



Physiotherapy Alberta
College + Association

2021 Annual Report

Physiotherapy Alberta - College + Association



Annual Report

Covering period of January 1, 2021 to December 31, 2021 except Financial Statements (year end September 30, 2021).

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Council as of December 31, 2021

Karin Eldred, President
Melissa Merritt, Vice-President
Jacky Chow, Member at Large
Grant Fedoruk, Member at Large
Amarjit Mann, Member at Large
William Tung, Member at Large
Sharon Sproule, Public Member
Dennis Horrigan, Public Member

Staff Members as of December 31, 2021

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

Committees as of December 31, 2021

Competence Committee

Nurudeen Amusat
Rafeeq Ansari
Kelly Stark

Registration Committee

Neha Agarwal
Grant Irwin
Stephen Keating
Adriana Koziak
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

As we sit down to write this leadership message and reflect on the past year, we are reminded of all the changes we've faced over the last few years. 2021 is no different.

In 2021, we had been in a pandemic state for one full year, and we must acknowledge the amazing efforts of regulated members and the entire health-care team that continually ensured Albertans received safe, quality care. As guidance and policies were constantly evolving throughout the pandemic, physiotherapists adjusted and pivoted in the interest of protecting the patients we serve. Some physiotherapists experienced a shift in responsibilities throughout the year to meet the needs of the health-care system, while all regulated members adjusted to their sector-specific recommendations as we entered and exited waves of COVID-19.

The effects of the COVID-19 pandemic continued to create challenges in the ability to offer the national clinical competency examination, requiring Council to explore alternative options and manage this very challenging situation. In collaboration with the University of Alberta, Department of Rehabilitation Medicine, Continuing Professional Education Unit, Council approved an alternative post-graduate clinical competency examination with two administrations being offered in 2021.

Changes to the *Health Professions Act* were introduced through Bill 46 the *Health Statutes Amendment Act, 2020 (No. 2)*, requiring that Colleges only carry out regulatory duties in the public interest, mandating separation of college and association. Efforts to separate Physiotherapy Alberta - College + Association's dual mandates began as we embarked on the development of regulatory principles that would guide decisions about regulatory activities that support our mandate. These helped to inform what activities we would divest and what activities the College would continue to perform now and in the future. As we committed to strengthening our regulatory mandate, we also embarked on development of a new strategic plan refining our mission and vision statements and establishing areas of focus for our organization that will guide us forward over the coming years.

This 2021 Annual Report shares information about our activities. We welcome you to read how we faced change, challenges, and opportunities as well as how we strived to continually strengthen health regulation in Alberta.

“As we committed to strengthening our regulatory mandate, we also embarked on development of a new strategic plan refining our mission and vision statements and establishing areas of focus for our organization that will guide us forward over the coming years.”



A handwritten signature in black ink that reads "J Prohar".

Jody Prohar, Registrar



A handwritten signature in black ink that reads "Karin Eldred".

Karin Eldred, President

Public Members' Message

2021 was yet another complex year for the College. It was the tail end of COVID-19, the cancellation of clinical competence examinations, and the separation of the College and Association.

Throughout this, Physiotherapy Alberta did an excellent job in informing the public of situations and their plan of action to correct them.

The staff and Council do an excellent job always keeping the public interest in mind and asking for our input on all matters presented to Council.

We are proud to be Public Members serving you and ensuring public safety and health are always front and centre.

“The staff and Council do an excellent job always keeping the public interest in mind and asking for our input on all matters presented to Council”



A handwritten signature in black ink, appearing to read 'D. Horrigan'.

Dennis Horrigan, Public Member



A handwritten signature in black ink, appearing to read 'Sharron Sproule'.

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 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.
 - On April 1, 2021, the *Health Professions Act* was amended to require 50% public member representation on Council.
- Student representatives from the University of Alberta's Department of Physical Therapy.



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

Quality Improvement

Discrimination, oppression and inequity (DOI)

- Created a statement at the start of the year regarding why DOI work is necessary to improve public safety and health-care quality as well as our commitment and a rough timeline/plan how this work would be done. We now commit to:
 - Centering the voices and perspectives of members of historically marginalized communities to guide the College in identifying priorities for action to address discrimination and inequity.
 - Further educating College staff, Council and volunteers on the issues of discrimination, marginalization and oppression, with a focus on racism and its intersection with other identity factors, and how these factors affect an individual's health and wellbeing.
 - Critically reviewing our policies, procedures, practices, and standards from an anti-discrimination, anti-oppression lens.
 - Educating and engaging regulated members of the College in discussions about inequity, discrimination, intersectionality, oppression, and marginalization.
 - Contributing to ongoing discussions about discrimination, oppression, and marginalization within the broader health-care community, health profession regulation community, and society at large; seeking to make meaningful change within the communities where we have influence.
 - Refining our approach and actions as we learn from members of historically marginalized communities engaged with us in work to address discrimination and inequity.
- Began education of staff and Council:
 - Council was given a presentation by Stephanie Nixon to deepen the understanding of how privilege is related to interlocking systems of oppression. She introduced the Coin Model of Privilege and Critical Allyship as a framework for understanding and taking action.
 - Staff meet monthly for a learning activity/content and follow up with a round table discussion to extend learning and discussion. Resources are curated and posted to an internal communications channel for further independent learning.
- Created an Advisory Committee on Discrimination, Oppression and Inequity consisting of physiotherapists and members of the public with lived experience and/or those who self-identify as members of historically marginalized communities.
- Increased understanding of this topic for all regulated members as part of our Continuing Competence Program. Anti-discrimination was the College-Selected Activity for 2021.

Strategic planning

- Developed a new five-year strategic plan:
 - Council participated in two virtual strategic planning sessions with the assistance of a consultant.
 - The strategic planning sessions focused on the priorities for a single mandate regulatory organization as the College of Physiotherapists of Alberta.
 - Council approved the new strategic plan in November 2021.

Competent Practice and Public Safety

- Initiated changes regarding the performance of pelvic health internal examinations with voluntary submission of documents demonstrating knowledge, skills and competence in this area of practice. This became mandatory submission as of October 1, 2021. Physiotherapists may only perform pelvic health internal examinations if they have been granted authorization to do so by the Registrar.
- Consulted with members to revise the Restricted Activities Standard of Practice to include expectations for physiotherapists performing pelvic health internal examinations.
- Continued to provide guidance to regulated members regarding Chief Medical Officer of Health orders and infection prevention and control in regards to the COVID-19 pandemic.
- Responded to 382 telephone contacts and 957 emails related to questions pertaining to the Standards of Practice between January 1, 2021, and December 31, 2021.
- Updated the Supervision Guide to support safe delivery of physiotherapy services to the public by unregulated health providers under the supervision of regulated physiotherapists.
- Updated Patient Safety and Risk Management Practice Guideline.

Separation of College and Association

- Council approved a transition plan to become a single mandate regulatory organization in March 2021.
- Hired a consultant to assist with the separation of association.
- Supported and assisted the consultant to oversee expressions of interest and select individuals to serve on an inaugural association board.
- Developed a College Separation Action Plan in response to Bill 46: The Health Statutes Amendment Act 2020 (No. 2). Which mandates separation of regulatory colleges and professional associations. This plan highlighted the key elements from Bill 46 to address the separation with a summary of action items to be completed.
- Created and approved regulatory principles that were applied to a comprehensive inventory of our activities to assess which activities are regulatory and which are association.
- Approved a new college name of "College of Physiotherapists of Alberta".
- Created new branding, logo, colours, font and verbiage (with Council approval) to be implemented in 2022.

Registration and licensing

PCE

After a virtual administration of the Clinical Competency Examination (approved by Council to meet registration requirements of Section 3 of the PTPR) was cancelled in March 2021 by the testing agency, Physiotherapy Alberta:

- Contracted the Faculty of Rehabilitation Medicine Continuing Professional Education Unit of the University of Alberta to administer a clinical competency examination.
- Determined that a valid and reliable exam was to be a priority.
- Approved (by Council) eligibility criteria for a temporary, alternative post-graduate clinical competency examination.
 - 125 candidates were eligible for the first administration of the alternate exam (June 2021), 80 candidates registered.
- Scheduled a second temporary alternate exam for November 2021 with updated eligibility and exclusion criteria.
- Approved (by Council) a third administration of the alternate exam in November 2021 and scheduled for January 15 and 16, 2022 pending the COVID-19 pandemic.
- Collaborated with other physiotherapy provincial and territorial regulators regarding alternative competency assessment processes in the absence of a national clinical competency examination and the impact on labor mobility.

Stakeholder Communication and awareness

- Continued with the “Make Your Comeback” marketing campaign started in 2020.

Collaboration and Partnerships

Gained or continued membership in:

- Workers’ Compensation Board Physiotherapy Advisory Committee
- Alberta Federation of Regulated Health Professionals and various sub-committees
- 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
- MacEwan Therapist Assistant Program Advisory Council

Other Professional Activities

Continuing professional development

- Continued with the Awards Program where two regulated 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 all three awards were awarded.
- Continued the Presentation Fund that supports up to three regulated members who have presented their research, work or paper at a provincial or national forum as well as the Professional Development Fund which recognizes up to three regulated members annually who have completed post-graduate education and demonstrated the integration of knowledge within their role and/or the broader community.
- Continued offering live and recorded webinars to regulated members on various topics (presentations primarily relate to regulatory issues).
- Continued to create the College Conversations Podcast to inform regulated members about timely regulatory topics.

Member Statistics

Table 1: Regulated members as of December 31

	2021	2020
General Register	3,048	2,924
Provisional Register	264	277
Total	3,312	3,201

Table 2: Changes to regulated member registers in 2021

New and returning members	
Coming from another Canadian jurisdiction (see Table 4)	43
Canadian-educated (see Table 5)	105
Internationally educated (see Table 8)	89
Reinstatements	48
Suspension ended	0
Total	285
Removed from registers	
Cancellation for failure to renew	53
Career change	5
Requirements not met	0
On leave	36
Other/unknown reason	6
Relocating	37
Retirement	35
Deceased	2
Total	174

Table 3: Applications denied, restricted or incomplete

Refused	1
Restricted	0
Incomplete at year end	23
Closed, incomplete after six months	0
Closed, applicant request	1
Appeal to Council	1
Appeal to Ombudsman	0

Table 4: Canadian jurisdiction where members registered previously

	2021	2020
British Columbia	9	9
Manitoba	3	2
New Brunswick	1	0
Newfoundland	0	0
Nova Scotia	0	1
Ontario	25	10
Prince Edward Island	0	0
Quebec	0	1
Saskatchewan	5	5
Total	43	28

Table 5: Canadian-educated members by province of education

	2021	2020
Alberta	92	101
British Columbia	2	1
Manitoba	1	1
Nova Scotia	0	0
Ontario	8	6
Quebec	0	0
Saskatchewan	2	5
Total	105	114

Table 6: Members on the Courtesy Register in 2021

	Number
Visiting clinician	2
Visiting instructor	5
Visiting learner	6
Total	13

Table 7: Non-regulated members as of December 31

Physiotherapy Student Register	38
Total	38

Table 8: Internationally-educated members by country of education

	2021	2020
Argentina	1	0
Australia	9	11
Bangladesh	1	0
Belgium	0	1
Brazil	1	0
Columbia	1	0
Egypt	1	1
Ghana	0	1
India	42	42
Iran	1	0
Ireland	3	2
Italy	1	0
Lebanon	1	0
Malaysia	1	0
Nigeria	7	10
Pakistan	0	2
Philippines	6	3
Scotland	4	0
South Africa	1	0
Spain	0	1
Turkey	2	0
United Kingdom	5	4
United States	1	1
Total	89	79

Profile of Physiotherapy Profession in Alberta

Age and gender of physiotherapists

	Female	Male	Total
0 - 34 years	757	329	1,086
35 - 49 years	991	502	1,493
50+ years	572	161	733
Total	2,320	992	3,312

By practice focus

	2021
Clinical: cardiovascular and respiratory system	28
Clinical: more than one system	1,433
Clinical: musculoskeletal system	1,473
Clinical: neurological system	115
Clinical: skin and related structures	13
Non-clinical	178
Unknown or not applicable	72



Where physiotherapists are working

By health zone

Based on employee and personal information



Zone 5
North
175

Zone 4
Edmonton
1,202

Zone 3
Central
256

Zone 2
Calgary
1,489

Zone 1
South
156

Not
practicing
in Alberta
34

By practice setting

Association/government	99
Community health centre	175
General hospital	684
Home care	88
Industry/manufacturing/commercial	13
Mental health facility	9

Post-secondary education/institution	53
Private practice	1,903
Rehabilitation hospital/facility	79
Residential care facility	92
School or school board	39
Unknown, not applicable or other	78

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 regulated 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, 2021.

Table 1: Number of complaints

Complaint files open on January 1, 2021	19
New complaints received (see Table 2)	20
Complaint files closed (see Table 4)	24
Total open as of December 31, 2021	15

Table 2: Primary Nature of complaints received

Business Practice - General	1
Clinical Practice	3
Communication	2
Informed Consent	1
Management of Patient Care	1
Practice Environment - Physical Hazard	1
Practicing without Authorization	1
Record Keeping - Clinical	4
Restricted Activities	2
Sexual Abuse	2
Sexual Impropriety	2
Total	20

Table 3: Source of complaints received

College	2
Consumer of Service	13
Employer	4
Employee	1
Total	20

Table 4: Complaint files closed

Complaint withdrawn	1
Dismissed after investigation, no evidence	8
Dismissed after investigation, insufficient evidence	2
Dismissed after investigation, insufficient evidence, recommendations provided	8
Dismissed after investigation, insufficient evidence, cautioned	1
Facilitated resolution	2
Hearing, no findings	1
Hearing, finding	1
Total	24

Hearings

Referred for a hearing	4
Hearings scheduled in 2022	3
Hearing concluded in 2021, awaiting decision. Hearing was public	1
Hearings Concluded from 2020 Referral	2
Findings. Nature of complaint Record Keeping - Clinical. Disciplinary action: reprimand, costs, complete a standards review, complete an ethics review, complete documentation education, undergo chart audits	1
Non-findings, Nature of complaint Sexual Abuse	1

Appeals

Appeals to Complaints Review Committee in 2021	1
Appeal concluded, Complaints Director's decision to dismiss upheld	1
Appeals to Complaints Review Committee concluded from 2020	2
Complaint's Director's decision to dismiss upheld	2
Appeals to Council	0
Appeal to Ombudsman, outstanding	1

Section 118 of the HPA

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

Funding for treatment and counselling

	2020	2021	Total
Eligibility started			
Sexual Abuse	1	2	3
Sexual Misconduct	1	0	1
Eligibility ended			
Sexual Abuse	-	-	-
Tribunal decision no findings	-	-1	-1
Total	2	2	3
Funds available			
Sexual abuse	\$22,500	\$45,000	\$67,500
Sexual misconduct	\$22,500	-	\$22,500
Funds Dispersed			
Sexual Abuse (one patient accessed funds)	\$6,000	\$3,000	\$9,000
Sexual Misconduct	-	-	-
Funding ended, not used			
Sexual Abuse		\$13,500	\$13,500
Tribunal decision no findings			
Total available for funding for treatment and Counselling			\$67,500

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 2021 College-Selected Activity was Discrimination, Oppression and Inequity. Regulated members were required to enhance their knowledge and competence regarding the effects of discrimination, oppression and inequity on people seeking health services. Specifically, the required learning objectives were to understand:
 - The meaning of key terms including bias/implicit bias, discrimination, equality and equity, intersectionality, oppression, prejudice, and privilege.
 - How privilege, oppression, and intersectionality affect the lives of patients, the regulated member's intersection with patients, and health service delivery of members of historically marginalized communities at the systems level.
 - What implicit bias is, consider their own implicit biases, and understand how their implicit biases effect their interactions with patients and others when left unchallenged.

Records Review

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

- 2021 records review results were 98% compliance with the reporting criteria.

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, 2021, 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, 2021, 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.

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 12, 2022

MNP LLP
Chartered Professional Accountants

Statement of Financial Position

September 30, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 2,464,035	\$ 2,338,184
Accounts receivable	-	75,870
Unrestricted investments (Note 3)	1,654,206	888,988
Prepaid expenses and deposits	33,776	29,087
	4,153,017	3,332,129
CAPITAL ASSETS (Note 4)	68,041	76,810
INTANGIBLE ASSET (Note 5)	261,620	324,933
RESTRICTED INVESTMENTS (Note 3)	1,632,592	1,632,592
	\$ 6,114,270	\$ 5,366,464
LIABILITIES		
CURRENT		
Accounts payable and accruals	\$ 351,556	\$ 283,548
Deferred membership fees (Note 6)	2,558,290	2,462,481
	2,909,846	2,746,029
Contingencies (Note 8)		
Commitments (Note 8)		
Subsequent events (Note 11) (Note 12)		
NET ASSETS		
Internally restricted for membership reserve	1,482,592	1,482,592
Internally restricted for communications	150,000	150,000
Invested in capital and intangible assets	329,660	401,742
Unrestricted	1,242,172	586,101
	3,204,424	2,620,435
	\$ 6,114,270	\$ 5,366,464

Approved on behalf of Council:



Dennis Horrigan
Council Member



Grant Fedoruk
Council Member

Statement of Operations

Year ended September 30, 2021

	2021	2020
Membership fees	\$ 2,741,210	\$ 2,652,830
MEMBERS' SERVICES EXPENSES		
Conduct	215,379	123,092
Special projects	105,545	70,416
Technology	97,227	84,956
Dues and membership fees	76,412	71,680
Bank and credit card fees	55,130	73,654
Legal fees	20,159	31,761
Professional fees	14,460	12,000
Records management	3,745	3,910
	588,057	471,469
EXCESS OF REVENUE BEFORE OPERATING EXPENSES	2,153,153	2,181,361
OPERATING EXPENSES		
Salaries and benefits	1,234,705	1,185,393
Communications	186,427	151,412
Rent	149,269	147,640
Amortization of intangible asset	63,314	63,314
Bad debts	49,385	-
Donations	34,116	43,000
Office support	22,618	23,305
Amortization of capital assets	22,368	20,316
Salary replacement and honorariums (Note 7)	18,100	13,100
Representation and travel	5,615	27,475
Office supplies	4,564	12,398
Gifts and recognition	1,325	4,805
Printing	147	18,776
Conferences	-	86,571
	1,791,953	1,797,505
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	361,200	383,856
OTHER ITEMS		
Unrealized gain (loss) on investments	115,174	(231)
Investment income	91,482	88,977
Other income	57,032	132,496
Loss on disposal of capital assets	(2,357)	-
Investment fees	(38,542)	(31,728)
	222,789	189,514
EXCESS OF REVENUE OVER EXPENSES	\$ 583,989	\$ 573,370

Statement of Changes in Net Assets

Year ended September 30, 2021

	Internally restricted for membership reserve	Internally restricted for communications	Invested in capital and intangible assets	Unrestricted	2021	2020
Opening balance	\$ 1,482,592	\$ 150,000	\$ 401,742	\$ 586,101	\$ 2,620,435	\$ 2,047,065
Excess of revenue over expenses	-	-	-	583,989	583,989	573,370
Purchase of capital assets	-	-	15,957	(15,957)	-	-
Disposal of capital assets - net book value	-	-	(2,357)	2,357	-	-
Amortization of capital assets	-	-	(22,368)	22,368	-	-
Amortization of intangible asset	-	-	(63,314)	63,314	-	-
NET ASSETS, END OF THE YEAR	\$ 1,482,592	\$ 150,000	\$ 329,660	\$ 1,242,172	\$ 3,204,424	\$ 2,620,435

Statement of Cash Flows

Year ended September 30, 2021

	2021	2020
Cash provided by (used for) the following activities		
OPERATING		
Excess of revenue over expenses	\$ 593,989	\$ 573,370
Amortization of capital assets	22,368	20,316
Amortization of intangible asset	63,314	63,314
Gain on disposal of investments	2,357	-
Unrealized (gain) loss on investments	(115,174)	231
	556,854	657,231
Changes in working capital accounts		
Accounts receivable	75,870	(8,772)
Prepaid expenses and deposits	(4,689)	36,032
Accounts payable and accruals	68,009	(87,928)
Deferred contributions	95,809	49,812
	791,853	646,375
INVESTING		
Purchase of capital assets	(15,957)	(35,003)
Net change in investments (Note 3)	(651,899)	(1,009,549)
	(667,856)	(1,044,552)
INCREASE (DECREASE) IN CASH RESOURCES	123,997	(398,177)
Cash resources, beginning of year	2,340,152	2,738,329
CASH RESOURCES, END OF YEAR	\$ 2,464,149	\$ 2,340,152
CASH RESOURCES ARE COMPOSED OF:		
Cash	\$ 461,140	\$ 2,338,184
Cash included in investments	2,003,009	1,968
	\$ 2,464,149	\$ 2,340,152

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%
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

	2021	2020
Cash	\$ 2,003,009	\$ 1,968
Mutual funds	3,286,684	2,519,612
	\$ 5,289,693	\$ 2,521,580
Investments are comprised of:		
Unrestricted investments	\$ 3,657,101	\$ 888,988
Restricted Investments	1,632,592	1,632,592
	\$ 5,289,693	\$ 2,521,580

Portfolio investments are comprised of a National Bank Securities Portfolio, consisting of cash, fixed income and equity pooled securities with a cost of \$5,062,401 (2020 - \$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	2021 Net book value	2020 Net book value
Computer equipment	\$ 86,798	\$ 44,159	\$ 42,639	\$ 44,903
Furniture and fixtures	143,408	118,006	25,402	31,499
Leasehold improvements	227,088	227,088	-	408
	\$ 457,294	\$ 389,253	\$ 68,041	\$ 76,810

5. INTANGIBLE ASSET

	2021	2020
Fusion Data Mangement System	\$ 324,933	\$ 388,247

Amortization of \$63,314 (2020 - \$63,314), related to an intangible asset with a finite life, is included in current year earnings.

6. DEFERRED MEMBERSHIP FEES

The college has received membership revenue for the subsequent fiscal period. Membership revenue is recognized in the period the membership relates to. The unexpended funds and membership revenue for future periods are classified as deferred revenue on the statement of financial position. Details of deferred membership revenue are as follows:

	2021	2020
Balance, beginning of year	\$ 2,462,481	\$ 2,412,669
Amounts received during the year	2,569,574	2,472,946
Less: Amount recognized as revenue during the year	(2,473,765)	(2,423,134)
Balance, end of year	\$ 2,558,290	2,462,481

7. RELATED PARTY TRANSACTIONS

The college paid \$18,100 (2020 - \$13,100) to council members for their attendance at various council meetings. This transaction is in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

8. CONTINGENCIES

In the normal conduct of operations, there are other pending claims by and against the College. Litigation is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance. In the opinion of management, based on the advice and information provided by its legal counsel, final determination of these other litigations will not materially affect the College's financial position or results of operations.

9. 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 2022. 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:

2022	\$ 126,647
2023	10,554
	\$ 137,201

10. 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.

11. 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.

12. SUBSEQUENT EVENT

In December 2020, the Health Statutes Amendment Act, 2020 (No. 2) ("Bill 46") received Royal Assent. The Act includes an amendment to the Health Professions Act (HPA) that required Physiotherapy Alberta - College + Association to cease functioning as a professional association and to divest themselves of any professional association functions. This came into effect January 1, 2022.



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