



2022 Annual Report





Annual Report

Covering period of January 1, 2022 to December 31, 2022 except Financial Statements (year end September 30, 2022).

Contents

President and Registrar's Message	. 1
Public Members' Message	. 2
About the Physiotherapy Profession	4
About the College	5
Governance Initiatives	6
Key Achievements	. 8
Member Statistics	10
Profile of Physiotherapy Profession in Alberta .	12
Complaints and Discipline	15
Patient Relations	17
Continuing Competence Program	18
Financial Statements	20
Independent Auditor's Report	20
Statement of Financial Position	21
Statement of Operations	22
Statement of Changes in Net Assets	23
Statement of Cashflows	24
Notes to Financial Statements	25

Council as of December 31, 2022

Melissa Merritt, President Grant Fedoruk, Vice-President Jacky Chow, Member Bobby McGugan, Member Michael Stewart, Member William Tung, Member Sharon Sproule, Public Member Dennis Horrigan, Public Member Sean Schaffer, Public Member Lisa Evren, Public Member

Staff Members as of December 31, 2022

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, Cheryl Serna

Committees as of December 31, 2022

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

Wendy Coombs

Melissa De Smet

Jennifer Dunn

Mark Hall

Simone Hunter

Vikram Krishnan

Carson Lai

Joey Mo

Jo-Anne Ogle

Jennifer Oldford

Amarjeet Sain

Bob Sydenham

Todd Wolansky

President and Registrar's Message

2022 saw Physiotherapy Alberta - College + Association transitioning to a single mandate regulator operating under a new name and brand: the College of Physiotherapists of Alberta. Along with this transition came implementation of a new Strategic Plan with a continued focus on excellence in health regulation to achieve the delivery of safe, effective, and quality physiotherapy for Albertans. Three areas of focus guided the organization's work for 2022.

1. Regulatory Excellence

Achieving excellence in health professional regulation and in fulfilling core regulatory functions as we strive for efficiency and effectiveness ensuring regulatory activities are proportionate, responsive, and proactive.

2. Regulatory Responsiveness

Enhancing our capacity to change and be agile to improve our regulatory model while using evidence and data to challenge our ideas, while generating new ways of thinking about and engaging in the work of regulation. Data, research, and best practices will inform thoughtful decisions that result in the evolution of regulatory concepts, approaches, and impact.

3. Culture and Collaboration

Our aim is to increase the public's voice and perspective into regulatory processes and create an environment in which equity, diversity, and inclusion are an integral part of the College culture and throughout the profession. Our work requires us to continue to foster strong relationships with the public, government officials, and key collaborators by listening, engaging, and communicating on matters of importance and mutual interest.

These are three large areas; however, you will see as you read this annual report, there are many activities the College dedicated time, attention, and resources to, recognizing this work is crucial for maintaining a regulatory environment that protects the public interest while promoting innovation, accountability, and the ability to address emerging challenges. We wish to thank the public for their trust in physiotherapists, our registrants for continuing to provide safe, quality care to Albertans while meeting regulatory requirements, our partners and stakeholders for the collaboration and support, and the Council and Committees for their time and attention to physiotherapy regulation. We recognize our ability to achieve the areas of focus and complete the activities that align with these cannot be achieved alone. We thank you!

"Along with this transition came implementation of a new Strategic Plan with a continued focus on excellence in health regulation to achieve the delivery of safe, effective, and quality physiotherapy for Albertans."







Melissa Merrit, President

Jody Prohar, Registrar

Public Members' Message

"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"

As the public representatives on the College of Physiotherapists of Alberta's (CPTA) Council, we are committed to transparency in the regulation of physiotherapists in Alberta. Our role is to act on behalf of Albertans to support the CPTA to regulate the physiotherapy profession with excellence and ensure public interest informs every decision.

In 2022, we saw the transformation in the composition of the CPTA's Council, moving away from elections to competency-based appointments of professional members, and increasing public members to make up 50 percent of the Council. This increased regulation builds greater accountability and representation into the Council. The move to competency-based appointments demonstrates CPTA's commitment to regulatory excellence and openness, and the increased public representation ensures enhanced public protection in the performance of Council's legislated mandate.

Last year also saw significant operational changes as we transitioned to a legislated single mandate organization. Council worked diligently to implement changes required by *Bill 46*, *Health Statutes Amendment Act*, 2020 for the separation of the College and Association functions. An operational transition of this scope would have been difficult in the best of circumstances, it is especially impressive how the organization managed this change while still navigating remnant-issues from the pandemic and providing all its usual services.

From the Public Member perspective, the CPTA had an incredible year. The Council and its staff team worked collaboratively to meet the needs of membership and Albertans. We are excited for what 2023 will bring.



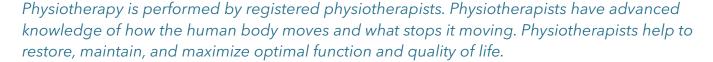
Dennis Horrigan, Public Member



Sharron Sproule,
Public Member



About the Physiotherapy Profession



Regulated physiotherapists in Alberta complete an extensive university-level education in preparation for entry to practice, and often work as members of multidisciplinary health-care teams.

According to the Health Professions Act, Schedule 20:

"In their practice, physiotherapists do one or more of the following:

- a. assess physical function,
- b. diagnose and treat dysfunction caused by a pain, injury, disease or condition in order to develop, maintain and maximize independence and prevent dysfunction,
 - engage in research, education and administration with respect to health services delivery and the science, techniques and practice of physiotherapy, and
- c. provide restricted activities authorized by the regulations."

Protected titles

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



About the College

The stated mission of the College of Physiotherapists of Alberta (CPTA) is to safeguard and serve the public interest through effective regulation of the practice of physiotherapists in Alberta. We believe every patient deserves access to core health services such as physiotherapy. By ensuring the right systems and processes are in place, CPTA is able to meet the public's expectations for the delivery of safe and effective physiotherapy.

What We Do

The College of Physiotherapists of Alberta (CPTA) has been responsible for safeguarding Albertans since 1985. Patients and families expect high-quality professional care, and we hold the trust they place in our regulated members to be paramount. Physiotherapy is a regulated health profession in Alberta, and CPTA operates under the authority of Alberta's Health Professions Act, Physical Therapists Profession Regulation, and the College's bylaws to:

- Safeguard the public's interests.
- Set and enforce practice and professional standards.
- Register only qualified and competent physiotherapists.
- Ensure registered physiotherapists are of good character and reputation.
- Administer a continuing competence program.
- Investigate public and patient concerns about physiotherapy services and acts of unprofessional conduct.
- Support registrant's understanding of, and adherence to, their regulatory responsibilities.

Mission

To safeguard and serve the public through effective regulation of the practice of physiotherapists in Alberta.

Vision

Excellence in health professional regulation to achieve the delivery of safe, effective, and quality physiotherapy for all Albertans.



Our Promise

We are committed to the safe, effective delivery of quality physiotherapy for all Albertans by regulating physiotherapists' practices.

Governance Initiatives

- Held an election for Council.
- Responded to Bill 46 Legislation by shifting from a dual mandate organization to a single mandate. This included:
 - Changing organization name from Physiotherapy Alberta - College + Association to the College of Physiotherapists of Alberta
 - Ceasing all association-related functions
 - Removing or editing any resources or programming that was association-related
 - Updating website and branding to reflect these changes
 - Informing and educating registrants about the change and what it means for them
 - Providing seed money for the new association
 - Implementing new Strategic Plan
- Developed and circulated Continuing Competence Standard of Practice to registrants, minister, and stakeholders for feedback.
- Developed and circulated Performance of Restricted Activities Standard of Practice to registrants, minister, and stakeholder for feedback.
- Approved moving to Competency-based Council appointments starting in the 2023 year.
- Engaged in a comprehensive process to review and revise the Standards of Practice for Alberta Physiotherapists using a data-driven, risk-based approach.
- Updated the policy pertaining to the College process to approve practice settings where professional services may be provided to better reflect the risks and challenges encountered when practice settings are owned by non-regulated owners.
- Required all Council and Committee members to declare they are not an officer, director, senior employee of a professional association or labour union that represents physiotherapists in accordance with the *Health Professions Act*. Committee Terms of Reference were revised to include this eligibility requirement.

- Established the Governance Committee.
- Updated Bylaws to include:
 - New organization name
 - Changes to Governance section including:
 - > Addition to Quorum
 - > Voting
 - > Addition to Council Appeal Panels
 - > Automatic Termination
 - > Impeachment
 - Changes to Membership section:
 - Removal of Non-regulated Members and Member Meetings sections
 - Changes to Registration section:
 - > Removed the Reinstatement Review Committee section
 - Changes to Continuing Competence section:
 - > Removal of Competence Committee section
 - Changes to Professional Conduct section:
 - Addition of Hearing Tribunal, Complaint Review Committee
 - Removal of Reinstatement Review Committee section and Publication of Conduct information section
 - > Expansion of Publication of Conduct information
 - Changes to Council Election section to reflect the shift to Council Appointments.



Key Achievements

Registration and Licensing

Clinical Examination

Successful completion of a clinical examination approved by Council is a registration requirement established in Section 3(c) of the *Physical Therapists Profession Regulation*. In 2021, the national physiotherapy testing agency discontinued its clinical examination. The College contracted the University of Alberta's Continuing Professional Education Unit to administer a provincial clinical examination.

- Two administrations of the Post-Graduate Clinical Examination were held in 2022 during four days, February 26 & 27, 2022 and October 15 & 16, 2022.
- 252 individuals took the clinical examination.
- 224 individuals successfully completed the clinical examination making them eligible for registration on the General Register.
- Secured dates for the next two clinical examination administrations: February 2023, October 2023, and February 2024.
- Contracted independent psychometricians to evaluate the clinical examination's performance and provide recommendations for future examinations.
- Established an online clinical examination registration process.

Application Process

- Implemented an online entry to practice and reinstatement application process. Applicants can now apply online and upload supporting documentation with their application.
- Regulatory history form refined and implemented collaboratively with other Canadian physiotherapy regulators to standardize reporting of provincial clinical competency assessment completion.

Registration Review

Completed a holistic appraisal of current registration requirements and associated processes to achieve three main goals:

- 1. To confirm requirements of the current registration regime are in line with best practices,
- 2. To identify requirements that may require attention, and
- 3. Based on the above, to offer a set of recommendations aimed at addressing those elements.

The report found that the majority of regulatory activities are in line with best practices and identified certain areas that may require improvement. To address these issues in an evidence-based approach, the CPTA commissioned a second report looking to map existing tools and assessments required for initial licensure to the profession's national competency profile. The intent of this exercise is to identify gaps that may exist (i.e., key competencies that are not adequately assessed) in the current registration regime and recommend methods of addressing them. The final report will be delivered in 2023.

Member Communication

- Continued to provide registrants with COVID-19 guidance as needed.
- Continued offering live and recorded webinars to regulated members on various regulatory topics.
- Continued to create the College Conversations Podcast to inform regulated members about timely regulatory topics.
- Circulated the Core Professional Values Survey in collaboration with other provincial physiotherapy regulators, partners, and stakeholders.
- Communicated funding changes for diagnostic imaging.
- Other College documents revised in 2022 include:
 - Leaving a Practice Guideline
 - Infection Prevention and Control Guide for Alberta Physiotherapists.
 - Physician Consultation Guideline. (This is an important resource for physiotherapists who order diagnostic imaging and became an urgent priority for revision in early October when funding changes for diagnostic imaging were announced.)

Continuing Competence

 Created a suite of resources on professionalism and professional behavior that became the foundation for the 2022 College-Selected Activity. A College-Selected Activity is one component of the physiotherapist Continuing Competence Program and completed by all registrants on the General Register.

Conduct

- Implemented a risk assessment framework throughout the conduct process so complaints are prioritized and dealt with by level of risk to public protection.
- Implemented a decision framework to demonstrate consistency in decisions and that decisions are based on level of risk to public protection in addition to evidence.

Discrimination, Oppression, and Inclusion

- Developed a change management plan to implement anti-discrimination approach to physiotherapy regulation.
 - Development of Health Equity and Anti-Discrimination and Indigenous Cultural Safety and Humility Standards of Practice presented in November 2022
 - Created an Inclusive Language Policy and started work on an Inclusive Language guide
 - Took part in a Critical Discourse Analysis workshop to review policies, documents, and resources with a critical lens for CPTA staff
 - Relationship building with Indigenous organizations and communities
 - Internal review of College policies and procedures (ongoing)

Supporting Professional Practice

- Responded to more than 1,200 queries related to the Standards of Practice and professional responsibilities.
 The most frequent themes arising from contacts to the practice advice service related to:
 - Scope of practice
 - Restricted activities (authorization and performance expectations)
 - Supervision
 - Infection prevention and control
 - Documentation and record keeping

Collaboration and Partnerships

- Gained or continued membership in:
 - Alberta Federation of Regulated Health Professionals (AFRHP) and the various interest groups.
 - 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
- Consistent with the transition to a single mandate, effective January 2022, Policy and Practice staff have stepped down from roles on the Alberta Health Services Provincial Physiotherapy Professional Practice Committee and the Workers' Compensation Board Physiotherapy Advisory Committee.
- Staff have served as AFRHP representative to the eHealth Ecosystem Modernization Working Group and the Alberta Virtual Care Coordinating Body.

Member Statistics

Table 1: Regulated members as of December 31

	2022	2021
General Register	3,231	3,048
Provisional Register	247	264
Total	3,478	3,312

Table 2: Changes to regulated member registers

New and returning members	
Coming from another Canadian jurisdiction (see Table 4)	73
Canadian-educated (see Table 5)	110
Internationally educated (see Table 6)	97
Reinstatements	45
Suspension ended	0
Total	325

Removed from registers

Cancellation for failure to renew		45	
Career change		4	
Requirements not met		2	
On leave		30	
Other/unknown reason		7	
Relocating		35	
Retirement		34	
Suspended by Order of Hearing Tribunal (Sexual Misconduct)		1	
Deceased		1	
	Total	159	

Table 3: Applications denied, restricted, or incomplete

Refused	0
Restricted	0
Incomplete at year-end	27
Closed, incomplete after three months	0
Closed, applicant request	2
Appeal to Council	0
Appeal to Ombudsman	0

Table 4: Canadian jurisdiction where members registered previously

	2022	2021
British Columbia	27	9
Manitoba	6	3
New Brunswick	0	1
Newfoundland	1	0
Nova Scotia	5	0
Ontario	28	25
Prince Edward Island	0	0
Quebec	1	0
Saskatchewan	5	5
Total	73	43

Table 5: Canadian-educated members by province of education

	2022	2021
Alberta	91	92
British Columbia	1	2
Manitoba	1	1
Nova Scotia	0	0
Ontario	9	8
Quebec	1	0
Saskatchewan	7	2
Total	110	105

Table 7: Members on the Courtesy Register in 2022

	Number
Visiting clinician	2
Visiting instructor	9
Visiting learner	18
Total	29

Table 6: Internationally-educated members by country of education

	_	
	2022	2021
Argentina	0	1
Australia	3	9
Bangladesh	0	1
Brazil	0	1
Columbia	0	1
Egypt	0	1
Germany	1	0
India	58	42
Iran	0	1
Ireland	3	3
Italy	0	1
Jamaica	2	0
Lebanon	0	1
Malaysia	0	1
Netherlands	1	0
Nigeria	4	7
Philippines	8	6
Poland	1	0
Scotland	5	4
South Africa	0	1
Turkey	2	2
United Kingdom	8	5
United States	1	1
Total	97	89

Profile of Physiotherapy Profession in Alberta

Age and gender of physiotherapists

Female Male Total 0 - 34 years 339 1,105 35 - 49 years 1,085 1,622 570 50+ years 751 Total 2,421 1,057 3,478

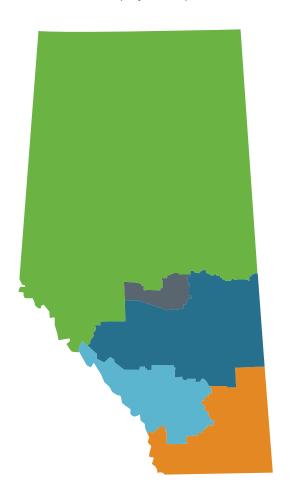
By practice focus

Total
28
1,628
1,438
126
13
184
61



Where physiotherapists are working

By health zoneBased on employee and personal information



ZONE 5 North 183	ZONE 4 Edmonton 1,229
ZONE 3 Central 273	Calgary 1,476
ZONE 1 South 168	Not practicing in Alberta

By practice setting

Association/government	114
Community health centre	180
General hospital	702
Home Care	89
Industry/manufacturing/commercial	15
Mental health facility	10

Post-secondary education/institution	55
Private pracitce	2,017
Rehabilitation hospital/facility	89
Residential care facility	98
School or school board	45
Unknown, not applicable or other	64



Complaints and 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 complaints about our regulated members' conduct.

While our regulated members are qualified and competent practitioners who practice within our standards and guidelines, complaints may still arise.

The following data are based on formal complaint activity between January 1 and December 31, 2022.

Table 1: Number of complaints

Complaint files open on January 1, 2022	15
New complaints received (see Table 2)	25
Complaint files closed (see Table 4)	21
Total open as of December 31, 2022	19

Table 2: Primary nature of complaints received

Access to Patient Records	2
Adverse Event	1
Clinical Practice	5
Ethical Conduct and Issues	2
Fees and Billing	2
Informed Consent	1
Practice Environment - Physical Hazard	1
Professional Boundaries	1
Record Keeping - Clinical	5
Restricted Activities - Performance Expectations	3
Sexual Abuse	1
Sexual Impropriety	1
Total	25

Table 3: Source of complaints received

College	3
Consumer of Service	18
Employer	3
Other (public not consumer of service)	1
Total	25

Table 4: Complaint files closed

Dismissed after investigation, no evidence	4
Dismissed without investigation, no evidence	1
Dismissed after investigation, insufficient evidence, recommendations provided	10
Dismissed after investigation, insufficient evidence, cautioned	2
Dismissed, ongoing matter	1
Hearing, findings	3
Total	21



Hearings

3	
Referred for a hearing in 2022	0
Hearings Concluded from 2022 from 2021 Referral	3
(1) Hearing was public. Findings Nature of allegations: (a) Client Assessment, Diagnosis, Interventions, (b) Record Keeping, (c) Collaborative Practice Disciplinary action: (a) reprimand, (b) costs, (c) complete documentation education	
(2) Hearing was public. Findings Nature of allegation: sexual misconduct Discplinary action: (a) reprimand, (b) two-month suspension, (c) complete professional boundaries and ethics education, (d) costs	
(3) Hearing was closed. Findings Nature of allegation: sexual abuse Disciplinary action: (a) cancellation of registration and practice permit, (b) costs	
Hearing OUTSTANDING from 2021 referral. Hearing on allegations held. Awaiting decision.	1

Appeals

Appeals to Complaints Review Committee in 2022	0
No appeals to Council	0
Appeal to Ombudsman Decision: The College's process and decisions were administratively fair	1
Appeal to Ombudsman Decision from 2021 appeal outstanding	
Section 118 of the HPA No members were dealt with under Section 118 of the Health Professions Act	0

Patient Relations

Funding for Treatment and Counselling

Number of complaints related to sexual abuse	1	
Number of complaints related to sexual miscondut	1	
Number of patients who accessed funds	1	
Amount of money dispersed	\$1,860.89	

Funding for Treatment and Counselling as of December 31, 2022		2021	2022	Total
Eligibility started				
Sexual Abuse	1	2	1	4
Sexual Misconduct	1	0	1	2
Eligibility ended				
Sexual Abuse	-	-	-	-
Tribunal decision no findings	-	-1	-	-1
Total	2	1		5
Funds available				
Sexual abuse	\$22,500	\$45,000	\$22,500	\$90,000
Sexual misconduct	\$22,500	-	\$22,500	\$45,000
Funds Dispersed				
Sexual Abuse (one patient accessed funds)	\$-6,000	\$-3,000	\$0	\$-9,000
Sexual misconduct (one patient accessed funds)	-	-	\$-1,860.89	\$-1,860.89
Funding ended, not used				
Sexual Abuse (Tribunal decision no findings)		\$-13,500	\$0	\$-13,500
Total available for funding for treatment and counselling	-	-	-	\$110,639.11

Continuing Competence Program



Self-Selected Activity

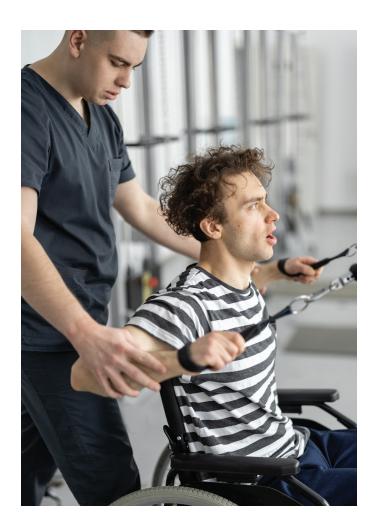
Any activity the regulated member chooses to do provided it results in significant, meaningful and sustained improvement in both their personal competence, and either patient care practice or physiotherapy/health-care services.

• 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 2022 College-Selected Activity was Professionalism. Professionalism and professional behaviour are core to the privilege of being a regulated physiotherapist in Alberta. Regulated members were required to enhance their knowledge and competence regarding issues related to expectations for professional behaviour and risks and challenges inherent in being a member of a regulated health profession as societal expectations and norms for professionalism evolve. Specifically, the required learning objectives were to understand:
 - The definition of unprofessional conduct found in the *Health Professions Act*.
 - The expectations for professional behaviour as described in the Code of Ethical Conduct and Essential Competency Profile for Physiotherapists in Canada.
 - How these expectations apply to the regulated member's practice context and interactions with patients and others within the practice environment and beyond.
- Regulated members were expected to reflect on the risks to their professional behaviour and actions they can take to mitigate these risks and uphold the public trust and confidence in the physiotherapy profession.



Records Review

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

• 2022 records review results were 94% compliance with the reporting criteria.



Financial Statements

Independent Auditor's Report

To the Council Members of College of Physiotherapists of Alberta

Opinion

We have audited the financial statements of College of Physiotherapists of Alberta (the "College"), which comprise the statement of financial position as at September 30, 2022, 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, 2022, 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.

Leduc, Alberta March 11, 2023

MNP LLP
Chartered Professional Accountants

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.

Statement of Financial Position

September 30, 2022

	2022	2021
ASSETS		
Current		
Cash	2,363,451	2,464,035
Unrestricted investments (Note 3)	1,975,359	1,654,206
Prepaid expenses and deposits	33,438	33,776
	4,372,248	4,152,017
CAPITAL ASSETS (Note 4)	51,636	68,041
INTANGIBLE ASSET (Note 5)	198,306	261,620
RESTRICTED INVESTMENTS (Note 3)	1,632,592	1,632,592
NOTES RECEIVABLE (Note 6)	174,852	-
	6,429,634	6,114,270
LIABILITIES		
CURRENT		
Accounts payable and accruals	290,534	351,556
Deferred fees (Note 7)	2,847,615	2,558,290
	3,138,149	2,909,846
Contingencies (Note 9)		
Commitments (Note 10)		
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	249,941	329,660
Unrestricted	1,408,952	1,242,172
	3,291,485	3,204,424
	6,429,634	6,114,270

Approved on behalf of Council:

Dennis Horrigan

Council Member

Melissa MerrittCouncil Member

Statement of Operations

Year ended September 30, 2022

	2022	2021
Membership fees	2,848,890	2,741,210
MEMORDO, CEDVICES EVDENCES		
MEMBERS' SERVICES EXPENSES Conduct	231,064	215 270
		215,379
Special Projects	210,501	105,545
Technology	161,647	97,227
Dues and membership fees	81,266	76,412
Bank and credit card fees	59,377	55,130
Legal fees	26,689	20,159
Professional fees	15,276	14,460
Records management	3,959	3,745
	789,779	588,057
EXCESS OF REVENUE BEFORE OPERATING EXPENSES	2,059,111	2,153,153
		, , , , , ,
OPERATING EXPENSES		
Salaries and benefits	1,302,540	1,234,705
Rent	145,915	149,269
Amortization of intangible asset	63,314	63,314
Office support	23,403	22,618
Salary replacement and honorariums (Note 8)	20,900	18,100
Amortization of capital assets	17,872	22,368
Representation and travel	12,691	5,615
Communications	12,539	186,427
	7,038	4,564
Office supplies	7,038	1,325
Gifts and recognition Bad debts	700	
	-	49,385
Donations	-	34,116
Printing	- 4 (0) 010	147
	1,606,912	1,791,953
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	452,199	361,200
OTHER ITEMS		
Other income	144,209	57,032
Investment income	85,844	91,482
Loss on disposal of capital assets	-	(2,357)
Investment fees	(43,501)	(38,542)
Unrealized gain (loss) on investments	(221,190)	115,174
Association seed funding	(330,500)	-
	(365,138)	222,789
EXCESS OF REVENUE OVER EXPENSES	87,061	583,989

Statement of Changes in Net Assets

Year ended September 30, 2022

	Internally restricted for membership reserve	Internally restricted for communications	Invested in capital and intangible assets	Unrestricted	2022	2021
Opening balance	1,482,592	150,000	329,660	1,242,172	3,204,424	2,620,435
Excess of revenue over expenses	-	-	-	87,061	87,061	583,989
Purchase of capital assets	-	-	1,467	(1,467)	-	-
Amortization of capital assets	-	-	(17,872)	17,872	-	-
Amortization of intangible asset	-	-	(63,314)	63,314	-	-
NET ASSETS, END OF THE YEAR	1,482,592	150,000	249,941	1,408,952	3,291,485	3,204,424

Statement of Cashflows

Year ended September 30, 2022

	2022	2021
Cash provided by (used for) the following activities		
OPERATING		
Excess of revenue over expenses	87,061	583,989
Amortization of capital assets	17,872	22,368
Amortization of intangible asset	63,314	63,314
Loss on disposal of capital assets	-	2,357
Unrealized (gain) loss on investments	221,190	(115,174)
	389,437	556,854
Changes in working capital accounts		
Accounts receivable	-	75,870
Prepaid expenses and deposits	338	(4,689)
Accounts payable and accruals	(61,022)	68,009
Deferred contributions	289,325	95,809
Notes receivable	(174,852)	-
	443,226	791,853
INVESTING		
Purchase of capital assets	(1,467)	(15,957)
Net change in investments (Note 3)	(542,343)	(652,012)
	(543,810)	(667,969)
INCREASE (DECREASE) IN CASH RESOURCES	(100,584)	123,884
Cash resources, beginning of year	2,464,035	2,340,151
CASH RESOURCES, END OF YEAR	2,363,451	2,464,035
CASH RESOURCES ARE COMPOSED OF:		
Cash	360,557	461,140
Cash included in investments	2,002,894	2,002,895
	2,363,451	2,464,035

Notes to Financial Statements

Year ended September 30, 2022

1. INCORPORATION AND NATURE OF THE ORGANIZATION

College of Physiotherapists of Alberta (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.

College of Physiotherapists of Alberta was formerly named Physiotherapy Alberta - College + Association. In December 2020, the *Health Statutes Amendment Act*, 2020 (No. 2) ("Bill 46") received Royal Assent. The Act includes several amendments to the *Health Professions Act* (HPA) including provisions that require regulatory colleges to cease functioning as professional associations and to divest themselves of any professional association functions they currently perform.

Effective January 1, 2022, the College of Physiotherapists of Alberta and the Alberta Association of Physiotherapy (AAP) became two independent organizations.

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 Management 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.

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 financial instruments when the College becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated or assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the College may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The College has not made such an election during the year.

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 excess of revenue over expenses. 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 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.

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 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:

- The unrestricted net assets fund represents the funds available that are not internally restricted by the Council and are available for future operations.
- 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.
- 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

	2022	2021
Cash	2,002,894	2,002,895
Mutual funds	3,607,952	3,286,798
	5,610,846	5,289,693
1 1 1		
Investments are comprised of:		
Investments are comprised of: Unrestricted investments	3,978,254	3,657,101
•	3,978,254 1,632,592	3,657,101 1,632,592

Portfolio investments are comprised of a National Bank Securities Portfolio, consisting of cash, fixed income and equity pooled securities with a cost of \$5,594,113 (2021 - \$5,062,401).

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	2022 Net book value	2021 Net book value
Computer equipment	88,265	56,951	31,314	42,639
Furniture and fixtures	143,408	123,086	20,322	25,402
Leasehold improvements	227,088	227,088	-	-
	458,761	407,125	51,636	68,041

5. INTANGIBLE ASSETS

	2022	2021
Fusion Data Management System	198,306	261,620

Amortization of 63,314 (2021 - 63,314), related to an intangible asset with a finite life, is included in current year earnings.

6. NOTES RECEIVABLE

Notes receivable is comprised of an interest free loan issued to The Canadian Alliance of Physiotherapy Regulators of \$174,852. The loan is to be repaid by December 31, 2025. If the loan is not repaid in full by the due date, interest shall apply to the unpaid balance at prime + 2%, commencing January 1, 2026. Per the loan agreement, repayment of the loan will not commence until fiscal year 2024 and consequently, the entire balance has been classified as long term.

7. DEFERRED FEES

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

	2022	2021
Deferred membership revenue, beginning of year	2,558,290	2,462,481
Membership fees recived during the year	2,682,260	2,569,574
Permit fees received during the year	172,600	-
Less: Member fees recognized as revenue during the year	(2,565,535)	(2,473,765)
Balance, end of year	2,847,615	2,558,290

8. RELATED PARTY TRANSACTIONS

The college paid \$20,900 (2021 - \$18,100) to council and committee members for their attendance at various meetings. These transactions are 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.

9. 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.

10. 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 2027. 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:

	-
2023	115,730
2024	117,763
2025	117,976
2026	122,667
2027	123,093
Thereafter	10,258

11. 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.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College enters into transactions to invest excess cash denominated in United States currency for which the related revenue, expenses, and investments are subject to exchange rate fluctuations.

12. SUBSEQUENT 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.



Safeguarding Albertans through the regulation of physiotherapists

College of Physiotherapists of Alberta

Suite 300 Dorchester Building 10357 - 109 Street Edmonton, Alberta T5J 1N3

T: 780.438.0338 | 1.800.291.2782 F: 780.436.1908 info@cpta.ab.ca www.cpta.ab.ca