

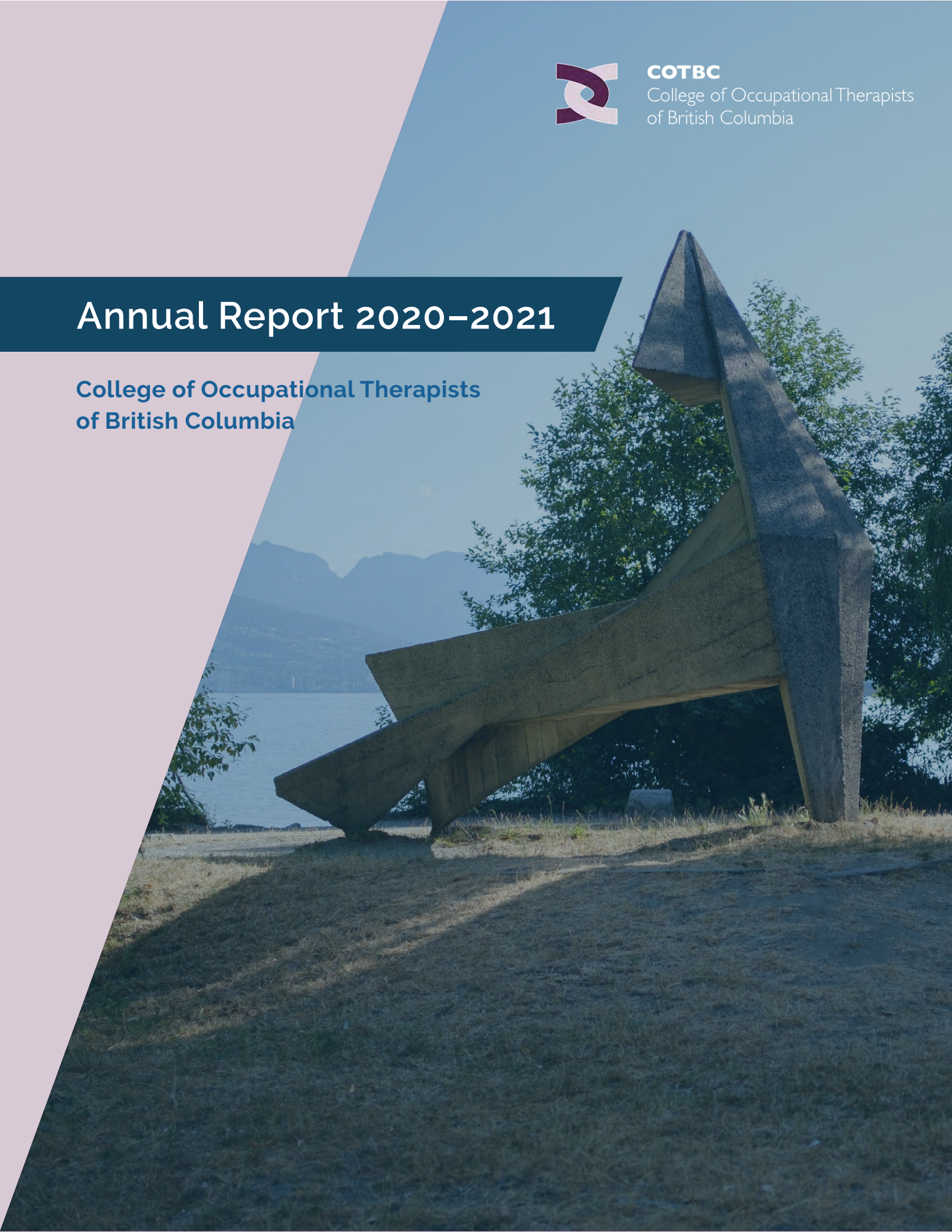


**COTBC**

College of Occupational Therapists  
of British Columbia

# Annual Report 2020–2021

College of Occupational Therapists  
of British Columbia





*The COTBC office is located on the traditional territory of the WSÁNEĆ (Saanich) peoples, including the BOKEĆEN (Pauquachin), SṪÁ,UTW (Tsawout), WJOŁŁP (Tsartlip), and WSÍKEM (Tseycum) First Nations, who have had a special relationship with this land since time immemorial. We are privileged to be located here, where we conduct our important work.*

---

**Cover page:** On July 27, 2021, registrars from 11 health regulatory colleges in BC gathered for an intimate ceremony to sign a Joint Statement of Apology and Commitment to Action at Spanish Banks in Vancouver on the unceded, ancestral, traditional territories of the Musqueam, Squamish, and Tsleil-Waututh peoples. The ceremony location included an anchor sculpture as a symbol of the signatory colleges being grounded in this important moment of commitment. A mountain with a human form in the distance acted as the official witness of the ceremony.

**This page:** Joe Gallagher (k'wunəməŋ), Tla'amin Nation, Qoqq Consulting Ltd, opens the ceremony with a land acknowledgement and welcome. Also present is Sulksun (Shane Pointe), Knowledge Carrier, Salish Nation, who guided the ceremony.



# TABLE OF CONTENTS

Our Role	3
Our Goals	4
College Board	5
Our Message	6
Our 2020–2021 Highlights	8
Registering Qualified OTs	12
Profile of BC Occupational Therapists	13
Supporting Quality Practice	17
Monitoring Quality Practice	19
Addressing Complaints	23
College Organization	26
Committee Volunteers	27
Financial Statements	28

## Our Role

# Who we are & what we do

## Our Mandate

In accordance with the *Health Professions Act*, the mandate of COTBC is to serve and protect the public and act in the public interest.

## Our Mission

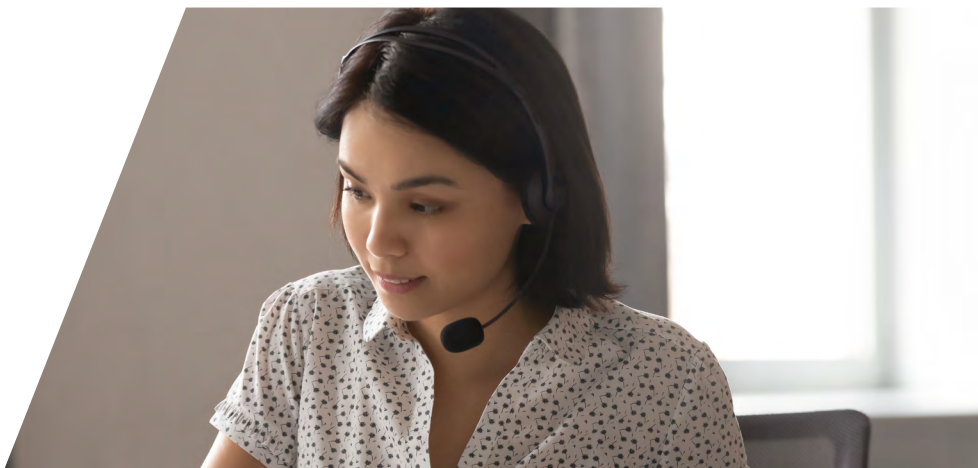
To protect the public by regulating occupational therapists to provide safe, ethical, and competent care.

## Our Values

Accountability  
Collaboration  
Excellence  
Fairness  
Respect  
Transparency  
Trust

## Our Pillars

Setting Standards  
Registering Qualified OTs  
Assuring Quality Practice  
Responding to Complaints



## Our Goals

# Our Strategic Plan

- 
- 1** To embrace leading regulatory practices to sustain responsive and accountable leadership.

---
  - 2** To engage the public to improve their understanding and confidence in how COTBC regulates occupational therapists' practice.

---
  - 3** To collaborate with key stakeholders and partners.

---
  - 4** To apply innovative and evidence-informed approaches in College activities.

---
  - 5** To demonstrate the commitment of the College to Indigenous cultural safety and humility.

---

## College Board

# Our Governing Team

### Public Members (Appointed)



**Gayle Nye**  
*Victoria*



**Mary O'Callaghan**  
*Vancouver*



**Ian Wanke**  
*North Saanich*

### Elected Board Members



**Carin Plischke, Chair**  
*Victoria*



**Jennifer Glasgow, Vice-Chair**  
*Vancouver*



**Jeff Boniface**  
*North Vancouver*



**Joy Parsons**  
*Surrey*



**Debbie Ruggiero**  
*Kelowna*



**Cathy Wu**  
*Vancouver*





## Our Message



Carin Plischke  
**Board Chair**



Kathy Corbett  
**Registrar/CEO**

**As we write this message**, it is humbling to consider the continuing impact of the COVID-19 pandemic on our communities, clients, and personal networks. The unprecedented public health emergency posed by COVID-19 has changed the way we live and work for over 18 months. Some of the changes have been welcomed and necessary, such as increased access to health services through virtual care and learning how to work remotely. However, both the short-term and long-term impacts of other changes will take more reflection to fully understand.

Throughout the past year, the College sustained its focus on protecting the public and supporting safe practice. Working with our partner BC Health Regulators, the College ensured that registrants were informed about public health and regulatory measures required to prevent virus transmission and keep British Columbians safe when seeking occupational therapy services. The College supported the province's vaccination rollout measures by relaying information to registrants about their access to vaccination programs and assisting with COVID testing related to the swabbing order issued by the BC public health officer. Practice advisers created resources on telehealth guidance,

managed a high volume of practice consultations, and maintained a dedicated COVID-19 information webpage.

Our commitment to Indigenous cultural safety and humility is a strategic priority for the College. Events of the past year compelled the College to step up its efforts. In November 2020, the Ministry of Health released Dr. M. E. Turpel-Lafond's (Aki-Kwe's) investigation into Indigenous-specific racism in BC's health care system. The report, ***In Plain Sight: Addressing Indigenous-Specific Racism and Discrimination in B.C. Health Care***, revealed the prevalence and devastating impact of Indigenous-specific racism on the health outcomes of Indigenous people in BC. In response to one of the report's 24 recommendations, on July 27, 2021, COTBC, along with 10 other colleges, jointly issued an apology during a signing ceremony held in Vancouver at Spanish Banks. COTBC openly pledged to be anti-racist and support the profession we regulate to do the same.

On August 27, 2020, a BC government steering committee released its **final recommendations** on how to modernize the provincial health profession regulatory

framework. One of the recommendations would see COTBC amalgamated into a multiprofession regulator, a College of Allied Health and Care Professions. To date, there is limited news to report from the ministry on final approvals and implementation of the recommendations. The proposed changes will likely require amendments to the *Health Professions Act*, and we will watch for those to be introduced. In the meantime, COTBC will continue our collaboration activities with our partner health regulators and leverage our collective experience and expertise to ready us for the changes ahead.

We know it has been a challenging year for friends, families, and colleagues. We extend our appreciation for the guidance and support of the Board and its committees, and for the efforts of our dedicated College staff over this past year, under difficult circumstances.

The anticipated reshaping of health profession regulation in BC and the impact of the global pandemic is our current reality for the foreseeable future. Notwithstanding the uncertainty this context brings, the College will continue its work with an unrelenting focus on protecting the public. We are ready for what the future brings.

***We are pleased to share highlights  
of the 2020–2021 year.***



Carin Plischke  
**Board Chair**



Kathy Corbett  
**Registrar/CEO**





# Our 2020–2021 Highlights

## ACCOUNTABILITY & GOVERNANCE

The Board participated in a workshop to increase awareness and understanding of Board leadership on the issue of Indigenous-specific racism and cultural safety and humility. Joe Gallagher (k'w'unəmen), Tla'amin Nation, lead the session, and Sulksun (Shane Pointe), Knowledge Carrier, Salish Nation, opened and closed the session, bearing witness to the learning and experiences shared by Board members. The format of the session also provided special attention to and modelled important cultural protocols. In Gallagher's session, "Constructive Disruption to Indigenous-Specific Racism in the BC Health System," he underscored that this work is about being your personal best, "addressing the issue at a personal level and through the responsibilities and leadership of the regulatory college."

The College held its first virtual annual general meeting on November 6, 2020, with participation from across the province. The meeting was well received and well attended. While the event venue was chosen in response to COVID-19 restrictions, virtual meetings are one of the welcome changes that will continue after the pandemic.

## INDIGENOUS CULTURAL SAFETY AND HUMILITY

Cultural safety and humility is a journey, an ongoing process of building awareness, acknowledging uncomfortable truths, and demonstrating humility and a willingness to change.

The College is committed to this journey.

COTBC established an Indigenous Cultural Safety and Humility project team with dedicated resources to integrate the principles of cultural safety and humility into all aspects of our organization and provide regular reporting on our progress.

On July 27, 2021, COTBC, along with 10 other colleges, jointly issued an apology to Indigenous peoples and communities that have experienced racism while engaging with the health professionals we regulate.

[View a short video](#) of the pledge and signing ceremony held at Spanish Banks.



*CULTURAL SAFETY AND HUMILITY  
IS A JOURNEY, AN ONGOING  
PROCESS OF BUILDING AWARENESS,  
ACKNOWLEDGING UNCOMFORTABLE  
TRUTHS, AND DEMONSTRATING HUMILITY  
AND A WILLINGNESS TO CHANGE.*



Registrar Kathy Corbett, College of Occupational Therapists of BC, signing the statement. Photo credit: Michael Sean Lee

## COLLABORATION

---

Safely learning together about what it takes to support an environment free of racism and discrimination begins with learning about them.

On February 25, 2021, we partnered with the College of Physical Therapists of British Columbia (CPTBC) for a joint workshop for staff titled "Call It Out: Racism, Racial Discrimination and Human Rights." Delivered by two facilitators through the Human Rights and Equity Office at Queen's University, the workshop lead staff through discussions about racism and discrimination, and approaches to preventing and addressing racial discrimination.

On March 11, 2021, COTBC and CPTBC collaborated again to support a two-part equity-focused leadership training for BC health regulator registrars. The session, "Showing Up for Anti-Racism and Inclusion," also delivered through the Human Rights and Equity Office, provided the registrars with the opportunity to reflect on the concepts of identity, power, privilege, and racism within the workplace.

## PUBLIC ENGAGEMENT

---

### BC Public Advisory Network, BC-PAN

COTBC is one of the founding partners of the BC-PAN, now a partnership of 10 BC health regulators. Following a successful pilot year, 2020–2021 marked the first operational year of the BC-PAN, an advisory group to encourage meaningful public engagement in health regulation in BC. Its 16 public advisers reflect the diversity of BC's population, and their feedback helps inform the development of regulatory practice standards and policies, strategic priorities, and public communications.

Meeting topics are selected by the partners based on college needs. This year, the BC-PAN considered these issues: virtual care, cultural safety and discrimination in health care, the ethical and professional use of social media by health care practitioners, complaints processes, codes of ethics, public registers, client records and communication, and expectations when professionals sell products or endorse treatments.

[Visit the BC-PAN website](#) to view summary reports.

## OPERATIONS

---

COTBC partnered with seven BC health profession regulators on a project to evaluate the colleges' complaints processes. Conducted by an independent research firm, the study received valuable feedback from complainants, registrants, inspectors, and committee members, which informed recommendations for improvements.

The new College website was launched, with improved features and navigation and enhanced information access for the public.



# Cultural Safety and Humility

## A report on our progress

On March 1, 2017, all 21 health profession regulators signed the [Declaration of Commitment – Cultural Safety and Humility in the Regulation of Health Professionals](#) with the First Nations Health Authority (FNHA). This was followed by a blanketing ceremony led by the FNHA that marked the official beginning of a shared journey to support the declaration. COTBC then formally integrated this goal into the College's strategic plan.

The deeply disturbing findings of the report [In Plain Sight: Addressing Indigenous-Specific Racism and Discrimination in B.C. Health Care](#), released in November 2020, continue to reinforce the importance and urgency of this work. COTBC is committed to taking action to support the changes needed to eliminate Indigenous-specific racism, systemic racism, bias, and discrimination in the health care system. Guided by a comprehensive plan, we are taking steps to integrate cultural safety and humility into our organization's culture, governance, and operations. Here are some highlights of this year's activities.

### Supporting and Building Knowledge and Awareness Within the Organization

- Participating in learning sessions on anti-racism and delivering respectful land acknowledgements
- Compiling a library of resources
- Setting expectations for staff participation in the San'yas Indigenous Cultural Safety Training

### Integrating Indigenous Cultural Safety and Humility Into College Governance and Operations

- Adopting a COTBC Land Acknowledgement Policy, including guidance on working with Elders and Knowledge Carriers
- Drafting new cultural safety content for our website
- Including voluntary self-identification of Indigenous occupational therapists in registration renewal and seeking their consent to contact them to provide perspectives on important regulatory issues.

This year, 31 occupational therapists self-identified as Indigenous. Of those registrants, 18 consented to be contacted by the College.



Building Relationships and Collaborating With Others

- Seeking meaningful consultation, and listening and learning from Indigenous consultants and allies
- Participating in staff and Board learning events alongside other provincial health regulators
- Acting as chair for the BC Health Regulators Indigenous Cultural Safety and Humility Task Force
- Presenting our College's plans to the Association of Canadian Occupational Therapy Regulatory Organizations and CPTBC
- Liaising with the local WSÁNEĆ Leadership Council for assistance to identify a local Indigenous artist to develop artwork for the College as well as validate COTBC's land acknowledgement

Exploring Registrant Training

- Including a relevant question on the 2021 Annual Continuing Competence Review
- Encouraging registrants to participate in the San'yas Indigenous Cultural Safety Training

Percentage of Registrants  
Who Report Completing  
San'yas Indigenous  
Cultural Safety Training

JUNE 2019

22%

JUNE 2020

23%

JUNE 2021

26%

In addition to San'yas training, some occupational therapists completed other cultural safety training not reflected in this year's report. COTBC recognizes that while trending upwards, these numbers are still low and additional College efforts will be needed, such as developing standards of practice to support expectations. The College is partnering with other BC Health Regulators to develop the Indigenous Cultural Safety and Humility Education and Toolkit, which will assist regulators with the development and implementation of a mandatory Indigenous Cultural Safety and Humility educational framework for registrants.



# Registering Qualified OTs

# The numbers this year

The College is committed to protecting the public. Individuals applying for registration with the College must meet all legislated requirements outlined in the *Health Professions Act* and the COTBC Bylaws, and College staff carefully review each application for completeness. COTBC's Registration Committee has the statutory authority to make decisions regarding registration. In the past year, no application was made to the Health Professions Review Board to review any decision of the Registration Committee to deny reinstatement.

## 2020-2021 Registration Committee Decision Highlights

**227**  
NEW  
REGISTRANTS

### NEW GRADUATES

**50** BC educated

**81** Educated  
outside BC

### OUTSIDE OF BC<sup>1</sup>

**53** LMSA<sup>2</sup>

**26** Non-LMSA

### OUTSIDE OF CANADA<sup>3</sup>

**17**  
IEOTs

**74**  
REINSTATEMENT  
TO FULL PRACTISING

**33**  
Nonpractising to Full  
(Granted)

**40**  
Former to Full  
(Granted)

**1**  
Former to Full  
(Denied)

**135**  
PROVISIONAL  
TO FULL PRACTISING

**130**  
Provisional to Full  
(Granted)<sup>4</sup>

**5**  
Provisional (Reentry)  
to Full (Granted)<sup>5</sup>

**6**  
ENTRY-TO-PRACTICE  
EXAM REQUESTS

**3**  
Deferrals  
(Granted)

**3**  
Rewrites  
(Granted)



<sup>1</sup> Registrants who had previously practised in Canada and were establishing a practice in BC

<sup>2</sup> Labour Mobility Support Agreement, which outlines the conditions for sharing credentials between Canadian occupational therapy regulators

<sup>3</sup> Registrants who were internationally educated occupational therapists (IEOTs)

<sup>4</sup> Registrants (new graduates and IEOTs) who successfully completed the entry-to-practice examination (National Occupational Therapy Certification Exam)

<sup>5</sup> Registrants who were returning to practice after an absence and had successfully completed a reentry program

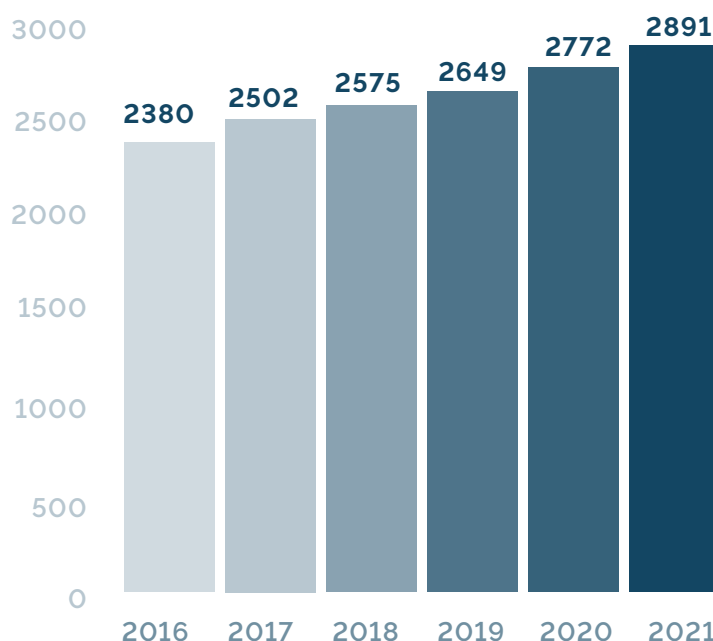
# Profile of BC Occupational Therapists

All statistics were calculated at our year-end of June 30, 2021.

## REGISTRATION CATEGORIES

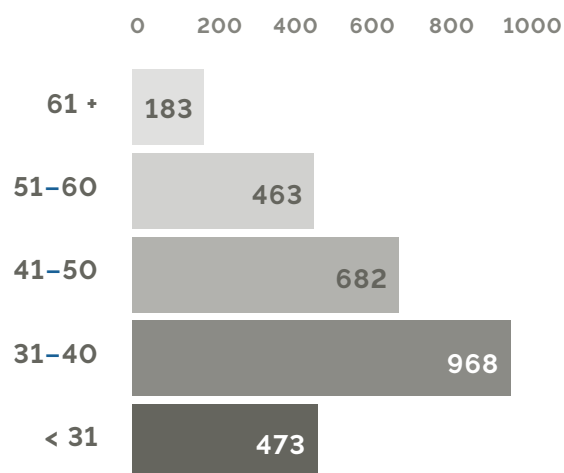
TYPE	# of OTs
FULL PRACTISING	2754
NONPRACTISING	121
PROVISIONAL	12
TEMPORARY	1
PROVISIONAL REENTRY	3
TERMS & CONDITIONS	0
<b>TOTAL</b>	<b>2891</b>

## STEADY INCREASE OF REGISTRANTS OVER TIME



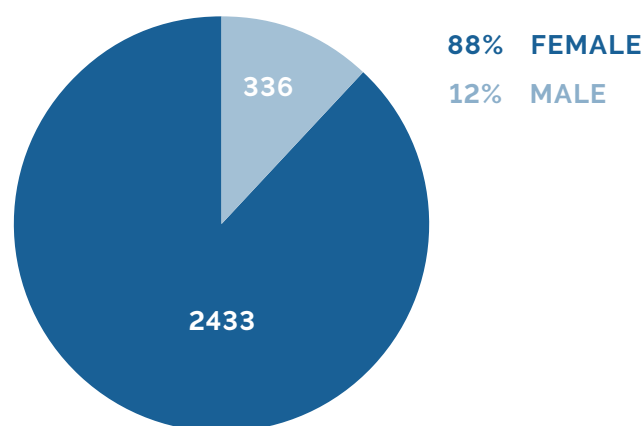
## AGE

Excludes nonpractising and temporary registrants



## GENDER

Excludes nonpractising and temporary registrants



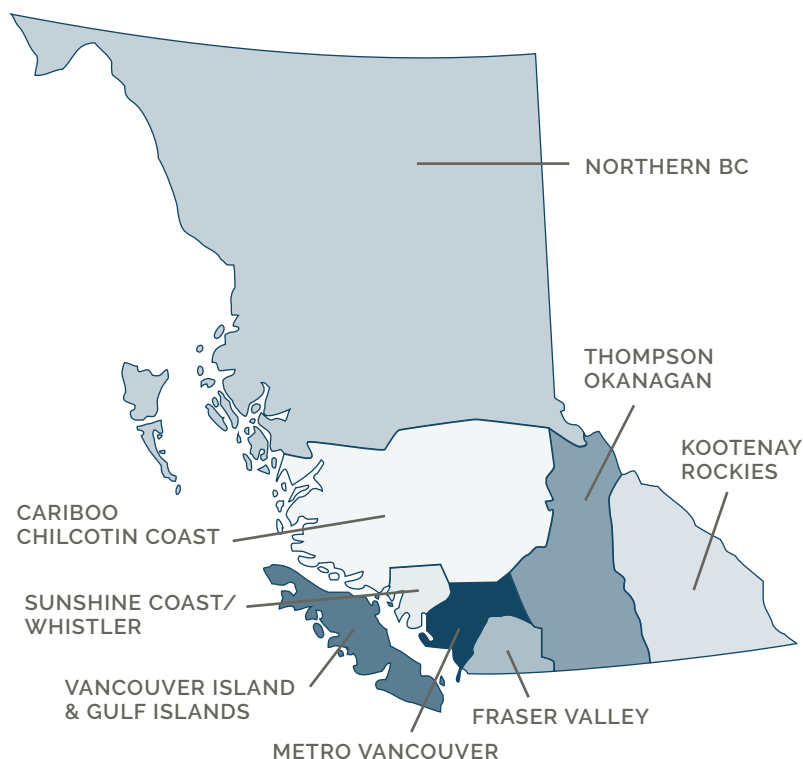
**Note:** No registrants identified with a gender other than male or female in 2020-2021.



## REGION WHERE OTs WORK

*Excludes nonpractising and temporary registrants*

REGION	# of OTs
METRO VANCOUVER	1569
VANCOUVER ISLAND & GULF ISLANDS	545
THOMPSON OKANAGAN	336
FRASER VALLEY	141
NORTHERN BC	77
KOOTENAY ROCKIES	55
SUNSHINE COAST/WHISTLER	18
CARIBOO CHILCOTIN COAST	14
CURRENTLY DON'T WORK AS AN OT IN BC	14
<b>TOTAL</b>	<b>2769</b>



## AREA OF PRACTICE

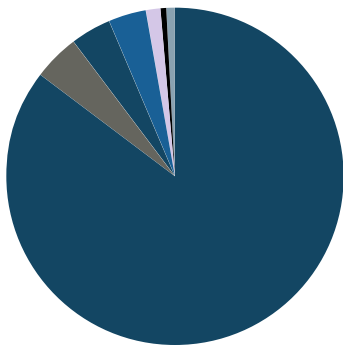
*Excludes nonpractising, temporary, unemployed, and on leave registrants*

AREA	# of OTs
GENERAL PHYSICAL HEALTH	971
MENTAL HEALTH	324
NEUROLOGICAL HEALTH	252
MUSCULOSKELETAL HEALTH	173
VOCATIONAL REHABILITATION	123
CLIENT SERVICE MANAGEMENT	94
MEDICAL/LEGAL	68
HEALTH PROMOTION & WELLNESS	52

AREA	# of OTs
SERVICE ADMINISTRATION	44
TEACHING	35
CARDIOVASCULAR/RESPIRATORY	18
RESEARCH	10
PALLIATIVE CARE	8
DIGESTIVE/METABOLIC ENDOCRINE	0
OTHER AREAS OF DIRECT SERVICE PROVISION	428
OTHER AREAS OF PRACTICE	150

PRIMARY ROLES

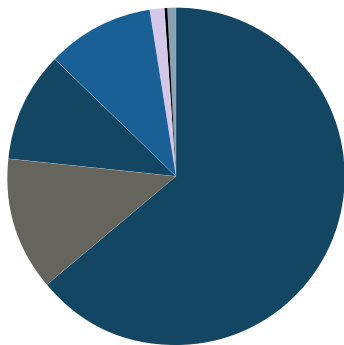
Excludes nonpractising and temporary registrants



- 2366 DIRECT SERVICE PROVIDER
- 119 PROFESSIONAL LEADER/  
COORDINATOR
- 110 OTHER
- 99 MANAGER
- 44 EDUCATOR
- 12 RESEARCHER
- 19 UNEMPLOYED/ON LEAVE

PRIMARY FUNDING

Excludes nonpractising and temporary registrants



- 1775 PUBLIC/GOVERNMENT
- 355 INSURANCE INDUSTRY
- 291 PRIVATE SECTOR/  
INDIVIDUAL CLIENT
- 281 PUBLIC-PRIVATE MIX
- 39 OTHER FUNDING SOURCE
- 9 OTHER INSURANCE
- 19 UNEMPLOYED/ON LEAVE





## LOCATION OF ENTRY-LEVEL EDUCATION

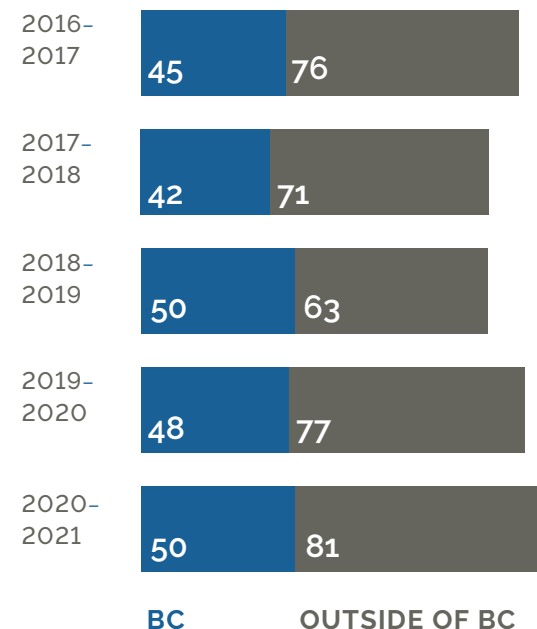
### ALL PRACTISING REGISTRANTS

*Excludes nonpractising and temporary registrants*

IN CANADA	# of OTs
BRITISH COLUMBIA	988
CANADA, OUTSIDE OF BC	1409
<b>TOTAL</b>	<b>2397</b>
OUTSIDE OF CANADA	# of OTs
UNITED KINGDOM	95
AUSTRALIA	70
UNITED STATES	42
SOUTH AFRICA	39
INDIA	26
PHILIPPINES	26
HONG KONG	15
IRAN	11
IRELAND	10
NEW ZEALAND	9
TAIWAN	6
NETHERLANDS	4
BRAZIL	3
GERMANY	3
ISRAEL	3
CHILE	2
SWEDEN	2
BELGIUM	1
COLOMBIA	1
COSTA RICA	1
FRANCE	1
JAPAN	1
THAILAND	1
<b>TOTAL</b>	<b>372</b>
<b>TOTAL REGISTRANTS</b>	<b>2769</b>

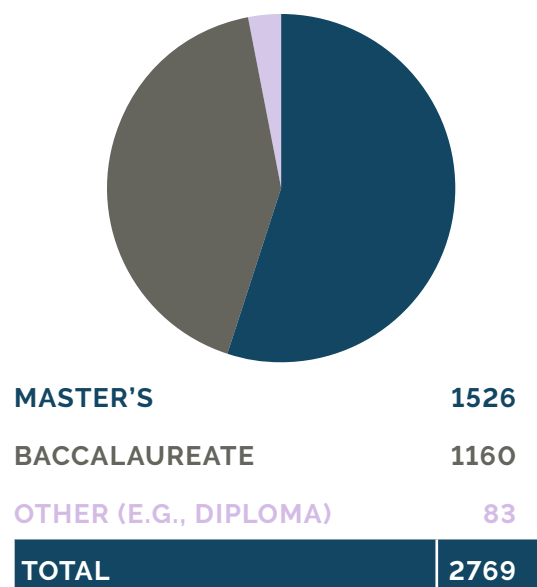
### NEW GRADUATES

*Canadian educated—5-year trend*



### ENTRY-TO-PRACTICE LEVEL OF EDUCATION

*Excludes nonpractising and temporary registrants*



## Supporting Quality Practice

The College continues to be committed to supporting occupational therapists to provide safe, ethical, and competent services. To meet this commitment, the College publishes practice standards, develops relevant and timely practice resources, and offers practice consultation services.

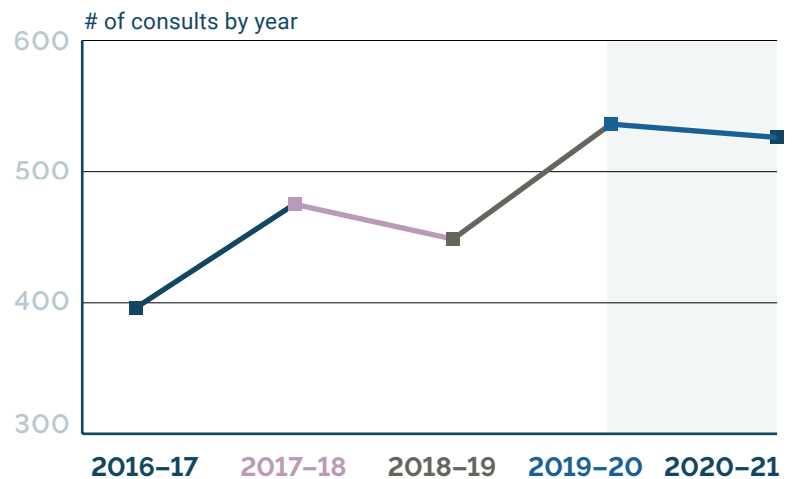
**527**  
PRACTICE  
CONSULTS

**~44**  
CONSULTS  
PER MONTH

**MARCH**  
MONTH WITH  
MOST CONSULTS (74)

### TOP 3 COTBC PRACTICE RESOURCES REFERENCED

1. MANAGING CLIENT INFORMATION
2. CODE OF ETHICS
3. BYLAWS



### TOP 5 PRACTICE CONSULT THEMES

#### 1. COVID-19 (77)

e.g., infection prevention and control requirements, swabbing, vaccine eligibility.

#### 1. MANAGING CLIENT INFORMATION (77)

e.g., disclosing client information, retaining client records, managing financial records.

#### 3. PROFESSIONAL ACCOUNTABILITY (68)

e.g., considerations when discontinuing services, individual competence to complete certain activities.

#### 4. TELEHEALTH (47)

e.g., jurisdiction for registration, appropriateness of telehealth, privacy considerations.

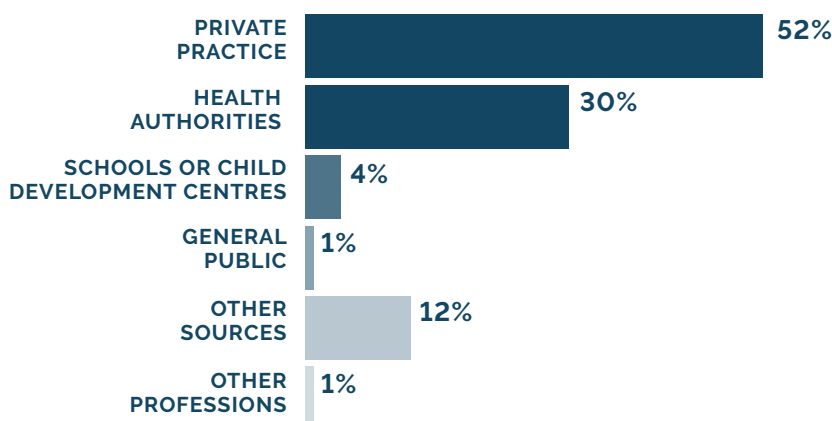
#### 5. SCOPE OF PRACTICE (46)

e.g., whether various modalities or therapeutic approaches are within scope of practice.

TIED

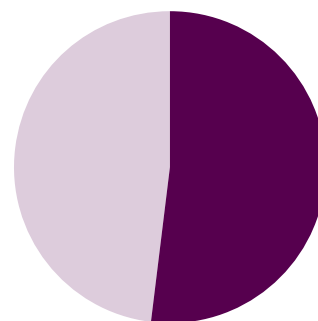
## SOURCE OF CONSULTATIONS\*

\*When indicated



## HOW PEOPLE REACH US

52% TELEPHONE  
48% EMAIL OR WEBSITE PORTALS



## PRESENTATIONS & OUTREACH

- Presented an update on College activities at the annual Vancouver Coastal Health and Providence Health Care Building Bridges event
- Cofacilitated a session with CAOT-BC for UBC's Master of Occupational Therapy students on navigating practice issues
- Helped with group facilitation at UBC's "Respectful Learning Environment" workshop
- Cohosted the 2020 cOnnect forum session on "Occupational Therapy Practice and Telehealth"
- Fulfilled a mentor role for a frontline clinical research project

## PUBLICATIONS

- [\*\*Practice Standard for Infection Prevention and Control\*\*](#)
- [\*\*Practice Resource: Is It OT? A Tool to Consider Emerging Practices\*\*](#)
- Three new case studies on our website for registrants to test their understanding of practice standards, guide discussions with colleagues, and reflect on their own practice

## SUPPORTING SAFE PRACTICE DURING THE COVID-19 PANDEMIC

The College continued to closely monitor relevant regulatory considerations associated with the COVID-19 pandemic. To support the public and registrants, information was published on our website and social media channels, as well as directly emailed to registrants when indicated. Examples include

- Clarification of BC Ministry of Health's Mask Use in Health Care Facilities
- [\*\*Advisory Statement on B.C. Provincial Health Officer Order SARS-CoV-2 Swabbing\*\*](#)
- Practice Guidance: BC's Restart Plan Step 3
- Practice Guidance: Frequently Asked Questions About BC's Restart Plan Step 3
- Vaccination Registration Information for Frontline Clinicians on Behalf of Health Authorities
- Practice Guidance: Frequently Asked Questions About BC's COVID-19 Immunization Plan



## Monitoring Quality Practice

The College's Quality Assurance Program (QAP) supports registrants to maintain and enhance their continuing competence. The Annual Continuing Competence Review (ACCR) is one component and is often referred to as the heart of the program. Completed by registrants in an online format every year, the ACCR includes several features to support reflection and learning. Through completing case scenarios and by identifying professional development goals, registrants can apply their knowledge and develop plans to support their continuing competence. The College is also able to use the aggregate data to develop resources to promote high standards of practice.

### HIGHLIGHTS OF QAP ACTIVITIES

#### New ACCR Online Delivery Platform

The College moved to a new online delivery platform for this year's ACCR, which was open for completion between May 5 and June 30, 2021. An extraordinary 74% of registrants took the time to complete the evaluation survey, with 91% of respondents agreeing that logging in and navigating the website was easy. Respondents also had many helpful suggestions for improving the user experience (e.g., exploring accessibility options, having the option to download content), which will be considered for future platform improvements.



## Transitions Influencing Competence

Transitions are a natural part of work, experienced as a process of change that occurs when moving from usual routines to new ones. Occupational therapists are asked to recognize, prepare for, and manage transitions to maintain their competence and reduce risks to their clients' safety. Not surprisingly, survey respondents cited the COVID-19 pandemic as influencing changes to workload, virtual health services, and workplace policies and/or procedures over the past year.

### TOP 5 MOST FREQUENTLY IDENTIFIED TRANSITIONS

- 1. SIGNIFICANT CHANGE IN MY WORKLOAD (19%)**
- 2. RECENT CHANGE IN MY WORKPLACE'S POLICIES OR PROCEDURES (17%)**
- 3. SIGNIFICANT CHANGE IN MY WORKPLACE'S ORGANIZATION (16%)**
- 4. SIGNIFICANT CHANGE IN MY FAMILY DEMANDS (15%)**
- 5. RETURN TO PRACTICE AFTER A LEAVE (10%)**

## Practice Quiz Results

As part of the ACCR, registrants are required to complete a practice quiz composed of case scenarios and questions. Case scenarios are based on newly released standards, recent changes in legislation, or specific clinical areas where evidence, best practices, or new processes should prompt changes in practice.

Registrants were required to complete at least one optional case, with 55% voluntarily completing more than one. In the survey, 90% of respondents agreed that in general, the content in the practice quiz was appropriate to assess safe, ethical, and competent occupational therapy practice, and 91% agreed that overall, the experience felt supportive and educational.



## Continuing Professional Development

Registrants were required to identify a continuing professional development (CPD) goal, a requirement new to the ACCR this year. In the survey, 92% of respondents indicated that they would use their CPD goal to guide their continuing competence for the upcoming year. Further details about the content of these goals can be found on our [website](#).

### 12 MOST FREQUENTLY IDENTIFIED AREAS OF FOCUS FOR CPD

1. **INDIGENOUS CULTURAL SAFETY AND HUMILITY**
2. **COGNITIVE ASSESSMENT AND INTERVENTIONS\***
3. **MENTAL HEALTH ASSESSMENT AND INTERVENTIONS**
4. **LEADERSHIP**
5. **PEDIATRIC ASSESSMENT AND INTERVENTIONS**
6. **ADULT AND OLDER ADULT ASSESSMENT AND INTERVENTIONS**
7. **SEATING, POSITIONING, AND MOBILITY ASSESSMENT AND INTERVENTIONS**
8. **OBTAINING CONSENT**
9. **QUALITY MANAGEMENT OF PRACTICE**
10. **PRIVATE PRACTICE ASSESSMENT AND INTERVENTIONS**
11. **JUSTICE, EQUITY, DIVERSITY, AND INCLUSION**
12. **IMPACTS OF COVID-19 ON CLIENTS AND OCCUPATIONAL THERAPY PRACTICE**

*\* Intervention means action taken to improve functioning or prevent harm*





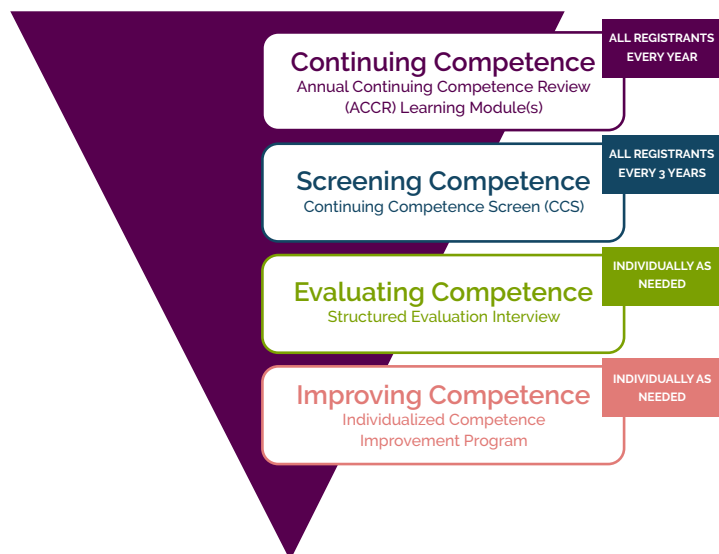
## Changes to the QAP Framework

The purpose of the College's QAP is to ensure and promote high standards of practice by occupational therapists, regardless of their role, practice context, or geographical location. Specifically, it seeks to

- enable occupational therapists to update their competence,
- assure the public that occupational therapists are improving their competence, and
- improve the quality of occupational therapy services and client outcomes.

In June 2021, the College's Quality Assurance Committee received Board approval (in principle) to revise the assessment component of the current QAP Framework, moving from a Continuing Competence Exam every six years to a two-step process every three years. This includes a Continuing Competence Screen (completed by all registrants) and a Structured Evaluation Interview (completed by only registrants identified via the screen). The Continuing Competence and Improving Competence components of the QAP will remain unchanged.

## COTBC Quality Assurance Program



The new QAP Framework components are currently in development, with anticipated implementation for the 2023 or 2024 registration renewal year cycles. Time frames depend on many variables, including the Ministry of Health's plans to modernize health professional regulation. The College looks forward to sharing more details of the QAP Framework with the public and registrants in the upcoming year.



## Addressing Complaints

The College exists to protect the public's right to safe, ethical, and competent occupational therapy services. When the public has concerns about an occupational therapist's practice, these complaints are addressed through the College's inquiry and discipline processes. Under the *Health Professions Act*, complaints must be in writing and are reviewed by the Inquiry Committee. Guided by processes that are transparent, objective, impartial, and fair, the committee investigates and reaches decisions on each complaint. Decisions of the Inquiry Committee may result in taking no further action or taking action appropriate to protect the public interest. Actions may include directing a range of remedial activities such as practice monitoring, practice audits, and/or professional development, or directing the registrar to issue a citation to the Discipline Committee for a hearing.

### THE INQUIRY COMMITTEE

---

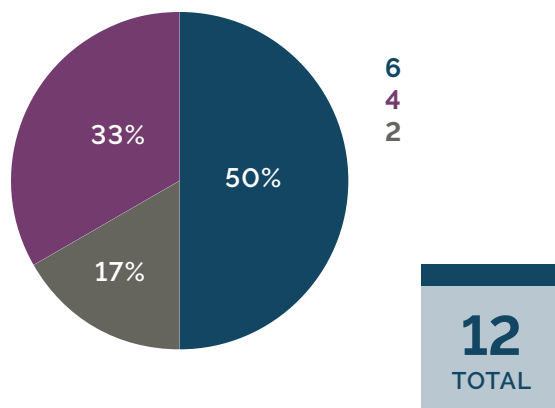
This committee meets monthly, and most complaints to the College are resolved by the Inquiry Committee. The committee draws on the expertise of both public members and occupational therapists, and appoints inspectors to assist the committee with their investigation of a complaint. College inspectors typically review the relevant documentation, examine the registrant's clinical records, and interview the complainant and the registrant. A report is completed for the committee. Prior to consideration by the committee, the report is provided to the complainant and the registrant. Both are given the opportunity to provide additional information that may have arisen from their review of the report and that they wish the committee to consider. When a decision is reached, the complainant is informed in writing of the decision and the reasons for it.

### THE DISCIPLINE COMMITTEE

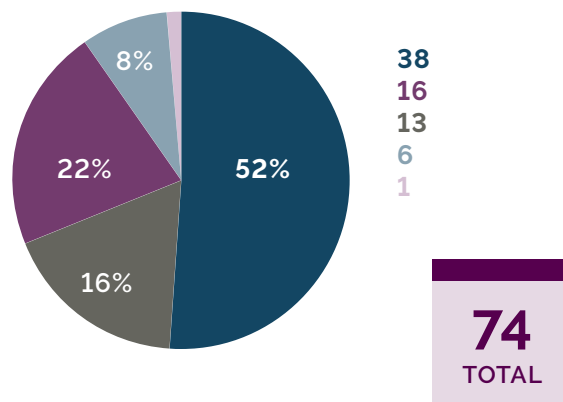
---

Section 39(1) of the *Health Professions Act* provides that where a college in another province or foreign jurisdiction has found that the registrant committed an act that constitutes unprofessional conduct, or the registrant admits to committing an act that constitutes unprofessional conduct, the Discipline Committee may make an order under s. 39(2) respecting the registrant. This may be done without issuing a citation under s. 37 or conducting a discipline hearing under s. 38 of the act. Such a matter arose for the College this year. Based on a Hearing Tribunal decision of the College of Occupational Therapists of Alberta, COTBC's Discipline Committee on November 8, 2020, issued a discipline order because the nature and gravity of the unprofessional conduct that a registrant of COTBC admitted to in Alberta was extremely serious and posed a significant risk to the public. The occupational therapist is no longer registered in BC.

## SOURCE OF COMPLAINTS—2020–2021



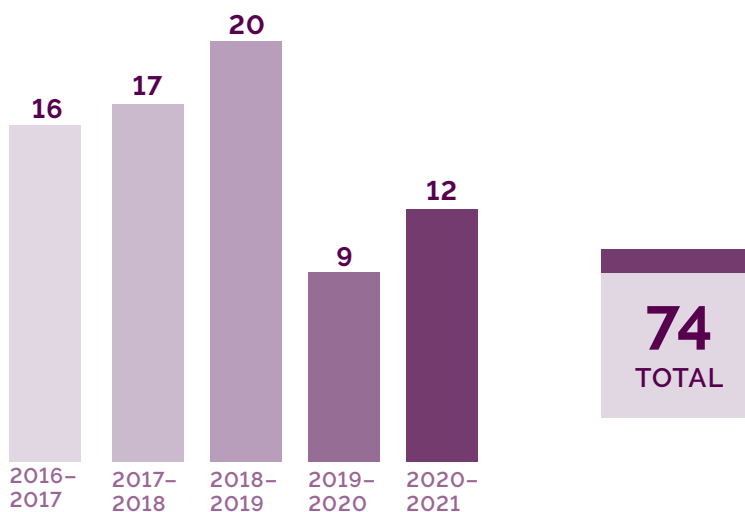
## SOURCE OF COMPLAINTS—LAST 5 YEARS



CLIENT

MANAGER/AGENCY/OTHER  
HEALTH PROFESSIONALOCCUPATIONAL  
THERAPISTOWN MOTION  
(INQUIRY COMMITTEE  
INITIATES INVESTIGATION)NO JURISDICTION/  
DISMISSED/WITHDRAWN

## COMPLAINTS BY YEAR — LAST 5 YEARS



DECISIONS MADE—2020–2021	
NO FURTHER ACTION	1
REMEDIAL ACTION BY CONSENT	4
DIRECTED ACTION (33[6][b])	2
REFERRAL TO DISCIPLINE HEARING	0
IN PROCESS/FILE REMAINING OPEN AT YEAR-END	5
<b>TOTAL DECISIONS MADE</b>	<b>12</b>

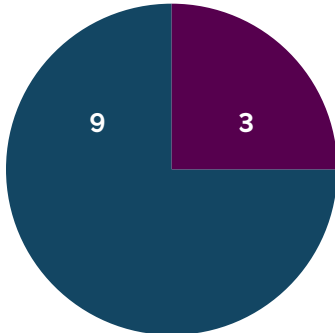
OUTCOMES OF COMPLAINTS—LAST 5 YEARS	
NO FURTHER ACTION	24
REMEDIAL ACTION BY CONSENT	35
DIRECTED ACTION (33[6][b])	3
REFERRAL TO DISCIPLINE HEARING	1
<b>TOTAL OUTCOMES</b>	<b>63*</b>

\*73–10 in process = 63



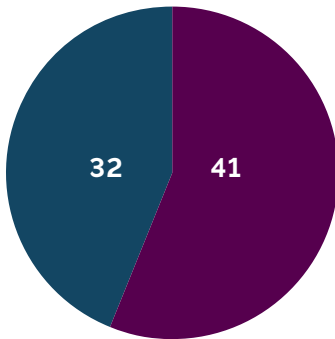
## ORIGIN OF COMPLAINTS BY PRACTICE SECTOR

2020-2021



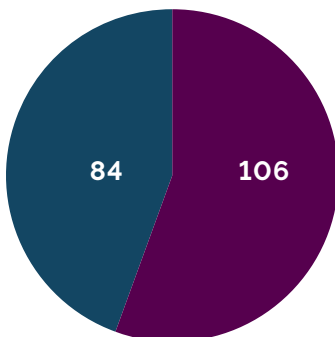
25% PUBLIC  
75% PRIVATE

LAST 5 YEARS



56% PUBLIC  
44% PRIVATE

2001-2021



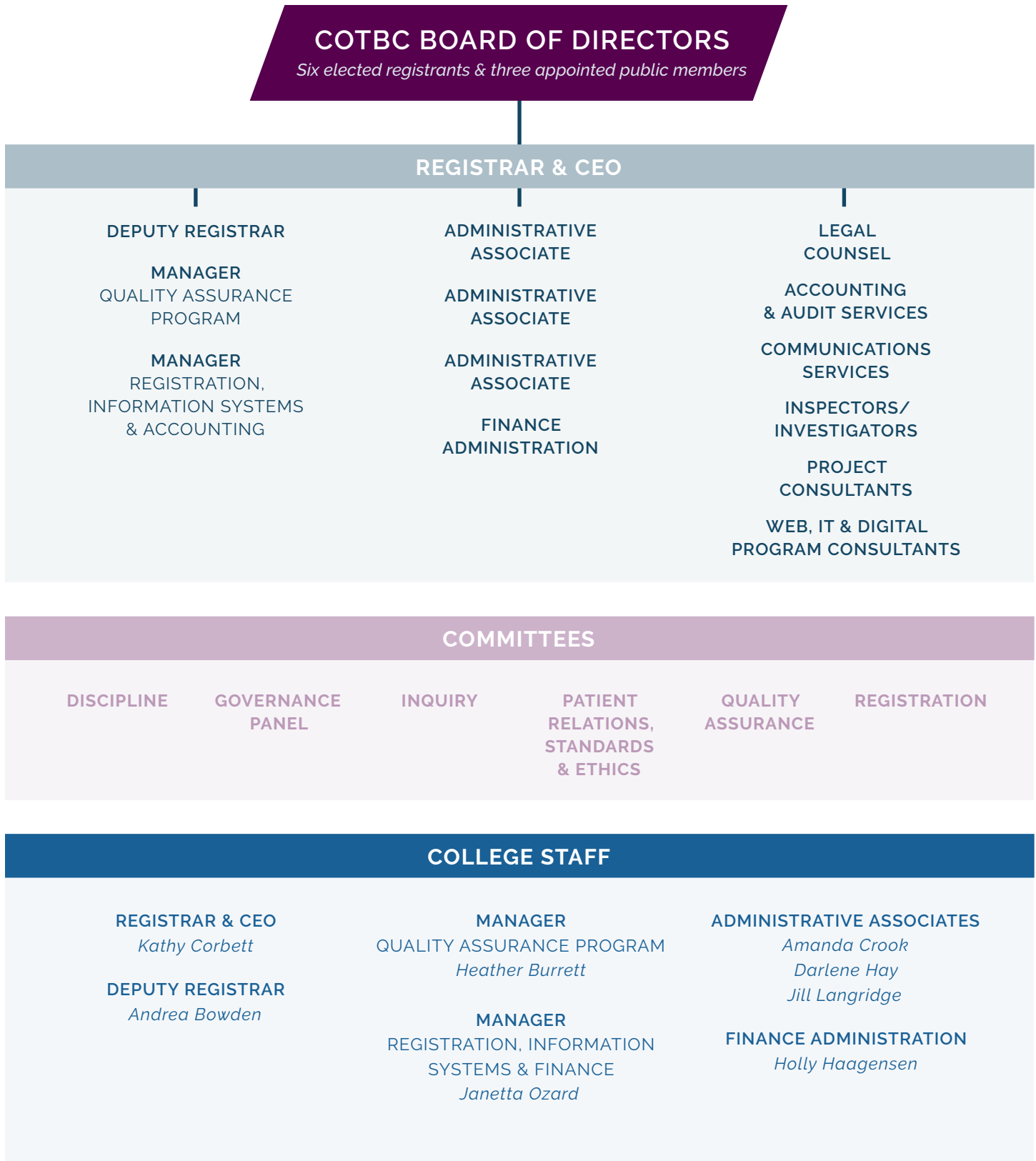
56% PUBLIC  
44% PRIVATE



WE INVESTIGATE ALL COMPLAINTS ABOUT THE CONDUCT AND COMPETENCE OF REGISTERED OCCUPATIONAL THERAPISTS.



## College Organization



## Committee Volunteers

The work of the College depends on the dedication of our volunteers who participate on the COTBC Board, and on the standing committees and ad hoc advisory groups. Their time and talents in assisting us to achieve our mission of protecting the public are very much appreciated.

### Discipline Committee

Jeff Boniface — *Chair*  
Tanya Boudier  
David MacPherson\*

### Governance Panel

Jennifer Glasgow — *Chair*  
Mary O'Callaghan\*  
Joy Parsons

### Inquiry Committee

Naz Chow — *Chair*  
Joanne Hillier — *Vice-Chair*  
Susan Gmitroski

Eileen Goudy\*  
Mary O'Callaghan\*  
Cathy Wu

### Patient Relations, Standards & Ethics Committee

Jeff Boniface — *Chair*  
Trudy Hubbard\*\* — *Chair, term ended May 6, 2021*  
Kristina Sheridan — *Vice-Chair*  
Susan Albion\*

Emma Christensen  
Gayle Nye\* — *appointed April 16, 2021*

### Quality Assurance Committee

Debbie Ruggiero — *Chair*  
Teresa Green — *Vice-Chair*  
Sandy Daughn

Diane Graham  
Dawn House\*  
Guenter Weckerle\*

### (QAP) Case Development Sub-Committee

Tracy Adams  
Jeff Boniface  
Nadine Butzelaar  
Lauren Fox  
Denise Kendrick

Zahra Lalani  
Alison McLean  
Ivonne Montgomery  
Wendy Thompson  
Matt Wenger

### Registration Committee

Joy Parsons — *Chair*  
Andrea McNeill — *Vice-Chair*  
Gayle Nye\* — *term ended January 31, 2021*

Pamela Sun  
John Tayler-Wilson — *appointed February 9, 2021*  
Ian Wanke\*

\* Public Members

### COMMITTEE MEETINGS

2

meetings

3

meetings

13

meetings

2

meetings

11

meetings

1

meeting — plus many smaller group or 1-on-1 meetings

20

11 teleconference meetings  
9 electronic meetings



# Financial Statements

---

## **Final Financial Statements**

College of Occupational Therapists  
of British Columbia

June 30, 2021

# Independent Auditor's Report

---

**Grant Thornton LLP**

Suite 650  
1675 Douglas Street  
Victoria, BC  
V8W 2G5

T +1 250 383 4191  
F +1 250 381 4623  
[www.GrantThornton.ca](http://www.GrantThornton.ca)

To the Members of  
College of Occupational Therapists of British Columbia

## Opinion

We have audited the financial statements of College of Occupational Therapists of British Columbia, which comprise the statement of financial position as at June 30, 2021, and the statements of revenue and expenses, 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 June 30, 2021, and its results of 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.

# Independent Auditor's Report (continued)

## 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.

Victoria, Canada  
September 15, 2021

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Chartered Professional Accountants



# College of Occupational Therapists of British Columbia

## Statement of Revenue and Expenses

Year ended June 30	2021	2020
Revenue		
Registration fees	\$ 1,184,470	\$ 1,389,905
Application fees	72,150	55,250
Contribution agreements (Note 9)	72,000	38,500
Interest income	23,045	50,791
Other	3,387	15,014
	<u>1,355,052</u>	<u>1,549,460</u>
Expenses		
Accounting and legal	80,290	75,073
Amortization	14,754	12,541
Bad debts	-	1,174
Communication	9,420	10,787
Consulting	207,775	204,485
Contribution agreements (Note 9)	32,102	34,130
Credit card charges	34,946	31,936
Honoraria and per diems	27,404	27,744
Insurance	7,213	6,824
Meetings and travel	16,323	75,104
Office	13,115	17,649
Publications	1,500	1,500
Rental	149,307	141,145
Repairs and maintenance	1,928	1,978
Special projects	22,041	19,700
Systems development	19,210	51,606
Wages and benefits	570,861	529,187
	<u>1,208,189</u>	<u>1,242,563</u>
Excess of revenue over expenses	<u>\$ 146,863</u>	<u>\$ 306,897</u>

See accompanying notes to the financial statements.

# College of Occupational Therapists of British Columbia

## Statement of Changes in Net Assets

Year ended June 30

	Unrestricted	Internally Restricted (Note 5)	Invested in Tangible Capital Assets	Total 2021	Total 2020
Balance, beginning of year	\$ 876,356	\$ 1,036,977	\$ 12,059	<b>\$ 1,925,392</b>	\$ 1,618,495
Excess (deficiency) of revenue over expenses	161,617	-	(14,754)	<b>146,863</b>	306,897
Purchase of tangible capital assets	(10,788)	-	10,788	-	-
Internal transfer of investment income	<u>(23,045)</u>	<u>23,045</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<b><u>\$ 1,004,140</u></b>	<b><u>\$ 1,060,022</u></b>	<b><u>\$ 8,093</u></b>	<b><u>\$ 2,072,255</u></b>	<b><u>\$ 1,925,392</u></b>

See accompanying notes to the financial statements.

# College of Occupational Therapists of British Columbia

## Statement of Financial Position

June 30

2021

2020

### Assets

#### Current

Cash and cash equivalents	\$ 3,459,041	\$ 475,041
Short term investments	-	1,770,823
Accounts receivable	42,000	4,340
Prepaid expenses	16,195	24,596

3,517,236 2,274,800

Tangible capital assets (Note 3) 8,093 12,059

\$ 3,525,329 \$ 2,286,859

### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 39,443	\$ 40,629
Source deductions payable	10,956	4,013
Deferred revenue (Notes 4 and 10)	1,402,675	316,825

1,453,074 361,467

### Net Assets

Unrestricted	1,004,140	876,356
Internally Restricted (Note 5)	1,060,022	1,036,977
Invested in Tangible Capital Assets	8,093	12,059

2,072,255 1,925,392


\$ 3,525,329 \$ 2,286,859

Lease commitments (Note 6)

On behalf of the board



Member



Member

See accompanying notes to the financial statements.

# College of Occupational Therapists of British Columbia

## Statement of Cash Flows

Year ended June 30

2021

2020

Increase (decrease) in cash

### Operating

Excess of revenue over expenses	\$ 146,863	\$ 306,897
Item not affecting cash		
Amortization	<u>14,754</u>	<u>12,541</u>
	161,617	319,438
Change in non-cash working capital items		
Accounts receivable	(37,660)	(3,416)
Prepaid expenses	8,401	(10,399)
Accounts payable and accrued liabilities	(1,186)	(53,769)
Source deductions payable	6,943	(1,054)
Deferred revenue	<u>1,085,850</u>	<u>(935,450)</u>
	1,223,965	(684,650)

### Investing

Purchase of tangible capital assets	<u>(10,788)</u>	<u>(777)</u>
-------------------------------------	-----------------	--------------

Increase (decrease) in cash 1,213,177 (685,427)

### Cash

Beginning of year	<u>2,245,864</u>	<u>2,931,291</u>
End of year	<u>\$ 3,459,041</u>	<u>\$ 2,245,864</u>

### Cash consists of:

Cash and cash equivalents	\$ 3,459,041	\$ 475,041
Short term investments	<u>-</u>	<u>1,770,823</u>
	<u>\$ 3,459,041</u>	<u>\$ 2,245,864</u>

See accompanying notes to the financial statements.



---

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

---

June 30, 2021

---

### 1. Purpose of the College

College of Occupational Therapists of British Columbia (the "College") was established under the Health Professions Act, effective December 17, 1998. The College's mandate is to serve and protect the public interest by setting standards for entry to practice the profession in British Columbia establishing programs and guidelines to ensure that occupational therapists practice safely, ethically and competently, and investigating complaints raised about registrants' practice. For income tax purposes, the College is treated as a not-for-profit organization.

---

### 2. Significant accounting policies

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP

#### Fund accounting

The College of Occupational Therapists of British Columbia follows the deferral fund method of accounting for contributions. The College records its activities in the following funds:

- The Unrestricted Fund accounts for the College's general operations and overhead.
- The Invested in Tangible Capital Assets Fund includes transactions relating to tangible capital assets.
- The Internally Restricted Funds include the following:

Inspections, Inquiry and Discipline Funds, which are designated for use in the development and management of the inquiry and discipline process.

Program Development Funds, which are designated for the development and establishment of statutory programs

Special Projects Funds, which are designated for specific, time limited projects related to Board strategic plan / College business plan.

Quality Assurance Program - Exam Funds, which are designated for use on the Continuing Competence Exam

Expenditures from these funds require Board approval.

---

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

---

June 30, 2021

---

### 2. Significant accounting policies (continued)

#### Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the appropriate fund 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. Application fees are recognized as revenue when received. Annual registration fees are recognized as revenue in the year to which they relate and fees received in advance are included in deferred revenue.

#### Publications expense

Included in publications expense are costs for certain materials which the College purchases and distributes to all registrants at no additional charge. The costs of such materials are expensed when costs are incurred.

#### Contributed services

The College would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of compiling and valuing these hours, contributed services are not recognized in the financial statements.

#### Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are term deposits and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days or are redeemable at the option of the College.

#### Short term investments

Short term investments, which consist primarily of term deposits with original maturities at date of purchase of twelve months, are carried at amortized cost. Interest earned on investments is transferred to Internally Restricted Funds.

#### Tangible capital assets

Purchased tangible capital assets are recorded at cost and contributed capital assets are recorded at fair value at the date of contribution less accumulated amortization.

Tangible capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Computer equipment	3 years
Computer software	2 years
Equipment	5 years

Leasehold improvements are amortized over the remaining term of the lease.

---

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2021

---

### 2. Significant accounting policies (continued)

#### Long lived assets

The College regularly reviews the carrying value of long lived assets and continually makes estimates regarding future cash flows and other factors to determine the fair value of the respective assets. If these estimates or their related assumptions change in the future, the College may be required to record impairment charges for these assets.

#### Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

#### Employee future benefits

##### Pension Plan

The College and its employees contribute to the Public Service Pension Plan (a jointly trustee pension plan). The Public Service Pension Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at March 31, 2020, the plan has about 67,000 active members and approximately 51,000 retired members.

The latest actuarial valuation as at March 31, 2020 indicated a funding surplus of \$2,667 million for basic pension benefits on a going concern basis. The next valuation will be as at March 31, 2023.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include the collectability of accounts receivable, accrual of accounts payable and accrued liabilities and estimated useful life of tangible capital assets, and are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

---

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2021

### 3. Tangible capital assets

			<u>2021</u>	<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Equipment	\$ 47,116	\$ 46,476	\$ 640	\$ 1,238
Computer equipment	79,258	71,805	7,453	10,821
Computer software	6,327	6,327	-	-
Leasehold improvements	<u>3,480</u>	<u>3,480</u>	<u>-</u>	<u>-</u>
	<u>\$ 136,181</u>	<u>\$ 128,088</u>	<u>\$ 8,093</u>	<u>\$ 12,059</u>

### 4. Deferred revenue

Deferred revenue in the current year includes registration fees received in advance of the applicable membership year.

	<u>2021</u>	<u>2020</u>
Deferred registration fees	<u>\$ 1,402,675</u>	<u>\$ 316,825</u>

### 5. Net Assets Internally Restricted

	<u>Inspections, Inquiry and Discipline Fund</u>	<u>Program Development Fund</u>	<u>Special Projects Fund</u>	<u>Quality Assurance Program - Exam Fund</u>	<u>2021</u>
Opening Balance	\$ 289,305	\$ 220,044	\$ 289,753	\$ 237,875	\$ 1,036,977
Internal transfer of investment income	<u>-</u>	<u>-</u>	<u>23,045</u>	<u>-</u>	<u>23,045</u>
Ending Balance	<u>\$ 289,305</u>	<u>\$ 220,044</u>	<u>\$ 312,798</u>	<u>\$ 237,875</u>	<u>\$ 1,060,022</u>



---

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

---

June 30, 2021

### 6. Lease commitments

The College has a long term lease with respect to its premises. The agreement commenced on January 1, 2019 and ends December 31, 2023. The lease contains a renewal option and provides for payment of base rent plus additional rent owed for utilities, property taxes and maintenance costs. Future minimum lease payments as at year end are as follows:

2022	\$ 56,248
2023	58,384
2024	<u>29,904</u>
	<u>\$ 144,536</u>

The College has a long term agreement to license a premise (single office) in Vancouver, at the "College Hub", where a number of Colleges have co-located to share space. The agreement commenced on October 1, 2018 and ends September 30, 2023. Future minimum license payments as at year end are as follows:

2022	\$ 6,159
2023	6,241
2024	<u>2,101</u>
	<u>\$ 14,501</u>

In addition to the above noted minimum payments the College is also obligated to pay their proportion of operating costs.

---

### 7. Employee future benefits

The College has a defined benefit plan providing pension and other retirement benefits to its employees. The plan is administered by the Pension Corporation of British Columbia. Eligible employees make contributions to the plan via payroll deductions.

The employer contribution rate to the Public Service Pension Plan at June 30, 2021 is a flat 9.85% of the pensionable salary up to and in excess of the year's maximum pensionable earnings. The year's maximum pensionable earnings for 2021 are \$61,600 (2020: \$58,700). The College expenses contributions to the plan in the year in which payments are made. Contributions to the plan by the College during the year totaled \$22,657 (2020: \$19,754).

---

---

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

---

June 30, 2021

---

### 8. Financial instruments

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of June 30, 2021.

#### (a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from grants receivable. The College's receivables are due from government agencies, which minimizes credit risk from collection issues.

The credit risk regarding cash and term deposits is considered to be negligible because they are held by a reputable financial institution with an investment grade external credit rating.

#### (b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, accounts payable and accrued liabilities.

#### (c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

##### (i) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure through its normal operating and financing activities. The College is exposed to interest rate risk primarily through its fixed income investments.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant currency risk or other price risks arising from these financial instruments.

---

### 9. Contribution agreement

During the prior year the College received a contribution agreement of \$110,500 from the British Columbia Ministry of Jobs, Economic Development and Competitiveness (formerly British Columbia Ministry of Jobs, Trade and Technology) for a project titled "Developing a Right-Touch, Risk-Based Approach for Gap Filling Options to Support Internationally Educated Occupational Therapists".

The project was delivered between November 2019 and March 2021. As per the contract, \$38,500 was received for services provided in 2019-2020 and the balance of \$72,000 was recognized as income in 2020-2021.

---

---

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2021

---

### 10. COVID-19 impact on operations

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic which has severely impacted many local economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions..

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on future registrant levels, rates, the financial position and results of the College for future periods.

---



Follow us on social

Suite 402, 3795 Carey Road  
Victoria, BC V8Z 6T8  
Telephone: (250) 386-6822  
Toll free in BC: (866) 386-6822

[cotbc.org](http://cotbc.org)

