

2023
ANNUAL
REPORT



STEPPING INTO THE
SPOTLIGHT



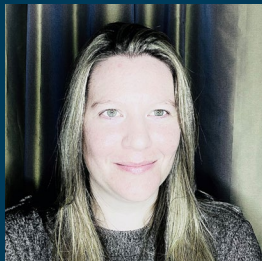
2023-2024 BOARD OF DIRECTORS



Our 8 geographical districts help ensure the board is representative of the province from the north to south to east and west.

The MLPAO is governed by a board of directors, comprised of twelve medical laboratory professional member volunteers (combination of MLTs and MLA/Ts) elected by the membership. Our 8 geographical districts help ensure the board is representative of the province from the north to south to east and west. Ontario is unique and although laboratory issues are similar, they also vary depending on location.

The MLPAO ensures that the direction of the association is inclusive with member perspectives through the various committees and task forces that work in partnership with the board.



JESSIE CLELLAND
Chair, District 2



SANDRA MARSHALL
Vice Chair, District 4



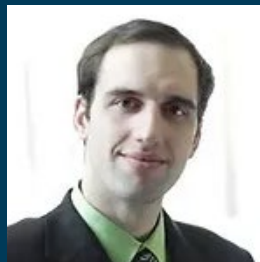
TANIA TOFFNER
Secretary, Director at Large



JENNIFER SANNA-WHITE
District 1



DANA TROFIMCZUK
District 3



JOHN SOLTYS
District 5



TRACY CARRIER
District 6



PATTI LEGERE
District 7



JEFF BOOTH
District 8



TERRI BOYNTON-PAYNE
Director at Large, MLA/T



RACHEL DESJARDINS
Director at Large



SUE MILBURN
Director at Large

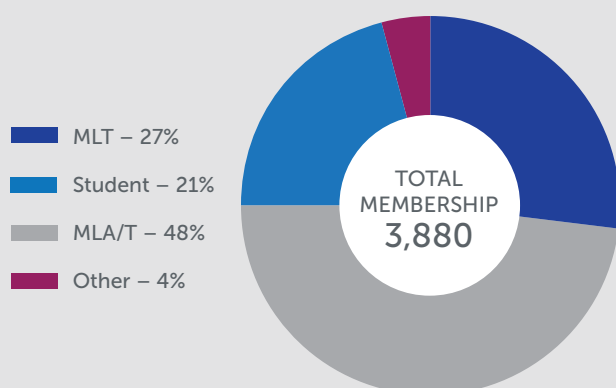
VISION, MISSION & VALUES

The Medical Laboratory Professionals' Association of Ontario is a non-profit health professional organization founded in 1963 with more than 3800+ members across the province. The MLPAO represents the interests of medical laboratory professionals in Ontario including Medical Laboratory Technologists (MLTs) and Medical Laboratory Assistant/Technicians (MLA/Ts) with government, regulatory bodies, educational institutions, health care professions, and other stakeholders.

 VISION	Medical Laboratory Professionals at the Centre of Healthcare.
 MISSION	To promote the value of medical laboratory professionals in our health care system to ensure continued growth of the profession.
 VALUES	Collaboration with integrity and respect.

MEMBERSHIP

We are maintaining a strong membership base of MLTs and MLA/Ts even with the retirements we are seeing. We saw a slight decline in our student members, due to a post COVID-19 effect. We anticipate seeing our student membership increase in 2024.



STRATEGIC PLAN 2023-2025

In 2022, the Board of Directors developed a new strategic plan. We are happy to report on the progress in the first year. This 2023 Annual Report shares an update from the MLPAO Board of Directors on our achievement of these goals.

ADVOCACY

DIVERSITY

PROFESSIONAL PRIDE

ENHANCING PROFESSIONALISM

MLA/T CERTIFICATION EXAM

The MLPAO was the first organization to offer the MLA/T Certification Exam in Ontario. Our exam is now the preferred exam for community and hospital labs across the province. 2023 results provided 639 newly certified MLA/Ts who passed the exam, of the total 1021 candidates who challenged the exam.

We reached 500 MLA/T students through our virtual school visits in preparation for their certification exam. We engaged with more than 130 MLT students across the

province about the benefits and value of membership as they begin their careers.

In 2023, there were 35 MLPAO approved MLA/T school programs. Throughout the year, we completed our final round of MLPAO school approvals as we transition to a requirement for EQual accreditation. By the end of 2023, 16 schools were accredited by EQual and 19 schools were registered with EQual, the first step in the accreditation process.

MESSAGE FROM **MLPAO BOARD CHAIR** **AND CHIEF EXECUTIVE OFFICER**

Dear Members, Stakeholders and Partners,



Hidden in the shadows
for years, we have finally
stepped into the spotlight.

2023 was a year that lab professionals pushed beyond barriers. The pandemic was an opportunity to highlight the great work done by labs and their integral people. This group moved beyond resilience to find solutions during a health human resource crisis. The stories of innovation, heroism and continued concern for patient care are humbling. This was the first time in the history of lab that lab professionals were included in a funding announcement during the provincial budget.

It is in historic times like this that we are reminded how powerful our voice can be. Hidden in the shadows for years, we have finally stepped into the spotlight. We pushed to get your name recognized in the Ontario legislature, and the thousands of hours worked by lab professionals ensuring that people of our province get their test results, is a true example of teamwork.

A new strategic plan provided a guiding light for us at the MLPAO. Our new areas of focus are:

» **Advocate for the Profession**

Find solutions for the shortage of Medical Laboratory Technologists.

» **Diversity**

Ensure the board of directors represents the membership from a diversity, equality, and inclusivity perspective.

» **Professional Pride**

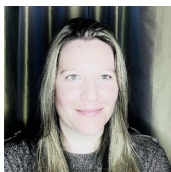
Create lab champions, grow lab advocates within and out of the laboratory. Promote the benefits of joining your provincial association. Educate the public. Expand our stakeholder relationships with public relations departments across the province, at community and public labs. Maintain a strong social media presence. Promote and participate in Medical Laboratory Week. Build pathways for Medical Laboratory Assistant/ Technicians to advance their education and credentialing.

» **Enhancing Professionalism**

Support MLA/T regulation. We will continue to support this message in our actions and communications. Expand our continuing education offerings and delve further into advanced certification. Promote Medical Laboratory Assistant/Technician Credential and Registry to employers to establish qualifications and standards.

We are happy to report on our first year of this 3-year plan.

Regards,



Jessie Clelland MLT, MLPAO
2023/2024 Chair



Michelle Hoad, CAE
Chief Executive Officer

ADVOCACY

Our mission to advocate for the profession continues. Our strategic plan outlines finding solutions for the shortage of Medical Laboratory Technologists and researching bridging and up-skilling programs for Medical Laboratory Assistant/Technicians to Medical Laboratory Technologists. In 2023 we needed to dig deep into our toolkits to find creative solutions.

GOVERNMENT RELATIONS

Investment in Government Relations

We continued with our investment in a government relations firm. The board of directors approved transferring funds from our financial reserves to continue this important work. Santis Health has worked with us to position lab professionals at the centre of health care. This is our second year with Santis Health and we did see great progress when the 2023 budget was announced.

Learn and Stay Grant

The Learn and Stay Grant was developed to provide funding for future health care professionals to attend post-secondary education. On March 6th, 2023, we received a memo from The Honourable Jill Dunlop, Minister of Colleges and Universities, “The Government of Ontario is expanding the Ontario Learn and Stay Grant to train more healthcare workers. The grant, which was announced in March 2022 for students who enroll in nursing programs, will also include paramedic and medical laboratory technologist programs in priority communities.”

The funding includes a requirement for the healthcare worker to commit to an underserved area upon graduation. For the first time in the history of Ontario, lab professionals were included in funding. The Learn and Stay Grant included the MLT programs at St. Clair College and Cambrian College. This allows MLTs attending these schools to attend free of charge. We celebrate this success with our stakeholders and members.

Next Steps

In October we submitted our recommendation for the 2024 Budget, which included 5 solutions.

1. \$6.95M (over three years) for a Laboratory Externship Program (Clinical Placements) and Preceptors

Estimated funding will be used to support clinical placements for students - three years at \$6,000 - \$10,000/student for a total of 245 students each year (\$5M to educate 735 students). Employers will use \$1.95M to hire additional staff to support students in a preceptor role, similar to other health professions, to provide hands-on training opportunities.

2. Provide funding for a scaffolding program to upskill MLA/Ts to MLTs and/or General MLTs to Genetic MLTs

The government is encouraged to provide funding for a scaffolding program so stakeholders can develop strategies and training initiatives to allow MLA/Ts to upskill their credentials to MLTs and/or allow General MLTs to move into the speciality of Genetic MLTs. This will enable publicly funded academic institutions and hospital systems to partner with each other to develop strategies and training initiatives to address their communities’ unique needs.



For the first time in the history of Ontario, lab professionals were included in funding.

3. Expand the Learn and Stay Grant to More MLT Programs

The Learn and Stay Grant was a welcome investment in Budget 2023 and will help with MLT retention in eastern and northern Ontario. The government is encouraged to expand the Learn and Stay Grant to include MLT programs at Conestoga College, St. Lawrence College, and Ontario Tech University as these programs train MLTs who work in eastern, northern and southwestern Ontario to further aid with retention in these parts of the province.



The Learn and Stay Grant was a welcome investment in Budget 2023 and will help with MLT retention in eastern and northern Ontario.

4. Enhance Recruitment and Retention Strategies for Medical Lab Professionals

The government should consider targeted recruitment and retention strategies that have worked for other health professions and extend these initiatives to medical lab professionals. This includes improving access to mental health and addictions supports to provide this workforce with the necessary tools and resources to foster mental wellness.

5. Funding for an Ontario Simulation Laboratory

Simulation-based learning will allow students to complete some disciplines (technical skills) by simulation which will reduce the time needed in the clinical placement and in turn increase the number of labs able to take students for placements.

LOBBY DAY 2023

On Thursday November 2nd, 2023, a large team representing the MLPAO spent the day at Queen's Park informing and educating government officials on the needs of lab professionals across Ontario.

This year we expanded our representation to include physicians and pathologists, who work closely with the lab so they could speak to their experiences of being short staffed and the impact it is having on patient care. We were able to meet with a variety of ministries, to inform all groups about the importance of lab professionals. Our final meeting was with the Honourable Sylvia Jones, Minister of Health.

Our team included Dr. Corwyn Roswell, Pathologist, Unity Health, Chair of the Ontario Pathologist Association, Dr. Nancy Liu, Pathologist, Mackenzie Health, Vice Chair of the Ontario Pathologist Association, Jeffery Dale, CEO, EORLA, Dennis Garvin, VP EORLA, Jessie Clelland, Chair, MLPAO, Andrea Tjahja, VP, MLPAO, John Soltys, Director MLPAO, Patti Legere, Director MLPAO, Lisa Merkle, Operations Director, Precision Diagnostics & Therapeutics Program, Laboratory Medicine/Medical Imaging, Sunnybrook, Dr. Kevin Katz, Medical Director of IP&C at NYGH, Heather Gillis, Operations Director, Depts. of Medical

Imaging, Pathology & Laboratory Medicine, Royal Victoria Regional Health Center, Amanda Cocca, Manager, Genetics, Molecular Hematology & Malignant Hematology, HRLMP, Alan Stuart, Manager, Molecular Diagnostics Program, London Health Sciences Centre, Jennifer Sanna-White, Manager Lab Services, Red Lake Hospital, and our CEO Michelle Hoad.



GOVERNMENT MEETINGS

Throughout the year we were invited to several government meetings with a variety of ministries as we were included in conversations regarding healthcare. This constant presence at Queen's Park strengthens our relationship with the government and stakeholders.

REPORTS

The data we provide to the Ministry is collected from information we gather from members. This year we published several reports.

Survey Report: Shortage of LAB Professionals Rages on Post Pandemic July 2023

MLPAO conducted a survey in Spring 2023 to assess the current staffing challenges facing Ontario labs. The results show rural and remote communities in dire trouble trying to staff lab professionals to support testing needs. [Read the report - click here.](#)

Pulse Check: MLPAO Members Rate Solutions to the MLT Shortage July 2023

MLPAO conducted a short survey requesting members to rank the solution to the Health Human Resources (HHR) shortage that they believe would be most effective. [Read the report - click here.](#)

Report: Ontario Based Steering Committee Examines the Changing Needs of the Lab Profession October 2023

This report provides insight into the Ontario Based Steering Committee's input on human health resource shortages prevalent across Ontario laboratories. [Read the report - click here.](#)

This committee recommended moving to single disciplines of practice rather than the 5 required disciplines currently in place in Canada. We are happy to see that the Canadian Alliance of Medical Laboratory Professionals Regulators announced a Flexible Pathways to Registration for Medical Laboratory Technologists project. This initiative was funded by the federal government and looks to introduce various disciplines which support the recommendations made by the OBSC.

We are grateful to our very engaged membership for their input and data. This information helps inform the government of how labs are doing, and ultimately influences policy.



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DIVERSITY

We want to ensure the board of directors represents the membership from a diversity, equality, and inclusivity perspective.

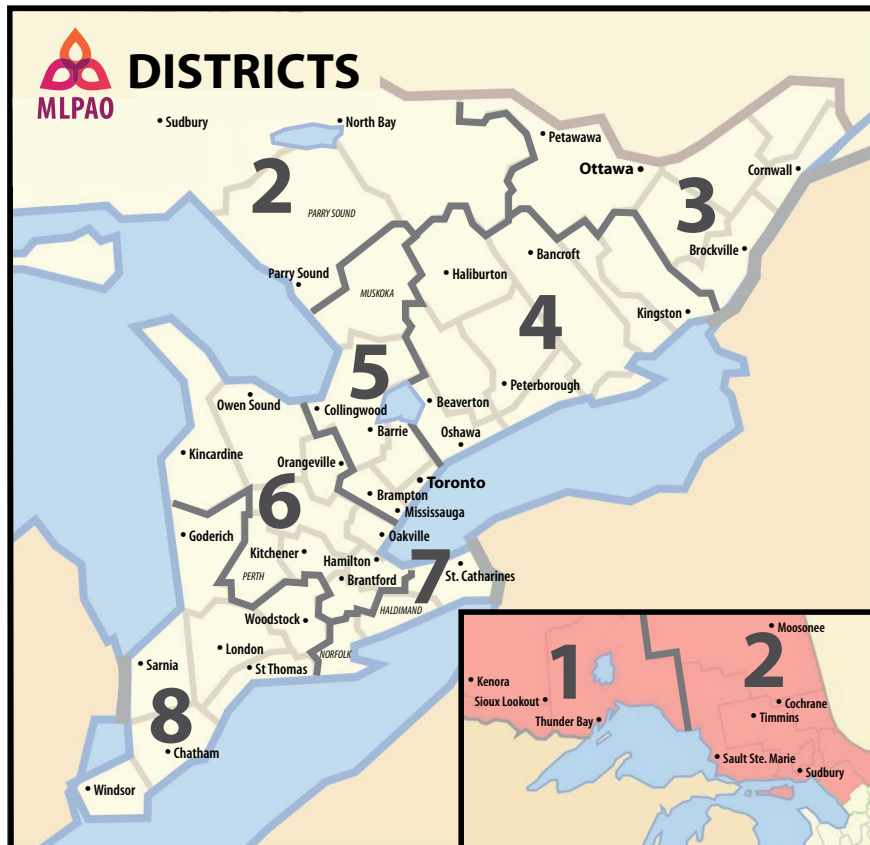


Districts were developed many years ago, and the board wanted to ensure that the number of board members and where they are from properly represented the membership.

In 2023, the board of directors developed the first ever Diversity, Equality, and Inclusion Committee. This group reviewed the layout of our districts across the province. Districts were developed many years ago, and the board wanted to ensure that the number of board members and where they are from properly represented the membership. The conclusion was that the current layout of districts still applies to our current day needs.

This committee made a recommendation to develop a sub-committee of the board that would be represented by MLA/Ts, the fastest growing portion of our membership. This recommendation will be presented at the 2024 AGM.

This committee also reviewed the bylaws of the association and presented recommendations to change the language to ensure inclusivity. These changes were presented to legal counsel for further review. This recommended change will be presented to the membership at the 2024 AGM.



PROFESSIONAL PRIDE

We want to create ways for lab professionals to showcase their profession.

We need to create lab champions. This is accomplished by encouraging member participation and growing lab advocates within and out of the laboratory. We need to keep educating the public by demonstrating the value of the lab through media opportunities and education efforts. This includes ongoing education to our stakeholders, government, and the public. Our focus is to expand our stakeholder relationships with public relations departments across the province, at community and public labs. We will continue to maintain a strong social media presence and promote and participate in Medical Laboratory Week. Here are a few ways we did this in 2023!

MED LAB WEEK – LABS SAVE LIVES

Lab Saves Lives was our first instalment to start educating the public about the important work that lab professionals do every day. #LabsSaveLives put a personal touch on the life-saving work that lab professionals do every day. It brought to the forefront the essential role that labs play in support of our healthcare system, because, without labs, lives are lost. Many of the general population don't understand the importance of lab professionals as most of the work they do is behind the scenes. Putting faces and stories to the work they do helped the general public understand their importance and strengthen our voice when advocating with the government. We shared five patient stories with permission to showcase how the lab was integral in their journey.

2022 RESULTS



11,395

PARTICIPANTS



157

STAKEHOLDERS

2023 RESULTS



11,648

PARTICIPANTS



234

STAKEHOLDERS

#LabsSaveLives



Med Lab Week April 9-15 2023



STAKEHOLDER PARTICIPATION

This year we had groundbreaking success with stakeholder engagement. For the first time, we had multiple vendors participate by sharing videos and messages of gratitude which we posted on social media and listed on our website.

This year we reached out to 171 communications departments at hospitals and labs. Many shared a post about their laboratory team using our graphics, a picture of the lab holding up our sign, or used our hashtags. This resulted in a significant increase in engagement over social media.

[Sysmex Canada General Manager](#)

[Yvonne from Johnson Insurance](#)

[CEO of Diamed Canada](#)

[AstraZeneca Leadership](#)

[Nova Biomedical](#)



7
DAYS



13,828
ENGAGEMENTS
(likes, comments, reactions)



119,223
IMPRESSIONS
(people who saw our posts)



157
NEW FOLLOWERS
On Social Media



We had the opportunity to visit four labs during Med Lab Week: Shared Hospital Laboratory, Toronto, Sunnybrook Health Sciences, Toronto, Niagara Health Systems, Niagara, and McMaster in Hamilton with MPP Neil Lumsden.

MEDIA

The MLPAO is the voice of lab professionals in Ontario, which was evident through the 250+ media interviews conducted by our CEO, Michelle Hoad. This work continued through 2023. We were quoted in article regarding the shortage of MLTs in the north and provided media interviews throughout the year.



GOVERNMENT ENGAGEMENT

We had strong support from the government this year receiving videos, visiting labs, and posting on their own social media.

[Deputy Premier and Minister of Health Sylvia Jones](#)

[MPP Mary-Margaret McMahon](#)

[MPP Todd Smith](#)

[MPP Ted Hsu](#)

[MPP Andrew Dowie](#)

[MPP Rudy Cuzzetto](#)

[MPP Neil Lumsden](#)



GROWING THE PROFESSION

Our Future Laboratorians of Ontario (FLO) continued to grow in 2023. This passionate group of volunteers has been presenting to their local high schools to introduce lab early in the career of our future professionals. A special thank you to Karen Parker, Rhea Rice, Serena Caron, Eugenie Thompson, Ashley Leblanc-Aubin, Nancy Girard, Brittany Angus, Kelly Brulotte, Shweta Pant, Joyce Kuipers, Danielle Walker and Jean Gonzales. Your ongoing commitment to grow the profession is very much appreciated.

This passionate group of volunteers has been presenting to their local high schools to introduce lab early in the career of our future professionals.



ENHANCING PROFESSIONALISM

We were happy to host our second annual Leadership Symposium in downtown Ottawa on June 9, 2023. This event brought together 70 lab professionals across the province to network, learn and share about current challenges in our profession. We were honoured to have this day sponsored by Roche Diagnostics.



The day included speakers such as Dr. Doug Manuel who presented on How the Pandemic Has Changed Science. Michelle Hoad our CEO and Ian Chesney from Santis Health provided an overview of the advocacy work being conducted at Queen's Park. Neeta Sarta from the Labs and Genetics Branch presented on the role of the Ministry of Health within our laboratory space. In the afternoon, lab leaders were provided media training, and the day ended with a discussion on the current issues and opportunities they are experiencing.



The intent of these days is to provide education and empower our leaders to return to their workplace and make an impact.

The intent of these days is to provide education and empower our leaders to return to their workplace and make an impact. We acknowledge it has been a difficult time for our leaders during COVID-19 and this day provided a reprieve from the realities of their day-to-day work. A special thank you to Roche Diagnostics for their continued support of lab professionals.

The second part of this conference was an amazing day of speakers that were targeted for all lab professionals. We started the day with Andre Picard, Health Reporter for the Globe and Mail. Throughout the day we heard from great scientific speakers that spoke on a variety of topics from Care by Air, Facing the Realities of the MLT Shortage, to The Intricacies of MODL and the Positive Impact to Patient Care. We ended the day with Natalie Wideman a member of the Canadian softball team who won a bronze medal at the Tokyo Olympics.

Vendors and sponsors make this event possible, and we wanted to acknowledge this great group of stakeholders that participated.



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Scenes from our Ottawa Annual Conference.

REGULATION OF MLA/Ts AND THE MLPAO CREDENTIAL

Several years ago, the MLPAO introduced a credential for MLA/Ts to help employers in their hiring process. With the lack of MLA/T regulation, it was imperative that a process be put in place to ensure those practicing as MLA/Ts are competent. The MLPAO introduced the MLA/T Certification exam in the 80's. Within the past 5 years, we introduced the cMLA/T^{MLPAO} credential which requires mandatory continuing education each year for an MLA/T.

While this has been our focus, we want to continue to pursue the regulation of MLA/Ts as we believe that a defined scope of practice and belonging to a regulatory college is the best way to ensure competent MLA/Ts are practicing and adhering to standards set by a regulatory college.

This year, we had several meetings with the Ministry to discuss regulation. We also speak to the CMLTO to provide updates and share information as we receive it. The Ministry has advised that, although regulation is important, it is not in their immediate plans. The MLPAO is committed to the regulation of MLA/Ts.

CONTINUING EDUCATION

In 2023, we continued to expand our professional development offerings for members.



3225 members attended our **pop-up webinars**

New partnership with ASCLS Labucate
- 958 member accounts created



All our previously recorded pop-up webinars available in Thinkific – more than 850 members subscribed to view and/or review our recorded webinars

EXPANDING OUR REACH

COMMITTEES AND MEETINGS – YOUR VOICE

As an organization we are making tremendous strides in building relationships with stakeholders. Our successes are being noticed in Ontario, but also across the country. Our CEO and VP Operations were invited to speak at a variety of events and conferences to share the successes that have occurred over the past years. Our list of stakeholders we are collaborating with increases!

- Coalition of Regulated Health Professional Associations
- Royal Victoria Hospital
- Orillia Soldiers' Memorial Hospital
- West Parry Sound Health Centre
- Georgian Bay General Hospital
- London Health Sciences Centre
- Cambridge Memorial Hospital
- Mohawk College
- Hamilton Health Sciences

- Kingston General Hospital
- Eastern Ontario Regional Laboratory Association
- St. Lawrence College
- Newfoundland and Labrador Conference
- Ontario Tech University
- In-Common Laboratories
- Alberta Precision Labs
- CMLTO
- Equal Council

- Ministry of Labour
- Anderson College
- Saskatchewan Health Authority
- Ontario Based Steering Committee
- Anderson College
MLA/T Program PAC
- Roche
- Dr. Karima Velji, David Lamb
(Ministry of Health)
- Presentation at Anderson
College Scientific Day

RESEARCH



We are happy to report two additional research studies conducted on lab professionals in 2023.

The pandemic resulted in relationships that we built with researchers across the country. We are happy to report two additional research studies conducted on lab professionals in 2023.

Research: Hidden and Understaffed: Exploring Canadian Medical Laboratory Technologists' Pandemic Stressors and Lessons Learned

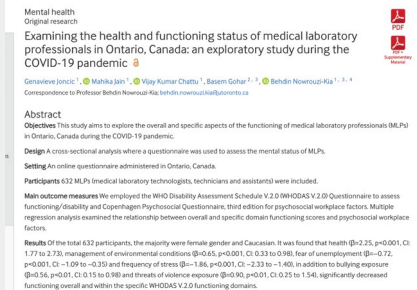
Patricia Nicole Dignos, Ayesha Khan, Michael Gardiner-Davis, Andrew Papadopoulos, Behdin Nowrouzi-Kia, Myuri Sivanthan, and Basem Gohar - Healthcare, October 2023

This study provides insight into the unprecedented demands of MLTs across Canada during the pandemic, and provides recommendations to enhance the sustainability of the laboratory workforce to ensure preparedness and resiliency among MLTs. [Read the article - click here.](#)

Research: Examining the health and functioning status of medical laboratory professionals in Ontario, Canada: an exploratory study during the COVID-19 pandemic

Genavieve Joncic, Mahika Jain, Vijay Kumar Chattu, Basem Gohar, and Behdin Nowrouzi-Kia - BMJ Open, November 2023

This study details research findings on the mental status of Ontario-based MLPs as observed through a health questionnaire organized and distributed by the MLPAO. [Read the article - click here.](#)



MLPAO BURSARY WINNERS

Congratulations to the 2023 MLPAO Bursary Winners.

MLPAO is happy to announce that **Joelle Cormier from Northern College of Applied Arts and Technology** and **Keira Dunbar from CTS Canadian Career College** were recipients of the \$500 MLA/T Bursary. **Lane Cariazo from the Michener Institute** was the winner of the \$1,000 MLT bursary.



JOELLE CORMIER



KEIRA DUNBAR



LANE CARIAZO

MLPAO AWARD WINNERS

The **Trillium Award** is presented in recognition of a significant contribution to the advancement of the Association and the Medical Laboratory Profession in Ontario. **This year's winner is Lorraine Hart.**

The **Jim Braidwood Outstanding Professional Award** is given to the MLT or MLA/T who is highly regarded by professional colleagues for improving work life and professional practice through his/her passion for shared learning and development. **This year's winner is Tami Suk.**

The **Richard Lafferty Excellence in Writing Award** is presented for the best feature article published in the ADVOCATE magazine during the year. **This year's winner is Dr. Harvey Weingarten.**



LORRAINE HART



TAMI SUK



DR. HARVEY WEINGARTEN

FINANCIAL STATEMENT



INDEPENDENT AUDITORS' REPORT

To the Members of
Medical Laboratory Professionals' Association of Ontario (MLPAO)/L'Association des Professionnels
des Laboratoires Medic aux de L'Ontario (APLMO)

Opinion

We have audited the financial statements of Medical Laboratory Professionals' Association of Ontario (MLPAO)/L'Association des Professionnels des Laboratoires Medic aux de L'Ontario (APLMO) ("MLPAO"), which comprise the statement of financial position as at December 31, 2023, 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 MLPAO as at December 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations.

Basis for Opinion

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an

audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 MLPAO'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 MLPAO's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

HAMILTON, ONTARIO
March 28, 2024


HGK PARTNERS LLP
Chartered Professional Accountants
Licensed Public Accountants

FINANCIAL STATEMENT

**MEDICAL LABORATORY PROFESSIONALS' ASSOCIATION OF ONTARIO
(MLPAO)/L'ASSOCIATION DES PROFESSIONNELS DES LABORATOIRES MEDIC AUX
DE L'ONTARIO (APLMO)
Statement of Financial Position
As at December 31, 2023**

	2023	2022
ASSETS		
Current		
Cash	\$ 325,687	\$ 347,868
Accounts receivable	2,411	12,799
Prepaid expenditures (Note 7)	<u>41,718</u>	<u>65,322</u>
	<u>369,816</u>	<u>425,989</u>
Equipment (Note 3)	2,650	5,668
Intangible asset (Note 4)	4,400	8,800
Investments (Note 2)	<u>1,438,898</u>	<u>1,366,301</u>
	<u>1,445,948</u>	<u>1,380,769</u>
	<u>\$ 1,815,764</u>	<u>\$ 1,806,758</u>
LIABILITIES		
Current		
Accounts payables and accrued liabilities (Note 9)	\$ 49,345	\$ 55,841
Government remittances payable	46,140	30,246
Deferred revenue (Note 6)	<u>387,971</u>	<u>307,890</u>
	<u>483,456</u>	<u>393,977</u>
NET ASSETS (Page 5)		
Unrestricted net assets	532,308	522,781
Internally restricted net assets - Operating Reserve Fund (Note 5)	<u>800,000</u>	<u>890,000</u>
	<u>1,332,308</u>	<u>1,412,781</u>
	<u>\$ 1,815,764</u>	<u>\$ 1,806,758</u>

Commitments (Note 10)

On behalf of the Board:



Director



Director

(See Accompanying Notes)

**MEDICAL LABORATORY PROFESSIONALS' ASSOCIATION OF ONTARIO
(MLPAO)/L'ASSOCIATION DES PROFESSIONNELS DES LABORATOIRES MEDIC AUX
DE L'ONTARIO (APLMO)
Statement of Operations
Year Ended December 31, 2023**




	2023	2022
Revenue		
ADVOCATE and publications	\$ 99	\$ 600
Education events	99,566	70,796
Laboratory Assistant Certification Program	361,920	424,599
Member fees	421,495	408,580
Membership services	32,979	134,808
Hidden Heroes Program grant (Note 7)	167,468	415,682
Investment revenue (Note 8)	<u>43,446</u>	<u>36,727</u>
	<u>1,126,973</u>	<u>1,491,792</u>
Expenditures		
Operating (page 13)	538,873	515,110
Hidden Heroes Program (Note 7)	124,081	415,682
Administrative (page 13)	549,308	491,181
Financial (page 13)	<u>21,493</u>	<u>24,317</u>
	<u>1,233,755</u>	<u>1,446,290</u>
(Deficiency of) excess of revenue over expenditures before undernoted items	(106,782)	45,502
Realized (loss) on disposition of investments	(11,369)	-
Unrealized gain (loss) on fair value of investments	<u>37,678</u>	<u>(90,144)</u>
DEFICIENCY OF REVENUE OVER EXPENSES	<u>\$ (80,473)</u>	<u>\$ (44,642)</u>

(See Accompanying Notes)



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