

2019 ANNUAL REPORT



AMHSA
Alberta Municipal Health and Safety Association

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ABOUT AMHSA

The **Alberta Municipal Health and Safety Association (AMHSA)** is an educational non-profit organization that promotes the knowledge of health and safety in the workplace. Established in 1990, our current mission has been to assist municipal employers in implementing effective occupational health and safety (OHS) management systems and educating employees through classroom and online training.

With offices in Calgary and Sherwood Park, Alberta, AMHSA's mandate is to provide all Alberta municipalities with cost-effective OHS education and customer-focused training that help keep workers healthy and safe.

VISION

To be the recognized leader of municipal safety excellence and an innovative provider of education programs.

MISSION

To promote quality health and safety management systems by delivering excellent, customer-focused safety education and consultation services.

MANDATE

To provide meaningful safety training and education programs to our members in a cost-effective manner.



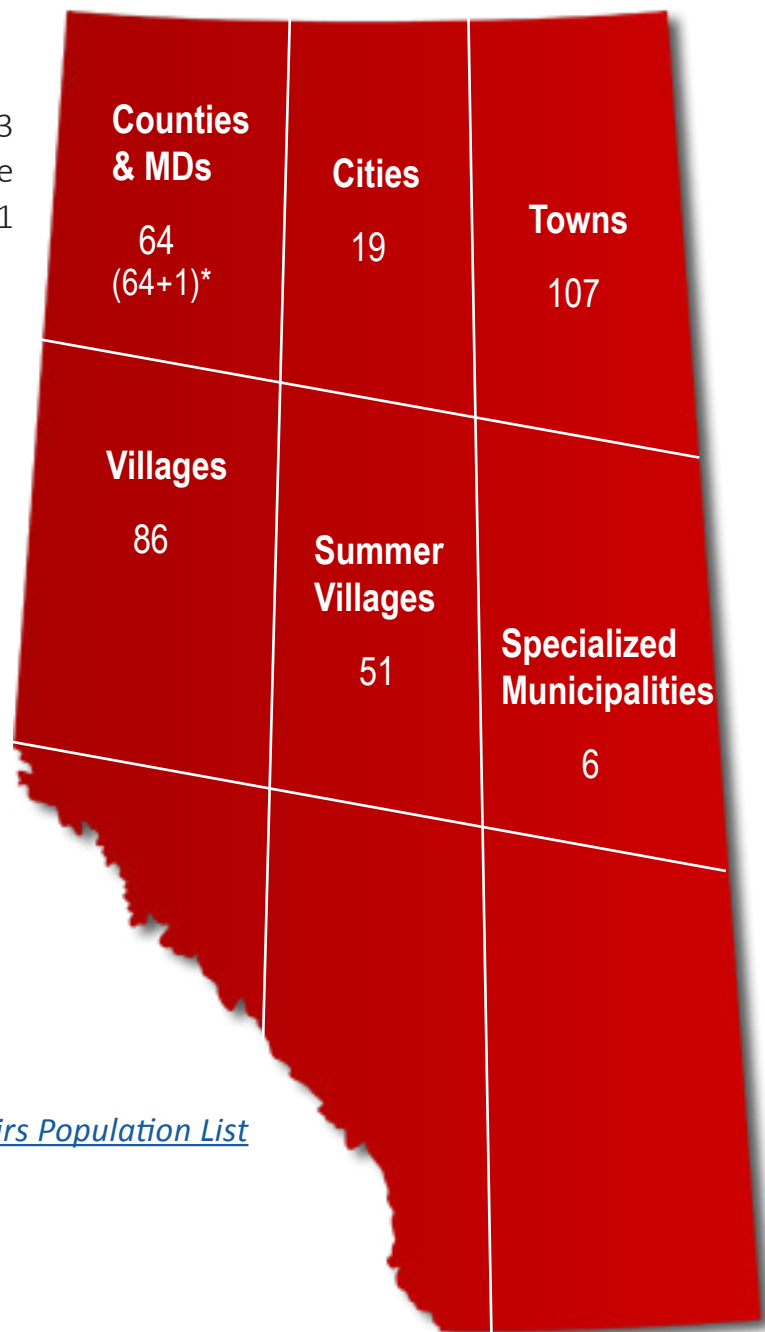
ABOUT AMHSA MEMBERS

Every town, village, municipal district, county, city, and specialized municipality in Alberta is a member of AMHSA. We also have Associate Members who represent various small businesses and organizations.

While we primarily collaborate with municipalities to create effective workplace health and safety management systems, other employers may join as an Associate Member, for an annual fee.

Who are they?

- In 2019, there were 333 municipalities in the province of Alberta comprising 62,631 municipal workers.



Source: [2019 Municipal Affairs Population List](#)

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McMurray

ALBERTA

Edmonton

Saskatchewan



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Lethbridge



MESSAGE FROM THE BOARD CHAIR



JEREMY WICKSON

JEREMY WICKSON, BEC., CLGM

DIRECTOR OF PUBLIC OPERATIONS - LETHBRIDGE COUNTY
CHAIR, AMHSA (REPRESENTING THE ALBERTA
MUNICIPAL SUPERVISORS ASSOCIATION)

As the recognized leader of municipal health and safety excellence and education program innovation, AMHSA, in partnership with its Board of Directors and its staff, continues to identify the needs of our members through growing trends and demands for online courses.

AMHSA's success with its online presence continues to create new opportunities for municipalities to conduct accessible and conveniently scheduled training. AMHSA has seen considerable growth in this area since its first offerings in 2014. Every year, AMHSA identifies new courses, special projects, resources, and services to address the needs of the municipal sector, and 2019 was no exception. AMHSA added 29 courses to its offerings, one of which was ATV/UTV and saw its participation rate in online training exceed 15,000.

AMHSA's response to industry requirements results in the development of a variety of both online and classroom courses that meet the needs of employers and employees alike. The leadership of AMHSA further exhibits its ongoing support to aid municipalities in building effective and diverse OHS management systems relevant to their organization.

On-site and classroom courses offered by AMHSA result in steady enrollment. These classroom courses are instructed by carefully-chosen subject matter experts. By allowing different learning options – on-site or online – AMHSA gives participants the opportunity to gain relevant OHS training in a setting that works for them. AMHSA's training facilities in the Calgary and the new Sherwood Park offices add further value and commitment to the classroom setting which is essential for a balancing of services to meet the needs of industry and participants' safety training programs.

The professional, diverse team behind AMHSA works diligently to meet the growing needs of municipalities and remains focused on its continuing goal of offering training and the tools necessary for quality health and safety management.

The Board of Directors supports AMHSA in its future development in meeting the needs of the municipal sector through the achievement of its vision and goals. The diversity of representation and experience on the Board provides a solid foundation in our representation of the municipal industry which includes administration, operations, union employees, emergency services, contract employees, etc.

I have been honoured to serve as Chair on AMHSA's Board and wish continued success for it and its associates into the coming years.

A handwritten signature in black ink, appearing to read 'J. Wickson', with a large, stylized loop at the bottom left.

Jeremy Wickson, BEC., CLGM

MESSAGE FROM THE EXECUTIVE DIRECTOR



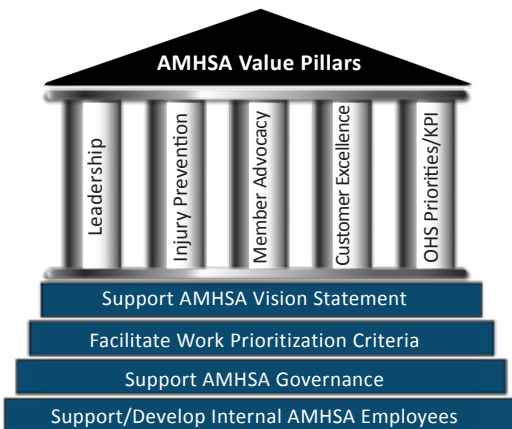
CRAIG HRYNCHUK
AMHSA EXECUTIVE DIRECTOR

As AMHSA's new Executive Director, I am looking forward to integrating my 20 years of health and safety experience with AMHSA's shared vision of leadership and workplace injury and illness prevention. I am committed to ensuring that our services follow and meet our goals to provide occupational health and safety training, initiatives, and excellent customer service to address the needs of our municipalities, their employees, and associate members.

In looking back at 2019, I am proud to highlight some of AMHSA's accomplishments:

Vision, Mission and Value Assessment

In 2019, the current and future needs of our stakeholders and the organizational mandate of AMHSA to exist as a funded Health and Safety Association (HSA) were reviewed for alignment with its Vision, Mission, and Value Statements. It was determined that a calibration was required to support its vision of being the recognized leader of municipal safety excellence and an innovative provider of education programs. The revised AMHSA Value Pillars and Leadership Roadmap are shown below:



AMHSA Leadership Roadmap



Creative Sentencing Award

In August of 2019, AMHSA was awarded a Creative Sentencing Award to develop Tunneling, Boring and Trenching training inclusive of E-learning, Classroom, and Field Based Application/Visualization. Training will focus on legislation, hazard assessment, and critical safety communications. These courses will be available in 2020.

Business Strategy & Member Needs Analysis

A detailed member data analysis was performed in 2019 to support organizational vision alignment and 2020 Strategic Business Plan development. Data reviewed included WCB-Alberta injury/illness claims, Alberta Labour Potentially Serious Incident (PSI), and member OHS Compliance Orders. The data analysis highlighted that AMHSA required the formation of external Strategic Partnerships to respond to industry trends in Psychological Health and Safety (PHS), Musculoskeletal Injury (MSI), and Line of Fire (LOF) incidents.

Member Learning Management System (LMS) Portals

In response to member requests, AMHSA doubled the number of member portals from 15 to 30 to enable the ease of instantly ordering online courses, tracking training statistics, separating training by department, and more. Printing of our individual plastic wallet cards containing instant verification of training certificates for employees via SafeTapp app ranges from 2,000 to 3,000 annually.

Workshops, Webinars, and Training

In 2019 we offered several new or revised product offerings to our members:

1. **Webinars** - AMHSA in partnership with the City of Lethbridge, Alberta Labour, Howatt HR, and Bennett Jones LLP produced a 4-Part Managing Psychological Health in the Workplace Webinar “Focusing on the ‘H’ - De-Siloing HR and Health and Safety for Total Worker Health.”
2. **Workshops** - Three (3) Fall 2019 full-day Impairment in the Workplace Workshops in Leduc, Airdrie and Lethbridge as a result of a grant received by Alberta Labour’s Occupational Health and Safety Innovation and Engagement Grants program. These workshops focused on increasing knowledge of the new cannabis legislation, impairment in the workplace, and how best to implement OHS policies and awareness training every day.
3. **Accredited Training** - AMHSA obtained approval from the Government of Alberta to provide legislated Joint Work Site Health and Safety Committee classroom training.
4. **Redeveloped Training** - Leadership for Safety Excellence (LSE), Joint Work Site Health and Safety Committee/ Representative, Workplace Harassment and Violence Prevention, Tailgate Meeting, Occupational Health and Safety Legislation Overview, WHMIS 2015, and Contractor Management for the City of Calgary.

Certificate of Recognition (COR) Program

A new audit protocol took effect in 2019. AMHSA COR-holders successfully transitioned to the new standards and tools, and over 175 audits were processed for COR Certification and Maintenance, and auditor qualification.

Customer Excellence & Communication

Throughout 2019, we continued our two-way communication with stakeholders, sharing information about events, training opportunities, and new resources via newsletters, auditor updates, email announcements, and social media. We conducted the annual membership and auditing surveys which provide us with invaluable feedback and which we use in strategic planning related to course development, Certificate of Recognition (COR) processes, budget, and special projects.

I am appreciative of AMHSA’s Board of Directors, Associate Members, Leadership Team, Employees, and Contractors for their support and guidance towards our 2020 goals, strategic vision, and the resources necessary for AMHSA to serve its membership. As well, I recognize the critical collaboration with the Workers’ Compensation Board – Alberta, the Government of Alberta, and other organizations to ensure our future success.

I look forward to meeting our goals in 2020 and celebrating AMHSA’s 30-year anniversary of being a municipal health and safety association.


Craig Hrynchuk

GOVERNANCE

2018-2019 BOARD OF DIRECTORS

Jeremy Wickson	Chair (May 2016)	Alberta Municipal Supervisors Association (AMSA)	MD of Taber
Christopher Collier	Vice-Chair (May 2016)	City of Calgary	Calgary
Paul Vargis	Secretary/Treasurer (Sept 2016)	Canadian Union of Public Employees (CUPE) Local 37	Calgary
Mircea Fagarasanu	Director (Dec 2016)	City of Edmonton	Edmonton
	Vacant	Alberta Water and Wastewater Operators Association (AWWOA)	
Thomas Goulden	Director	Local Government Administration Association (LGAA)	Town of Stony Plain
Brian Brewin	Director	Alberta Association of Municipal Districts and Counties (AAMDC)	MD of Taber
Paul Cardiff (retired July 2019)	Director	Canadian Union of Public Employees (CUPE) Local 38	Calgary
Corey Nesdoly	Director	Canadian Union of Public Employees (CUPE) Local 38	Calgary
Rhonda deVos	Director	Other City – Employer	Leduc
Neil Riley	Director	Other City – Worker	Spruce Grove
Charlie Cutforth (retired December 2019)	Director	Alberta Rural Municipal Administrators' Association (ARMAA)	County of Ponoka
Lorne Jacobsen (retired March 2019)	Director	Canadian Union of Public Employees (CUPE) Local 30	Edmonton
	Vacant	Canadian Union of Public Employees (CUPE) Local 30	
Mohinder Banga	Director	Alberta Urban Municipalities Association (AUMA)	Edmonton
Lanny Chudyk	Director	Civic Service Union 52 (CSU)	Edmonton

AMHSA thanks the following directors for their commitment to AMHSA while sitting on our Board through 2019: Paul Cardiff, Charlie Cutforth, and Lorne Jacobsen. Their input, time, and dedication was very much appreciated.



2019 **Year in Review:** Achievements



As a result of the revised Occupational Health and Safety Act, Regulation and Code, AMHSA continued to redevelop certain training courses and addressed the legalization of cannabis and the potential effects on the workplace. It was also a year of introducing a wide range of webinars to our members.

AMHSA's strategic plan established for 2019 greatly assisted in our continued ability to develop and deliver member services and resources while maintaining a highly efficient organization – without increasing the member funding levy.

Education and Training

- AMHSA redeveloped seven (7) of its training programs for its members.
- AMHSA successfully organized several educational meetings, including the Joint, Northern and Southern Alberta Safety Council meetings, as well as the Alberta Cities Safety Council, where members received updates from OHS and WCB.
- AMHSA also introduced new initiatives to its members to align with Alberta Labour's top three system priorities as a part of its OHS prevention including: Musculoskeletal disorders; slips, trips and falls; and psychosocial hazards.
- AMHSA held 16 classroom training sessions in our new Sherwood Park office.



Online Training

- Online learning continues to grow steadily, approximately doubling each year since AMHSA launched its first online course offerings in 2014. Participation in 2019 was over 15,000. This growing revenue allows AMHSA to create special projects and offer other resources and services to our members.
- AMHSA added 29 additional courses, one of which is AMHSA developed (ATV/UTV) to our suite of online offerings.

Joint Work Site Health and Safety Committee and Representative Training

- AMHSA obtained approval by the Government of Alberta to provide required classroom curriculum training.



Training Portals and QR Cards

- AMHSA doubled its customized member training portals from 15 to 30 that allowed members easier access to online training and oversight of records with matrices that contributed to more training.
- AMHSA produces about 2,000 – 3,000 wallet cards per year that contain the individual's health and safety training certificates. These cards have been in circulation with our members since its inception in 2018, are well received, and the need continues to grow.

Impairment in the Workplace Workshops

- A \$10,000 grant awarded to AMHSA by Alberta Labour's Occupational Health and Safety Innovation and Engagement Grants program allowed AMHSA to host three Impairment in the Workplace Workshops in the fall of 2019. These workshops were provided for OHS and human resource professionals in three locations: Leduc, Airdrie, and Lethbridge in September and October 2019. The first half of the workshop was instructor-led, and the second half was an interactive workshop for the participants. The heart of the event focused on increasing knowledge of the new legislation regarding cannabis and impairment in the workplace and how best to implement OHS policies and awareness training every day.

Conferences

- AMHSA participated in several conferences and trade shows as exhibitor and/or sponsor to communicate with members and non-members and to promote the organization. In 2019, AMHSA attended for the first time the Alberta Fire Chiefs Association Trade Show as well as the Calgary Policy Service Wellness and Expo at the CPS headquarters to promote its First Responder Wellness Program and ICS 100 online courses. AMHSA also attended the City of Red Deer's safety day trade show and interacted with over 200 City employees.
- AMHSA co-hosted the annual Health, Safety, and Utilities Conference with the Rural Utilities Safety Association (RUSA) in December 2019 in Red Deer with over 140 attendees. In addition, AMHSA supported the conference with a \$10,000 annual sponsorship and provided support to the planning committee with resources, promotions, and technical expertise.
- AMHSA contributed to and participated on the Board of Directors of the Alberta Health and Safety Conference Society with the other members of the board for the planning of the February 2020 conference in Banff.
- AMHSA also joined the Board of Directors of the Alberta Occupational Safety Auditors Association (AOSAA) in 2019.

Webinar Series

- **Managing Stress in Alberta's Workplaces** – In May, AMHSA partnered with psychological health and safety consultant Elizabeth Rankin-Horvath, B.A.Sc., CRSP, to kick off its first webinar for members on managing stress and psychological wellness. This webinar addressed the sweeping changes to the Government of Alberta's Occupational Health and Safety Act that went into effect in June, 2018 with the goal of equipping municipal employers, managers, supervisors and OHS advisors with a clear understanding of how the new definition of health and safety will affect their workplace, how psychological stress impacts their business results, and what to do to minimize the risk of stress-related claims and other losses.

Managing Stress in Alberta Workplaces

WEBINAR

Alberta Municipal Health and Safety Association (AMHSA)
May 22, 2019
12 – 1 pm

Instructor: Liz Horvath, B.A.Sc., CRSP
Hale Health and Safety Solutions Ltd.



- **Audit Webinars** – In September, AMHSA offered its webinar series to municipal members starting with Audit Tips for auditors and potential auditors led by Sharon Young and Shannon Thomas. The webinar covered the process of auditing, reporting, interviews, follow-up, fieldwork, and communications. AMHSA followed up by offering the “So You Want to be an AMHSA Auditor?” webinar.



- **Focusing on the “H”** – HR and Health and Safety for Total Worker Health Parts 1 and 2 were offered, covering steps to take as a business priority and how to integrate a psychological health and safety management system into an OHS strategy. These two webinars were presented by Dr. Bill Howatt and Jesse Adams of Howat HR and were funded on behalf of the City of Lethbridge through the Alberta Occupational Health and Safety Innovation and Engagement Grants Program.
- **“How We Work Together Matters – Incivility & Respect in the Workplace Webinars 1 and 2** – Again, in collaboration with the City of Lethbridge, AMHSA and Howatt HR conducted this series with the focus on integrating components of a resourceful workplace into a second webinar ending with a 1.5 hour legal panel presented by Jennifer Miller of Bennett Jones. AMHSA worked with the Alberta Association of Safety Partnerships to develop an employee experience strategy and to ensure legal compliance of the new Bill 30 work site parties’ requirement for psychological hazards and safety. This second set of webinars was also funded on behalf of the City of Lethbridge through the Alberta Occupational Health and Safety Innovation and Engagement Grants Program.

Collaboration

- AMHSA worked with the Alberta Association of Safety Partnerships to develop an eCompliance version of the provincial audit protocol.
- AMHSA collaborated with the Rural Utilities Safety Association to provide pre-conference sessions at the 2019 Health, Safety and Utilities Conference.
- AMHSA shared its Excel version of the Audit Tool with the Continuing Care Safety Association and the Alberta Hospitality Safety Association.

Member Representation and Advocacy

- AMHSA represents Alberta municipal employers on the Industry Task Force (ITF) on programs, practices, policy and legislation and other matters related to the Workers’ Compensation Board.
- AMHSA became a member of the Conference Board of Canada (CBOC) which allows our organization access to health and safety thought leaders and maintains AMHSA as a subject matter expert. Benefits of this membership include discounts on CBOC events, research publications, participation in health and safety surveys, and free webinars for our members.

Instructors' Meeting

- In May 2019, AMHSA hosted an all-day professional development meeting for our instructors. The highlights of the meeting included IT training on AMHSA's SharePoint platform and registration/invoicing system, AMHSA's vision for 2020, news on course development and professional development.
- This meeting was well-received with 20 instructors attending and was followed up with a webinar in November. AMHSA will host another Instructors' Meeting in 2020.

AMHSA Sherwood Park Office Move

- AMHSA kicked off 2019 with a new office in Sherwood Park providing a training room for classroom instruction. AMHSA was able to host 16 classroom courses in 2019 as well as its August Board meeting as a result of the new space.

Certificate of Recognition (COR) and Auditing

- AMHSA's 2019 Certificate of Recognition (COR) holders received a total of \$4.93M in PIR refunds from WCB Alberta.
- Approximately 95% of Alberta's municipal workforce is employed by a municipality that has a Certificate of Recognition.
- AMHSA successfully passed its 2019 COR Maintenance audit of its health and safety management system.
- AMHSA's top three strengths noted in the audit include:
 - 1) AMHSA management has gone above and beyond to communicate its Occupational Health and Safety Management System with employees about bringing health and safety issues or concerns forward;
 - 2) AMHSA's Learning and Management System (LMS) is an asset that offers employees multiple types and variations of training for any kind of role they may need to fill; and
 - 3) AMHSA's commitment to keeping employees and others safe when they are at their sites.
- AMHSA held 27 courses related to health and safety program building and auditing, with almost 215 participants.
- AMHSA participated in the Certifying Partner committee in 2019, as well as the newly- formed provincial Strategic Steering Committee.



2019 GOALS & OBJECTIVES

Using our business plan as a guide, AMHSA set out to achieve the following goals in 2019:

- 1** Provide cost-effective training and education services in the prevention of occupational injuries and disease (through classroom and online courses)
- 2** Promote effective health and safety management by Alberta municipalities, associate members, and others (through marketing, communications and community engagement)
- 3** Monitor and disseminate information on government occupational health and safety legislation and policies which impact Alberta municipalities and associate members
- 4** Act as Certifying Partner and promote the Certificates of Recognition program, in cooperation with WCB – Alberta, and Alberta Labour – Partnerships

1

Provide cost-effective training and education services in the prevention of occupational injuries and disease (through classroom and online courses).

AMHSA Training

More members and their employees continue to seek different ways to obtain their OHS training that is convenient and easily accessible. As such, AMHSA has increased its online presence and the number of online courses available from anywhere and at anytime. Correspondingly, there has been a continued increase in interest in the flexibility and quality of these online training platforms at AMHSA. This can be illustrated in the distribution of participants between online and on-site classroom training.



OVERALL TRAINING TO DECEMBER 31, 2019

	2015	2016	2017	2018	2019
Total Classroom Courses	608	574	478	505	621
In-House*	2,143	1,848	3,047	2,260	1,135
On-Site	6,348	5,498	4,788	5,607	7,645
Online	2,021	3,842	6,068	11,167	15,388
Total	11,120	11,762	14,381	19,539	24,789

** In-house training is conducted by municipal employees trained by AMHSA to be trainers.*

Classroom Courses

In 2019, AMHSA continued to offer core classroom training courses to all members, associate members, and non-members at their place of employment (“on-site” training).

On-site classroom courses allow municipalities and their employees to obtain AMHSA health and safety training in the convenience of their workplace or by way of courses taught by and located at one of AMHSA’s two offices.

In 2019:

- Joint Work Site Health and Safety Committee/Health and Safety Representative along with Leadership for Safety Excellence (full day/half day/AMHSA-customized) were the two most popular classroom courses. Workplace Harassment Awareness and Violence Prevention (full day), Defensive Driving, and Hazard Identification, Assessment and Control were in the top five.
- All AMHSA courses are promoted through email announcements specific to members in northern and southern Alberta, AMHSA’s website, social media pages Facebook and LinkedIn, as well as our quarterly e-newsletter, “Municipal Safety News.”

Top Classroom Courses of 2019

2019	
Joint Work Site Health and Safety Committee/Health and Safety Representative	1,744
Leadership for Safety Excellence (full day/half day/AMHSA-customized)	817
Workplace Harassment Awareness and Violence Prevention (full day)	725
Defensive Driving	589
Hazard Identification, Assessment and Control	486
2018	
Leadership for Safety Excellence	1,049
Defensive Driving	659
Hazard Identification, Assessment, and Control	249
Ground Disturbance, Trenching, and Excavation	229
WHMIS 2015	224
2017	
Defensive Driving	442
Leadership for Safety Excellence	304
WHMIS 2015	272
Ground Disturbance, Trenching, and Excavation	253
Formal Workplace Inspections	251

Two courses continue to make up the majority of the in-house training:

	2015	2016	2017	2018	2019
Flag Person	538	529	490	333	383
WHMIS	1,382	1,061	2,342	1,722	751



[AMHSA] is a hard-working crew, providing new training opportunities as they become available and are engaged with their audience. ~ *Members' Survey*



Top Online Courses in 2019

2019	
Hazard Identification, Assessment, and Control	1,186
Accident/Incident Investigation	844
Leadership in Safety	481
Formal Workplace Inspections	435
Leadership in Safety Excellence	419
2018	
Hazard Identification, Assessment, and Control	2,890
Formal Workplace Inspections	1,555
Accident/Incident Investigation	1,541
Supervisor's Role	1,152
Leadership for Safety Excellence	1,298
2017	
WHMIS 2015	1,120
Hazard Identification, Assessment, and Control	786
Leadership for Safety Excellence	557
Chainsaw Safety	539
Leadership in Safety	473



I'm impressed with the online education opportunities as well as the cost-effective aspect of all the training.
~ *Members' Survey*



Training Revisions

AMHSA completed many updates to keep courses current during 2019, including:

Updated

- ✓ Leadership for Safety Excellence (LSE)
 - o Supervisor's Role
 - o Hazard ID, Assessment, and Control
 - o Formal Workplace Inspection
 - o Incident Investigation
- ✓ Joint Work Site Health and Safety Committee / Representative
- ✓ Workplace Harassment Awareness and Violence Prevention
- ✓ Tailgate Meeting
- ✓ Occupational Health and Safety Legislation Overview
- ✓ WHMIS
- ✓ Contractor Safety Management for the City of Calgary

New Courses

AMHSA launched two customized Leadership for Safety Excellence (LSE) courses for management levels.

LSE for Managers is geared for municipal managers who are accountable for health and safety within one or more departments in their organization. The course objectives provide participants with advanced knowledge in key health and safety management system processes to enhance skills obtained from previous courses or from their own organizational experience. The course is tailored to managers and their specific role and responsibility within the management system, and addresses:

- o Manager's Role
- o Hazard Assessment
- o Formal Workplace Inspections
- o Incident Investigations

In addition, participants can achieve an optional Advanced Certificate by completing a case study within six weeks of the course.

The half day LSE for Senior Leadership provides senior executives and Council members with an overview of key health and safety information and in particular, their role in the key health and safety management system processes and in establishing a positive health and safety culture within their organization.

Each course had one pilot session delivered in 2019.

Instructors

AMHSA utilizes approximately 20 contract instructors to deliver our classroom courses. These individuals are selected for their extensive experience in occupational health and safety and knowledge of adult education principles.



“

I like the variety of training presentation methods like visuals, text, examples, case studies and subject matter experts as well as a chance for giving feedback on needed training or other safety issues. ~ Members' Survey

”

2

Promote effective health and safety management by Alberta municipalities, associate members, and others (through marketing, communications, and community engagement).

Marketing and Communications

AMHSA increased its updates and promotions of occupational health and safety management through its website and social media communications platforms. Frequent messaging appeared on Facebook and LinkedIn, in our quarterly e-newsletters, and targeted email announcements. These messages communicate and promote AMHSA courses, upcoming public events, member networking meetings and training, government regulations and new legislation bulletins, relevant articles and posts, and current information on auditor updates. Training updates were also used to further promote new, updated, and existing courses and offerings throughout the province.

Health & Safety Advisor Peer Network System

In 2019, AMHSA created a Health & Safety Advisor email peer network system. This mode of communication is open to all health and safety advisors and employees as a forum for questions, answers, and sharing information.

Tradeshows, Conferences and Workshops

In 2019, AMHSA participated in several conferences and trade shows as an exhibitor and/or sponsor to communicate with members and non-members and to promote the organization.

AMHSA co-hosts the annual Health, Safety, and Utilities Conference with RUSA every year in December and signed a memorandum of understanding with the Association. In addition, AMHSA supports the conference with a \$10,000 annual sponsorship, and provides support to the conference planning committee with resources, promotions, and technical expertise.

AMHSA also sits on the Alberta Health and Safety Conference Board and actively participated in the planning process for the February 2020 conference.

Engagement

As part of our business plan, AMHSA continues to focus on increasing our level of engagement with our municipal members. We continued dialogue and gained valuable feedback through our annual members' survey (see specifics on next page). Our members continue to be very satisfied with AMHSA's products and services. The positive, interactive feedback we receive from our members is used in strategic planning related to course development, services, and resources for members. We also strategically engaged with members to create more partnerships, become informed for future course development, and promoted AMHSA as a partner in OHS education.

Member Survey

We continue to rely on members' feedback to inform us on how to best deliver excellent customer-focused and relevant courses to students and municipalities and provide meaningful safety training and education programs to Alberta municipalities and small businesses. The 2019 survey included questions related to customer satisfaction, services utilized, and training needs.

In June 2019, our annual Members Survey was electronically delivered to over 250 recipients, and we received 123 responses. What we learned from our survey:

- ✓ Our respondents are satisfied to extremely satisfied with our products and services
- ✓ We provided two new questions to our respondents to address the Government of Alberta's key performance indicator requirements and how those would be applied to AMHSA's health and safety culture and performance.
 - Over 66% workers who participated in AMHSA training courses throughout 2019 felt they had acquired the skills and/or knowledge that could be applied to their job; over 26% indicated it was not applicable to their position
 - For municipal officials such as CAOs or managers/supervisors, 51% to 100% that yes, workers were able to apply the skills and/or knowledge to their jobs.
- ✓ AMHSA focused on asking what respondents liked about both classroom and online training. We received 109 comments on what they liked or disliked about classroom training and 105 comments on what they liked or disliked about online training. For example, in classroom training, most respondents commented that they appreciate the subject matter expert instructor's knowledge and resources as well as the participant discussion that ensues from the classroom training. Some commented that they would like to see more hands-on activities and real life examples that aid in learning keep participants interested. For online training, most respondents like the fact it is affordable and offers flexibility and convenience in the timing of the training, however, felt that there were some technical bugs that needed to be worked out for the online courses. Some respondents commented that it would be helpful if AMHSA directs specific training to management/senior management. As well, there were requests to continue developing new courses to address the rapidly changing employment environment.
- ✓ All of our respondents utilize software to assist them with managing their workers' health and safety training records.
- ✓ Over 92% who subscribe to our quarterly newsletters and updates find these tools helpful for time-sensitive, important updates. however some felt that they already receive too many emails.

Auditor Survey

AMHSA conducted its annual Auditor Survey in the spring 2019. A total of 109 responses were received ranging from peer auditors, to health and safety managers, to consultant auditors. A majority of responses were from municipal peer auditors certified for three (3) to over five (5) years. What we learned:

- ✓ With the new 2018 Partnerships Standard required for all PIR audits, over 77% use the Excel tool while over 25% use the eCompliance tool.
- ✓ AMHSA revised and increased its auditor training courses (including Audit Refresher) to comply with the new 2018 PIR content standards as a result of the respondents' requests for more training availability.
- ✓ Respondents were satisfied with audit timelines.
- ✓ Extreme satisfaction with the support offered by AMHSA's auditing staff was received.
- ✓ Some respondents commented that they would benefit from increased emphasis and training for conducting efficient and effective interviewing techniques. As well, there was a request for more instructors training out in communities rather than offerings at AMHSA's two office locations.

In response to the feedback received, AMHSA began developing an audit tool interpretation guide for quality assurance analysts and included tips and guidelines related to specific audit tool questions in Auditor Updates. We also added a third day (optional, free of charge) to the Health and Safety Auditing course to provide more hands-on experience using the tool for auditors-in-training, as a result of feedback received from new auditors.

Social Media

- Strategically posted 2 to 5 times per week including auditor tips.
- Shared relevant OHS stories from the media, updates on legislation and policy changes, and promoted AMHSA's courses, workshops and new webinars.
- Promoted events and conferences held by AMHSA partners and members.
- Increased the number of followers on Facebook by almost 20% and LinkedIn by 32%.

Impairment in the Workplace Workshops

AMHSA developed and hosted three separate Impairment in the Workplace workshops in the fall of 2019 as a result of the OHS Innovation and Engagement Grants Program award for a total sum of \$10,000.

The first half of the day was an instructor-led seminar, and the second half was an interactive workshop. The heart of the event focused on increasing knowledge of the new legislation regarding cannabis and impairment in the workplace and how best to implement OHS policies and awareness training every day. These seminars were held in September and October 2019. In addition to the Leduc and Airdrie workshops, we added a third location in Lethbridge to accommodate those living in the far south end of Alberta.

AMHSA received positive feedback from the participants that they would be able to apply this knowledge to their job to take positive actions resulting in improvements to their Health and Safety Management Systems.



3

Monitor and disseminate information on government OHS legislation and policies which impact Alberta municipalities and associate members.

Employer Support

- Support was provided to smaller municipalities and associate members that chose to create and implement their health and safety management systems, and relevant information about Partnerships in Injury Reduction (PIR) and the Certificate of Recognition and Small Employer COR program was provided.
- AMHSA participated in the Continuing Care Safety Association's small employer toolkit development steering committee. The resulting resources will be made available to our smaller employers and SECOR-holders in 2020.



Member Networking & Information-Sharing

- AMHSA successfully organized several Safety Council meetings throughout 2019, including the Joint Northern and Southern Safety Council meeting, the Southern Alberta Safety Council (SASC) meeting, the Northern Alberta Safety Council (NASC) meeting, and two Alberta Cities Safety Council (ACSC) meetings.
- These events included members and municipality updates as well as educational sessions and guest speakers that enabled attendees to learn and share information related to updated OHS legislative topics and updates from Partnerships and WCB.
- AMHSA participated on the planning committees for two provincial OHS conferences in 2019, both of which were well-attended by municipal government employees.



I enjoy the municipality meetings and RUSA.
~ Members' Survey



Increasing Occupational Health and Safety Awareness

Promotion of OHS awareness was achieved through continued contact with pertinent groups at various conferences including:

- Local Government Administrative Association (LGAA)
- Rural Utilities and Safety Association's (RUSA) Conference and Trade Show
- Alberta Health and Safety Conferences run by the Health and Safety Conference Society of Alberta (HSCSA)
- Alberta Urban Municipalities Association/Alberta Municipal Services Corporation (AUMA/AMSC)
- Alberta Association of Municipal Districts and Counties (AAMDC)
- Alberta Association of Recreation Facility Personnel (AARFP)
- Alberta Waste & Wastewater Operator Association (AWWOA)
- Alberta Fire Chiefs Association (AFCA)
- Calgary Police Wellness Expo

Partner Liaison

- AMHSA's staff continued to participate in committees with other Certifying Partners in the PIR Program.
- In liaison with Alberta Labour, AMHSA invited Partnerships Consultants to all Board of Directors meetings, the Annual General Meeting, and all Safety Council meetings. They were also consulted regarding our COR and SECOR programs and auditing. Similarly, in liaison with the Workers' Compensation Board – Alberta, AMHSA invited a representative to all Board Meetings, the Annual General Meeting and all Safety Council meetings. WCB is consulted regarding Partnerships in Injury Reduction refunds, funding inquiries, claims, and industry rates.
- AMHSA worked with the Alberta Association of Safety Partnerships to create an eCompliance version of the provincial audit protocol and shared their Excel audit tool with two additional Certifying Partners in 2019.

Communicating Relevant Information

AMHSA's quarterly e-newsletter, Municipal Safety News, and related email announcements provided subscribed members with relevant news including information about new and/or revised legislation, as well as government and WCB policy updates and changes. Auditors also received three Auditor Updates in 2019, detailing changes to the audit protocol, highlighting audit report-writing tips, reminders about upcoming training and sampling techniques, results of auditor surveys, answers to frequently asked questions, and deadlines. Questions that were identified as challenging for auditors by the quality assurance team were reviewed and guidelines provided to assist auditors.

4

Act as Certifying Partner and promote the Certificates of Recognition program in cooperation with WCB – Alberta, and Alberta Labour – Partnerships.

What is COR and SECOR?

Partnerships in Injury Reduction (PIR) is a joint program of Alberta Labour – Partnerships, WCB – Alberta, and employers represented by one of Alberta’s 13 Certifying Partners. The program helps municipalities earn WCB premium refunds by encouraging organizations to implement effective health and safety management systems and obtain a Certificate of Recognition (COR) or a Small Employer Certificate of Recognition (SECOR).

AMHSA is the Certifying Partner for Alberta’s municipal government sector

The PIR program is voluntary and runs in partnerships with Alberta Labour – Partnerships, WCB – Alberta, Certifying Partners like AMHSA, and participating employers.

What influences the total discount? The rebate amount for a COR holder can range from 5-20% and can be influenced by being an industry leader, by making improvements in performance versus previous years, and by being a first-time COR holder. Certificates of Recognition are achieved by employers by passing a COR Certification audit and are valid for three years as long as the COR Maintenance requirements are met in the following two years. AMHSA COR-holder participation:

	2017	2018	2019
Total CORs	124	128	129
Certified	53	40	41
Maintained COR	71	88	88
Total PIR Rebate	\$3,377,621	\$4,282,625	\$4,933,111

In 2019, AMHSA continued to offer action plans in lieu of maintenance audits, supported limited scope audits, offered both an external peer audit process and the availability of consultant auditors, and managed our on-site audit review processes. We participated in the Employer Review transition program with Alberta Labour in 2019 and will be taking over duties related to administering the program in 2020.

“

As an external HSE auditor, I am pleased with [AMHSA's] audit tool. I just wish all certifying partners would opt for one or two tools and stick with it. [AMHSA's] Excel-based tool is excellent in terms of being practical.

~ Members' Survey

”

AMHSA took part in the Certifying Partners committee in 2019 and was invited to the newly-formed provincial Strategic Steering Committee.



A background graphic featuring a series of vertical bars of varying heights, resembling a bar chart, in shades of blue. The bars are positioned behind the main title.

APPENDIX A

AUDITED FINANCIAL STATEMENTS



**Alberta Municipal Health & Safety Association
Financial Statements**

December 31, 2019

Management's Responsibility

To the Members of Alberta Municipal Health & Safety Association:


Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors ("the Board") is composed entirely of Directors who are neither management nor employees of the Association. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Association's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

May 15, 2020

 E-SIGNED by Craig Hrynchuk

Craig Hrynchuk, Executive Director

Independent Auditor's Report

To the Members of Alberta Municipal Health & Safety Association:

Opinion

We have audited the financial statements of Alberta Municipal Health & Safety Association (the "Association"), which comprise the statement of financial position as at December 31, 2019, 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 Association as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association 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 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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:

- 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 Association's internal control.

Independent Auditor's Report - cont'd

- 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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Association 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.

Calgary, Alberta

May 15, 2020

MNP LLP

Chartered Professional Accountants

Alberta Municipal Health & Safety Association

Statement of Financial Position

As at December 31, 2019

	2019	2018
Assets		
Current		
Cash (Note 3)	1,172,899	601,291
Accounts receivable	129,772	93,304
Short term investments (Note 4)	-	500,000
Goods and Services Tax receivable	752	12,976
Prepaid expenses and deposits	110,520	107,737
	1,413,943	1,315,308
Restricted assets (Note 5)	611,865	468,530
Capital assets (Note 6)	690,359	744,851
	2,716,167	2,528,689
Liabilities		
Current		
Accounts payable and accrued liabilities	130,545	163,656
Deferred revenue (Note 7)	6,437	6,600
	136,982	170,256
Deferred contributions (Note 8)	605,428	461,930
	742,410	632,186
Commitments (Note 9)		
Subsequent event (Note 14)		
Net Assets		
Unrestricted	1,283,398	1,151,652
Invested in capital assets	690,359	744,851
	1,973,757	1,896,503
	2,716,167	2,528,689

Approved on behalf of the Board

E-SIGNED by Christopher Collier
Christopher Collier, Director

E-SIGNED by Mircea Fagarasanu

Mircea Fagarasanu, Director

Alberta Municipal Health & Safety Association

Statement of Operations

For the year ended December 31, 2019

	2019 <i>Budget</i> <i>(unaudited)</i>	2019	2018
Revenue			
WCB grant	1,800,000	1,800,000	1,700,000
Program registrations	550,000	942,543	704,766
Sale of materials	60,000	21,304	40,267
Other	18,000	1,776	11,535
Interest	4,000	7,540	5,723
Deferred revenue recognized <i>(Note 8)</i>	-	221,502	168,362
Increase (decrease) in WCB funds held on deposit	150,000	(12,063)	13,514
	2,582,000	2,982,602	2,644,167
Expenses			
Advertising	53,000	54,282	47,183
Bad debts	1,800	501	-
Bank charges and interest	6,000	8,761	6,035
Computer	55,500	140,041	89,677
Contract services	177,000	222,995	189,273
Insurance	4,000	6,076	4,046
Office equipment lease	16,000	6,754	10,250
Office expenses	101,015	115,650	103,916
Professional development	16,000	18,270	4,879
Rent	185,305	170,108	129,211
Repairs and maintenance	17,000	18,071	13,470
Salaries and benefits	1,309,380	1,145,851	1,116,930
Telephone	25,000	17,466	25,804
Travel and subsistence	50,000	58,207	57,982
	2,017,000	1,983,033	1,798,656
Program development and training			
Instructors and resource people	290,000	340,630	284,127
Preparation and materials	130,000	91,288	137,980
Travel and facility rent	130,000	177,257	143,744
Special projects expenses	-	132,801	3,200
	550,000	741,976	569,051
Board expenses	15,000	17,794	13,657
Total expenses	2,582,000	2,742,803	2,381,364
Excess of revenue over expenses from operations	-	239,799	262,803
Amortization expense	-	(162,545)	(156,391)
Excess of revenue over expenses	-	77,254	106,412

Alberta Municipal Health & Safety Association **Statement of Changes in Net Assets**

For the year ended December 31, 2019

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	2019	<i>2018</i>
Net assets, beginning of year	1,151,652	744,851	1,896,503	1,790,091
Excess (deficiency) of revenue over expenses	239,799	(162,545)	77,254	106,412
Purchase of capital assets	(108,053)	108,053	-	-
Net assets, end of year	1,283,398	690,359	1,973,757	1,896,503

Alberta Municipal Health & Safety Association

Statement of Cash Flows

For the year ended December 31, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	77,254	106,412
Amortization	162,545	156,391
Bad debts	501	-
	240,300	262,803
Changes in working capital accounts		
(Increase) in Accounts receivable	(36,969)	(26,596)
(Increase) decrease Goods and Services Tax receivable	12,224	(6,371)
(Increase) decrease in prepaid expenses and deposits	(2,783)	16,498
Increase (decrease) in accounts payable and accrued liabilities	(33,111)	4,928
Increase (decrease) in deferred revenue	(163)	6,600
Increase (decrease) in deferred contributions	143,498	(168,362)
	322,996	89,500
Investing		
Purchase of short term investments	-	(500,000)
Proceeds on disposal of short term investments	500,000	-
Purchase of capital assets	(108,053)	(180,550)
	391,947	(680,550)
Increase (decrease) in cash resources	714,943	(591,050)
Cash resources, beginning of year	1,069,821	1,660,871
Cash resources, end of year	1,784,764	1,069,821
Cash resources are composed of:		
Cash	1,172,899	601,291
Restricted cash (Note 3), (Note 5)	611,865	468,530
	1,784,764	1,069,821

Alberta Municipal Health & Safety Association

Notes to the Financial Statements

For the year ended December 31, 2019

Incorporation and nature of the organization

The Alberta Municipal Health & Safety Association (the "Association") was incorporated on July 12, 1991 under the Societies Act of the Province of Alberta and is registered as a Society. Therefore, the Association is exempt from income taxes under the Income Tax Act (the "Act"). In order to maintain its status as a registered Society under the Act, the Association must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Association provides safety training and training materials to all municipalities in Alberta.

Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting Standards for Not-For-Profit Organizations, as issued by the Accounting Standards Board in Canada using the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Short-term investments

Short-term investments consist of guaranteed investment certificates ("GICs") recorded at amortized cost. As of September 19, 2019 the GIC was fully matured and deposited, no new investments were made in 2019.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate
Automotive	5 years
Computer equipment	3 years
Computer software	3 years
Database and web-based tools	4 to 10 years
Furniture and fixtures	4 years
Leasehold improvements	5 - 10 years
Library	5 years

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted investment income is recognized as revenue when earned.

WCB grant revenue is recognized when received. Program materials revenue is recognized when programs are finished and materials are sold. Restricted grant revenue is recognized when qualifying expenditures are incurred.

Alberta Municipal Health & Safety Association

Notes to the Financial Statements

For the year ended December 31, 2019

2. Significant accounting policies (continued from previous page)

Employee future benefits

The Association's employee future benefit program consists of a defined contribution pension plan where the Association and employee each contribute a percentage of the employee's salary to the RRSP Contribution Plan ("the Pension Plan"). The contribution rates are equivalent to those established by the Alberta Local Authorities Pension Plan ("LAPP"). Employee participation is optional. Employee contributions are at a rate of 8.39% up to the Year's Maximum Pensionable Earnings ("YMPE") as established by the Canada Pension Plan and 12.84% (2018 - 9.39% and 13.84% respectively) thereafter to an earnings cap of \$168,498 (2018 - \$163,992). Contributions by the Association are at a rate of 9.39% up to the YMPE and 13.84% (2018 - 10.39% and 14.84% respectively) thereafter to an earnings cap of \$168,498. The YMPE for the year is \$57,400 (2018 - \$55,900). During the year, the Association contributed \$113,047 (2018 - \$100,772) to the Pension Plan.

Measurement uncertainty (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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Cash held by WCB on behalf of the Association is based on WCB estimated annual surpluses that are not finalized prior to the release of the Association's financial statements. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the periods in which they become known.

Financial instruments

The Association recognizes its financial instruments when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Association may irrevocably elect to subsequently measure any financial instrument at fair value. The Association has not made such an election during the year.

All of the Association's financial assets and liabilities are recorded at cost or amortized cost.

Financial asset impairment:

The Association assesses impairment of all of its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when there are numerous assets affected by the same factors. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.

Alberta Municipal Health & Safety Association
Notes to the Financial Statements
For the year ended December 31, 2019

3. Cash

	2019	2018
General bank account	589,836	271,110
Special projects account	614,031	209,300
Contingency account	423,365	419,816
Funds held on deposit by WCB on behalf of the Association	157,532	169,595
Less: amounts classified as restricted assets (Note 5)	(611,865)	(468,530)
	1,172,899	601,291

The special projects account consists of funds internally designated for use in specific projects approved by the Board of Directors.

4. Short-term investments

Short-term investments consisted of a 12-month GICs that matured on September 14, 2019, and generate interest at a rate of 0.50% per annum (2018 - 0.50%).

	2019	2018
Total GICs	-	500,000

5. Restricted assets

Restricted assets consist of cash which has been designated for use in specific projects disclosed in deferred revenue and contributions (Notes 7 and 8).

6. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2019 Net book value</i>	<i>2018 Net book value</i>
Automotive	37,901	37,901	-	-
Computer equipment	89,342	83,558	5,784	13,082
Computer software	14,074	14,074	-	-
Database and web-based tools	1,180,714	592,630	588,084	630,916
Furniture and fixtures	159,027	155,344	3,683	-
Leasehold improvements	375,711	282,903	92,808	100,853
Library	106,306	106,306	-	-
	1,963,075	1,272,716	690,359	744,851

Alberta Municipal Health & Safety Association

Notes to the Financial Statements

For the year ended December 31, 2019

7. Deferred revenue

Deferred revenue consists of pre-paid memberships and course registration fees.

8. Deferred contributions

Deferred contributions consist of unspent funding received and externally restricted for use in completing special projects approved by donors. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are incurred. Changes in the deferred contribution balance are as follows:

	2019	2018
WCB and other special grant funding for course development		
Balance, beginning of year	121,740	235,292
Recognized as revenue during the year	(77,642)	(113,552)
Balance, end of year	44,098	121,740
Sentencing agreement - boring and trenching		
Received during the year	240,000	-
Recognized as revenue during the year	(13,208)	-
Balance, end of year	226,792	-
Alberta Government OHS Innovation - Firefighter Training		
Balance, beginning of year	-	45,000
Recognized as revenue during the year	-	(45,000)
Balance, end of year	-	-
WCB leasehold improvement funding		
Balance, beginning of year	340,190	350,000
Recognized as revenue during the year	(31,416)	(9,810)
Balance, end of year	308,774	340,190
City course developments		
Received during the year	125,000	-
Recognized as revenue during the year	(99,236)	-
Balance, end of year	25,764	-
	605,428	461,930

Grant revenues are recognized as the eligible expenditures are incurred. During the year, the eligible expenditures comprised expenses in the amount of \$118,053 (2018 - \$9,810) and capital asset additions of \$103,449 (2018 - \$158,552).

Alberta Municipal Health & Safety Association

Notes to the Financial Statements

For the year ended December 31, 2019

9. Commitments

The Association has entered into premises lease agreements at its Sherwood Park and Calgary locations. The Sherwood Park lease expires December 31, 2028, and the Calgary lease expires September 30, 2023. The estimated minimum annual payments until maturity are as follows:

2020	171,504
2021	171,504
2022	171,504
2023	174,864
2024	151,911
Thereafter, to December 31, 2028	415,261
	<u>1,256,548</u>

10. Financial instruments

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest rate, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

11. Economic dependence

The Association's primary source of revenue is an operating grant from the Workers' Compensation Board of Alberta ("WCB"). The grant funding is dependant upon WCB approval of the Association's annual business plan. As at the date of the financial statements, the Association has obtained approval of the 2020 annual business plan.

12. Budget information

The budget information presented in these financial statements has been approved by the Board of Directors, is unaudited, and presented for information purposes only.

13. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation. More specifically, inventory, previously disclosed in the prior year financial statements, is now presented as prepaid expenses.

14. Subsequent event

Subsequent to year-end, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Association as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.



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