



2022–2023 Annual Report

Alberta College of Occupational Therapists



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Annual Report 2022–2023

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

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

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

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

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

On October 5, 2006, Schedule 15 of the HPA and the *Occupational Therapists Profession Regulation* AR 217/2006) (the Regulations) were proclaimed to be in force by Order in Council of the Alberta Legislature. Upon proclamation, AAROT was continued as the Alberta College of Occupational Therapists (ACOT), and the *Occupational Therapy Profession Act* was repealed. The Alberta College of Occupational Therapists is governed by a Council comprised of Occupational Therapists appointed by Council, 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 16th Annual Report of the Alberta College of Occupational Therapists,

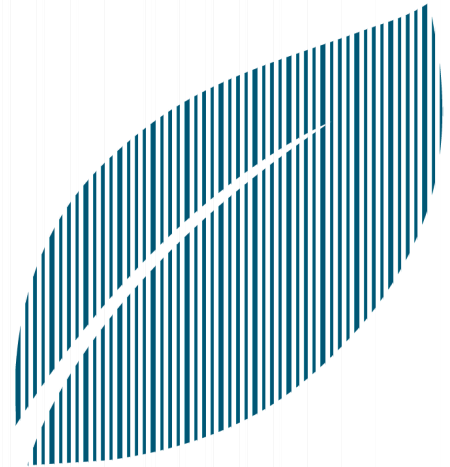
reporting the year ending February 28, 2023. It is an official document of the Alberta College of Occupational Therapists, and as such, was approved by the Council of the College on June 27, 2023.



Council and Committee Members and College Staff

2022–2023 Council

Jennifer Lee, President (Calgary)
Arwen Caines, Vice President (Calgary)
Carrie Hait (Edmonton)
Heidi Knupp (Edmonton)
Whitney McKenzie (Edmonton)
Dr. Tom Smith, Public Member (Camrose)
Christie Bergman, Public Member (Beaumont)
Dennis Fitzgerald, Public Member (Grande Prairie)



College Staff

Marianne Baird, CEO and Registrar
Anna Yarmon, Complaints Director
Angela Meneley, Director, Regulation & Policy
Alanna Ferguson, Director, Competence & Practice
Ambere Porter, Operations Director
Meron Gebremikael, Financial Assistant
Mallory Foreman, Registration Coordinator & Hearings Director
Shelley Blair, Administrative Coordinator

Governance Committee

Arwen Caines, Chair (Calgary)
Jennifer Lee (Calgary)
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

Heidi Knupp, Chair (Edmonton)
Koren Lee (Calgary)
Csilla Gresku (Fort McMurray)
Cheryl Spinner (Edmonton)
Cherie Henderson (Edmonton)
Amber Laing (Calgary)
Amelia Di Chen (Edmonton)
Gina Kroetsch (Calgary)
Jenna Gauthier (Edmonton)
Louis Joseph (Valleyview)
Marti Mikalsky (Lafond)
Michelle Palmer (Lethbridge)
Shalmin Jadavji (Edmonton)
Yonehe Park (Edmonton)
Betty McMorrow, Public Member (Edmonton)
Susan Mulholland, University of Alberta Representative (Calgary)
Marianne Baird (Edmonton)
Alanna Ferguson (Calgary)
Angela Meneley (Edmonton)

Acting Against Racism and Intolerance Committee (AARI)

Jennifer Lee, Chair (Calgary)
Malanie Greenaway (Edmonton)
Roseleen John (Edmonton)
Louis Joseph (Valleyview)
Faiza Karim (Calgary)
Gaurav Malik (Calgary)
Judith Pinto (Edmonton)
Katelyn Favel (Cochrane)
Jonathan Rivero (Edmonton)



Standards of Practice and Code of Ethics Refresh Project Ad hoc Committee (SoP and CoE)

Amanda Melnik (Edmonton)
Angie Phenix (registered member of the Saskatchewan Society of Occupational Therapists – SSOT) (Regina)
Ashly Black (Calgary)
Camille Bailey (Parkland County)
Carmen Lazorek (Calgary)
Cary Brown (Edmonton)
Faiza Karim (AARI Committee representative) (Calgary)
Gayla Grinde (Edmonton)
Jennifer Baird (High Level)
Heidi Knupp (ACOT Council representative and Chair of the SoP/CoE Working Group) (Edmonton)
Jenna Gauthier (Edmonton)
Kate Brooke (Cochrane)
Katelyn Favel (AARI Committee representative) (Cochrane)
Kathleen Ryan (Calgary)
Lindsay Eales (Edmonton)
Lisa Pashniak (Edmonton)
Marty Pendreki (public member)
Patti Plett (Calgary)
Patty O’Krafka (Cochrane)
Shalmin Jadavji (Edmonton)
Shayne Berndt (Medicine Hat)
Shinu Johnrin (Edmonton)
Susanne Lesniak Walton (Edmonton)
Taylor Guy (Calgary)
Whitney McKenzie (ACOT Council representative and Chair of the Refresh Steering Committee) (Edmonton)

President's Message

As I reflect on 2022-2023, I feel an overwhelming sense of gratitude and privilege to be part of ACOT for so many years. I have learned and gained incredible wisdom from my fellow Council members, ACOT staff and volunteers. I am so proud of all the work that we have accomplished this year- all in the continuous pursuit and relentless commitment to protection of the public. For the first time since the pandemic began, Council was able to hold in-person meetings this year, and a Council retreat. In November, Council held a two-part retreat, where we engaged in rich and deep discussion on our key values and priorities for the next few years. Through this discussion, Council decided to focus on four core values-responsible, ethical, equitable, leaders-from the list of values developed in 2021. We refreshed the strategic priorities for Council for 2023-2025 in four areas- our public, our registrants, our College and our strategic connections. In addition, we participated in a facilitated session with Kevin John and Debbie Semeniuk as part of our continual commitment to learn about Truth and Reconciliation.

As part of our efforts to optimize our Continuing Competence Program, our tireless committee refined our review and evaluation processes for continuing competence submissions. Since 2021, we have partnered with the University of Alberta Rehabilitation Research Centre to use the aggregate data from our continuing competence program submissions for research and potential publication. Throughout 2022, a group of ACOT staff, volunteers and Council members collaborated to update our Standards of Practice and Code of Ethics for submission to government. As part of our ongoing commitment to equity seeking groups, ACOT has made significant progress in implementing the recommendations of the Acting Against Racism and Intolerance (AARI) report, through our AARI committee, and with the full support of Council.

Finally, ACOT remains an active partner and collaborator in the regulatory space locally, provincially and nationally. We continue to build and nurture strategic relationships with our fellow rehabilitation colleges, the Alberta Federation of Regulated Health Professionals, the University of Alberta and occupational therapy regulators across Canada.

Jennifer Lee, President



Public Members' Message

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

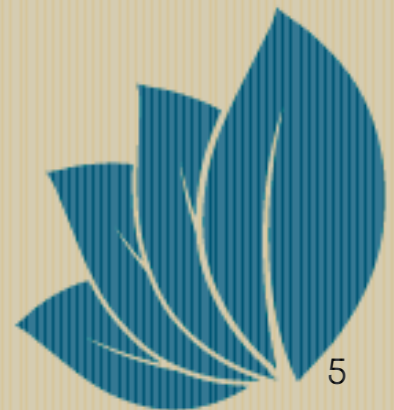
Public members enhance ACOT's mandate by being a strong voice essential to effective self-regulation and providing a balanced public perspective. The Council also demonstrates strong leadership in cultivating and respecting diversity and inclusion while operating in a collaborative environment.

We value the Occupational Therapy profession and appreciate the care and dedication OTs showcase in their work. Albertans and regulated members should be confident in the Council's enthusiastic and motivated leadership and the work of the college's exemplary staff. It is a privilege for ACOT's Council to carry out this work on behalf of Albertans.

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

Christie Bergman, Public Member

Dennis Fitzgerald, 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 prepared for implementation on April 1, 2023. The update was in response to the requirements under Bill 46, the *Health Statutes Amendment Act* (2020 No. 2). The updates provided for recognition of professions in other jurisdictions, specification of the type and amount of liability insurance, evidence of good character and reputation, evidence of English language proficiency and release of information about regulated members.

ACOT focused attention in 2022 preparing for the coming into force of the amendments to the HPA outlined in Bill 46, the *Health Statutes Amendment Act*, 2020 No.2. Bill 46 has implications for the *Occupational Therapists Profession Regulation*, the standards of practice and bylaws. The coming into force of the Bill 46 amendments was initially scheduled for December 31, 2022, but was extended to March 31, 2023.

The amendments to the HPA and the recommendations in the Acting Against Racism and Intolerance (AARI) report provided an opportunity to update the Standards of Practice (SoP) and Code of Ethics (CoE) in 2022. The new set of practice standards and the CoE were coproduced in collaboration with the members of the SoP/CoE Refresh Project working groups and steering committee between May and December 2022.

Throughout the development of the draft SoP and CoE, the following key partners were engaged:

- ACOT staff and Council,
- ACOT's legal counsel,
- Members of the AARI Committee; Indigenous and other racially diverse occupational therapists; and occupational therapists with lived experience of disability and non-binary and transgender identities,
- Post-secondary training institutions for occupational therapists and therapy assistants in Alberta,
- Professional practice leaders from Alberta Health Services and Covenant Health,
- Occupational therapists from across the province and from diverse practice areas and settings, and
- Other health profession regulators in Alberta and Canada.

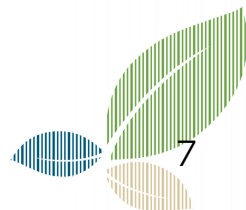
Registrant review of the various iterations of the draft SoP and CoE occurred between August 2022–February 2023. Registrants were given the opportunity to provide feedback via anonymous surveys as well as during online input sessions. The new SoP and CoE are expected to be approved by Council and in effect prior to the end of 2023.

Strategic Plan

In 2022–2023, the College continued implementing its 2021–2023 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 occupational therapy services. Having met all its key success measures from the 2021–2023 Strategic Plan refresh, Council met in November 2022 to develop its 2023–2025 Strategic Plan. Council validated its vision and missions then updated its values and refreshed its key success measures.

Key 2022–2023 Accomplishments Enacting the Strategic Plan

- 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 reflect their continuing competence efforts.
- Provided education to over 700 registrants on CCP and registration requirements. Initiated practice visits with registrants who did not provide acceptable CCP submissions two years in a row.
- Welcomed Dennis Fitzgerald to Council as our newest Public Member.
- Initiated a social media campaign intended to provide information to the general public on the role of ACOT and what to expect when working with an occupational therapist.
- 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)
 - The Canadian Network of Agencies for Regulation (CNAR)
 - 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 to have 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:

- Implemented recommendations of the Action 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, amended our bylaws to meet the requirements of Bill 46 the *Health Statutes Amendment Act* (2020 No. 2).
- Developed a working Terms of Reference for Governance Committee.
- Updated and confirmed length of terms within council, how vacancies of positions would be managed and defined an individual's ability to serve multiple terms on council.
- Participated in board member training at the annual conference of 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:

- Reevaluating the requirements of the Executive (i.e., President, Vice-President and CEO and Registrar) in regards to designation of regulated Occupational Therapist or Public member.
- Support the development of the on-boarding committee while reevaluating the onboarding procedures completed in 2022 to ensure they reflect current practices.
- Review and refresh 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 University of Alberta representative, a Public Member and up to eleven 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' 2021-2022 CCP submissions, a relook at prior year submissions that had conditional or not-acceptable ratings, and practice visits for four registrants who had not-acceptable ratings two years in a row.

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).

Eighty-one percent of the selected registrants had CCP Learning Plan submissions that were considered acceptable. The 15.4% of registrants with conditional ratings were directed to incorporate reviewer feedback into their following year CCP Learning Plans.

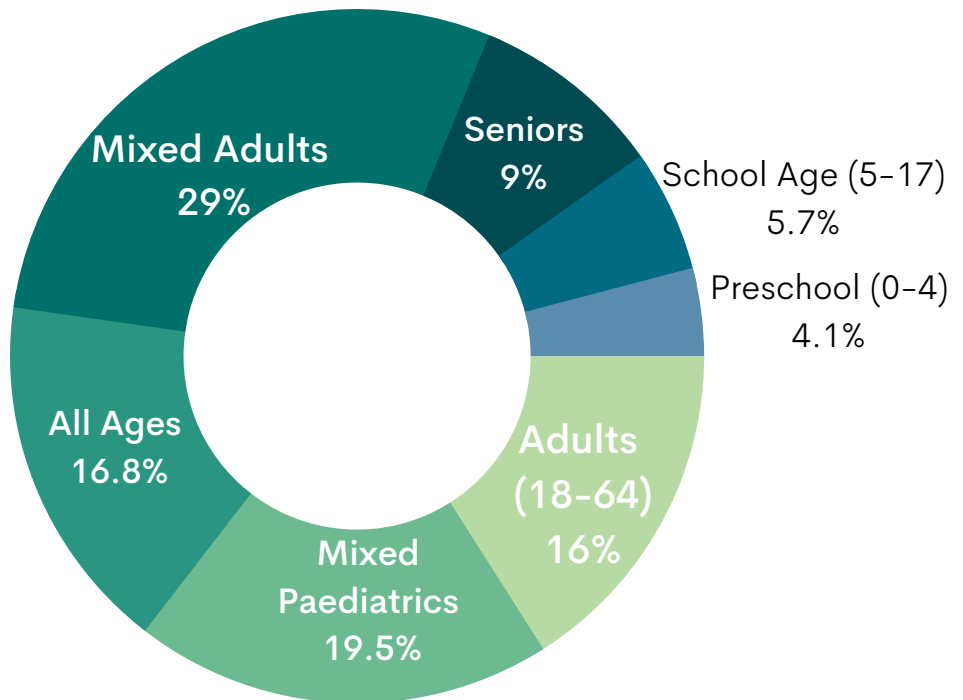
An ACOT staff member followed up directly for coaching conversations with the 3.6% of registrants whose submissions were rated as not acceptable. These registrants were required to revise their 2021-2022 CCP submissions. Four registrants with conditional or not acceptable submissions two years in a row had practice visits initiated in 2022-2023.

A program level review was also completed, looking at a second year of aggregate trends from the CCP.

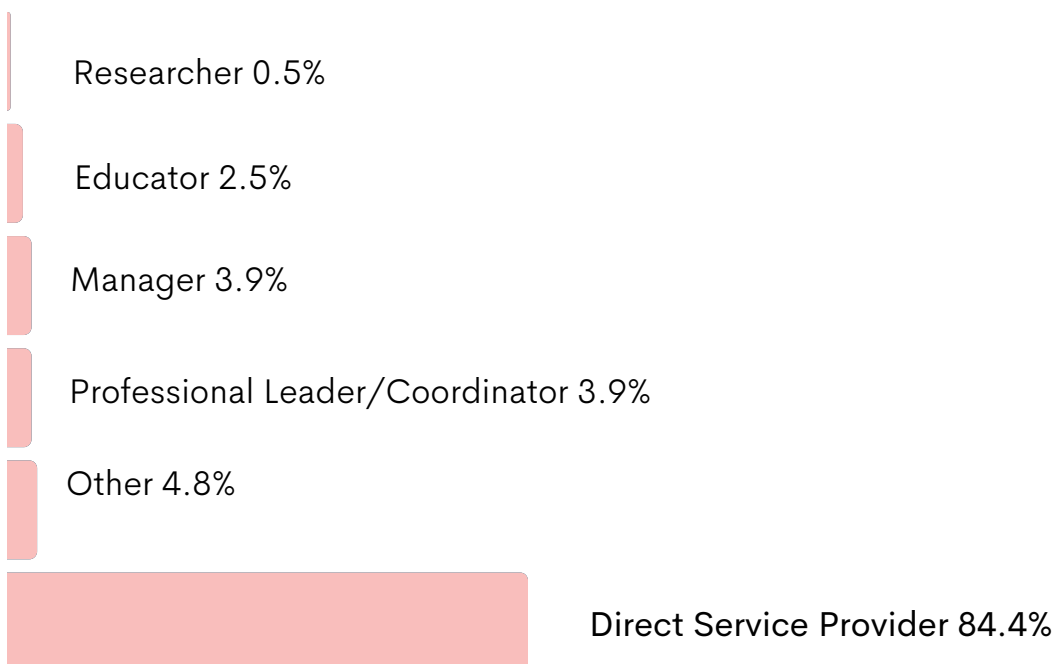


Demographics of Registered Members 2022-2023

Client Age Range
% of OTs working with...



Employment Role
% of OTs working as a...



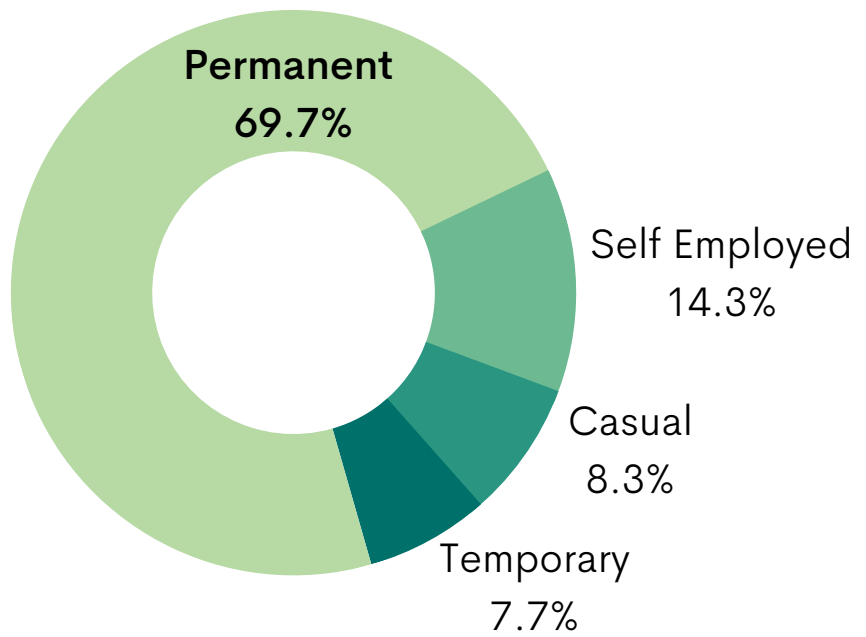
Employment Category
% of OTs working...

Part Time 62.5%

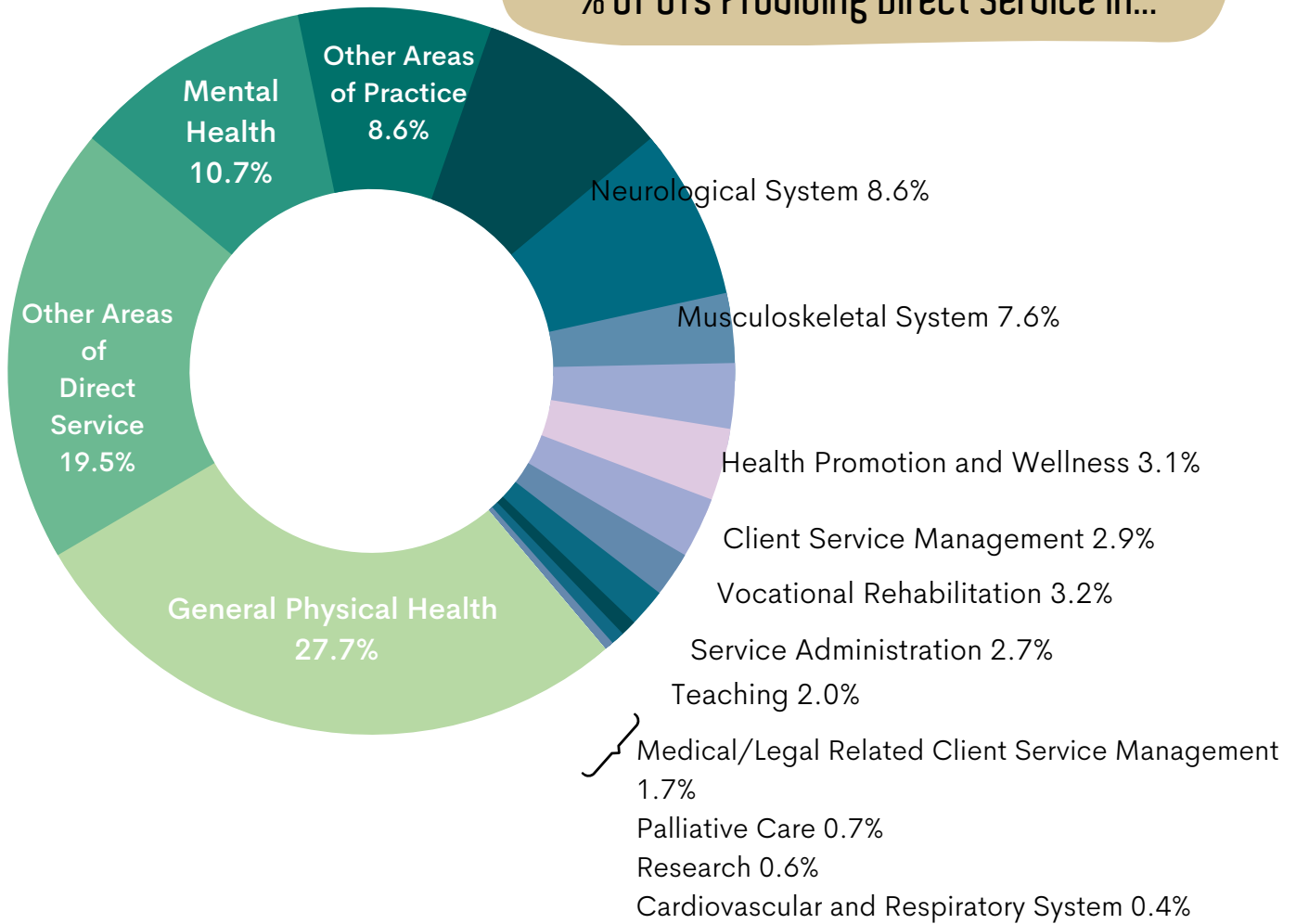
Full Time 37.5%



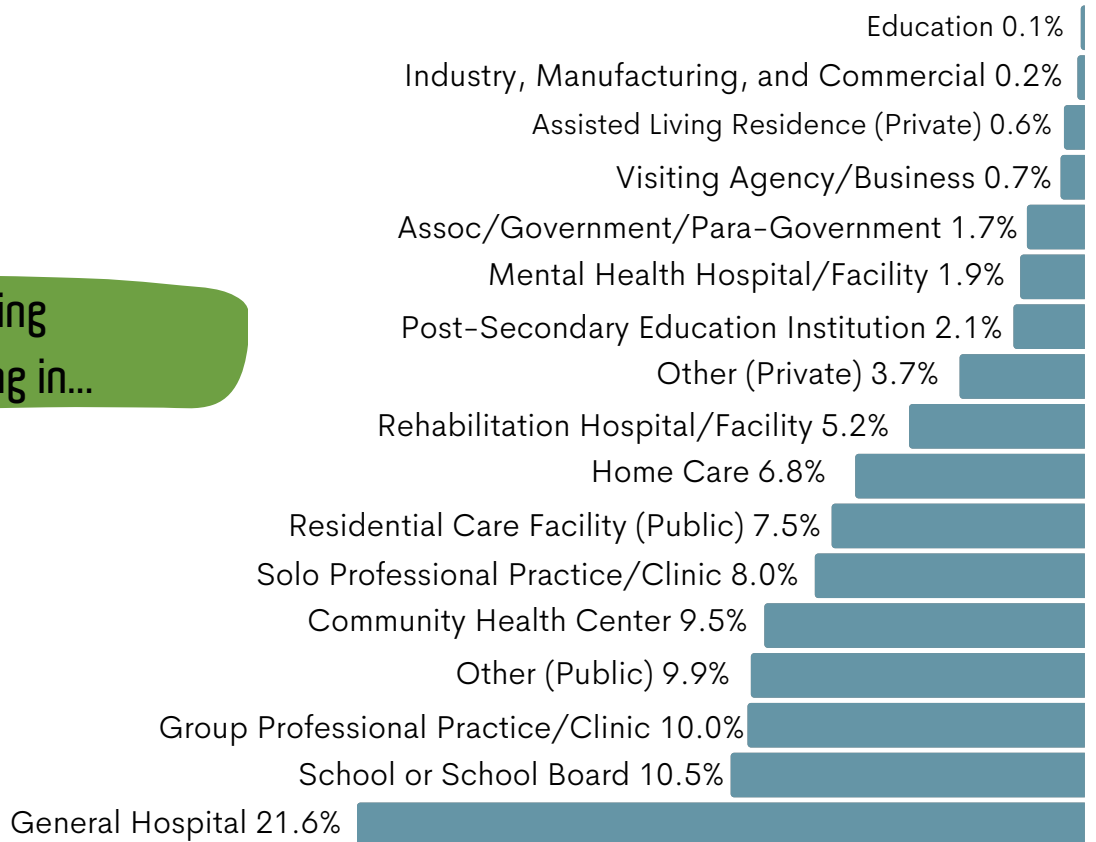
Employment Status
% of OTs who are...



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



Practice Setting
% of OTs working in...



Gender

Female 89.3%

Male 10.5%

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 the 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

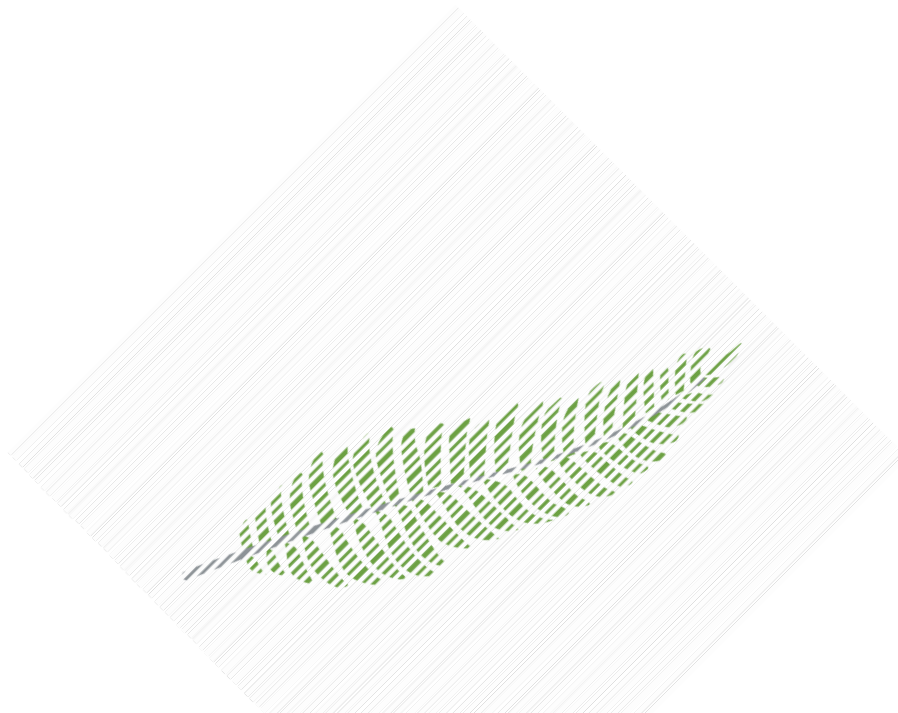
Occupational Therapists who normally reside outside of Alberta and want to teach or provide Occupational Therapy services temporarily in Alberta must register with the Alberta College of Occupational Therapists. Applicants must have an unrestricted practice permit with another licensing/registering organization and have a time limitation attached to their tenure in Alberta. During the reporting period 15 Courtesy Register permits were issued.

	As at February 28, 2022	As at February 28, 2023
General Register	2252	2297
Provisional Register	78	68
Courtesy Register	1	0
Suspended	0	0
Total Registrants	2331	2365

A total of 2365 members renewed their registration. During the 2022-2023 registration year, 193 new applications were processed, including new graduates and new members from outside of Alberta and Canada. During the same period, 159 registrations were cancelled for various reasons such as leave of absence, moving out of province and retirement. No applicants were denied registration in the 2022-2023 year.

Reviews by Council

There were no reviews by Council regarding registrations during the 2022-2023 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 interest seriously.

Public interest is forefront in the complaints process. All regulatory matters must balance protecting the public interest 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.

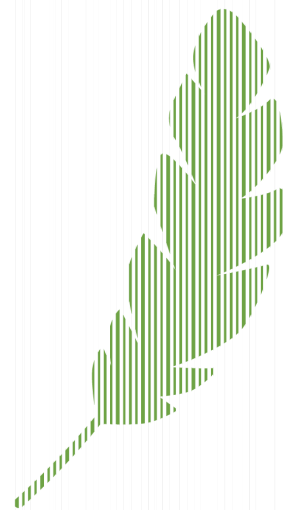
The Complaints Director is responsible for reviewing all formal written, signed complaints against regulated members of the Alberta College of Occupational Therapists. Following the review of a formal complaint, as per the *Health Professions Act*, several possible actions may be taken by the Complaints 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 are based on formal complaint activity for the 2022-2023 year, as well as cumulatively from proclamation under the HPA in 2006 to February 28, 2023.



Complaints Receipt and Disposition

Complaints Carried Forward (2021-2022)	Source of Complaint	Summary	Status (As of Feb 28, 2023)
104-20-008	Employer	Criminal charges	Active
111-21-005	OT colleague	Alleged unprofessional conduct	Active
113-22-001	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director, dismissal upheld by CRC
Complaints Received (2022-2023)	Source of Complaint	Summary	Status (As of Feb 28, 2023)
114-22-002	Public	Alleged unprofessional conduct	Active
115-22-003	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director, no CRC review
116-22-004	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director, no CRC review
117-22-005	Employer	Alleged unprofessional conduct	Closed – informal resolution
118-22-006	Public	Alleged unprofessional conduct	Active
119-22-007	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director, no CRC review
120-22-008	Public	Alleged unprofessional conduct	Active
121-22-009	Employer	Alleged unprofessional conduct	Closed – informal resolution

122-23-001	Employer	Alleged sexual abuse and unprofessional conduct	Active
123-23-002	Public	Alleged sexual abuse and unprofessional conduct	Active

During the 2022-2023 year, one (1) request was made to the Hearings Director for a review of a dismissal of a complaint. This was for complaint file 113-22-001. The Complaints Review Committee upheld the dismissal in a decision issued November 29, 2022.

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, 2023¹

Outcomes of Complaints	Total
Dismissed by Complaints Director ²	46
Informal resolution	21
Resolved through Alternative Complaints Resolution (ACR)	4
Complaints withdrawn	5
Complaints active or on hold	7
Hearing held and decision rendered - No appeal	5
	88

¹ Note that the previous two annual reports included four closed complaints that were incorrectly carried forward and one complaint that was received after the end of the corresponding registration year. Numbers have been corrected in the current annual report such that all complaints and their outcomes are now accounted for within the correct registration year.

² The total reflected in the 'Dismissed by Complaints Director' line does not include complaints that, as of Feb. 28, 2023, were dismissed by the Complaints Director but are under CRC review, or where the period to request a CRC review following dismissal had not yet elapsed.

Year	Number of Complaints	Source of Complaint		
		Employer	Public	Colleague
2006-2007	2	0	2	0
2007-2008	4	1	3	0
2008-2009	5	2	2	1
2009-2010	3	1	1	1
2010-2011	3	1	1	1
2011-2012	4	2	2	0
2012-2013	4	2	0	2
2013-2014	1	0	1	0
2014-2015	7	4	1	2
2015-2016	3	1	2	0
2016-2017	7	2	5	0
2017-2018	5	0	4	1
2018-2019	5	2	2	1
2019-2020	9	1	6	2
2020-2021	11	2	8	1
2021-2022	4	0	3	1
2022-2023	10	3	7	0
Total	88	24	51	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, 2023, 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, 2023, 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.

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:

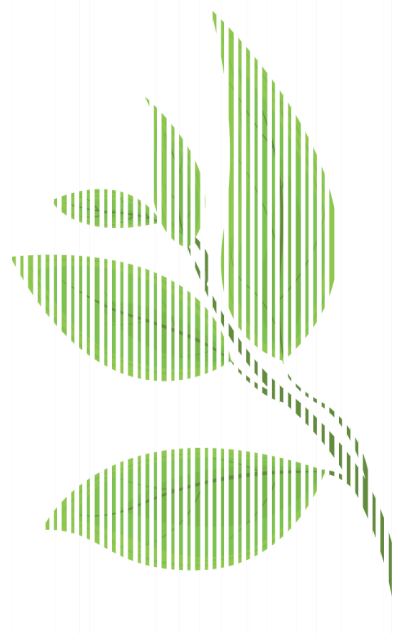
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 27, 2023

KBH
Chartered Professional
Accountants



Statement of Financial Position

February 28, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 3,799,916	3,899,998
Guaranteed investment certificate (Note 4)	500,000	1,000,000
Accounts receivable	55,157	39,472
Prepaid Expenses	42,827	35,864
	4,397,900	4,975,334
GUARANTEED INVESTMENT CERTIFICATES (Note 4)	750,000	-
TANGIBLE CAPITAL ASSETS (Note 5)	52,419	68,331
RENTAL DEPOSIT RECEIVABLE	4,397	4,397
	\$ 5,204,716	5,048,062
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 76,252	58,748
Prepaid membership registrations	1,303,500	1,253,450
	1,379,752	1,312,198
LEASE INDUCEMENT	10,091	11,983
	1,389,843	1,324,181
NET ASSETS		
Unrestricted	1,462,454	1,355,550
Internally restricted (Note 6)	2,300,000	2,300,000
Invested in tangible capital assets	52,419	68,331
	3,814,873	3,723,881
	\$ 5,204,716	5,048,062
LEASE COMMITMENTS (Note 7)		

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

Statement of Operations

Year Ended February 28, 2023

	Budget (Unaudited)		
	2023	2023	2022
REVENUES			
Membership registrations	\$ 1,379,444	1,344,408	1,329,060
Interest	50,500	63,605	13,235
	<u>1,429,944</u>	<u>1,408,013</u>	<u>1,342,295</u>
EXPENSES			
Amortization	17,684	16,668	12,942
Council activities	89,274	65,852	70,789
Legal fees	159,500	124,113	45,440
Administration	321,620	250,214	231,217
Salaries, wages and benefits	834,372	860,174	807,315
	<u>1,422,450</u>	<u>1,317,021</u>	<u>1,167,703</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 7,494</u>	<u>90,992</u>	<u>174,592</u>

Statement of Changes in Net Assets

Year Ended February 28, 2023

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2023	2022
NET ASSETS -					
BEGINNING OF YEAR	\$ 1,355,550	2,300,000	68,331	3,723,881	3,549,289
Excess (deficiency) of revenues over expenses	107,660	-	(16,668)	90,992	174,592
Purchase of tangible capital assets	(756)	-	756	-	-
NET ASSETS -					
END OF YEAR	<u>\$ 1,462,454</u>	<u>2,300,000</u>	<u>52,419</u>	<u>3,814,873</u>	<u>3,723,881</u>

Statement of Cash Flows

Year Ended February 28, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 90,992	174,592
Items not affecting cash:		
Amortization	16,668	12,942
Lease inducement	(1,892)	(1,871)
	<u>105,768</u>	<u>185,663</u>
Changes in non-cash working capital:		
Accounts receivable	(15,685)	(10,266)
Prepaid expenses	(6,963)	(2,787)
Accounts payable and accrued liabilities	17,504	9,923
Prepaid membership registrations	50,050	27,500
	<u>44,906</u>	<u>24,370</u>
Cash flow from operating activities	<u>150,674</u>	<u>210,033</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(756)	(20,606)
Proceeds on maturity of guaranteed investment certificate	1,000,000	-
Purchase of guaranteed income certificate	(1,250,000)	(1,000,000)
	<u>(250,756)</u>	<u>(1,020,606)</u>
Cash flow used by investing activities		
INCREASE (DECREASE) IN CASH FLOW	(100,082)	(810,573)
Cash - beginning of year	<u>3,899,998</u>	<u>4,710,571</u>
CASH - END OF YEAR	\$ 3,799,916	3,899,998



Notes to the Financial Statements

Year Ended February 28, 2023

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 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. 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, 2023

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% straight-line method
Computer software	50% straight-line method
Furniture and fixtures	10% straight-line method
Leasehold improvements	15 years straight-line method
Office equipment	20% straight-line 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, 2023.

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 50% (2022: 87%) of its accounts receivable are due from two sources.

Liquidity risk

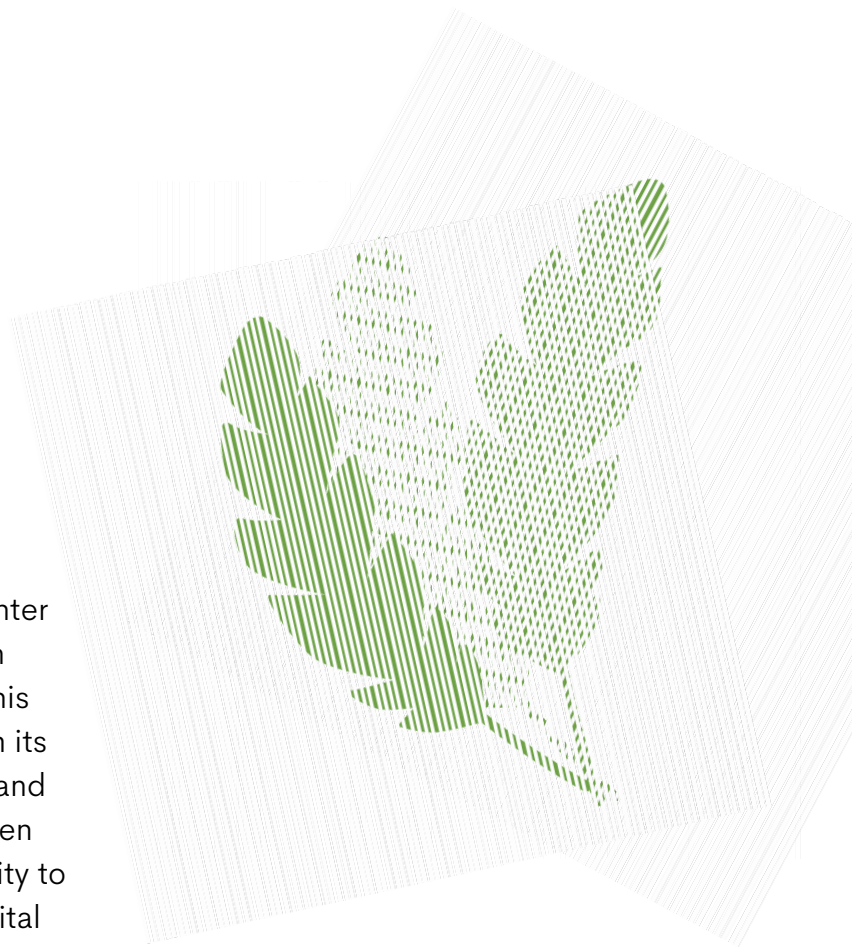
Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and payment of its accounts payable and accrued liabilities. The College's objectives 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 certificates bear interest between 0.85% and 2.50% and mature on dates between March 2023 and March 2027.



Notes to the Financial Statements

Year Ended February 28, 2023

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value
Computer equipment	\$ 79,223	69,438	9,785
Computer software	141,438	139,107	2,331
Furniture and fixtures	56,084	55,339	745
Leasehold improvements	62,115	22,557	39,558
Office equipment	31,510	31,510	-
	\$ 370,370	317,951	52,419

	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

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.



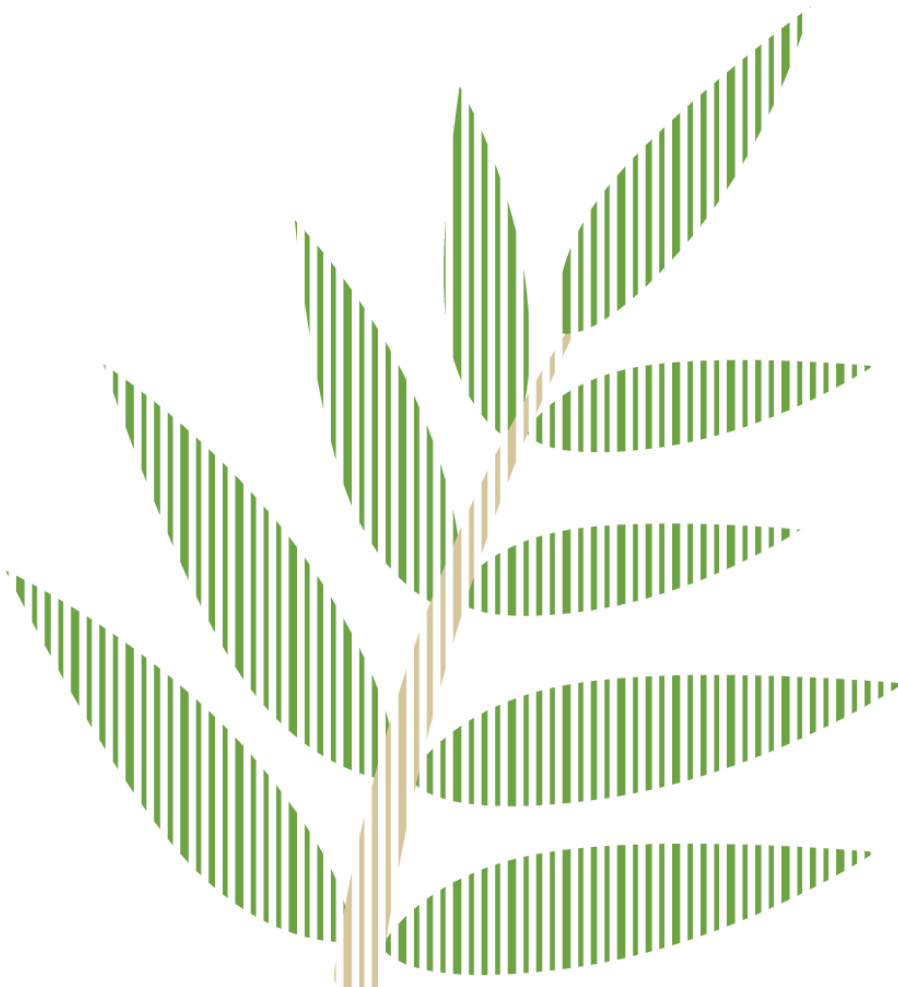
7. LEASE COMMITMENTS

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:

2024	\$ 56,986
2025	58,003
2026	60,321
2027	62,048
2028	84,203
	<hr/>
	\$ 321,561

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