



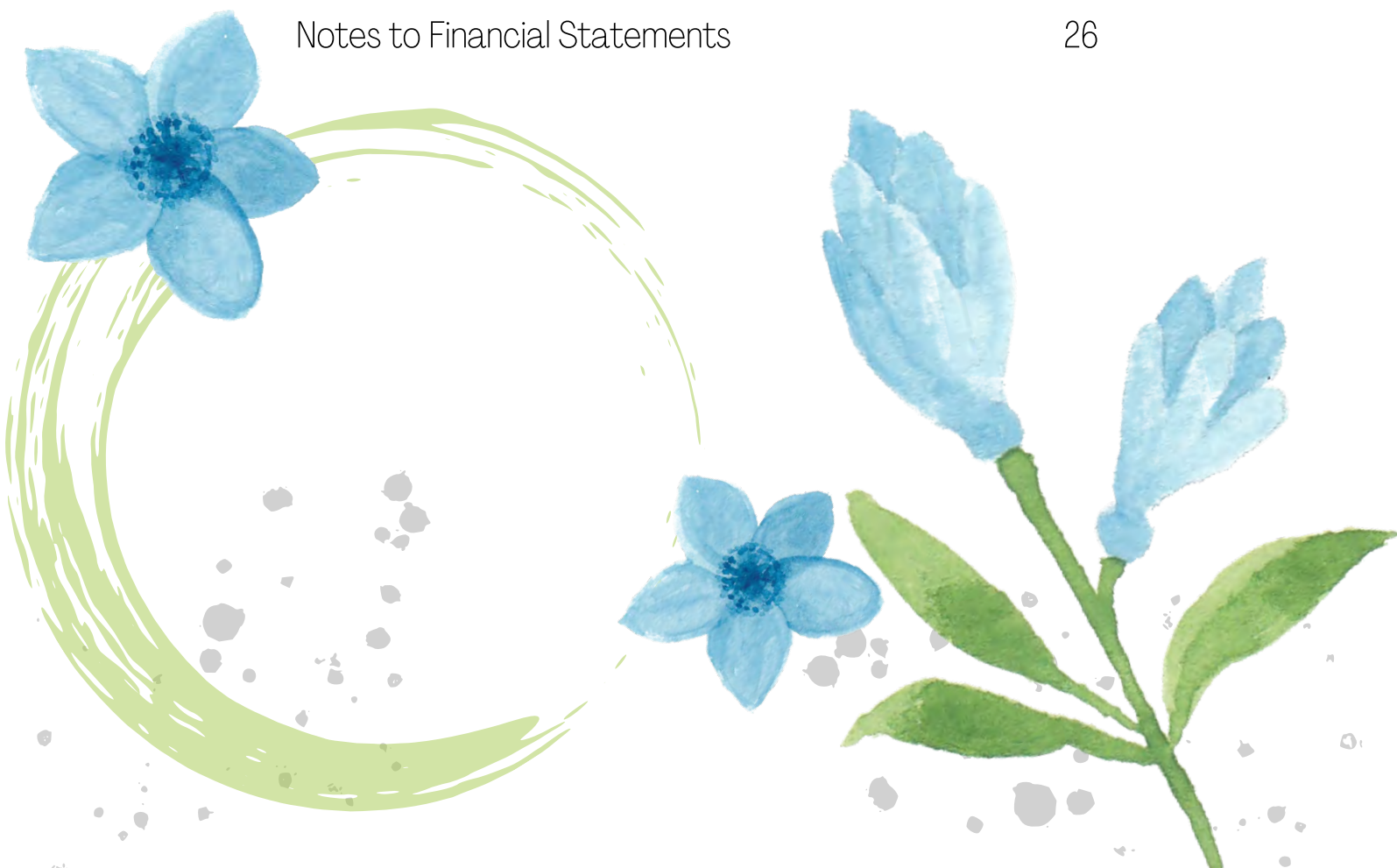
# 2020–2021 Annual Report

## Alberta College of Occupational Therapists



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# Annual Report 2020-2021

**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:

- in collaboration with their clients, develop and implement programs to meet everyday needs in self care, leisure and productivity,
- assess, analyze, modify and adapt the activities in which their clients engage to optimize health and functional independence,
- interact with individuals and groups as clinicians, consultants, researchers, educators and administrators, and
- 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continued as the Alberta College of Occupational Therapists (ACOT), and the *Occupational Therapy Profession Act* was repealed.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 CEO and Registrar (HPA s19). Five additional staff members of the College report to the CEO and 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 14th Annual Report of the Alberta College of Occupational Therapists, reporting the year ending February 28, 2021. 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 26, 2021.

# Council and Committee Members and College Staff

## 2020–2021 Council

Elizabeth Taylor, Past President (Edmonton)  
Andrea Petryk, President (Partial Year) (Sherwood Park)  
Jennifer Lee, Vice President, Interim President (Partial Year) (Calgary)  
Arwen Caines, Interim Vice President (Partial Year) (Calgary)  
Heidi Knupp (Edmonton)  
Carrie Hait (Edmonton)  
Whitney McKenzie (Edmonton)  
Tiffany Poltz, Public Member (Calgary)  
Peter Portlock, Public Member (Edmonton)

## College Staff

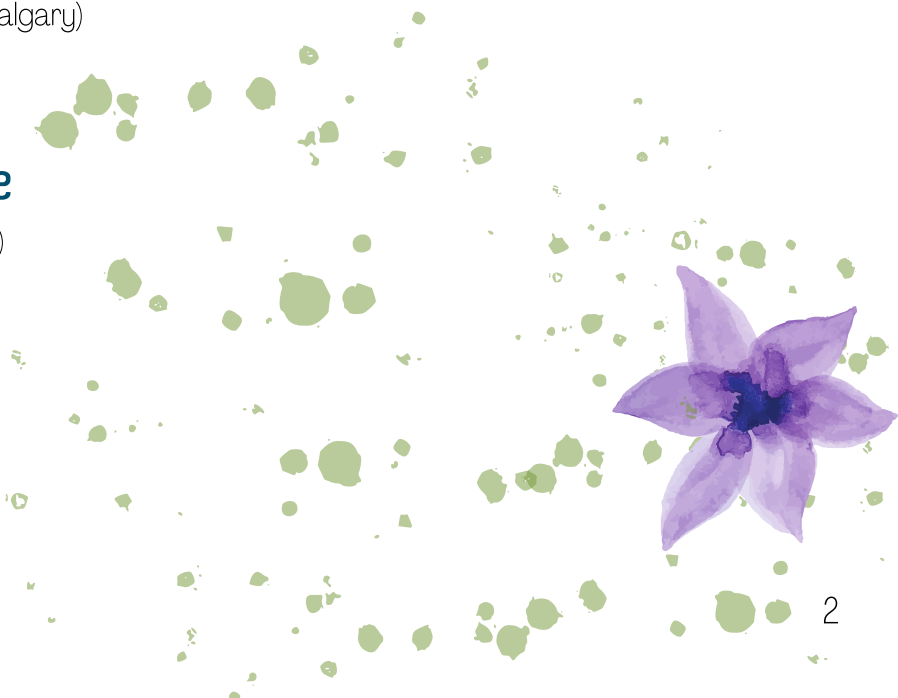
Marianne Baird, CEO and Registrar  
Patricia Wheadon, Operations and Complaints Director (Partial Year)  
Kerstin Hurd, Complaints Director (Partial Year)  
Angela Sekulic, Director, Policy & Practice  
Ambere Porter, Operations Director (Partial Year)  
Meron Gebremikael, Financial Assistant  
Mallory Foreman, Administrative Assistant, Registration Coordinator & Hearings Director

## Governance Committee

Jennifer Lee, Chair (Partial Year)(Calgary)  
Elizabeth Taylor (Edmonton)  
Andrea Petryk (Partial Year) (Sherwood Park)  
Arwen Caines, Interim Chair (Partial Year)(Calgary)  
Heidi Knupp (Edmonton)  
Peter Portlock, Public Member (Edmonton)

## Complaint Review Committee

Sandra Impey (Partial Year) (Grande Prairie)  
Rosalie Freund Heritage (Edmonton)  
Rosemary Koziel (Calgary)  
Kim Omar (Edmonton)  
Probir Roy (Calgary)  
Simrit Dhillon (Calgary)





## Competence Committee

Jennifer Lee, Chair (Partial Year) (Calgary)  
Heidi Knupp, Chair (Partial Year) (Edmonton)  
Alanna Ferguson (Calgary)  
Koren Lee (Calgary)  
Lalit Gaur (Partial Year) (Edmonton)  
Csilla Gresku (Fort McMurray)  
Cheryl Spinner (Edmonton)  
Cherie Henderson (Edmonton)  
Amber Laing (Calgary)  
Betty McMorrow, Public Member (Edmonton)  
Susan Mulholland (Calgary)  
Marianne Baird (Edmonton)  
Angela Sekulic (Edmonton)

## Acting Against Racism and Intolerance Advisory Panel

Jennifer Lee (Calgary)  
Katelyn Favel (Calgary)  
Jonathan Rivero (Edmonton)  
Kaarina Valavaara (Calgary)

## Acting Against Racism and Intolerance Committee

Jennifer Lee (Calgary)  
Judith Pinto (Edmonton)  
Angelica Reyes (Edmonton)  
Faiza Karim (Calgary)  
Roseleen John (Edmonton)  
Gaurav Malik (Calgary)  
Melanie Greenaway (Edmonton)  
Louis Joseph (Valleyview)





## President's Message

As I reflect on 2020, I am conscious of all that has changed due to the COVID-19 pandemic. At ACOT, we grew, adapted and evolved to respond to the pandemic, while maintaining a relentless focus on supporting registrants to meet our Standards of Practice, Code of Ethics and Continuing Competence Program requirements. Moreover, we nurtured our organizational culture, favoring strong and collaborative relationships with the public and registrants.

### Strategic Plan Refresh

- At our annual board retreat in November 2020, Council met to refresh our strategic plan,
  - Our four key areas of focus were confirmed – our public, our registrants, our college and our strategic connections,
  - However, Council recognized the significant impact of three elements– government regulatory changes, the global pandemic, and global anti-racism,
  - As such, we evolved our success measures to reflect these new realities. For example, we are focusing on deepening our connections with key stakeholders such as the Alberta Federation of Regulated Health Professionals, other Rehabilitation Medicine Colleges, and government leadership.

## Continuing Competence Program (CCP)

- Our Competence Committee was extremely active this year, continuing to improve our CCP to support our registrants to maintain and improve their practice of Occupational Therapy,
- ACOT released a survey to registrants seeking input on our review and evaluation rubric, and CCP resources,
- With this input, ACOT updated the review and evaluation rubric, policies and procedures.

## Acting Against Racism and Intolerance (AARI)

- In response to the Black Lives Matter movement in June 2020, ACOT released a statement to registrants highlighting our commitment to fostering diversity, inclusion and anti-racism,
- ACOT hired Hilkewich et al, with the goal of developing an organizational culture free of bias and fully welcoming for staff, registrants, stakeholders, Council members and community partners,
- The AARI Advisory Panel and Committee were created by Council - with membership of registrants with lived experience of racism - to explore current ACOT policies, procedures and processes, and recommend changes to achieve the aforementioned goals.

**Andrea Petryk**  
**President**

## Public Members' Message

The Alberta government regulates several health professions in the province under the *Health Professions Act* (HPA). ACOT operates under the privilege of self-governance as part of the HPA. Public members are appointed to ACOT's Council and work with elected regulated members. Collectively, Council carries out the mandate to govern their profession in a manner that protects and serves the public interest.

Public members enhance this work by providing a public perspective and guidance on Council. We believe a strong public voice is essential to effective self-regulation and we value the privilege of carrying out this work on behalf of Albertans. As a whole, we believe the ACOT Council provides strong leadership where diversity and inclusion are respected, and challenges and questions are welcomed by all members.

We appreciate the Occupational Therapy profession and the care and dedication with which OTs perform their duties in optimizing the health and independence of the public they care for. As we look to the future, foreseeable challenges include the ongoing COVID-19 pandemic, recent legislative changes and the changing political arena. In such an environment, a strong Council will be the indicator of ACOT's continued success. Albertans and ACOT's regulated members should be confident in the dedicated and motivated 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.

A new set of bylaws for the College was drafted and submitted to the Governance Committee for review and feedback. The Composition of Council section was updated to reflect that 50% of the voting members of Council must be Public Members appointed by government. The new bylaws were approved by Council in January 2021, to take effect April 1, 2021.

### Strategic Plan

In early 2020, the College began implementing its 2020-2023 Strategic Plan with its refreshed vision, mission and values, concrete success measures and continued relentless focus on regulatory excellence to serve the public interest in receiving competent and ethical occupational therapy services. Like many organizations, ACOT's operations were affected due to the spread of COVID-19 and subsequent global events, warranting a refresh of its Strategic Plan late in 2020. Council met to validate the mission and vision of the 2020-2023 Strategic Plan, then updated its values and added further key success measures.

### Key 2020-2021 Accomplishments Enacting the Strategic Plan

- Required all registrants to complete mandatory training on prevention of sexual abuse and sexual misconduct as part of their Continuing Competence Program (CCP) requirements,
- Developed and tested a rubric for our CCP to help guide registrants in completion of their CCP submissions. Refreshed individual- and program-level Review and Evaluation policies and procedures for the CCP,
- Provided education to over 340 registrants on Continuing Competence Program requirements,

- Completed implementation of a new ACOT website to ensure all stakeholders are able to find information more easily,
- Established an Advisory Panel and a Standing Committee of Council to work on Acting Against Racism and Intolerance efforts,
- Successfully pivoted to remote operations and provided ongoing updates to COVID-19 guidance for registrants based on Chief Medical Officer of Health directives,
- Participated with partner organizations to deliver excellence in Occupational Therapy regulation to serve the public well, including:
  - The Alberta Federation of Regulated Health Professions (AFRHP),
  - The Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO),
  - Alberta Health Services (AHS),
  - Government of Alberta Ministry of Health and Ministry of Labour and Immigration
- Invested in Council and College staff training through:
  - The annual Council on Licensure, Enforcement and Regulation (CLEAR) conference,
  - The annual Canadian Network of Agencies for Regulation (CNAR) conference,
  - The Canadian Association of Occupational Therapy (CAOT) conference,
  - Workshops on regulatory issues provided by Field Law, and other related educational opportunities.



## 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:

- advance quality Occupational Therapy regulation,
- develop and promote a national strategy for consistent and congruent regulatory practices for the profession,
- promote interprovincial and international labour mobility and workforce planning, and
- 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 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 Jennifer Lee then Arwen Gaines, 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:

- Refined bylaws regarding council make-up (i.e., required ratio of voting regulated members and number of public members) to align with the 50% public member requirement as indicated with the government's introduction and implementation of Bill 30,
- Implemented and utilized gender-neutral language within all policies and procedures, bylaws and onboarding/orientation documentation,
- Completed the past president's role description and responsibilities,
- Developed the orientation process for the executive (i.e., president and vice-president roles), including specific training needs for such roles,
- Reviewed and refreshed multiple Governance Policies,
- Reviewed and refreshed the Council onboarding process in preparation for onboarding of public members in April of 2021,
- Participated in Council member training at the annual virtual conferences of the Council on Licensure, Enforcement and Regulation (CLEAR) and the Canadian Network of Agencies for Regulation (CNAR),
- Developed a Council emergency succession plan.

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 registrant have an ongoing obligation to the public to ensure that professional and ethical standards are met."

Upcoming GC work includes:

- Implementing recommendations of the Action Against Racism and Intolerance (AARI) Committee into policies, procedures, standards and bylaws to support an unbiased, deracialized and equitable Council and College,
- Reviewing the onboarding and training of new Councillors,
- Developing and implementing a streamlined process for Council self-review incorporating Ontario's College Performance Measurement Framework (CPMF) into the reporting tool.

The Chair would like to commend all GC members for their contributions throughout the year.




## Continuing Competence Program

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 (CCP) 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 CCP is comprised of a self-assessment questionnaire, a practice challenge log, a competence maintenance log and a competence portfolio.

The current iteration of ACOT's CCP, introduced in October 2019, is comprised of a Self-Assessment and Continuing Competence Learning Plan. The Learning Plan incorporates the practice challenge log, competence maintenance log, and competence portfolio requirements described in the *Occupational Therapists Profession Regulation*. Completion of the CCP components is required prior to practice permit renewal.





In the 2020–21 registration year, registered occupational therapists were required to include in their CCP Learning Plans evidence of completion of the mandatory training modules on Preventing Sexual Abuse and Sexual Misconduct (as per the amendments to the HPA). A cursory review of the almost 2,300 CCP submissions (to the general, provisional, or cancelled register) revealed one hundred percent (100%) compliance with this requirement.

A refreshed process for review and evaluations of CCP submissions is planned for implementation in the 2021–22 registration year. 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 in their CCP submission, they must refer that information to the College's Complaints Director.

## Competence Committee Report

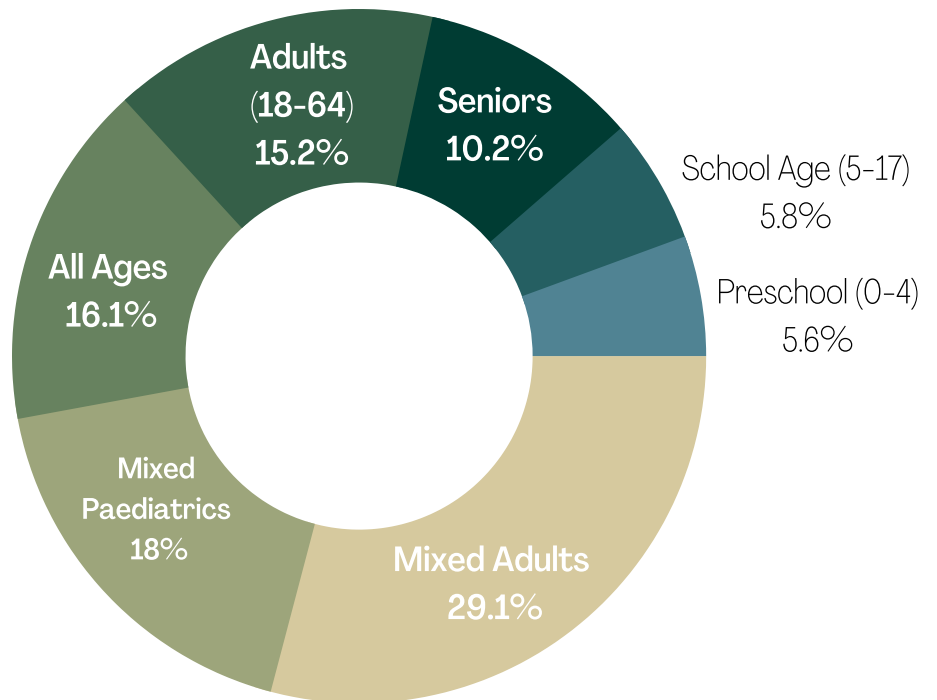
The Competence committee includes members from ACOT Council, ACOT staff, a Public Member and eight occupational therapists representing diverse areas of clinical and non-clinical practice in Alberta.

This year, the committee members focused attention on development and testing of a rubric and updating of policies and procedures for the CCP review and evaluation process. The intent of CCP submission reviews is to determine whether the CCP is accurately capturing the continuous learning activities undertaken by each registrant to maintain and enhance competent practice.

Review and evaluation of regulated members CCP submissions is permitted as per the *Occupational Therapists Profession Regulation* (AR217/2006 s14). The first set of CCP submission reviews is scheduled for July 2021.

# Demographics of Registered Members 2020-2021

## Client Age Range % of OTs working with...



## Role % of OTs working as a...

Researcher 0.06%

Educator 2.5%

Manager 3.5%

Professional Leader/Coordinator 4%

Other 4.6%

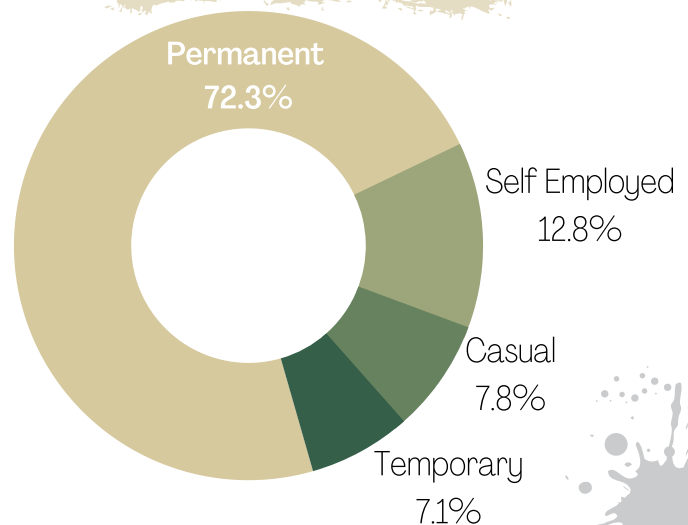
**Direct Service Provider 84.9%**

## Category % of OTs working...

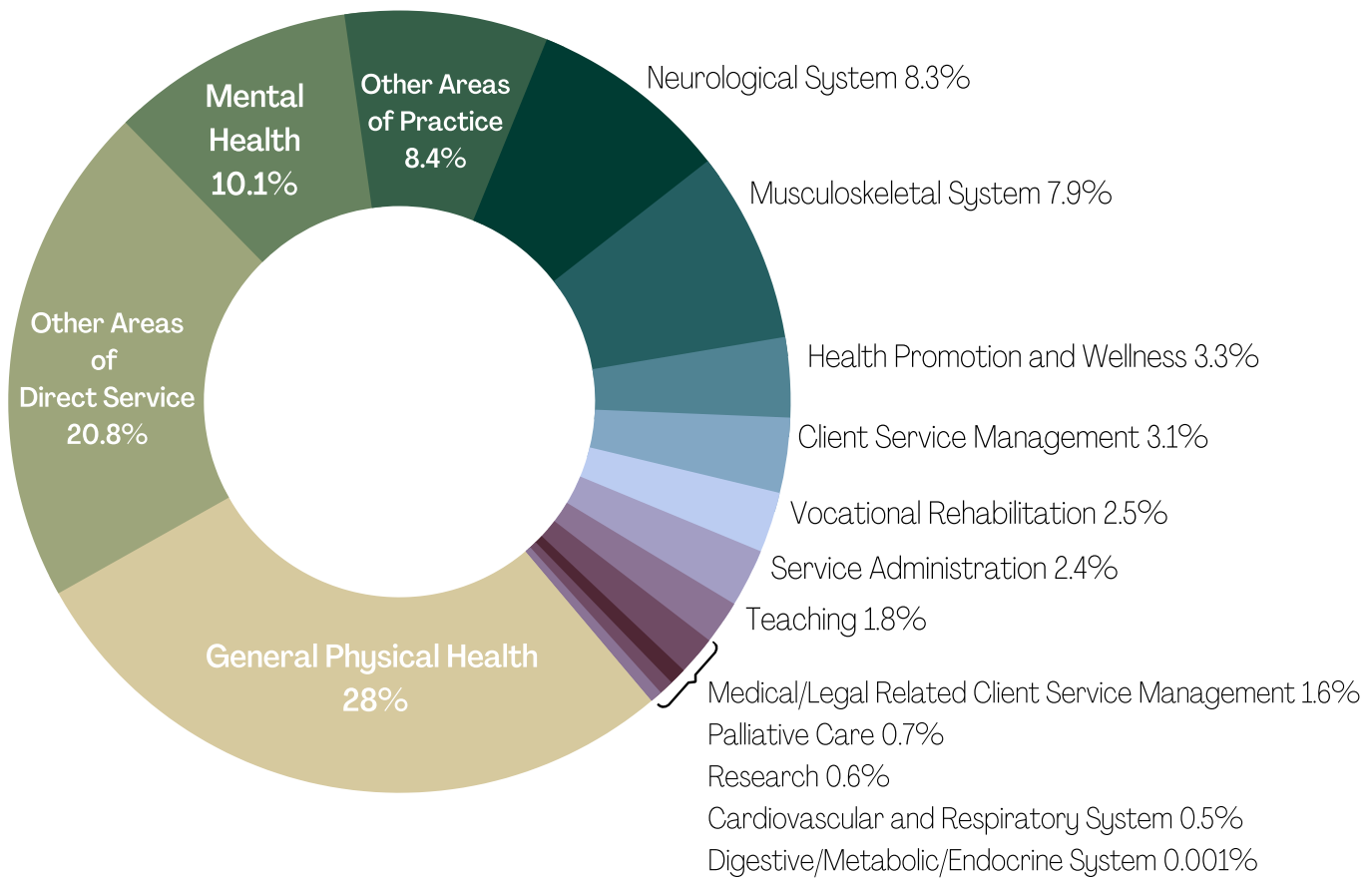
Part Time 53.6%

Full Time 46.4%

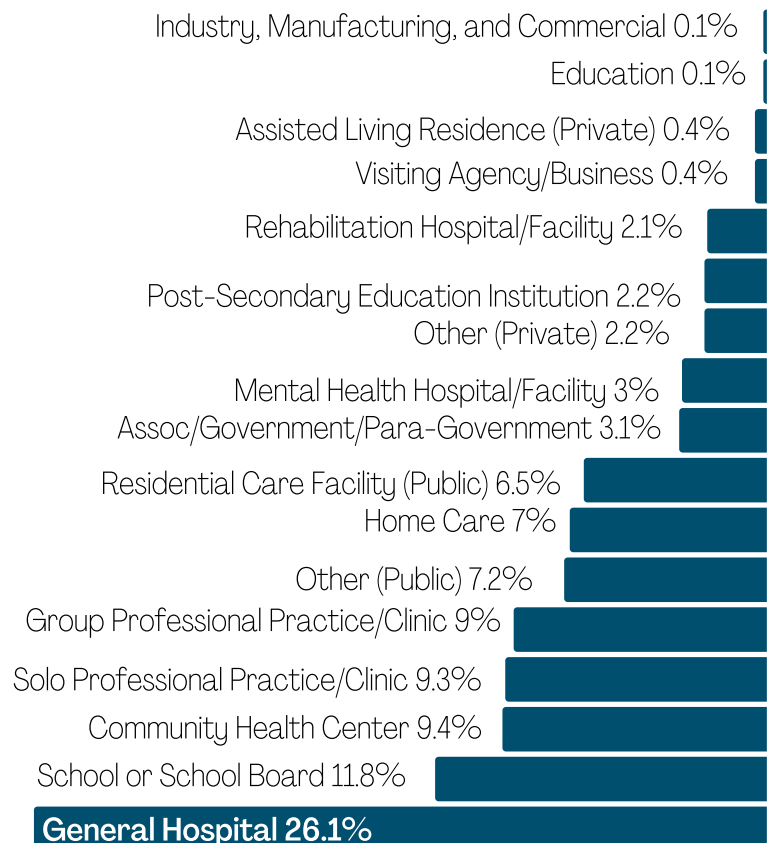
## Status % of OTs who are...



## Area of Practice % of OTs Providing Direct Service in...



## Practice Setting % of OTs working in...



# Registration

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:

- 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,
- 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
- Internationally Educated Occupational Therapy (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 want 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 Courtesy Register permits were issued. During the pandemic, the Courtesy Register permits have been increased from 30-days to 90-days, and the usual \$40 fee has been waived.

	As at February 29, 2020	As at February 28, 2021
General Register	2290	2227
Provisional Register	6	52
Courtesy Register		1
Suspended	1	
<b>Total Registrants</b>	<b>2297</b>	<b>2280</b>

A total of 2280 members renewed their registration. During the 2020-2021 registration year, 162 new applications were processed, including new graduates and new members from outside of Alberta and Canada. During the same period, 179 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 to Suspended status, then back to the General Register with Conditions. No applicants were denied registration in the 2020-2021 year.

### Reviews by Council

There were no reviews by Council regarding registrations during the 2020-2021 year.



## Complaints and Discipline

The Alberta College of Occupational Therapists investigates and processes 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 possible actions may be taken by the Complaints Director. These include:

- Conducting an investigation into the complaint,
- Dismissing the complaint if the complaint is trivial or vexatious, or if there is insufficient or no evidence of unprofessional conduct,
- Informally resolving the complaint (encouraging communication between the complainant and regulated member or facilitating a resolution), or
- Alternative Complaints Resolution (ACR).

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

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

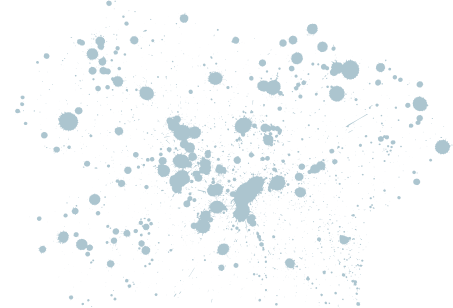
The following data is based on formal complaint activity for the 2020–2021 year, as well as cumulatively from proclamation under the HPA in 2006 to February 28, 2021.



## Summary of Complaints Carried Forward from 2019 to 2020

Complaints Carried Forward (2019-20)	Source of Complaint	Summary	Status
060-12-004	Employer and colleague	Regulated member is not practicing due to medical status and will not be returning to practice. Complainant notified. Notification to remain on regulated member's file in case of any attempt to register in the future.	Closed
068-15-001	Employer and colleague	Regulated member is not practicing due to medical status and will not be returning to practice. Complainant notified. Notification to remain on regulated member's file in case of any attempt to register in the future.	Closed
096-19-009	Public	Informally resolved with agreement and undertaking.	Closed
097-20-001	Employer	Hearing held, decision rendered, sanctions imposed. No appeal.	Closed

## Summary of Complaints Received from 2020 to 2021



Complaints Received (2020-21)	Source of Complaint	Summary	Status
098-20-002	Public	Alleged unprofessional conduct	Closed - dismissed by Complaints Director
099-20-003	Employer	Alleged unprofessional conduct	Open - investigation ongoing
100-20-004	Public	Alleged unprofessional conduct	Closed - dismissed by Complaints Director
101-20-005	Public	Alleged unprofessional conduct	Closed - dismissed by Complaints Director
102-20-006	Public	Alleged unprofessional conduct	Closed - dismissed by Complaints Director
103-20-007	Public	Alleged unprofessional conduct	Open - dismissed by Complaints Director, complainant requested review of dismissal
104-20-008	Employer	Criminal charges	Open - on hold pending outcome of criminal proceedings
105-20-009	Colleague	Alleged unprofessional conduct	Closed - withdrawn
106-20-010	Public	Alleged unprofessional conduct	Open - investigation ongoing
107-21-001	Public	Alleged unprofessional conduct	Open - investigation ongoing
108-21-002	Public	Alleged unprofessional conduct	Open - investigation ongoing

During the 2020-2021 year, one hearing was held and a decision rendered by the Hearing Tribunal of guilty of sexual misconduct. This decision was subsequently published on the College's website.

During the 2020-2021-year, one request was made to the Hearings Director for a review of a dismissal of a complaint. This was for complaint file 103, in which the dismissal was made in February 2021.

The College has never had to deal with a regulated member under Section 118, Assessing Incapacity.

There were no payouts from the patient relations fund during the 2020-2021 year.

## Summary of Complaints 2006 to February 2021

Year	Number of Complaints	Source of Complaint		
		Employer	Public	Colleague
2006-2007	2		2	
2007-2008	4	1	3	
2008-2009	5	2	2	1
2009-2010	3	1	1	1
2010-2011	3	1	1	1
2011-2012	4	2	2	
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
2020-2021	11	2	8	1
<b>Total</b>	73	21	40	12

### Outcomes of Complaints

Dismissed by the Complaints Director - No further action	39
Informal resolution	17
Resolved through Alternative Complaints Resolution (ACR)	4
Complaints withdrawn	3
Complaints active or on hold	6
Hearing held and decision rendered - No appeal	4



# Statement of Financial Position Alberta College of Occupational Therapists for the year ended February 28, 2021

## Independent Auditor's Report To the Members

### 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, 2021, 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, 2021, 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**

Edmonton, Alberta Chartered Professional Accountants  
June 29, 2021



## February 28, 2021

Current

Cash

Cash	\$ 4,710,571	\$ 4,398,075
Accounts receivable	29,206	38,282
Prepaid Expenses	33,077	27,718

Accounts receivable

Prepaid Expenses	<b>33,077</b>	27,718
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TANGIBLE CAPITAL ASSETS (Note 3)RENTAL DEPOSIT RECEIVABLE

## LIABILITIES and NET ASSETS

Current.

Accounts payable and accrued liabilities (Note 4)	\$ 48,825	\$ 37,822
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Registration fees received in advance (Note 5)	1,225,950	1,240,050
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## 1. EASE INDUCEMENT

NET ASSETSUnrestricted

Internally restricted (Note 6)	2,300,000	2,300,000
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Invested in tangible capital assets	60,667	55,599
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COMMITMENTS (Note 7)

Year Ended February 28, 2021

2021 Budget

(Unaudited, Note 9)

20212020

## REVENUES

Membership registrations	\$ 1,346,000	<b>\$ 1,297,233</b>	\$ 1,313,050
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Interest	52,500	<b>16,126</b>	69,634
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1,398,500	<b>1,313,359</b>	1,382,684
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## EXPENSES

Salaries, wages and benefits	719,883	<b>677,277</b>	485,096
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Administration	262,730	<b>222,789</b>	266,226
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Council activities	105,000	<b>52,251</b>	127,851
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Legal fees	159,500	<b>18,896</b>	20,248
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College activities	78,000	<b>16,213</b>	43,516
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Amortization	20,000	<b>7,076</b>	18,233
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1,345,113	<b>944,502</b>	961,170
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<b>EXCESS of REVENUE OVER EXPENSES</b>	<b>\$ 53,387</b>	<b>\$ 318.857</b>	<b>\$ 421,514</b>
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## Statement of Changes in Net Assets

Year Ended February 28, 2021

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2021	2020
<b>NET ASSETS -</b>					
<b>BEGINNING OF YEAR</b>	\$ 874,833	\$ 2,300,000	\$ 55,599	<b>\$ 3,230,432</b>	\$ 2,808,918
Excess (deficiency) of revenues over expenses	325,933	-	(7,076)	<b>318,857</b>	421,514
Purchase of tangible capital assets	(12,144)	-	(12,144)	-	-
<b>NET ASSETS -</b>					
<b>END OF YEAR</b>	\$ 1,188,622	\$ 2,300,000	\$ 60,667	<b>\$ 3,549,289</b>	\$ 3,230,432

## Statement of Cash Flows

Year Ended February 28, 2021

### CASH PROVIDED BY (USED IN):

#### OPERATING ACTIVITIES

Excess of revenues over expenses

Items not affecting cash:

Amortization

Lease inducement

Changes in non-cash working capital:

Accounts receivable

Prepaid expenses

Accounts payable and accrued liabilities

Registration fees received in advance

### INVESTING ACTIVITY

Purchase of tangible capital assets

### NET CHANGE IN CASH

Cash - beginning of year

### CASH - END OF YEAR

	2021	2020
<b>\$ 318,857</b>	\$ 421,514	
<b>7,076</b>	18,233	
<b>(1,913)</b>	(1,892)	
<b>324,020</b>	437,855	
<b>9,076</b>	(14,516)	
<b>(5,359)</b>	(12,723)	
<b>11,003</b>	8,233	
<b>(14,100)</b>	15,550	
<b>620</b>	(3,456)	
<b>324,640</b>	434,399	
<b>(12,144)</b>	(2,545)	
<b>(12,144)</b>	(2,545)	
<b>312,496</b>	431,854	
<b>4,398,075</b>	3,966,221	
<b>\$ 4,710,571</b>	\$ 4,398,075	

# Notes to the Financial Statements

Year Ended February 28, 2021

## 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 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
Computer equipment	30%
Furniture and fixtures	10%
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 in the year the impairment was incurred. Write downs are not reversed.

### Lease Inducement

Lease payments under operating leases are recognized on a straight-line basis over the term of the lease. Lease inducements received in the form of 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 these 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.

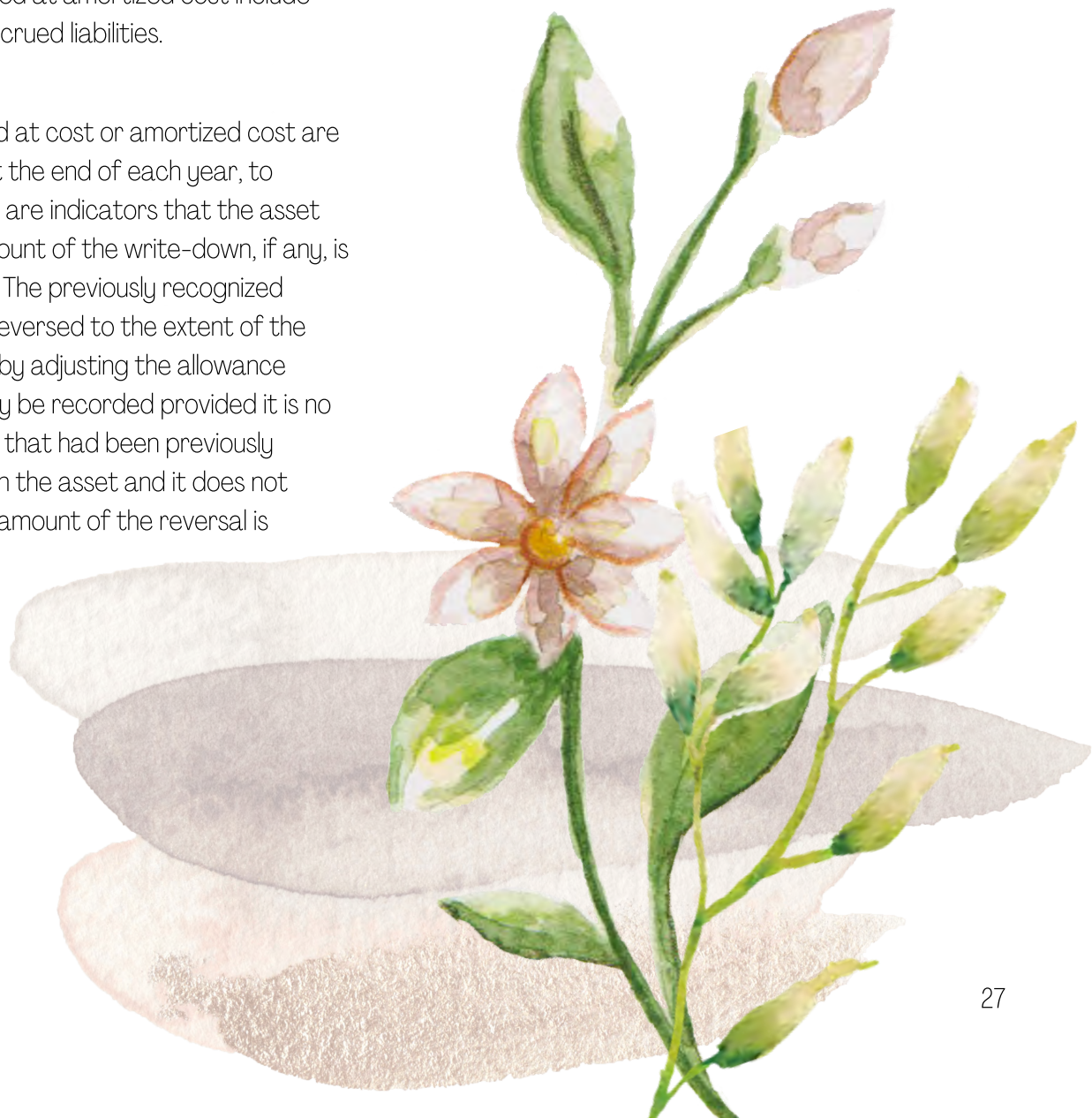
Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

### 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.



## Notes to the Financial Statements

### 3. Tangible Capital Assets

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Leasehold improvements	\$ 61,325	\$ 14,275	\$ 47,050	\$ 51,191
Computer equipment	67,224	55,921	11,303	1,515
Furniture and fixtures	56,084	54,560	1,524	2,103
Office equipment	32,300	31,510	790	790
Computer software	132,114	132,114	-	-
	\$ 349,047	\$ 288,380	\$ 60,667	\$ 55,599

### 4. Accounts Payable and Accrued Liabilities

	2021	2020
Accounts payable and accruals	\$ 27,522	\$ 13,615
Wages payable	14,542	5,812
Vacation payable	5,940	15,463
Sources deductions payable	821	2,932
	\$ 48,825	\$ 37,822

### 5. Registration Fees Received in Advance

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

2021	2020
\$ 1,225,950	\$ 1,240,050

### 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. Future aggregate minimum lease payments for the next five years are as follows:

2022	\$ 49,037
2023	49,668
2024	49,668
2025	49,668
2026	50,929
Thereafter	120,306
	<u>\$ 369,276</u>

## 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, 2021.

### (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 28, 2021.

## 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.

## 10. Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.





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