

2023-2024

ANNUAL REPORT



ACOT

ALBERTA COLLEGE *of*
OCCUPATIONAL THERAPISTS



Table of Contents

Council and Committee Members and College Staff	3
President's Message	6
Public Members' Message	7
Governance	8
Continuing Competence	13
Demographics	15
Registration	18
Complaints and Discipline	20
Independent Auditor's Report	24
Audited Financial Statements	26



Annual Report 2023-2024

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 (current as of April 1, 2024):

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continued as the Alberta College of Occupational Therapists (ACOT), and the *Occupational Therapy Profession Act* was repealed.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 staff members of the College and one contractor reports 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 3(2) of the HPA.

This is the 17th Annual Report of the Alberta College of Occupational Therapists, reporting the year ending February 29, 2024.

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 24, 2024.



Council and Committee Members and College Staff

2023-2024 Council

Jennifer Lee, Regulated Member, President (Calgary)
Arwen Caines, Regulated Member, Vice President (Calgary)
Carrie Hait, Regulated Member (Edmonton)
Heidi Knupp, Regulated Member (Edmonton)
Whitney McKenzie, Regulated Member (Edmonton, to September)
Joyce Vayalumkal, Regulated Member (Calgary)
Kristin Ward, Regulated Member (Vermilion)
Dr. Tom Smith, Public Member (Camrose)
Christie Bergman, Public Member (Beaumont)
Dennis Fitzgerald, Public Member (Grande Prairie)

College Staff and Contractor

Marianne Baird, CEO & Registrar
Anna Yarmon, Complaints Director
Angela Meneley, Director, Regulation & Policy
Alanna Ferguson, Director, Competence & Practice
Ambere Porter, Operations Director (to July 2023)
Shelley Blair, Operations Manager & Hearings Director
Meron Gebremikael, Financial Assistant
Mallory Foreman, Registration Coordinator & Hearings Director (to June 2023)
Jennifer Alonge, Registration & Communications Coordinator
Benny Mutoni, Registration & Communications Coordinator
Judith Pinto, Practice Advisor

Governance Committee

Arwen Caines, Chair (Calgary)
Carrie Hait (Edmonton)
Christie Bergman (Beaumont)
Dennis Fitzgerald (Grande Prairie)
Jennifer Lee (Calgary)

Complaint Review Committee

Adam Kucharski (Calgary)
Anne Beattie (Sherwood Park)
Jeena Thomas (Edmonton)
Kerstin Hurd (Calgary)
Nicole Morin (Edmonton)

Competence Committee

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

Acting Against Racism and Intolerance Committee (AARI)

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

Onboarding Committee

Christie Bergman (Beaumont)
Dennis Fitzgerald (Grande Prairie)
Joyce Vayalumkal (Calgary)
Kristin Ward (Vermilion)

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

Amanda Melnik (Edmonton)
Angie Phenix*** (Regina)
Ashly Black (Calgary)
Camille Bailey (Parkland County)
Carmen Lazorek (Calgary)
Cary Brown (Edmonton)
Faiza Karim** (Calgary)
Gayla Grinde (Edmonton)
Jennifer Baird (High Level)
Heidi Knupp* (Chair, Edmonton)
Jenna Gauthier (Edmonton)
Kate Brooke (Cochrane)
Katelyn Favel** (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* (Chair, Edmonton)

* ACOT Council Member

** AARI Committee Member

*** Registered member of the Saskatchewan College of Occupational Therapists - SCOT

President's Message

At ACOT we are fortunate to have exemplary Council, staff and volunteers to serve and protect the public interest. We work diligently to retain the privilege of self-regulation through our registration, continuing competence, practice supports and complaints departments.

In early 2023, Council came together to renew and refresh our strategic plan. Council participated in a series of facilitated sessions to chart ACOT's course for the next few years. Council met again to review and reflect on progress made to date in November 2023. We remain firm in our commitment to equity deserving groups and remain on track to fulfill our strategic plan in this regard. In April 2023—in alignment with fellow regulators—we implemented a new recruitment process for our regulated Council members. As part of our ongoing support of Councillor development, we attend the annual CNAR (Canadian Network of Agencies of Regulations) conference to connect with and learn from fellow regulators.

We continue to engage in ongoing enhancement of our Continuing Competence Program (CCP). ACOT has provided ongoing support to our registrants to support their competence through our thriving practice department and through evaluation of a sampling of CCP submissions annually. ACOT—in partnership with the University of Alberta Rehabilitation Research Centre— completed a review of our CCP, and published our first paper in *Discover Health Systems* titled, "Evaluation of a reflection-based program for health professional continuing competence." Finally, in late 2023, Council made the decision to introduce an early-bird fee to our registration renewal process to encourage renewal ahead of deadline. This early bird fee was implemented in January, 2024.

As required by the *Health Professions Act* (HPA), ACOT engaged with a wide variety of key partners to refresh and update our Standards of Practice (SOP) and Code of Ethics (COE). This fulsome process ensured that our SOPs and COEs reflect the latest requirements from Alberta Health, as well as best practices within the regulatory environment of our discipline. The draft SOPs and COEs are pending review from Alberta Health, and our current SOPs and COEs remained in force for 2023–2024.

As always, ACOT cultivates and nurtures valued partnerships locally, provincially, and nationally. We continue to work with key partners at multiple levels to deliver high quality occupational therapy regulation and share our learnings and practices with others. For example, ACOT is an active contributor to the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO), ensuring that international graduates entering the field of occupational therapy in Canada are evaluated through a standardized process nation-wide.

Thank you to our volunteers, Council and ACOT staff for their ongoing commitment and efforts to serve and protect the public!

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 appointed 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, providing a balanced public perspective, and providing strategic direction and policies to protect the public interest. 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.

In accordance with the requirements outlined in the HPA section 133(2)(b), ACOT submitted refreshed Standards of Practice (SoP) and Code of Ethics (CoE) documents to Alberta Health for review in March of 2023. The refresh was in response to the requirements under Bill 46, the *Health Statutes Amendment Act* (2020 No. 2), and the recommendations in the 2021 Acting Against Racism and Intolerance (AARI) Final Report.

Two of the refreshed SoPs are in force as of June 2023: Accountability and Professional Responsibility, and Restricted Activities. The remaining SoPs and the CoE are pending feedback from Alberta Health before they can be adopted, and include:

Standards of Practice Pending Final Approval

- Commitment to Equity in Practice
- Communication and Collaboration
- Competence
- Documentation and Record Retention
- Informed Consent
- Maintaining Appropriate Boundaries: Professional
- Maintaining Appropriate Boundaries: Sexual
- Privacy and Confidentiality
- Restricted Activities
- Risk Management and Safety
- Service Provision
- Supervision

Code of Ethics Pending Final Approval

Responsibilities to Self
Responsibilities to Clients
Responsibilities to Colleagues
Responsibilities to the Public and the Profession

ACOT's current SoPs and CoE remain in place until the refreshed documents are finalized.

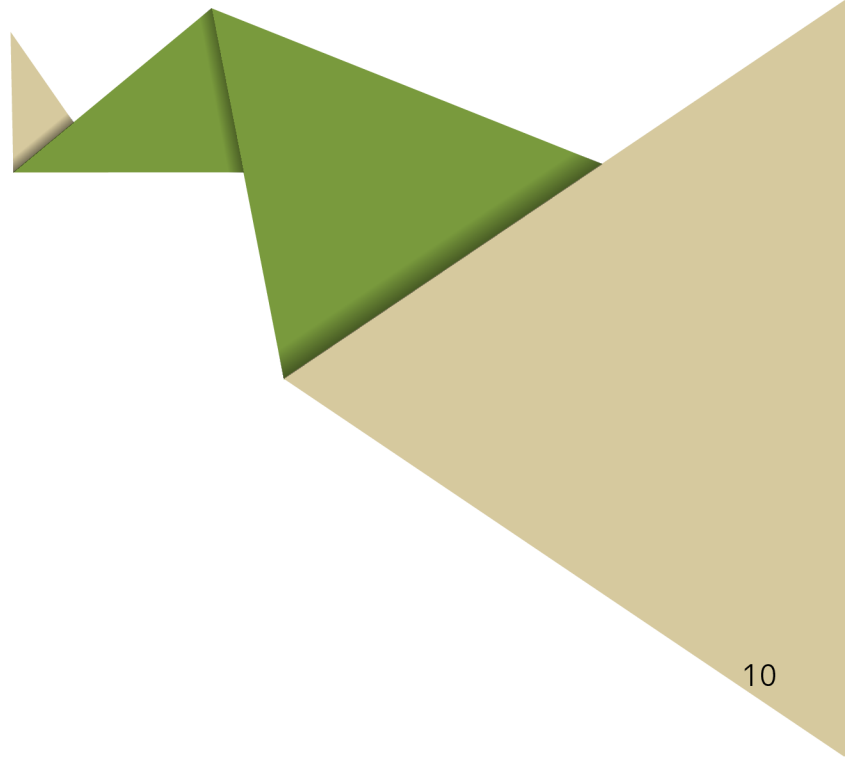
Strategic Plan

In 2023-2024, the College started implementing its 2023-2025 Strategic Plan with its 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. As responsible, ethical, equitable leaders, Council continues to track progress in four key areas: Our Public, Our Registrants, Our College and Our Strategic Connections.

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 track their continuing competence efforts.
- Updated ACOT's online CCP format and content to streamline reporting and reflect our refreshed Standards of Practice and Code of Ethics.
- Provided education to over 500 registrants on CCP and registration requirements. Completed practice visits with registrants who did not provide acceptable CCP submissions two years in a row.
- Continued working with a Standing Committee of Council on Acting Against Racism and Intolerance efforts, guided by the [Acting Against Racism and Intolerance Final Report](#) from September 2021 (AARI Final Report), which included 16 areas ACOT could work on to help dismantle systemic racism. Provided AARI progress presentations to occupational therapists' workplaces on request.

- Welcomed two new Council members.
- Refined our social media plan to target the public and occupational therapists as two distinct audiences for communications.
- 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 Canadian Network of Agencies for Regulation (CNAR)
 - Alberta Health Services
 - Government of Alberta Ministries of Health, Education, Immigration and Multiculturalism and Jobs, Economy and Trade.
- Invested in Council and College staff training through:
 - 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:

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

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

Occupational Therapists who have completed their OT education outside of Canada—including Canadians who travelled outside Canada for their education—and who want to register for practice anywhere in Canada (except Quebec), must now first apply to the ACOTRO to complete the SEAS process. Applicants apply to the Alberta College of Occupational Therapists only after ACOTRO has deemed them 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:

- Reviewed and refreshed Registrar Limitations (RL), in particular, RL 3 Assets protection.
- Reviewed and refreshed Governance Policies (GP), of note was GP 2 – related to council recruitment allowing more anonymity in the recruitment process, open use of a skills matrix and accommodations in recruitment process should individuals indicate need.
- Started discussion on updating attendance requirements for all council members and placing expectations within the councillor handbook.
- Participation 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 and was confirmed this year as continuing to be appropriate:

"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:

- Review Ends Policy as per Governance Committee Terms of Reference.
- Review on-boarding protocol as per Governance Committee Terms of Reference.
- Review CEO and Registrar Performance Review process.

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, s50(2)(a) which specifies that a CCP must provide for regulated members or categories of regulated members to maintain competence and to enhance the provision of professional services by participating in a program for self-directed professional development.

ACOT's CCP was refreshed in 2023–2024 and is comprised of two activities – a registrant selected activity and a college selected activity. The registrant selected activity involves setting a goal that aligns with the OT's practice and advances their competence and reflecting on why that goal was chosen and the plan (Intention); recording and reflecting on an activity undertaken and articulating how this learning contributed to their competence in practice (Action); reflecting on the overall progress of how working towards this goal enhanced their competence and provision of occupational therapy services to the public (Review).

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 focused attention on a comprehensive review and evaluation of a 10% sample of registrants' 2022–2023 CCP submissions, a relook at prior year submissions that had conditional or not-acceptable ratings and completing practice visits for registrants who had two not-acceptable and/or conditional ratings in a five-year period.

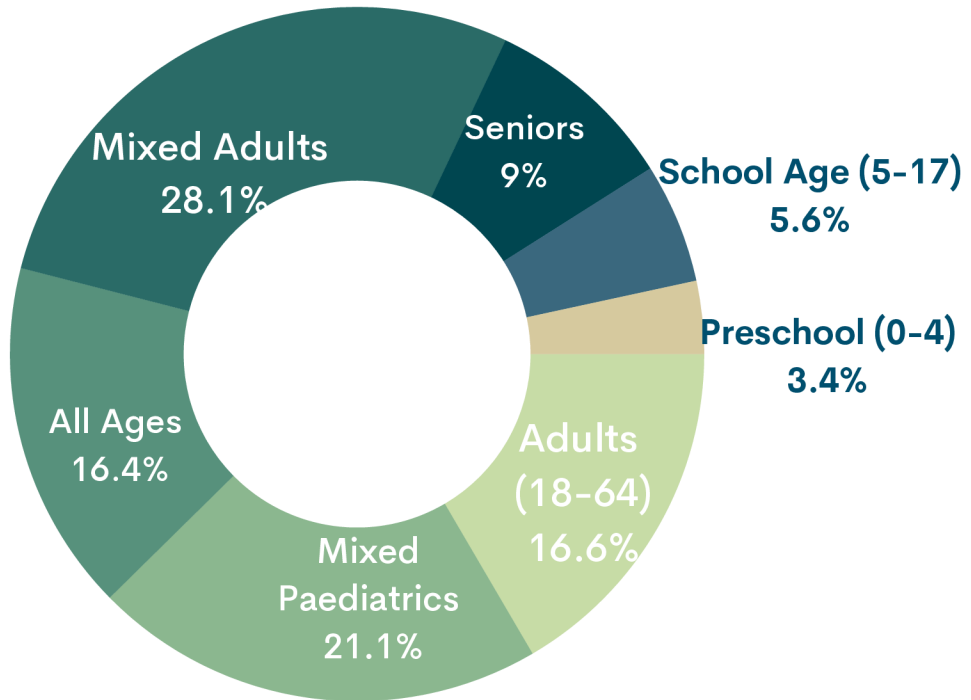
The intent of CCP submission reviews is to determine whether the CCP is accurately capturing the continuous learning activities undertaken by each registrant to maintain and enhance competent practice; and to provide registrants with periodic feedback and guidance to complete their CCP submission.

Eighty-one percent of the selected registrants had CCP submissions that were considered acceptable. The 15% of registrants with conditional ratings were directed to incorporate reviewer feedback into their CCP submissions the following year. An ACOT staff member followed up directly for coaching conversations with the 4% of registrants whose submissions were rated as not acceptable. An ACOT staff member worked with these registrants to ensure that their 2023-2024 CCP submission was acceptable. Practice visits were completed with four registrants in 2022-2023. The four registrants selected for a practice visit had at least one CCP submission rated as not acceptable and one CCP submission rated as either conditional or not acceptable within a five-year period. Upon completion of the practice visits, it was determined that all four registrants received an overall rating of compliant; there was enough information from the document review that multiple source feedback was not required. Practice visits for the four registrants were concluded.



Demographics of Registered Members 2023-2024

Client Age Range % of OTs working with...



Employment Role % of OTs working as a...



Researcher 0.3%

Educator 2.3%

Manager 3.7%

Professional Leader/Coordinator 3.7%

Other 4.8%

Direct Service Provider 85.3%

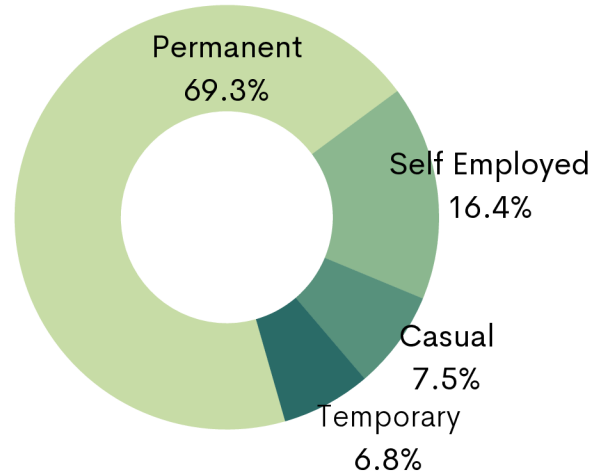


Employment Category % of OTs working...

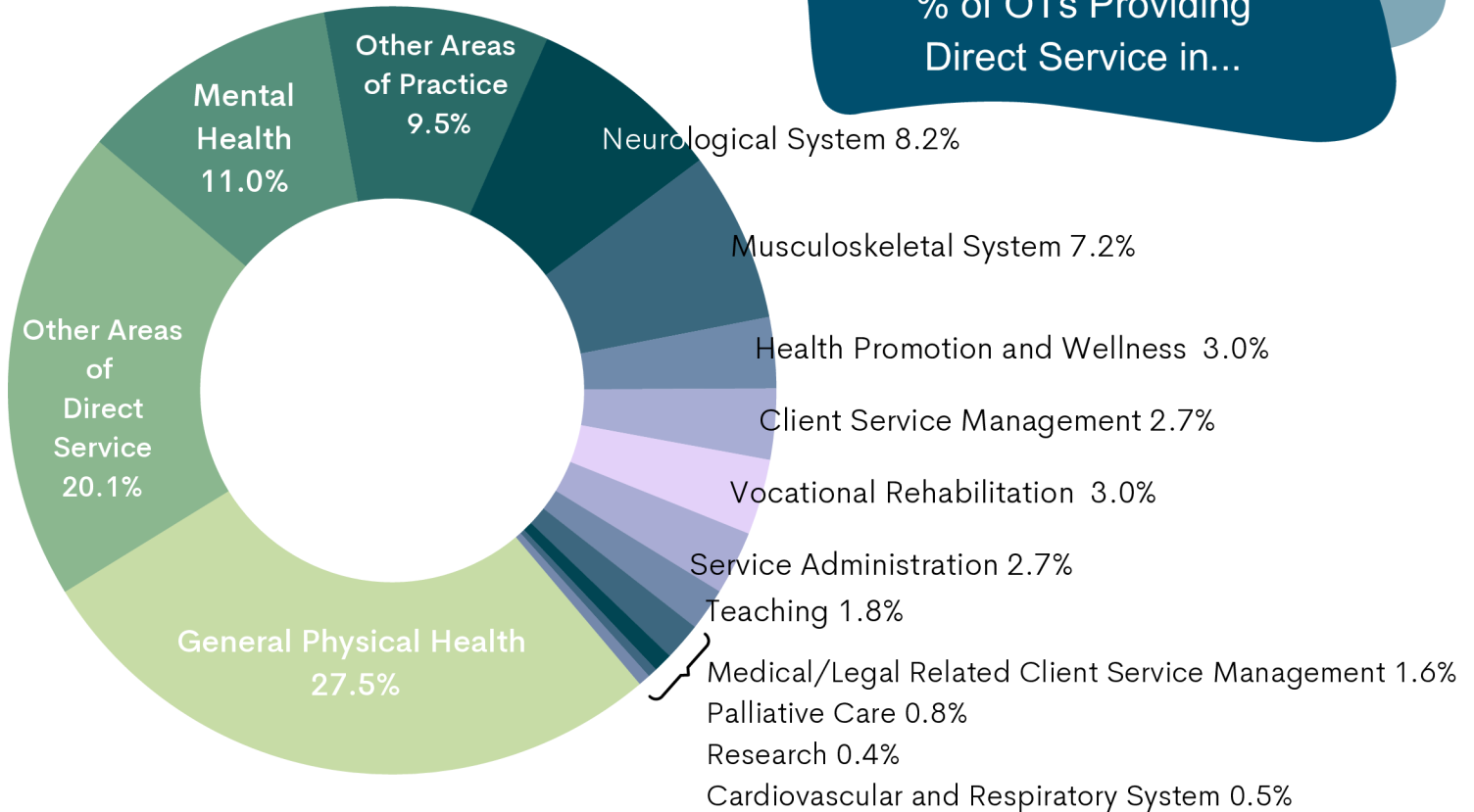
Full Time is 37.2% Part Time 62.8%



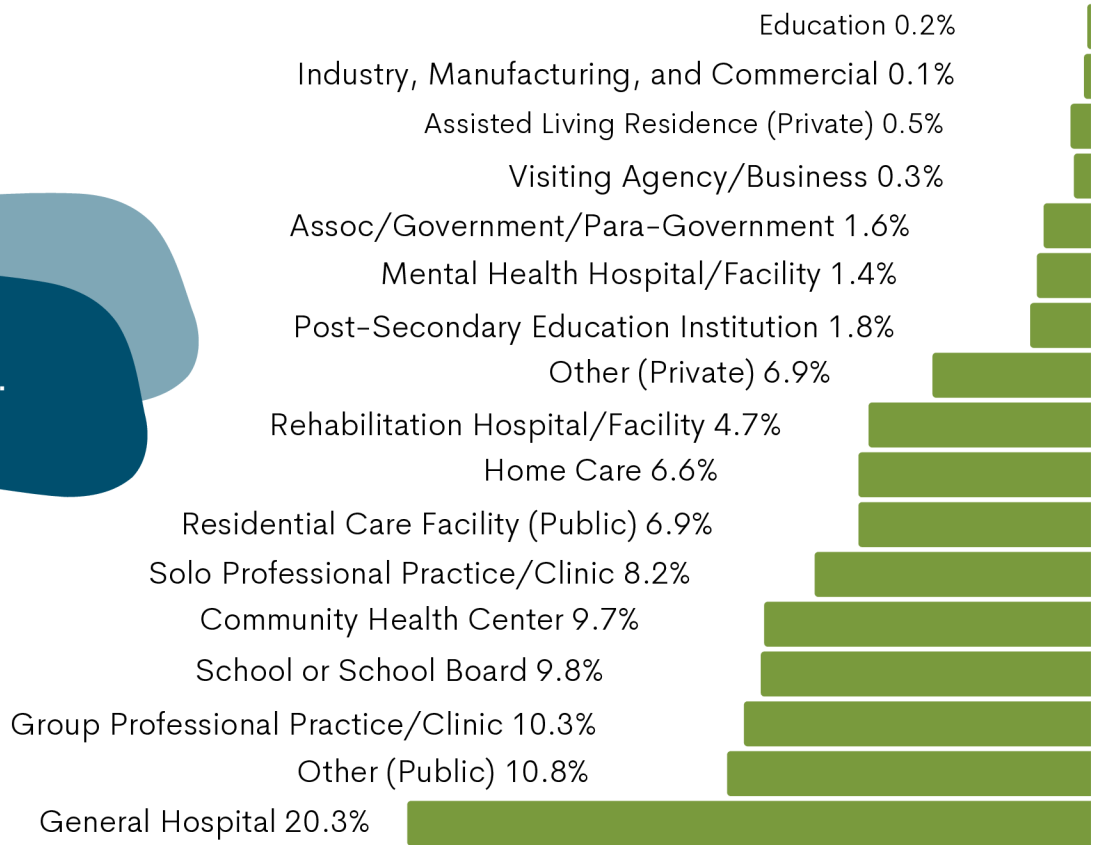
Employment Status % of OTs who are...



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



Practice Setting
% of OTs working in...



Gender



*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.

General 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 17 Courtesy Register permits were issued.

	As at February 28, 2023	As at February 29, 2024
General Register	2297	2385
Provisional Register	68	81
Courtesy Register	1	0
Suspended	0	0
Total Registrants	2365	2466

A total of 2466 members renewed their registration. During the 2023-2024 registration year, 196 new and re-applications were processed, including new graduates and new members from outside of Alberta and Canada. During the same period, 95 registrations were cancelled for various reasons such as leave of absence, moving out of province and retirement. No applicants were denied registration in the 2023-2024 year.

Reviews by Council

There were no reviews by Council regarding registrations during the 2023-2024 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 2023-2024 year, as well as cumulatively from proclamation under the HPA in 2006 to February 29, 2024.

Complaints Receipt and Disposition

Complaints
Carried
Forward[1]

Source of
Complaint

Summary

Status
(as of Feb 2023)

104-20-008	Employer	Unprofessional conduct (criminal charges withdrawn)	Active – Referred to Hearing Tribunal. Decision on merits issued February 14, 2024. Hearing Tribunal in process of determining sanctions.
111-21-005	OT Colleague	Alleged unprofessional conduct	Closed – dismissed by Complaints Director, no CRC review
114-22-002	Public	Alleged unprofessional conduct	Active
118-22-006	Public	Alleged unprofessional conduct	Closed – informal resolution
120-22-008	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director, dismissal upheld by CRC
122-23-001[2]	Employer	Alleged sexual abuse and unprofessional conduct	Active – allegation of unprofessional conduct referred to Hearing Tribunal
123-23-002	Public	Alleged sexual abuse and unprofessional conduct	Active – allegation of unprofessional conduct referred to Hearing Tribunal

Complaints
Received
(2023-24 Reg.
Year)

Source of
Complaint

Summary

Status (as of Feb.
29, 2024)

124-23-003	Public	Alleged unprofessional conduct	Closed – informal resolution
125-23-004	Public	Alleged unprofessional conduct	Closed – withdrawn

[1] Complaints carried forward includes all complaints received prior to March 1, 2023 but which remained active during the 2023/2024 registration year.

[2] Note that files 122122-23-001 and 123-23-002 concern the same allegations. These complaint files were combined for the purpose of the investigation and referral to the Hearing Tribunal.

126-23-005	Public	Alleged sexual abuse, sexual misconduct & unprofessional conduct	Active – referred to Hearing Tribunal
127-23-006	Public	Alleged unprofessional conduct	Active
128-23-007	Public	Alleged unprofessional conduct	Active
129-23-008	Public	Alleged unprofessional conduct	Closed – dismissed by Complaints Director
130-23-009	Public	Alleged unprofessional conduct	Closed – informal resolution
131-23-010	Public	Alleged unprofessional conduct	Closed - withdrawn
132-23-011	Public	Alleged unprofessional conduct	Active
133-24-001	Public	Alleged unprofessional conduct	Active
134-24-002	Public	Alleged unprofessional conduct	Active

During the 2023-2024 year, four (4) complaints were referred to the Hearing Tribunal:

- 104-20-008
- 122-23-001[3]
- 123-23-002
- 126-23-005

During the 2023-2024 year, one (1) request was made to the Hearings Director for a review of a dismissal of a complaint. This was for complaint file 120-22-008. The Complaints Review Committee upheld the dismissal in a decision issued July 12, 2023.

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 2023-2024 year.

[1] Note that files 122-23-001 and 123-23-002 concern the same allegations. These complaint files were combined for the purpose of the referral to the Hearing Tribunal.

Complaints Outcomes (as of February 29, 2024)[4]

Outcomes of Complaints	Cumulative Outcomes since 2006	Outcomes current (2023-2024) registration year only
Dismissed by Complaints Director - No further action	53	3
Informal resolution	22	3
Resolved through Alternative Complaints Resolution (ACR)	4	0
Complaints withdrawn	6	2
Hearing held and decision rendered - No appeal	5	0
Complaints active or on hold as of Feb. 29, 2024	89	7
Total	99	

[4] Some figures from prior years have been restated to adhere to updated category descriptions.

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
2022-2023	10	3	7	
2023-2024	11	1	10	
Total	99	25	61	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 29, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at February 29, 2024, 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.

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 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. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

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 24, 2024

KBH
Chartered Professional
Accountants

Statement of Financial Position

February 29, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 3,113,334	3,799,916
Guaranteed investment certificates (Note 4)	1,254,750	500,000
Accounts receivable	57,165	55,157
Prepaid Expenses	42,741	42,827
	<u>4,467,990</u>	<u>4,397,900</u>
GUARANTEED INVESTMENT CERTIFICATES (Note 4)	761,250	750,000
TANGIBLE CAPITAL ASSETS (Note 5)	46,965	52,419
RENTAL DEPOSIT RECEIVABLE	4,397	4,397
	<u>\$ 5,280,602</u>	<u>5,204,716</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 68,423	76,252
Prepaid membership registrations	1,357,500	1,303,500
	<u>1,425,923</u>	<u>1,379,752</u>
LEASE INDUCEMENT	8,199	10,091
	<u>1,434,122</u>	<u>1,389,843</u>
NET ASSETS		
Unrestricted	899,514	1,462,454
Internally restricted (Note 6)	2,900,000	2,300,000
Invested in tangible capital assets	46,966	52,419
	<u>3,846,480</u>	<u>3,814,873</u>
	<u>\$ 5,280,602</u>	<u>5,204,716</u>

LEASE COMMITMENTS (Note 7)

SUBSEQUENT EVENTS (Note 8)

Approved on behalf of the Council

Jennifer Lee, President

Arwen Caines, Vice-President

Statement of Operations

Year Ended February 29, 2024

	Budget (Unaudited)		
	2024	2024	2023
REVENUES			
Membership registrations	\$ 1,368,932	1,435,813	1,344,408
Interest	68,000	141,539	63,605
	<u>1,436,932</u>	<u>1,577,352</u>	<u>1,408,013</u>
EXPENSES			
Amortization	16,226	14,592	16,668
Council activities	100,623	75,189	65,852
Legal fees	159,500	208,928	124,113
Administration	358,751	261,197	250,214
Salaries, wages and benefits	1,030,471	985,839	860,174
	<u>1,665,571</u>	<u>1,545,745</u>	<u>1,317,021</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (228,639)</u>	<u>31,607</u>	<u>90,992</u>

Statement of Changes in Net Assets

Year Ended February 29, 2024

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2024	2023
NET ASSETS -					
BEGINNING OF YEAR	\$ 1,462,454	2,300,000	52,419	3,814,873	3,723,881
Excess (deficiency) of revenues over expenses	46,199	-	(14,592)	31,607	90,992
Purchase of tangible capital assets	(9,139)	-	9,139	-	-
Transfers to internally restricted	(600,00)	600,000	-	-	-
NET ASSETS - END OF YEAR	<u>\$ 899,514</u>	<u>2,900,000</u>	<u>46,966</u>	<u>3,846,480</u>	<u>3,814,873</u>

Statement of Cash Flows

Year Ended February 29, 2024

	<u>2024</u>	<u>2023</u>
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 31,607	90,992
Items not affecting cash:		
Amortization	14,592	16,668
Lease inducement	(1,892)	(1,892)
	<u>44,307</u>	<u>105,768</u>
Changes in non-cash working capital:		
Prepaid expenses	86	(6,963)
Accounts receivable	(18,008)	(15,685)
Prepaid membership registrations	54,000	50,050
Accounts payable and accrued liabilities	(7,828)	17,504
	<u>28,250</u>	<u>44,906</u>
Cash flow from operating activities	<u>72,557</u>	<u>150,674</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(9,139)	(756)
Proceeds on maturity of guaranteed investment certificates	500,000	1,000,000
Purchase of guaranteed income certificates	(1,250,000)	(1,250,000)
	<u>(759,139)</u>	<u>(250,756)</u>
Cash flow used by investing activities		
INCREASE (DECREASE) IN CASH FLOW	(686,582)	(100,082)
Cash - beginning of year	<u>3,799,916</u>	<u>3,899,998</u>
CASH - END OF YEAR	<u>\$ 3,113,334</u>	<u>3,799,916</u>

Notes to the Financial Statements

Year Ended February 29, 2024

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. 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

Initial Measurement

The College initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involved parties whose sole relationship with the College is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the College in the transaction.

Subsequent measurement

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

Notes to the Financial Statements

Year Ended February 29, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

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

For financial assets measured at cost or amortized cost, the College determines whether there are indications of possible impairment. When there are, and the College determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be 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 income.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument.

When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

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.

Notes to the Financial Statements

Year Ended February 29, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

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 29, 2024.

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 CERTIFICATES

The guaranteed investment certificates bear interest between 1.90% and 5.00% and mature on dates between March 2024 and March 2027.

Notes to the Financial Statements

Year Ended February 29, 2024

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value
Computer equipment	\$ 88,362	77,358	11,004
Computer software	141,438	141,438	-
Furniture and fixtures	56,084	55,540	544
Leasehold improvements	62,115	26,698	35,417
Office equipment	31,510	31,510	-
	\$ 379,509	332,544	46,965
	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

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:

2025	\$ 61,776
2026	64,046
2027	65,717
2028	66,791
2029	22,570
	<hr/>
	\$ 280,900

8. SUBSEQUENT EVENTS

Subsequent to the year, the College re-invested two guaranteed investment certificates totaling \$782,656 and purchased two additional guaranteed investment certificates totaling \$1,000,000. These guaranteed investment certificates bear interest between 4.85% and 5.05% and mature on dates between September 2024 and September 2025.



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