



Physiotherapy Alberta
College + Association

2020 Annual Report

Physiotherapy Alberta - College + Association

Annual Report

Covering period of January 1, 2020 to December 31, 2020 except Financial Statements (year end September 30, 2020).

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Council as of December 31, 2020

Karin Eldred, President
Simon Cooke, Vice-President
Grant Fedoruk, Member at Large
Amarjit Mann, Member at Large
William Tung, Member at Large
Christina van der Lugt, Member at Large
Sharon Sproule, Public Member
Dennis Horrigan, Public Member

Staff Members as of December 31, 2020

Registrar: Jody Prohar
Deputy Registrar: Joyce Vogelgesang
Accounting/Hearings Director: Jane McKenzie
Administrative Support: Haylee O'Reilly, Jamie Mutrey
Communications: Alison Baird
Competence: Audrey Lowe
Conduct: Moyra McAllister, Cheryl Blahut
Corporate Services: Shannon Stewart
Policy and Practice: Leanne Loranger
Professional Practice: Nancy Litthe
Registration: Lori Auld

Committees as of December 31, 2020

Competence Committee

Nurudeen Amusat
Rafeeq Ansari
Kelly Stark

Registration Committee

Stephen Keating
Thierry Lamvohee
Neha Agarwal
Tzvetelina Tchilinguirova
Julie Stenner

Conduct Committee (complaint reviews and hearing tribunal)

Each Hearing Tribunal and Complaint Review Committee is appointed by the Hearings Director and comprised of two or more members from the following membership list:

Sharla Butler
Melissa De Smet
Mark Hall
Simone Hunter
Melissa Merritt
Barbara Norton
Jo-anne Ogle
Jennifer Oldford
Amarjeet Saini
Michael Stewart
Robert Sydenham
Janelle Van Heeren
Todd Wolansky

President + Registrar's Message

“These are unprecedented times” is something that was repeated throughout 2020. Physiotherapy Alberta acknowledges the impact the COVID-19 pandemic has had on Albertans, the health-care system, and regulated physiotherapists. These unprecedented times brought challenge, change, innovation, and success. Physiotherapists were required to adapt quickly to changes in practice while delivering the best quality and safest care to the patients they serve, including adoption of new technologies to deliver services virtually, being redeployed to areas of need, and implementing infection prevention and control measures to protect patients, themselves and maintain safe practice environments. From the outset of the pandemic, Physiotherapy Alberta focused on developing communications and resources required for Physiotherapists to provide safe, effective care.

As we reflect back on 2020, the pandemic seemed all encompassing; however, you will see in our Annual Report other areas of focus include development and revision of Standards of Practice, enhancing Physiotherapy Alberta's conduct process to be more patient-centered, and initiating a plan to address discrimination, oppression and inequity in physiotherapy, the health-care system and society at large. Physiotherapists have a key role in improving the function, mobility and quality of life of Albertans, and Physiotherapy Alberta will ensure physiotherapists have the information, resources and supports they need to meet all regulatory requirements and that Albertans are confident in the care received.

We hope you enjoy our 2020 Annual Report. We look forward to 2021 in hopes that we can reflect on what has been learned in 2020 and use this knowledge to strengthen health regulation in the public interest.

“These unprecedented times brought challenge, change, innovation, and success. Physiotherapists were required to adapt quickly to changes in practice while delivering the best quality and safest care to the patients they serve.”



J Prohar

Jody Prohar, Registrar



Karin Eldred

Karin Eldred, President

Public Members' Message

It has been an honour and a privilege to serve as Public Members to the Council of Physiotherapy Alberta - College + Association. As Public Members, we assist Council in carrying out its mandate to govern the profession in a manner that protects and serves the general public interest. We are continually impressed by how Council approaches this - our input is sought and our views are taken into account. The role of the Public Member is consistently validated by Council in its decision-making - thank you!

Like everyone, Physiotherapy Alberta faced unprecedented challenges this past year with the COVID-19 pandemic. It was remarkable how Council was able to pivot and adjust in the face of this uncertain and evolving landscape. Throughout, Council demonstrated compassion as it strived to serve its members while protecting the public interest. As Public Members, we would like to recognize Council's efforts and achievements on this front. It is nothing short of extraordinary.

We anticipate the next year will again be one filled with change for Physiotherapy Alberta. We are grateful for the opportunity to represent Albertans and put forward the public perspective as these unfold.

“As Public Members, we assist Council in carrying out its mandate to govern the profession in a manner that protects and serves the general public interest. We are continually impressed by how Council approaches this - our input is sought and our views are taken into account.”



A handwritten signature in black ink.

Dennis Horrigan, Public Member



A handwritten signature in black ink.

Sharron Sproule, Public Member

About the Physiotherapy Profession

Physiotherapy is performed by physiotherapists. Physiotherapists are experts in physical function, movement and mobility. They have advanced knowledge of how the human body moves and what stops it moving. Physiotherapists help to restore, maintain, and maximize optimal function and quality of life.

Physiotherapists:

- Assess, diagnose and treat physical symptoms and limited movement caused by injury, aging, disability, or medical condition.
- Help patients understand what's causing their condition.
- Work with patients to restore, maintain and maximize movement, flexibility and physical independence.
- Develop customized treatment plans.
- Teach patients how to reduce pain and manage chronic symptoms.
- Teach patients how to stay well, avoid future injury and achieve the best quality of life they can.

Physiotherapists use individualized therapeutic exercise, manual techniques and a range of modalities in their practice.

Protected titles

- Physical Therapist
- Physiotherapist
- Physical Therapist Intern
- Physiotherapist Intern
- P.T.



About the Organization

Physiotherapy Alberta - College + Association regulates physiotherapy practice in Alberta. Through effective regulation and leadership we ensure the physiotherapists we register (i.e., our members) are qualified to practice and have the appropriate training, education and skills to provide competent, ethical and professional physiotherapy care to Albertans.

Protect the public interest

Our mandate, first and foremost, is to protect the public interest. The public places the utmost trust in health-care providers. Patients and families expect safe, effective, quality care. We share those expectations and work to ensure the right systems and processes are in place to support quality physiotherapy service delivery. We:

- Set and enforce practice and professional standards.
- License only qualified and competent physiotherapists.
- Administer a Continuing Competence Program.
- Investigate public and patient concerns.
- Promote and advocate excellence in physiotherapy and patient care.
- Support regulated member understanding of and adherence to their regulatory responsibilities.

Leadership and direction to the profession

We provide leadership and direction to the profession and promote excellence in practice, education and research to improve the health and mobility of Albertans. We:

- Offer professional development opportunities; collaborating with partners such as academic institutions.
- Promote the value of the profession through marketing and public relations activities.
- Support the profession by providing advice and practice resources.

Governing board

Our governing board (Council) is made up of:

- Six physiotherapists elected by peers.
- Two government-appointed public members who provide valuable and insightful public input and perspective into Council's policy and decision-making processes.



Council's role, in collaboration with staff, is to:

- Fulfill our mandate to serve and protect Albertans by regulating the profession within the legal framework.
- Lead and guide the profession through policy, standard and guideline development.

Our regulatory authority

We receive our regulatory authority from Alberta's *Health Professions Act (HPA)* and the *Physical Therapists Profession Regulation (PTPR)*.

Key Achievements

Registration and licensing

Examinations

Successful completion of a written, knowledge-based examination and clinical competency examination is a registration requirement for admittance to the General Register. An individual who has completed the written examination is eligible for registration on the Provisional Register.

The examination approved by Council is the Physiotherapy Competency Examination (PCE) which includes both a written and clinical component. The PCE is administered by a third party, the Canadian Alliance of Physiotherapy Regulators, on behalf of the Canadian provincial and territorial physiotherapy regulators.

The written component is administered five times a year; pre-pandemic it was onsite at testing centers across Canada. The clinical component is administered two times a year; pre-pandemic it was onsite using standardized patients at testing centers across Canada.

Timeline for written examination:

- February and March written examinations continued as scheduled with safety precautions and additional cleaning.
- May and July written examinations were cancelled in March for safety and public health measures.
- By August, the next scheduled written examination was available for candidates to take either at a testing site or by remote proctoring.
- The written examination is back on track with five offerings a year available through remote proctoring and in-center testing sites where permitted by local public health directives.

Timelines for clinical examination:

- In March, the testing agency postponed the June clinical examination until November, the next scheduled clinical examination, for safety and public health reasons.
- Spring and summer, changes to the exam day protocols and clinical examination delivery were adjusted to facilitate a safe and fair candidate experience during the pandemic without compromising the integrity of the examination.
- Spring and summer, planning continued to proceed with the November clinical examination administration.
- In September, the testing agency cancelled the November clinical examination as they no longer had access to the testing centers or standardized patients required to manage and deliver the traditional “hands-on” examination.
- By the fall, the testing agency, with support from the Canadian provincial and territorial physiotherapy regulators, changed its focus to creating a clinical examination which could be administered virtually during the pandemic in 2021.

Impact on registration:

- Successful completion of the written examination allows for entry into practice. Applicants scheduled to take the May or July written examination were not eligible to apply for registration until September at the earliest. There has been no impact for other applicants.
- An individual may be registered on the Provisional Register for two years unless an extension is granted for extenuating circumstances. Due to cancellation of the PCE clinical component in 2020, Physiotherapy Alberta used the extenuating circumstance provision in the Physical Therapist Profession Regulation twice to extend the registration and practice permit of regulated members whose two-year eligibility would normally have ended.

Emergency Register

- Physiotherapy Alberta developed a policy for emergency registration that will expedite the registration process to the extent legislation allows to maintain an adequate supply of the physiotherapist workforce in an emergency should it be required.

Collaboration and partnerships

- Participated in Physiotherapy Palliative Care Competency Working Group to develop essential competencies for physiotherapists working in this area of practice.
- Contributed to the Alberta Pain Strategy, working to address acute pain, chronic pain and the opioid crisis.
- Gained or continued membership in:
 - Workers' Compensation Board Physical Therapy Advisory Committee
 - Alberta Federation of Regulated Health Professionals and various sub-committees
 - MacEwan University and Norquest College Therapist Assistant Advisory Committee
 - Canadian Alliance of Physiotherapy Regulators
 - Physiotherapy Education Accreditation Canada
 - Various committees with Alberta Health Services and Faculty of Rehabilitation
 - Norquest Interdisciplinary Therapist Assistant Program Advisory Committee

Grants

- Continued the Clinical Research Innovation Fund, a research grant made possible through a partnership between TD Insurance Meloche Monnex, Physiotherapy Alberta, and the University of Alberta's Department of Physical Therapy. Funds are available to support clinically relevant research by clinicians within the physiotherapy community.

Stakeholder communication and awareness

- Developed Physiotherapy Alberta's Statement on Addressing Discrimination, Oppression, and Inequity in Physiotherapy.
- Initiated a project plan to review Physiotherapy Alberta's Standards of Practice, policies and procedures from an anti-discrimination, anti-oppression lens, including the formation of an Advisory Committee to provide guidance and input into this work.
- Attended the Alberta Medical Students Conference and Retreat (AMSCAR) to inform medical students about Physiotherapy Alberta, physiotherapy, and how their future patients can benefit from and access physiotherapy.

Competent practice and public safety

- Sought out member feedback in updating the Restricted Activities Standard of Practice.
- Provided guidance to members and patients on the COVID-19 pandemic including:
 - Issued 15 Member Updates between March 16 and December 31, in addition to regular member communications activities. Topics Included:
 - o Urgent communications related to closure of non-essential community physiotherapy services
 - o Telerehabilitation
 - o Scope of practice of physiotherapists for engaging in testing or tracing activities
 - o Guidance on mask use by physiotherapists and patients
 - o Contact tracing implications for practice
 - o Sector-specific guidance for ongoing provision of services
 - o The volume of information necessitated a revision to the COVID-19 section of Physiotherapy Alberta's website in late 2020/early 2021 to ensure information was easily accessible and up-to-date information was prominently placed
 - Modified our website to enable public search for physiotherapists providing telerehabilitation services and urgent care during the time when in-person services were restricted.
- To support public access to services:
 - Published Guidance for Resuming Physiotherapy Practice During a Pandemic on May 28, 2020.
 - Published the Infection Prevention and Control Visual Guide, a quick reference guide to public health measures to support community practice on July 29, 2020.
 - Provided member education regarding physiotherapy management and the clinical presentation of COVID-19 across the continuum of care, on April 12, 2020.
 - Developed mandatory regulated member education regarding infection control and public health measures related to COVID-19, as part of the annual Continuing Competence Program requirements for physiotherapists.
- Responded to a total of 1,236 emails related to Standards of Practice.
- Recorded 596 Total phone contacts related to Standards of Practice.
 - Total 2020 = 1,832
 - 85% increase in contacts from 2019
- Contacts by theme:
 - Legislative Compliance 412 emails, 161 calls (included contacts re: CMOH and public health order queries)
 - Infection Prevention and Control 329 emails and 176 calls (predominantly COVID related queries – mask use, precautions)
- Instituted continuous enhancements to the conduct process to be more patient-centered.
- Created a Conduct Coordinator position. The position was created to be a resource for the complainant so they have a better understanding of the conduct process.
- Instituted continuous enhancements to the conduct process to be more transparent, including implementing a new Discipline Publication Policy. All notice of hearings and decisions are posted on the College website and linked to the Public Register.
- Implemented a new Discipline Publication Policy. All notice of hearings and decisions are posted on the College website and linked to the Public Register.
- Collaborated with College of Physiotherapists of Manitoba and College of Physical Therapists of British Columbia to develop collaborative approach to regulation of pelvic health internal examinations and led the development of Pelvic Health (Internal Examinations) Resource Guide for Alberta Physiotherapists (June 2020).
- Revised the Restricted Activities Standard of Practice and circulated the standard for feedback from regulated members.
- Developed a process for voluntary submission of evidence of competence performing pelvic health internal examinations from regulated members while awaiting finalization of the standard and formal adoption.
- Developed new Documentation and Record Keeping Standards of Practice and additional resources to support Physiotherapy Alberta's application for physiotherapists to become custodians under the HIA.

Other Professional Activities

Continuing professional development

- Continued with the Awards Program where two members on the General Register are nominated for awards regarding their contribution to the profession through research or excellence in practice. One award is also available to a physiotherapy student from the University of Alberta for leadership skills. This year, two awards were given to two regulated members on the General Register.
- Continued to administer Financial Opportunities for members on the General Register who exemplify knowledge translation and lifelong learning.
- Continued offering live and recorded webinars to members on various topics (presentations primarily relate to clinical practice topics, however, some relate to regulatory issues).
- Continued to create the College Conversations Podcast to inform members about timely regulatory topics.
- Created the Medications Guide to clarify the role and boundaries of the scope of practice of physiotherapists in the provision of medication management-related services including medication assistance, medication reconciliation, and medication advising.
- Created the Get Back Up marketing campaign in response to the COVID-19 Pandemic temporarily closing physiotherapy clinics and reopening, encouraging patients to once again seek health-care treatment virtually or in-person from physiotherapists if needed.

Member Statistics

Table 1: Regulated members as of December 31

	2020	2019
General Register	2,924	2,942
Provisional Register	277	157
Total	3,201	3,099

Table 2: Changes to regulated member registers in 2020

New and returning members	
Coming from another Canadian jurisdiction (see Table 4)	28
Canadian-educated (see Table 5)	114
Internationally educated (see Table 8)	79
Reinstatements	59
Suspension ended	1
Total	281
Removed from registers	
Cancellation for failure to renew	42
Career change	3
Requirements not met	8
On leave	40
Other/unknown reason	11
Relocating	35
Retirement	40
Deceased	0
Total	179

Table 3: Applications denied, restricted or incomplete

Refused	0
Restricted	0
Incomplete at year end	56
Closed, incomplete after one year	0
Closed, applicant request	2
Appeal to Council	0
Appeal to Ombudsman	1

Table 4: Canadian jurisdiction where members registered previously

	2020	2019
British Columbia	9	14
Manitoba	2	1
New Brunswick	0	1
Newfoundland	0	0
Nova Scotia	1	6
Ontario	10	12
Prince Edward Island	0	0
Quebec	1	0
Saskatchewan	5	5
Total	28	39

Table 5: Canadian-educated members by province of education

	2020	2019
Alberta	101	91
British Columbia	1	1
Manitoba	1	1
Nova Scotia	0	3
Ontario	6	7
Quebec	0	1
Saskatchewan	5	4
Total	114	108

Table 6: Members on the Courtesy Register in 2019

	Number
Visiting clinician	6
Visiting instructor	7
Visiting learner	5
Total	18

Table 7: Non-regulated members as of December 31

Physiotherapy Student Register	117
Total	117

Table 8: Internationally-educated members by country of education

	2020	2019
Australia	11	11
Bangladesh	0	0
Belgium	1	0
Czech Republic	0	0
Egypt	1	0
Ghana	1	0
India	42	54
Iran	0	0
Ireland	2	1
Israel	0	0
Jamaica	0	2
Lebanon	0	0
Netherlands	0	0
New Zealand	0	2
Nigeria	10	2
Pakistan	2	1
Palenstine	0	0
Philippines	3	5
Scotland	0	6
South Africa	0	0
Spain	1	0
United Arab Emirates	0	0
United Kingdom	4	3
United States	1	2
Total	79	89

Profile of Physiotherapy Profession in Alberta

Age and gender of physiotherapists

	Female	Male	Total
0 - 34 years	749	315	1,064
35 - 49 years	938	481	1,419
50+ years	568	150	718
Total	2,255	946	3,201

By practice focus

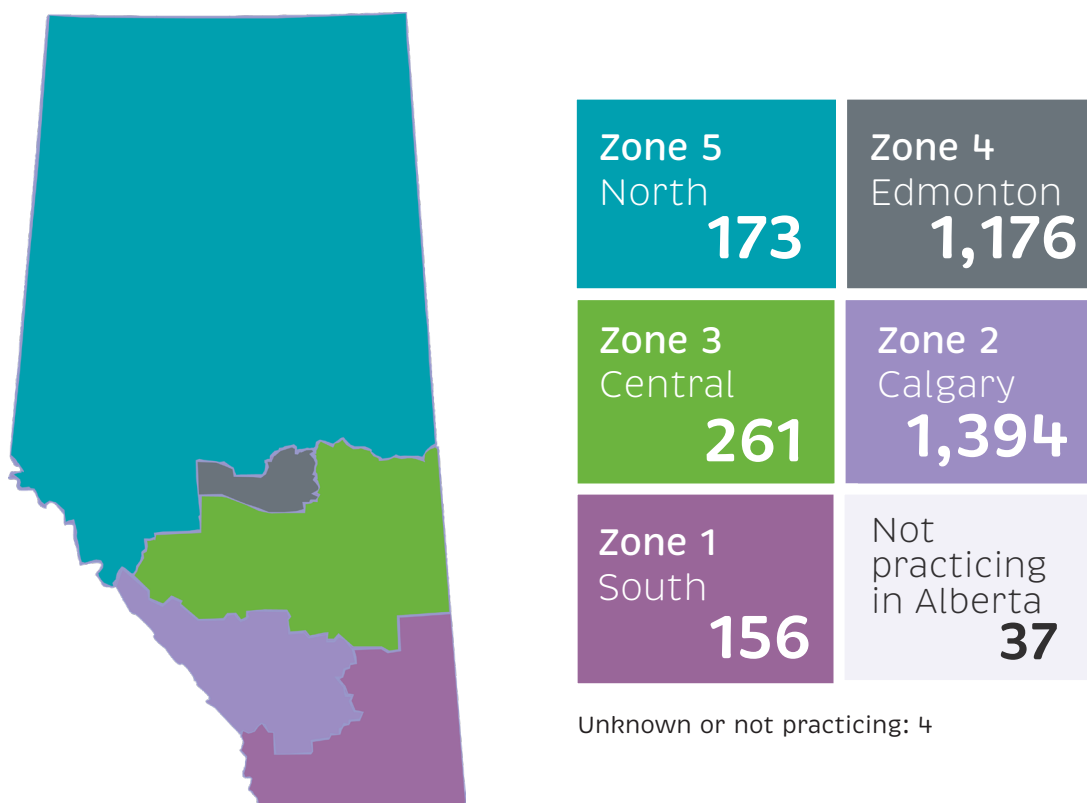
	2020
Clinical: cardiovascular and respiratory system	29
Clinical: more than one system	1,289
Clinical: musculoskeletal system	1,559
Clinical: neurological system	125
Clinical: skin and related structures	12
Non-clinical	183
Unknown or not applicable	4



Where physiotherapists are working

By health zone

Based on employee and personal information



By practice setting

Association/government	95
Community health centre	178
General hospital	691
Home care	76
Industry/manufacturing/commercial	11
Mental health facility	14

Post-secondary education/institution	50
Private practice	1,867
Rehabilitation hospital/facility	75
Residential care facility	87
School or school board	45
Unknown, not applicable or other	12

Continuing Competence Program

Each year, physiotherapists on the General Register participate in two activities to meet the requirements for practice permit renewal. One activity is a Self-Selected Activity and the other is a College-Selected Activity. Both support physiotherapists to learn and grow.

Self-Selected Activity

Any activity the regulated member chooses to do provided it results in significant, meaningful and sustained improvement in both their personal competence, and either patient care practice or physiotherapy/health-care services.

After completing the activity, regulated members report on what happened when they applied the new information or skill in practice.

College-Selected Activity

An activity the College selects and requires regulated members to complete. The topics vary from year-to-year and are based on public interest issues, practice standards and other rules governing physiotherapist practice. Mandatory participation ensures a profession-wide collective and common understanding of a topic.

- The 2020 College-Selected Activity was Infection Prevention and Control in the Context of COVID-19. The required learning objectives were to understand:
 - The personal, administrative, engineered and elimination measures to control the spread of infectious diseases like COVID-19.
 - How to apply these measures within the regulated member's practice context to limit the spread of COVID-19.
 - How to respond if experiencing signs or symptoms of respiratory illness.
 - How to react if they encounter a patient exhibiting signs or symptoms of respiratory illness or reporting risks related to COVID-19.

Records Review

At least 10% of Self-Selected and College-Selected Activity documents are reviewed each year to ensure compliance with the reporting criteria.

- 2020 records review results were 99% compliance with the reporting criteria.

Operational

- Completed rater reliability assessment for records review process.
- Developed Continuing Competence Program supports to assist regulated members whose records do not meet the reporting criteria.

Complaints + Discipline

The College is committed to high standards of professional conduct and competency. One way we protect Albertans and ensure safe, high-quality and competent physiotherapy care is by receiving, investigating and administering concerns about our members' conduct.

While our members are qualified and competent practitioners who practice within our standards and guidelines, occasionally complaints arise, often through misunderstanding and/or miscommunication between provider and patient.

Our complaints process

We take all concerns very seriously and investigate all formal (i.e., written) complaints in an objective and confidential manner. Our process is designed to ensure fairness to both the person making the allegation (the complainant) and the practitioner in question. During the investigation phase, we gather all information possible about the situation (e.g., interview the complainant, physiotherapist in question and others, and review patient charts, billing records and other relevant documentation). If at any time during the investigation, the physiotherapist in question is deemed a danger to the public, the Registrar will be informed and actions taken to ensure the public is protected.

After the investigation, a decision is made to refer the complaint for a hearing or dismiss it (often because of lack of or insufficient evidence). If dismissed, the complainant has 30 days to appeal.

The College investigates and manages complaints about physiotherapists in accordance with the *Health Professions Act*. To be considered a formal complaint, which requires action, the complaint must be submitted in writing and signed.

COVID-19 required the College to evolve the complaints process transitioning to electronic communications and developing procedures for hearings to be held by video conference. The following data are based on formal complaint activity between January 1 and December 31, 2020.

Table 1: Number of complaints

Complaint files open on January 1, 2020	18
New complaints received (see Table 2)	22
Complaint files closed (see Table 4)	21
Total open as of December 31, 2020	19

Table 2: Primary Nature of complaints received

Business Practice - General	1
Clinical Practice	7
Conflict Management - Financial Gain	1
Management of Patient Care	6
Practicing without Authorization	2
Record Keeping - Clinical	3
Sexual Abuse	1
Sexual Misconduct	1
Total	22

Table 3: Source of complaints received

College	4
Consumer service	15
Employer	2
Employee	1
Total	22

Table 4: Complaint files closed

No jurisdiction	2
Complaint withdrawn	4
Dismissed after investigation (no evidence)	7
Dismissed after investigation with recommendations	3
Facilitated resolution	4
After referral to hearing	1
Total	21

Hearings

Two hearings in 2020. Both outstanding at year-end.

Appeals

One review completed by the Complaint Review Committee; Complaints Director's decision to dismiss upheld. Two reviews outstanding at year-end.

No appeals to Council.

2018 Ombudsman review concluded with recommendations.

Section 118 of the HPA

No members were dealt with under Section 118 of the *Health Professions Act*.

Table 5: Funding for treatment and counselling

Number of complaints related to sexual abuse	1
Number of complaints related to sexual misconduct	1
Number of patients who accessed funds	1
Amount of money dispersed (\$)	\$ 6,000.00

Financial Statements

Independent Auditor's Report

To the Members of Physiotherapy Alberta - College + Association:

Opinion

We have audited the financial statements of Physiotherapy Alberta - College + Association (the "College"), which comprise the statement of financial position as at September 30, 2020, 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 September 30, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements for the year ended September 30, 2019 were audited by another auditor who expressed an unmodified opinion on those financial statements on March 14, 2020.

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.

Leduc, Alberta
March 13, 2021

MNP LLP
Chartered Professional Accountants

Statement of Financial Position

September 30, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 2,338,184	\$ 2,384,061
Accounts receivable	75,870	67,098
Unrestricted investments (Note 3)	888,988	381,969
Prepaid expenses and deposits	29,087	65,119
	3,332,129	2,898,247
CAPITAL ASSETS (Note 4)	76,810	62,122
INTANGIBLE ASSET (Note 5)	324,933	388,247
RESTRICTED INVESTMENTS (Note 3)	1,632,592	1,482,592
	\$ 5,366,464	\$ 4,831,208
LIABILITIES		
CURRENT		
Accounts payable and accruals	\$ 283,548	\$ 371,474
Deferred membership fees (Note 6)	2,462,481	2,412,669
	2,746,029	2,784,143
Commitments (Note 8)		
NET ASSETS		
Internally restricted for membership reserve	1,482,592	1,482,592
Internally restricted for communications	150,000	-
Invested in capital and intangible assets	401,742	450,369
Unrestricted	586,101	114,104
	2,620,435	2,047,065
	\$ 5,366,464	\$ 4,831,208

Approved on behalf of Council:



Dennis Horrigan
Council Member



Grant Fedoruk
Council Member

Statement of Operations

Year ended September 30, 2020

	2020	2019
Membership fees	\$ 2,652,830	\$ 2,508,570
MEMBERS' SERVICES EXPENSES		
Conduct	123,092	203,319
Technology	84,956	145,510
Bank and credit card fees	73,654	75,271
Dues and membership fees	71,680	66,178
Special projects	70,416	94,037
Legal fees	31,761	51,623
Professional fees	12,000	12,143
Records management	3,910	4,396
Committees	-	4,705
	471,469	657,182
EXCESS OF REVENUE BEFORE OPERATING EXPENSES	2,181,361	1,851,388
OPERATING EXPENSES		
Salaries and benefits	1,185,393	1,154,838
Communications	151,412	101,553
Rent	147,640	148,937
Conferences	86,571	-
Amortization of intangible asset	63,314	63,314
Donations	43,000	55,029
Representation and travel	27,475	58,131
Office support	23,305	24,294
Amortization of capital assets	20,316	20,467
Printing	18,776	4,230
Salary replacement and honorariums (Note 7)	13,100	11,700
Office supplies	12,398	5,573
Gifts and recognition	4,805	9,091
	1,797,505	1,657,157
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	383,856	194,231
OTHER ITEMS		
Other income	132,496	106,115
Investment income	88,977	78,531
Gain on disposal of investments	-	10,357
Unrealized gain (loss) on investments	(231)	14,569
Investment fees	(31,728)	(25,569)
	189,514	184,003
EXCESS OF REVENUE OVER EXPENSES	\$ 573,370	\$ 378,234

Statement of Changes in Net Assets

Year ended September 30, 2020

	Internally restricted for membership reserve	Internally restricted for communications	Invested in capital and intangible assets	Unrestricted	2020	2019
Opening balance	\$ 1,482,592	\$ -	\$ 450,369	\$ 114,104	\$ 2,047,065	\$ 1,668,831
Excess of revenue over expenses	-	-	-	573,370	573,370	378,234
Purchase of capital assets	-	-	35,003	(35,003)	-	-
Transfers	-	150,000	-	(150,000)	-	-
Amortization of capital assets	-	-	(20,316)	20,316	-	-
Amortization of intangible asset	-	-	(63,314)	63,314	-	-
NET ASSETS, END OF THE YEAR	\$ 1,482,592	\$ 150,000	\$ 401,742	\$ 586,101	\$ 2,620,435	\$ 2,047,065

Statement of Cash Flows

Year ended September 30, 2020

	2020	2019
Cash provided by (used for) the following activities		
OPERATING		
Excess of revenue over expenses	\$ 573,370	\$ 378,234
Amortization of capital assets	20,316	20,467
Amortization of intangible asset	63,314	63,314
Gain on disposal of investments	-	(10,357)
Unrealized (gain) loss on investments	231	(14,569)
	657,231	437,089
Changes in working capital accounts		
Accounts receivable	(8,772)	(65,045)
Prepaid expenses and deposits	36,032	(15,556)
Accounts payable and accruals	(87,928)	212,310
Deferred contributions	49,812	186,160
	646,375	754,958
INVESTING		
Purchase of capital assets	(35,003)	(8,090)
Net change in investments (Note 3)	(1,009,549)	(400,928)
	(1,044,552)	(409,018)
INCREASE (DECREASE) IN CASH RESOURCES	(398,177)	345,940
Cash resources, beginning of year	2,738,329	2,392,389
CASH RESOURCES, END OF YEAR	\$ 2,340,152	\$ 2,738,329
CASH RESOURCES ARE COMPOSED OF:		
Cash	\$ 2,338,184	\$ 2,384,061
Cash included in investments	1,968	354,268
	\$ 2,340,152	\$ 2,738,329

Notes to Financial Statements

Year ended September 30, 2020

1. INCORPORATION AND NATURE OF THE ORGANIZATION

Physiotherapy Alberta - College + Association (the "College") was incorporated under the Health Professions Act as a not-for-profit organization on May 8, 2011. The College's mandate is to regulate physiotherapists in the province of Alberta that are licensed under the Health Professionals Act. Operations are administered by a registrar and office staff and are governed by an elected council. Several standing committees carry out the business activities and programs, which include complaints, discipline and continuing competence.

The College is a not-for profit organization for income tax purposes and is not subject to income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

Portfolio investments

Portfolio investments with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment. They consist of investments managed by National Bank which are made up of fixed income and equity pooled securities which are all traded in the public markets. Changes in fair value are recorded immediately in the excess of revenue over expenses.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization is provided using the follow method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Computer equipment	declining balance	30%
Computer software	straight-line	2 years
Furniture and fixtures	declining balance	20%
Leasehold improvements	straight-line	5 years

Intangible asset

Specified intangible assets are recognized and reported apart from goodwill.

Intangible assets recognized separately from goodwill and subject to amortization are recorded at cost. Contributed intangible assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the following rate intended to amortize the cost of intangible asset over its estimated useful life.

	Method	Rate
Fusion Data Mangement system	straight-line	10 years

When an intangible asset no longer contributes to the College's ability to provide goods or services, or the value of future economic benefits or service potential associated with the intangible asset is less than its net carrying amount, its carrying amount is written down to fair value.

Significant accounting policies (Continued from previous page)

Long-lived assets

Long-lived assets consist of capital assets and intangible assets with finite useful lives. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The College writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the College's ability to provide goods and services. The asset are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the College determines that a longlived asset is impaired, its carrying amount is written down to the asset's fair value.

Contributed materials

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the College's operations and would otherwise have been purchased.

Contributions of voluntary services of many members are relied on by the College. Due to the difficulty in determining the fair value of voluntary services they are not recognized in these statements.

Revenue recognition

The College follows the deferral method of accounting for contributions including government grants. 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 fees are recognized as revenue in the fiscal year in which membership services are provided and when collection is reasonably assured. Membership fees that are collected and relate to a period subsequent to the fiscal year of the College have been recorded as deferred revenue.

Other income is recognized when the related services are performed and collection is reasonably assured.

Investment income is recognized when earned.

Financial instruments

The College recognizes its financial instruments when the College becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

At initial recognition, the College may irrevocably elect to subsequently measure any financial instrument at fair value. The College has made such an election for its portfolio investment.

The College subsequently measures investments in fixed income and equity pooled securities quoted in an active market at fair value. Fair value is determined by published price quotations.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The College assesses impairment of all of its financial assets measured at cost or amortized cost. The College groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the College determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the College reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

Significant accounting policies

The College reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital and intangible assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the years in which they become known.

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a declining balance basis, over their estimated useful lives. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

Nature of funds in net assets

The College maintains four net asset funds to track net assets for the following purposes:

1. The unrestricted net assets fund represents the funds available that are not internally restricted by the Council and are available for future operations.
2. The internally restricted for membership reserve fund is intended to be used to provide future protection against unforeseen interruption of income and unanticipated expenses. Transfers to/from the membership reserve require Council approval.
3. The internally restricted for communications fund is intended to fund future communications development. Transfers to/from the reserve require Council approval.
4. The invested in capital and intangible asset fund represents the net book value of the capital and intangible assets held at year-end.

3. INVESTMENTS

	2020	2019
Cash	\$ 1,968	\$ 354,268
Mutual funds	2,519,612	1,510,293
	\$ 2,521,580	\$ 1,864,561
Investments are comprised of:		
Unrestricted investments	\$ 888,988	\$ 381,969
Restricted Investments	1,632,592	1,482,592
	\$ 2,521,580	\$ 1,864,561

Portfolio investments are comprised of a National Bank Securities Portfolio, consisting of fixed income and equity pooled securities with a cost of \$2,452,167.

Cash flows related to purchases and proceeds of portfolio investments have been presented on a net basis as it is impracticable to determine the gross purchases and proceeds.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Computer equipment	\$ 107,194	\$ 62,291	\$ 44,903	\$ 26,205
Computer software	4,709	4,709	-	-
Furniture and fixtures	143,408	111,909	31,499	33,848
Leasehold improvements	227,088	226,680	408	2,069
	\$ 482,399	\$ 405,589	\$ 76,810	\$ 62,122

5. INTANGIBLE ASSET

	2020	2019
Fusion Data Management System	\$ 324,933	\$ 388,247

Amortization of \$63,314 (2019 - \$63,314), related to an intangible asset with a finite life, is included in current year earnings.

6. DEFERRED CONTRIBUTIONS

	2020	2019
Balance, beginning of year	\$ 2,412,669	\$ 2,226,509
Amounts received during the year	2,472,946	2,412,669
Less: Amount recognized as revenue during the year	(2,423,134)	(2,226,509)
	\$ 2,462,481	2,412,669

7. RELATED PARTY TRANSACTIONS

Amortization of \$63,314 (2019 - \$63,314), related to an intangible asset with a finite life, is included in current year earnings.

8. COMMITMENTS

The College leases equipment under long-term leases that expire at various times in the future. The College also leases the office space under a long-term lease that expires in October 2021. Future minimum lease payments are indicated below which include an estimate of the operational costs. The College is responsible for its share of any additional incremental operational costs.

The College has entered into various lease agreements with estimated minimum annual payments as follows:

2021	\$ 126,647
2022	10,554
	\$ 137,201

9. FINANCIAL INSTRUMENTS

The College, as part of its operations, carries a number of financial instruments. It is management's opinion that the College is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Other price risk


Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The College's investments in publicly-traded securities and corporate bonds exposes the College to price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

10. SIGNIFICANT EVENT

On March 11, 2020, the World Health Organization declared the outbreak of COVID-19 (coronavirus) a pandemic. This has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the College as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

11. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current year presentation.



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