



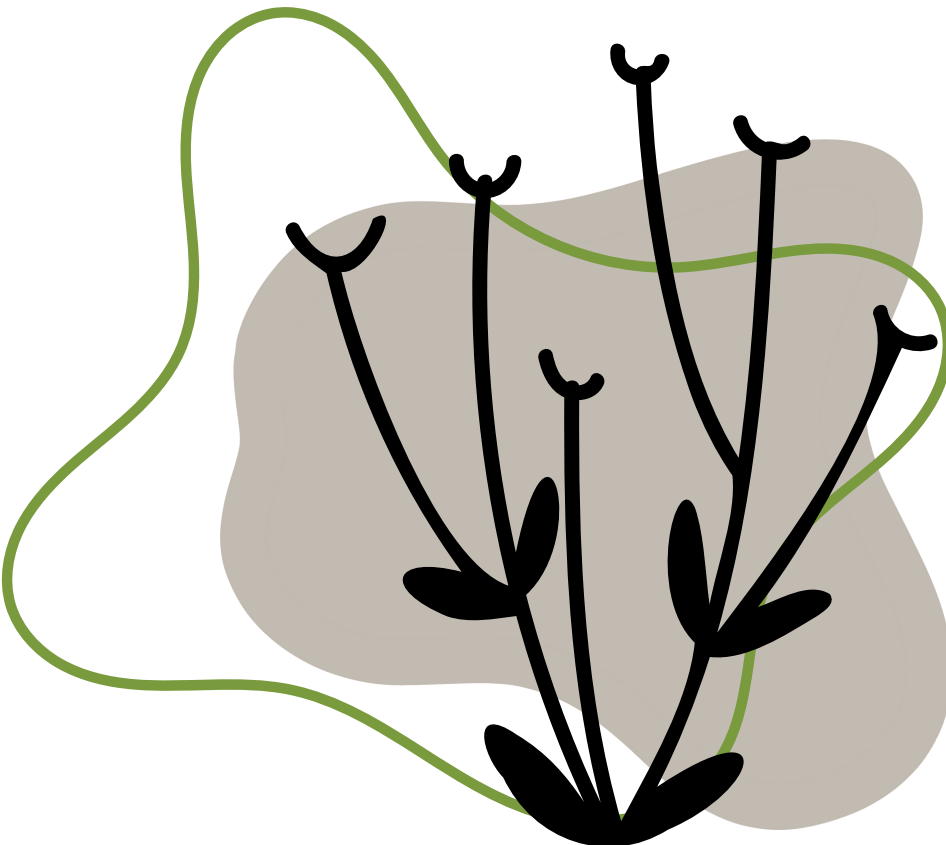
2021–2022 Annual Report

Alberta College of Occupational Therapists



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Annual Report 2021-2022

**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continued as the Alberta College of Occupational Therapists (ACOT), and the *Occupational Therapy Profession Act* was repealed.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 s8, s19). Seven 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 15th Annual Report of the Alberta College of Occupational Therapists, reporting the year ending February 28, 2022. 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 28, 2022.

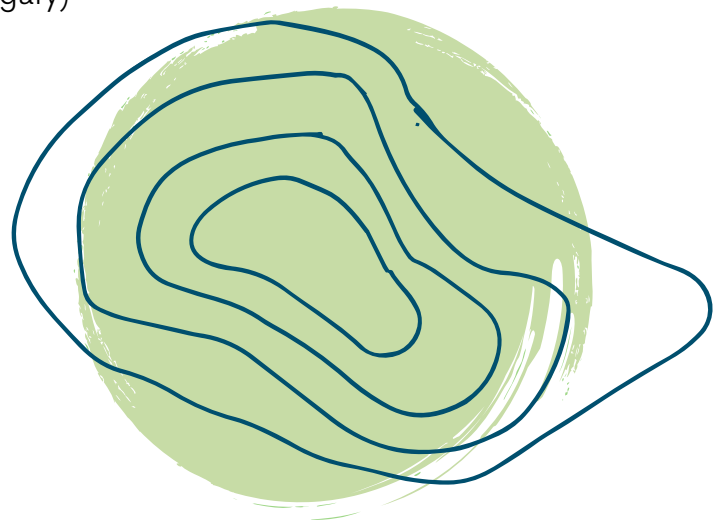
*when the word "client" is used in this report, it refers to clients and their care-partners which may include family, friends and/or others.



Council and Committee Members and College Staff

2021–2022 Council

Elizabeth Taylor, Past President (Partial Year) (Edmonton)
Andrea Petryk, Past President (Partial Year) (Sherwood Park)
Jennifer Lee, President (Partial Year) (Calgary)
Arwen Caines, Vice-President (Partial Year) (Calgary)
Heidi Knupp (Edmonton)
Carrie Hait (Edmonton)
Whitney McKenzie (Edmonton)
Tiffany Poltz, Public Member (Calgary)
Dr. Tom Smith, Public Member (Camrose)
Christie Bergman, Public Member (Beaumont)



College Staff

Marianne Baird, CEO and Registrar
Anna Yarmon, Complaints Director (Partial Year)
Kerstin Hurd, Complaints Director (Partial Year)
Angela Sekulic, Director, Policy & Practice (Seconded)
Alanna Ferguson, Acting Director, Policy & Practice (Partial Year)
Ambere Porter, Operations Director
Meron Gebremikael, Financial Assistant
Mallory Foreman, Registration Coordinator & Hearings Director
Shelley Blair, Administrative Coordinator (Partial Year)

Governance Committee

Arwen Caines, Chair (Calgary)
Jennifer Lee, Chair (Partial Year) (Calgary)
Elizabeth Taylor (Partial Year) (Edmonton)
Andrea Petryk (Partial Year) (Sherwood Park)
Heidi Knupp (Edmonton)
Carrie Hait (Edmonton)
Whitney McKenzie (Edmonton)

Complaint Review Committee

Rosalie Freund Heritage (Edmonton)
Rosemary Koziel (Calgary)
Kim Omar (Edmonton)
Probir Roy (Calgary)
Simrit Dhillon (Calgary)
Kathryn Lambert (Edmonton)
Alexandra Chahley (Edmonton)
Adam Kucharski (Calgary)

Competence Committee

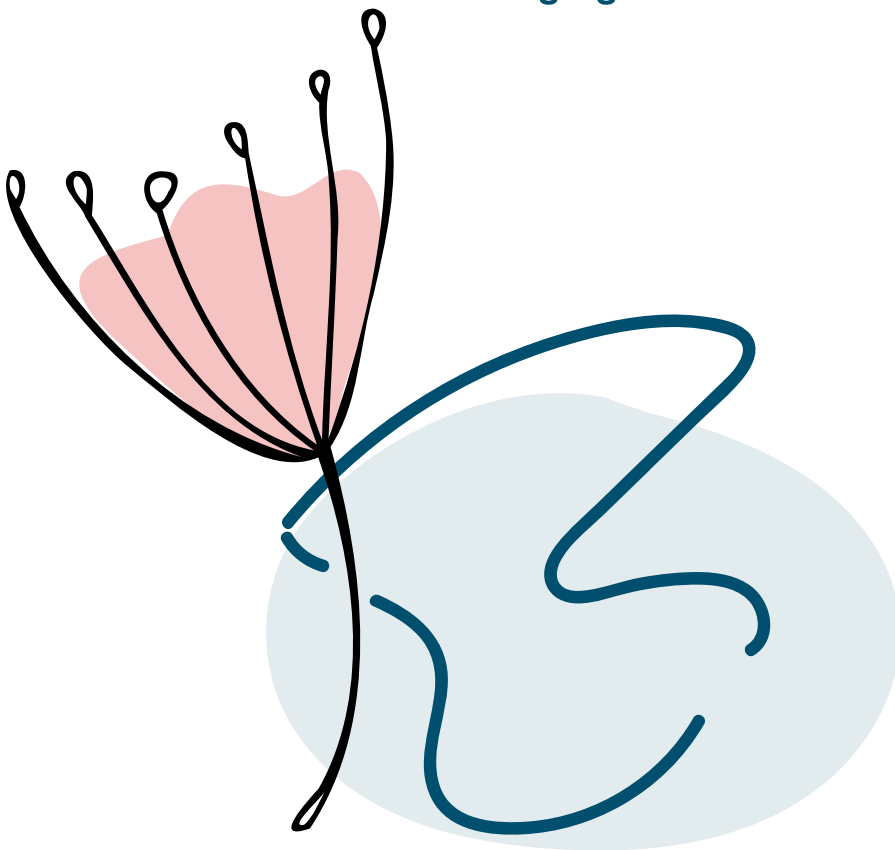
Jennifer Lee, Chair (Partial Year) (Calgary)
Heidi Knupp, Chair (Partial Year) (Edmonton)
Koren Lee (Calgary)
Csilla Gresku (Fort McMurray)
Cheryl Spinner (Edmonton)
Cherie Henderson (Edmonton)
Amber Laing (Calgary)
Betty McMorrow, Public Member (Edmonton)
Susan Mulholland, University of Alberta Representative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

Acting Against Racism and Intolerance Advisory Panel

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

Acting Against Racism and Intolerance Committee

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





President's Message

In 2021, ACOT continued to forge ahead with work crucial to ACOT's mission to protect the public.

My ACOT colleagues on Council and staff demonstrated incredible resilience and adaptability to the challenges posed by COVID-19. As always, Council remains steadfastly committed to our mandate of protection of the public. In alignment with public health guidelines, Council conducted all meetings online in 2021, utilizing technologies and creative facilitation techniques to maintain a high level of engagement and support rich discussion on important issues. Moreover, in anticipation of additional public members joining Council, our Council orientation package was reviewed and refreshed by Council. For example, new and engaging materials on ACOT's governance model were added to our orientation package. As a result, we successfully onboarded two new public members to Council in a virtual environment.

Throughout 2021-2022, the executive team had the foresight to enhance our orientation processes and succession planning for board President and Vice President. In the spring, with the appointment of an interim President and Vice President, our orientation processes supported a smooth leadership transition. Additional highlights include:

- Council met in November 2021 to review and update ACOT's Strategic Plan. Most importantly, Council reflected on our organizational values, prioritizing our top ten core values and principles. As part of our commitment to Acting Against Racism and Intolerance (AARI) implementation, "inclusion" was added as a core value for ACOT.
- As part of Council's pursuit of effective governance and our commitment to being a learning organization, Councillors attended education opportunities in 2021, including Council on Licensing, Enforcement and Regulation (CLEAR) and Canadian Network of Agencies for Regulation (CNAR) conferences.
- As part of ACOT's strategic plan, we remain committed to building and nurturing strategic relationships with our fellow rehabilitation colleges, the Alberta Federation of Regulated Health Professionals, the University of Alberta and OT regulators nationally.
- ACOT continues to make progress with two strategic priorities- our Continuing Competence Program and Acting Against Racism and Intolerance, achieving a number of significant milestones in 2021.

Jennifer Lee
President

Public Members' Message

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

Public members on this Council enhance the mandate of ACOT by providing a balanced public perspective. We believe a strong public voice is essential to effective self-regulation. As a whole, we believe the ACOT Council provides strong leadership where diversity and inclusion are nurtured and respected. This is demonstrated by the collaborative environment in which the Council operates.

We value the Occupational Therapy profession and appreciate the care and dedication OTs provide in various work settings. The resilience the OTs demonstrated during the pandemic speaks highly of their professionalism and their dedication to the individuals they serve. Albertans and regulated members should be confident in the dedicated and motivated leadership of ACOT's Council, and in the work of its exemplary staff. It is a privilege for ACOT's Council to carry out this work on behalf of Albertans.

Tiffany Poltz, CPA, CA
Public Member

Dr. Tom Smith, B.Sc., D.C.
Public Member

Christie Bergman
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.

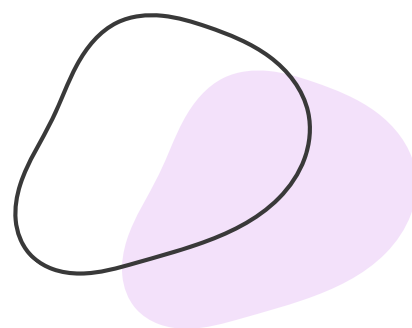
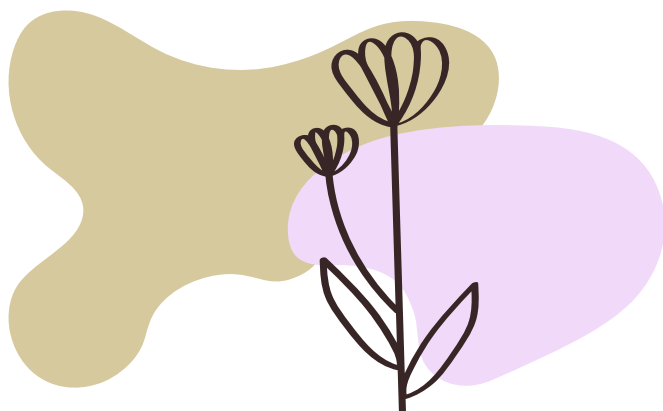
A new set of bylaws for the College was implemented on April 1, 2021. The Composition of Council section was updated to reflect 50% of the voting members of Council must be Public Members appointed by government. ACOT also dedicated a staff member to analyzing the requirements under Bill 46, the Health Statutes Amendment Act (2020 No. 2), in preparation for updating our standards of practice, code of ethics and bylaws in 2022.

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 2021. 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 2021–2022 Accomplishments Enacting the Strategic Plan

- Implemented a refreshed Review and Evaluation process. Reviewed and evaluated a 10% sample of registrants' Continuing Competence Program (CCP) submissions to determine how closely they followed the CCP rubric. Provided individual coaching sessions to those registrants who did not provide acceptable CCP submissions, to ensure they are able to adequately track their continuing competence efforts.
- Provided education to over 700 registrants on CCP and registration requirements.



- Continued working with a consultant, an Advisory Panel and a Standing Committee of Council on Acting Against Racism and Intolerance efforts. Received and published the Acting Against Racism and Intolerance Final Report in September 2021 (AARI Final Report), which included 16 areas ACOT could work on to help dismantle systemic racism.
- Began the recommended work outlined in the AARI Final Report, e.g.,:
 - Initiated partnership discussions with Rehabilitation Medicine Colleges and the University of Alberta Occupational Therapy department to explore collaboration opportunities for provision of education to registrants about colonialism and anti-racism efforts.
 - All staff included anti-racism learning requirements in their performance contracts.
 - Provided learning resources to staff and Council members.
- Provided ongoing updates to COVID-19 guidance for registrants based on Chief Medical Officer of Health directives.
- Welcomed a number of new faces to ACOT this year. Dr. Tom Smith and Christie Bergman joined Council as our new Public Members. Anna Yarmon (Complaints Director), Shelley Blair (Administrative Coordinator) and Alanna Ferguson (Acting Director, Policy & Practice) joined ACOT staff.
- 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 Ministries of Health, Education and 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 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 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 Arwen Caines, 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:

- A major refresh on Council Procedure–Onboarding process in preparation for onboarding of council members in upcoming years. This involved an informal survey to new council members to better understand where and what the areas of need were for new councillors (e.g., what would have been helpful to know sooner, what was covered that did not need to be covered, what could be repeated to better ensure understanding, etc.). From the feedback, the monthly expectations of a new councillor were updated and rearranged to better meet the needs as identified by the councillors and a robust mentor–mentee discussion point guideline was created.
- Updating the Registrar and CEO Performance and Compensation Review Process Checklist to include two external individuals to provide insight, reflection and feedback in regard to the Registrar and CEO's role on committees or working groups while representing ACOT.
- Reviewing and refreshing multiple Governance Policies, including the Vice-President's role.
- Participation in board 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).

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 Acting Against Racism and Intolerance (AARI) Committee into policies, procedures and bylaws to ensure an unbiased, deracialized and equitable council.
- With support and direction from ACOT's Director of Policy and Practice and Field Law, amending our bylaws to meet the requirements of Bill 46 the Health Statutes Amendment Act (2020 No. 2), once finalized by the Government of Alberta.
- Reviewing and refreshing our Governance Policies

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.



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 a comprehensive review and evaluation of a 10% sample of registrants' 2020–2021 CCP submissions.

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).

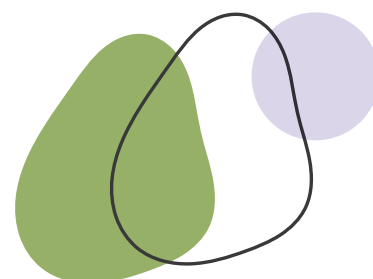
Over 78% of the 229 randomly selected registrants had CCP Learning Plan submissions that were considered acceptable. The 18% of registrants with conditional ratings were directed to incorporate reviewer feedback into their following year CCP Learning Plans.

An ACOT staff member followed up directly for coaching conversations with the 4% of registrants whose submissions were rated as not acceptable. These registrants were required to revise their 2020–2021 CCP submissions. The registrants with conditional or not acceptable submissions will have their names added to the list of 2021–2022 CCP submissions selected for review and evaluations in 2022–2023.

In summary:

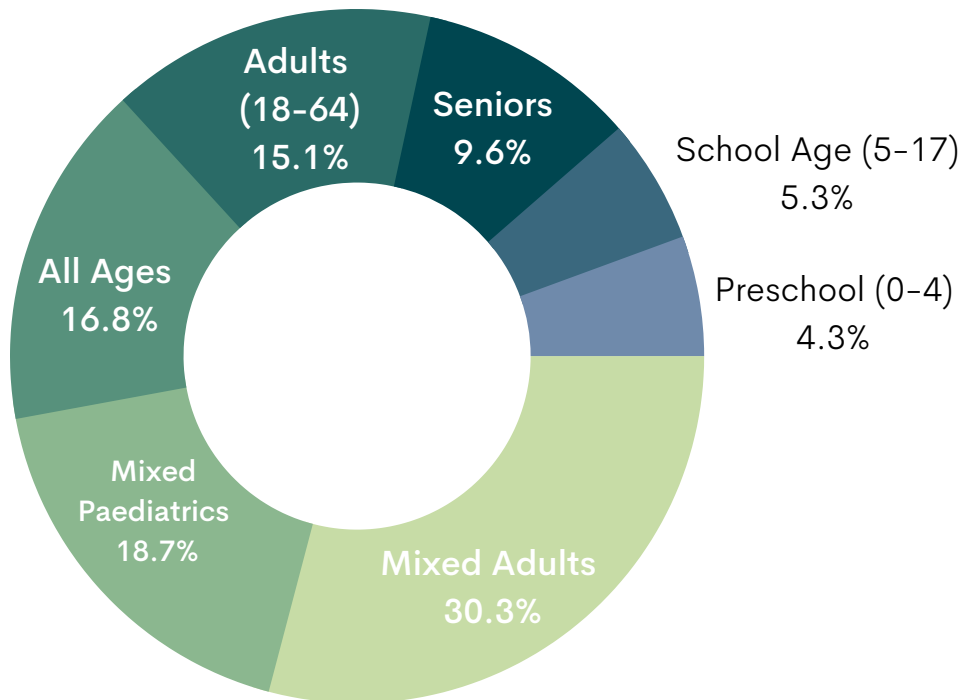
% Registrants Reviewed	CCP Submissions Rated Acceptable	CCP Submissions Rated Conditional	CCP Submissions Rated Not Acceptable
10% (n=229)	78%	18%	4%

A program level review was also completed, looking at aggregate trends from the CCP. In addition, an evaluation of the usability, clarity and fit of the CCP online platform was conducted. The full report can be viewed on the ACOT website.



Demographics of Registered Members 2021-2022

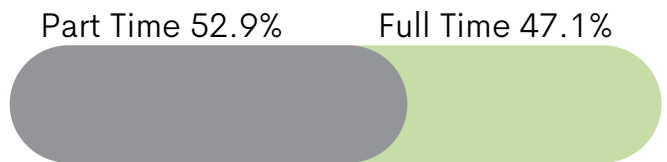
Client Age Range % of OTs working with...



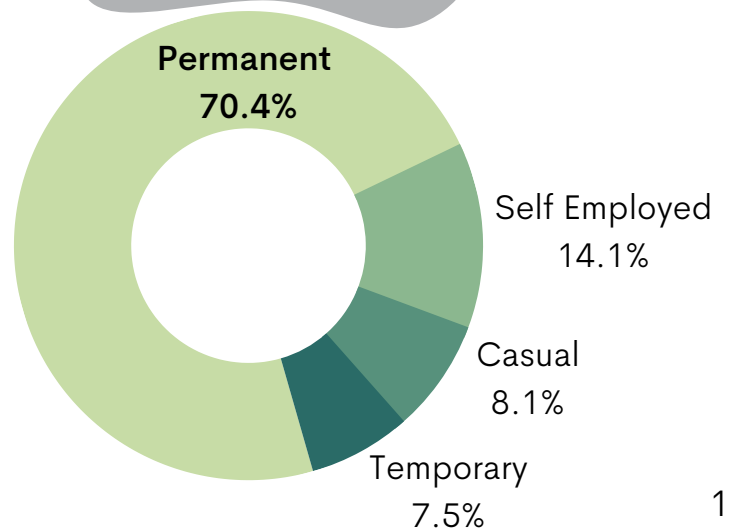
Role % of OTs working as a...



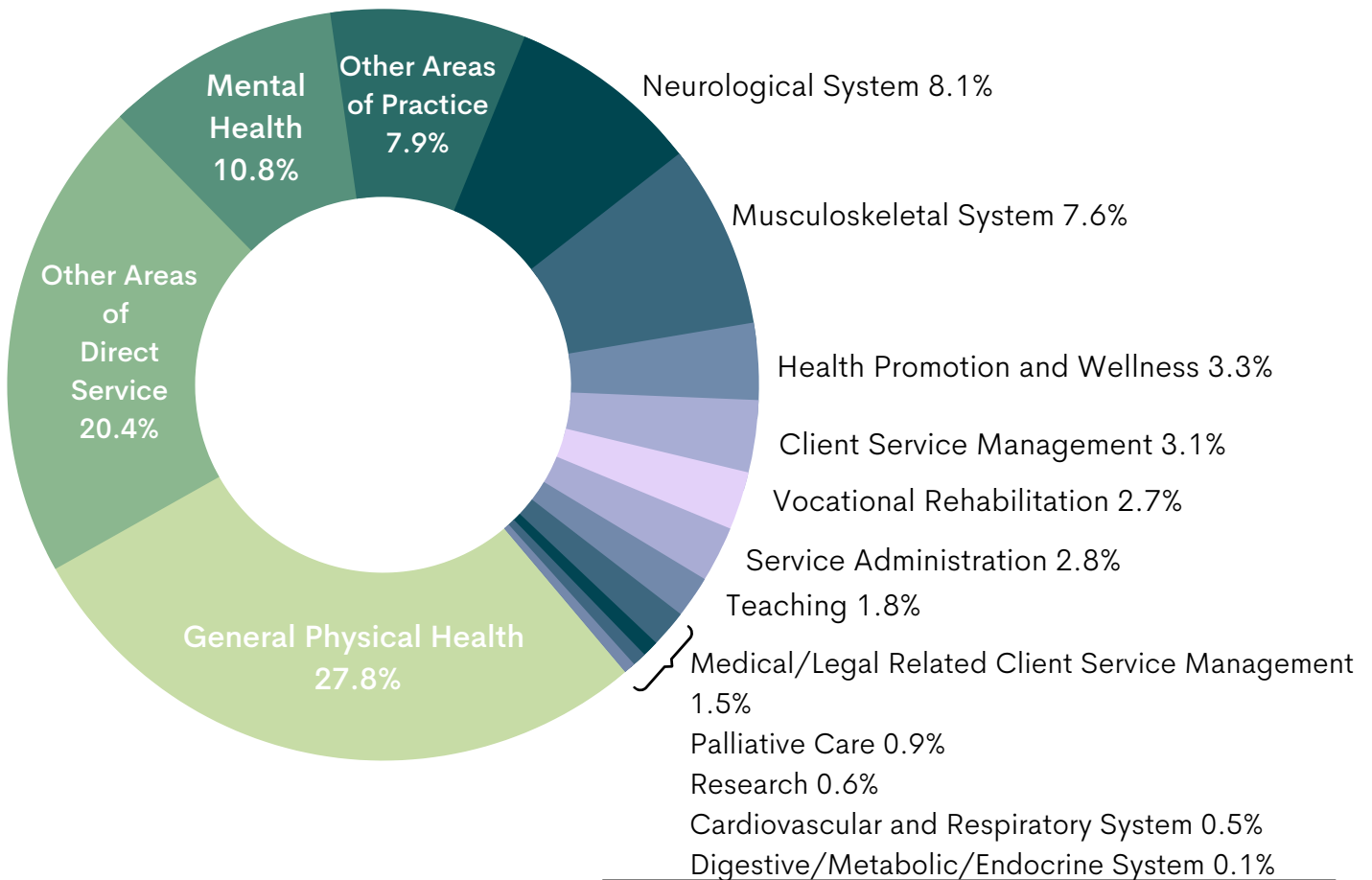
Category % of OTs working...



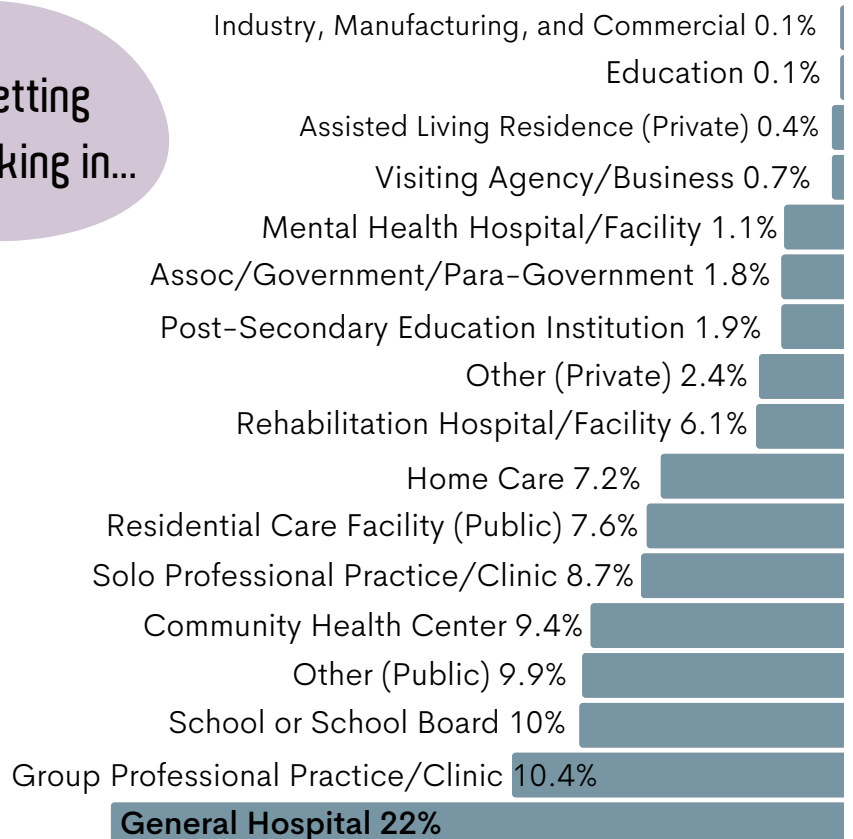
Status % of OTs who are...



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



Practice Setting % of OTs working in...



Gender



Female 89.5% Male 10.3% Other* 0.2%

*Non-Binary, Two-Spirit, Transgender, Other

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

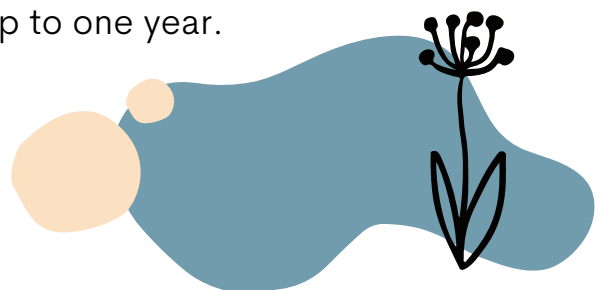
A registered Occupational Therapist in Alberta holds a General Register permit to practice, having demonstrated and provided documented proof of the combined knowledge, skills, attitudes and judgment required to provide professional services as defined by the *Health Professions Act*.

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

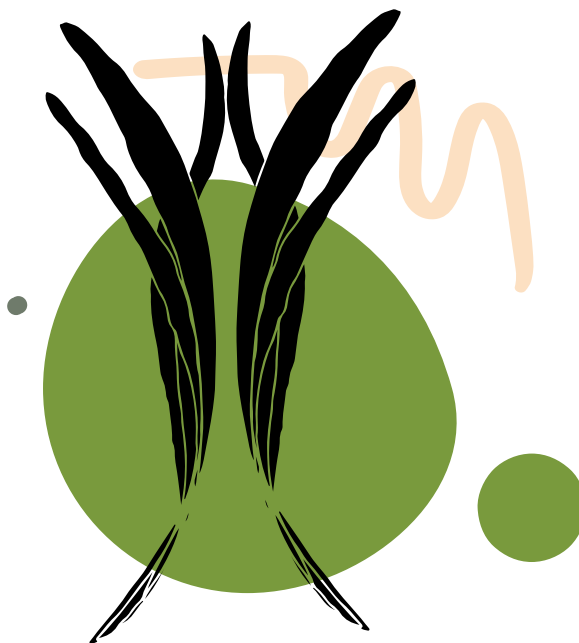
Occupational Therapists who normally reside outside of Alberta and want to teach or provide Occupational Therapy services temporarily in Alberta must register with the Alberta College of Occupational Therapists. Applicants must have an unrestricted practice permit with another licensing/registering organization and have a time limitation attached to their tenure in Alberta. During the reporting period 24 Courtesy Register permits were issued.

	As at February 28, 2021	As at February 28, 2022
General Register	2227	2252
Provisional Register	52	78
Courtesy Register	1	1
Suspended	0	0
Total Registrants	2280	2331

A total of 2331 members renewed their registration. During the 2021-2022 registration year, 230 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. No applicants were denied registration in the 2021-2022 year.

Reviews by Council

There were no reviews by Council regarding registrations during the 2021-2022 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.

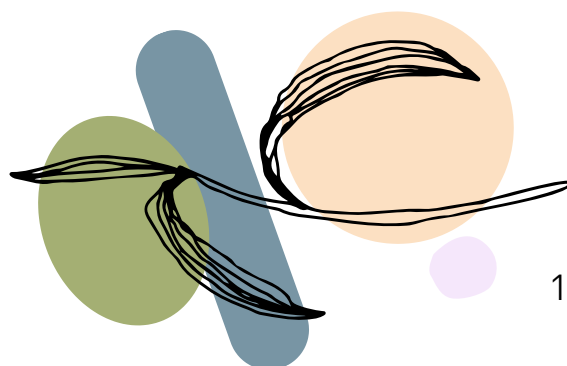
If a complaint is dismissed by the Complaints Director, the complainant has the option of requesting a review of the dismissal to the Hearings Director, who will then assemble a Complaint Review Committee (CRC) to review the investigation report and other relevant documentation relating to the complaint 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 2021-2022 year, as well as cumulatively from proclamation under the HPA in 2006 to February 28, 2022.



Complaints Receipt and Disposition

Complaints Carried Forward (2020-2021)	Source of Complaint	Summary	Status
099-20-003	Employer	Alleged unprofessional conduct	Closed – resolved via agreement and undertaking
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	Closed – dismissed by Complaints Director. Complainant requested review by CRC and Ombudsman. Dismissal upheld by CRC and Ombudsman.
104-20-008	Employer	Criminal charges	Open – Investigation underway
105-20-009	Colleague	Alleged unprofessional conduct	Closed – withdrawn
106-20-010	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director
107-21-001	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director, complainant requested review, dismissal upheld by CRC
108-21-002	Public	Alleged unprofessional conduct	Closed – resolved via agreement and undertaking
109-21-003	Public	Sexual abuse	Closed – hearing tribunal found OT guilty of sexual abuse, registration permit permanently cancelled



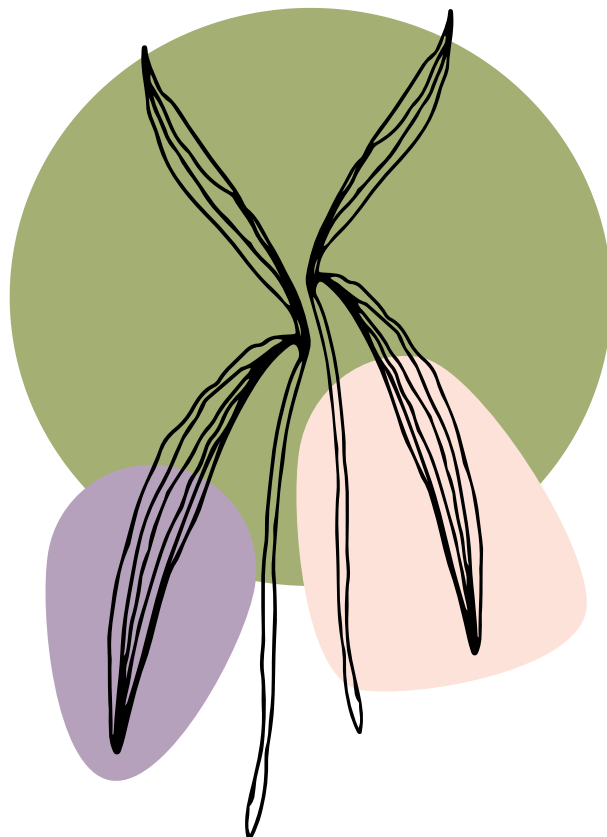
Complaints Received (2021-2022)	Source of Complaint	Summary	Status
110-21-004	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director
111-21-005	OT Colleague	Alleged unprofessional conduct	Open – investigation underway
112-21-006	Public	Alleged unprofessional conduct	Closed – withdrawn
113-22-001	Public	Alleged unprofessional conduct	Open – investigation underway

During the 2021-2022 year, one hearing was held and a decision rendered by the Hearing Tribunal of guilty of sexual abuse. This decision was subsequently published on the College's website.

During the 2021-2022 year, one request was made to the Hearings Director for a review of a dismissal of a complaint. This was for complaint file 107-21-001. The Complaints Review Committee upheld the dismissal in a decision issued May 11, 2021.

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

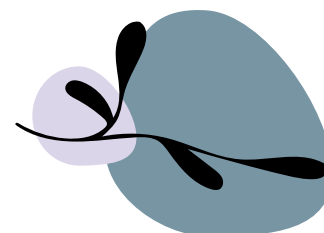
There were no payouts from the patient relations fund during the 2021-2022 year.



Summary of Complaints Received from 2006 to February 28, 2022

Outcomes of Complaints	Total	Change from Last Year
Dismissed by Complaints Director – No further action	46	+7
Informal resolution	19	+2
Resolved through Alternative Complaints Resolution (ACR)	4	0
Complaints withdrawn	5	+2
Complaints active or on hold	3	-3
Hearing held and decision rendered – No appeal	5	+1

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
2021-2022	4		3	1
Total	77	21	43	13



Independent Auditor's Report

To the Members of Alberta College of Occupational Therapists

Opinion

We have audited the financial statements of Alberta College of Occupational Therapists (the College), which comprise the statement of financial position as at February 28, 2022, 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, 2022, and the results of its operations and 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 ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

We do not express an opinion on the budget figures presented in the Statement of Operations for comparative purposes because the budget figures were based on assumptions made by management which by their nature are not susceptible to substantiation.

The financial statements of Alberta College of Occupational Therapists for the year ended February 28, 2021 were audited by another auditor who expressed an unqualified opinion on those statements on June 29, 2021.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report. 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 related 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:

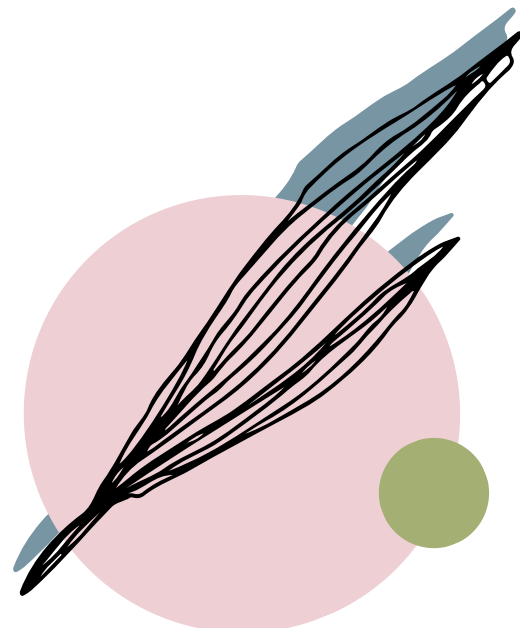
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

Edmonton, Alberta
June 28, 2022

KBH
Chartered Professional Accountants



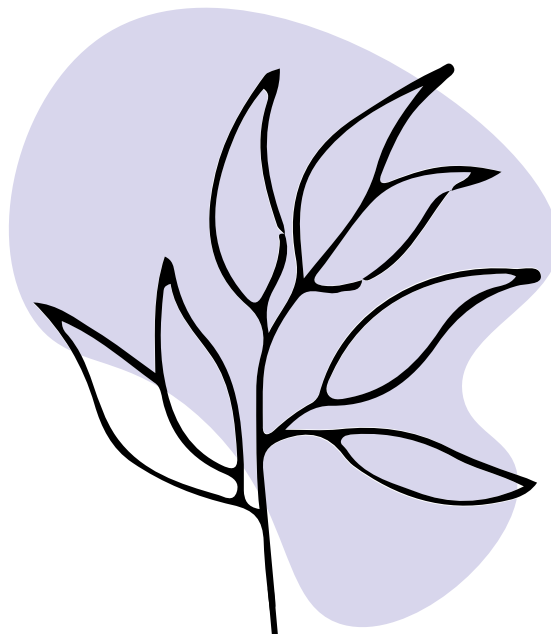
Statement of Financial Position

February 28, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 3,899,998	4,710,571
Guaranteed investment certificate (Note 4)	1,000,000	-
Accounts receivable	39,472	29,206
Prepaid Expenses	35,864	33,077
	4,975,334	4,772,854
TANGIBLE CAPITAL ASSETS (Note 5)	68,331	60,667
RENTAL DEPOSIT RECEIVABLE	4,397	4,397
	\$ 5,048,062	4,837,918
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 58,748	48,825
Prepaid membership registrations	1,253,450	1,225,950
	1,312,198	1,274,775
LEASE INDUCEMENT	11,983	13,854
	1,324,181	1,288,629
NET ASSETS		
Unrestricted	1,355,550	1,188,622
Internally restricted (Note 6)	2,300,000	2,300,000
Invested in tangible capital assets	68,331	60,667
	3,723,881	3,549,289
	\$ 5,048,062	4,837,918

LEASE COMMITMENTS (Note 7)

Approved on behalf of the Council
 Jennifer Lee, President
 Arwen Caines, Vice-President



Statement of Operations

Year Ended February 28, 2022

	Budget (Unaudited) 2022	2022	2021
REVENUES			
Membership registrations	\$ 1,334,676	1,329,060	1,297,233
Interest	24,500	13,235	16,126
	<u>1,359,176</u>	<u>1,342,295</u>	<u>1,313,359</u>
EXPENSES			
Amortization	9,636	12,942	7,076
Council activities	82,350	70,789	52,251
Legal fees	159,500	44,136	29,162
Administration	324,840	232,521	228,736
Salaries, wages and benefits	775,463	807,315	677,277
	<u>1,351,789</u>	<u>1,167,703</u>	<u>994,502</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 7,387</u>	<u>174,592</u>	<u>318,857</u>

Statement of Changes in Net Assets

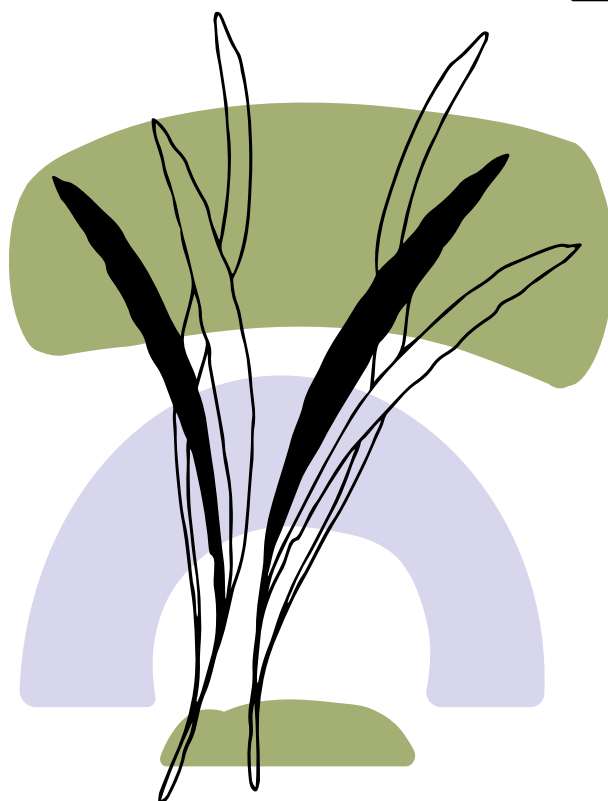
Year Ended February 28, 2022

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 1,188,622	2,300,000	60,667	3,549,289	3,230,432
Excess (deficiency) of revenues over expenses	187,534	-	(12,942)	174,592	318,857
Purchase of tangible capital assets	(20,606)	-	20,606	-	-
NET ASSETS - END OF YEAR	<u>\$ 1,355,550</u>	<u>2,300,000</u>	<u>68,331</u>	<u>3,723,881</u>	<u>3,549,289</u>

Statement of Cash Flows

Year Ended February 28, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 174,592	318,857
Items not affecting cash:		
Amortization	12,942	7,076
Lease inducement	(1,871)	(1,913)
	<u>185,663</u>	<u>324,020</u>
Changes in non-cash working capital:		
Accounts receivable	(10,266)	9,076
Prepaid expenses	(2,787)	(5,359)
Accounts payable and accrued liabilities	9,923	11,003
Prepaid membership registrations	27,500	(14,100)
	<u>24,370</u>	<u>620</u>
Cash flow from operating activities	<u>210,033</u>	<u>324,640</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(20,606)	(12,144)
Purchase of guaranteed income certificate	(1,000,000)	-
Cash flow used by investing activities	<u>(1,020,606)</u>	<u>(12,144)</u>
INCREASE (DECREASE) IN CASH FLOW	<u>(810,573)</u>	<u>312,496</u>
Cash - beginning of year	<u>4,710,571</u>	<u>4,398,075</u>
CASH - END OF YEAR	<u>\$ 3,899,998</u>	<u>4,710,571</u>



Notes to the Financial Statements

Year Ended February 28, 2022

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 for profit organization and is exempt from income taxes under the Canadian Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements were prepared in accordance with Canadian accounting standards for not for profit organizations.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not for profit organizations require 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. The COVID 19 pandemic has increased the challenges associated with this estimation process. 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.

Estimates made by management include:

- The evaluation of accounts receivable as to its collectability. An approximate allowance for doubtful accounts is provided where considered necessary.
- The assessment of the useful lives of tangible capital assets. This assessment has an impact on the amortization and net book value of the assets recorded in the financial statements.

Financial instruments

Measurement

The College initially measures its financial assets and liabilities at fair value, except for certain non arm's length transactions. The entity subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash, guaranteed investment certificates, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Notes to the Financial Statements

Year Ended February 28, 2022

Transaction costs

The College recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance, or assumption.

Cash

Cash consists of cash on hand and funds held on deposit at financial institutions.

Tangible capital assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Computer equipment	30% declining balance method
Computer software	50% declining balance method
Furniture and fixtures	10% declining balance method
Leasehold improvements	15 years straight-line method
Office equipment	20% declining balance method

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

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of long-lived assets

Long lived assets consist of tangible capital assets and are measured and amortized as described in the above accounting policy.

When a long lived asset no longer contributes to the College's ability to provide services, the net carrying amount is written down to the asset's fair value or replacement cost. The write downs of long lived assets are accounted for as expenses in the statement of operations. A write down is not reversed.

Lease inducements

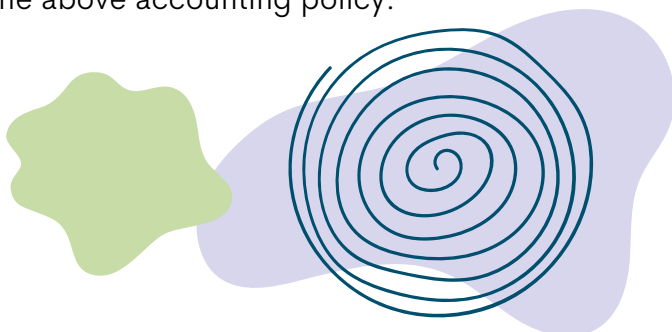
Lease payments under operating leases are recognized on a straight line basis over the term of the lease. Lease inducements received in the form of free rent or reduced rent payments in early periods are deferred and taken into income on the straight line basis over the term of the lease plus one renewal option.

Revenue recognition

The College follows the deferral method of accounting for contributions. 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.

Membership registration fees are recognized as revenue in the period to which they relate. The registration year coincides with the fiscal year of the College. Membership registration fees received in advance of the registration year to which they relate are recorded as prepaid membership registrations.

Interest income is recognized as it is earned.



Contributed goods and services

The College records the fair market value of contributed goods and services only in the circumstances when the fair market value is determinable and when the goods and services would otherwise be purchased by the College.

3. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. The following analysis provides information about the College's risk exposure and concentration as of February 28, 2022.

Credit risk

The College is exposed to credit risk in the event of non performance by counterparties in connection with its accounts receivable. The College does not obtain collateral or other security to support the accounts receivable subject to credit risk but mitigates this risk by obtaining post dated cheques for accounts receivable with repayment terms greater than a year. In addition, the College is exposed to concentration of risk as 87% of its accounts receivable are due from two sources.

Liquidity risk

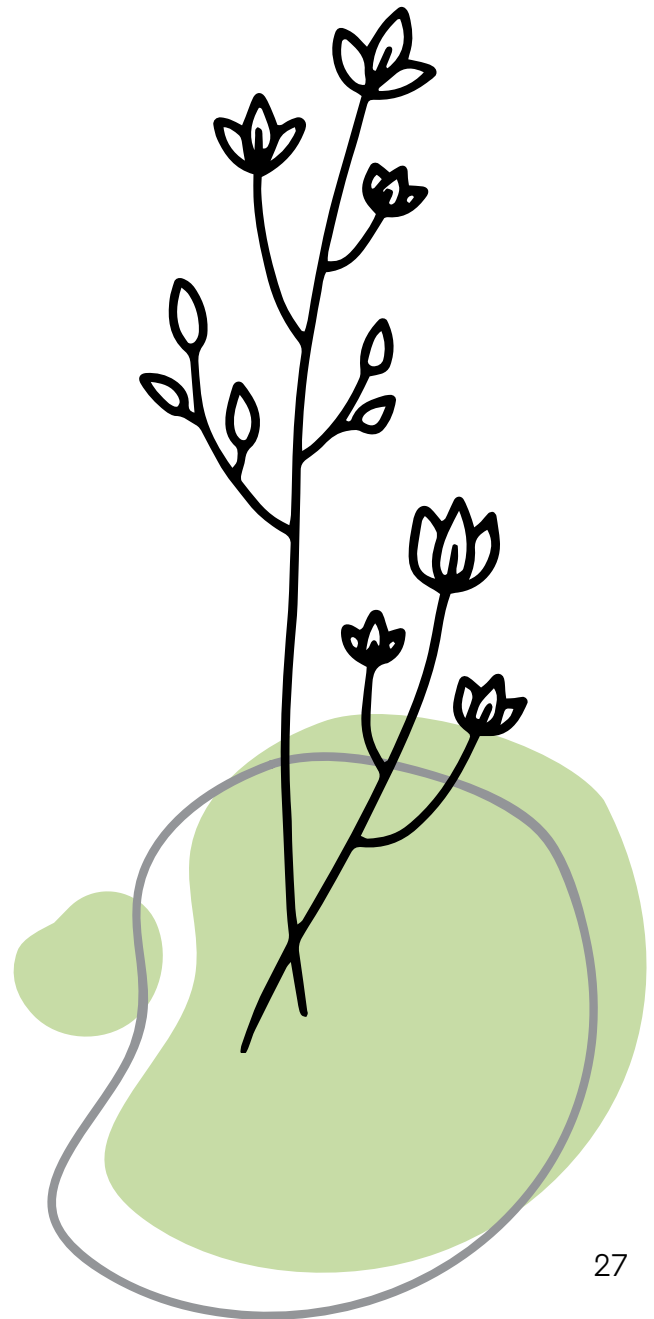
Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and payment of its accounts payable and accrued liabilities. The College's objectives when managing its resources are to safeguard its ability to continue as a going concern with sufficient capital to pay for monthly operating costs as they come due and to fund regulatory activities and programs. The College prepares an annual budget of operating costs which is approved by Council. In addition, the College has internally restricted its net assets as a contingency fund (see note 6).

Interest rate risk

Interest rate risk refers to the risk that the fair value of the financial instruments or future cash flows associated with the instruments will fluctuate due to changes in the market interest rates. The exposure of the College to interest rate risk arises from its interest-bearing assets.

4. GUARANTEED INVESTMENT CERTIFICATE

The guaranteed investment certificate bears interest at 0.45% and matures in March 2022.



Notes to the Financial Statements

Year Ended February 28, 2022

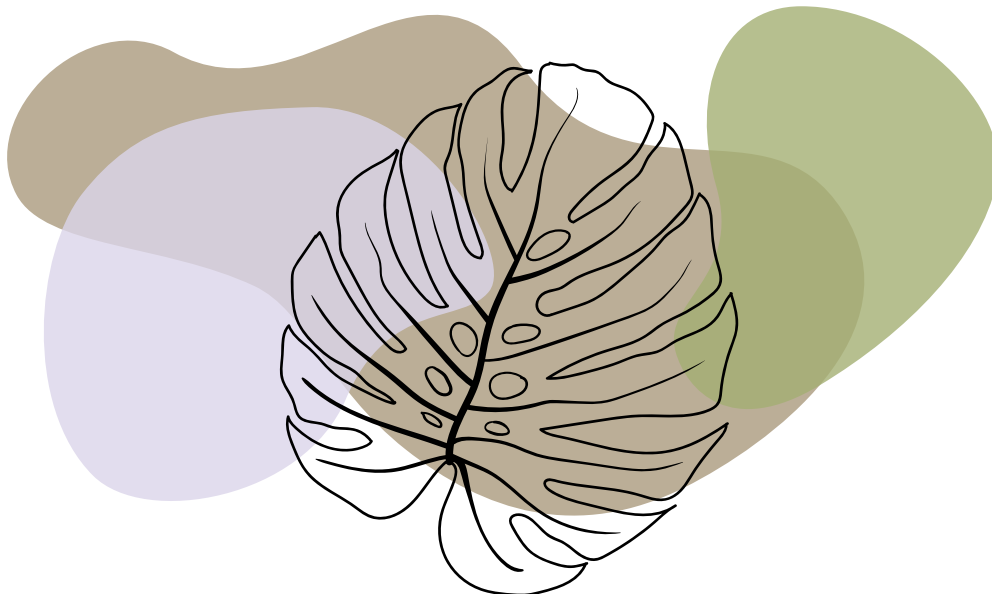
5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value
Computer equipment	\$ 78,467	61,774	16,693
Computer software	141,438	134,445	6,993
Furniture and fixtures	56,084	55,138	946
Leasehold improvements	62,115	18,416	43,699
Office equipment	31,510	31,510	-
	\$ 369,614	301,283	68,331

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

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.



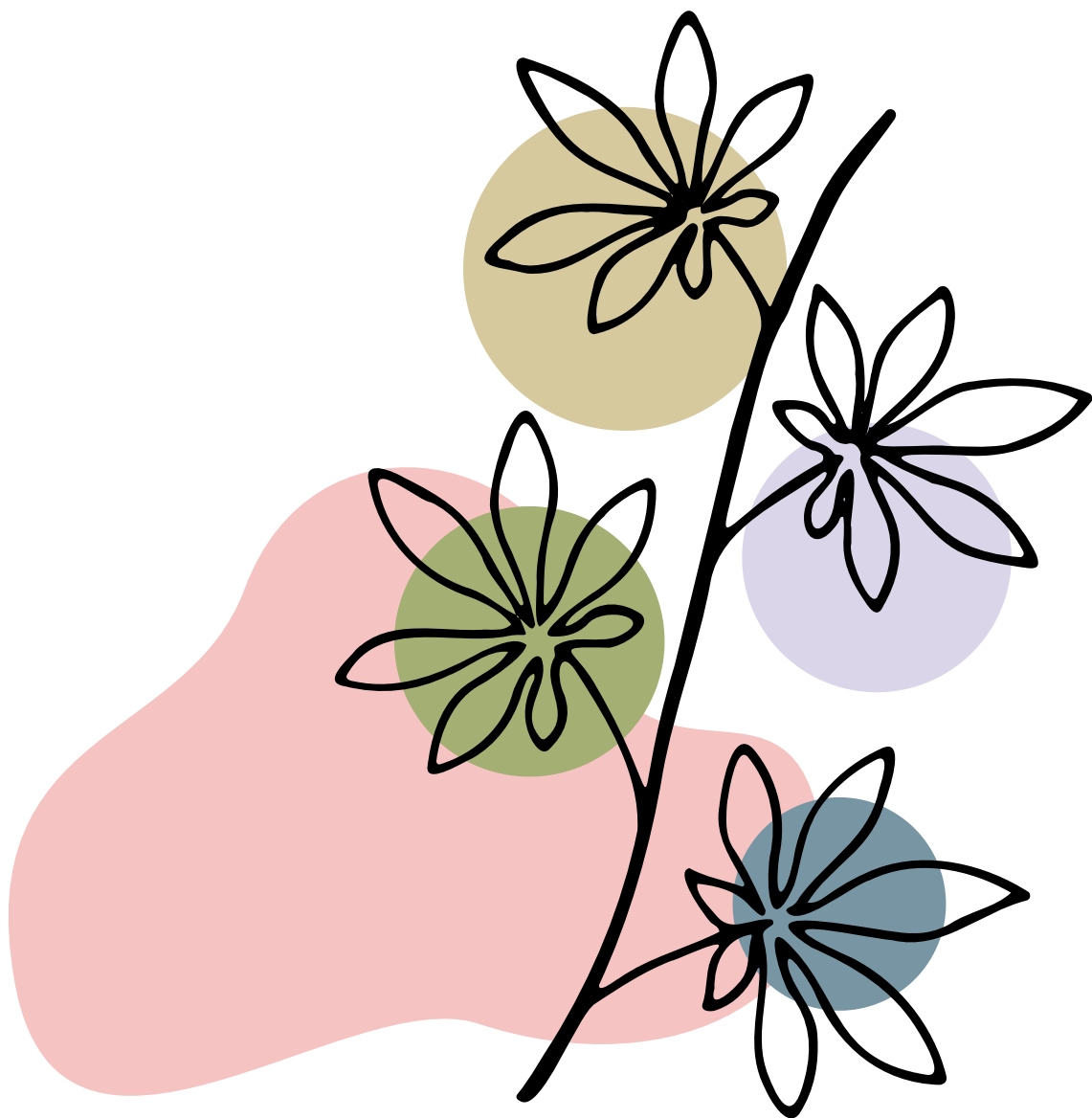
7. LEASE COMMITMENTS

The College has a long-term lease with respect to its premises that expires on June 30, 2028. The lease requires a monthly payment of base rent, as well as additional monthly payments for operating costs. Future minimum lease payments for base rent plus estimated operating costs as at year end are as follows:

2023	\$ 55,240
2024	55,737
2025	56,423
2026	58,021
2027	59,179
Thereafter	<u>79,774</u>
	<u>\$ 364,374</u>

8. COMPARATIVE FIGURES

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





T 780-436-8381 TF 1-800-561-5429 F 780-434-0658
E info@acot.ca W acot.ca

312, 8925 51 Avenue NW Edmonton, Alberta T6E 5J3