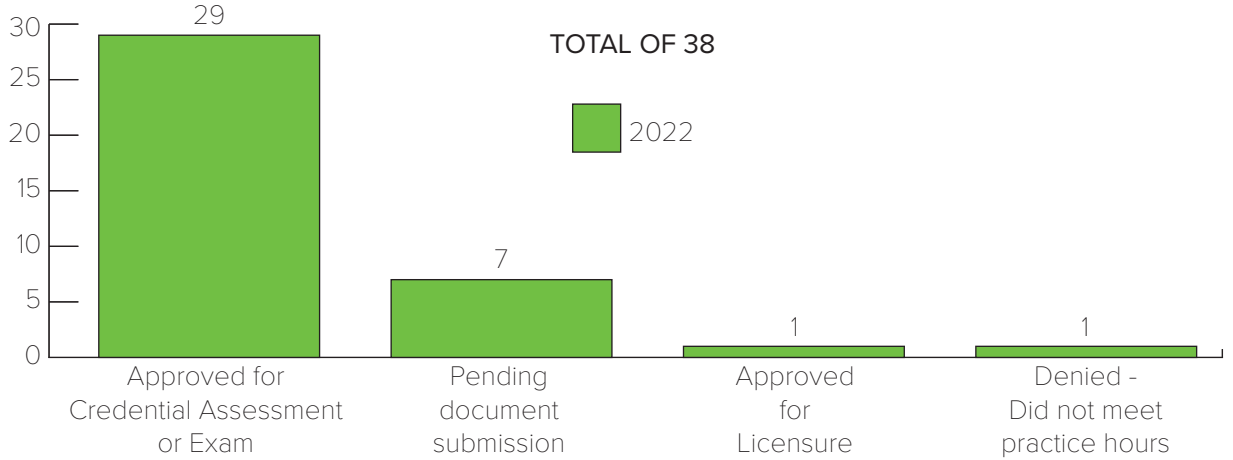




MEMBERSHIP PROFILE STATISTICAL REPORTS

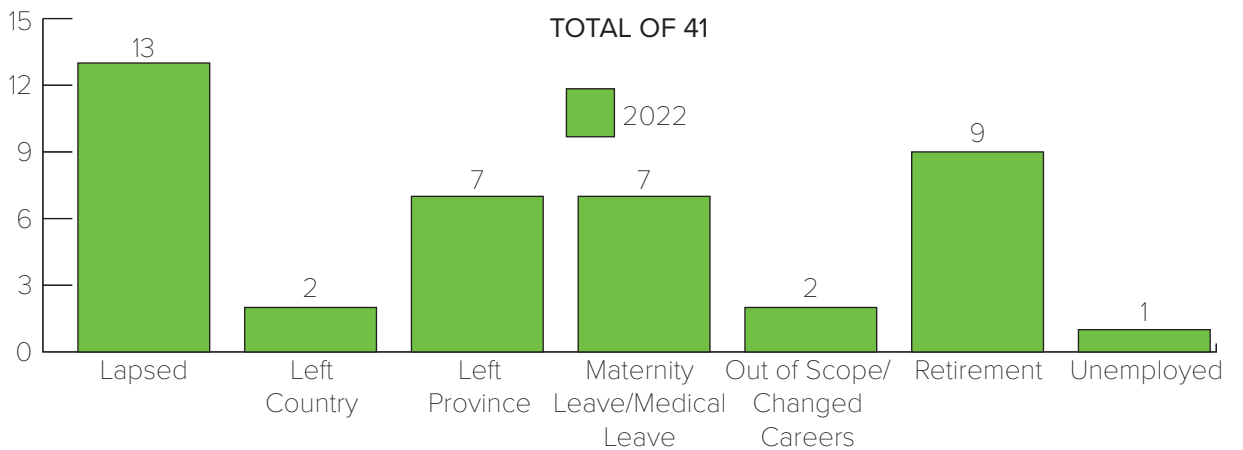
INTERNATIONALLY EDUCATED MEDICAL RADIATION TECHNOLOGISTS (IEMRT) APPLICATIONS

FULL PRACTICE AGE BY PERCENTAGE



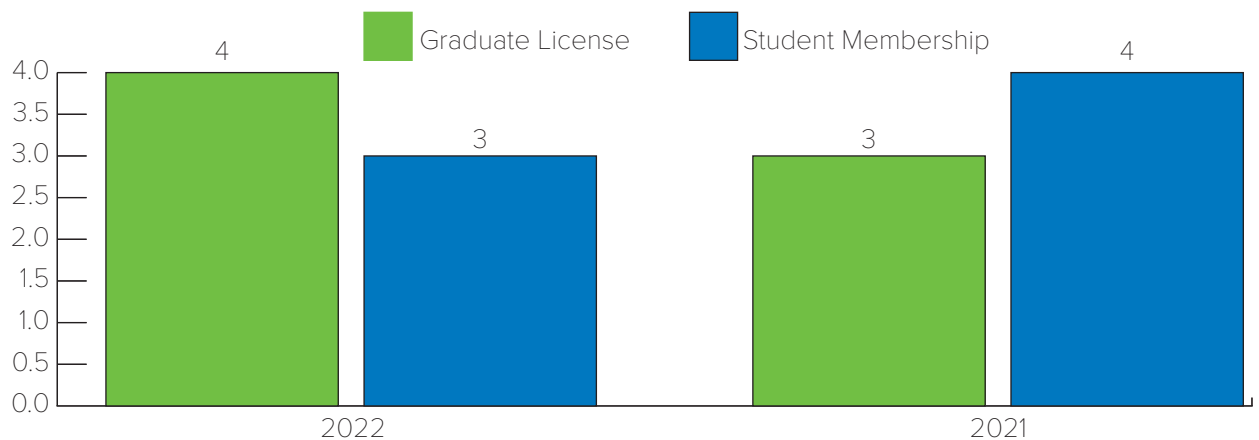
RESIGNATIONS AND LAPSES

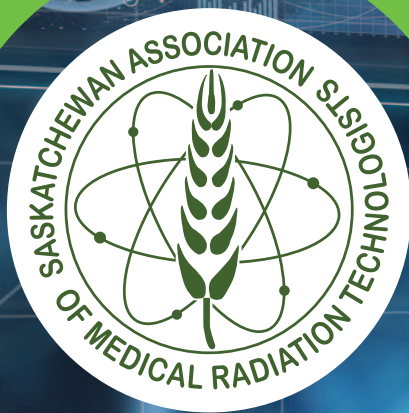
RESIGNATION/LAPSED



OTHER MEMBERSHIP CATEGORIES

OTHER MEMBERSHIP CATEGORIES





2022

FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

To the Members of Saskatchewan Association of Medical Radiation Technologists

Opinion

We have audited the financial statements of Saskatchewan Association of Medical Radiation Technologists, which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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





INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT (CONTINUED)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Regina, Saskatchewan
March 17, 2023

BELZER CAWAS GROUP LLP

Chartered Professional Accountants





STATEMENT OF OPERATIONS

For the year ended December 31

2022

2021

Revenues

Membership fees	\$ 303,266	\$ 313,364
Interest income	4,848	1,277
Other	100	500
	308,214	315,141

Expenditures

Administration	20,845	14,219
Amortization	7,746	15,309
Conference expenses	813	1,954
Continuing education	1,996	-
Council	26,604	12,312
Donated funds	260	217
Membership dues	4,000	4,000
Newsletter	1,358	1,503
Office rent	19,440	19,440
Professional fees	17,936	15,053
Salaries and benefits	120,159	124,015
Software and internet	18,631	18,723
Stipends	6,600	3,000
	246,388	229,745

Excess of revenues over expenditures	\$ 61,826	\$ 85,396
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See accompanying notes





STATEMENT OF CHANGES IN NET ASSETS

	Balance, beginning of year	Transfers	Excess of revenues over expenditures	2022 Balance, end of year
Unrestricted	\$ 248,670	\$ (56,700)	\$ 57,094	\$ 249,064
Legal Reserve (note 3)	140,135	28,350	2,445	170,930
Long Term Reserve (note 3)	129,349	28,350	2,287	159,986
	\$ 518,154	\$ -	\$ 61,826	\$ 579,980

	Balance, beginning of year	Excess of revenues over expenditures	2021 Balance, end of year
Unrestricted	\$ 164,477	\$ 84,193	\$ 248,670
Legal Reserve	139,362	773	140,135
Long Term Reserve	128,919	430	129,349
	\$ 432,758	\$ 85,396	\$ 518,154

See accompanying notes





STATEMENT OF FINANCIAL POSITION

December 31 2022 2021

Assets

Current

Cash	\$ 506,014	\$ 527,267
Short term investments (note 3)	-	269,484
Prepaid expenses	3,687	5,027

509,701 801,778

Investments (note 3)	330,91	-
Property and equipment (note 4)	35,487	14,083

\$ 876,104 \$ 815,861

Liabilities

Current

Accounts payable and accrued liabilities (note 5)	\$ 19,849	\$ 25,401
Unearned membership fees	276,275	272,306

296,124 297,707

Net Assets

Unrestricted	249,064	248,670
Legal Reserve (note 3)	170,930	140,135
Long Term Reserve (note 3)	159,986	129,349

579,980 518,154

\$ 876,104 \$ 815,861

Commitment (note 6)

Approved on behalf of the board:

[Signature] RTM CTIC PET/CT Member *[Signature]* Member

See accompanying notes





STATEMENT OF CASH FLOWS

For the year ended December 31	2022	2021
Operating activities		
Cash receipts from self generated revenue	\$ 307,335	\$ 309,420
Cash paid to suppliers	(116,096)	(80,941)
Cash paid to employees and equivalents	(126,759)	(127,015)
Interest received	415	1,913
	64,895	103,377
Investing activities		
Purchase of property and equipment	(29,150)	(3,115)
Net redemption of (purchase of) short term investments	(56,998)	(1,839)
	(86,148)	(4,954)
Increase (decrease) in cash	(21,253)	98,423
Cash, beginning of year	527,267	428,844
Cash, end of year	\$ 506,014	\$ 527,267

See accompanying notes





NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

1. Nature of operations

Saskatchewan Association of Medical Radiation Technologists was founded in 1940 and is regulated under the Medical Radiation Technologists Act, 2006. The association's primary function is to administer the professional and regulatory affairs of its members. The Association is not subject to income taxes under the Income Tax Act.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Revenue recognition

The Association follows the deferral method of accounting for Membership fees. These amounts are recognized as revenue over the period they relate to.

(b) Financial instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

Subsequent measurement:

Financial assets measured at amortized cost include cash, short term investments and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset, is recognized in operations.





NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

2. Significant accounting policies (continued)

(c) Revenue recognition

Property and equipment are recorded at cost. The organization provides for amortization using the declining balance method at rates designed to amortize the cost of the property and equipment over their estimated useful lives, as set out in note 4.

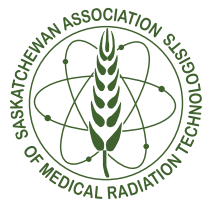
(d) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are amortization. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

3. Investments

	2022	2021
Short-term		
RBC GIC "Legal Reserve Fund"	\$ -	\$ 140,135
RBC GIC " Long Term Reserve Fund"	-	129,349
	-	269,484
Long term		
RBC GIC "Legal Reserve Fund"	170,930	-
RBC GIC " Long Term Reserve Fund"	159,986	-
	\$ 330,916	269,484

Investments include two GIC investments bearing interest at 1.5% and maturing on January 14, 2024.





NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

4. Property and equipment

				2022	2021
	Rate	Cost	Accumulated amortization	Net book value	Net book value
Computer equipment	55%	\$ 7,254	\$ 5,916	\$ 1,338	\$ 2,974
Computer software	55%	34,050	29,051	4,999	11,109
Jurisprudence program		29,150	-	29,150	-
		\$ 70,454	\$ 34,967	\$ 35,487	\$ 14,083

The Jurisprudence program was not available for use during the year. Therefore no amortization has been reported.

5. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities include government remittances totaling \$2,789 (2021 - \$2,928).

6. Commitments

The Association signed a sublease agreement with The Saskatchewan College of Paramedics ending on July 31, 2025. The future payments under this lease agreement are as follows:

2023	\$ 19,440
2024	19,440
2025	11,340
	\$ 50,220

7. Financial instruments

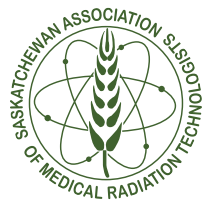
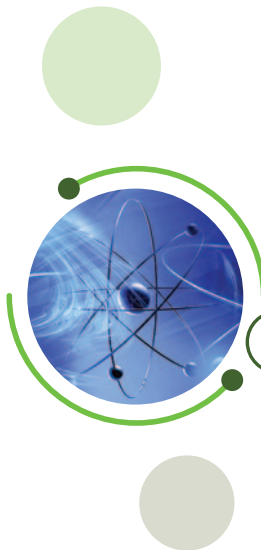
Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments. In the opinion of management, there are no material financial risks that require disclosure.





NOTES TO THE FINANCIAL STATEMENTS

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2022



ANNUAL REPORT

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