



2018–2019 Annual Report

ALBERTA COLLEGE OF OCCUPATIONAL THERAPISTS



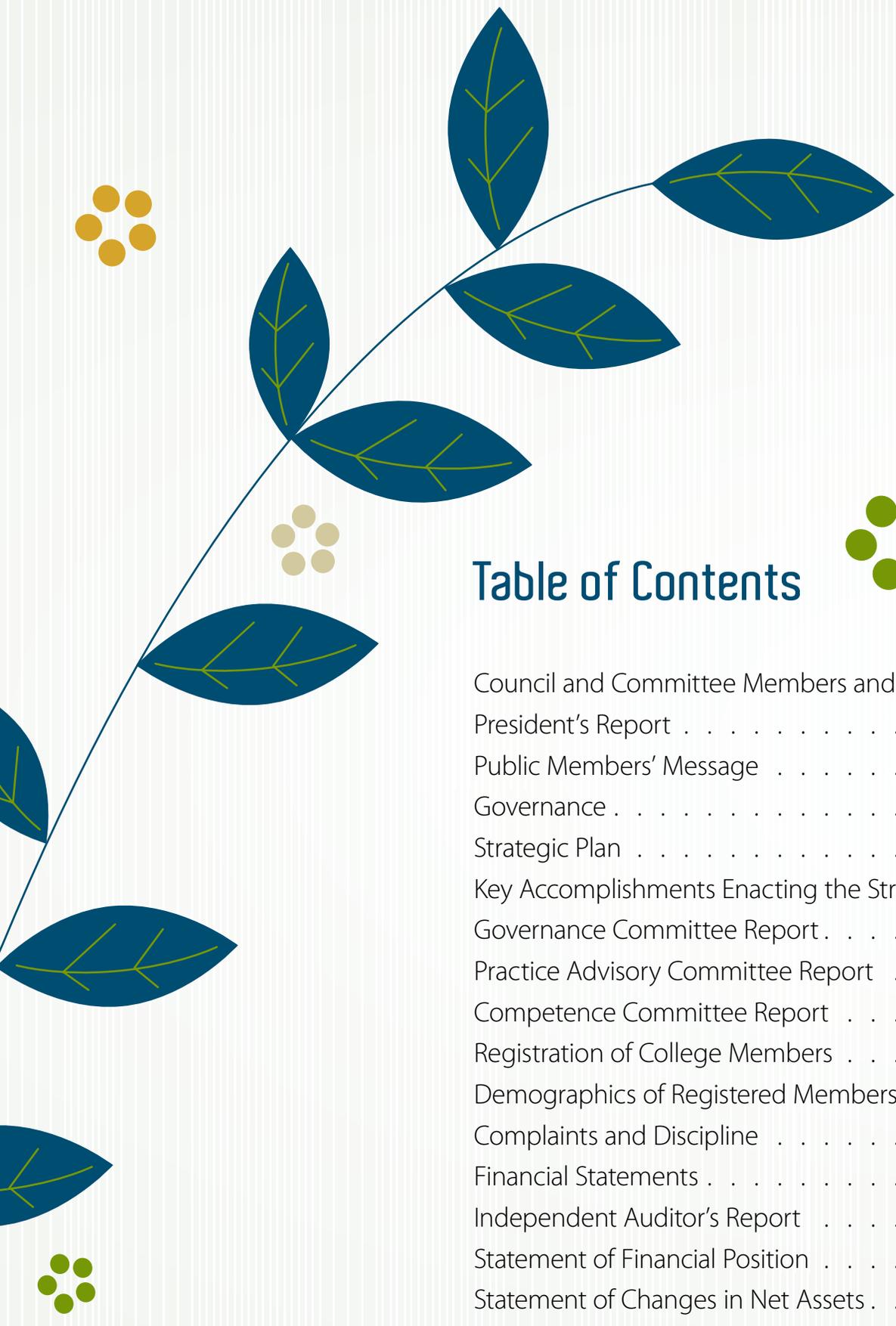


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Responsibilities

The Alberta College of Occupational Therapists regulates the profession of Occupational Therapy in the province of Alberta. The College is responsible for ensuring the public receives competent and ethical Occupational Therapy services.

The practice of Occupational Therapy is set out in *Health Professions Act, RSA 2000 cH-7 (HPA) Schedule 15, section 3:*

In their practice, Occupational Therapists do one or more of the following:

- (a) in collaboration with clients, develop and implement programs to meet everyday needs in self-care, leisure and productivity;*
- (b) assess, analyze, modify and adapt their client's activities to optimize health and functional independence;*
- (c) interact with individuals and groups as clinicians, consultants, researchers, educators and administrators; and*
- (d) provide restricted activities authorized by the regulations.*

Occupational Therapy as a profession has been organized in Alberta since 1950, when the Alberta Society of Occupational Therapists formed. In 1975 the Society adopted a new constitution and name, the Alberta Association of Registered Occupational Therapists (AAROT). By 1990, the *Occupational Therapy Profession Act*, RSA 1987 cO-2.5 was proclaimed and in force.

On October 5, 2006, Schedule 15 of the HPA and the *Occupational Therapists Profession Regulation AR 217/2006* (the Regulations) were proclaimed to be in force by Order in Council of the Alberta Legislature. Upon proclamation, AAROT was

continued as the Alberta College of Occupational Therapists (ACOT), and the *Occupational Therapy Profession Act* was repealed.

The Alberta College of Occupational Therapists is governed by a Council, comprised of Occupational Therapists elected by their peers, an ex-officio academic representative selected from the University of Alberta Department of Occupational Therapy, and members of the public appointed by the Alberta government.

Overseeing the regulatory and administrative activities is the Registrar (HPA s19). Four additional staff members of the College report to the Registrar, and a volunteer force of registered members assist the College in committee and advisory roles. The College does not set professional fees for Occupational Therapy services, provide guidelines on professional fees nor negotiate professional fees on behalf of its members; it is not approved to do so under section 27 of the HPA.

This is the 12th Annual Report of the Alberta College of Occupational Therapists, reporting the year ending February 28, 2019. It is an official document of the Alberta College of Occupational Therapists, and as such, was approved by the Council of the College on June 8, 2019.

Council and Committee Members and College Staff

2018-19 Council



Elizabeth Taylor
President (Edmonton)



Kerstin Hurd
Vice President (Calgary)



Karen Blumenstock
(Tilley)



Jennifer Lee
(Calgary)



Sharon Parmar
(Edmonton)



Andrea Petryk
(Sherwood Park)



Peter Portlock
*Public Member
(Edmonton)*



Tiffany Poltz
*Public Member
(Calgary)*

College Staff



Marianne Baird
Registrar



Patricia Wheadon
*Operations and
Complaints Director*



Kirsten Ash
*Program Manager
(up to December 2018)*



Vacant
Program Manager



Meron Gebremikael
Financial Assistant



Mallory Foreman
Administrative Assistant



Governance Committee

Kerstin Hurd, *Chair*
(Calgary)

Elizabeth Taylor
(Edmonton)

Sheron Parmar
(Edmonton)

Jennifer Lee
(Calgary)

Andrea Petryk
(Sherwood Park)

Peter Portlock,
Public Member
(Edmonton)

Practice Advisory Committee

Chris Whitelaw
(Edmonton)

Cynthia Johnson
(Edmonton)

Steve Tetz (*Red Deer*)

Jeff Meyer (*Calgary*)

Kathryn Jamieson
(Edmonton)

Kerstin Hurd (*Calgary*)

Christine Gau
(Camrose)

Robyn Scott (*Calgary*)

Nives Zvonkovic
(Edmonton)

Heather VanEck
(Leduc)

Julie Brose (*Calgary*)

Kara Straub
(Edmonton)

Patricia O’Krafka
(Cochrane)

Sharan De Waal
(Edmonton)

Val Guiltner
(Edmonton)

Suzette Bremault Philips (*Edmonton*)

Probir Roy (*Calgary*)

Jillian Szkuldecki
(Calgary)

Whitney McKenzie

Susan Murray
(Sylvan Lake)

Marion Hutton
(Calgary)

Heather Shepherd
(Calgary)

Michele Hebert Lilace (*Calgary*)

Mary Culshaw
(Sedgewick)

Leadership Committee

Robyn Scott
(Calgary)

Evelyne Pilger
(Grande Prairie)

Sheron Parmar
(Edmonton)

Andrea Petryk
(Sherwood Park)

Jennifer Lee
(Calgary)

Competence Committee

Karen Blumenstock,
Chair (*Calgary*)

Cynthia Johnson
(Edmonton)

Andrea Petryk
(Sherwood Park)

Carlyn Neek (*Calgary*)

Jennifer Lee (*Calgary*)

Colleen Lane (*Airdrie*)

Sharon Brintnell
(Spruce Grove)

Bethany Brewin
(Calgary)

Christine Foisy
(Spruce Grove)

Melissa Renfree
(Grande Prairie)

Corinne Tuck
(Edmonton)

Sharon Kaczowski
(Calgary)

Amber Laing
(Calgary)

Sheron Parmar
(Edmonton)

Lisbeth Case
(Calgary)

Marianne Baird
(Edmonton)

Shelly Craig
(Edmonton)

Nominations Committee

Kerstin Hurd, *Chair*
(Calgary)

Council of the Whole

Complaint Review Committee

Sandra Impey
(Grande Prairie)

Rosalie Freund Heritage (*Edmonton*)

Lois Neumier
(Edmonton)

Rosemary Koziel
(Calgary)

Betsey Williams
(Edmonton)

Kim Omar (*Edmonton*)

Probir Roy (*Calgary*)

Simrit Dhillon
(Calgary)

Ryan Sommer
(Edmonton)





President's Report

Over the past year the Council and College has continued to ensure that the tenets of the strategic plan that is in place until 2021 come to fruition. Over the course of the past year, we have made decisions as a Council to ensure its enactment.

One of the changes that we have made during this past year is the appointment of a new Registrar Ms. Marianne Baird. Ms. Baird comes to us with a broad range of experience with Alberta Health Services both as a clinician and in management as well as with the broader community through education and government. Her experiences bring a wealth of information as well as strategic thinking to the College. She will continue to work with our staff at ACOT to ensure that those that make enquires, whether the public or Occupational Therapists needing a solution to practice, continue to feel welcomed and respected by a supportive environment from the moment of first contact.

We are continuing to ensure Occupational Therapists are competent and adhere to all standards and legislation in place. Our College was one of the first to submit changes as Bill 21 came to pass and has worked to ensure that College registrants both understand the bill and the implication on their practice. To further strengthen this area, we continued to work at arm's length with the Practice Advisory Committee, comprised of members from across the province to understand and come up with a solution to meet practice needs under the *Health Professions Act* as health and social care continues to evolve. As a result, over the next year, we will be establishing a Director, Policy and Practice role within the College staffing structure.

The Governance Committee has been particularly busy this year and has completely revised the Council's Policies and Procedures to ensure that they reflect current operations and practices. I would like to thank Kerstin Hurd for the leadership she has provided over the last two years.

We continue to increase our capacity for communication with our College registrants through the use of technology and open forums to ensure that the Council is aware of current practice across the province. These forums have been well attended by College registrants who bring practice concerns to the Council.

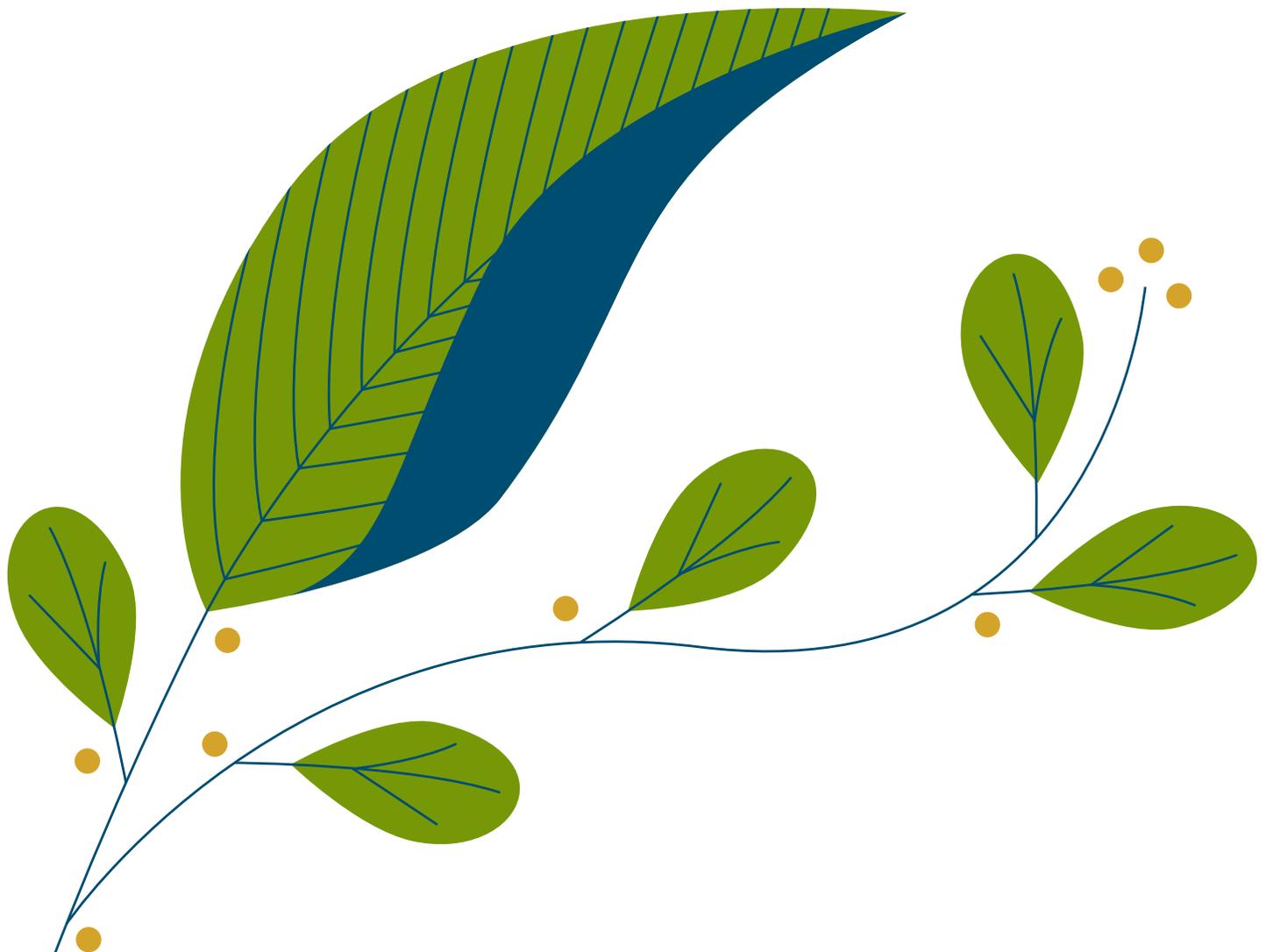
The College continues to increase visibility to both the public and other health services about the role of Occupational Therapy. Presentations to agencies and policy makers have increased over the past year with our new registrar and she continues to expand our College role in a variety of settings, which increases visibility around Occupational Therapy.

I would also like to thank each College registrant for all their participation over the last year. All registrants are responsible for their own practices and as such protect the public; our low rate of complaints clearly demonstrates their commitment to those they serve.

Finally as I finish my term, I would also like to express my gratitude to the Council members, including our two public members who give countless hours on a monthly basis to ensure that the College continues to evolve and meet its mandate of public protection. Without each of you—the work would have been impossible.

Elizabeth A Taylor PhD, Med, BOT

President



Public Members' Message

Public Members are appointed by the Alberta Government to assist Colleges, regulated under the *Health Professions Act*, in carrying out their mandate to govern their profession in a manner that protects and serves the public interest. It is a Public Member's responsibility to contribute an independent and objective perspective on Council focused on public interest.

We believe a strong public voice is essential to effective self-regulation and we appreciate the privilege and honor to carry out this work on behalf of all Albertans. While representing the public is our most important role, we also bring extensive business expertise to our work on Council and Council committees.

We appreciate the profession of Occupational Therapy, and the care and dedication with which OTs perform their duties in optimizing the health and independence of the public they care for. Since our respective appointments to the ACOT council, we have seen Council's commitment to sound governance in the public interest. Albertans and ACOT's regulated members should be confident in the dedicated and inspired leadership of ACOT's Council, and in the work of its exemplary staff.

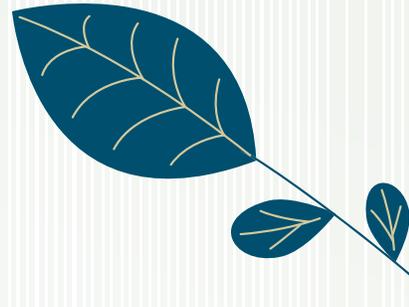
Peter Portlock, CD, MHSA

Public Member

Tiffany Poltz, CPA, CA

Public Member





GOVERNANCE

Standards of Practice, Code of Ethics and Bylaws

Under the HPA, the Council is responsible for governing the profession in the public's interest. Council carries out this responsibility through the development of Standards of Practice, a Code of Ethics and Bylaws.

With the amendments to the HPA under Bill 21 which was passed November 19, 2018, the Standards of Practice were amended to include the new provisions regarding sexual abuse and sexual misconduct. The new standard 10 was drafted and forwarded to Registrants for review. Feedback was reviewed and the amended Standard 10 was forwarded to Alberta Health in December. We received recommendations from the government for amendments which were made, and the final draft was submitted to the Minister of Health and accepted.

A new set of bylaws for the College were drafted and submitted to the Governance Committee for review and feedback. At this time, the new bylaws are in progress.



STRATEGIC PLAN

In 2016, the College developed a strategic plan. Based on data generated by the initial registered members and stakeholders survey, the plan is a strategic approach to guide the College through to 2021.

As part of the plan, the Council and staff created future scenarios to help identify potential opportunities and threats. The ultimate outcome was a set of actions that will ensure the College plays a meaningful role in creating and maintaining Occupational Therapy as a profession that works for Albertans.

Most important within the adopted strategy is maintaining the relentless focus on regulatory compliance—specifically, compliance with the HPA, the Standards of Practice and the Code of Ethics, all to protect the public.

Beyond the expected, the plan calls for the College to adopt a far more inclusive, collaborative approach. The goal is to actively engage with existing and future stakeholders, while taking a more proactive stance in influencing the future of the industry's regulations and behaviours. Ultimately, the strategy sees ACOT assuming a leadership role among colleges, associations, unregulated therapies, government and other professions. Following the plan, we will incorporate specific changes in the way the College relates to its registered members. The strategy recommends a shift in the style and culture of the organization, helping us to improve engagement with registered members and stakeholders.

KEY ACCOMPLISHMENTS ENACTING THE STRATEGIC PLAN

- Begun planning educational seminars with respect to the *Health Professions Act* and Occupational Therapy. These will be posted on the website for both public and regulated members.
- Held education seminars for the public and regulated members on the *Health Professions Act*, and why it matters to practice.
- Participated with partner organizations to deliver excellence in Occupational Therapy regulation to serve the public well, including:
 - » The Alberta Federation of Regulated Health Professionals (AFRHP)
 - » The Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)
 - » The Council on Licensure, Enforcement and Regulation (CLEAR)
 - » Alberta Health Services
 - » Government of Alberta Ministry of Health.
- Invested in Council and College staff training through:
 - » The annual CLEAR conference
 - » The Canadian Association of Occupational Therapy conference
 - » CLEAR's Introduction to Regulatory Governance 1-day workshop for Council
 - » Workshops on regulatory issues provided by Field Law, and other related educational opportunities.
- Held an open forum in November where

registrants brought forward ideas and concerns about OTs and diagnosis, and how to keep registrants who are on maternity leave or retired engaged with the College.

- Developed Standard 10—Maintain Appropriate Boundaries, which was submitted to the Minister of Health and accepted, then posted on ACOT's web site.

NEW REGISTRAR

On January 21, 2019, Marianne Baird became the Registrar of the Alberta College of Occupational Therapists.

A firm believer in administrative fairness, transparency and due process, Marianne is proud to apply these principles to the role of Registrar. "It is an honour to serve in a role designed to protect the public, and to oversee efficient operations of ACOT that is responsive to public and registrants' requirements." Her Occupational Therapy career focused on vocational rehabilitation, disability management, and most recently collaborative care.

"Occupational therapy and collaborative care are very well aligned; both can be applied in just about any setting and focus on client centered care, which is a passion of mine."



Marianne Baird
Registrar

GOVERNANCE COMMITTEE REPORT

The Governance Committee (GC), chaired by Kerstin Hurd, is a standing committee of Council whose primary purpose is to evaluate and enhance the performance of the Council as a whole and that of individual Council members, for a more functional and efficient organization. Some key initiatives and achievements of the GC this reporting year include:

- Implementation of our new Policy Manual, and a schedule of ongoing review and revision of policies to ensure adherence to our governance model.
- Ongoing evaluation of our onboarding/ orientation process for incoming Council members.
- Began the initial stages of reviewing our Bylaws.
- Participation in board member training program through the Council on Licensure, Enforcement and Regulation (CLEAR): Introduction to Regulatory Governance.

The GC collaborated with Council to develop and approve its Ends Policy which states:

To retain the privilege of self-regulation under the *Health Professions Act*, the Alberta College of Occupational Therapists (ACOT) sets and maintains the standards of competency and conduct. Once an Occupational Therapist is admitted to the College, ACOT and the registered member have an ongoing obligation to the public to ensure that professional and ethical standards are met.

Upcoming GC work includes:

- Completion of Bylaw review process.
- Development of an evaluation process for individual Council member performance to ensure ongoing learning and skill building.

PRACTICE ADVISORY COMMITTEE REPORT

The Ad Hoc Practice Advisory Committee, struck in 2016, completed its work in 2018, which included an environmental scan on how Colleges address practice issues, a literature review, and development then issuing of a survey to registrants. The survey results were summarized in the October 2018 report to Council "Survey Results from the Ad Hoc Practice Advisory Committee".

LEADERSHIP COMMITTEE REPORT

The ACOT/Society of Alberta Occupational Therapists (SAOT) Leadership Committee was developed this year to explore opportunities for collaboration and joint initiatives to promote the profession of OT and ensure protection of the public. Members of the board from ACOT and SAOT sit on this committee.

Over the past year, this committee has been dormant due to competing demands of the College's other priority initiatives.

In the next year, we are hoping to continue to increase engagement with all our stakeholders, including SAOT, through the Registrar's ongoing efforts to implement ACOT's strategic plan.

COMPETENCE COMMITTEE REPORT

Competence—the combined knowledge, skills, attitudes and judgement required to provide professional services.

(Health Professions Act RSA 2000 cH-7 s1(1)(f))

Annual participation in the Continuing Competence Program is mandatory for every Occupational Therapist practicing in Alberta, as set out in the *Health Professions Act RSA 2000 cH-7 p3* and the *Occupational Therapists Profession Regulation AR217/2006 s13*.

A practice challenge log, self-assessment questionnaire, log of activities and competence portfolio containing documentation to demonstrate the continuing competence activities make up the program.

It runs as an ongoing annual cycle; each year regulated members reflect on their practice challenges. They complete the self-assessment and identify the practice challenges to be addressed to maintain and enhance their competence. We ensure compliance by periodically reviewing regulated members' plans.

To apply to the College to renew their practice permit, Occupational Therapists must meet these requirements of the Continuing Competence Program. To comply, regulated members are required to annually complete the documentation of their personal continuing competence plan—including the self-assessment, practice challenge log and log of activities. This must be completed online *prior* to completing their application for annual permit renewal, also online. Regulated members

who do not comply with the requirements of the Continuing Competence Program are not eligible to renew their practice permits.

If the Competence Committee, registration committee or Registrar believes a regulated member has intentionally provided false or misleading information about his or her Continuing Competence Program, they must refer that information to the College's complaints director (*Health Professions Act RSA 2000 cH-7 s51.1(1)*).

A call for Competence Committee members went out to registrants in December 2018. The Competence Committee will be reviewing the 2018 Continuing Competence Program Audit report to determine which report recommendations will be implemented, and next steps for the Continuing Competence Program.

REGISTRATION OF COLLEGE MEMBERS

The College issues practice permits to Alberta Occupational Therapists in two categories. Depending on the application circumstances, Occupational Therapists are registered on the College's General Register or Provisional Register.

Occupational Therapists

A registered Occupational Therapist in Alberta holds a General Register permit to practice, having demonstrated and provided documented proof of the combined knowledge, skills, attitudes and judgment required to provide professional services as defined by the *Health Professions Act*.

Provisional Occupational Therapists

A Provisional Occupational Therapist practices under the supervision of an Occupational Therapist registered on the General Register of the College.

Provisional permits may be granted to Occupational Therapists who are:

- (1) new graduates in the process of completing application requirements—applicants may be waiting for conferment of their degree, completion of the national certification exam, or submission of examination results to the College;
- (2) re-entering the profession after a period of absence and are unable to demonstrate the currency of their practice—they may be required to write or re-write the national certification exam, complete a supervised practicum and complete any coursework or training requirements identified during the competency assessment; or
- (3) Internationally Educated OT (IEOT) applicants who have been assessed on the basis of substantial equivalence but may be waiting to write the national certification exam or complete a supervised practicum. Provisional Register permits are valid for up to one year.

Courtesy Register

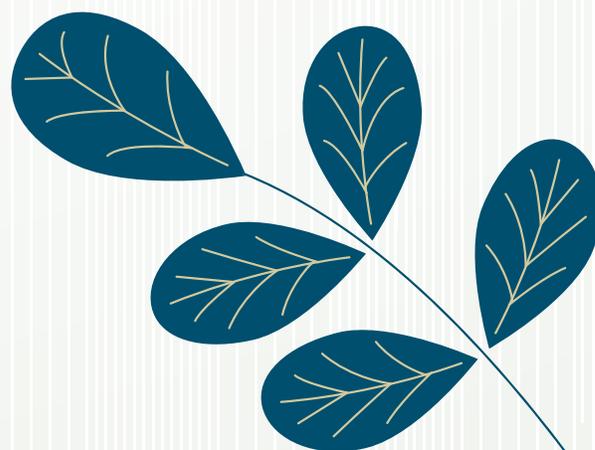
Occupational Therapists who normally reside outside of Alberta and wish to teach or provide Occupational Therapy services temporarily in Alberta must register with the Alberta College of Occupational Therapists. Applicants must have an unrestricted practice permit with another licensing/registering organization and have a time limitation attached to their tenure in Alberta. During the reporting period 14 30-day courtesy permits were issued.

	At February 29, 2018	At February 28, 2019
Total on the General Register	2129	2205
Total on the General Register with condition	0	1
Total on the Provisional Register	12	16
Total on the Courtesy Register	0	1
Total Members	2141	2223

A total of 2223 members renewed their registration. During the 2018-2019 registration year, 301 new applications were processed, including Courtesy permits, new graduates and new members from outside of Alberta and Canada. During the same period, 219 registrations were cancelled for various reasons such as leave of absence, moving out of province and retirement. No applicants were denied registration in the 2018-2019 year.

Reviews by Council

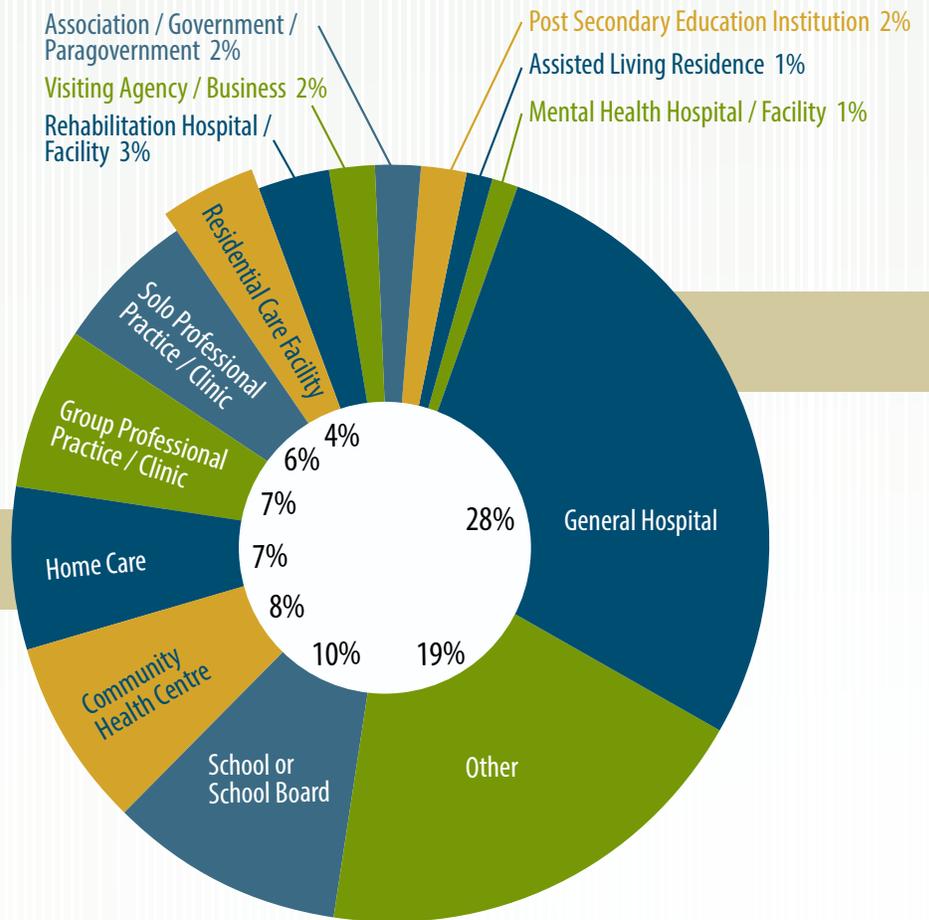
As there were no applicants denied registration, there were no reviews by Council during the 2018-2019 year.



Demographics of Registered Members 2018-2019

PRACTICE SETTING

% of Occupational Therapists work in a



GENDER

% of Occupational Therapists are of

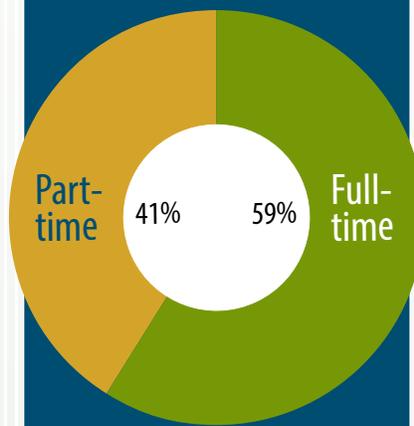


90% female
10% male



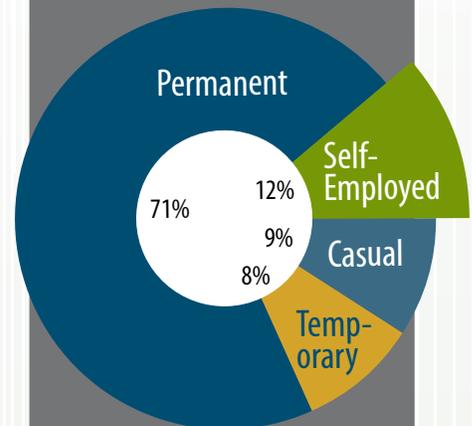
EMPLOYMENT STATUS

% of Occupational Therapists work



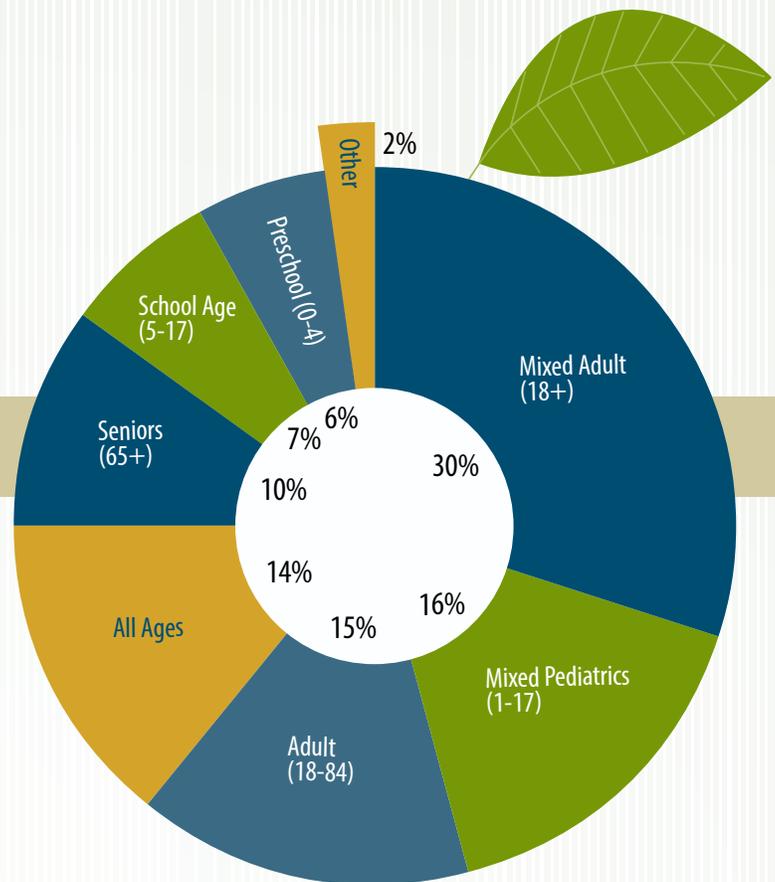
EMPLOYMENT CATEGORY

% of Occupational Therapists fall within



CLIENT AGE RANGE

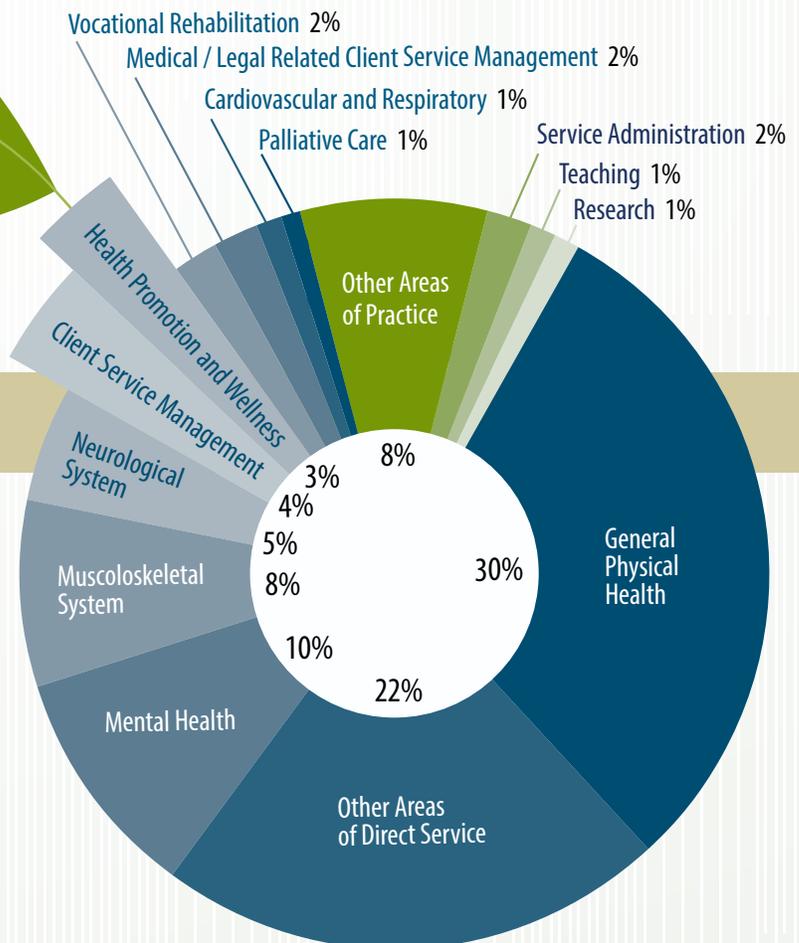
% of Occupational Therapists work with



AREA OF PRACTICE

■ % of Occupational Therapists provide direct service in

■ % of Occupational Therapists work in



COMPLAINTS AND DISCIPLINE

The Alberta College of Occupational Therapists investigates and manages complaints about Occupational Therapists in accordance with the *Health Professions Act*. As the body responsible for regulating Alberta's Occupational Therapists, the College takes its responsibility of protecting and serving the public seriously.

Public interest is forefront in the complaints process. All regulatory matters must balance protecting the public and ensuring fairness to the complainant and the regulated member. To be considered a formal complaint that requires action, it must be submitted in writing and signed.

The Complaints Director is responsible for reviewing all formal written, signed complaints against regulated members of the Alberta College of Occupational Therapists. Following the review of a formal complaint, as per the *Health Professions Act*, the Complaints Director can take several action steps. These steps include:

- Dismissal of the complaint if the complaint is trivial or vexatious, or,
- Formal mediation of the complaint (attempting to solve the complaint via encouraging communication, etc.), or,
- Conducting of an investigation into the complaint.

Following an investigation, a complaint can be dismissed or referred to a Hearing Tribunal.

If a complaint is dismissed by the Complaints Director, the complainant has the option of submitting an appeal of the dismissal to the Hearings Director, who will then assemble a Complaint Review Committee (CRC) to review all documentation relating to the complaint and its dismissal. Following the CRC review, the dismissal will either be upheld, investigated further or the complaint will be referred to a Hearing Tribunal.

The following data is based on formal complaint activity for the 2018-2019 year, as well as cumulatively from proclamation under the HPA in 2006 to February 28, 2019.



Complaint Receipt and Disposition

	Number	Source of Complaint			Status
		Employer	Colleague	Public	
Complaints carried forward from 2017-2018	2	1	1	0	#60, #68-Same respondent, complaints on hold, respondent under medical care, permit not renewed.
Complaints Received during 2018-2019	5	2	1	2	#84 – Alleged unprofessional conduct. Informal resolution. #85 – Alleged unprofessional conduct. Dismissed. #86 – Alleged incompetence. Dismissed. Dismissal appealed. Original decision upheld by review panel. #87 – Alleged incompetence. Under investigation. #88 – Alleged unprofessional conduct. Under investigation.
Total number of complaints investigated in 2018-2019					2 (ongoing)
Complaints closed in 2018-2019					3 (#84, #85, #86)
Complaints carried forward to 2019-2020					4 (#60, #68, #87, #88)

Summary of Complaints Since Proclamation in October 2006

53 complaints received by the College	2 in 2006-2007	4 in 2011-2012	7 in 2016-2017
	4 in 2007-2008	4 in 2012-2013	5 in 2017-2018
	5 in 2008-2009	1 in 2013-2014	5 in 2018-2019
	3 in 2009-2010	7 in 2014-2015	
	3 in 2010-2011	3 in 2015-2016	
53 complaints assessed by the College	27	Complaints dismissed by the Complaints Director, no further action	
	13	Informal resolution	
	7	Complaints referred to the alternate complaints resolution process for mediation and resolved	
	4	Complaint on hold	
	2	Complaint withdrawn	

No hearings were held during the 2018-2019 year. Further, the College has never had to deal with a regulated member under Section 118, Assessing Incapacity.



Financial Statements of Alberta College of Occupational Therapists

For the year ended February 28, 2019



Independent Auditor's Report

To the Members of Alberta College of Occupational Therapists

Opinion

We have audited the financial statements of Alberta College of Occupational Therapists (the College), which comprise the statement of financial position as at February 28, 2019, 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 College as at February 28, 2019, 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 College 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements for the year ended February 28, 2018 were audited by another public accounting firm who expressed an unmodified opinion on those financial statements on June 10, 2018.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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 College's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College'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 College'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 College'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 College 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.

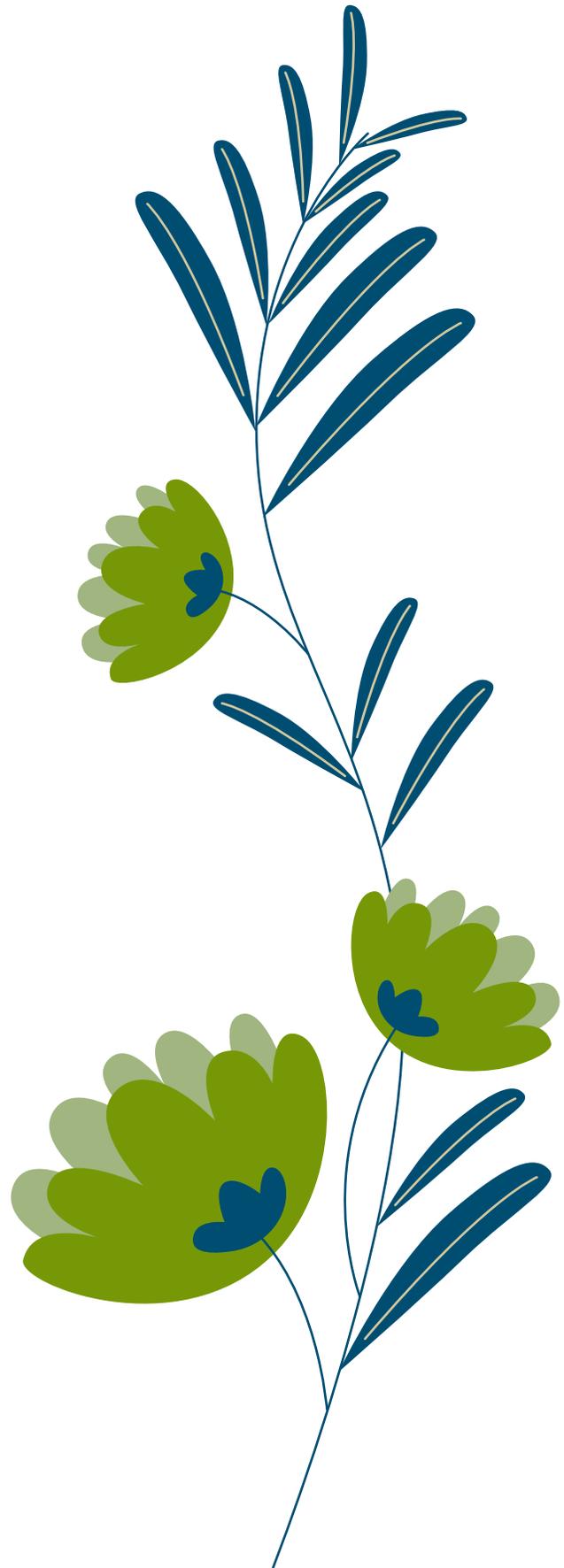
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

RSM Alberta LLP

Chartered Professional Accountants

Edmonton, Alberta

July 8, 2019



Statement of Financial Position

February 28, 2019

	2019	2018
ASSETS		
Current		
Cash	\$ 3,966,221	\$ 3,666,032
Accounts receivable	23,766	-
Prepaid expenses	14,995	27,970
	4,004,982	3,694,002
Tangible capital assets (Note 3)	71,287	93,921
Rental deposits receivable	4,397	4,397
	\$ 4,080,666	\$ 3,792,320
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities (Note 4)	\$ 29,589	\$ 38,498
Registration fees received in advance (Note 5)	1,224,500	1,179,350
	1,254,089	1,217,848
Lease inducement	17,659	9,459
	1,271,748	1,227,307
Net Assets		
Unrestricted	1,737,631	1,471,092
Internally restricted (Note 6)	1,000,000	1,000,000
Invested in tangible capital assets	71,287	93,921
	2,808,918	2,565,013
	\$ 4,080,666	\$ 3,792,320
COMMITMENTS (Note 7)		

Approved on behalf of the Council
 Elizabeth Taylor, President
 Kerstin Hurd, Vice President

See notes to financial statements

Statement of Operations

Year ended February 28, 2019

	2019 Budget (unaudited) (Note 9)	2019 Actual	2018 Actual
Revenues			
Member registration	\$ 1,285,093	\$ 1,278,198	\$ 1,234,688
Interest	21,000	47,763	27,534
Other	-	-	6,513
	<u>1,306,093</u>	<u>1,325,961</u>	<u>1,268,735</u>
Expenses			
Salaries, wages and benefits	501,600	532,348	461,144
Administration	267,121	273,000	270,764
Council activities	297,000	173,609	184,510
Amortization	45,000	25,909	26,982
College activities	100,000	66,680	80,798
Professional Fees	62,000	10,510	5,499
	<u>1,272,721</u>	<u>1,082,056</u>	<u>1,029,697</u>
Excess of revenues over expenses from operations	33,372	243,905	239,038
Other Income			
Loss on disposal of tangible capital assets	-	-	(55,746)
	<u>-</u>	<u>-</u>	<u>(55,746)</u>
Excess of revenues over expenses	<u>\$ 33,372</u>	<u>\$ 243,905</u>	<u>\$ 183,292</u>

See notes to financial statements

Statement of Changes in Net Assets

Year ended February 28, 2019

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2019	2018
Net assets - Beginning of year	\$ 1,471,092	\$ 1,000,000	\$ 93,921	\$ 2,565,013	\$ 2,381,721
Excess (deficiency) of revenues over expenses	269,814	-	(25,909)	243,905	183,292
Purchase of tangible capital assets	(3,275)	-	3,275	-	-
Net assets - End of year	\$ 1,737,631	\$ 1,000,000	\$ 71,287	\$ 2,808,918	\$ 2,565,013

See notes to financial statements

Statement of Cash Flows

Year ended February 28, 2019

	2019	2018
Cash provided by (used in):		
Operating activities		
Excess of revenues over expenses	\$ 243,905	\$ 183,292
Items not affecting cash:		
Amortization	25,909	26,982
Loss on disposal of tangible capital assets	-	55,746
Lease inducement	8,199	9,459
	278,013	275,479
Changes in non-cash working capital:		
Accounts receivable	(23,766)	-
Prepaid expenses	12,975	(9,129)
Accounts payable and accrued liabilities	(8,908)	8,767
Registration fees received in advance	45,150	40,350
	25,451	39,988
	303,464	315,467
Investing activities		
Purchase of tangible capital assets	(3,275)	(77,747)
Rental deposit	-	(4,397)
	(3,275)	(82,144)
Net change in cash	300,189	233,323
Cash - beginning of year	3,666,032	3,432,709
Cash - end of year	\$ 3,966,221	\$ 3,666,032

See notes to financial statements

Notes to the Financial Statements

February 28, 2019

1. PURPOSE OF THE COLLEGE

Alberta College of Occupational Therapists (the "College") is incorporated under the Health Professions Act of Alberta (as of October 5, 2006). Its principal activities include public protection, registration and ongoing regulation of Occupational Therapists, overseeing professional conduct of Occupational Therapists and providing for the professional needs of its members and the development and maintenance of standards of practice of Occupational Therapy in Alberta.

The College is a non profit organization and accordingly, it is exempt from the payment of income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian accounting standards for not for profit organizations. Significant accounting policies observed in the preparation of the financial statements are summarized below.

Cash

Cash consists of cash on hand and cash on deposit, net of outstanding cheques at the reporting date.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful life on a straight line basis at the following rates:

Leasehold improvements	15 years
Office equipment	20%
Computer equipment	30%
Furniture and fixtures	10%
Computer software	50%

Amortization of leasehold improvements is recorded over the initial term of the lease plus the term of the first renewal option.

One half of the annual amortization is charged in the year of acquisition.

When conditions indicate a tangible capital asset is impaired, the net carrying amount of the tangible capital asset is written down to fair value or residual value.

Lease inducement

Lease payments under operating leases are recognized on a straight line basis over the term of the lease. Lease inducements received such as free rent or reduced rent payments in early periods are accounted for as a reduction of the lease expense over the term of the lease.

Revenue recognition

The College follows the deferral method of recognizing revenue. 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.

Annual registrations expire at the end of February. Registration revenue is recognized in the registration year to which it relates. Revenue arising from registration dues which are received during the current period and which relate to the following fiscal year are deferred.

Interest income is recognized as earned.

Contributed services

Volunteers contribute services to assist the College in carrying out its activities. Because of the difficulty in determining their amount or fair value, contributed services are not recognized in the financial statements.

Financial instruments

Measurement of Financial Instruments

Financial instruments are financial assets or financial liabilities of the College where, in general, the College has the right to receive cash or another financial asset from another party or the College has the obligation to pay another party cash or other financial assets.

The College initially measures its financial assets and liabilities at fair value.

The College subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable and rental deposits receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write down, if any, is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in operations.

Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not for profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. By their nature, these estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are valuation of accounts receivable and tangible capital assets where estimates pertain to the physical and economic lives of tangible capital assets.

3. TANGIBLE CAPITAL ASSETS

	<u>2019</u>			<u>2018</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Leasehold improvements	\$ 61,325	\$ 5,993	\$ 55,332	\$ 56,088
Office equipment	32,300	25,701	6,599	18,080
Computer equipment	53,298	45,824	7,474	16,790
Furniture and fixtures	55,322	53,440	1,882	2,963
Computer software	132,114	132,114	-	-
	<u>\$ 334,359</u>	<u>\$ 263,072</u>	<u>\$ 71,287</u>	<u>\$ 93,921</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2019</u>	<u>2018</u>
Accounts payable & accruals	\$ 15,737	\$ 19,794
Vacation payable	8,951	13,187
Wages payable	3,306	3,799
Source deductions payable	1,595	1,718
	<u>\$ 29,589</u>	<u>\$ 38,498</u>

5. REGISTRATION FEES RECEIVED IN ADVANCE

Deferred revenue arises when the College receives payments from members in the current year for registration fees relating to the subsequent year.

	<u>2019</u>	<u>2018</u>
Registration fees received in advance	\$ 1,224,500	\$ 1,179,350

6. INTERNALLY RESTRICTED NET ASSETS

The internally restricted net assets are reserved for: litigation, to provide for expenses related to any civil actions; contingencies, to provide the College with short term funding for day to day operations in the event of unforeseen circumstances; and professional conduct, to provide the College with short term funding for investigative and disciplinary costs in the event that actual investigative and disciplinary costs exceed the budgeted amount in a fiscal year.

7. COMMITMENTS

The College leases office space under an agreement expiring on June 30, 2028 and a photocopier under an agreement expiring October 24, 2021.

Future minimum lease payments are as follows:

2020	\$ 51,362
2021	51,362
2022	51,471
2023	49,797
2024	49,797

8. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of February 28, 2019.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from its accounts receivable. The College does not believe it is subject to any significant credit risk due to the cash being held with large financial institutions, and the accounts receivable is due from a credit worthy counter party.

(b) Interest rate risk

Interest rate risk is the risk that the fair value or cash flows of a financial instrument might be adversely affected by a change in the interest rates. The College is exposed to interest rate risk primarily through its interest bearing savings account. It is management's opinion that there is no significant interest rate risk as of February 28, 2019.

9. BUDGET AMOUNTS

The budget amounts presented in the Statement of Operations are taken from the College's approved budget. The budget amounts are unaudited.



Alberta College of Occupational Therapists (ACOT)
312 – 8925 51 Ave NW
Edmonton, Alberta
T6E 5J3

T 780.436.8381
TF 1.800.561.5429
F 780.434.0658
E info@acot.ca
W acot.ca