

ALBERTA  
MUNICIPAL  
HEALTH  
AND SAFETY  
ASSOCIATION

2015  
ANNUAL  
REPORT



Your Partner in OHS Education



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Since 1990, the Alberta Municipal Health and Safety Association (AMHSA) has been providing municipalities and their employees with up-to-date, relevant, and client-focused education in health and safety.

# ABOUT THE ALBERTA MUNICIPAL HEALTH AND SAFETY ASSOCIATION (AMHSA)



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



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



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

## Message from the Board Chair



Throughout 2015, AMHSA continued to be a leader in Occupational Health and Safety. Working in partnership with Alberta municipalities, the Board, and AMHSA staff, we identified gaps and needs in our member's health and safety management systems, and addressed them by creating new and relevant educational tools. Our training statistics indicate that almost 10,000 participants<sup>1</sup> took part in AMHSA's high-quality courses.

We experienced an impressive increase in the number of participants who registered for online courses – from 378 students in 2014 to 990 in 2015. These, in addition to launched projects – online COR Audit Tool, musculoskeletal disorder prevention for industrial and office workers, and workplace violence prevention – position AMHSA as a leader in supporting municipalities in building their organizational and safety leadership capacity.

By responding to industry needs, the online segment of our suite of courses continues to grow and diversify, meeting both the needs of employers and employees.

As I look back on my time with AMHSA, I feel fortunate to have been able to contribute to this organization, and serve as the Chair. With a solid balance sheet, a solid strategic plan, and a dedicated staff and Board of Directors, I am confident that 2016 will be a year of further successes.

Thank you and I wish AMHSA continued success.

Dr. Mircea Fagarasanu, MD, PhD, CRSP  
Chair, AMHSA

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<sup>1</sup> This figure includes on-site, online, and in-house training

## Message from the Executive Director



The downturn in Alberta's economy has affected all of us in one way or another. While many organizations continue to face challenges and streamline their businesses, AMHSA's lean-running organization saw opportunities to effectively expand services across the province.

In 2015, one of our key objectives as outlined in our Strategic Plan, was to increase our online presence, and increase our membership enrolment and courses, while safeguarding our operating budget. By aggressively implementing our Plan, we realized our goals, and remain a healthy and innovative organization.

We developed a number of new online courses while improving upon the quality of many of our traditional classroom training programs. These new initiatives helped address many of the training challenges of our members. AMHSA developed five new online courses and now offers more than 40 courses. Overall, our online course participation more than doubled within the past year.

As I look toward 2016, I see continued growth for AMHSA. We'll continue to create and seek strategic opportunities to idea-share and partner with other organizations; streamline internal processes; and increase our presence online and within the municipal government. With our dedicated staff and passionate instructors, I believe we are poised to have continued success in the short and long term.

Thank you to our Board of Directors and our various stakeholders throughout Alberta for your support. We look forward to providing you with high-quality health and safety management through customer-focused education.

Original signed by Jim Moroney, IHT, BSC, CRSP, CSP  
Executive Director, AMHSA

# GOVERNANCE





## 2015 Board of Directors

Dr. Mircea Fagarasanu	City of Edmonton	Chair
Sharon Young	City of Calgary	Vice-Chair
Mark Langlois	Canadian Union of Public Employees (CUPE) Local 37 (City of Calgary)	Secretary/Treasurer
George Wybenga	Alberta Water and Wastewater Operators Association (AWWOA)	
Jeremy Wickson	Alberta Municipal Supervisors Association (AMSA) (M.D. of Taber)	
Christine Beveridge	Local Government Administration Association (LGAA) (City of Fort Saskatchewan)	
Carolyn Kolebaba	Alberta Association of Municipal Districts and Counties (AAMDC)	
George Beally	Canadian Union of Public Employees (CUPE) Local 38 ( <i>until September 2015</i> )	
Paul Cardiff	Canadian Union of Public Employees (CUPE) Local 38 ( <i>joined in September 2015</i> )	
Rhonda deVos	Other City – Employer (City of Leduc)	
Neil Riley	Other City – Worker (City of Spruce Grove)	
Charlie Cutforth	Alberta Rural Municipal Administrators' Association (ARMAA) (County of Ponoka)	
Lorne Jacobsen	Canadian Union of Public Employees (CUPE) Local 30 (City of Edmonton)	
Maryann Chichak	Alberta Urban Municipalities Association (AUMA) (Town of Whitecourt)	

## 2015 AMHSA Employees

Jim Moroney	Executive Director
Shannon Thomas	Team Leader
Arnold Villanueva	Corporate Office Manager
Tina Moroney	Senior Health and Safety Trainer/Advisor
Krystal McDowell	Communications/Technical Coordinator
Morgan Connell	Project Manager/Training Coordinator
Natasha Levesque	Instructional Designer
Eric Dickeson	Corporate Office Administrator
Carla Smith	Sherwood Park Office Administrator

\* AMHSA also employs a contract bookkeeper, and contract instructors

**2015  
HIGHLIGHTS**



## Celebrating AMHSA Achievements

Despite the strained economic climate in Alberta, AMHSA continued to experience a variety of successes. The strategic plans that AMHSA put in place assisted in our continued financial success, and allowed for us to maintain a lean-run organization that is both stable and healthy – without increasing levies.



**Approximately 7,300 members, non-members, and associate members were trained by AMHSA in 2015**



**Five new online courses were developed and released**



**Online course participation increased by 60 per cent**



**AMHSA continued to be a Certifying Partner for the Partnerships in Injury Reduction (PIR) program**



**201 organizations participated in PIR through AMHSA**



**AMHSA Certificate of Recognition (COR) recipients received an estimated \$3,053,800\* in refunds from WCB-Alberta**



**92 per cent of the municipal workforce is covered by an organization that has a COR**

\* Figure does not include WCB – Alberta surplus distribution  
“Partnerships in Injury Reduction Participant Performance Report,” *WCB – Alberta*. March 7, 2016  
“Insurance and Premiums: Rates from Previous Years,” *WCB – Alberta*. Web. April 21, 2016

**REPORTING  
ON 2015  
GOALS**



## Key Goals

Using our strategic plan as a guide, AMHSA strove to achieve the following goals in 2015:



Develop courses and provide cost-effective training and education services in the prevention of occupational injuries and disease



Increase AMHSA's online presence and promote effective health and safety management through Alberta municipalities, associate members, and others



Monitor and disseminate information on government occupational health and safety legislation and policies which impact Alberta municipalities and associate members



Act as Certifying Partner in PIR in cooperation with WCB – Alberta, and Alberta Labour – Partnerships



## Classroom Courses

AMIn 2015, AMHSA continued to offer core on-site training courses to all members, associate members, and non-members at their place of employment.



The AMHSA Corporate and Sherwood Park offices hosted several courses including: Leadership for Safety Excellence, Health and Safety Management Systems, Health and Safety Auditing, and Audit Refresher with open enrolment in the Calgary and Edmonton areas to allow for individuals to register for courses that were previously unavailable to them.

In accordance with a request from the Board, AMHSA hosted additional courses in the Edmonton area that allowed for open enrolment. These included Ground Disturbance, Trenching, and Excavation Safety; Working Alone; OHS Act, Regulation & Code Overview; Joint Health and Safety Committees; and, Flag Person: Train-the-Trainer.

All courses are promoted online via the AMHSA website, and via e-mail to safety coordinators through a monthly newsletter and bi-weekly training updates.

AMHSA worked with several members, including the Cities of Calgary and Edmonton, Federation of Alberta Gas Co-Ops, and Alberta Water and Wastewater Operators Association (AWWOWA), to customize training programs. AMHSA supported these efforts in 2015 by coordinating and scheduling instructors, developing content presented as a conference session, and developing and printing course materials.

The quality of AMHSA course materials were maintained and content kept up-to-date, with all videos used in AMHSA courses having been reviewed to ensure quality, relevancy, and applicability. With the proclamation of the new federal WHMIS 2015 legislation, AMHSA fully updated its on-site course materials for WHMIS: General training, and WHMIS: Train-the-Trainer.

At the start of 2015, all service agreements for qualified AMHSA Contract Instructors were updated and renewed in consultation with the Association's lawyers. Instructors were also informed of AMHSA policies regarding billing, insurance, and other expectations.

Due to increased demand, additional qualified trainers with specific subject matter expertise and instruction experience were contracted. In order to maintain AMHSA's standard of instruction, AMHSA developed a performance review matrix to track and evaluate instructor competencies.

## Online Courses

In 2015, the provision of online training for members and non-members remained a key focus.



With the development of Hazard Identification, Assessment and Control, and Formal Workplace Inspection in June of 2014, and later development of Accident/ Incident Investigations and Supervisor's Role in December 2014, AMHSA rolled out the Leadership for Safety Excellence (LSE) course online in early 2015. This is one of the first LSE courses offered online, and has made an impact. More than 273 AMHSA members enrolled in the course.

Along with LSE, other popular online courses included Backing Safety Fundamentals and Defensive Driving. With the release of the new federal WHMIS 2015 legislation, the availability of AMHSA's online WHMIS 2015 course was significant for our members.

To further identify and respond to online training needs, AMHSA surveyed members to determine their requirements. Needs identified included: Joint Health and Safety

Committees, Musculoskeletal Disorder Prevention, and Prime Contractor. AMHSA responded by scheduling development of additional training resources.

Online courses were promoted via the AMHSA course catalogue, highlighted on the website, through social media, AMHSA's Facebook page, at face-to-face meetings, and the monthly newsletter and training updates.

## Course Development

AMHSA committed to several exciting projects throughout the year. Some of the most significant were related directly to online training. Online courses that were developed internally and posted to the AMHSA website included:

- Leadership for Safety Excellence
- Joint Health and Safety Committees
- Orientation: Train-the-Trainer
- Dog Bite Prevention
- Pool Safety

Online courses in development in 2015 and scheduled for release in 2016, include:

- Behaviour Based Safety
- Incident Command Systems (ICS)
- Workplace Violence Prevention
- Musculoskeletal Disorder Prevention
- Prime Contractor

"Every time I book a course or order materials, I get fast and friendly service."

- Membership Survey



## Communication

AMHSA provided updates and promoted health and safety management through social media streams, such as Facebook, as well as our monthly newsletters, where upcoming events of interest and courses throughout the province are featured. Further to this, courses and other AMHSA services were advertised regularly via e-mail, Facebook, the AMHSA course catalogue (available online and in print), as well as the bi-weekly training updates. To promote AMHSA's certification programs, information was inserted into the September Municipal Safety Newsletter and promoted on the Association's Facebook page.

Communication was also facilitated through the distribution of AMHSA's yearly membership survey. In order to increase member participation, the survey was accessible online, mailed to all Alberta Chief Administrative Officers (CAOs), and promoted via newsletters and social media. The survey included questions pertaining to customer satisfaction, services utilized, and training needs. Collated survey responses are used to develop projects and strategies for the coming year and are included in full in each year's Business Plan.

In 2015, AMHSA participated in several conferences and trade shows to encourage face to face communications with members and non-members. AMHSA also worked in partnership with several conference organizers, such as the Rural Utilities Safety Association and the Health and Safety Conference Society of Alberta to encourage special seminars that provided attendees with sessions that were relevant to their needs.

Effective use of the AMHSA website allowed for up-to-date information such as Auditor updates, and promoted upcoming networking events such as training, and new legislation bulletins.

## Small Employer Support

Support was provided to smaller municipalities and associate members that chose to develop their health and safety management program and relevant information about Partnerships in Injury Reduction (PIR) and the Small Employer Certificate of Recognition (SECOR) was provided. In addition, AMHSA successfully maintained our own SECOR through the Alberta Safety Council.





## **Creating Member Networking & Information-Sharing Opportunities**

AMHSA successfully organized several Safety Council meetings throughout 2015, including the Joint Provincial Safety Council meeting, Southern Alberta Safety Council (SASC) meeting, Northern Alberta Safety Council (NASC) meeting, and the Alberta Cities Safety Council (ACSC) meeting. These events included community engagement events, members and municipality updates, as well as educational sessions and guest speakers that enabled attendees to learn and share information related to topics that were important to them.

Implementing social media opportunities also proved to be useful. LinkedIn discussion groups, where members posted questions and conversed with other members, were created and regularly moderated. Facebook was utilized to share member accomplishments, events of interest, news, resources, and activities related to health and safety within the greater community.

Participation in two conference planning committees continued in 2015, AMHSA held a seat on the Rural Utilities Safety Association (RUSA) conference committee, and the Health and Safety Conference Society of Alberta (HSCSA) board.

## **Increasing OHS Awareness**

In May 2015, AMHSA reviewed and updated its video Lending Library used in training programs. The videos in the Lending Library are maintained and made available to members, free-of-charge. Additional resources through SafetyNet, which provides a library

of additional occupational health and safety related documents and links, were available to all visitors of the AMHSA website.

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)

## **Identifying Champions of OHS**

Through AMHSA-coordinated Safety Council meetings, attendees including safety advisors, OHS professionals, and others, have the opportunity to share their innovations during roundtable discussions. AMHSA found that these open discussions have been valuable to those that attend.

AMHSA also administered our Training Awards program which highlights members and associate members who make significant efforts to advance the health and safety training of their staff. The 2015 winners were awarded letters and plaques, and were featured on our website and in our newsletter. Other award programs such as the Work Safe Alberta Awards through Alberta Labour were shared at in-person meetings and through the newsletter.



## Partner Liaison

AMHSA continued to work with the British Columbia Municipal Safety Association in development of online programs, including Pool Safe. AMHSA staff continued to participate in committees with other Certifying Partners in the PIR program. A number of safety associations, including AMHSA, reviewed their individual Learning Management Systems and course tracking and invoicing systems throughout 2015 to make improvements for the upcoming year.

In liaison with Alberta Labour – Partnerships (formerly Alberta Jobs, Skills, Training and Labour – Partnerships), AMHSA invited PIR consultants to all Board of Directors meetings, the Annual General Meeting, and all Safety Council meetings. They were also consulted in regards to 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 in regards to PIR refunds and funding inquiries.

Throughout 2015, AMHSA was involved in a project with WCB – Alberta to assist poor-performing municipal employers improve their health and safety management systems. Municipal employers are considered to be “poor performers” by WCB – Alberta if their rate premiums are higher than industry standard, and they consistently experience higher than average rates of injury and illness. Meetings were set up on several occasions where representatives from AMHSA and the WCB visited municipalities, on-site, to provide this assistance. This project has seen much success and will continue in 2016.

## Providing Relevant Information

Scheduled communications provided subscribers with relevant news via AMHSA's monthly newsletter includes information about new and/or revised legislation as well as government and WCB policy updates and changes. For example, we communicated the WCB – Alberta Modified Work announcement, changes to the Occupational Health and Safety Code, and the release of the new federal WHMIS 2015 legislation, information that directly affects our stakeholders.

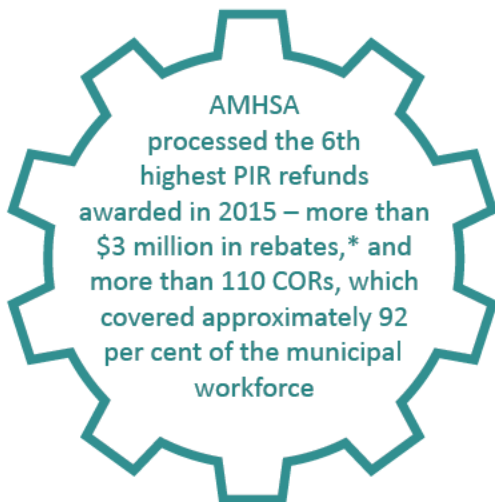
"Continue doing what you're doing! Staff respond quickly to emails, and are friendly and helpful."

- Membership Survey



## COR and SECOR

Employers participating in the PIR program using AMHSA as their Certifying Partner attain Certificates of Recognition (COR) or Small Employer Certificates of Recognition (SECOR). This certification results in a rebate of their WCB premiums. The PIR program is voluntary and run in partnerships with Alberta Labour – Partnerships, WCB – Alberta, Certifying Partners like AMHSA, and participating employers.



Its audit tool was revised and launched online through eComplianc and related training courses (Audit Refresher and Health and Safety Auditing) were also revised. This content obtained approval from Partnerships. New quality assurance processes were created and implemented for audits conducted with the new tool, as well as a new QA review tool that also received approval from the provincial government. The revised courses were offered several times throughout the province, and information and resources about the new tool were distributed to all active auditors to provide additional support.

\* Figure does not include WCB – Alberta surplus distribution

All audits (COR certification, COR maintenance, limited scope, action plans, and auditor qualification) conducted with the Excel and eCompliance audit tools were reviewed for quality, processed for PIR rebates and, where applicable, auditor certification, and filed per the COR Policies and Procedures manual.

A contract QA Analyst was utilized in 2015 for Excel audits to provide support to the staff Analyst. Several new consultant auditors were added to the AMHSA-certified consultant auditors list, as more municipalities have been hiring auditors to conduct their external audits for COR certification. AMHSA staff continued to participate in the provincial Certifying Partner committee and sub-committees related to development of a new audit tool and the training content standard.

Alberta Labour – Partnerships conducted a Quality Assurance Audit on the Association’s audit reviews and processes to ensure that AMHSA QA systems meet all of the Partnerships standards. Feedback was very positive and an action plan is being developed to address any identified opportunities for improvement.



**LOOKING  
TO 2016**



## Course Development

### Online Courses:

- Safety Leadership for Managers
- Occupational Disease
- Prime Contractor
- Workplace Violence Prevention
- Working Alone
- Mental Health First Aid
- Musculoskeletal Disorder Prevention (for industrial workers and office workers)
- Behaviour Based Safety
- Incident Command System 100, 200, and 402

### Seminars:

- Mental Health Awareness
- Critical Incident Stress
- Training and Competency


### Legislation Changes:

- The Alberta Government has plans to revise the existing OHS Code in 2016. Once the updated legislation is released, the OHS Act, Regulation, and Code Overview course will be updated, along with references to the Code in other courses.

## PIR/COR

- AMHSA will continue to offer two audit tools for use in 2016 and focus on re-training of auditors and providing support to those using the new tool for the first time

- Contract quality assurance analysts will be trained on the new tool and processes, and AMHSA's COR Policies and Procedures manual will be reviewed and updated to reflect the changing practices
- The Health and Safety Management Systems course, which is a prerequisite to the Auditing training, will be updated
- The board of directors will be examining the external peer audit process and may pilot a project to administer the process in a new way
- A project to convert the new audit tool onto another platform (MS Excel) will begin in 2016, in an effort to provide an option for members who do not want to use the new software or incur related expenses
- The SECOR audit tool will be made available online, and training will be conducted



"I was extremely impressed with the level of support, assistance, and friendly advice from the northern office while working through a COR audit."

- Membership Survey



Promoting  
Quality Health & Safety Management  
through customer-focused  
Safety Education.

# APPENDICES



# APPENDICES

## Appendix 1: Course Participation

### On-site Course Participation

**General** and **customized** training is provided by AMHSA instructors. Participants who have successfully completed AMHSA's Train-the-Trainer programs are certified to provide **in-house** training to their employees, using AMHSA materials.

General Training	2012	2013	2014	2015
Accident/Incident Investigation	305	265	235	317
Audit Refresher	49	52	91	159
Cargo Securement General	13	16	96	205
Cargo Securement with Truck Safety	--	--	--	47
Confined Space Entry	422	270	223	146
Defensive Driving	856	984	695	798
Fall Protection	78	21	81	70
Flag Person General	22	56	35	144
Flag Person: Train-the-Trainer	68	53	31	52
Formal Workplace Inspections	343	398	323	246
Ground Disturbance, Trenching, and Excavation Safety	246	320	408	293
Hazard Identification, Assessment, and Control	673	561	455	327
Health and Safety Auditing	102	86	86	123
Health and Safety Management Systems	173	121	128	125
Health and Safety Management Systems and Auditing – Small Employer (SECOR)	--	14	14	--
Joint Health and Safety Committees	284	273	265	325
Leadership for Safety Excellence (LSE)	632	558	359	339
Musculoskeletal Disorder Prevention (Industrial Ergonomics)	161	50	81	133
Musculoskeletal Disorder Prevention (Office Ergonomics)	79	106	41	135
OHS Act, Regulation, and Code Overview	133	30	541	225
Operator Safety - ATV	12	33	15	18
Operator Safety - Backhoe/Loader	68	27	42	42
Operator Safety - Front End Loader	115	36	73	94
Operator Safety - Plow Truck Sander	29	33	11	56
Operator Safety - Road Grader	58	32	36	42
Operator Safety - Skid Steer	98	98	132	136
Orientation: Train-the-Trainer	47	46	57	25
Prime Contractor	179	278	336	455
Professional Driver Improvement	--	--	71	59



Supervisor's Role	180	236	145	110
WHMIS: General (now WHMIS 2015: General)	58	58	58	35
WHMIS: Train-the-Trainer (now WHMIS 2015: Train-the-Trainer)	53	64	41	69
Working Alone	65	247	196	64
Workplace Violence Prevention	463	509	564	336
<b>Customized Training</b>				
Alberta Federation of Gas Co-Ops Confined Space Entry	--	--	--	4
Alberta Federation of Gas Co-Ops Hazard Identification, Assessment, and Control	--	--	--	4
City of Edmonton Leadership for Safety Excellence (LSE)	94	153	100	37
City of Edmonton - LSE Module 1	1	87	2	--
City of Edmonton - LSE Module 2	4	88	2	--
City of Edmonton - LSE Module 3	--	85	6	--
City of Edmonton - LSE Module 4	--	76	4	--
City of Edmonton - LSE Module 1&2	107	148	211	163
City of Edmonton - LSE Module 3&4	96	138	246	143
City of Edmonton - Workplace Violence Prevention Workshop	192	111	149	169
City of Lethbridge Leadership for Safety Excellence (LSE)	46	66	49	30
<b>In-House Training</b>				
Cargo Securement	--	--	67	223
Flag Person	907	379	296	540
WHMIS (now WHMIS 2015)	3,983	1,596	1,969	1,385
<b>Totals</b>	<b>11,498</b>	<b>8,879</b>	<b>9,069</b>	<b>8,444</b>

*Italicized courses are no longer offered.*

## Online Course Participation

	2014	2015
Accident/Incident Investigation	--	70
Aerial and Scissor Lifts	5	20
Air Brakes Study Guide	--	--
<i>Alcohol &amp; Drug Awareness</i>	--	3
Articulated Boom Truck (Knuckle Boom)	--	--
Asbestos Awareness	--	4
Backing Safety Fundamentals	21	66
Basic Rigging	--	--
Bear Awareness	17	35
Boom Truck Awareness	--	1
Cargo Securement (Flatbeds)	--	9
Cargo Securement (Dry Vans)	--	--
Chainsaw Safety Awareness	13	13
Compressed Gas Cylinders	--	1
<i>Confined Space Entry and Monitoring</i>	5	5
Confined Space Entry	--	35
Daily Trip Inspection	--	9
Defensive Driving	--	44
Defensive Driving - 3 Demerit Reduction Program (Alberta)	8	16
Defensive Driving Fundamentals	77	1
Dog Bite Prevention	--	1
Emergency Procedures	6	10
Fall Protection	10	19
<i>Fall Protection Awareness</i>	4	--
Fatigue Management for Supervisors	--	--
Fire Extinguisher Use	--	7
Fire Fighting & Fire Extinguisher Safety	--	2
Fatigue Management for Drivers	--	--
First Aid Basics	--	--
Forklift Training (Counterbalanced)	--	--
Formal Workplace Inspections	15	56
<i>Gas Detection</i>	1	--
Goal Setting	--	1
Ground Disturbance for Supervisors 201	2	6
Harassment Prevention	--	10
Hazard Identification, Assessment, and Control	110	134
Heat Stress	--	--
Joint Health and Safety Committees Awareness	--	--
Ladder Safety Awareness	--	2

Leadership for Safety Excellence	--	273
Lockout Tagout in the Workplace	--	2
Orientation: Train-the-Trainer	--	--
Overhead and Gantry Crane Safety	--	6
Overhead Cranes	--	--
Pool Safety	--	--
Radio Communications	--	1
Rigging and Slings Safety	--	--
Safety Knowledge Evaluation (SKE)	--	--
<i>School Bus Inspections</i>	--	1
Supervisor's Role	--	20
Transportation of Dangerous Goods (TDG)	9	21
Vehicle Mounted Aerial Lift (Bucket Trucks)	--	1
Verbal Judo	--	--
WHMIS 2015 (GHS)	--	22
<i>WHMIS</i>	42	46
Winter Driving Fundamentals	33	17
<b>Totals</b>	<b>378</b>	<b>990</b>

*Italicized courses are no longer offered.*

## Appendix 2: Associate Members

While our main stakeholders are municipalities, our associate members (comprised of various small businesses) also took advantage of AMHSA's various services.

- Accurate Assessment Group Ltd.
- Alberta Capital Region Wastewater Commission
- Aquatera Utilities Inc.
- Auburn Bay Residents Association
- Automated Aquatics Canada Ltd.
- ATB Financial
- Calgary Parking Authority
- Calgary Zoological Society
- Chappelle Gardens Residents Association
- CD Nova Instruments Ltd.
- Cranston Residents Association
- DVG Consulting Inc.
- Federation of Alberta Gas Co-ops Ltd.
- Industrial Machine Inc.
- Lake Summerside
- New Brighton Residents Association
- Peace Wapiti School Division No. 76
- Proceso Inc.
- Pure Elements Environmental Solutions
- Regional Recreation Corporation of Wood Buffalo
- Waskasoo Environmental Education Society
- Wolf Creek Public Schools

## **Appendix 3: Audited Financial Statements**

### **Alberta Municipal Health & Safety Association Financial Statements** *December 31, 2015*

## Management's Responsibility

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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 11, 2016

*"Original Signed"*

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Jim Moroney, Executive Director

To the Members of Alberta Municipal Health & Safety Association:

We have audited the accompanying financial statements of Alberta Municipal Health & Safety Association, which comprise the statement of financial position as at December 31, 2015, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

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

*Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Alberta Municipal Health & Safety Association as at December 31, 2015 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Calgary, Alberta

May 11, 2016

**MNP LLP**

Chartered Professional Accountants



## Alberta Municipal Health & Safety Association Statement of Financial Position

*As at December 31, 2015*

	2015 Actual	2014 (Restated - Note 3)
<b>Assets</b>		
<b>Current</b>		
Cash (Note 4)	671,606	351,989
Accounts receivable	77,617	73,279
Short term investments (Note 5)	200,000	300,000
Restricted assets (Note 6)	572,206	526,911
Goods and Services Tax receivable	11,023	8,468
Prepaid expenses and deposits	20,942	15,942
Inventory (Note 7)	68,426	59,864
	<b>1,621,820</b>	<b>1,336,453</b>
<b>Capital assets (Note 8)</b>	<b>562,044</b>	<b>488,720</b>
	<b>2,183,864</b>	<b>1,825,173</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	83,814	63,630
<b>Deferred contributions (Note 9)</b>	<b>572,206</b>	<b>526,911</b>
	<b>656,020</b>	<b>590,541</b>
<b>Commitments (Note 10)</b>		
<b>Net Assets</b>		
Unrestricted	965,800	745,912
Invested in capital assets	562,044	488,720
	<b>1,527,844</b>	<b>1,234,632</b>
	<b>2,183,864</b>	<b>1,825,173</b>

Approved on behalf of the Board

"Original Signed"  
Jeremy Wickson, Director

"Original Signed"  
Corey Colbran, Director

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



## Alberta Municipal Health & Safety Association Statement of Operations

*For the year ended December 31, 2015*

	2015 Budget	2015 Actual	2014 (Restated - Note 3)
<b>Revenue</b>			
WCB Grant	1,500,000	1,500,000	1,400,000
Program registrations	480,000	588,349	515,169
WCB dividend grant (Note 9)	-	199,611	252,682
Alberta Justice funding (Note 9)	-	4,594	58,906
Sale of materials	48,000	36,338	42,751
Interest	5,000	3,109	6,723
Other	16,500	4,793	8,610
(Decrease) increase in WCB funds held on deposit (Note 3)	-	(47,137)	60,637
	2,049,500	2,289,657	2,345,478
<b>Expenses</b>			
Salaries and benefits	835,900	871,094	814,559
Rent	127,000	116,371	121,389
Office expenses	62,300	82,448	73,783
Contract services	205,000	72,552	91,926
Professional fees	63,000	42,881	38,211
Travel and subsistence	18,000	42,095	49,311
Computer	30,000	20,139	8,564
Advertising	30,000	15,876	18,512
Telephone	23,000	13,547	20,114
Repairs and maintenance	10,000	12,913	7,508
Bank charges and interest	6,500	7,703	4,322
Professional development	15,000	7,462	8,496
Automotive	-	7,039	5,431
Office equipment lease	7,000	5,188	6,497
Membership fees	-	4,376	3,350
Insurance	5,000	3,282	3,396
Bad debts	1,800	188	4,935
	1,439,500	1,325,154	1,280,304
<b>Program development and training</b>			
Instructors and resource people	300,000	291,298	280,983
Travel and facility rental	170,000	151,215	149,844
Preparation and materials	110,000	92,525	112,462
	580,000	535,038	543,289

*Continued on next page*

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

**Alberta Municipal Health & Safety Association**  
**Statement of Operations**

*For the year ended December 31, 2015*

	<b>2015 Budget</b>	<b>2015 Actual</b>	<b>2014 (Restated - Note 3)</b>
<b>Special project grant expenses</b>			
Compliance audit tool	-	15,400	-
Database	-	14,354	-
Project admin support	-	3,852	-
Online audit tool member training	-	1,982	-
	-	35,588	-
<b>Board expenses</b>	15,000	10,187	8,656
<b>Total expenses</b>	2,034,500	1,905,967	1,832,249
<b>Excess of revenue over expenses from operations</b>	15,000	383,690	513,229
<b>Other items</b>			
Amortization	-	(90,478)	(82,951)
<b>Excess of revenue over expenses</b>	15,000	293,212	430,278

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

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

*For the year ended December 31, 2015*

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<i>2015 Actual</i>	<i>2014 (Restated - Note 3)</i>
Net assets beginning of year, as previously stated	557,684	488,720	1,046,404	676,763
Correction of an error <i>(Note 3)</i>	188,228	-	188,228	127,591
Net assets, beginning of year, as restated	745,912	488,720	1,234,632	804,354
Excess of revenue over expenses	383,690	(90,478)	293,212	430,278
Purchase of capital assets	(163,802)	163,802	-	-
Net assets, end of year	965,800	562,044	1,527,844	1,234,632

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

## Alberta Municipal Health & Safety Association Statement of Cash Flows

*For the year ended December 31, 2015*

	2015 <i>Actual</i>	2014 <i>(Restated - Note 3)</i>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash receipts from grants	1,750,000	1,400,000
Cash received from contributions	625,830	537,977
Cash paid for program service expenses	(1,024,291)	(1,026,995)
Cash paid for salaries and benefits	(871,094)	(814,559)
Cash paid for interest	(7,703)	(4,322)
Cash receipts from interest	3,109	6,723
(Decrease) increase in funds held on deposit at WCB	(47,137)	60,637
	428,714	159,461
<b>Investing</b>		
Proceeds on disposal of short term investments	100,000	-
Purchase of capital assets	(163,802)	(316,758)
	(63,802)	(316,758)
<b>Increase (decrease) in cash resources</b>	<b>364,912</b>	<b>(157,297)</b>
<b>Cash resources, beginning of year</b>	<b>678,900</b>	<b>836,197</b>
<b>Cash resources, end of year</b>	<b>1,043,812</b>	<b>678,900</b>
<b>Cash resources are composed of:</b>		
Cash	671,606	351,989
Restricted cash <i>(Note 4), (Note 6)</i>	372,206	326,911
	1,043,812	678,900

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

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2015*

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**1. Incorporation and nature of the organization**

The Alberta Municipal Health & Safety Association (the "Organization") was incorporated on July 12, 1991 under the Societies Act of the Province of Alberta and is registered as a Society and thus 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 Organization must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Organization operates in the municipal sector and provides safety training and training materials to all municipalities in Alberta.

**2. 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, 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 ("GIC") recorded at amortized cost.

***Inventory***

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the weighted average method. Net realizable value is the estimated selling price in the ordinary course of business.

***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.

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 to 10 years
Library	5 years

# Alberta Municipal Health & Safety Association

## Notes to the Financial Statements

For the year ended December 31, 2015

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### 2.. Significant accounting policies *(Continued from previous page)*

#### **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.

#### **Employee future benefits**

The Organization's employee future benefit program consists of a defined contribution 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 10.39% up to the Year's Maximum Pensionable Earnings ("YMPE") as established by the Canada Pension Plan and 14.84% thereafter (2014 - 10.39% and 14.84% respectively). Contributions by the Association are at a rate of 11.39% up to the YMPE and 15.84% thereafter (2014 - 11.39% and 15.84% respectively). The YMPE for the year is \$138,500 (2014 - \$134,833). During the year, the Association contributed \$87,624 (2014 - \$82,662) 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 revenue and expenses during the reporting period.

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 Organization recognizes its financial instruments when the Organization 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 CPA Canada Handbook Section 3840 *Related Party Transactions*.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization 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.

## Alberta Municipal Health & Safety Association Notes to the Financial Statements

*For the year ended December 31, 2015*

**2.. Significant accounting policies** *(Continued from previous page)*

**Financial asset impairment:**

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when there are numerous assets affected by the same factors. When there is an indication of impairment, the Organization 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 Organization 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 Organization 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.

**3. Correction of an error**

During the year, it was determined that additional cash owned by the Association, and held in a Workers Compensation Board ("WCB") bank account, should be recognized and reported in the Association's financial statements. The correction of this error has been applied retrospectively. Cash and related unrestricted net assets have been increased effective January 1, 2014, by \$127,591. During the year ended December 31, 2014, \$60,637 is recognized as an increase in WCB funds held on deposit. Consequently, cash and unrestricted net assets have both increased by \$188,228 at January 1, 2015.

**4. Cash**

	<b>2015</b>	<b>2014</b>
	<i>Actual</i>	<i>(Restated - Note 3)</i>
Petty cash	-	12
General bank account	442,357	286,293
Special projects account	402,749	98,225
Contingency account	57,615	106,142
Funds held on deposit by WCB on behalf of the Association (Note 3)	141,091	188,228
<i>Less: amounts classified as restricted assets</i>	<b>(372,206)</b>	<b>(326,911)</b>
	<b>671,606</b>	<b>351,989</b>

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

**5. Short-term investments**

Consist of GICs that are 12 month renewable and generate interest at a rate of 0.65% per annum (2014 - 0.8% to 1.75% per annum). The GICs mature between April and July 2016.

	<b>2015</b>	<b>2014</b>
Total GICs	400,000	500,000
<i>Less: amounts classified as restricted assets</i>	<b>(200,000)</b>	<b>(200,000)</b>
	<b>200,000</b>	<b>300,000</b>

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2015*

**6. Restricted assets**

	<i>Sub-notes</i>	<b>2015</b>	2014
<b>Restricted cash and short-term investments:</b>			
Restricted cash	(i)	372,206	326,911
Restricted short-term investments	(ii)	200,000	200,000
<b>Total</b>		<b>572,206</b>	<b>526,911</b>

**Notes to restricted assets**

**(i) Restricted cash**

Consists of cash which has been designated for use in specific projects disclosed in deferred revenue.

**(ii) Restricted short-term investments**

Consists of two \$100,000 Guaranteed Investment Certificates (GICs) which have been designated for use in specific projects disclosed in deferred revenue.

**7. Inventory**

Inventory is comprised of training materials available for sale in conjunction with the Association's training programs. The cost of inventories recognized as an expense and included in program development, preparation and materials expenses is \$92,525 (2014 – \$107,108).

**8. Capital assets**

	<i>Cost</i>	<i>Accumulated amortization</i>	<b>2015 Net book value</b>	<i>2014 Net book value</i>
Automotive	37,901	37,901	-	7,581
Computer equipment	47,727	47,270	457	6,301
Computer software	14,074	14,074	-	-
Database and web-based tools	609,156	212,463	396,693	280,429
Furniture and fixtures	155,923	144,861	11,062	17,136
Leasehold improvements	333,249	179,417	153,832	177,273
Library	106,306	106,306	-	-
	<b>1,304,336</b>	<b>742,292</b>	<b>562,044</b>	<b>488,720</b>



**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**

*For the year ended December 31, 2015*

**9. Deferred revenue**

Deferred revenue consist of unspent revenue 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 made. Changes in the deferred contribution balance are as follows:

	<b>2015</b>	2014
<b>WCB special dividend grant funding</b>		
Balance, beginning of year	520,331	773,013
Recognized as revenue during the year	(199,611)	(252,682)
Balance, end of year	320,720	520,331
<b>Alberta Justice funding</b>		
Balance, beginning of year	6,080	64,986
Recognized as revenue during the year	(4,594)	(58,906)
Balance, end of year	1,486	6,080
<b>WCB Surplus Grant</b>		
Received during the year	250,000	-
Balance, end of year	250,000	-
<b>Other deferred revenue</b>		
Balance, beginning of year	500	-
Received during the year	-	500
Recognized as revenue during the year	(500)	-
Balance, end of year	-	500
	<b>572,206</b>	<b>526,911</b>

Grant revenues are recognized as the eligible expenditures are incurred. During the year, the eligible expenditures comprised expenses in the amount of \$40,903 (2014 - \$nil) and capital asset additions of \$163,802 (2014 - \$311,588).

**10. Commitments**

The Organization has entered into various office lease agreements with estimated minimum annual payments as follows:

2016	121,366
2017	121,366
2018	122,312
2019	123,257
2020	123,257
	611,558

## Alberta Municipal Health & Safety Association Notes to the Financial Statements

*For the year ended December 31, 2015*

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### 11. Financial instruments

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

### 12. Economic dependence

The Organization'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 2016 annual business plan.

### 13. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

**AMHSA**

Alberta Municipal Health and Safety Association



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