ACOT
ALBERTA COLLEGE of OCCUPATIONAL THERAPISTS

# 2025–2026

# ANNUAL REPORT

# Table of Contents


Annual Report 2025-2026 **3**

ACOT's Vision, Mission, and Values **5**

Council, Committee Members, and College Staff **6**

President's Message **9**

Public Members' Message **11**

Governance **12**

- Standards of Practice, Code of Ethics, and Bylaws **12**
- Strategic Plan **12**
- ACOTRO **14**
- Governance Committee Report **15**

Continuing Competence Program **17**

- Competence Committee Report **18**

Demographics of Registered Members 2025-2026 **19**

Registration **24**

Complaints and Discipline **26**

- Complaint Receipt and Disposition **27**
- New Complaints by Registration Year (October 2006 to February 2026) **30**
- Complaints Outcomes (as of February 2026) **31**

Independent Auditor's Report **32**

Audited Financial Statements **35**

**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:

(1) in collaboration with their clients, develop and implement programs to meet everyday needs in self-care, leisure, and productivity,

(2) assess, analyze, modify, and adapt the activities in which their clients engage to optimize health, and functional independence,

(3) interact with individuals and groups as clinicians, consultants, researchers, educators, and administrators, and

(4) 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was continued as the Alberta College of Occupational Therapists, and the *Occupational Therapy Profession Act* was repealed.

The College 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). Eight staff members of the College and one contractor 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 3(2) of the *HPA*.

This is the 19th Annual Report of the College, reporting the year ending February 28, 2026.

It is an official document of the College, and as such, was approved by the Council of the College on June 29, 2026.

# ACOT'S VISION, MISSION, AND VALUES

## Mission

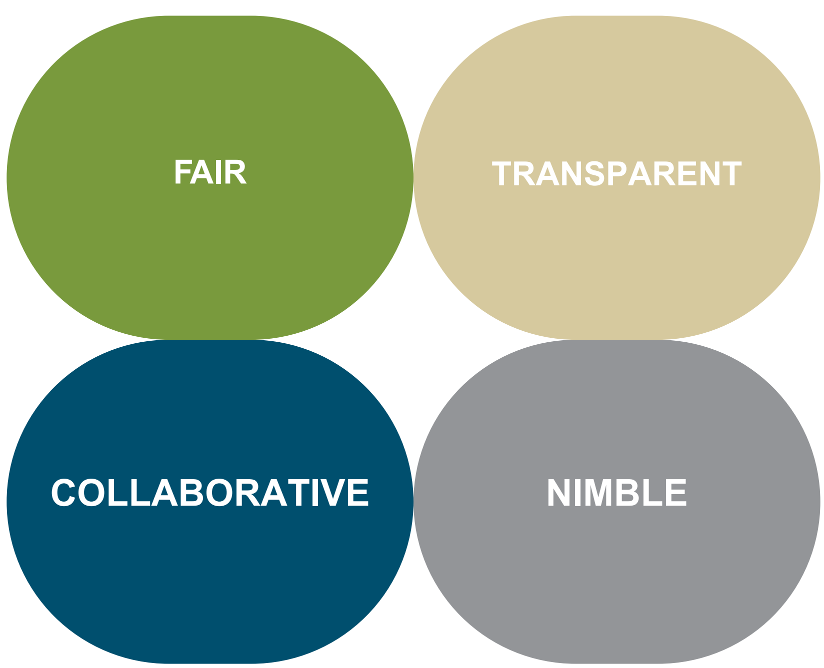
As a collaborative leader in professional regulation, the Alberta College of Occupational Therapists serves the public by administering effective, efficient, transparent, and fair processes for registration, continuing competence, and complaints/discipline.

## Vision

Albertans understand and receive client-driven, ethical, and competent Occupational Therapy services.

## Values

The four core values below honor the mission and vision of the profession and will guide decision processes, and all interactions. These core values describe what the Council considers non-negotiable when they are representing the College.



# COUNCIL, COMMITTEE MEMBERS, AND COLLEGE STAFF

## 2025-2026 Council

Arwen Caines, Regulated Member, President (Calgary)
Jennifer Lee, Regulated Member, President to August, Past President, (Calgary)
Heidi Knupp, Regulated Member, Vice-President (Edmonton)
Carrie Hait, Regulated Member (Edmonton)
Joyce Vayalumkal, Regulated Member (Calgary)
Kristin Ward, Regulated Member (Vermilion)
Dennis Fitzgerald, Public Member (Grande Prairie)
Christie Bergman, Public Member (Beaumont)
Dr. Zahid Rafiq, Public Member (Rockyview County)

## Governance Committee

Arwen Caines, Chair (to September, Calgary )
Heidi Knupp, Chair (Edmonton)
Carrie Hait (Edmonton)
Dennis Fitzgerald (Grande Prairie)
Christie Bergman (Beaumont)

## Complaint Review Committee

Ross Ehalt (Sturgeon County)
Melissa Hathaway (Grande Prairie)
Kerstin Hurd (Calgary)
Ian MacLennan (Edmonton)
Joyce Magat (Edmonton)
Nicole Morin (Edmonton)

## Competence Committee

Heidi Knupp, Chair (Edmonton)
Alanna Ferguson (Calgary)
Amelia Di Chen (Edmonton)
Debra Samek, Public Member (Edmonton)
Gina Kroetsch (Calgary)
Jenna Gauthier (Edmonton)
Julia Curcio (Calgary)
Judith Pinto (Edmonton)
Julie Munch (Chestermere)
Kiera Sutcliffe (Edmonton)
Louis Joseph (Valleyview)
Marianne Baird (Edmonton)
Marti Mikalsky (Lafond)
Michelle Palmer (Lethbridge)
Shalmin Jadavji (Edmonton)
Yonehe Park (Edmonton)

## Acting Against Racism and Intolerance Committee (AARI)

Joyce Vayalumkal, Chair (Calgary)
Chelsea Lee (Calgary)
Elsa Posas (Grande Prairie)
Elizabeth MacNeil (Calgary)
Faiza Karim (Calgary)
Gaurav Malik (Calgary)
Jennifer Lee (Calgary)
Joanna Funk (Edmonton)
Jonathan Rivero (Edmonton)
Julia Hueppelsheuser (Edmonton)
Judith Pinto (Edmonton)
Katelyn Favel (Cochrane)
Louis Joseph (Valleyview)
Marianne Baird (Edmonton)
Roseleen John (Edmonton)
Sandra Boulet (Edmonton)

## Onboarding Committee

Christie Bergman (Beaumont)
Dennis Fitzgerald (Grande Prairie)
Kristin Ward (Vermilion)
Marianne Baird (Edmonton)

## Diagnosis Course Advisory Committee

Martin Anderson (Edmonton)
Camille Bailey (Parkland County)
Marianne Baird (Edmonton)
Suzette Bremault-Phillips (Edmonton)
Arwen Caines (Calgary)
Bronte Diduck (Spruce Grove)
Shaniff Esmail (Edmonton)
Ceira Golberg (Edmonton)
Rupal Jain (Edmonton)
Chelsea Jones (Edmonton)
Heidi Knupp (Spruce Grove)
Jennifer Krysa (Spruce Grove)
Adam Kucharski (Calgary)
Jennifer MacKendrick Weber (Carseland)
Bernadette Martin (Edmonton)

## College Staff and Contractors

Marianne Baird, CEO & Registrar
Anna Yarmon, Complaints Director
Alanna Ferguson, Director, Competence & Practice
Jennifer MacKendrick Weber, Director, Regulation & Policy
Shelley Blair, Operations Manager & Hearings Director
Meron Gebremikael, Financial Assistant
Benny Mutoni, Registration & Communications Coordinator
Jennifer Alonge, Registration & Communications Coordinator
Judith Pinto, Practice Advisor
Maya Villasenor, Administrative Assistant

# PRESIDENT'S MESSAGE

At ACOT, we are fortunate to have a dedicated Council, staff, and volunteers committed to serving and protecting the public. We work diligently to uphold the privilege of self-regulation through robust processes in registration, continuing competence, practice supports, and complaints management.

This year, ACOT strengthened public protection by advancing evidence-informed regulatory practices, enhancing data collection to support workforce planning, and providing updated guidance to support safe and ethical care. In 2025–2026, ACOT also enhanced its renewal system to collect more detailed workforce data, including practice areas, service delivery modes, and voluntary race-based and Indigenous identity information.

As part of our commitment to Councillor development, ACOT continues to participate in the annual Canadian Network of Agencies for Regulation (CNAR) conference, fostering connections and shared learning with fellow regulators. In addition, ACOT remains an active member of the Alberta Federation of Regulated Health Professions (AFRHP), contributing to enhance public protection, advance healthcare regulation, and leadership in health policy.

Throughout the 2025-2026 Council year, ACOT advanced important discussion and work related to occupational therapists' ability to establish and communicate diagnoses. ACOT has remained committed to exploring, understanding and progressing appropriate approaches to diagnosis within occupational therapy practice. Over the last year, we engaged in ongoing conversations with provincial partners, the University of Alberta, registrants, and other regulated heath professional colleges in Alberta.

ACOT also established several working groups that include representatives from the University of Alberta, registrants, ACOT staff, Council members, and other professionals. These groups are developing educational pathways to support occupational therapists in establishing diagnoses competently, conducting a literature review on current knowledge related to occupational therapy diagnosis, and identifying research questions and approaches to strengthen the profession's evidence base. This work positions ACOT at the forefront of occupational therapy practice and role development, demonstrating leadership within the field. While this progress is exciting, we continue to move forward in a measured and systematic way to ensure public protection remains central. We are committed to ensuring appropriate safeguards are in place to uphold the quality and safety of occupational therapy services across Alberta.

In September, Council developed a new strategic plan with a focus on our public, our registrants, innovation in practice, governance, and navigating change. We are confident that this strategic plan will guide our work over the coming years. Further details are available on ACOT's website.

As always, ACOT cultivates and strengthens partnerships at the local, provincial, and national levels. We collaborate with a range of partners to advance high-quality occupational therapy regulation and share insights and innovations.

Looking ahead, ACOT will continue to focus on strengthening public protection, providing relevant and timely information to registrants, and navigating an evolving healthcare landscape with clarity and accountability.

**Arwen Caines, ACOT President**

# PUBLIC MEMBERS' MESSAGE

The Government of Alberta regulates several health professions under the *HPA*. In alignment with this legislation, the Alberta College of Occupational Therapists (ACOT) operates under a self-regulation model. As part of this model, public members are appointed to ACOT's Council, working collaboratively with appointed regulated members to fulfill the Council's core mandate: to govern the profession in a manner that prioritizes the protection of the public and the delivery of safe, competent, and ethical care.

Public members play a critical role in upholding the integrity of the self-regulation model. They offer an essential public perspective, contribute to effective oversight, and help shape strategic direction and policy to safeguard the interests of Albertans. The Council also demonstrates strong leadership in fostering a culture of diversity, inclusion, and respectful collaboration across the profession.

The Council is always mindful of the evolving role of the Occupational Therapy profession in Alberta's healthcare system. As Occupational Therapists continue to expand their contributions to improving the health and well-being of Albertans, the Council remains steadfast in its responsibility to serve and protect the public through accountable governance.

We deeply value the dedication, compassion, and professionalism demonstrated by Occupational Therapists across the province. Albertans and regulated members can have full confidence in the Council's commitment to excellence, transparency, and public trust. It is a privilege for ACOT's Council to fulfill this mandate on behalf of all Albertans.

**Dennis Fitzgerald, CPA, CA, Public Member**
**Christie Bergman, Public Member**
**Dr. Zahid Rafiq, MBBS, CCFP, FCFP, 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 fulfills this responsibility through the development of standards of practice, a code of ethics, and bylaws.

There were no changes to ACOT's standards of practice or code of ethics in 2025-2026.

ACOT's bylaws were updated this year to reflect voluntary collection of Indigenous and race-based identity data from registrants at renewal. These data inform whether the population of occupational therapists in Alberta reflects the population of Albertans being served.

## Strategic Plan

Starting in September 2025, the College developed its 2026-2028 Strategic Plan with its vision, mission, and values, concrete success measures, and continued relentless focus on regulatory excellence. This is to serve the public interest in receiving competent occupational therapy services. Valuing a fair, transparent, collaborative, and nimble approach to decision making, Council is tracking progress in five key areas: Our Public, Our Registrants, Governance, Innovation in Practice, and Navigating Change.

## Key 2025-2026 Accomplishments Enacting the Strategic Plan

- Reviewed and evaluated a sample of registrants' Continuing Competence Program (CCP) submissions to determine how closely they followed the CCP rubric. Provided individual coaching sessions to those registrants who did not provide acceptable CCP submissions, to ensure they are able to adequately track their continuing competence efforts.
- Provided education to over 680 registrants on our CCP, registration requirements, or our Standards of Practice, Code of Ethics, or guideline requirements.
- 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), and the 2024 repeat survey results. Developed learning modules to support registrants in their anti-racism efforts.
- Established a Diagnosis Course Advisory Committee and related working groups to guide the work of developing a diagnosis course for occupational therapists. The focus of the course is diagnostic reasoning within a risk management framework. This work will continue into 2026-2027 in a measured and systematic way to ensure public protection remains central.
- Began work on a guideline for responsible use of Artificial Intelligence (AI) in occupational therapy practice.
- Continued to grow our number of social media followers to promote understanding of occupational therapy and its regulation.
- 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 (AHS)
    - The University of Alberta Occupational Therapy Department
    - Government of Alberta Ministries of Health, Education, Jobs, Economy, Trade, and Immigration
- Invested in Council and College staff training through:
    - The CNAR conference
    - The Canadian Association of Occupational Therapy (CAOT) conference
    - Workshops on regulatory issues provided by Field Law, and other related educational opportunities.

# 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:

1. Advance quality Occupational Therapy regulation;
2. Develop and promote a national strategy for consistent and congruent regulatory practices for the profession;
3. Promote interprovincial and international labour mobility and workforce planning; and
4. 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 ACOTRO to complete the SEAS process. Applicants apply to the Alberta College of Occupational Therapists only after SEAS 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

ACOTRO also promotes Canadian Occupational Therapists' labour mobility through its *Labour Mobility Support Agreement* and its *Memorandum of Understanding* on *Cross Jurisdictional Remote Practice*.

# Governance Committee Report

The Governance Committee (GC), chaired by Heidi Knupp, is a standing committee of Council. GC's primary responsibilities are to evaluate and enhance Council's performance, assisting and supporting the Council to maintain the privilege of self-governance. These responsibilities include:

- Succession planning: attract new directors to council, develop and fill leadership roles,
- Board performance: how we manage and improve our performance using policies,
- Individual Councillor performance: self-evaluation and training for council members,
- Committee development: develop and fill committee roles (standing and/or ad hoc).

Council reflects on the ENDS Policy at the conclusion of each Council meeting. The ENDS Policy is reviewed annually and was confirmed as remaining aligned with Council's purpose and strategic goals:
"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."

### 2025–2026 Key GC Initiatives and Achievements:

- Completed the annual review of the ENDS Policy, determining it continues to meet the goals of the Policy and remains in-line with ACOT's Strategic Plan.
- In March 2025 the On-Boarding Committee was confirmed to continue management of the on-boarding protocol and process.
- The President and Vice-President on-boarding protocols were reviewed and updated.
- Annual review of the Registrar Relationship (CRs) and Registrar Limitations (RLs).
- The annual Councillor survey was reviewed and refreshed, providing Council the opportunity to reflect on self-governance and assist Council in reviewing performance of their duties to ensure values of the Strategic Plan are followed.
- Conflict of Interest Protocol was reviewed. It was suggested, and subsequently approved by Council, that a standing item be added to the Council agenda once per year, in which Councillor's will verbally share their affiliations.
- Reviewed and updated the Code of Conduct. During this review, GC concluded this refers to the "Council Charter". The Charter was subsequently reviewed and determined by GC that it continues to reflect the values of the strategic plan and assists Council members in the performance of their duties.
- CEO & Registrar, along with Councillors, participated in Board Member training at the annual conference of the Canadian Network of Agencies for Regulation (CNAR).

### Upcoming GC work includes:

- Review the Council Individual Meeting Evaluation Survey
- Complete a review of the Governance Committee (GC) Terms of Reference
- Review the CEO & Registrar Performance Review for Executive document
- Annual review of ENDs Policy, Council-Registrar Relationships (CRs) & Registrar Limitations (RLs)

The Chair would like to sincerely thank all GC members and commend them for their hard work, commitment to excellence, dedication to Council, and contributions throughout the year.

**Heidi Knupp**
**ACOT Vice-President and Governance Committee Chair**

# 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 *HPA* 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 is comprised of two requirements - a registrant selected activity and a college selected activity. The registrant selected activity involves setting a professional goal that aligns with the OT's practice and advances their competence, reflecting on why that goal was chosen and the plan (Intention); recording and reflecting on activities undertaken and articulating how this learning contributed to their competence in practice (Action); then reflecting on the overall progress of how working towards this goal enhanced their competence and provision of occupational therapy services to the public (Review). The College Selected Annual Mandatory Training exists to raise the profession's awareness of issues, practice standards, ethical conduct, and legislation governing occupational therapists' practice. Mandatory participation ensures a profession-wide collective and common understanding of a topic. The College Selected activity for 2025-2026 was the completion of the *Protecting Patients from Sexual Abuse and Misconduct* module (Alberta Federation of Regulated Health Professions).

# Competence Committee Report

The Competence Committee includes members from ACOT Council, ACOT staff, at least one Public Member, and up to fifteen registered 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 sample of 234 registrants' 2024-2025 CCP submissions. Twelve of these registrants were selected after receiving conditional or not acceptable CCP submission ratings in the previous year. The remainder were selected randomly from those registrants having more than one year of practice since convocation.

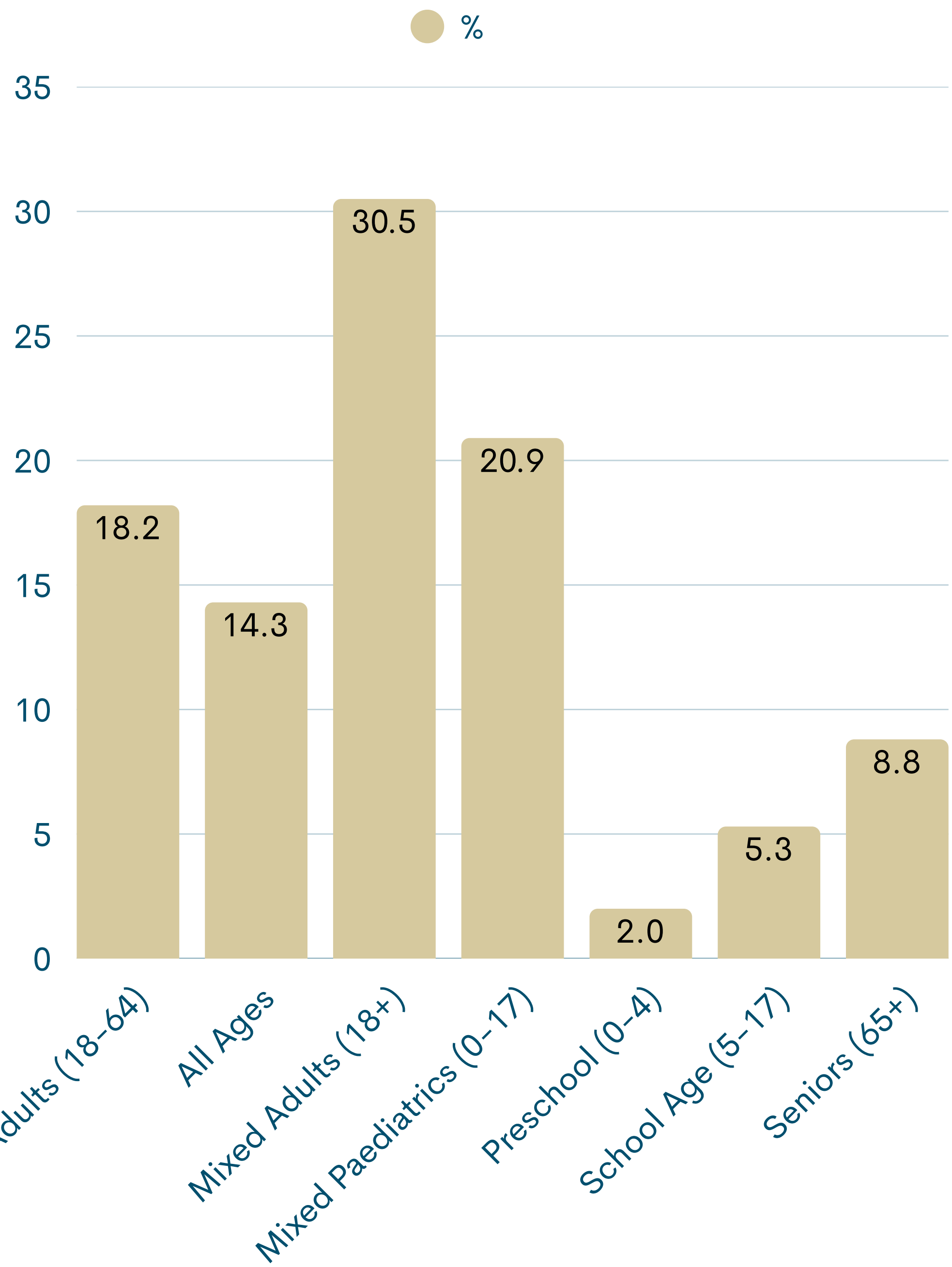
The intent of CCP submission reviews is to maintain registrant competence and enhance the provision of professional occupational therapy services. It also provides registrants with periodic feedback and guidance to complete their CCP submission.

71% of the selected registrants had CCP submissions that were considered acceptable. The 22% of registrants with conditional ratings were directed to incorporate reviewer feedback into their CCP submissions the following year and were offered the opportunity to have a voluntary coaching conversation with an ACOT staff member. An ACOT staff member followed up directly for coaching conversations with the 7% of registrants whose submissions were rated as not acceptable. An ACOT staff member worked with these registrants to ensure that their Intention and Action components of the 2025-2026 CCP submission were acceptable.

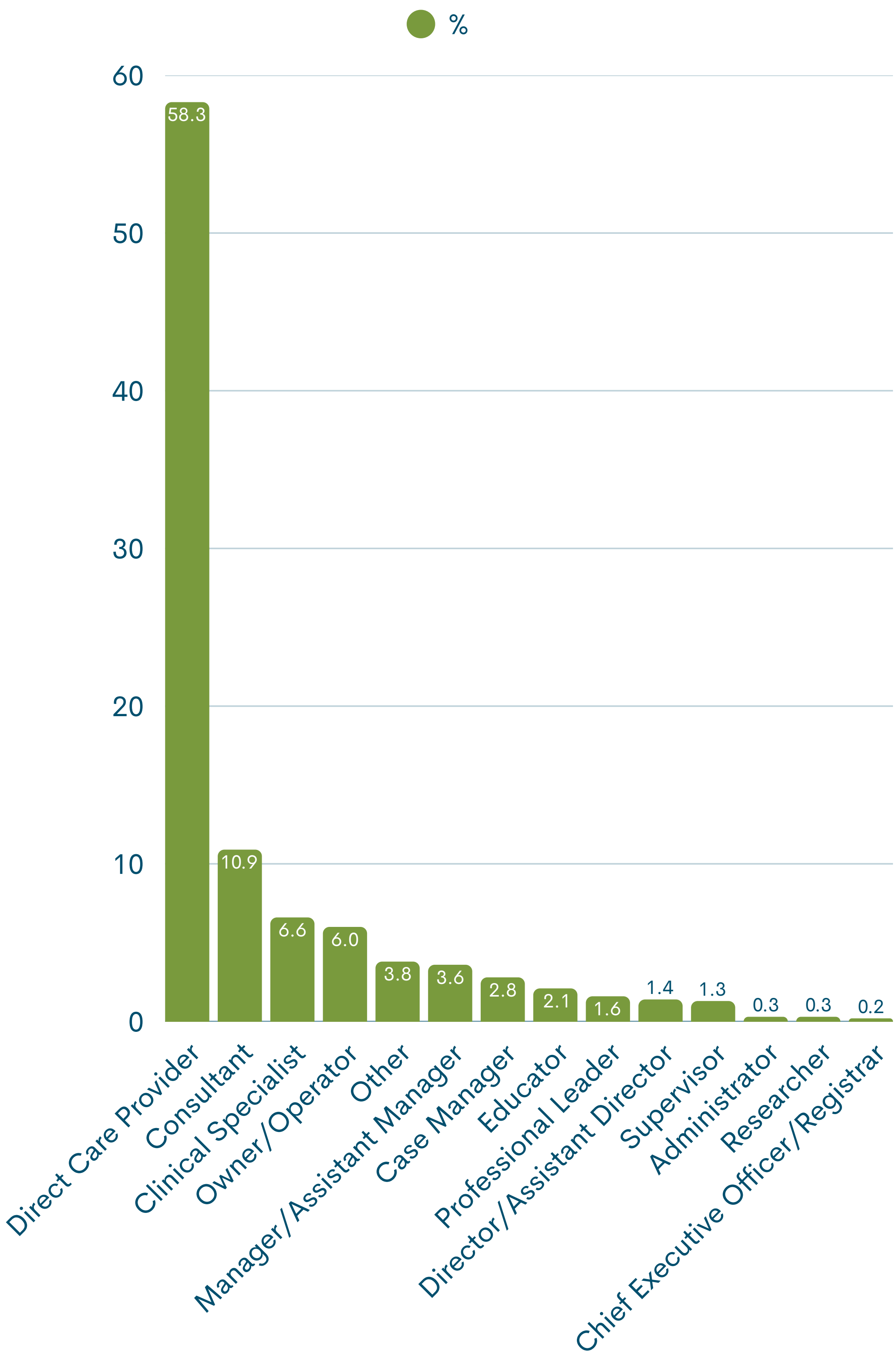
The Competence Committee updated its terms of reference in 2025-2026 as part of the three-year review and approval cycle. The updates reflect changes in Committee roles, current legislative and regulatory requirements, and also guide its future deliverables.

# DEMOGRAPHICS OF REGISTERED MEMBERS 2025-2026

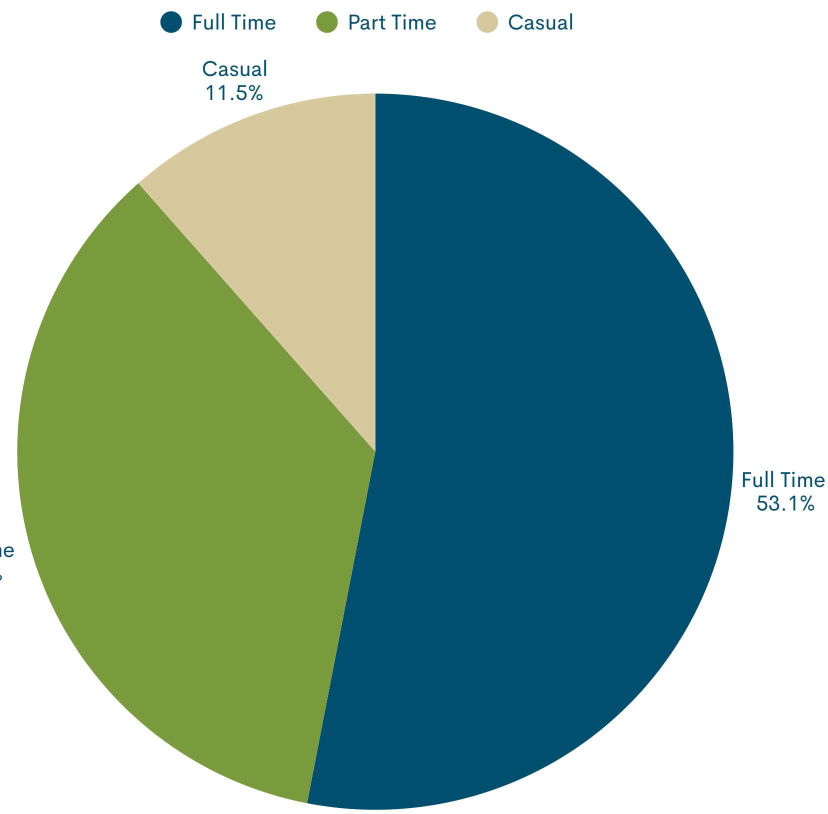
## Client Age Range



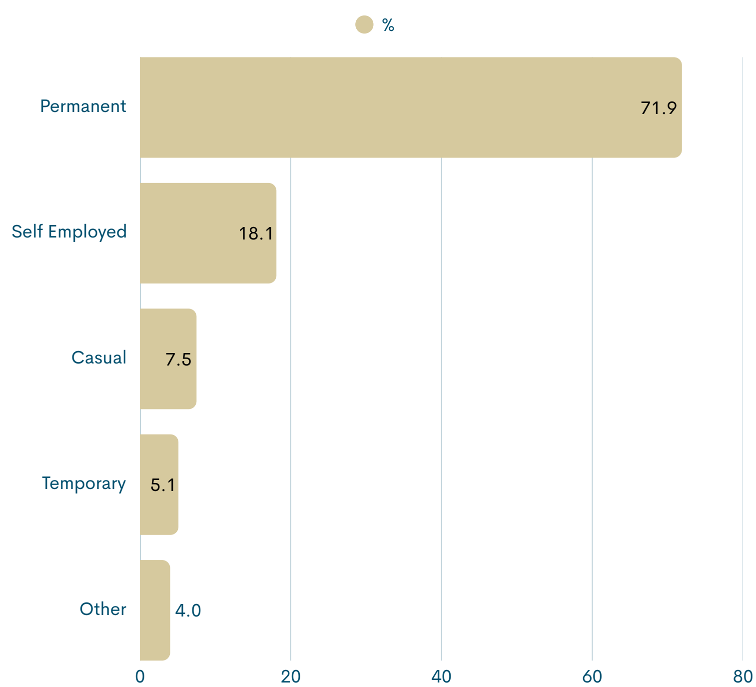
## Occupational Therapist Employment Role



## Employment Category

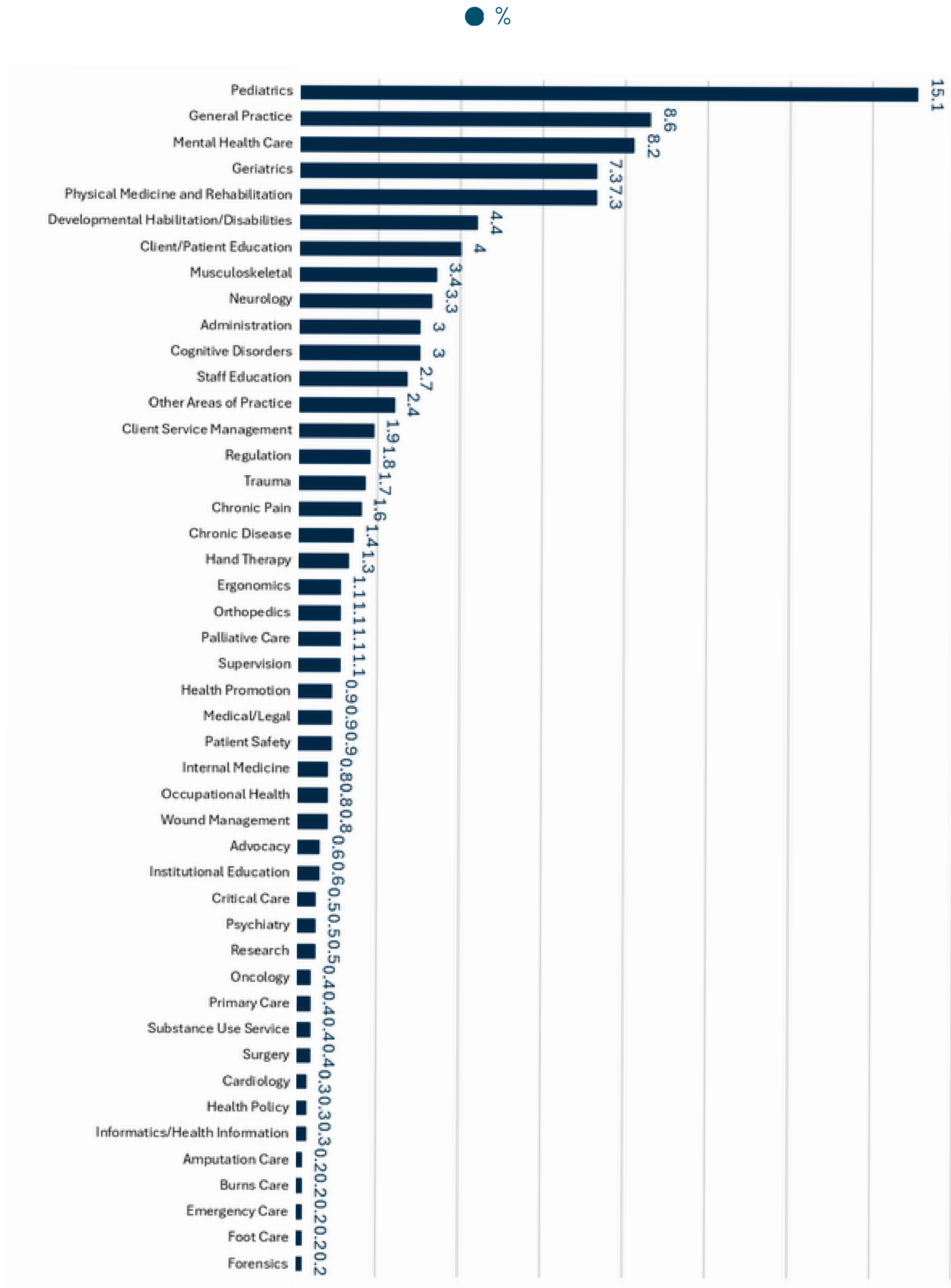



## Contract Type

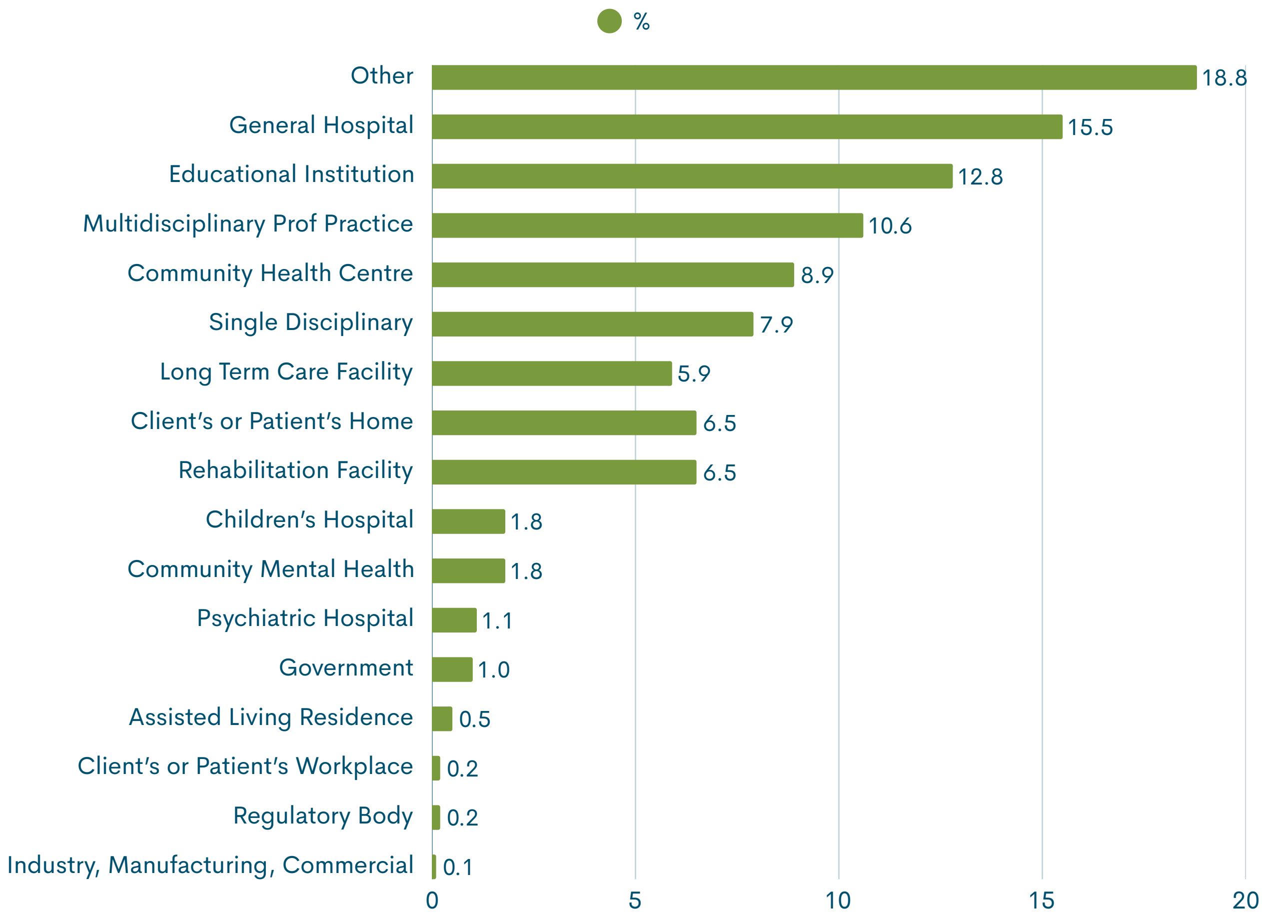



*The above table totals to over 100% because it reflects that some OTs have multiple employers.*

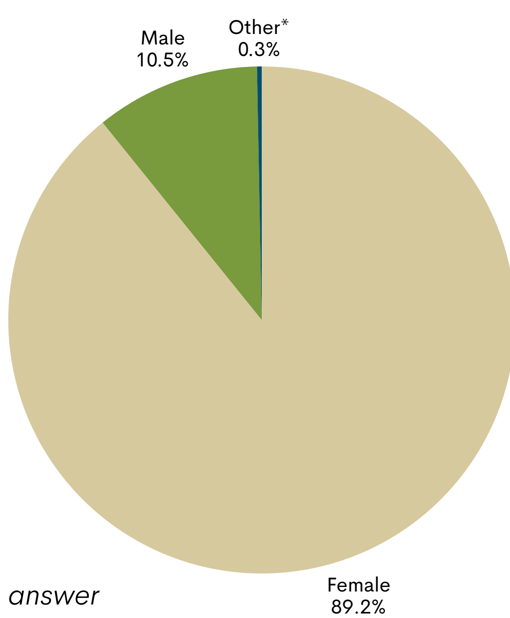
## Practice Area



## Practice Setting




## Gender




**Other gender or prefer not to answer*

# 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:

1. New graduates in the process of completing application requirements – applicants may be waiting for conferment of their degree, completion of the national certification exam, or submission of examination results to the College;
2. Re-entering the profession after a period of absence and are unable to demonstrate the currency of their practice – they may be required to write or re-write the national certification exam, complete a supervised practicum, and complete any coursework, evaluation, or training requirements identified during the competency assessment; or
3. 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 limit attached to their tenure in Alberta. During the reporting period 19 Courtesy Register permits were issued.

| | As at February 29, 2025 | As at February 28, 2026 |
|---|---|---|
| Total on the General Register | 2567 | 2640 |
| Total on the Provisional Register | 7 | 5 |
| Total on the Courtesy Register | 2 | 2 |
| Suspended | 1 | 0 |
| **Total Registrants** | **2577** | **2647** |

A total of 2647 members renewed their registration. During the 2025-2026 registration year, 165 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 2025-2026 year.

### Reviews by Council

There were no reviews by Council regarding registrations during the 2025-2026 year.

# COMPLAINTS AND DISCIPLINE

The Alberta College of Occupational Therapists investigates and processes complaints about Occupational Therapists in accordance with the *Health Professions Act (HPA)*. 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 *HPA*, several possible actions may be taken by the Complaints Director. These include:

- Conducting, or appointing an investigator to conduct an investigation into the complaint as per s. *55(2)(d)*,
- Dismissing the complaint if the complaint is trivial or vexatious, or if there is insufficient or no evidence of unprofessional conduct as per s. *55(2)(f)*,
- Informally resolving the complaint (encouraging communication between the complainant per s. *55(2)(a)* and regulated member or facilitating a resolution as per s. *55(2)(a.1))*, or
- Alternative Complaints Resolution (ACR) (as per s. *55(2)(b))*.

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 2025-2026 year, as well as cumulatively from proclamation under the *HPA* in 2006 to February 28, 2026.

# Complaint Receipt and Disposition

| Complaints Carried Forward[1] | Source of Complaint | Summary | Status as of Feb. 28, 2026 |
|---|---|---|---|
| 132-23-011 | Public | Unprofessional conduct | Closed – informal resolution. |
| 139-24-007 | Public | Unprofessional conduct | Closed – dismissed. |
| 140-24-008 | Public | Unprofessional conduct | Closed – dismissed. |
| 141-24-009 | Public | Unprofessional conduct | Closed – dismissed. |
| 142-24-10 | Public | Unprofessional conduct | Closed – informal resolution. |
| 143-25-01 | Public | Unprofessional conduct | Closed – informal resolution. |
| 144-25-02 | Public | Unprofessional conduct | Closed – dismissed. |
| 145-25-003 | Public | Unprofessional conduct | Closed – dismissed. |

[1]Complaints carried forward includes all complaints received prior to March 1, 2025, but which remained active during the 2025/2026 registration year.

| Complaints Received (2025-26 Reg. Year) | Source of Complaint | Summary | Status as of Feb. 28, 2026 |
|---|---|---|---|
| 146-25-004 | Employer | Unprofessional conduct | Closed – informal resolution |
| 147-25-005 | Public | Unprofessional conduct | Closed – dismissed |
| 148-25-006 | Public | Unprofessional conduct | Active |
| 149-25-007 | Colleague | Unprofessional conduct | Closed – withdrawn |
| 150-25-008 | Public | Unprofessional conduct | Active |
| 151-25-009 | Public | Unprofessional conduct | Closed – dismissed |
| 152-25-010 | Public | Unprofessional conduct | Active |
| 153-25-011 | Public | Unprofessional conduct | Closed – withdrawn |
| 154-25-012 | Public | Unprofessional conduct | Active |
| 155-25-013 | Colleague | Unprofessional conduct | Closed – withdrawn |
| 156-25-014 | Public | Unprofessional conduct | Closed – complaints not accepted on jurisdictional grounds (one file for 4 complaints are same OT) |
| 157-26-001 | Employer | Unprofessional conduct | Active |

During the 2025-2026 year, no complaints were referred to a Hearing Tribunal.
During the 2025-2026 year, two (2) requests were made to the Hearings Director for a review of a dismissal by a CRC:

- 140-24-008 – Dismissal upheld by CRC decision dated Jan 27, 2026.
- 151-25-009 – Dismissal upheld by CRC decision dated Feb 18, 2026.

On April 1, 2025, the CRC issued a decision upholding the dismissal of complaint 139-24-007. This CRC review was requested in the 2024-2025 year.
During the 2025-2026 year, two complaints were made to the Alberta Ombudsman for review of a complaint disposition (files 139-24-007 and 156-25-014). In both instances, the Ombudsman found ACOT's process to be administratively fair.

The College has never had to deal with a regulated member under Section 118, Assessing Incapacity.
No complainants accessed funding through the patient relations program during the 2025-2026 registration year.

## New Complaints by Registration Year (October 2006 to February 2026)

| 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 | 12 | 2 | 9 | 1 |
| 2021-2022 | 4 | 0 | 3 | 1 |
| 2022-2023 | 10 | 3 | 7 | 0 |
| 2023-2024 | 11 | 1 | 10 | 0 |
| 2024-2025 | 11 | 0 | 11 | 0 |
| **2025-2026** | 12 | 2 | 8 | 2 |
| **Total** | **122** | 27 | 80 | 15 |

## Complaints Outcomes (as of February 28, 2026)

| | Cumulative Outcomes Since 2006 | Outcomes Current (2025-2026) Registration Year Only |
|---|---|---|
| Dismissed by the Complaints Director/No Action Taken | 66 | 9 |
| Informal Resolution | 29 | 4 |
| Resolved Through Alternative Complaints Resolution (ACR) | 4 | 0 |
| Complaints Withdrawn | 10 | 3 |
| Hearing Tribunal Held and Decision Rendered – No Appeal | 9 | 0 |
| **Total** | **117** | **15** |

| | |
|---|---|
| Complaints Active or On Hold as of Feb. 28, 2026 | 5 |
| **Total** | **122** |

# 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, 2026, 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, 2026, 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 budgetfigures 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.

## Independent Auditor's Report to the Members of Alberta College of Occupational Therapists *(Continued)*

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 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.

# Independent Auditor's Report to the Members of Alberta College of Occupational Therapists (Continued)

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.

**KBH Chartered Professional Accountants**
**Edmonton, Alberta**

**June 15, 2026**

# Statement of Financial Position

## February 28, 2026

| | 2026 | 2025 |
|---|---|---|
| **ASSETS** | | |
| CURRENT | | |
| Cash | $ 1,658,480 | $ 2,063,840 |
| Guaranteed investment certificates (*Note 4*) | 1,597,856 | 2,055,085 |
| Accounts receivable (*Note 5*) | 113,721 | 164,797 |
| Prepaid expenses | 37,009 | 39,760 |
| | 3,407,066 | 4,323,482 |
| GUARANTEED INVESTMENT CERTIFICATES (*Note 4*) | 2,240,840 | 1,035,940 |
| TANGIBLE CAPITAL ASSETS (*Note 6*) | 46,122 | 47,624 |
| RENTAL DEPOSIT RECEIVABLE | 4,397 | 4,397 |
| | $ 5,698,425 | $ 5,411,443 |
| **LIABILITIES** | | |
| CURRENT | | |
| Accounts payable and accrued liabilities | $ 66,143 | $ 46,336 |
| Prepaid membership registrations | 1,452,000 | 1,412,400 |
| | 1,518,143 | 1,458,736 |
| LEASE INDUCEMENT | 4,415 | 6,307 |
| | $ 1,522,558 | $ 1,465,043 |
| **NET ASSETS** | | |
| Unrestricted | $ 1,229,745 | $ 998,776 |
| Internally restricted (*Note 7*) | 2,900,000 | 2,900,000 |
| Invested in tangible capital assets | 46,122 | 47,624 |
| | 4,175,867 | 3,946,400 |
| | $ 5,698,425 | $ 5,411,443 |

LEASE COMMITMENTS (*Note 8*)

ON BEHALF OF THE COUNCIL

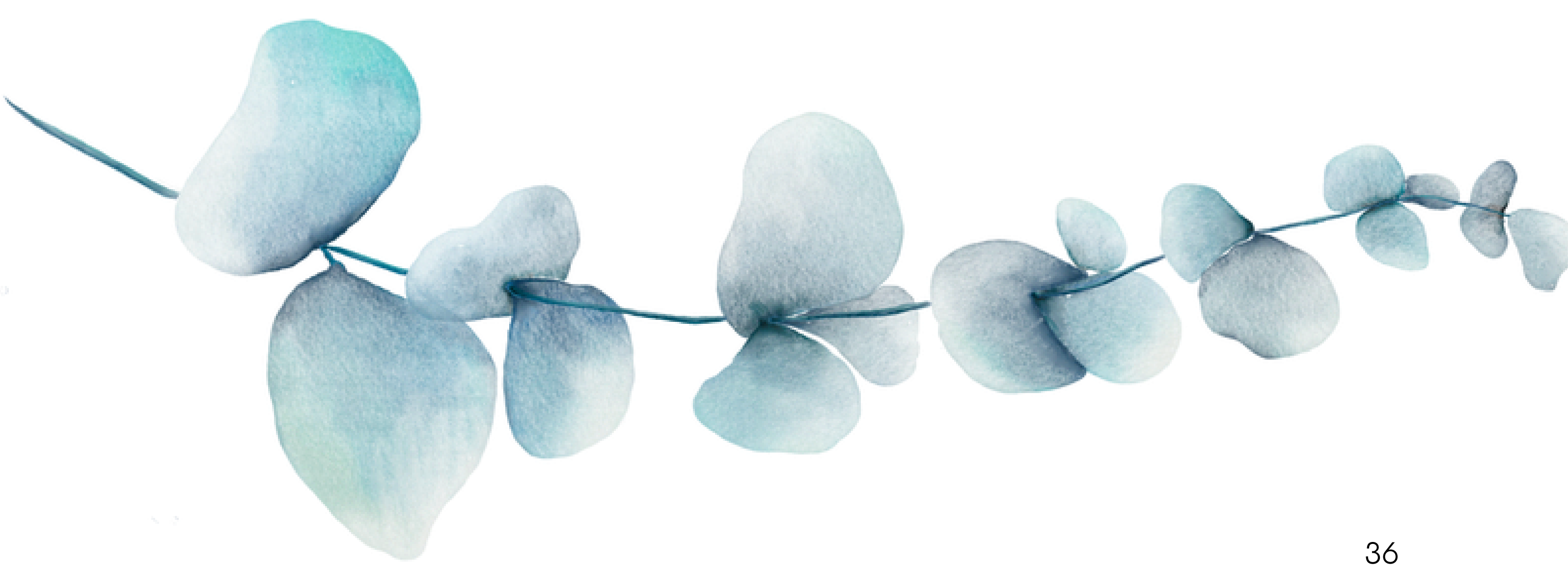
Arwen Caines ____________ *President*

Heidi Knupp ____________ *Vice President*

# Statement of Operations

## Year Ended February 28, 2026

| | Budget (Unaudited) 2026 | 2026 | 2025 |
|---|---|---|---|
| Membership registrations | $ 1,516,800 | $ 1,533,590 | $ 1,490,690 |
| Interest | 100,000 | 149,646 | 172,469 |
| Legal expense recoveries | - | - | 35,000 |
| Grants | - | - | 18,207 |
| | $ 1,616,800 | $ 1,683,236 | $ 1,716,366 |
| Amortization | 12,300 | 12,668 | 12,035 |
| Council activities | 126,723 | 81,089 | 103,714 |
| Legal fees | 273,500 | 104,392 | 220,690 |
| Administration | 293,205 | 263,355 | 281,976 |
| Salaries, wages and benefits | 1,056,566 | 992,265 | 998,031 |
| | $ 1,762,294 | $ 1,453,769 | $ 1,616,446 |
| **EXPENSES (DEFICIENCY) OF REVENUES OVER EXPENSES** | $ (145,494) | $ 229,467 | $ 99,920 |



# Statement of Changes in Net Assets

## Year Ended February 28, 2026

| | Unrestricted | Internally Restricted | Invested in Tangible Capital Assets | 2026 | 2025 |
|---|---|---|---|---|---|
| **NET ASSETS - BEGINNING OF YEAR** | $ 998,776 | $ 2,900,000 | **$ 47,624** | **$ 3,946,400** | $ 3,846,480 |
| Excess (deficiency) of revenue over expenses | 242,135 | - | **(12,668)** | **229,467** | 99,920 |
| Purchase of tangible capital assets | (11,166) | - | **11,166** | **-** | - |
| Transfers to internally restricted | - | - | **-** | **-** | - |
| **NET ASSETS - END OF YEAR** | $ 1,229,745 | $ 2,900,000 | **$ 46,122** | **$ 4,175,867** | $ 3,946,400 |

# Statement of Cash Flows

## Year Ended February 28, 2026

| | 2026 | 2025 |
|---|---|---|
| **OPERATING ACTIVITIES** | | |
| Excess of revenues over expenses | $ 229,467 | $ 99,920 |
| Items not affecting cash: | | |
| Amortization | 12,668 | 12,035 |
| Lease inducement | (1,892) | (1,892) |
| | 240,243 | 110,063 |
| Changes in non-cash working capital: | | |
| Prepaid expenses | 2,751 | 2,981 |
| Accounts payable and accrued liabilities | 19,807 | (22,088) |
| Prepaid membership registrations | 39,600 | 54,900 |
| Accounts receivable | 51,076 | (107,632) |
| | 113,234 | (71,839) |
| Cash flow from operating activities | 353,477 | 38,224 |
| **INVESTING ACTIVITIES** | | |
| Purchase of tangible capital assets | (11,166) | (12,693) |
| Proceeds on maturity of guaranteed investment certificates | 3,150,308 | 1,754,750 |
| Purchase of guaranteed investment certificates | (3,897,979) | (2,829,775) |
| Cash flow used by investing activities | (758,837) | (1,087,718) |
| **DECREASE IN CASH FLOW** | (405,360) | (1,049,494) |
| Cash - beginning of year | 2,063,840 | 3,113,334 |
| **CASH - END OF YEAR** | $ 1,658,480 | $ 2,063,840 |

# Notes to Financial Statements

## 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.

## 2. Summary of Significant Accounting Policies (continued)

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.

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 amountof 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.

## 2. Summary of Significant Accounting Policies (continued)

### 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.

### Software development costs

At the inception of a cloud computing arrangement with a supplier, the consideration is allocated by the organization to all significant separable elements. It determines whether the software element in the arrangement meets the definition of a software intangible asset or a software service.

When the elements are determined to be a software intangible asset, related costs are capitalized and amortized on a straight-line basis over their estimated useful lives. When the elements are considered to be a software service, related costs are expensed as incurred.

Certain expenditures on implementation activities that are not directly attributable to preparing the software intangible asset are recognized as an expense as incurred. These expenditures and software service costs included in administration expense total $17,669 (2025 - $19,233).

## 2. Summary of Significant Accounting Policies (continued)

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.

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.

Legal expense recoveries are recognized when the related expense is incurred and when collection is reasonably assured.

## 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, 2026.

*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.

*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 7).

*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 2.5% and 4.45% and mature on dates between March 2026 and November 2029.

## 5. Accounts Receivable

| | **2026** | 2025 |
|---|---|---|
| Cash | **$ 94,550** | $ 111,590 |
| Guaranteed investment certificates (*Note 4*) | **-** | 18,207 |
| Accounts receivable | **15,000** | 35,000 |
| Accounts receivable | **4,171** | - |
| | **$ 113,721** | $ 164,797 |

## 6. Tangible Capital Assets

| | Cost | Accumulated amortization | **2026 Net book value** |
|---|---|---|---|
| Computer equipment | $ 112,221 | $ 93,501 | **$ 18,720** |
| Computer software | 141,438 | 141,438 | **-** |
| Furniture and fixtures | 56,084 | 55,817 | **267** |
| Leasehold improvements | 62,115 | 34,980 | **27,135** |
| Office equipment | 31,510 | 31,510 | **-** |
| | $ 403,368 | $ 357,246 | **$ 46,122** |

| | Cost | Accumulated amortization | 2025 Net book value |
|---|---|---|---|
| Computer equipment | $ 101,055 | $ 85,050 | $ 16,005 |
| Computer software | 141,438 | 141,438 | - |
| Furniture and fixtures | 56,084 | 55,741 | 343 |
| Leasehold improvements | 62,115 | 30,839 | 31,276 |
| Office equipment | 31,510 | 31,510 | - |
| | $ 392,202 | $ 344,578 | $ 47,624 |

## 7. 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.

## 8. 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:

| | | |
|---|---|---|
| 2027 | $ | 66,647 |
| 2028 | | 67,850 |
| 2029 | | 22,961 |
| | **$** | **157,458** |

ALBERTA COLLEGE of OCCUPATIONAL THERAPISTS

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