Our Mission

The mission of the College of Occupational Therapists of British Columbia is to protect the public by regulating, advocating and advancing safe, ethical and quality occupational therapy practice in British Columbia.
About the College

The College of Occupational Therapists of British Columbia (COTBC) is the regulatory body for the province’s 1500 occupational therapists (OT’s), established under the Health Professions Act to serve and protect the public. The college regulates the occupational therapy profession by setting entry-to-practice requirements, establishing, supporting and enforcing standards of practice and conduct, and promoting and monitoring quality of practice through a continuing competency program, publishing practice guidelines and other quality assurance activities.

The College is governed by a Board of Directors responsible for meeting the College’s mandate as set out by the Health Professions Act, the Occupational Therapists Regulation and the Bylaws of the College. The Board is composed of six occupational therapists who are elected by registrants of the college and three public members appointed by the provincial government. Key responsibilities of the board include setting and guiding the organization’s direction, ensuring necessary resources and monitoring performance in order to meet its mandate.
# Table of Contents

Joint Message from the Chair and Registrar .......................................................... 2  
The College Board ................................................................................................. 4  
College Organization ............................................................................................. 5  
Committee Reports  
  Registration Committee Report ........................................................................... 6  
  Quality Assurance Committee Report ............................................................... 8  
  Standards Committee Report ............................................................................. 9  
  Continuing Competence Committee Report .................................................... 10  
  Client Relations Committee Report ................................................................ 11  
  Inquiry Committee Report ............................................................................... 12  
  Discipline Committee Report ........................................................................... 14  
Audited Financial Statements ............................................................................... 15

---

**COTBC**  
**Annual General Meeting**

Registrants and members of the public are warmly invited to join the college board and staff at the College of Occupational Therapists of British Columbia’s Sixth Annual General Meeting.  
The meeting will be held in Richmond, B.C. on Saturday, November 4, 2006 from 10:30 – 11:20 a.m.  
More details about the AGM and the other activities planned for the day are available from the college.  
Please contact the college to confirm your attendance.  
We can be reached by:  
Tel: (250) 386 – 6822 or Toll free in B.C. (866) 386 – 6822  
Email: info@cotbc.org or visit our website at www.cotbc.org to download the AGM Registration Form.
Message from the Chair and Registrar

Looking critically in the rear view mirror allows us to evaluate our actions of the past year and develop informed strategies for the future. The college also focuses efforts on looking ahead, regularly scanning the environment in which we operate, and taking a proactive stance to potential influences. This multi-directional approach to planning and monitoring our performance improves our ability to meet the college’s mission.

We are pleased to present the college’s annual report for 2005/2006. Guided by our strategic plan our report highlights some of our achievements under each of our four key result areas.

Key Result Area—Provide responsive and accountable governance

Monitoring organizational performance is one of the key responsibilities of the board and registrar who work in partnership to ensure the college’s success at carrying out its mandate. The board participated in two specific initiatives aimed at strengthening our monitoring capacity.

The first was to address how we could manage proactively the uncertainties that the organization may face in an ever-changing environment. A risk management approach was chosen and in January 2006 the board engaged in a session to develop an Enterprise Risk Management (ERM) strategy for the college. A risk profile for the organization was completed as the first step. Over the coming year, the college’s strategic plan will be updated by integrating goals related to mitigating and monitoring potential risks identified through this session.

The second initiative focused on board evaluation which is considered a best practice in governance. The board participated in a session exploring our board effectiveness and defining principles for an evaluation process. Board member leadership responsibilities were established, describing more clearly the leadership skills and expectations required for an effective board member. These leadership responsibilities and expectations will assist in framing orientation practices to support board member development and to develop tools for reflection and evaluation on board performance.

Board leadership is critical to good governance. A full board complement enables the board to fulfill its obligations under the Health Professions Act and College Bylaws, and achieve the strategic results it sets for the organization. In November 2005 the board approved a policy to guide the appointment of registrants to the board in the event of an elected-board position vacancy. While we have been fortunate to have elections each year, the board is prepared should the risk of an elected board member vacancy occur.

Another important role of the board is to ensure sustainability of college operations. The board approved funding for a new professional staff position. In November 2005, the college hired Mary Clark, its first Director of Program Development and Communications.

College participation in local, provincial and national activities ensures our context remains current and relevant. The college is an active member of the Association of Canadian Occupational Therapy Regulatory Organizations partnering on issues of mutual interest. We attended several forums, both provincial and federal, regarding recognizing qualifications of internationally educated health professionals. The board also approved the college’s participation in a project with the Canadian Institute of Health Information to develop a National Occupational Therapist Database. This project will result in an improved information base and move the profession forward in its ability to build a workforce to meet the needs of the people in Canada.

Key Result Area—Promote and monitor registrant competence

A detailed account of the activities in this area is provided in the committee reports section, but we wish to draw your attention to a few significant accomplishments for this year.

We published our second practice guideline, Collecting, Recording and Protecting Client Information. Consistent with our quality improvement framework, plans are underway to conduct an evaluation of the guideline in the fall of 2006.

In preparation for the college’s launch of the Continuing Competency Program, a pilot study of the first component was conducted. Feedback from the study was integrated into the final drafts of the guide, self-assessment tool and professional development plan which were approved by the board in June 2006 for distribution to registrants in August 2006.

Under the Health Professions Act the college must establish guidelines for prevention of misconduct of a sexual nature. The guidelines were finalized and approved by the board in June 2006. Drawing the Line: Establishing Guidelines on Professional Boundaries to Prevent Sexual Misconduct will be sent out to registrants and available for the public in the fall of 2006.

The Quality Assurance Committee – Code of Ethics Steering Panel’s review and revision of the college’s code is complete. Recently approved by the board on September 12, 2006, the new code will be launched at the Annual General Meeting.

Key Result Area—Encourage and support registrant participation in college activities

Registrants continue to participate actively in our college board, committees and other activities. The college has been fortunate to have an election for the registrant board member positions every year. Opportunities for registrant input to committee initiatives such as the pilot study of the continuing competency documents were
provided, and the registrant participation was impressive. These appear to indicate that we are successful in sustaining and enhancing registrant participation in the college.

The college strives to be responsive to registrant practice issues and/or education needs. Along with responding to over 135 individual registrant practice or ethical questions by telephone (more if you count email), the registrar provided six education sessions across the province in Victoria, New Westminster, Kelowna, Naramata, and twice in Vancouver. These sessions are initiated and organized by registrants on topics relevant to them.

Web-based support to conduct committee work was expanded and we are currently exploring other ways to build our online capacity to support registrants’ participation in college programs and to encourage quality practice.

Key Result Area—Enhance Public Awareness

Informing the public of a registrant’s status is achieved through the public register and the college regularly responds to many requests to verify an occupational therapist’s registration. As a public service, the list of registrants who failed to renew their registration, resigned their registration or moved to non-practicing status for 2005/2006 was published in the fall issue of the college newsletter.

The college developed a communiqué about the college’s new continuing competency requirement in response to pilot study registrants’ request for assistance in communicating their new responsibility to conduct a self-assessment and develop an annual professional development plan.

The coming year will be directed to increase the public’s understanding of what they can expect from registered occupational therapists as well as the role of the college in regulating, advocating and advancing safe, ethical and competent practice.

The view from our rear view mirror confirms 2005/2006 was an exciting and productive year. The efforts of several committees have come to fruition – a new practice guideline, a new continuing competency program, new professional boundaries guidelines and an anticipated revised code of ethics. We balanced the demands of day-to-day operations with representation at forums important for quality regulation. We are a college that strives for excellence and is committed to effective and accountable governance and operations. Governing the college is a leadership partnership between the board and the registrar and we are proud to confirm that our partnership is grounded in a strong team approach manifested in a relationship of mutual respect and trust. We are well equipped for the important work that is ahead of us.

In closing, on behalf of the board, we wish to acknowledge and thank the registrants, public members and other volunteers who continue to give generously of their time, energy and talent in supporting the work of the college. We also extend our sincere appreciation to the staff in the office for another year of superb support to ensure smooth and effective operations. Each of your efforts contribute to a vital, healthy organization that supports our mission to protect the public by regulating, advocating and advancing safe, ethical and quality occupational therapy in British Columbia.

Respectfully submitted

Caroline Ehmann
CHAIR & ELECTED BOARD MEMBER

Kathy Corbett
REGISTRAR/CEO
The College Board

We thank you for contributing your time and talents in assisting the college to achieve its mission.

Jeff Boniface
Elected Member
July 1, 2005 - June 30, 2006

Angenita Gerbracht
Elected Member
July 1, 2005 - June 30, 2006

Lynda Casey
Appointed Public Member
July 1, 2005 - June 30, 2006

Duncan Little
Appointed Public Member
February 1, 2006 - June 30, 2006

Jennifer Dickson
Elected Member
July 1, 2005 - June 30, 2006

Mary O’Callaghan
Appointed Public Member
July 1, 2005 - January 31, 2006

Caroline Ehmann
Elected Member
July 1, 2005 - June 30, 2006
Chair
February 1, 2006 - June 30, 2006

Jillian Ribela
Elected Member
July 1, 2005 - June 30, 2006
Chair
July 1, 2005 - January 31, 2006

Jan Gauthier
Elected Member
July 1, 2005 - June 30, 2006

Nancy Sheehan
Appointed Public Member
July 1, 2005 - June 30, 2006
### College Organization

**Board of the COTBC**  
*(Six Elected Full Registrants & Three Appointed Public Members)*

- **Committees**
  - Registration
  - Quality Assurance
  - Standards
  - Continuing Competence
  - Client Relations
  - Inquiry
  - Discipline

- **Registrar**

- **Executive Assistant**

- **Legal Counsel**

- **Inspectors/Investigations**

- **Accounting/Auditor**

- **Project Consultants**

- **Web Site, Graphic Design Publications**

- **Director, Program Development and Communications**

- **Office Assistant/Receptionist**

---

**Mandates of College Committees**

**Registration Committee**
Responsible for all aspects of registration and working with the Quality Assurance Committee on matters related to re-entry to the profession.

**Quality Assurance Committee**
Responsible for quality assurance programs such as continuing competence, standards of practice, professional ethics and re-entry to the profession.

Assistance provided by two subcommittees: Standards Committee & Continuing Competence Committee.

**Client Relations Committee**
Responsible for establishing programs for the prevention of misconduct of a sexual nature including educational requirements for registrants, guidelines for conduct and information to the public regarding responsibilities of registrants.

**Inquiry Committee**
Responsible for investigating complaints and has authority to make decisions including referring the matter for a discipline hearing.

**Discipline Committee**
Conducts hearings on matters referred by the Inquiry Committee and takes action to discipline a registrant when practice or conduct does not meet expected standards.
Mandate

The Registration Committee is responsible for granting to eligible applicants, registration as a registrant with the College of Occupational Therapists of British Columbia. The committee must grant registration to every person who, in accordance with the bylaws, applies for registration, satisfies the committee that he or she is qualified to be a registrant, and pays the required fees as set forth by the bylaws. A person whose application for registration is refused by the committee may appeal the refusal to the Supreme Court of British Columbia.

Membership

In accordance with section 15 of the bylaws, the committee is comprised of at least five persons appointed by the board, including one elected board member, one public board member and at least three full registrants. Committee members serve a term of two years and are eligible for re-appointment for a maximum of three terms.

2005/2006 Members
Debra Morgan, registrant and Chair
Elise Murphy, registrant
Tracy Newlands, registrant (until August 31, 2005)
Holly Read, registrant (from September 13, 2005)
Jill Rihela, elected Board member & Vice-Chair
Nancy Sheehan, appointed Public Board member
   (until January 31, 2006)
Duncan Little, appointed Public Board member
   (from February 1, 2006)

Meetings

Our annual full day face-to-face meeting was held on October 15, 2005. At this meeting the committee reviewed and updated its logic work-plan and conducted a review of the registration policies. The registrar provided the committee with a report on the review of the Mutual Recognition Agreement conducted by the signatories, the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO). The results of the first phase of the Academic Review Tool Project, a research initiative of the College of Occupational Therapists of Ontario (COTO), were also shared. (COTBC participated in phase two of this COTO research project.)

The Registration Committee also met regularly via teleconference and held electronic meetings to ensure a timely response to registrant applications for registration and continued progress on its work-plan priorities.

Work-Plan Highlights

The committee’s work-plan focused on its five key roles: Grant registration for applicants pursuant to the College Bylaws; Develop and monitor effectiveness of registration policies; Inform registrants and the public about the responsibilities of registration; Complete the review of the re-entry program; and, Advise and report to the board.

Work over the past years has centered on following projects:

- A comprehensive review of the college’s re-entry program is in progress. The committee surveyed the members of ACOTRO and the other professional regulatory bodies within British Columbia to gain insight into their perception of the efficacy of the evaluation tools used within their re-entry programs to confirm competence for re-entry to practice. The committee also conducted a comparative review of seven supervision plans and evaluation reports submitted by previous re-entry program candidates. Each member rated the submissions based on their usefulness in providing the committee with the information required to ensure adequate supervision and competence at completion. This proved to be an effective exercise and the insight gained is being used by the committee in the development of clear guidelines for future re-entry candidates and their supervising therapists. It is expected that a template for supervision plan development and a standardized evaluation form based on the Essential Competencies of Practice for Occupational Therapists in Canada, 2nd Ed. will be ready for board approval in early 2007.

- The committee renewed the delegation authority of the registrar under the policy Authorizing Registrar to Act as Registration Committee. This policy provides for the registration committee to authorize the registrar to approve applications for registration based on certain criteria. The registrar provides the committee with quarterly statistics and audit reports concerning the disposition of applicants for registration approved under this policy. The committee confirmed the policy has improved effectiveness and efficiency of the committee’s operations.

- Work on updating registration policies is continuing.

- Discussion around the impact of the revision of the Health Professions Act, including recommendations for by-law revisions is ongoing.

- The impact of Federal and Provincial initiatives on the recognition of qualifications for individuals trained outside of Canada is being monitored. It is anticipated that the coming year will see initiatives to address this topic integrated into the committee’s logic work-plan.

Respectfully submitted,

Debra Morgan
CHAIR, REGISTRATION COMMITTEE 2005/2006
Registration Committee Report: Registration Statistics

Profile of Registrants
Number of Registrants by Year

<table>
<thead>
<tr>
<th>Year</th>
<th>Full Registration</th>
<th>Provisional Registration</th>
<th>Re-Entry, Temporary &amp; Non-Practising</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000-2001</td>
<td>1230</td>
<td>-79</td>
<td></td>
</tr>
<tr>
<td>2001-2002</td>
<td>1298</td>
<td>-114</td>
<td></td>
</tr>
<tr>
<td>2002-2003</td>
<td>1317</td>
<td>-1239</td>
<td></td>
</tr>
<tr>
<td>2003-2004</td>
<td>1375</td>
<td>-1265</td>
<td></td>
</tr>
<tr>
<td>2004-2005</td>
<td>1460</td>
<td>-1318</td>
<td></td>
</tr>
<tr>
<td>2005-2006</td>
<td>1537</td>
<td>-1382</td>
<td></td>
</tr>
</tbody>
</table>

Legend:
- Full Registration
- Provisional Registration
- Re-Entry, Temporary & Non-Practising

Number of New Registrants by Year

- 2005-2006
- 2004-2005
- 2003-2004
- 2002-2003
- 2001-2002

2000 - 2001 Inaugural Year Not Applicable

Number of Registrants Cancelled from the Register*

- 2005-2006: 59
- 2004-2005: 58
- 2003-2004: 87
- 2002-2003: 81
- 2001-2002: -33
- 2000-2001: -32

Legend:
- 2005-2006
- 2004-2005
- 2003-2004
- 2002-2003
- 2001-2002

* Cancelled for failure to renew or registrants resigning from register.

Where Applicants Received Entry-level Education

- Full Registration
- Provisional Registration
- Re-Entry, Temporary & Non-Practising

- Internationally Trained Applicants
- Entry Level Education in B.C.
- Entry Level Education in Canada

Legend:
- Full Registration
- Provisional Registration
- Re-Entry, Temporary & Non-Practising

2000 - 2001 Inaugural Year Not Applicable
Mandate

As described in the College of Occupational Therapists of British Columbia Bylaws Section 18, the Quality Assurance Committee (QAC) is responsible for making recommendations to the board with respect to the continuing competency program, re-entry to the profession, standards of practice, practice guidelines and professional ethics.

The Quality Assurance (QA) Committee provides ongoing support as requested to its two subcommittees: the Standards Committee and the Continuing Competence Committee, as well as the Registration Committee which has assumed the lead in the re-entry to practice program.

Membership

In accordance with the section 18 (1) of the bylaws the committee consists of at least five persons appointed by the board, including one public Board member, one elected board member and three full registrants. The appointments are currently for a two-year term, and committee members may be re-appointed for a maximum of three terms.

2005/2006 Members

Angenita Gerbracht, Chair & elected Board member
Mary O’Callaghan, appointed Public Board member
(to January 31, 2006)
Cathy Busby, registrant
Judith Moscovitch, registrant
Susan Rechel, registrant

Note: Mary O’Callaghan remained as the public representative on the Code of Ethics Review Steering Panel.

Meetings

A Code of Ethics Review Steering Panel (steering panel) formed in 2004 to lead the project to review and revise the Code of Ethics participated in two face-to-face meetings and a number of teleconference meetings. The panel also conducted its work using a web-based Peer-to-Peer collaborative process that archives the progress.

The steering panel membership includes QAC members, a member from the Client Relations Committee (Allyson Muir) and the registrar. Mary Clark, the college’s new Director Program of Development and Communications joined the panel formally in November 2005.

Judi Moscovitch and Cathy Busby continued to co-chair the steering panel.

Code of Ethics Review: Work-Plan Highlights

The QAC continued its focus on the revision of the COTBC Code of Ethics.

The steering panel has also been fortunate to have the following individuals provide their ongoing support and assistance. Mary O’Callaghan, appointed public Board member remained on the steering panel following the expiry of her term of office on January 31, 2006. She continued to provide a public perspective as the revised code of ethics unfolded. Dr. Janet Storch, R.N., PhD., Scholar in Ethics and as of June 2006, Professor Emeritus of the School of Nursing, University of Victoria provided expert and evidence-based advice. Her wise and insightful guidance helped the panel to draft a code that is relevant and meaningful to everyday practice.

On September 24, 2005 the steering panel and the COTBC board met for a full-day, facilitated session to review a draft of the revised code of ethics. The result was a clarification of the eight values and the responsibilities, along with confirmation by the board that the steering panel was on the right track.

In 2006 the web-based, peer-to-peer process described above was used to complete the introduction and preamble for the revised code of ethics and to allow selected board members to provide feedback on the revised draft document.

On September 12, 2006 the COTBC Board approved the final draft document for publication. Dr. Janet Storch has agreed to be the COTBC keynote speaker at the Annual General Meeting on November 4, 2006.

As chair of the QAC, I would like to thank Dr. Storch for her ongoing support and guidance, all members of the Quality Assurance Committee, Allyson Muir, Kathy Corbett and Mary Clark for their time and commitment to this undertaking. I believe we have all learned a great deal about ethics and about each other.

Respectfully submitted,

Angenita Gerbracht
CHAIR, QUALITY ASSURANCE COMMITTEE 2005/2006
Mandate

As described in the College of Occupational Therapists of British Columbia bylaws Section 18 (4), the Standards Committee, reports to the Quality Assurance Committee and is responsible for the development of standards of practice, practice guidelines and advisory statements. All draft standards, guidelines and advisory statements must be circulated to the board for approval prior to circulation of such drafts to the registrants for discussion [s.18(4) d].

Membership

In accordance with section 18 (4) of the bylaws the committee consists of at least five full registrants appointed by the board. The appointments are for a two-year term, and committee members may be re-appointed for a maximum of three terms.

2005/2006 Members
Helen Turner, registrant & Chair
Hilary MacInnis, registrant & Vice-Chair
Sandy Daughen, registrant
Suzanne Leach, registrant
Sarah Bryant, registrant
Heather Gillespie, registrant (from February 1, 2006)

Meetings

Meetings included two face-to-face full-day meetings and two teleconferences. Work also progressed using the web-based peer-to-peer collaboration process for guidelines development.

The committee has also been fortunate to have the following individuals assist the committee: Jo Clark, Professional Practice Director Allied Health, Vancouver Coastal Health; Barbara Saunders, Quality Improvement Consultant; and Mary Clark, facilitating on-line collaboration and operations of the committee.

Work-Plan Highlights

Committee work-plan activities focused on the following key roles:

Develop & Maintain Practice Guidelines

The committee completed its work on the practice guideline regarding management of client records titled Collecting, Recording and Protecting Client Information. Last year, the committee conducted a comprehensive review of documents from other professions and developed an evidence knowledge-base of references used in the development of the guideline.

College legal counsel was consulted on the legal, professional and regulatory obligations for this guideline. A panel of COTBC board members provided feedback on the draft using the web-based peer-to-peer discussions prior to submitting the draft to the full board.

Feedback from this board member review was integrated into a final draft that was presented to the board by two committee members, Suzanne Leach and Sarah Bryant on January 29, 2006.

Approved by the board, the document was published and sent to all registrants in March 2006.

Monitor Practice Issues, Trends and Relevance of Guidelines

The committee developed a new quality improvement (QI) initiative based on the data from the registrant survey conducted last year regarding the practice guideline Assigning of Service Components to Support Personnel (Assigning Guideline). The QI initiative centres around fostering the use of the critical thinking tool by registrants. The committee is currently developing supports on how to use the tool for decision-making and how to identify risk factors specific to a registrant’s practice context. The development of these supports for registrants is ongoing.

The committee would like to thank Jo Clark, Professional Practice Leader Allied Health at Vancouver Coastal Health for her participation in the work of the committee related to developing supports for registrants on using the college’s Assigning Guideline. Jo Clark presented her research on Refining a Role for Rehab Assistants in Home Based Community Health and also participated in discussions on potential tools and supports to assist registrants in applying the critical thinking tool from the guideline to their practice.

The committee plans to conduct an evaluation of the recently released practice guideline Collecting, Recording and Protecting Client Information in the fall of 2006.

Respectfully submitted,

Helen Turner
Chair, Standards Committee 2005/2006
Mandate

As described in the College of Occupational Therapists of British Columbia bylaws Section 18 (5) c, the Continuing Competence Committee reports to the Quality Assurance Committee and the board, and makes recommendations for establishing and monitoring adherence to standards for continuing competence for registrants.

Membership

In accordance with section 18 (5) b of the bylaws the committee consists of at least five full registrants appointed by the board. The appointments are for a two-year term and committee members may be re-appointed for a maximum of three terms.

2005/2006 Members
Emma Christensen, registrant & Chair
Dawn Daechsel, registrant & Vice-Chair
Jennifer Dickson, registrant & elected Board member
Isabelle Boisvert, registrant
Risa Greenwood, registrant

Meetings

The committee held four face-to-face, full-day meetings.

Work-Plan Highlights

During the summer of 2005, the committee conducted a pilot study of the Self-Assessment Tool, the Professional Development Plan and the Guide to Completing the Self-Assessment Tool and Professional Development Plan. Using a quality improvement approach, the committee requested volunteer participation from registrants to complete the tool and plan, and to provide feedback by way of a structured survey. Of the ninety-six registrants who volunteered to participate, 63 completed the survey reflecting a 64.5% response rate.

Results of the study were extremely positive. The committee analyzed all the feedback and survey results indicated that:

• The self-assessment was useful in reflecting on the essential competencies.
• The self-assessment was helpful in identifying areas for improvement and establishing a professional development plan.
• Completing the self-assessment and professional development plan was meaningful and relevant to practice.

The committee considered carefully all qualitative feedback and made recommendations on supports the college may consider to assist registrants in meeting their new continuing competency requirement. In particular, the committee recommended the development of online supports for registrants and information to assist registrants in communicating their new requirement to employers.

The committee focused its work on integrating feedback from the pilot study and completing the college’s first component of a three-part continuing competency program. The goal of this first component of the continuing competency program is self-reflection and accountability for maintenance of individual competence. Registrants review their own application of the essential competencies in practice by completing the Self-Assessment Tool. The self-assessment is used to determine learning needs and then to create a professional development plan that addresses areas needing improvement or enhanced knowledge. The Self-Assessment Tool is based on the Essential Competencies of Practice for Occupational Therapists in Canada, 2nd Ed.

At the January 2006 board meeting, Emma Christensen presented the work of the committee to the board. The Self-Assessment Tool, the Professional Development Plan and the instruction guide received board approval.

The Board also approved the policy recommendation by the committee that the requirement for registrants include:

• Completion of the self-assessment every two years;
• Completion of a professional development plan annually; and
• Submission of a declaration form annually, prior to renewal.

An article presenting the results of the pilot study was published in the spring 2006 issue of the college newsletter.

Following the implementation of this first component, the committee will seek additional registrant feedback.

Respectfully submitted,

Emma Christensen
CHAIR, CONTINUING COMPETENCE COMMITTEE 2005/2006
Mandate

The Client Relations Committee makes recommendations to the board regarding client relations programs, including measures for addressing professional misconduct of a sexual nature. The measures for preventing or dealing with professional misconduct of a sexual nature must include educational requirements for registrants for preventing misconduct of a sexual nature, guidelines for the conduct of registrants with their clients, and the provision of information to the public regarding both the responsibilities of registrants and the college’s complaint and discipline process.

Membership

In accordance with section 19 of the bylaws, the committee is comprised of at least five persons appointed by the board, including one elected member, one appointed member and at least three full registrants. Committee members serve a term of two years and are eligible for re-appointment for a maximum of three terms.

2005/2006 Members
Jan Gauthier, Chair & elected Board member
Lynda Casey, appointed public Board member
Allyson Muir, registrant & Vice-Chair
Erwin Fung, registrant
Tannis Romer, registrant
Jeff Boniface, elected Board member (from February 1, 2006)

Along with Kathy Corbett who continues to provide support and direction, the committee welcomed Mary Clark, the COTBC Director of Program Development and Communications, as a key resource.

Meetings

The Client Relations Committee met three times including one face-to-face meeting and two teleconferences.

Work-Plan Highlights

The committee work-plan activities focused primarily on one of its five key roles:

Establish Guidelines for Conduct of Registrants

The committee’s work this year continued to focus on producing draft guideline statements. The committee prepared guidelines that are intended to assist registrants in critically appraising their behaviour with the intent of establishing professional boundaries to prevent misconduct of a sexual nature. The committee also focused on developing and adapting scenarios, helpful hints and warning signs that are practice related and that cover a wide range of practice areas.

In May 2006, the committee conducted a survey of volunteer registrants who formed a representative sample of registrants from various roles, practice settings, years of practice, sectors of practice, practice locations and gender. The purpose of the survey was to confirm that the guidelines’ content clearly describes the occupational therapist’s responsibility to maintain professional boundaries in order to prevent sexual misconduct. The committee also sought to confirm that the guidelines support sound decision making when the occupational therapist is faced with a potential and/or real boundary violation. The committee was very pleased with the survey results, which indicated high levels of agreement that the document is useful, clear and comprehensive. The committee wishes to thank all registrants who participated in the validation survey and other consultation activities during the preparation of the guidelines.

The committee is very pleased that in June 2006, the COTBC Board approved the final draft Drawing the Line: Guidelines for Establishing Professional Boundaries to Prevent Sexual Misconduct for publication and distribution to registrants. Registrants will receive the new guidelines early in the fall of 2006.

The committee also engaged in activities related to two other key roles:

Develop a Prevention Oriented Education Program for Registrants

Through the committee’s activities to validate the guidelines document, the committee hoped to continue to raise awareness about professional boundaries along with the concept of prevention of misconduct and its relevance to everyday practice.

Establish Measures for Addressing Misconduct

The committee is planning its next steps, including consulting with other colleges on the process for dealing with complaints of this nature.

Respectfully submitted,

Jan Gauthier
CHAIR, CLIENT RELATIONS COMMITTEE 2005/2006
**Mandate**

As provided in sections 25 to 35 of the *Health Professions Act*, (Act) the Inquiry Committee investigates matters that are raised in complaints against registrants. By definition in the Act, a “registrant” also includes a former registrant of the college.

The committee may also investigate a registrant on its own motion (i.e. without a complaint) with regard to a contravention of or failure to comply with the Act, regulation or bylaws, professional misconduct, competence to practise or any disturbance or addiction which impairs the ability to practise.

Once the committee is satisfied with the investigation, it decides on the course of action. The committee may take no further action, take any action the committee considers appropriate to resolve the matter between the complainant and the registrant, request the registrant to undertake not to repeat the misconduct, request the registrant to take educational courses, request the registrant to consent to a reprimand, request the registrant to consent to any other action specified by the committee, or direct the registrar to issue a citation for a disciplinary hearing.

**Membership**

In accordance with section 16 of the bylaws, the committee is comprised of at least five members appointed by the board, including one elected member, one appointed member and at least three full registrants. Members are eligible for re-appointment for a maximum of three terms.

**2005/2006 Members**

Caroline Ehmann, Chair & elected Board member
Nancy Sheehan, appointed Public Board member
Nicole Penner, registrant
Sandra Bressler, registrant
Lindsey Townsend, registrant

**Meetings**

The committee held four teleconferences and attended two face-to-face meetings to consider complaint matters and policy development.

**Activities**

There were six new complaints to the Inquiry Committee for 2005 – 2006. The committee took no further action on one complaint. One complaint did not have sufficient particulars and could not be investigated. Four of the new complaints are currently in various stages of investigation.

**Work-Plan Highlights**

The key role of the committee is to respond to complaints regarding the practice, conduct or ethics of registrants. However, the committee also continues to focus on activities to develop or improve the college’s investigation and inquiry systems. This year focused on building our inspector capacity.

Investigations are an important step in the committee’s consideration of complaints about a registrant’s practice or conduct. Inspectors are often appointed by the committee to gather additional information for the committee by interviewing the complainant, the registrant and/or reviewing a registrant’s occupational therapy documentation. The inspector acts as an impartial fact finder and must make sure both the complainant and the registrant are treated fairly in the process. Given training is viewed by the committee as critical both for committee members and for college inspectors, resources were allocated for training this year.

One of the college’s inspectors recently completed formal inspector certification (Basic and Advanced Level) provided through the Council on Licensure, Enforcement and Regulation (CLEAR). The CLEAR inspector training is an internationally recognized investigator training program, with each level requiring three days of training and a certification test. While the college covered all registration and travel expenses the college appreciates the volunteer time (six days for training outside of B.C.) the occupational therapist inspector donated to complete the course.

A new inspector was recruited to conduct an investigation for the committee. Training was provided through a comprehensive orientation with college legal counsel and the registrar. The committee’s logic work-plan continues to place a priority on building our inspector capacities – inquiry committee investigations handbook, consistent training of inspectors and increased roster to provide for timely and quality investigations.

Building and sustaining member knowledge and skills is critical to an effective committee and is supported by the college. One committee member attended a two-day seminar titled *Administrative Justice: Practice and Procedure for Decision Makers in Professional Regulatory Agencies* sponsored by the B.C. Council of Administrative Tribunals. The registrar attended *Self Governing Professions – 2006 Update* sponsored by the Continuing Legal Education Society of B.C.

Respectfully submitted,

Caroline Ehmann
Chair, Inquiry Committee 2005/2006
Where do Complaints Originate?

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clients</td>
<td>15</td>
</tr>
<tr>
<td>Other Health Professionals</td>
<td>7</td>
</tr>
<tr>
<td>Occupational Therapists</td>
<td>3</td>
</tr>
<tr>
<td>Agency/Organization</td>
<td>6</td>
</tr>
</tbody>
</table>

Complaints Received (to date)

<table>
<thead>
<tr>
<th>Year</th>
<th>Complaints</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>4</td>
</tr>
<tr>
<td>2002</td>
<td>3</td>
</tr>
<tr>
<td>2003</td>
<td>7</td>
</tr>
<tr>
<td>2004</td>
<td>8</td>
</tr>
<tr>
<td>2005</td>
<td>3</td>
</tr>
<tr>
<td>2006</td>
<td>6</td>
</tr>
</tbody>
</table>

Total Number of Complaints Since July 1, 2000: 31

Practice Environment and Resolution of Complaints

Public Sector: 17

Private Sector: 14

PUBLIC SECTOR

- Complaints withdrawn by complainant: 1
- Decisions to take no further action: 7
- Decisions where registrant requested to take action: 3
- Complaints regarding alleged misuse of title occupational therapist: 0
- Complaints where college did not have jurisdiction to investigate: 3
- Complaints in Progress/Investigations in Process: 3
- Citation and case referred to Discipline Committee: 0

PRIVATE SECTOR

- Complaint withdrawn by complainant: 0
- Decisions to take no further action: 5
- Decisions where registrant requested to take action: 2
- Complaints regarding alleged misuse of title occupational therapist: 3
- Complaints where college did not have jurisdiction to investigate: 2
- Complaints in Progress/Investigations in Process: 2
- Citation and case referred to Discipline Committee: 0
**Mandate**

The committee’s mandate is to conduct hearings to consider cases sent to a discipline hearing by citation from the Inquiry Committee.

**Membership**

In accordance with section 17 of the bylaws, the members consist of at least five members appointed by the board, including one public representative or one public Board member, one elected Board member and three full registrants. The appointments shall be for a term not more than five years, with re-appointment for a maximum of three terms.

2005/2006 Members

Michele Becker, registrant
Betty Third, registrant
Catherine Backman, registrant
Jeff Boniface, elected Board member (from February 1, 2006)
Vacancy – appointed Public Board member or Public representative

**Meetings**

There were no hearings by the Discipline Committee in 2005/2006.

The board requested that the Discipline Committee develop recommendations on the best methods for the COTBC to support and sustain our discipline committee members to ensure readiness when a discipline hearing is required. To that end, committee members accepted a one year extension on their terms to participate in the initiative (February 1, 2006 – January 31, 2007).

A full day session was held in April 2006 to frame out the project components. Legal counsel provided a comprehensive orientation to the legal issues including the Health Professions Act, the bylaws, administrative law and she walked the committee members through the practical hearing process. A project consultant will assist the committee in preparing a report for board consideration early in 2007.

Respectfully submitted,

Kathy Corbett
ON BEHALF OF DISCIPLINE COMMITTEE 2005/2006
Auditor’s Report

To the Board of Directors of
College of Occupational Therapists of British Columbia

We have audited the statement of financial position of College of Occupational Therapists of British Columbia as at June 30, 2006 and the statements of revenue and expenditures, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College’s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Victoria, Canada August 11, 2006

Grant Thornton LLP Chartered Accountants
College of Occupational Therapists of British Columbia
Statement of Financial Position
June 30

<table>
<thead>
<tr>
<th>Assets</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$199,510</td>
<td>$175,805</td>
</tr>
<tr>
<td>Short term investments (market value $940,032; 2005: $860,032)</td>
<td>$940,032</td>
<td>860,032</td>
</tr>
<tr>
<td>Receivables</td>
<td>31,496</td>
<td>17,215</td>
</tr>
<tr>
<td>Prepaids</td>
<td>5,879</td>
<td>10,042</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>1,176,917</strong></td>
<td><strong>1,063,094</strong></td>
</tr>
<tr>
<td>Capital assets (Note 3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12,879</td>
<td>6,659</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>1,189,796</strong></td>
<td><strong>1,069,753</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables and accruals</td>
<td>$79,115</td>
<td>$27,204</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>186,400</td>
<td>209,385</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>265,515</td>
<td>236,589</td>
</tr>
<tr>
<td>Net Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted net assets</td>
<td>203,596</td>
<td>216,875</td>
</tr>
<tr>
<td>Net assets internally restricted (Note 4)</td>
<td>707,806</td>
<td>609,630</td>
</tr>
<tr>
<td>Net assets invested in capital assets</td>
<td>12,879</td>
<td>6,659</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td><strong>924,281</strong></td>
<td><strong>833,164</strong></td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>1,189,796</strong></td>
<td><strong>1,069,753</strong></td>
</tr>
</tbody>
</table>

Commitment (Note 5)

On behalf of the Board

[Signatures]

Director

See accompanying notes to the financial statements.

Grant Thornton®
### College of Occupational Therapists of British Columbia

**Statement of Revenue and Expenditures**

Year Ended June 30

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Application fees</td>
<td>$19,125</td>
<td>$31,050</td>
</tr>
<tr>
<td>Registration fees</td>
<td>512,150</td>
<td>486,770</td>
</tr>
<tr>
<td>Interest</td>
<td>24,711</td>
<td>18,332</td>
</tr>
<tr>
<td>Other</td>
<td>3,053</td>
<td>2,456</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>559,039</td>
<td>538,608</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting and legal</td>
<td>28,346</td>
<td>27,570</td>
</tr>
<tr>
<td>Amortization</td>
<td>7,059</td>
<td>3,428</td>
</tr>
<tr>
<td>Board and committee</td>
<td>21,650</td>
<td>22,397</td>
</tr>
<tr>
<td>Communication</td>
<td>6,912</td>
<td>6,924</td>
</tr>
<tr>
<td>Consulting</td>
<td>29,730</td>
<td>26,115</td>
</tr>
<tr>
<td>Database (Note 6)</td>
<td>18,909</td>
<td>-</td>
</tr>
<tr>
<td>Honoraria and per diems</td>
<td>24,197</td>
<td>21,823</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,664</td>
<td>5,470</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2,440</td>
<td>2,423</td>
</tr>
<tr>
<td>Office</td>
<td>31,950</td>
<td>22,614</td>
</tr>
<tr>
<td>Program development fund</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>Publications</td>
<td>29,195</td>
<td>14,984</td>
</tr>
<tr>
<td>Rent</td>
<td>19,517</td>
<td>16,844</td>
</tr>
<tr>
<td>Salary and benefits</td>
<td>200,129</td>
<td>188,167</td>
</tr>
<tr>
<td>Systems maintenance</td>
<td>2,527</td>
<td>2,138</td>
</tr>
<tr>
<td>Travel</td>
<td>39,697</td>
<td>34,927</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>467,922</td>
<td>400,824</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenditures</strong></td>
<td>$91,117</td>
<td>$137,784</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
College of Occupational Therapists of British Columbia
Statement of Changes in Net Assets
Year Ended June 30

<table>
<thead>
<tr>
<th></th>
<th>Invested in Capital Assets</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$ 6,659</td>
<td>$ 216,875</td>
<td>$ 609,630</td>
<td>$ 833,164</td>
<td>$ 695,380</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenditures</td>
<td>(7,059)</td>
<td>-</td>
<td>98,176</td>
<td>91,117</td>
<td>137,784</td>
</tr>
<tr>
<td>Investment in capital assets</td>
<td>13,279</td>
<td>(13,279)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$ 12,879</td>
<td>$ 203,596</td>
<td>$ 707,806</td>
<td>$ 924,281</td>
<td>$ 833,164</td>
</tr>
</tbody>
</table>

College of Occupational Therapists of British Columbia
Statement of Cash Flows
Year Ended June 30

Increase (decrease) in cash and cash equivalents

**Operating**
- Excess of revenue over expenditures $ 91,117 $ 137,784
- Amortization 7,059 3,428

$ 98,176 $ 141,212

Change in non-cash operating working capital (Note 7)
18,808 27,025

116,984 168,237

**Investing**
- Purchase of capital assets (13,279) (6,228)

Net increase in cash and cash equivalents 103,705 162,009

Cash and cash equivalents, beginning of year 1,035,837 873,828

Cash and cash equivalents, end of year $ 1,139,542 $ 1,035,837

See accompanying notes to the financial statements.
1. Nature of operations

The College of Occupational Therapists of British Columbia 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. Summary of significant accounting policies

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 organization’s general operations and overhead.

The Capital Fund includes transactions relating to equipment.

The Internally Restricted Funds include the following:

Inspections, Inquiry and Discipline Funds (previously Investigations and Resolutions Reserve Funds) which are internally restricted funds. They are designated for use in the development and management of the inquiry and discipline process.

Program Development Funds which are internally restricted funds. They are designated for the development and establishment of statutory programs.

Special Projects Funds which are internally restricted funds. They are designated for specific, time limited projects related to board strategic plan / College business plan.

Expenditures from these funds require Board approval.

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.
2. Summary of significant accounting policies (continued)

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.

Investments
Investments are recorded at the lower of cost or market value.

Cash and cash equivalents
Cash and cash equivalents include cash on hand, balances with banks and short term deposits with original maturities of three months or less.

Capital assets
Purchased capital assets are recorded at cost, and contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided as follows:

- Computer equipment: 3 years, straight line
- Computer software: 2 years, straight line
- Furniture and equipment: 5 years, straight line

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
The College’s financial instruments consist of cash, investments, accounts receivable, and accounts payable. Unless otherwise noted, it is management’s opinion that the College is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

Use of estimates
In preparing the College’s financial statements, management is required to make estimates and assumptions that could 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 period. Actual results could differ from those reported.
3. Capital assets

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Accumulated Amortization</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>$35,700</td>
<td>$28,896</td>
</tr>
<tr>
<td>Computer software</td>
<td>6,948</td>
<td>6,948</td>
</tr>
<tr>
<td>Furniture &amp; equipment</td>
<td>18,483</td>
<td>12,408</td>
</tr>
<tr>
<td></td>
<td>$61,131</td>
<td>$48,252</td>
</tr>
</tbody>
</table>

4. Net assets internally restricted

<table>
<thead>
<tr>
<th></th>
<th>Inspections, Inquiry and Discipline Reserve</th>
<th>Program Development Fund</th>
<th>Special Projects Fund</th>
<th>Total 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$256,580</td>
<td>$227,471</td>
<td>$125,579</td>
<td>$609,630</td>
</tr>
</tbody>
</table>

Allocation of net excess of revenues over expenditures from operations:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$98,177</td>
</tr>
</tbody>
</table>

Balance, end of year

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$289,306</td>
<td>$260,197</td>
<td>$158,304</td>
<td>$707,807</td>
</tr>
</tbody>
</table>

These internally restricted amounts are not available for other purposes without approval of the board of directors.

5. Commitment

The College has entered into an agreement to lease its premises until November 2010. The rent amount is based on $12 per square foot per annum, to increase to $13 after three years. Additional proportionate property costs are added to the rent, and are re-evaluated by the lessor periodically. Rent for June 2006 was $1,655. Minimum rent payable for the next five years is as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rent</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>$17,914</td>
</tr>
<tr>
<td>2008</td>
<td>$17,914</td>
</tr>
<tr>
<td>2009</td>
<td>$18,341</td>
</tr>
<tr>
<td>2010</td>
<td>$18,646</td>
</tr>
<tr>
<td>2011</td>
<td>$7,769</td>
</tr>
</tbody>
</table>

Grant Thornton©
6. Database expense

In the current year, the College participated in a project to configure a new online database which will also be used for reporting to the Canadian Institute for Health Information (CIHI.) Total expenses incurred in the fiscal year ended June 30, 2006 (excluding capital equipment upgrades of $3,658) are broken down as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenditures</td>
<td>$48,173</td>
</tr>
<tr>
<td>Less: CIHI contribution</td>
<td>$29,264</td>
</tr>
<tr>
<td>Total amount expensed</td>
<td>$18,909</td>
</tr>
</tbody>
</table>

The database expense on the statement of revenue and expenditures is presented net of financial contributions received from CIHI. Arrangements with the database host for access to the database are for no fixed period. The College has rights to the data, and not to the database technology itself, therefore the amounts have been expensed and not capitalized.

7. Supplemental cash flow information

<table>
<thead>
<tr>
<th>Description</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables</td>
<td>$(14,281)</td>
<td>$358</td>
</tr>
<tr>
<td>Prepaid</td>
<td>4,163</td>
<td>(5,108)</td>
</tr>
<tr>
<td>Payables and accruals</td>
<td>51,911</td>
<td>(7,009)</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>(22,985)</td>
<td>38,784</td>
</tr>
<tr>
<td></td>
<td>$18,808</td>
<td>$27,025</td>
</tr>
<tr>
<td>Interest received</td>
<td>$18,084</td>
<td>$18,692</td>
</tr>
</tbody>
</table>