



2019 Business Plan & Budget

Approved by the Benchers, November 29, 2018

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Introduction

The Business Plan and Budget¹ contained in this document represents management's plan and funding proposal to carry out the final year of the 2017 - 2019 Strategic Plan. The Business Plan describes the focus of Law Society activities in 2019 in alignment with the Strategic Plan and an overview of how the core functional areas of the Law Society accomplish and support our regulatory work. The budget is driven by the Business Plan and represents the financial requirements to perform the work outlined in the Plan.

As contemplated in the Strategic Plan, we are maturing as a regulator. While this journey never ends, we have made great strides in recent years in becoming more proactive and innovative in our regulatory approach. Investments in our business systems in recent years have allowed us to provide services to the public and lawyers in a much more efficient and responsive manner and capture data for making more informed strategic decisions.

We are in good shape organizationally and financially to address future challenges and opportunities to the end of the current strategic planning cycle and beyond. The 2019 budget reflects the financial capacity to fund our planned operations and two major capital projects without the need to increase the Practice Fee.

The document that follows describes the initiatives we plan to undertake and resources required in 2019 to successfully conclude the 2017 - 2019 Strategic Plan and prepare for the next three-year planning horizon.

¹ This plan does not include the indemnity program. The 2019 business plans and budgets for Alberta Lawyers Insurance Association (ALIA) and Alberta Lawyers Insurance Exchange (ALIEX) will be approved by the ALIEX Advisory Board.

Business Plan

The Business Plan is the vehicle through which the Strategic Plan adopted by the Benchers is converted into practical work. It takes the aspirations in the Strategic Plan, turns them into concrete plans to be implemented, and uses those plans as the foundation for the budget.

The Law Society Comprehensive Governance Plan includes this process diagram:

Law Society Planning Cycle



In formulating the Business Plan, we considered the aspirations in the Strategic Plan. Because one of the Law Society's strategic goals is to be a model regulator, we also considered what is taking place in the world of professional regulation. We can then test our planned work against the work being carried out by leading regulators in Canada and the rest of the world to determine if we are achieving the aspirational goal of being a model regulator.

The Business Plan describes the proposed new or developmental work to be carried out in 2019, in addition to the continuing work of delivering all our core programs. We will also respond to emergent situations as they arise.

The following three key themes and the underlying areas of activity arose from our business planning process leading up to the development of the budget:

1. Become a more sophisticated and nuanced regulator:

- a. Intensify our efforts to become more proactive in our regulatory approach including expanded support for loss prevention initiatives in the indemnity program;
- b. Building on our work in 2018 related to a new *Legal Profession Act*, explore ways to secure a new statute;
- c. Continue to explore ways to reconceptualise how we regulate to facilitate innovation in the delivery of legal services;
- d. Continue to engage with lawyers about issues of importance to them and the future of the profession; and
- e. Further enhance our trust safety program to better manage risk to the public and by providing more support to lawyers in the safe operation of their trust accounts.

2. Become more resourceful and efficient in how we manage our regulatory work:

- a. Continue to improve our ability to make decisions based on sound data through enhancements to our business processes and technology infrastructure;
- b. Reduce complexity in our regulatory and related processes to further rationalize our cost structure and to enhance our responsiveness; and
- c. Further examine our traditional revenue model, particularly with respect to reduced fees for lawyers who practice on a part time basis.

3. Execute the following special projects that will support the aspirations of the Strategic Plan:

- a. In collaboration with our Manitoba and Saskatchewan Law Society partners, carry on the work started in 2017 to redesign CPLED;
- b. Continue with initiatives to address the recommendations of the Truth and Reconciliation Commission; and
- c. Continue to take steps necessary to facilitate the ultimate wind up of legacy trust misappropriation claims in the Assurance Fund.

The table below illustrates how the above 2019 Business Plan themes support the achievement of the 2017 - 2019 Strategic Plan.

2019 Business Plan Focus	2017 - 2019 Strategic Goals			
	Model Regulator	Stakeholder Confidence	Access to Justice & the Rule of Law	Governance & Culture
1. More sophisticated and nuanced regulator	✓	✓	✓	
2. More resourceful and efficient management	✓	✓		✓
3. Special projects	✓	✓	✓	

The Budget

The budget pursues the initiatives outlined above – both the strategic and statutory ones – within a context in which we recognize our continuing need to balance our obligation to be the steward of the funds raised through lawyer fees and our obligation to protect the public interest. This year’s budget preparation began with developing a business plan, which forms the foundation for this budget.

In organizing the business plan, we broke down our work into four core areas of the Law Society:

1. Regulation

Regulation consists of our Membership, Counsel, Conduct, Investigations, Trust Safety and Custodianship teams.

The Membership team deals with all aspects of applications for entry into the profession and for Professional Corporations and Limited Liability Partnerships. This team also deals with all changes in membership and annual renewals.

The Investigations, Counsel and Conduct teams work in concert to review, resolve (where possible), and investigate complaints, refer matters to Practice Management where appropriate, and prosecute when necessary. The Counsel team provides corporate counsel support to the Law Society and ALIA. In addition to dealing with lawyer conduct complaints, our investigative team supports our Early Intervention, Trust Safety and Membership units. Investigators also support in the examination of trust misappropriation claims under the Trust Safety Insurance program administered through ALIA and ALIEX.

Our Trust Safety team supports lawyers in the proper management of client trust accounts and operates a trust audit program to mitigate the risk of misappropriation of trust funds.

The Custodianship unit protects members of the public in the event their lawyer is unable or not allowed to continue the practice of law.

2. Professionalism and Policy

This core area bundles together all our proactive programs that support the professional work of lawyers, including Continuing Professional Development (CPD), early intervention, practice advice, practice management, policy and ethics, and work related to our response to the recommendations of the Truth and Reconciliation Commission.

3. Governance

Governance includes our Secretariat and Governance teams designed to support the Benchers and the ALIEX Advisory Board.

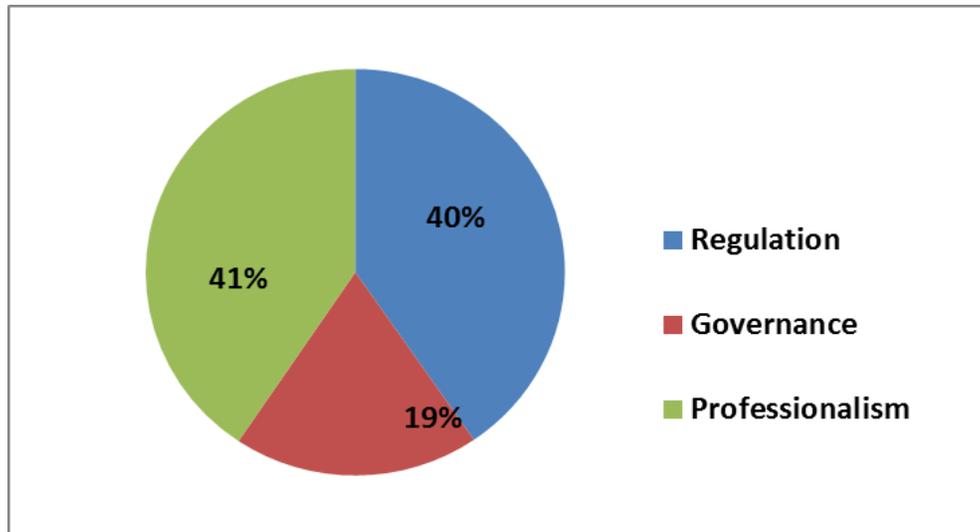
4. Organizational Support

This core area provides the supports necessary to carry out all our regulatory work including Finance & Accounting, Communications, Customer & Office Services, Business Technology, Information Management, Human Resources, and the Tribunals Office.

Please refer to Appendix 3 for more information on the business units contained in each core area.

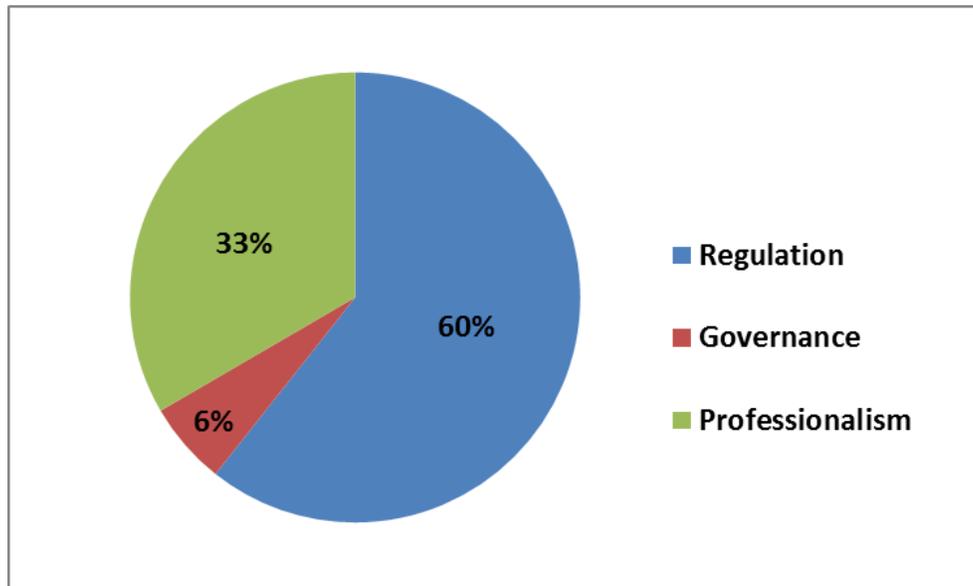
Budget Resource Allocation

While we organize our work in the above areas, the following chart illustrates where our budget resources are focused. In this analysis, organizational support costs are allocated to each of these activity areas based on relative cost.



Staff Resource Allocation

The 2019 budget provides for 124 Full-Time Equivalent (FTE) staff relative to 120 in 2018.



Budget

Budget Structure

The Law Society budget includes three operating funds and a capital budget:

- The **General Fund**, which covers the general operating costs of the regulatory function and other work of the Law Society;
- The **Assurance Fund**, which covers the costs of compensating clients and others who are the victims of trust defalcations occurring prior to July 1, 2014 (claims for trust defalcations occurring after July 1, 2014 are covered under the Trust Safety Insurance program in ALIA and ALIEX);
- The **Viscount Bennett Fund**, a donated sum, the income from which funds scholarships for law graduates, articling students, and Alberta lawyers pursuing post-graduate legal studies; and
- The **Capital Budget**, which funds investments in assets with an economic life over one year including business technology items and improvements to leased premises.

In discussing the budget structure, we refer to:

- Budget 2019 - which means the fiscal year beginning January 1, 2019 and ending December 31, 2019;
- Budget 2018 - which means the fiscal year beginning January 1, 2018 and ending December 31, 2018; and
- Forecast 2018 - which is our forecast of revenue and expenses for the fiscal year beginning January 1, 2018 and ending December 31, 2018 based on management's current estimate of anticipated results to December 31, 2018.

2019 General Fund Budget Highlights

The General Fund budget included in the following pages reflects a breakeven position (i.e., revenue equal to expenses) relative to a budgeted surplus of \$208,800 in 2018.

Practice Fee revenue assumes the annual 2019 Practice Fee remains unchanged from 2018 at \$2,600 per active lawyer. The growth in revenue from the 2018 forecast and budget reflects an assumed rate of growth in active lawyers of 2.1% based on the average growth rate over the last five years. This growth rate is depicted in Appendix 1.

The General Fund budget includes management fee revenue of \$3,180,000 – a decrease of \$672,000 from 2018. The management fee has two components:

1. ALIA - \$3,012,000 (2018 - \$3,696,000)

The Law Society provides several services and facilities to its wholly-owned subsidiary, ALIA, including office space, accounting, information technology, human resources and governance support. The cost of these facilities and services are recovered through the management fee based on approximations of actual use of these services by ALIA. The fee also includes a provision for loss prevention services provided to the indemnity program through the Law Society's proactive Early Intervention and Practice Management programs. Management estimates that if ALIA sourced these services independently, the cost would be significantly higher. The management fee is accounted for in the budgeted operating costs of ALIA and is factored into the determination of the annual insurance levy paid by Alberta lawyers in private practice. The ALIA management fee has declined from 2018 due to refinements in the allocation of costs to better estimate actual utilization of Law Society services.

2. Assurance Fund - \$168,000 (2018 - \$156,000)

The cost of misappropriation claims and related activities is budgeted in the Assurance Fund. The cost of the Law Society's Investigations team is budgeted in the General Fund. A portion of that team's time is spent investigating trust misappropriation claims. Consequently, the General Fund budget includes management fee revenue charged to the Assurance Fund to recover the estimated portion of investigation costs dedicated to trust fund misappropriation claims. A corresponding amount is reflected in the Assurance Fund operating expense budget entitled "Administration".

Forecast expenses for 2018 are under budget by just under \$2.3 million. The primary reasons for the variance are:

- Reduction in pension costs due to a general rise in interest rates relative to original actuarial assumptions;
- A refund of CPLED costs for the 2017/18 program year due to increased student enrollment;
- Temporary staff vacancies due to hiring delays and unplanned staff absences;
- Reduced hearing activity relative to plan resulting in savings in hearing costs, adjudication expenses and investigations costs;
- Reduced custodianship costs due to ongoing process improvements;
- Cost savings due to the suspension of work related to the *Legal Profession Act*; and
- Spending deferrals in Trust Safety pending our ultimate decision to engage a new service provider commencing in 2019 to conduct our trust audit and analytics activities.

These cost reductions are temporary. Consequently, planned spending for 2019 is relatively unchanged from the 2018 budget. The operating surplus anticipated for 2018 will be utilized through our accumulated surplus in 2019 to fund renovations to our new leased premises and a loan to CPLED to rebuild the bar admission program. This obviates the need for any change in the Practice Fee in 2019.

Other assumptions reflected in the budget include:

- An overall increase in wages of 2% to keep pace with the Alberta labour market. As depicted in Appendix 2, wage levels have been trending upward during 2018. The 2019 budget also reflects anticipated increases to keep certain roles competitive with the labour market.

- Unrealized gains or losses on changes in the market value of investments related to the Assurance and Viscount Bennett funds have not been budgeted for as these amounts are virtually impossible to predict and are non-cash items by nature; and
- The Assurance Fund budget reflects no provision for claims. As we wind up the legacy Assurance Fund, it is unlikely that we will receive new claims for trust misappropriations that occurred prior to July 1, 2014 (the date the fund was closed with subsequent claims addressed under the Trust Safety Insurance program in ALIA/ALIEX). All existing claims have been provided for in previous years' provisions.
- The estimated cost to design, construct and move into the new leased space is based on assumptions as outlined in the Capital Budget below.

Summary budgets for the General, Assurance and Viscount Bennett Funds are included below.

Contingency Reserve

The Law Society maintains a Contingency Reserve (the Reserve) designed to act as a financial reserve to support a stable fee structure over time. The Reserve can absorb unforeseen changes in planned spending and act as a fund for significant, one-time non-recurring expenditures to mitigate the need to make dramatic changes in the Practice Fee.

With the operating and capital budgets presented below, we forecast the Reserve will be just below \$2.5 million by the end of fiscal 2019. This forecast reflects the small budgeted surplus in the General Fund and is net of investments in capital assets including the costs to renovate and move into the new leased premises at the end of 2019 net of the lease incentive to be received from the landlord.

Historically, we have targeted a Reserve at one to two months of annual operating expenses or between \$2.5 and \$5 million. Consequently, management recommends maintaining the Practice Fee unchanged at \$2,600 for 2019 to maintain the Reserve near the low end of this range by the end of 2019. A detailed fee schedule for 2019 is included in Appendix 4.

General Fund Budget

Rounded to the nearest thousand \$

	2019 Budget	2018 Forecast	2018 Budget	Variance 2019 Budget to 2018 Budget	Variance 2019 Budget to 2018 Forecast	Variance 2018 Forecast to 2018 Budget
Revenue						
Practice fees	\$ 27,860	\$ 27,572	\$ 27,301	\$ 560	\$ 289	\$ 271
Management fees	3,180	3,852	3,852	(672)	(672)	-
Investment income	100	100	95	5	-	5
Recovered costs	100	220	100	-	(120)	120
Other	160	182	100	60	(22)	82
Total revenue	<u>31,400</u>	<u>31,926</u>	<u>31,448</u>	<u>(48)</u>	<u>(526)</u>	<u>478</u>
Expenses						
Regulation	9,111	8,345	9,189	(79)	765	(844)
Professionalism and Policy	4,474	3,829	4,124	350	646	(296)
Governance	2,052	2,046	1,987	65	6	59
Organizational support	12,198	11,597	12,416	(218)	601	(819)
External funding	3,588	3,162	3,522	66	426	(360)
Total expenses	<u>31,423</u>	<u>28,979</u>	<u>31,239</u>	<u>184</u>	<u>2,444</u>	<u>(2,260)</u>
Surplus (Deficit)	<u>\$ (23)</u>	<u>\$ 2,947</u>	<u>\$ 209</u>	<u>\$ (232)</u>	<u>\$ (2,970)</u>	<u>\$ 2,738</u>

Assurance Fund Budget

Rounded to the nearest thousand \$

	<u>2019 Budget</u>	<u>2018 Forecast</u>	<u>2018 Budget</u>	<u>Variance 2019 Budget to 2018 Budget</u>	<u>Variance 2019 Budget to 2018 Forecast</u>	<u>Variance 2018 Forecast to 2018 Budget</u>
Revenue						
Investment income	\$ 336	\$ 401	\$ 276	\$ 60	\$ (65)	\$ 125
Expenses						
Organizational support	51	51	46	5	-	5
Administration	168	156	156	12	12	-
Counsel		120		-	(120)	120
Total expenses	<u>219</u>	<u>327</u>	<u>202</u>	<u>17</u>	<u>(108)</u>	<u>125</u>
Surplus (Deficit)	<u>\$ 117</u>	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ -</u>

Viscount Bennett Fund Budget

Rounded to the nearest thousand \$

	<u>2019 Budget</u>	<u>2018 Forecast</u>	<u>2018 Budget</u>	<u>Variance 2019 Budget to 2018 Budget</u>	<u>Variance 2019 Budget to 2018 Forecast</u>	<u>Variance 2018 Forecast to 2018 Budget</u>
Revenue						
Investment income	\$ 86	\$ 96	\$ 66	\$ 20	\$ (10)	\$ 30
Expenses						
Organizational support	5	5	5	-	-	-
Scholarships	60	60	40	20	-	20
Total expenses	<u>65</u>	<u>65</u>	<u>45</u>	<u>20</u>	<u>-</u>	<u>20</u>
Surplus (Deficit)	<u>\$ 21</u>	<u>\$ 31</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ (10)</u>	<u>\$ 10</u>

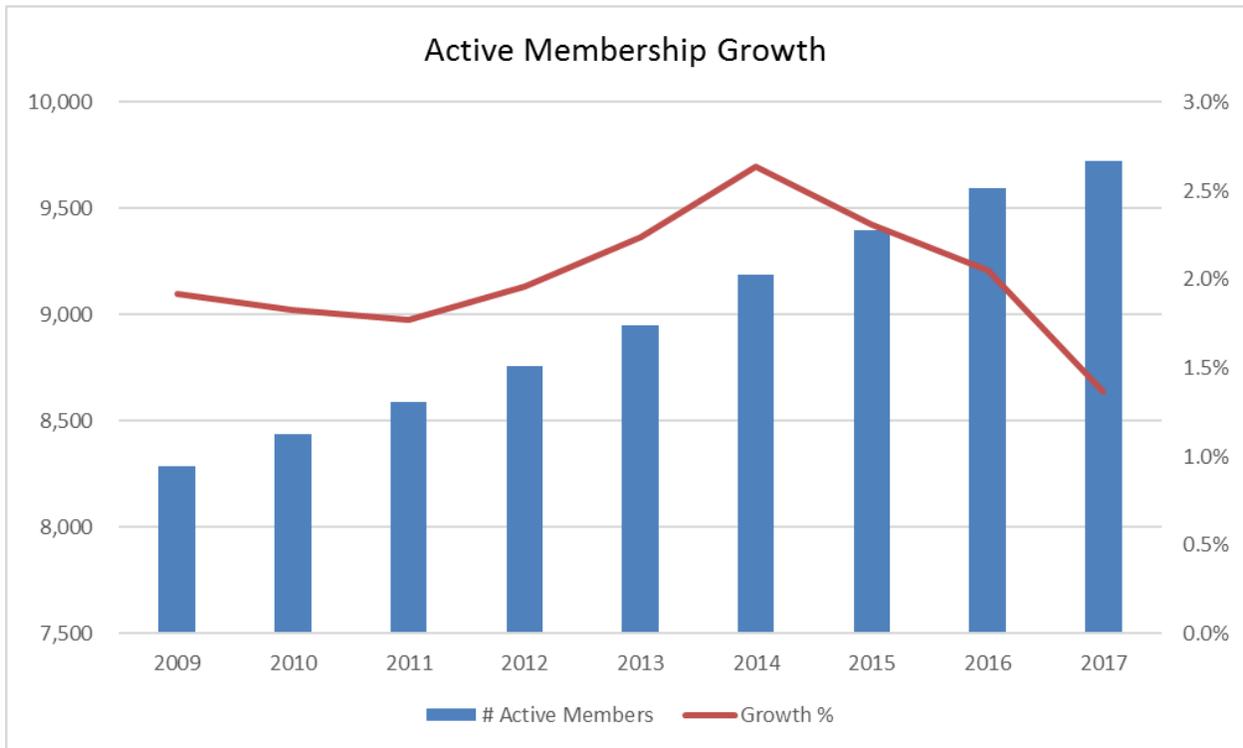
Capital Budget

The 2019 capital budget and a brief description of planned spending in specific areas is provided below. The fees proposed in this budget also fund the annual capital budget. The cost of capital assets (items such as computer equipment, improvements to our leased premises) are written off (or amortized) to operating expenses over the useful life of the asset category. For example, leased premises improvements are expensed evenly over the term of the applicable premises lease. The capital assets of the Law Society also support the operations of ALIA including housing the ALIA staff. The Law Society charges ALIA a management fee to recover a portion of the amortized cost of such assets as well as a portion of rent and other overhead costs.

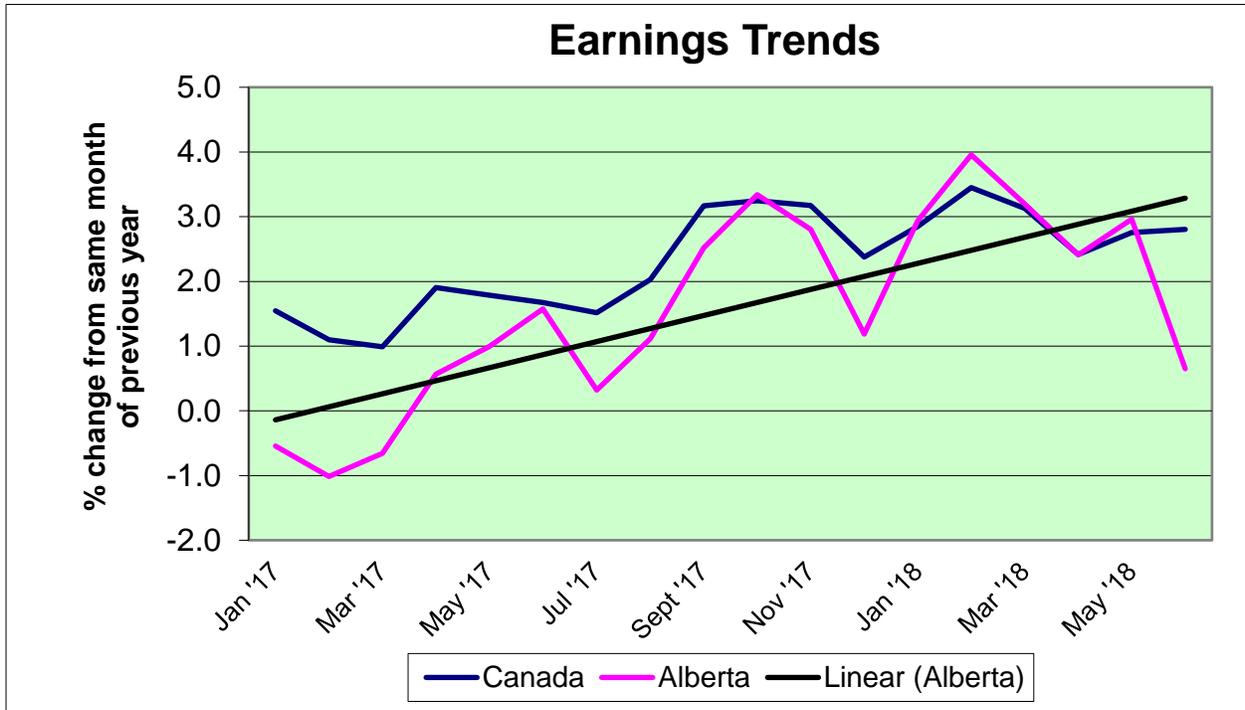
The proposed 2019 Capital Budget is outlined in the table below:

	<u>Budget 2019</u>	<u>Forecast 2018</u>	<u>Budget 2018</u>
Leased premises improvements	\$ 8,674,000	\$ 10,000	\$ 235,000
Business systems and technology			
E-Business	150,000	150,000	150,000
Enterprise Content Management	200,000	200,000	200,000
Equipment refresh and upgrades	100,000	50,000	50,000
Business continuity and security	100,000	50,000	50,000
Customer service technology upgrades	-	100,000	100,000
	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>
Adjudicator training program materials	<u>62,000</u>	<u>62,000</u>	<u>50,000</u>
	<u>\$ 9,286,000</u>	<u>\$ 622,000</u>	<u>\$ 835,000</u>

Appendix I – Membership Growth Analysis



Appendix 2 – Wage Cost of Market Increase Data



Appendix 3 – Business Unit Descriptions

Regulation

Business unit	FTE's	Core activities
Investigations	9	<ul style="list-style-type: none"> Provides investigative services to Counsel/Conduct, Membership (new applicants and principals), Early Intervention, and Trust Safety departments. Investigates Trust Safety Insurance claims in the ALIA and ALIEX insurance program.
Membership	11	<ul style="list-style-type: none"> Administers applications for student-at-law, enrolment and reinstatement of lawyers, inter-jurisdictional transfers, professional corporations and limited liability partnerships. Provides customer service including inquiries regarding lawyer status, address changes, certificates of standing, insurance changes, and membership renewals. Processes annual membership and insurance renewals for about 9,600 active, 2,000 inactive, and 6,500 insured lawyers.
Trust Safety	8	<ul style="list-style-type: none"> Supports lawyers in the proper management of client trust accounts. Administers, reviews, and analyses annual trust filings from Responsible Lawyers. Through an outsourced service provider (PwC), analyzes trust transaction data and conducts trust audits as required. Approves and administers the designation of Responsible Lawyers.
Counsel & Conduct	19	<ul style="list-style-type: none"> Review, resolve (where possible), and investigate complaints, refer matters to Practice Management where appropriate, and prosecute when necessary. The Counsel team provides corporate counsel support to the Law Society and ALIA.
Custodianships	3	<ul style="list-style-type: none"> Protects members of the public in the event their lawyer is unable or not allowed to continue the practice of law. Engages contract custodians to assume control of lawyers' practices when required. Conducts simple custodianships. Retains and manages the records and client files of lawyers' practices subject to custodianships.

Professionalism and Policy

Business unit	FTE's	Core activities
Policy & Ethics	12	<ul style="list-style-type: none"> • Undertakes the policy work of the Law Society including maintenance of the policy development inventory which sets out the Benchers priorities on strategic, process, and potential policy projects, maintenance of the administrative policy inventory which sets out administrative policy projects; and monitoring of the local, national, and international regulatory environment to identify potential policy issues, questions, and future policy projects to further the strategic goals of the Law Society. • The Practice Advisor program included in this area is delivered by staff lawyers who provide confidential advice to Alberta lawyers with respect to ethical, practice management, and stress-of-practice issues. This group also advises and assists the Benchers and Law Society staff on professionalism issues and the Code of Professional Conduct. • Administers the Continuing Professional Development program. • Includes the offices of the Indigenous Initiatives and the Equity, Diversity & Inclusion Liaisons.
Practice Management	6	<ul style="list-style-type: none"> • Delivers proactive early intervention programs through initiatives such as the Responsible Lawyer program. Directly supports loss prevention initiatives undertaken by ALIA.
Early Intervention	11	<ul style="list-style-type: none"> • Develops and delivers programs that identify practitioners in risky situations and streams them into remedial programs before more serious conduct situations arise. • Directly supports loss prevention initiatives undertaken by ALIA.

Governance

Business unit	FTE's	Core activities
Secretariat	4	<ul style="list-style-type: none"> Contains the offices of the Executive Director and the Director of Regulation and Deputy Executive Director.
Governance	3	<ul style="list-style-type: none"> Provides governance support and services to the Benchers, the ALIEX Advisory Board and the committees of both boards.

Organizational Support²

Business unit	FTE's	Core activities
Human Resources	3	<ul style="list-style-type: none"> Provides advice and guidance in the effective recruitment and retention of employees who ultimately possess the necessary skills, characteristics, and qualifications needed to achieve strategic and operational objectives.
Customer & Office Services	7	<ul style="list-style-type: none"> A centralized customer service function was introduced in 2018 to provide "one stop," user-friendly and high-quality customer service. The customer service group strives for efficient resolution of most frontline contacts allowing for overall improvements in operational effectiveness and efficiency. Manages our office premises, including our meeting facilities. <p>Operates our document production facility that provides information materials, particularly for our regulatory and adjudication activities.</p>
Information Management	5	<ul style="list-style-type: none"> Securely manages all the information, in physical and electronic form, that is collected and generated by the organization, including internally-generated records and records collected from lawyers through our regulatory processes.
Finance & Accounting	8	<ul style="list-style-type: none"> Provides financial management, reporting, budgeting, payroll, and cash management services to the Law Society, ALIA and ALIEX. Provides accounting services to CPLED.
Business Technology	5	<ul style="list-style-type: none"> Designs and maintains the information technology infrastructure required to carry out the regulatory work of the Law Society and ALIA including our membership and financial business applications, remote access, electronic collaboration tools, computer hardware, and overall systems security. Provides project management and business process expertise to the many change projects currently underway.
Tribunal Office	3	<ul style="list-style-type: none"> Coordinates and supports adjudication proceedings. Designs and delivers adjudicator training.
Communications	5	<ul style="list-style-type: none"> Develops communications tools and techniques to inform key external and internal stakeholders. Provides strategic communications advice to the Benchers and Law Society and ALIA management.

Including 2 FTE's for summer students planned for 2019, the Law Society's total planned FTE count for 2019 is 124.

² Except for the Tribunal Office, all the Organizational Support business units provide services to the Law Society, ALIA and ALIEX.

Appendix 4 – Detailed 2019 Fee Schedule

	Fee	5% GST	Total
Professional Corporation Fees			
Professional Corporation application fee	420.00	21.00	441.00
Professional Corporation annual renewal fee	210.00	10.50	220.50
Limited Liability Partnership Fees			
Limited Liability Partnership (LLP) registration fee (per partner)	140.00	7.00	147.00
Limited Liability Partnership (LLP) renewal fee (per partner)	80.00	4.00	84.00
Student Fees			
Student application fee (Section 40)	200.00	10.00	210.00
Student admission fee (Section 40)	450.00	22.50	472.50
CPLIED Fee (2018/19 Sessions)	3,011.00	150.55	3,161.55
Transfer Fees			
Transfer exam fee* if applicable	1,250.00	62.50	1,312.50
Transfer application fee	200.00	10.00	210.00
Transfer admission fee	1,160.00	58.00	1,218.00
Reinstatement Fees			
Reinstatement, suspended member	830.00	41.50	871.50
Reinstatement, retired Judge	610.00	30.50	640.50
Reinstatement, suspension transaction fee <small>(returning active within 3 months)</small>	230.00	11.50	241.50
Reinstatement, suspension transaction fee <small>(returning inactive within 3 months)</small>	100.00	5.00	105.00
Reinstatement, inactive member with matters open	830.00	41.50	871.50
Reinstatement, inactive member with no matters open	420.00	21.00	441.00
Reinstatement, resigned member	1,650.00	82.50	1,732.50
Application for reinstatement, disbarred member	10,400.00	520.00	10,920.00
Trust Safety Late Filing Fee			
Late filing fee - April	250.00	12.50	262.50
Late filing fee - May	500.00	25.00	525.00
Late filing fee - June	750.00	37.50	787.50
Foreign Legal Consultant Fees			
Foreign Legal Consultants initial permit	810.00	40.50	850.50
Foreign Legal Consultants annual renewal	160.00	8.00	168.00
Document Fees			
Issuing a document	70.00	3.50	73.50
Non-negotiable items returned by the bank	60.00	-	60.00
Certificate of Standing	130.00	6.50	136.50
Notarial Certificates	40.00	2.00	42.00
Annual Fees (effective March 15, 2019)			
Annual fee, active member	2,600.00	130.00	2,730.00
Annual fee, active member practising in Lloydminster, AB and SK	1,300.00	65.00	1,365.00
Annual fee, active member for pro bono services only	220.00	11.00	231.00
Inactive fee (effective March 15, 2019)			
Annual fee, inactive	220.00	11.00	231.00