



2019–2020 Annual Report

ALBERTA COLLEGE OF OCCUPATIONAL THERAPISTS





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Annual Report 2019–2020

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 the *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 their clients, develop and implement programs to meet everyday needs in self-care, leisure and productivity,*
- (b) assess, analyze, modify and adapt the activities in which their clients engage 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continued as the Alberta College of Occupational Therapists (ACOT), and the *Occupational Therapy Profession Act* was repealed.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 regulated 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 13th Annual Report of the Alberta College of Occupational Therapists, reporting the year ending February 29, 2020. 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 20, 2020.

2019–2020 COUNCIL

Elizabeth Taylor

President, Past President (Edmonton)

Kerstin Hurd

Vice-President, President to December (Calgary)

Andrea Petryk

President effective December (Sherwood Park)

Jennifer Lee

Vice-President effective December (Calgary)

Sheron Parmar

(Edmonton)

Arwen Caines

(Calgary)

Heidi Knupp

(Edmonton)

Karen Blumenstock

to March (Tilley)

Peter Portlock

Public Member (Edmonton)

Tiffany Poltz

Public Member (Calgary)

COLLEGE STAFF

Marianne Baird

Registrar

Patricia Wheadon

Operations and Complaints Director

Angela Sekulic

Director, Policy & Practice

Meron Gebremikael

Financial Assistant

Mallory Foreman

*Administrative Assistant, Registration Coordinator,
Hearings Director*



GOVERNANCE COMMITTEE

Kerstin Hurd
Chair to October
(Calgary)

Andrea Petryk
Chair October to
December
(Sherwood Park)

Jennifer Lee
Chair effective
December (Calgary)

Elizabeth Taylor
(Edmonton)

Arwen Caines
(Calgary)

Heidi Knupp
(Edmonton)

Peter Portlock
Public Member
(Edmonton)

COMPETENCE COMMITTEE

Andrea Petryk
Co-Chair
(Sherwood Park)

Sharon Brintnell
(Spruce Grove)

Christine Foisy
(Spruce Grove)

Corinne Tuck
(Edmonton)

Amber Laing
(Calgary)

Jennifer Lee
Co-Chair (Calgary)

Lisbeth Case
(Calgary)

Shelly Craig
(Edmonton)

Cynthia Johnson
(Edmonton)

Carlyn Neek
(Calgary)

Colleen Lane
(Airdrie)

Bethany Brewin
(Calgary)

Melissa Renfree
(Grande Prairie)

Sharon Kaczowski
(Calgary)

Alanna Ferguson
(Calgary)

Koren Lee
(Calgary)

Lalit Gaur
(Edmonton)

Csilla Gresku
(Fort McMurray)

Cheryl Spinner
(Edmonton)

Cherie Henderson
(Edmonton)

Angela Sekulic
(Edmonton)

Marianne Baird
(Edmonton)

COMPLAINT REVIEW COMMITTEE

Sandra Impey
(Grande Prairie)

Rosalie Freund
Heritage
(Edmonton)

Lois Neumier
(Edmonton)

Rosemary Koziel
(Calgary)

Betsey Williams
to September
(Edmonton)

Kim Omar
(Edmonton)

Probir Roy
(Calgary)

Simrit Dhillon
(Calgary)

Ryan Sommer
to August (Edmonton)



President's Report

Several years of effort towards changing how ACOT carries out its core mandate have borne fruit in this past year. While maintaining a relentless focus on supporting registrants in adhering to the College's Standards of Practice, Code of Ethics and Continuing Competence Program (CCP), we have continued on a path towards an organizational culture that favours engagement and collaboration with both registrants and the public.

Updated Continuing Competence Program

The Competence Committee was active this year in updating ACOT's CCP. In collaboration, the Council, regulated members and ACOT staff were able to significantly overhaul the program, to the extent possible under current regulations. The CCP is now streamlined, more accessible to registrants and better captures the activities each registrant does to continually maintain and improve their practice of Occupational Therapy. Updates to ACOT's web-based interface, training modules, and guidelines for completing the CCP have increased the relevance and ease of completing the CCP for all registrants.

An Inclusive and Collaborative Approach

ACOT engaged the public and registrants in a welcoming and collaborative manner that has been a central objective for the past few years. Registrants responded positively to this invitation. Almost 1000 registrants attended education sessions provided by the College. Twice yearly, Open Forums during Council meetings, which were initiated in the previous year, were continued in 2019–2020 and resulted in quality discussions. The swiftness of the shift towards an inclusive and collaborative approach at all levels of the College is a tribute to both registrants and ACOT staff.

Mature Governance

ACOT Council continues to increase its competence in overseeing the work of the College. This year, Council completed its first full cycle of planned policy and procedure review. The entirety of the recently adopted governance policies and procedures were reviewed by the Governance Committee on a predetermined schedule. The Governance Committee reported to Council on areas that needed modifications or new policies to be drafted. The cycle of policy review has now become familiar to all of Council. Furthermore, ACOT invested in a number of training opportunities for Councillors to be able to enact best practices in governance such as attending the annual conference of the Council on Licensure, Enforcement and Regulation (CLEAR) and one-day training sessions on the Fair Registration Practices Act. Nearing the end of 2019, it was clear the College was on target to achieve all the goals of the

2017–2021 Strategic Plan. The Council, thus, held a retreat in November 2019 to begin setting the direction for the next three years.

As the incoming President, I would like to express my sincere thanks to registrants for their continued engagement with the College, and Marianne Baird, ACOT's Registrar and her staff, with whom it is a pleasure to work. I would like to thank my fellow Councillors for their commitment to supporting each other in seeing ACOT fulfil its role in regulating competent and ethical Occupational Therapy services in the province of Alberta.

Andrea Petryk
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 honour to carry out this work on behalf of 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 ACOT's 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.

A Note on Events Falling Shortly After the Annual Report

Since the World Health Organization declared the COVID-19 coronavirus outbreak to be a pandemic, governments took stringent steps to contain and/or delay the spread of the virus. Actions taken specifically in Alberta in response to the spread of COVID-19 have resulted in significant disruption to most business operations and a significant increase in economic uncertainty. ACOT is working hard to continuously monitor developments around COVID-19 and provide Occupational Therapists with guidance as applicable. We encourage all regulated members to consider lending their support where possible during these difficult times.

Peter Portlock, CD, MHSA
Public Member

Tiffany Poltz, CPA, CA
Public Member



STRATEGIC PLAN

In 2019, the College began work to refresh its strategic plan. Council and staff came together to examine the results of our last strategic plan, using this information to identify what worked well, what needed to be carried forward into the next plan, and what should be updated to reflect our changing regulatory and practice environments. It was agreed that our new plan would maintain a relentless focus on regulatory excellence to serve the public interest in receiving competent and ethical Occupational Therapy services. Development was started on a refreshed vision, mission and values for ACOT, with concrete success measures that provide a line of sight on how to fulfill them.

Key Accomplishments Enacting the Strategic Plan

- Refreshed our Continuing Competence Program to ensure it more accurately captures the continuous learning activities undertaken by each registrant to maintain and enhance competent practice.
- Provided education to almost 1000 registrants on Continuing Competence Program requirements.
- Added a requirement for all registrants to complete mandatory training on prevention of sexual abuse and sexual misconduct as part of their Continuing Competence Program in the next registration year.
- 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
 - » Workshops on regulatory issues provided by Field Law, and other related educational opportunities.
- Started designing a new ACOT website to ensure all stakeholders are able to more easily find information.

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, codes of ethics and bylaws.

ACOT's bylaws were amended during the year to harmonize with its new Standard 10—Maintaining Appropriate Boundaries, which includes provisions regarding sexual abuse and sexual misconduct. The new bylaws include the requirement for any records of discipline or criminal conviction, or conditions placed

on a practice permit related to sexual abuse or sexual misconduct to be published for an indefinite period. The ethical scenarios section in ACOT's code of ethics was also updated to harmonize with the language and intent of Standard 10.

OTHER INITIATIVES

ACOTRO

The College is a member of the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO). ACOTRO is the national association of provincial Occupational Therapy regulatory bodies, whose mandates are to serve the public interest. ACOTRO members work collaboratively to:

- a) advance quality Occupational Therapy regulation;
- b) develop and promote a national strategy for consistent and congruent regulatory practices for the profession;
- c) promote interprovincial and international labour mobility and workforce planning; and
- d) promote national and international networking and information sharing of regulatory issues and positions.

For several years, ACOTRO has been committed to promoting access to the profession for qualified Internationally Educated Occupational Therapists (IEOTs) through a number of shared initiatives. One of them is the Substantial Equivalency Assessment System (SEAS), launched in the summer of 2015.

Occupational Therapists who have completed their OT education outside of Canada—including Canadians who travelled outside Canada for their education—and who want

to register for practice anywhere in Canada (except Quebec), must now first apply to the ACOTRO to complete the SEAS process. Applicants apply to the Alberta College of Occupational Therapists *only after* ACOTRO has deemed them having met the substantial equivalency requirement.

SEAS has four main components:

- Academic Credential Assessment (ACA)
- Curriculum and fieldwork review through the Profession-Specific Credential Assessment (PSCA)
- Jurisprudence Knowledge Assessment Test (JKAT)
- Competency Assessment

GOVERNANCE COMMITTEE REPORT

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

- Implementation of an annual and meeting-to-meeting evaluation process for Council member performance to ensure ongoing learning and skill building.
- Developing an action plan from the evaluation so that Council will continue to grow and improve in governance.

- Ongoing evaluation of our onboarding/ orientation process for incoming Council members.
- Reviewing and refreshing the GC Terms of Reference.
- Reviewing and refreshing multiple Governance Policies and Registrar Limitations.
- Completion of the bylaw review process with implementation of the updated bylaws.
- Participation in board member training at the annual Council on Licensure, Enforcement and Regulation (CLEAR) conference.
- Reflection on required competencies and skills for an effective and functional board which will be used to identify training opportunities for Council members.

Council continues to reflect each meeting on the Ends Policy developed with GC. The Ends policy provides long-term direction for Council to strive towards:

“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 member have an ongoing obligation to the public to ensure that professional and ethical standards are met.”

Upcoming GC work includes:

- Develop and implement a new Council recruitment process.
- Review the need and options for Councillor training.

- Update the Council Procedure Manual.

The Chair would like to acknowledge all GC members for their contributions.

REGISTRATION OF COLLEGE MEMBERS

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

	As at Feb. 28, 2019	As at Feb. 29, 2020
Total on the General Register	2205	2290
Total on the General Register with Condition	1	0
Total on the Provisional Register	16	6
Total on the Courtesy Register	1	0
Total Suspended	0	1
Total Members	2223	2297

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 19 30-day courtesy permits were issued.

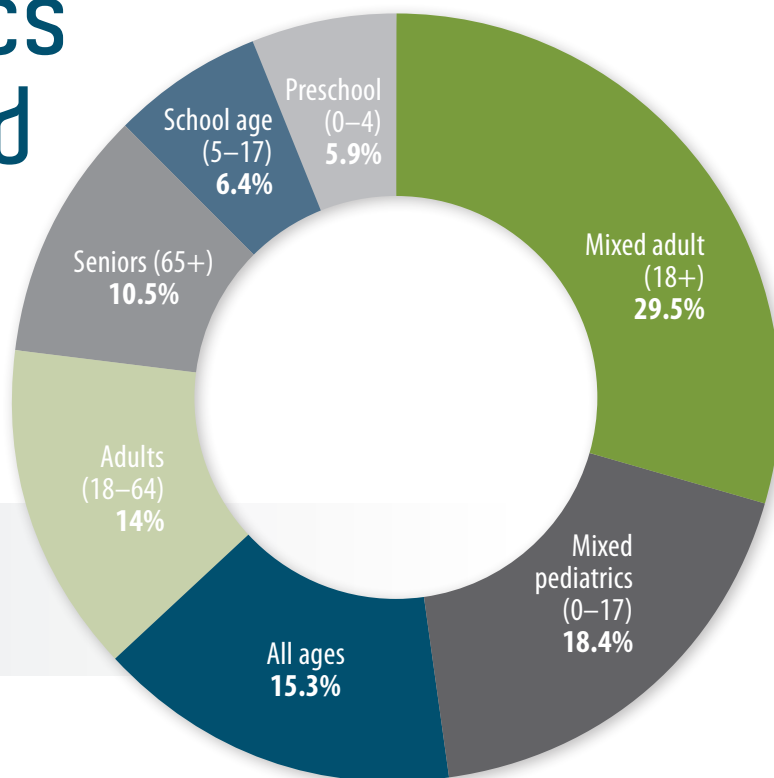
A total of 2297 members renewed their registration. During the 2019–2020 registration year, 161 new applications were processed, including new graduates and new members from outside of Alberta and Canada. During the same period, 87 registrations were cancelled for various reasons such as leave of absence, moving out of province and retirement. One person was transferred from the General Register with Condition to Suspended status. With the exception of the one suspended member, no applicants were denied registration in the 2019–2020 year.

Reviews by Council

There were no reviews by Council regarding registrations during the 2019–2020 year.

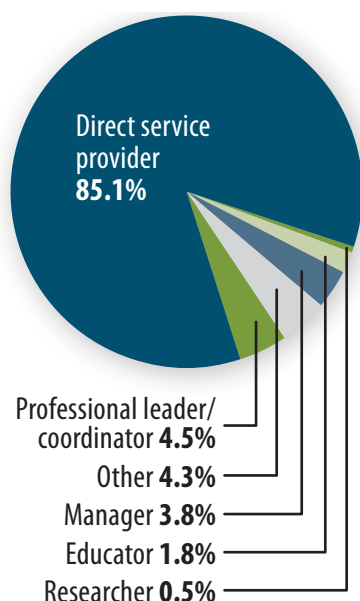
Demographics of Registered Members 2019–2020

CLIENT AGE RANGE
% of Occupational Therapists working with...

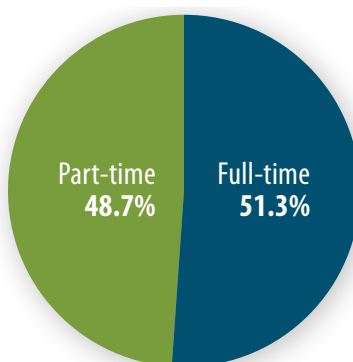


EMPLOYMENT

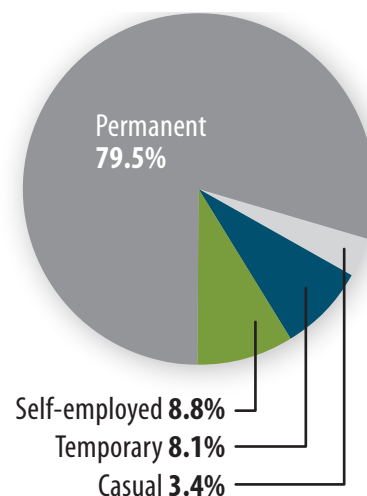
ROLE
% of Occupational Therapists working as a...



CATEGORY
% of Occupational Therapists working...

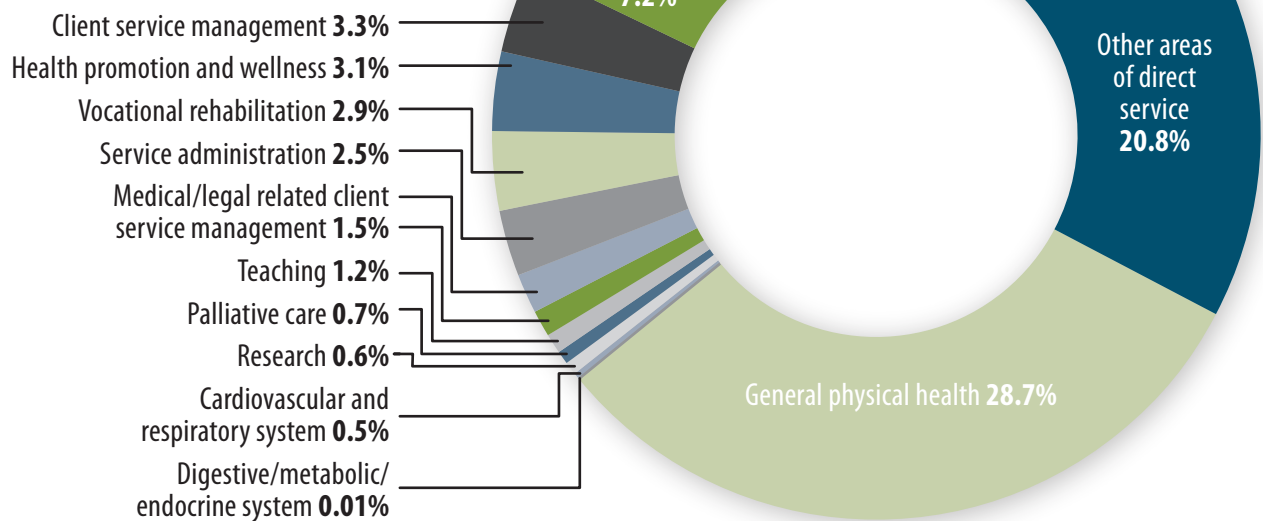


STATUS
% of Occupational Therapists who are...



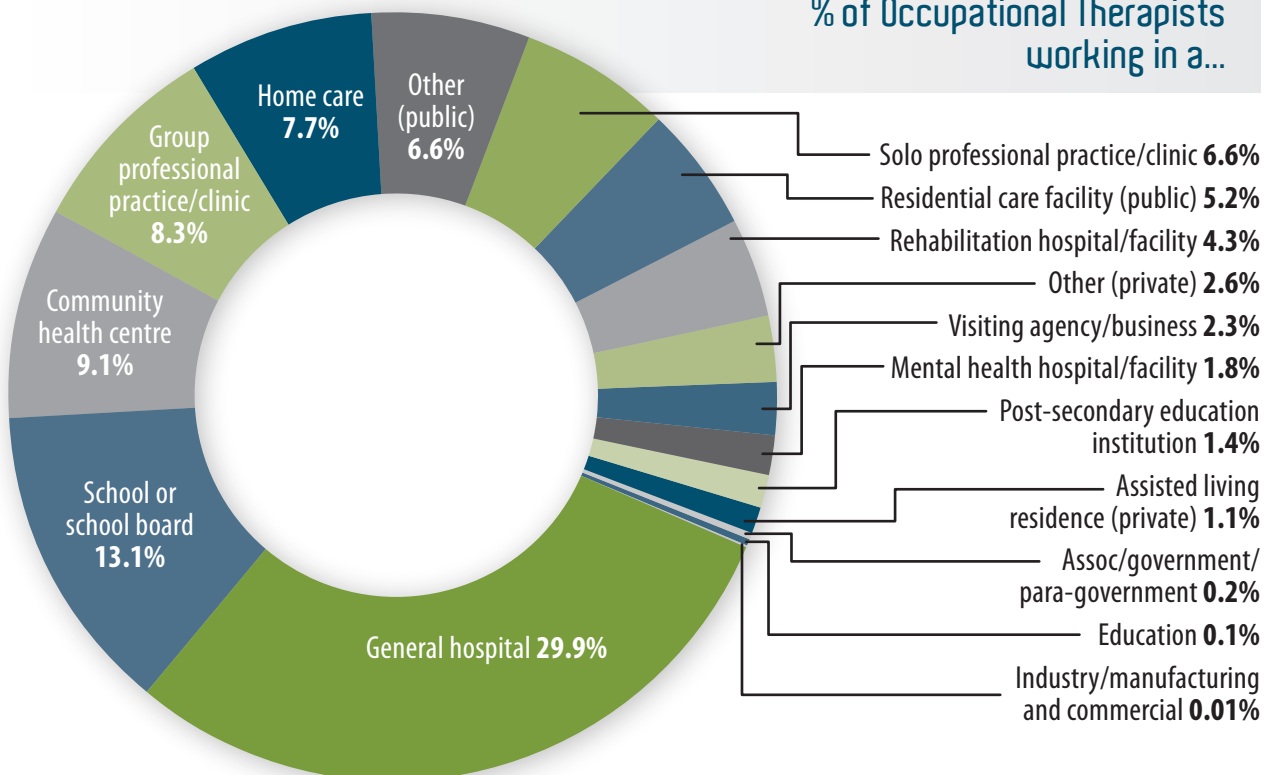
AREA OF PRACTICE

% of Occupational Therapists providing direct service in...



PRACTICE SETTING

% of Occupational Therapists working in a...



CONTINUING COMPETENCE PROGRAM

Competence—the combined knowledge, skills, attitudes and judgment 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 registered to practice in Alberta, as set out in the *Health Professions Act RSA 2000 cH-7 p3* and the *Occupational Therapists Profession Regulation AR217/2006 s13*. The Regulation specifies that ACOT's Continuing Competence Program is comprised of a self-assessment questionnaire, a practice challenge log, a competence maintenance log and a competence portfolio.

A refresh of the Continuing Competence Program (CCP) was undertaken in 2019 with the goal of ensuring that it accurately captures the continuous learning activities undertaken by each registrant to maintain and enhance competent practice.

The CCP is now comprised of a Self-Assessment and Learning Plan. The Learning Plan incorporates the practice challenge log and competence maintenance log requirements of the *Occupational Therapists Profession Regulation* as well as the competence portfolio.

Registered Occupational Therapists must complete the Continuing Competence Program components prior to applying to renew their practice permit. Registered members who do not comply with the requirements of the Continuing Competence Program cannot proceed with permit renewal.

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

COMPETENCE COMMITTEE REPORT

Competence Committee members from ACOT Council, ACOT staff and 13 Occupational Therapists representing diverse areas of clinical and non-clinical practice in Alberta, worked intensely from April–July 2019 to undertake a review of the Continuing Competence Program (CCP). Feedback from registrants about the CCP was analyzed along with data from a literature review and environmental scan, resulting in recommendations for Council's consideration and approval. Approved changes to the CCP were implemented in October 2019.

Multiple resource materials were developed to support registrants in navigating the updated CCP and understanding what was expected for them to include in their CCP submissions. Twenty-nine information sessions were offered between October 2019–January 2020, which were attended by almost 1000 Occupational Therapists from across the province.

The Competence Committee's next steps include updating the policies and procedures for audits of CCP submissions and evaluating whether the updated CCP is accurately capturing the continuous learning activities undertaken by each registrant to maintain and enhance competent practice.

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 by the complainant.

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*, several action steps can be taken by the Complaints Director. These action steps include:

- encouraging the complainant and the investigated person to communicate with each other and resolve the complaint;
- making a referral to the formal Alternate Complaints Resolution process as described in s.56 of the *Health Professions Act*;
- requesting an expert to assess and provide a written report on the subject matter of the complaint;
- conducting or appointing an investigator to conduct an investigation; or
- dismissing the complaint if satisfied that it is trivial or vexatious, or that there is insufficient or no evidence of unprofessional conduct.

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 2019–2020 year, as well as cumulatively from proclamation under the HPA in 2006 to February 29, 2019.



COMPLAINT RECEIPT AND DISPOSITION

Complaints Carried Forward (2018–19)	Source of Complaint	Summary	Status
#60	Employer and colleague	File remains on hold—permit not renewed.	Carried forward.
#68	Employer and colleague	File remains on hold—permit not renewed.	Carried forward.
#87	Colleague	Investigation by external investigator completed.	Closed. Complaint dismissed.
#88	Employer	Investigation by external investigator completed.	Closed. Hearing held, decision rendered, sanctions imposed. No appeal

Complaints (2019–20)	Source of Complaint	Summary	Status
#89	Colleague	Alleged unprofessional conduct.	Closed. Resolved through informal resolution.
#90	Public	Alleged unprofessional conduct.	Closed. Dismissed by Complaints Director. Dismissal appealed. Original decision upheld by Complaint Review Panel.
#91	Colleague	Alleged unprofessional conduct.	Closed. Complaint dismissed.
#92	Public	Alleged unprofessional conduct.	Closed. Resolved through informal resolution.
#93	Public	Alleged unprofessional conduct.	Closed. Complaint dismissed.
#94	Public	Alleged unprofessional conduct.	Closed. Complaint dismissed.
#95	Public	Alleged unprofessional conduct.	Closed. Complaint dismissed.
#96	Public	Alleged unprofessional conduct.	Carried forward. Informal resolution ongoing.
#97	Public	Alleged unprofessional conduct.	Carried forward. Investigation initiated and remains ongoing.

SUMMARY OF COMPLAINTS SINCE PROCLAMATION IN OCTOBER 2006

Year	Number of Complaints	Source of Complaint			Outcomes of Complaints	
		Employer	Public	Colleague		
2006–2007	2		2		Dismissed by the Complaints Director—no further action	35
2007–2008	4	1	3		Informal resolution	15
2008–2009	5	2	2	1	Resolved through Alternative Complaints Resolution (ACR)	4
2009–2010	3	1	1	1	Complaints withdrawn	2
2010–2011	3	1	1	1	Complaints active or on hold	3
2011–2012	4	2	2		Hearing held and decision rendered—not appealed	3
2012–2013	4	2		2		
2013–2014	1		1			
2014–2015	7	4	1	2		
2015–2016	3	1	2			
2016–2017	7	2	5			
2017–2018	5		4	1		
2018–2019	5	2	2	1		
2019–2020	9	1	6	2		
Total	62	19	32	11		

One hearing was held during the 2019–2020 year and a decision rendered of guilty of unprofessional conduct for boundary violations relating to sexual abuse or sexual misconduct. This resulted in suspension of the OT's practice permit for 9 to 18 months. No additional complaints were received relating to sexual abuse or sexual misconduct in 2019–2020.

There were two reviews by Council during the 2019–2020 year relating to dismissed complaints. One was for complaint file #86, appealing a dismissal that occurred in December 2018. This dismissal was upheld by the panel of Council on March 20, 2019. The second review by a panel of Council was an appeal related to complaint file #90 which was dismissed in May of 2019. This dismissal was upheld by the panel of Council on July 26, 2019.

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 29, 2020

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 29, 2020, 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 29, 2020, 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 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



Statement of Financial Position

February 29, 2020

	<u>2020</u>	<u>2019</u>
ASSETS		
Current		
Cash	\$ 4,398,075	\$ 3,966,221
Accounts receivable	38,282	23,766
Prepaid expenses	27,718	14,995
	<u>4,464,075</u>	<u>4,004,982</u>
 Tangible Capital Assets (Note 3)	 55,599	 71,287
Rental Deposit Receivable	4,397	4,397
	<u>\$ 4,524,071</u>	<u>\$ 4,080,666</u>
 LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities (Note 4)	\$ 37,822	\$ 29,589
Registration fees received in advance (Note 5)	1,240,050	1,224,500
	<u>1,277,872</u>	<u>1,254,089</u>
 Lease Inducement	 15,767	 17,659
	<u>1,293,639</u>	<u>1,271,748</u>
Net Assets		
Unrestricted	874,833	1,737,631
Internally restricted (Note 6)	2,300,000	1,000,000
Invested in tangible capital assets	55,599	71,287
	<u>3,230,432</u>	<u>2,808,918</u>
	<u>\$ 4,524,071</u>	<u>\$ 4,080,666</u>

COMMITMENTS (Note 7)

SUBSEQUENT EVENT (Note 8)

Approved on behalf of the Council
 Andrea Petryk, President
 Jennifer Lee, Vice-President

See notes to financial statements

Statement of Operations

February 29, 2020

	2020 Budget (Unaudited) (Note 10)	2020 Actual	2019 Actual
REVENUES			
Membership registrations	\$ 1,306,795	\$ 1,313,050	\$ 1,278,198
Interest	40,000	69,634	47,763
	<u>1,346,795</u>	<u>1,382,684</u>	<u>1,325,961</u>
EXPENSES			
Salaries, wages and benefits	466,400	485,096	532,348
Administration	228,265	266,226	273,000
Council activities	108,800	140,188	173,609
College activities	122,000	43,516	66,680
Amortization	30,000	18,233	25,909
Professional fees	151,500	7,911	10,510
	<u>1,106,965</u>	<u>961,170</u>	<u>1,082,056</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 239,830</u>	<u>\$ 421,514</u>	<u>\$ 243,905</u>

Statement of Changes in Net Assets

Year Ended February 29, 2020

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2020	2019
NET ASSETS — BEGINNING OF YEAR	\$ 1,737,631	\$ 1,000,000	\$ 71,287	\$ 2,808,918	\$ 2,565,013
Excess (deficiency) of revenues over expenses	439,747	-	(18,233)	421,514	243,905
Transfers	(1,300,000)	1,300,000	-	-	-
Purchase of tangible capital assets	<u>(2,545)</u>	<u>-</u>	<u>2,545</u>	<u>-</u>	<u>-</u>
NET ASSETS — END OF YEAR	<u>\$ 874,833</u>	<u>\$ 2,300,000</u>	<u>\$ 55,599</u>	<u>\$ 3,230,432</u>	<u>\$ 2,808,908</u>

See notes to financial statements

Statement of Cash Flows

Year Ended February 29, 2020

	2020	2019
CASH PROVIDED BY (USED IN):		
Operating Activities		
Excess of revenues over expenses	\$ 421,514	\$ 243,905
Items not affecting cash:		
Amortization	18,233	25,909
Lease inducement	(1,890)	8,199
	<u>437,857</u>	<u>278,013</u>
Changes in non-cash working capital:		
Accounts receivable	(14,516)	(23,766)
Prepaid expenses	(12,723)	12,975
Accounts payable and accrued liabilities	8,231	(8,908)
Registration fees received in advance	15,550	45,150
	<u>(3,458)</u>	<u>25,451</u>
	<u>434,399</u>	<u>303,464</u>
INVESTING ACTIVITY		
Purchase of tangible capital assets	(2,545)	(3,275)
	<u>(2,545)</u>	<u>(3,275)</u>
NET CHANGE IN CASH	431,854	300,189
Cash—beginning of year	<u>3,966,221</u>	<u>3,666,032</u>
CASH—END OF YEAR	<u>\$ 4,398,075</u>	<u>\$ 3,966,221</u>

See notes to financial statements

Notes to the Financial Statements

February 20, 2020

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
Furniture and fixtures	10%
Computer equipment	30%
Office equipment	20%
Computer software	50%

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

When conditions indicate a tangible capital asset is impaired, the carrying value of the tangible capital asset is written down to the asset’s fair value or replacement cost. The write-down of the tangible capital assets are recorded as an expense in the statement of operations.

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 and accounts 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 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. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Leasehold improvements	\$ 61,325	\$ 10,134	\$ 51,191	\$ 55,332
Furniture and fixtures	56,084	53,981	2,103	1,882
Computer equipment	55,080	53,565	1,515	7,474
Office equipment	32,300	31,510	790	6,599
Computer software	132,114	132,114	-	-
	\$336,903	\$281,304	\$55,599	\$71,287

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020	2019
Vacation payable	\$ 15,463	\$ 8,951
Accounts payable and accruals	13,615	15,737
Wages payable	5,812	3,306
Source deductions payable	2,932	1,595
	\$ 37,822	\$ 29,589

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.

	2020	2019
Registration fees received in advance	\$ 1,240,050	\$ 1,224,500

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. During the year, \$1,300,000 was transferred into the fund.

7. COMMITMENTS

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

Future minimum lease payments are as follows:

2021	\$ 50,369
2022	49,037
2023	49,668
2024	49,668
2025	49,668
Thereafter	\$ 171,235
	<hr/>
	\$ 419,645

8. SUBSEQUENT EVENT

On March 11, 2020, the World Health Organization assessed the coronavirus outbreak (COVID-19) as a pandemic. In Canada, the Government of Alberta declared a provincial state of public health emergency as per the Province of Alberta's Public Health Act on March 17, 2020 with respect to COVID-19. As of the date of these financial statements, the extent to which COVID-19 impacts the College's results will depend on future developments, which are highly uncertain and cannot be predicted and dependent upon new information which may emerge concerning the severity of COVID-19 and actions taken to contain this or its impact, among others. As of the date of these financial statements management believes the College will remain fully operational.

9. 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 29, 2020.

(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 cash and 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 value 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 29, 2020.

10. 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