

# 2018

ANNUAL REPORT



**AMHSA**

Alberta Municipal Health and Safety Association



**SAFETY  
IS A  
CHOICE  
YOU MAKE**



# CONTENTS

About AMHSA.....	4
About AMHSA Members .....	6
Message from the Board Chair.....	8
Message from the Acting Executive Director .....	9
Governance .....	10
2018 - Year in Review: Challenges and Achievements....	11
2018 Goals and Objectives .....	15
Appendix A Audited Financial Statements .....	29



## VISION



## MISSION



## MANDATE



# ABOUT AMHSA

Established in 1990, 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. Our mission is to assist municipal employers in implementing effective health and safety (OHS) management systems and educate employees through classroom and online training.

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

## VISION

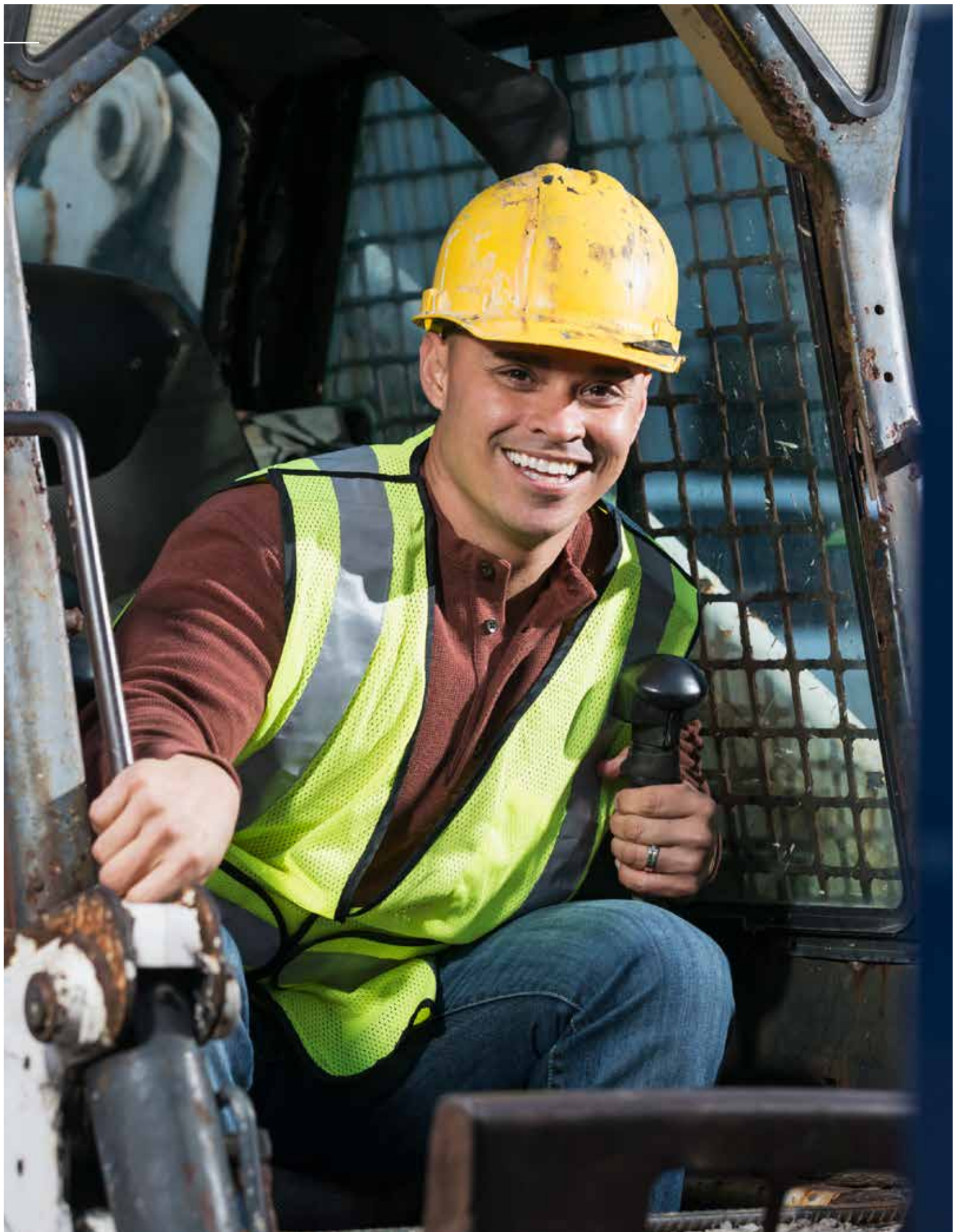
To be the recognized leader of municipal safety excellence and an innovative provider of education programs.

## 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?

- *There are a total of 335 municipalities in the province of Alberta that comprise approximately 62,000 municipal workers.*

Counties & MDs	Cities	Towns	Villages	Summer Villages	Specialized Municipalities
65 (64+1)*	18	109	86	51	6

*\*Special Areas*

(The above numbers were taken from the Alberta Government website:  
<https://open.alberta.ca/dataset/7b81986c-b05a-4b72-8f12-aec3a22970ae/resource/91b04ca6-0b6f-4ccb-91e4-f83f59d744a1/download/2018-lgcode.pdf>)







## MESSAGE FROM THE BOARD CHAIR

### JEREMY WICKSON

MUNICIPAL DISTRICT OF TABER | DIRECTOR OF PUBLIC WORKS

CHAIR, AMHSA (REPRESENTING THE ALBERTA MUNICIPAL SUPERVISORS ASSOCIATION)

In partnership with Alberta's municipalities, the Board of Directors, and its staff, AMHSA continues to identify the needs of our members' health and safety management systems and address them through the creation of new and relevant education tools. In 2018, AMHSA saw a total of 19,539 participants who engaged in its classroom settings or on one of its 50+ web-based courses, showing an increase of 27% over 2017.

AMHSA is the recognized leader of municipal safety excellence and an innovative provider of education programs. It embraces the growing trend and demand for online courses. The success of the online classroom settings has corresponded with AMHSA online presence which has created new avenues for municipalities to conduct their training. Since inception in 2013 the online components offered has grown substantially and AMHSA is working to identify further courses to be added based on the needs of the municipal sector.

This year, online course enrollment exceeded classroom participation for the second consecutive year, resulting in approximately 57% of participants engaged in online courses while 43% partook in classroom courses. AMHSA's development of a variety of both online and classroom courses that meet both the needs of employers and employees alike is a direct result of AMHSA's response to industry needs. AMHSA's leadership further demonstrates its ongoing support to municipalities in building effective and diverse OHS management systems that are relevant to their organization. AMHSA maintains steady enrollment by providing options of on-site and classroom courses that 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. The addition of the Sherwood Park training facility complements the one in the corporate office in Calgary. This provides further commitment to the classroom setting which is important for a balancing of services to meet the needs of industry and participant's safety training programs.

There is a solid team of professionals behind AMHSA to meet the growing needs of the municipal sector. AMHSA is prepared for the future with both its firm financial position to continue offering training and tools necessary for quality health and safety management. The Board of Directors has a dedicated focus on the long-term development and 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.

It is my continued wish for AMHSA to see continued success for it and its associates into the coming years.

Jeremy Wickson, BEc., CLGM

## MESSAGE FROM THE ACTING EXECUTIVE DIRECTOR

### SHANNON THOMAS

#### AMHSA ACTING EXECUTIVE DIRECTOR

2018 was a time of tremendous change in Alberta - for our municipal government members, their staff, our associate members, and for AMHSA. Although the changes to our OHS legislation and our Certificate of Recognition (COR) program contributed to our shared vision of preventing workplace injury and illness, they also presented challenges for all the stakeholders involved.

Providing timely information and resources related to our members' changing responsibilities was AMHSA's top priority, and the staff worked diligently to provide accurate information in as many ways as possible. For example:

- ✓ We provided general legislation updates and education sessions on specific areas of concern at member Safety Council meetings and at the annual Health, Safety, and Utilities conference.
- ✓ We revised existing classroom and online courses, and new course offerings were developed and launched.
- ✓ We provided refresher training for our peer and consultant auditors.
- ✓ We provided updated health and safety management systems and auditing training which aligned with the revised legislation.

AMHSA remained committed to two-way communication with its stakeholders in 2018. Throughout the year we shared 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 and are grateful for the invaluable feedback we received, which we use in strategic planning related to our budget, course development, COR processes, and special projects.

The Association experienced both organizational and physical changes this year, and I am pleased to report that our new management team formed the foundation for positive momentum in the organization, and our staff has worked together across our offices in a respectful, efficient way. We have developed new internal processes and communication strategies in the last year, resulting in a stronger team. In addition, our Sherwood Park office moved to its expanded location, complete with a training room. We look forward to hosting training courses for our members and meetings with our partners at our new location in the coming years!

I am grateful for the support of AMHSA's Board of Directors for their dedication to our goals, their strategic vision, and the provision of the resources necessary for the Association to effectively serve its membership. Working with the Workers' Compensation Board – Alberta, the Government of Alberta, and other organizations is critical to ensuring our future success, and we are committed to collaborating in the future by participating in provincial committees, working groups, and prevention initiatives.

This message wouldn't be complete without special recognition of AMHSA's staff and contractors for their hard work, determination, flexibility, willingness to embrace change, and above all, their tremendous cooperation during the last year. We have been nimble and efficient during this time of transition, due in large part to their ability to remain focused on member needs and their commitment to our vision, mission, and mandate. I am truly grateful for their contributions, encouragement, teamwork, and commitment to customer service.



Shannon Thomas

# GOVERNANCE

## 2017-2018 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
Randy Taylor	Director	Alberta Association of Municipal Districts and Counties (AAMDC)	New Dayton
Paul Cardiff	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	Director	Alberta Rural Municipal Administrators' Association (ARMAA)	County of Ponoka
Lorne Jacobsen	Director	Canadian Union of Public Employees (CUPE) Local 30	Edmonton
Buck Buchanan	Director	Alberta Urban Municipalities Association (AUMA)	City of Red Deer
Lanny Chudyk	Director	Civic Service Union 52 (CSU)	Edmonton

# 2018 YEAR IN REVIEW:

Challenges and  
Achievements



## Training and Legislation

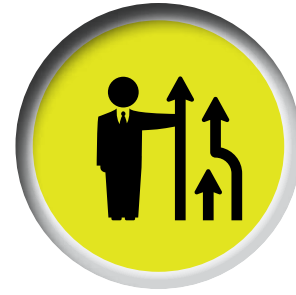


2018 was a pivotal year in Alberta. The new Occupational Health and Safety Act, Regulation and Code came into effect on June 1, cannabis became legal in Canada on October 17, and changes to the WCB system were implemented in stages throughout 2018. The result of these new laws caused municipalities to face much change while contending with staff turnover and budget cutbacks while ensuring that workers were properly trained to ensure compliance.

AMHSA's strategic plan established for 2018 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.

### Training and New 2018 Legislation

- In response to the new legislation enacted by the Government of Alberta, AMHSA modified 10 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 about the new legislative requirements – including information on Joint Work Site Health and Safety Committees and Representatives, and harassment and violence prevention requirements.
- All three of the audit-related courses were updated to reflect revised provincial standards and the implementation of a new audit protocol.
- A new document entitled “Health and Safety Management Systems 101” was developed to assist municipalities to meet the legislated requirement to have an OHS system in place.



## New Classroom Training

AMHSA piloted two new classroom courses in 2018, including

- Mental Health First Aid
- First Responder Wellness Workshop

## Online Training

- Online learning continues to grow steadily, approximately doubling each year since AMHSA launched its first online course offerings in 2014. Participation in 2018 was over 11,000. This growing revenue allows AMHSA to create special projects and offer other resources and services to our members.
- AMHSA added 34 additional courses (four AMHSA developed and 30 by other developers) to our suite of online offerings.

## Training Portals

- AMHSA created 15 customized member training portals that allowed for easier access to online training and oversight of records with training matrices that contributed to more training.
- AMHSA produced 300 QR code certificates that contain the individual's health and safety training certificates. These cards are now in circulation with our members, and this program has been well received and continues to grow.

## Grant Award

- AMHSA applied for and was awarded \$10,000 from the Alberta Labour's Occupational Health and Safety Innovation and Engagement Grants program for the creation of Impairment in the Workplace Workshops. The first half of the workshop will be an instructor-led seminar, and the second half will be an interactive workshop. The heart of the event will spotlight 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. The full-day workshops will be held in Leduc, Airdrie, and Lethbridge in the fall of 2019.

## Conferences

- AMHSA co-hosted the annual Health, Safety, and Utilities Conference with the Rural Utilities Safety Association (RUSA) in December in Red Deer with over 130 attendees and signed a memorandum of understanding with the Association for sponsoring future conferences. 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 participated on the Board of Directors of the Alberta Health and Safety Conference Society. We collaborated with the other members of the board and contributed to the planning of the conference.
- AMHSA sponsored the Firewise Learning Academy's Cannabis Fire Safety Workshop in October 2018 in Cochrane with over 30 participants and in Leduc with almost 50 participants. The National Fire Protection Association (NFPA) and the Denver Fire Department provided in-depth information on the unique set of fire and life safety challenges with each stage of the cannabis industry – from growing to processing, extraction and selling – and shared experiences conducting fire safety inspections and first responder safety. Other sponsors included the Township of Langley, NFPA, and Leduc County Fire Services.

## Collaboration

- In collaboration with members from municipalities across Alberta, AMHSA created safety guidelines for arena operations and lawn maintenance and accompanying checklists for municipalities to utilize in reviewing current operation practices.
- 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 2018 Health, Safety and Utilities Conference on OHS Legislation and Prime Contractor.

## Certificate of Recognition (COR) and Auditing

- AMHSA's Certificate of Recognition (COR) holders will receive approximately \$3.2M 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 COR Maintenance audit of its health and safety management system.
- AMHSA held 29 courses related to health and safety program building and auditing, with almost 270 participants.
- AMHSA participated in the Certifying Partner committee in 2018, as well as in sub-committees related to revising the audit standard, training standard, and audit tool development.

# 2018 GOALS & OBJECTIVES

Using our business plan as a guide, AMHSA set out to achieve the following goals in 2018:

- 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 Certificates of Recognition program, in PIR 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 are seeking 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, 2018

	2013	2014	2015	2016	2017	2018
<b>Total Classroom Courses</b>	650	601	608	574	478	505
<b>In-House*</b>	1,980	2,304	2,143	1,848	3,047	2,260
<b>On-Site</b>	6,808	6,732	6,348	5,498	4,788	5,607
<b>Online</b>		599	2,021	3,842	6,068	11,167
<b>Total</b>	8,788	9,635	10,512	11,188	13,903	19,539

## Classroom Courses

In 2018, AMHSA continued to offer core classroom training courses to all members, associate members, and non-members at their place of employment (“on-site” training). These classroom courses also include training hosted by AMHSA at their offices in Calgary and in Sherwood Park.

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 2018:

- Defensive Driving and Leadership for Safety Excellence were once again the two most popular classroom courses. Hazard Identification, Ground Disturbance, and WHMIS 2015 also remained 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 2018

Top 5 Classroom Courses (On-Site)	Total
<b>2018</b>	
Leadership for Safety Excellence	1,049
Defensive Driving	659
Hazard Identification, Assessment, and Control	249
Ground Disturbance, Trenching, and Excavation	229
WHMIS 2015	224
<b>2017</b>	
Defensive Driving	442
Leadership for Safety Excellence	304
WHMIS 2015	272
Ground Disturbance, Trenching, and Excavation	253
Formal Workplace Inspections	251

## In-house Training

	2013	2014	2015	2016	2017	2018
<b>Cargo Securement</b>	0	36	223	258	215	205
<b>Flag Person</b>	384	300	538	529	490	333
<b>WHMIS</b>	1,596	1,968	1,382	1,061	2,342	1,722
<b>Totals</b>	<b>1,980</b>	<b>2,304</b>	<b>2,143</b>	<b>1,848</b>	<b>3,047</b>	<b>2,260</b>



**We appreciate that AMHSA provides training and resources at a reasonable cost to municipalities.** ~ *Members' Survey*



## Top Online Courses in 2018

Hazard Identification and Leadership for Safety Excellence (LSE) continue to be our most popular online courses.

<b>Top 5 Online Course</b>	<b>Total</b>
<b>2018</b>	
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
<b>2017</b>	
WHMIS 2015	1,120
Hazard Identification, Assessment, and Control	786
Leadership for Safety Excellence	557
Chainsaw Safety	539
Leadership in Safety	473



**Employees find it easier to participate in online training because it doesn't take them away from their regular duties for half a day or require additional staffing to cover shifts.** ~ *Members' Survey*



## Training Revisions

AMHSA completed many updates to keep courses current during 2018, including:

- Leadership for Safety Excellence – four modules
- Joint Work Site Health and Safety Committee / Representative
- OHS Act, Regulation, and Code
- Prime Contractor
- Workplace Harassment Awareness and Violence Prevention
- Health and Safety Management Systems and Auditing
- Audit Refresher

IT upgrades were conducted for the following online AMHSA courses to make them available on mobile devices and across various internet browsers:

- Formal Workplace Inspections
- Hazard Identification Assessment and Control
- Chainsaw Safety

## New Courses

AMHSA sponsored two courses entitled Mental Health First-Aid. These two-day courses were built on the criteria established by the Mental Health Commission of Canada. The course was designed to help provide a person developing mental health problems or experiencing a mental health crisis. It is an evidence-based program for staff and managers, and a proactive step towards building a psychological healthy and safe workplace. AMHSA also conducted a pilot project for the First Responder online course, workshop and seminar. In addition, a new certification program entitled Municipal Manager in Health and Safety was launched in 2018.

## Instructors

AMHSA utilizes over 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.



**AMHSA's safety trainers are always very helpful and insightful.**  
~ *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 provided updates and promoted occupational health and safety management through traditional and social media communications platforms. We used Facebook and LinkedIn, quarterly e-newsletters, and targeted email announcements to 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.

### **Tradeshows, Conferences and Workshops**

In 2018, 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 Red Deer 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 provided sponsorship for the Firewise Learning Academy's Cannabis Fire Safety Workshop in October, 2018, in both Cochrane and Leduc.

### **Engagement**

As part of our business plan, AMHSA focused on increasing our level of engagement with our municipal members. We worked collaboratively with municipal volunteer members in the creation of two safety guidelines and accompanying inspection checklists relating to ammonia and other toxic gases in arenas and lawn maintenance and continued dialogue and gained valuable feedback through our annual members' survey. This feedback 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 survey included questions related to customer satisfaction, services utilized, and training needs.

In June 2018, our annual Members Survey was electronically delivered to over 250 recipients, and we received 69 responses. What we heard from our survey:

- Our respondents are satisfied to extremely satisfied with our products and services and customer service
- Over 80% have participated in AMHSA training courses
- A majority prefer classroom training
- Over 80% are registered in the Partnership in Injury Reduction Program and have achieved their Certificate of Recognition
- Over 80% subscribe to our quarterly newsletters

AMHSA provided follow-up communications to members' comments and/or questions.

## Auditor Survey

AMHSA conducted its annual Auditor Survey in the Spring of 2018 – it was sent to 697 individuals ranging from peer auditors, to health and safety managers, to consultant auditors, and we received almost 100 completed responses. The majority of responses were from municipal peer auditors who were certified for more than five years. What we heard:

- Need for more training dates and inclusion of new content (e.g. case studies, QA exercises)
- Support for extended (3-day) auditing training
- Satisfaction with audit timelines but room for improvement
- Appreciation for customer service provided

As a result of the feedback received, we have updated the Audit Refresher training (flow and content), increased auditor communication, added new content to Auditor Updates (FAQs and interpretation of new questions), and revised our internal process to better track submitted audits and assignment of QA analysts. We adjusted our QA turnaround time from 45 days to 35 days for internal (COR Maintenance) audits and we are also considering implementing a post-audit evaluation process for external (COR Certification) audits in 2019.



## Social Media

- Strategically posted 2 to 4 times per week including two auditor tips/week
- Shared relevant OHS stories from the media, updates on legislation and policy changes, promoted AMHSA's course
- Promoted events and conferences held by AMHSA partners and members
- Increased the number of followers by 50%
- Total Facebook page likes rose by 22%
- Most viewed posts included the Health, Safety and Utilities conference opening and pre-conference sessions announcements, and auditor tips

## Annual Training Awards

Each year, AMHSA recognizes municipalities in Alberta for their commitment to health and safety training in the workplace. In 2018, we based the awards on total trainings as a percentage of population, with one award for each of our industries. Congratulations to:

- |                            |                                     |
|----------------------------|-------------------------------------|
| • City of Leduc            | • Town of Calmar                    |
| • Flagstaff County         | • Village of Rockyford              |
| • MD of Lesser Slave River | • Improvement District No 9 (Banff) |
| • Special Areas Board      |                                     |

We are also recognizing the Town of Vegreville for embracing their online training portal and creating a matrix and forms which were utilized by several other municipalities.

The Town of Westlock is being recognized with an “Early Adopter Award” for their Joint Worksite Health and Safety Committee training.

## Impairment in the Workplace Seminars



### Grants Funding

In October 2018, AMHSA applied for two OHS Innovation and Engagement Grants through Alberta Labour and was awarded the Action Grant for a total sum of \$10,000. These funds will be used for:

#### ✓ **Developing and Hosting of three Impairment in the Workplace Seminars (one in the North and two in the South) in the fall of 2019.**

The first half of the day will be an instructor-led seminar, and the second half will be an interactive workshop. The heart of the event will spotlight 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 will be held the days near our separate Northern and Southern Alberta Safety Council meetings scheduled in September, 2019, thus leveraging the attendance of approximately 90 participants who have already traveled out of the office for this separate training event. In addition to the Leduc and Airdrie offerings, we have also added a third location in Lethbridge to accommodate those living in the far south end of Alberta.

The benefits to the participants are that they will be inspired and gain the necessary knowledge to take positive actions resulting in improvements to their Health and Safety Management Systems.

# 3

## Monitor and disseminate information on government occupational health and safety 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 to meet the updated legislation requiring a Health and Safety Program for over 20 employees. To support further improvements, relevant information about Partnerships in Injury Reduction (PIR) and the Certificate of Recognition and Small Employer COR program was provided.

### Member Networking & Information-Sharing

- AMHSA successfully organized several Safety Council meetings throughout 2018, 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 legislative topics related to OHS, and updates from Partnerships and WCB.
- AMHSA participated on the planning committees for two provincial OHS conferences in 2018, both of which are well-attended by municipal government employees.



**AMHSA exceeded my expectations by hosting a joint NASC/ SASC meeting with Alberta Occupational Health & Safety experts. It was the most valuable information I had access to on the new Bill 30. ~ Members' Survey**



## Increasing OHS 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)

## 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.
- Extensive work with both Alberta Labour and WCB Alberta was undertaken in the form of stakeholder feedback and involvement in proposed legislated changes to Health and Safety in Alberta.
- AMHSA worked with the Alberta Association of Safety Partnerships to create an eCompliance version of the provincial audit protocol.

## 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 4 Auditor Updates in 2018, detailing changes to the audit protocol, highlighting audit report-writing tips, reminders about upcoming training, results of auditor surveys, answers to frequently asked questions, and deadlines.

# 4

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

### What is COR and SECOR?

Partnerships in Injury Reduction (PIR) is a joint project 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
Total CORs	124	128
Certified	53	40
Maintained COR	71	88
<b>Total Discount</b>	<b>\$3,377,621</b>	<b>\$3,117,537</b>

As a Certifying Partner, AMHSA trains and certifies auditors, coordinates external peer audits, conducts quality assurance reviews, liaises with Alberta Labour and WCB – Alberta, provides information to employers and auditors, and contributes to Partnerships’ standards.



In 2018, AMHSA's innovative MS Excel version of the provincial audit protocol was shared with three other Certifying Partners. During the provincial government approval process, it received rave reviews from the government for its sampling determination process and functionality, including the automation of scoring. AMHSA also launched a new eCompliance version of the 2018 audit protocol as an option for its COR-holders. We also processed Limited Scope Audits and Action Plans conducted in lieu of COR maintenance audits. AMHSA continued to participate in the Certifying Partners committee in 2018, and various sub-committees related to standards for audit protocols, training on HSMS and auditing, and the development of the new Partnerships large employer audit tool.



**The quality of staff and their extensive knowledge of the audit process allows for timely responses, helpful tips, recommendations, suggestions in all stages of the PIR/COR requirements of municipalities. ~ Audit Survey**





A hand holding a pen over a document, with a blue overlay.

# APPENDIX A

AUDITED FINANCIAL STATEMENTS

## 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 17, 2019



Shannon Thomas, Acting 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, 2018, 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, 2018, 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


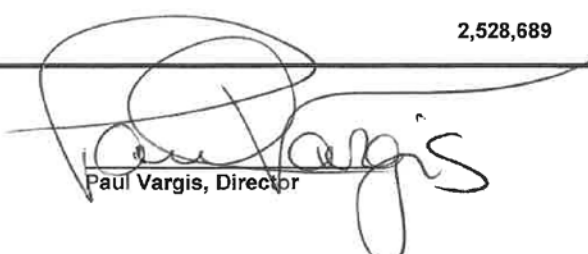
May 17, 2019

*MNP LLP*  
Chartered Professional Accountants

# Alberta Municipal Health & Safety Association

## Statement of Financial Position

*As at December 31, 2018*

	2018	2017
<b>Assets</b>		
<b>Current</b>		
Cash (Note 3)	601,291	1,030,579
Accounts receivable	93,304	66,708
Short term investments (Note 4)	500,000	-
Goods and Services Tax receivable	12,976	6,605
Prepaid expenses and deposits	40,072	16,874
Inventory (Note 5)	67,665	107,361
	<b>1,315,308</b>	<b>1,228,127</b>
<b>Restricted assets (Note 6)</b>	<b>468,530</b>	<b>630,292</b>
<b>Capital assets (Note 7)</b>	<b>744,851</b>	<b>720,693</b>
	<b>2,528,689</b>	<b>2,579,112</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	163,656	158,729
Deferred revenue (Note 8)	6,600	-
	<b>170,256</b>	<b>158,729</b>
<b>Deferred contributions (Note 9)</b>	<b>461,930</b>	<b>630,292</b>
	<b>632,186</b>	<b>789,021</b>
<b>Commitments (Note 10)</b>		
<b>Contingencies (Note 11)</b>		
<b>Net Assets</b>		
Unrestricted	1,151,652	1,069,398
Invested in capital assets	744,851	720,693
	<b>1,896,503</b>	<b>1,790,091</b>
	<b>2,528,689</b>	<b>2,579,112</b>
<b>Approved on behalf of the Board</b>		
 Jeremy Wickson, Director	 Paul Vargis, 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, 2018

	2018 Budget (unaudited)	2018	2017
<b>Revenue</b>			
WCB grant	1,700,000	1,700,000	1,600,000
Program registrations	550,000	704,766	552,796
Sale of materials	58,000	40,267	63,552
Other	16,500	11,535	6,803
Interest	4,000	5,723	1,797
Deferred revenue recognized (Note 9)	-	168,362	168,075
Increase (decrease) in WCB funds held on deposit	100,000	13,514	(179,704)
	<b>2,428,500</b>	<b>2,644,167</b>	<b>2,213,319</b>
<b>Expenses</b>			
Advertising	47,000	47,183	53,666
Bad debt (recovery)	1,800	-	(170)
Bank charges and interest	7,000	6,035	4,884
Computer	52,500	89,677	54,189
Contract services	210,600	189,273	172,542
Insurance	4,000	4,046	393
Office equipment lease	7,000	10,250	15,662
Office expenses	77,725	103,916	82,523
Professional development	12,000	4,879	16,357
Rent	146,000	129,211	133,578
Repairs and maintenance	22,000	13,470	13,452
Salaries and benefits	1,175,875	1,116,930	1,072,706
Telephone	25,000	25,804	15,746
Travel and subsistence	50,000	57,982	64,637
	<b>1,838,500</b>	<b>1,798,656</b>	<b>1,700,165</b>
<b>Program development and training</b>			
Instructors and resource people	300,000	284,127	222,557
Preparation and materials	120,000	137,980	143,972
Travel and facility rent	140,000	143,744	106,884
	<b>560,000</b>	<b>565,851</b>	<b>473,413</b>
<b>Special project grant expenses</b>			
Firefighter training, database and online learning project	-	-	25,848
ePortals	-	3,200	2,400
	<b>-</b>	<b>3,200</b>	<b>28,248</b>
<b>Board expenses</b>	15,000	13,657	14,532
<b>Total expenses</b>	<b>2,413,500</b>	<b>2,381,364</b>	<b>2,216,358</b>
<b>Excess (deficiency) of revenue over expenses from operations</b>	<b>15,000</b>	<b>262,803</b>	<b>(3,039)</b>
<b>Amortization expense</b>	<b>-</b>	<b>(156,391)</b>	<b>(114,497)</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>15,000</b>	<b>106,412</b>	<b>(117,536)</b>

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, 2018*

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<i>2018</i>	<i>2017</i>
Net assets, beginning of year	1,069,398	720,693	1,790,091	1,907,627
Excess (deficiency) of revenue over expenses	262,803	(156,391)	106,412	(117,536)
Purchase of capital assets	(180,549)	180,549	-	-
Net assets, end of year	1,151,652	744,851	1,896,503	1,790,091

*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, 2018

	2018	2017
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Excess (deficiency) of revenue over expenses	106,412	(117,536)
Amortization	156,391	114,497
	262,803	(3,039)
Changes in working capital accounts		
Accounts receivable	(26,596)	(8,715)
Goods and Services Tax receivable	(6,371)	2,437
Prepaid expenses and deposits	(23,198)	(636)
Inventory	39,696	14,424
Accounts payable and accrued liabilities	4,927	46,153
Deferred revenue	6,600	-
Deferred contributions	(168,362)	261,924
	89,499	314,548
<b>Investing</b>		
Purchase of short term investments	(500,000)	-
Proceeds on disposal of short term investments	-	400,000
Purchase of capital assets	(180,549)	(156,751)
	(680,549)	243,249
<b>Increase (decrease) in cash resources</b>	<b>(591,050)</b>	<b>557,797</b>
<b>Cash resources, beginning of year</b>	<b>1,660,871</b>	<b>1,103,074</b>
<b>Cash resources, end of year</b>	<b>1,069,821</b>	<b>1,660,871</b>
<b>Cash resources are composed of:</b>		
Cash	601,291	1,030,579
Restricted cash (Note 3), (Note 6)	468,530	630,292
	1,069,821	1,660,871

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, 2018

---

### 1. 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.

### 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 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.

#### **Inventory**

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the first in, first out 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.

	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, 2018*

---

**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 9.39% up to the Year's Maximum Pensionable Earnings ("YMPE") as established by the Canada Pension Plan and 13.84% (2017 - 10.39% and 14.84% respectively) thereafter to an earnings cap of \$163,992 (2017 - \$162,312). Contributions by the Association are at a rate of 10.39% up to the YMPE and 14.84% (2017 - 11.39% and 15.84% respectively) thereafter to an earnings cap of \$163,992. The YMPE for the year is \$55,900 (2017 - \$55,300). During the year, the Association contributed \$100,772 (2017 - \$104,554) 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, 2018*

**3. Cash**

	<b>2018</b>	<b>2017</b>
General bank account	271,110	378,562
Special projects account	209,300	655,900
Contingency account	419,816	470,328
Funds held on deposit by WCB on behalf of the Association	169,595	156,081
Less: amounts classified as restricted assets ( <i>Note 6</i> )	(468,530)	(630,292)
	<b>601,291</b>	<b>1,030,579</b>

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 consist of 12-month GICs that mature September 14, 2019, and generate interest at a rate of 0.50% per annum (2017 - n/a).

	<b>2018</b>	<b>2017</b>
Total GICs	500,000	-

**5. 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 expense is \$137,980 (2017 - \$143,972).

**6. Restricted assets**

Restricted assets consist of cash which has been designated for use in specific projects disclosed in deferred revenue and contributions (*Notes 8 and 9*).

**7. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2018 Net book value</b>	<b>2017 Net book value</b>
Automotive	37,901	37,901	-	-
Computer equipment	89,342	76,260	13,082	9,605
Computer software	14,074	14,074	-	-
Database and web-based tools	1,099,498	468,582	630,916	591,491
Furniture and fixtures	155,923	155,923	-	760
Leasehold improvements	353,477	252,624	100,853	118,837
Library	106,306	106,306	-	-
	<b>1,856,521</b>	<b>1,111,670</b>	<b>744,851</b>	<b>720,693</b>

## Alberta Municipal Health & Safety Association

### Notes to the Financial Statements

*For the year ended December 31, 2018*

#### 8. Deferred revenue

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

#### 9. 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:

	2018	2017
<b>WCB special dividend grant funding</b>		
Balance, beginning of year	235,292	118,367
Allocated from WCB surplus grant	-	250,000
Recognized as revenue during the year	(113,552)	(133,075)
Balance, end of year	121,740	235,292
<b>WCB Surplus Grant</b>		
Balance, beginning of year	-	250,000
Allocated to WCB special dividend grant	-	(250,000)
Balance, end of year	-	-
<b>Alberta Government OHS Innovation - Firefighter Training</b>		
Balance, beginning of year	45,000	-
Received during the year	-	80,000
Recognized as revenue during the year	(45,000)	(35,000)
Balance, end of year	-	45,000
<b>WCB Leasehold Improvement funding</b>		
Balance, beginning of year	350,000	-
Received during the year and balance, end of year	-	350,000
Recognized as revenue during the year	(9,810)	-
Balance, end of year	340,190	350,000
	<b>461,930</b>	<b>630,292</b>

Grant revenues are recognized as the eligible expenditures are incurred. During the year, the eligible expenditures comprised expenses in the amount of \$9,810 (2017 - \$28,248) and capital asset additions of \$158,552 (2017 - \$139,827).

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

---

**10. 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:

2019	172,108
2020	172,108
2021	172,108
2022	175,468
2023	152,515
Thereafter, to December 31, 2028	418,282
	<hr/>
	1,262,589

**11. Contingencies**

Subsequent to year-end, the Association has been named as defendant in a lawsuit on behalf of a former employee, seeking to recover damages allegedly sustained as a result of termination in early 2018. This lawsuit remains at an early stage, and, as litigation is subject to many uncertainties, it is not possible to predict the ultimate outcome of the lawsuit or to estimate the loss, if any, which may result. The Association's insurers have been advised of the claim and are cooperating with the Association in the defence of the lawsuit subject to policy deductibles, limits, and terms and conditions.

**12. 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.

**13. 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 2019 annual business plan.

**14. 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.

**15. Comparative figures**

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



**AMHSA Corporate Office**  
**1.587.952.2268 | 1.877.537.9063**

**[safety@amhsa.net](mailto:safety@amhsa.net)**

**[www.amhsa.net](http://www.amhsa.net)**