

Financial Statements of

**ASSOCIATION OF PROFESSIONAL
ENGINEERS AND GEOSCIENTISTS
OF THE PROVINCE OF MANITOBA**

**O/A ENGINEERS GEOSCIENTISTS
MANITOBA**

June 30, 2022

Independent Auditor's Report

To the Members of Association of
Professional Engineers and Geoscientists of the Province of Manitoba O/A Engineers Geoscientists
Manitoba

Opinion

We have audited the financial statements of the Association of Professional Engineers and Geoscientists of the Province of Manitoba O/A Engineers Geoscientists Manitoba (the "Association"), which comprise the statement of financial position as at June 30, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association of Professional Engineers and Geoscientists of the Province of Manitoba O/A Engineers Geoscientists Manitoba as at June 30, 2022, 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 ("ASNPO").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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 GAAS 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 GAAS, 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.
- 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.

Deloitte LLP

Chartered Professional Accountants
September 15, 2022
Winnipeg, Manitoba

TABLE OF CONTENTS

	<u>Page</u>
Statement of Operations	1
Statement of Changes in Net Assets	2
Statement of Financial Position	3
Statement of Cash Flows	4
Notes to the Financial Statements	5 – 11
Changes in Members' Roll and Members in Training – Schedule	12

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF
THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOSCIENTISTS MANITOBA
Statement of Operations
Year Ended June 30, 2022**

	2022	2021
REVENUE		
Annual dues (Note 5)	\$ 3,624,257	\$ 3,547,220
Certificates and licenses	484,243	463,648
Application assessment and administration	224,794	252,793
Government of Manitoba - BRACE program	83,350	128,750
Examination fees	63,700	66,860
Meetings and events	170,182	72,168
Other	45,686	37,528
	4,696,212	4,568,967
EXPENSES		
Advertising and promotion	87,065	112,758
Amortization	115,361	110,120
Bank and financial service charges	115,980	120,306
Certificates and seals	45,457	39,838
Contract and consulting	586,421	438,723
EngCan and GeoCan annual membership	90,655	88,804
Equipment rent and lease	32,834	20,572
Honoraria, awards and incentives	44,490	16,846
Insurance	16,287	16,470
Legal and accounting fees	337,530	287,808
Licenses dues and subscriptions	16,515	13,515
Loss on disposal of capital assets	-	4,810
Meeting, venue and speaker costs	109,669	78,784
Miscellaneous	6,905	8,603
Office supplies and small tools	18,358	16,722
Office lease and occupancy costs	437,409	369,423
Payroll taxes, insurance and processing fees	126,458	126,405
Postage and delivery	25,689	31,530
Printing and reproduction	30,671	32,722
Salaries and benefits	2,050,745	1,993,417
Secondary professional liability insurance program	35,540	36,334
Sponsorships funding and support	136,537	434,345
Staff and governance training	38,718	24,826
Telecommunications, computers and internet	49,300	50,236
Travel	9,294	1,073
	4,563,888	4,474,990
EXCESS OF REVENUE OVER EXPENSES		
BEFORE INVESTMENT REVENUE (EXPENSES)	132,324	93,977
INVESTMENT REVENUE (EXPENSES)		
Realized	170,454	124,590
Unrealized	(191,485)	617,549
Investment transaction and portfolio management fees	(57,213)	(49,469)
	(78,244)	692,670
EXCESS OF REVENUE OVER EXPENSES	\$ 54,080	\$ 786,647

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA O/A ENGINEERS GEOSCIENTISTS MANITOBA
Statement of Changes in Net Assets
Year Ended June 30, 2022

	2022									
	Internally Restricted									Total
	Unrestricted	Invested in Capital Assets	Committee Reserve	Long-term Reserve	Hearings	Discipline By-law	Association Centennial	Indigenous Outreach	Governance Review	
BALANCE, BEGINNING OF YEAR	\$ 1,914,318	\$ 952,624	\$ 6,757	\$ 1,200,000	\$ 25,000	\$ 250,000	\$ 92,940	\$ 35,233	\$ 100,000	\$ 4,576,872
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	195,086	(115,361)	-	-	-	-	(782)	-	(24,863)	54,080
ACQUISITION OF CAPITAL ASSETS	(503,263)	503,263	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 1,606,141	\$ 1,340,526	\$ 6,757	\$ 1,200,000	\$ 25,000	\$ 250,000	\$ 92,158	\$ 35,233	\$ 75,137	\$ 4,630,952


	2021									
	Internally Restricted									Total
	Unrestricted	Invested in Capital Assets	Committee Reserve	Long-term Reserve	Hearings	Discipline By-law	Association Centennial	Indigenous Outreach	Governance Review	
BALANCE, BEGINNING OF YEAR	\$ 908,356	\$ 880,676	\$ 6,757	\$ 1,200,000	\$ 25,000	\$ 250,000	\$ 484,203	\$ 35,233	\$ -	\$ 3,790,225
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	1,192,840	(114,930)	-	-	-	-	(391,263)	-	100,000	786,647
ACQUISITION OF CAPITAL ASSETS	(186,878)	186,878	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 1,914,318	\$ 952,624	\$ 6,757	\$ 1,200,000	\$ 25,000	\$ 250,000	\$ 92,940	\$ 35,233	\$ 100,000	\$ 4,576,872

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF
THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOSCIENTISTS MANITOBA
Statement of Financial Position
June 30, 2022**

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT		
Cash	\$ 1,877,664	\$ 2,185,770
Accounts receivable	150,638	47,664
Government remittances receivable	28,610	17,051
Prepaid expenses	113,474	158,355
Investments (Note 3)	185,296	320,465
	2,355,682	2,729,305
INVESTMENTS (Note 3)	3,660,459	3,758,498
CAPITAL ASSETS (Note 4)	1,340,526	952,624
	\$ 7,356,667	\$ 7,440,427
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 463,388	\$ 719,664
Deferred revenue	2,262,327	2,143,891
	2,725,715	2,863,555
COMMITMENTS (Note 6)		
NET ASSETS		
Unrestricted	1,606,141	1,914,318
Invested in capital assets	1,340,526	952,624
Internally restricted	1,684,285	1,709,930
	4,630,952	4,576,872
	\$ 7,356,667	\$ 7,440,427

APPROVED ON BEHALF OF THE COUNCIL

 President

 CEO & Registrar

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF
THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOSCIENTISTS MANITOBA
Statement of Cash Flows
Year Ended June 30, 2022**

	<u>2022</u>	<u>2021</u>
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 54,080	\$ 786,647
Items not affecting cash:		
Amortization	115,361	110,120
Loss on disposal of fixed assets	-	4,810
	169,441	901,577
Changes in non-cash operating working capital items:		
Accounts receivable	(102,974)	(36,808)
Government remittances receivable	(11,559)	(10,360)
Prepaid expenses	44,881	29,831
Accounts payable	(256,276)	279,719
Deferred revenue	118,436	(3,766)
	(38,051)	1,160,193
INVESTING ACTIVITIES		
Change in investments, net	233,208	(920,727)
Purchase of capital assets	(503,263)	(186,878)
	(270,055)	(1,107,605)
NET (DECREASE) INCREASE IN CASH POSITION	(308,106)	52,588
CASH POSITION, BEGINNING OF YEAR	2,185,770	2,133,182
CASH POSITION, END OF YEAR	\$ 1,877,664	\$ 2,185,770

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOLOGICISTS MANITOBA
Notes to the Financial Statements
June 30, 2022**

1. DESCRIPTION OF BUSINESS

The Association of Professional Engineers and Geologists of the Province of Manitoba operating as Engineers Geologists Manitoba (the "Association") is incorporated under the laws of the Province of Manitoba and is engaged in the administration of The Engineering and Geologic Professions Act of Manitoba (the "Act"). The Association is a non-profit organization for the purposes of the Income Tax Act and accordingly is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a) *Fund accounting*

The Association utilizes the following funds to manage and report its activities.

Unrestricted Fund

The Unrestricted (General) Fund accounts for the Association's program delivery and administrative activities. These net assets report unrestricted resources available to the Association.

Invested in Capital Assets Fund

Invested in Capital Assets net assets report the assets, liabilities, revenue and expenses related to the Association's capital assets.

Committee Reserve Fund

The Committee Reserve net assets report appropriations to fund specified committee and subcommittee activities.

Long-term Reserve Fund

Long-term Reserve net assets report appropriations to fund future unforeseen or extraordinary events. Appropriations to and from these net assets occur at Council's discretion.

Hearings Fund

The Hearings Fund reports appropriations for expenses incurred for the conduct of hearings relative to appeals on rejected applications for membership as described under PART 6, Sections 20 through 23 of the Act.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOLOGICISTS MANITOBA
Notes to the Financial Statements
June 30, 2022**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

a) *Fund accounting (continued)*

Discipline By-Law Fund

The Discipline By-law fund was established by Council for the purpose of administering and enforcing the discipline provisions of its by-laws. The net assets may be maintained by assessing general membership an amount set by Council. Appropriations from the net assets are to fund investigations conducted by the Investigation Committee and formal hearings of the Discipline Committee and appeals therefrom.

Association Centennial Fund

The Association Centennial net assets report appropriations to fund the Association's centennial year events. Appropriations to and from the net assets occur at Council's discretion. The 2020 Centennial year was impacted by COVID resulting in cancellations of some events. Remaining funds are being allocated to other Centennial initiatives which are ongoing as at the end of the 2022 fiscal year.

Indigenous Outreach Fund

Council approved a dues increase in the 2018-2019 fiscal year, which had been allocated for the purpose of initiating a new Indigenous Outreach program. Delays in finding a person to fill the new staff position resulted in underspending during the 2018-2019 fiscal year as compared to budget.

In May 2020, the Finance Committee deemed it appropriate to segregate the unspent budget into a fund restricted for the originally intended purpose of increasing Indigenous participation and inclusion in the professions. The funds are reserved for special initiatives outside of the program's regular annual operating budget.

Governance Review

At the request of Council, this fund was established through the Finance Committee in the spring of 2021 to set aside the estimated amount required to review the governance structure of the Association.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOLOGICISTS MANITOBA
Notes to the Financial Statements
June 30, 2022**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Revenue recognition

The Association follows the deferral method of accounting for contributions.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Until such time, externally restricted contributions are reported as deferred revenue.

Unrestricted contributions are recognized as revenue in the unrestricted fund when received or receivable, as long as the amount to be received can be reasonably estimated and collection is reasonably assured.

Member and intern annual dues, and specified scope of practice annual licenses are based on the calendar year and are recognized into income on straight-line basis from January 1 through December 31.

Student annual dues are based on the academic year and are recognized into income on straight-line basis from October 1 through September 30.

Certificates of authorization annual fees are based on the certification year as defined by the Association and are recognized into income on a straight-line basis from May 1 through April 30.

Temporary license annual fees are valid for one year from the date of issuance and are recognized into income on a straight-line basis over 12 months from the original date of issuance.

Deferred revenue represents the portion of the annual dues, certificates and licenses which have not been recorded as revenue and will be recorded as revenue in the subsequent fiscal year.

Other revenue, including application fees, examination fees, and meetings and events revenue, are recognized when the service is performed, the amount to be received can be reasonably estimated, and collection is reasonably assured.

Investment income is recognized on an accrual basis as earned.

c) Capital assets

Capital assets are recorded at cost less accumulated amortization in the statement of financial position. Amortization based on the estimated useful life of the asset is calculated as follows with a proration in the year of acquisition:

Computer equipment	33 1/3% declining balance
Computer software	33 1/3% declining balance
Office furniture and equipment	10% declining balance
Leasehold improvements	10% declining balance

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOLOGICISTS MANITOBA
Notes to the Financial Statements
June 30, 2022**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Financial instruments

Financial assets and financial liabilities are initially recognized at fair value when the Association becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost, with the exception of investments in shares listed on a public exchange, which are measured at fair value. The fair value of listed shares is based on the latest closing price, and the fair value quote received from the bank counterparty is used as a proxy for the fair value of derivative financial instruments.

Transaction costs related to financial instruments measured at fair value are expensed as incurred. Transaction costs related to the other financial instruments are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognized over the expected life of the instrument using the straight-line method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the straight-line method and recognized in net earnings as interest income or expense.

With respect to financial assets measured at cost or amortized cost, the Association recognizes in net earnings an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss shall be reversed in net earnings in the period the reversal occurs.

e) 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. Key components of the financial statements requiring management to make estimates include the estimated useful lives of fixed assets. Actual amounts could differ from those estimates.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOLOGICISTS MANITOBA
Notes to the Financial Statements
June 30, 2022**

3. INVESTMENTS

The details of the Association's investments as at June 30 are as follows:

	<u>2022</u>	<u>2021</u>
Bonds and guaranteed income certificates	\$ 924,230	\$ 929,246
Securities		
Canadian	1,744,282	1,796,112
Foreign	1,177,243	1,353,605
	<u>3,845,755</u>	<u>4,078,963</u>
Less: maturing within 12 months	(185,296)	(320,465)
	<u>\$ 3,660,459</u>	<u>\$ 3,758,498</u>

Bonds and guaranteed investment certificates bear interest ranging from 1.16% to 4.34% (2021 – 1.01% to 3.20%) with maturities from November 2022 – July 2029 (2021 – November 2021 to June 2029).

4. CAPITAL ASSETS

	<u>2022</u>			<u>2021</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Computer equipment	\$ 456,283	\$ 409,798	\$ 46,485	\$ 40,166
Computer software	165,212	153,652	11,560	17,341
Office furniture and equipment	651,509	329,701	321,808	319,214
Leasehold improvements	1,218,456	691,682	526,774	575,903
Construction in progress	433,899	-	433,899	-
	<u>\$ 2,925,359</u>	<u>\$ 1,584,833</u>	<u>\$ 1,340,526</u>	<u>\$ 952,624</u>

Construction in progress relates to renovations on the office space.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOLOGICISTS MANITOBA
Notes to the Financial Statements
June 30, 2022**

5. ANNUAL DUES

Annual dues are made up of the following:

	2022	2021
Interns	\$ 498,627	\$ 450,260
Practicing	3,108,698	3,063,022
Retired	-	18,908
Seniors	1,702	-
Students	15,230	15,030
	\$ 3,624,257	\$ 3,547,220

6. COMMITMENTS

The Association has entered into lease agreements for its office premises, photocopiers, postage equipment and internet services which have expiry dates up to January 2027. Commitments for the next 5 years are as follows:

2023	\$ 256,687
2024	250,176
2025	246,585
2026	245,100
2027	142,503

7. CAPITAL MANAGEMENT

The Association defines capital as its net assets and it is not subject to any externally imposed capital requirements, which are unchanged from the prior year.

The Association's objectives when managing capital are:

- a. To safeguard its ability to continue as a going concern, and
- b. To continue to meet its obligations under the Act

The Association manages its capital by following the Asset Protection & Risk Management policy (EL-4) while adhering to:

- a. Consideration of economic conditions and the risk characteristics of underlying assets;
- b. Establishment of annual operating and capital budgets and monitoring related performance
- c. Establishment of rolling performance objectives for excess of revenue over expense and cash flow and monitoring related performance
- d. Maintaining liquid assets at least sufficient to fund operating expenses as they arise; and
- e. Controlling operating expenses relative to available revenue.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOLOGICISTS MANITOBA
Notes to the Financial Statements
June 30, 2022**

8. FINANCIAL INSTRUMENT RISK MANAGEMENT

Financial risk

Financial risk is the risk to the Association's earnings that arises from fluctuations in interest rates earned on investments, and the degree of volatility of these rates. The Association does not use derivative instruments to reduce its exposure to interest rate risk.

Credit risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. Credit risk on short-term investments is managed by placing the investment portfolio with a major Canadian financial institution.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its obligations as they fall due. The Association maintains adequate levels of working capital to ensure all its obligations can be met when they fall due. Investments are also held in securities that can be liquidated within a few days notice.

Equity market risk

Equity market risk is the potential for financial loss from price changes or volatility in equity markets. The Association's investments in Canadian and Foreign equities and bonds are subject to equity market risk which is mitigated through portfolio diversification, and by maintaining sufficient cash reserves during periods of volatility to reduce the likelihood of incurring realized losses.

Foreign exchange risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association is exposed to foreign exchange risk since it holds a portion of its investments in foreign equities. The Association does not use derivative instruments to reduce its exposure to foreign exchange risk.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF
THE PROVINCE OF MANITOBA
O/A ENGINEERS GEOSCIENTISTS MANITOBA
Changes in Members' Roll and Members in Training
Year Ended June 30, 2022
(Unaudited)**

Members on Roll

Members on Roll, June 30, 2021		6,596
Reinstatements	10	
Reinstatements - mobility	42	
Registrations - mobility	343	
Transferred from temporary licensees	1	
Transferred from intern	194	590
		<hr/> 7,186
Deceased	15	
Withdrawn	290	
Written-off	134	439
Members on Roll, June 30, 2022		<hr/> 6,747 <hr/>

Interns on Roll

Interns on Roll, June 30, 2021		1,786
Reinstatements	13	
New from applications	214	
Transferred from assessment program	477	704
		<hr/> 2,490
Deceased	-	
Transferred to member	194	
Withdrawn	54	
Written-off	65	313
Interns on Roll, June 30, 2022		<hr/> 2,177 <hr/>

Temporary Licenses on Roll

Licensees on Roll, June 30, 2021		11
New from applications	13	13
		<hr/> 24
Expired	8	
Transferred to member	1	
Withdrawn	-	9
Licensees on Roll, June 30, 2022		<hr/> 15 <hr/>

Specified Scope of Practice Licensees on Roll

Specified Scope of Practice Licensees on Roll, June 30, 2021		20
New from applications	2	
New from applications - mobility	3	5
		<hr/> 25
Withdrawn	1	1
Specified Scope of Practice Licensees on Roll, June 30, 2022		<hr/> 24 <hr/>