



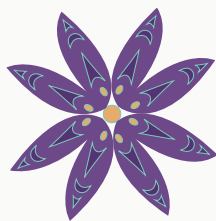
**COTBC**

College of Occupational Therapists  
of British Columbia



## **ANNUAL REPORT 2021–2022**

College of Occupational Therapists of British Columbia



## Acknowledgement

The COTBC office is located on the traditional territory of the **W̱SÁNEĆ** (Saanich) peoples, including the **BÓKEĆEN** (Pauquachin), **S̱ÁUTW̱** (Tsawout), **W̱JOŁEŁP** (Tsartlip), and **WSIKEM** (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

**Title:** Land Acknowledgment

**Artist:** Sage Paul, **W̱JOŁEŁP** (Tsartlip Nation)

For more information regarding Sage Paul and the art commissioned, please see the College [website](#).

## Land Images

Our report also features images of land which were provided by COTBC Board members as part of their learning about the land where they live, work, and play and its rightful guardians.

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# Our Role

## 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 Strategic Plan

**1**

Embrace leading regulatory practices to sustain responsive and accountable leadership.

**2**

Engage the public to improve their understanding and confidence in how COTBC regulates occupational therapists' practice.

**3**

Collaborate with key stakeholders and partners.

**4**

Apply innovative and evidence-informed approaches in College activities.

**5**

Demonstrate the commitment of the College to cultural safety and humility.

# College Board

## 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*



**Tysen LeBlond**  
*Terrace*  
Term began  
February 1, 2022



**Joy Parsons**  
*Surrey*  
Term ended  
January 31, 2022



**Debbie Ruggiero**  
*Kelowna*



**Philipp Santiago**  
*Vancouver*  
Term began  
February 1, 2022



**Cathy Wu**  
*Vancouver*  
Term ended  
January 31, 2022

# Our Message

**COTBC's 2021–2022 year (July 1–June 30) started with a pledge.** On July 27, 2021, the registrars from 11 BC health regulatory colleges, including COTBC, gathered with a First Nations consultant, a First Nations Knowledge Carrier, and witnesses for an intimate ceremony to issue an apology. During the ceremony, held at Spanish Banks in Vancouver on the unceded, ancestral, traditional territories of the Musqueam, Squamish, and Tsleil-Waututh peoples, the registrars signed [\*\*An Apology and Commitment to Action\*\*](#). COTBC openly vowed to be antiracist and support the profession we regulate to do the same. As part of those commitments, COTBC has engaged Earl Claxton Junior, a celebrated a **STÁUTW** (Tsawout) Elder. Through sharing his personal experiences and storytelling, he will help us on our journey of continued learning. COTBC also commissioned Sage Paul, a local Coast Salish artist, to create five pieces of art to help make our spaces (physical and virtual) culturally welcoming and safer. You can read more about COTBC's actions to embed cultural safety and humility into the College's work on page 11 of this report.

When we wrote our last report 12 months ago, we could not have known how persistent and prolonged the COVID-19 pandemic would be. Despite the pandemic's ongoing challenges, COTBC continues to ensure that our mandate for public safety remains the heart of our work. We are grateful to College staff, who work



A stylized, handwritten signature in black ink.

Carin Plischke  
**Board Chair**



A stylized, handwritten signature in black ink.

Kathy Corbett  
**Registrar/CEO**

diligently to maintain all statutory programs and achieve strategic goals. College practice advisers continue to respond to many registrant enquiries and provide timely access to resources to support safe practice. This past year, the College complied with a Public Health Order directed at all health profession regulators to record the vaccination status of its registrants. Notwithstanding the public's divided opinion about vaccines, the Office of the Provincial Health Officer's report indicated that most occupational therapists did get vaccinated.

COTBC acknowledges, values, and respects the dignity of all people. This year, the Board approved the COTBC Gender Diversity, Access and Inclusion policy to guide how the College operationalizes its commitment to gender diversity, access, and inclusion. Flowing from this work, COTBC staff and Board members participated in gender diversity training sessions. In the training, participants explored



strategies for applying these learnings on a personal, relational, and systemic level. Changes to the College registration forms were made to provide registrants with gender options outside of the gender binary and the option to indicate pronouns. We embrace and are adapting to cultural shifts and gender-affirming practices.

Collaboration works. Those who work together towards a common purpose are more likely to achieve the outcomes they are seeking. The release of the new [\*Competencies for Occupational Therapists in Canada\*](#) (2021) is a milestone for the profession and reflects the impact of collaboration. We are proud of this cross-Canada teamwork of all the occupational therapy regulators, university programs, and the national association to accomplish a single national competency document. Registrants across the country will be held accountable to the same expectations. COTBC looks forward to supporting registrants to learn about the document as we update our programs and integrate the new competencies.

We know that reform of health profession regulation in BC is ahead of us. To date, there remains limited news from the Ministry of Health on the recommendations it announced back in August 2020 for changing BC's health profession regulation framework. Notwithstanding the uncertainty this context brings, we continue to monitor and engage in activities related to the reshaping of regulation in BC. We remain focused and ready to work with our health regulatory partners on the changes ahead.

When reflecting on the past year's accomplishments and planning for the

coming year, we know that none of our work would be possible without the support and principled leadership provided by the Board, a board grounded in a strong team approach manifested by relationships of mutual respect and trust. We appreciate registrants and public representatives serving on College committees, who continue to contribute to the College's work by giving generously of their time and talent. We also extend our sincere appreciation to the staff in the office for another year of superb support to ensure smooth and effective operations. The efforts of each of you contribute to a vital, healthy organization that supports our mission to protect the public.

**We are pleased to share highlights of the 2021–2022 year.**



Ləkʷəŋən (Songhees and Esquimalt) Territories  
**CARIN PLISCHKE, ELECTED BOARD MEMBER**



# Our 2021–2022 Highlights

## Indigenous Cultural Safety and Humility

Working Together: A New Practice Standard for Registrants  
*Coming Fall 2022*

Along with the 10 other College signatories to the July 27, 2021, *Indigenous Racism in BC Health Care: An Apology and Commitment to Action*, COTBC is moving forward to release a joint standard of practice: *Indigenous Cultural Safety, Cultural Humility, and Anti-Racism*. The colleges are leveraging the collaborative work of the BC College of Nurses and Midwives and the College of Physicians and Surgeons of BC, who released respective standards earlier this year. All regulated health professionals, including occupational therapists, will be held to a standard for achieving Indigenous cultural safety through cultural humility and providing antiracist care for Indigenous clients.

## Building Relationships

We fully recognize that our commitment to Indigenous Cultural Safety and Humility requires thoughtful and meaningful engagement with Indigenous communities. Here are some steps taken this year.

COTBC is honoured and grateful to have Earl Claxton Junior, a celebrated **STÁUTW** (Tsawout) Elder, engage with the College. Through sharing his history, stories, words of wisdom, and messages, he is guiding the Board and staff on our learning journey and advising on our efforts in our Indigenous Cultural Safety and Humility work.

A relationship with **Sage Paul**, a local Coast Salish artist, was formalized to create five pieces of custom digital art for the College. Unveiled by the Board in April 2022, this stunning artwork will be embedded on COTBC's updated Indigenous Cultural Safety and Humility website pages and used on relevant documents. It is on display in the College office. To learn more about the artwork, click [here](#).



**ABOUT EARL CLAXTON JR., XETXÁTEN** Earl Claxton Jr. is a **STÁUTW** (Tsawout) Elder and respected ethnobotanical Knowledge Holder from the **WSÁNEĆ** (Saanich) Coast Salish First Nation on the territory known as Vancouver Island, British Columbia, Canada.



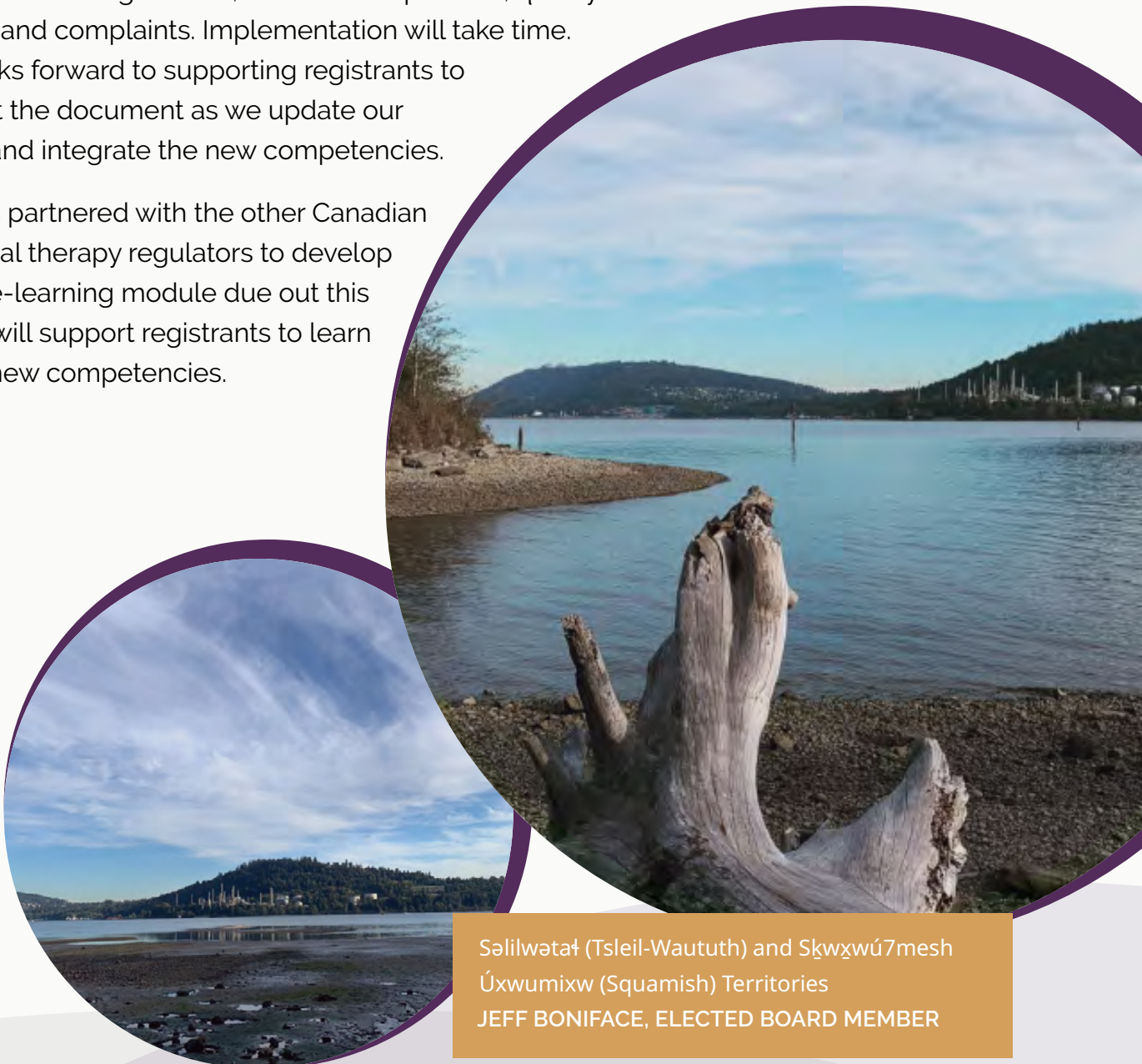
**ABOUT SAGE PAUL** Sage Paul is a Coast Salish artist. She describes her art as animated, colourful, and cute but realistic in the representations of nature, plants, and animals.

## One Competency Document for Occupational Therapists in Canada

The new *[Competencies for Occupational Therapists in Canada](#)* was released in late 2021. The culmination of a joint project of the Association of Canadian Occupational Therapy Regulatory Organizations, the Association of Canadian Occupational Therapy University Programs, and the Canadian Association of Occupational Therapists (CAOT), this document establishes one set of occupational therapy competencies for the teaching and evaluation of occupational therapists. College staff and many COTBC registrants provided valuable input through national survey and focus groups. Registrants will be held accountable to the same expectations across the country.

For COTBC, the *Competencies for Occupational Therapists in Canada* will impact all College core programs, such as registration, standards of practice, quality assurance, and complaints. Implementation will take time. COTBC looks forward to supporting registrants to learn about the document as we update our programs and integrate the new competencies.

COTBC has partnered with the other Canadian occupational therapy regulators to develop a national e-learning module due out this fall, which will support registrants to learn about the new competencies.



Səlilwətał (Tsleil-Waututh) and Sk̓wxwú7mesh  
Úxwumixw (Squamish) Territories  
JEFF BONIFACE, ELECTED BOARD MEMBER

## BC Public Advisory Network (BC-PAN)

COTBC continues to be a partner in the BC-PAN, a joint initiative of 10 BC health regulators established to encourage more comprehensive and meaningful public engagement on issues related to health profession regulation in BC. The BC-PAN consists of 16 public advisers from across the province with diverse backgrounds, perspectives, and experiences.

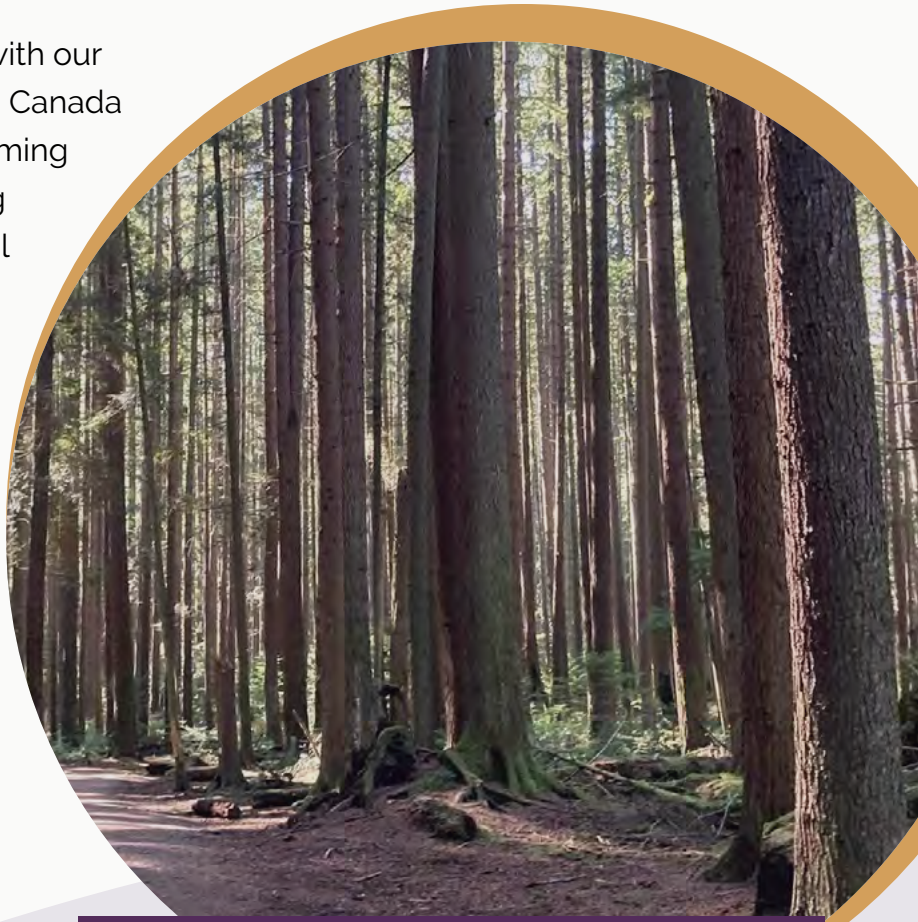
**Meeting topics are selected by the partners based on College needs. This year, the BC-PAN discussed topics such as**

- how the colleges can create helpful and accessible public resources,
- how the colleges can support the public outside of the formal complaints process,
- what is important for clients to know when their health care provider retires or leaves the practice, and
- what patients should know about providing informed consent.

The BC-PAN has a [website](#), where all summary reports of the meetings are posted.

## Collaboration: Project Comeback

COTBC is leading a collaborative project with our partner occupational therapy regulators in Canada to develop a common approach for confirming competency to re-enter practice following an absence from practice. All occupational therapy regulatory organizations are confronted with determining what a former registrant must do following a period of nonpractice to confirm that they are safe to return to practice. The project is steered by a cross-Canada committee (thank you to Kevin Wong, registrar of the College of Occupational Therapists of Nova Scotia, for chairing the committee), and it is well underway. Anticipated to conclude this fall, the project will result in a revised re-entry program for COTBC.



Səlilwətał (Tsleil-Waututh), Skwxwú7mesh Úxwumixw (Squamish), and xʷməθkʷəy̓əm (Musqueam) Territories  
CATHY WU, ELECTED BOARD MEMBER



# Cultural Safety and Humility: A Steadfast Commitment

The College remains deeply 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 input from Indigenous consultants, Elders, and Knowledge Carriers, as well as contracted cultural safety and humility advisers, the College is pleased to report highlights from this year's activities.

## Apologizing to Indigenous Peoples, Communities, and Registrants

- On July 27, 2021, registrars from 11 health regulatory Colleges in BC, including COTBC, gathered with an Indigenous leader, a Knowledge Carrier, and witnesses to sign a Joint Statement of Apology and Commitments to Action. The statement declares that "as the leaders of health regulatory colleges in British Columbia that govern more than 21,000 health professionals, we respectfully and humbly apologize to Indigenous peoples (First Nations, Métis, and Inuit), communities and registrants of our respective Colleges who have experienced and suffered from racism while engaging with our organizations or with the health professionals we regulate." A short [video](#) of the ceremony, which was hosted in accordance with First Nations protocols, is available on the COTBC website.



LEFT PHOTO: Participants In the ceremony

RIGHT PHOTO: Sulksun (Shane Pointe), Knowledge Carrier, Salish Nation, And Joe Gallagher (K'wunəməŋ), Tla'amin Nation, Qoqoq Consulting Ltd.

PHOTO CREDITS: Michael Sean Lee

## Building Knowledge and Awareness Within the Organization

- Board members developing and sharing their knowledge about the lands and areas of cultural significance to the Indigenous peoples in each Board member's local area.
- Board members participating in a full-day learning and planning session exploring College activities and priorities related to cultural safety and humility.
- Staff members continuing to complete the San'yas Indigenous Cultural Safety Training.
- Staff hosting and participating in learning sessions on truth and reconciliation and personal cultural safety and humility learning journeys.
- Collaborating on the regular delivery of staff, Board, and committee lunch 'n learns in partnership with the BC College of Nurses and Midwives and the College of Dietitians of BC.



Səlilwətał (Tsleil-Waututh), Skwxwú7mesh Úxwumixw (Squamish),  
and xʷməθkʷəy̓əm (Musqueam) Territories  
JENNIFER GLASGOW, ELECTED BOARD MEMBER



## Embedding Cultural Safety and Humility Into College Governance and Operations

- Updating COTBC's Land Acknowledgement Policy to incorporate up-to-date guidance from cultural safety advisers. The **WSÁNEĆ** Leadership Council affirmed a land acknowledgement for use on the College website.
- Adding an additional question on the registration renewal form to better understand registrants' cultural safety and humility training background.
- Incorporating advice and feedback from an Indigenous consultant and a cultural safety adviser to develop and compile Indigenous Cultural Safety and Humility resources for a dedicated section on the College website.
- Hosting staff, Board, and committee workshops to further gender diversity knowledge and skills.
- Approving and implementing the Gender Diversity, Access and Inclusion policy.
- Updating registration renewal forms to include the option to voluntarily share pronouns and common names as well as updated language regarding "sex as it appears on current government-issued identification."



Səlilwətał (Tsleil-Waututh), Sḵwxwú7mesh Úxwumixw (Squamish), and xʷməθkʷəy̓əm (Musqueam) Territories  
**MARY O'CALLAGHAN, PUBLIC MEMBER**



## Fostering Relationships and Partnerships

- Working with Sage Paul, a local Indigenous artist from Tsartlip Nation, to design five custom pieces of digital art to display in the office and on the College website.
- On National Indigenous Peoples' Day, celebrating the diversity, strengths, and contributions of Indigenous peoples, through staff education experiences centred on Coast Salish methods of good health, wellness, and healing, guided by **XETXÁTEN** Earl Claxton Junior, a respected **STÁUTW** (Tsawout Nation) Elder and ethnobotanist.
- Planning for an event to meet with self-identifying Indigenous occupational therapists who provided their consent to be contacted by the College to give their perspectives on regulatory-related issues. This year at renewal, 39 occupational therapists self-identified as Indigenous. Of those, 25 consented to be contacted by the College.
- Staff participating in a research interview exploring the response of the occupational therapy profession to the Truth and Reconciliation Commission's health Calls to Action.

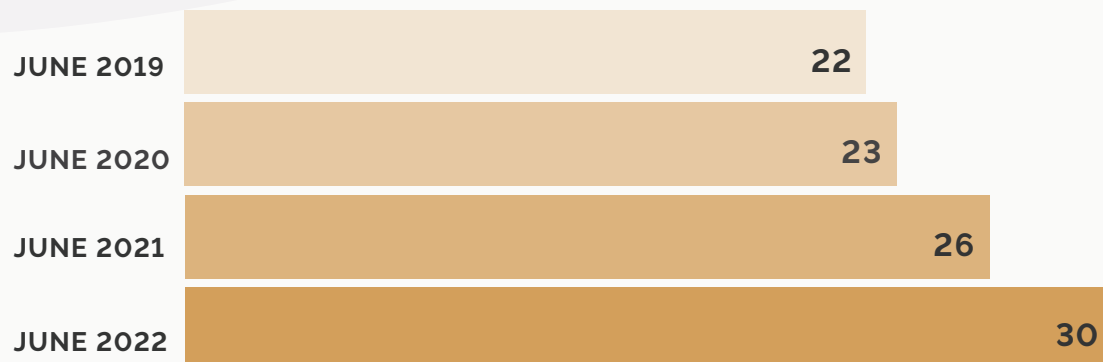
## Exploring Registrant Training and Cultural Safety and Humility Competencies

- Leveraging the collaborative work of the BC College of Nurses and Midwives and the College of Physicians and Surgeons of BC, by committing to partner with other BC health regulators to develop a shared cultural safety and antiracism practice standard.
- Assisting registrants contacting the College seeking information and resources to support the delivery of culturally safer care.
- Registrants continuing to participate in the San'yas Indigenous Cultural Safety Training.



**STÁUTW** (Tsawout), **WJOLELP** (Tsartlip), **WSIKEM** (Tseycum) and **BOKEĆEN** (Pauquachin) Territories  
**IAN WANKE, PUBLIC MEMBER**

## Percentage of Registrants Who Report Completing San'yas Training



## Beyond San'yas: Learning More About Training

The College recognizes that students in occupational therapy programs are increasingly being offered specific cultural safety and humility training as part of their entry-to-practice education. For 2021–2022 renewal, the question was broadened, with 29% of registrants indicating that they had completed Indigenous Cultural Safety and Humility training as part of their occupational therapy program and 46% indicating that they had completed other training. While these numbers show an encouraging positive trend, the College continues to recognize that ongoing efforts are needed to ensure that all registrants are obtaining and maintaining the necessary competencies to ensure the delivery of culturally safer and ethical occupational therapy services.



STÁUTW (Tsawout), WJOLELP (Tsartlip), WSIKEM (Tseycum) and BOKEĆEN (Pauquachin) Territories  
GAYLE NYE, PUBLIC BOARD MEMBER

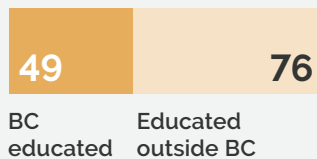
# Registering Qualified OTs

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 registration.

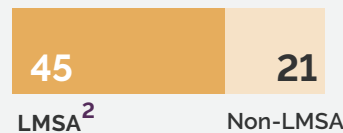
## 2021–2022 Registration Committee Decision Highlights

**228**  
New registrants

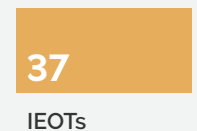
### NEW GRADUATES



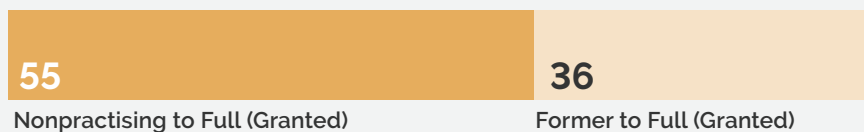
### OUTSIDE OF BC<sup>1</sup>



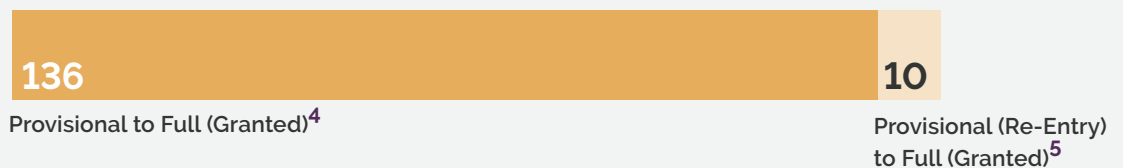
### OUTSIDE OF CANADA<sup>3</sup>



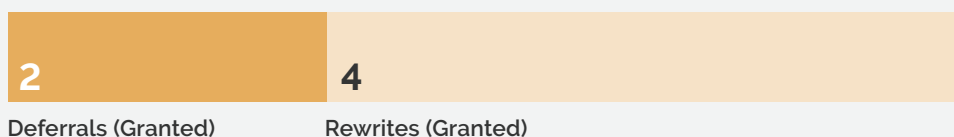
**91**  
Reinstatement  
to full practising



**146**  
Provisional to  
full practising



**6**  
Entry-to-practice  
exam requests



<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 recognizing 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 re-entry program

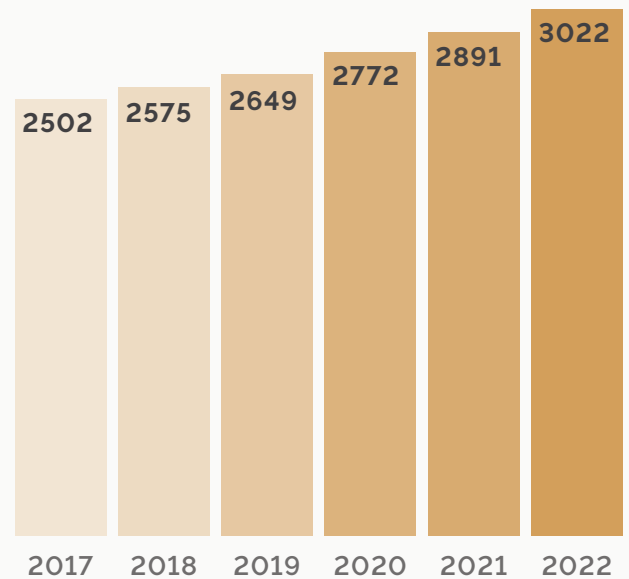
# Profile of BC Occupational Therapists

All statistics were calculated at our year-end of June 30, 2022.

## Registration Categories

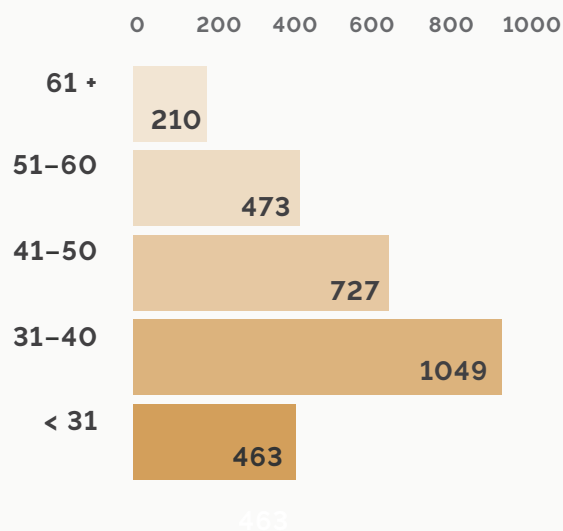
TYPE	# of OTs
FULL PRACTISING	2903
NONPRACTISING	100
PROVISIONAL	17
TEMPORARY	0
PROVISIONAL RE-ENTRY	2
TERMS & CONDITIONS	0
<b>TOTAL</b>	<b>3022</b>

## Steady Increase of Registrants Over Time



## Age

Excludes nonpractising and temporary registrants.



## Sex

Excludes nonpractising and temporary registrants.  
Sex as indicated on current government-issued photo identification.

**2557** FEMALE

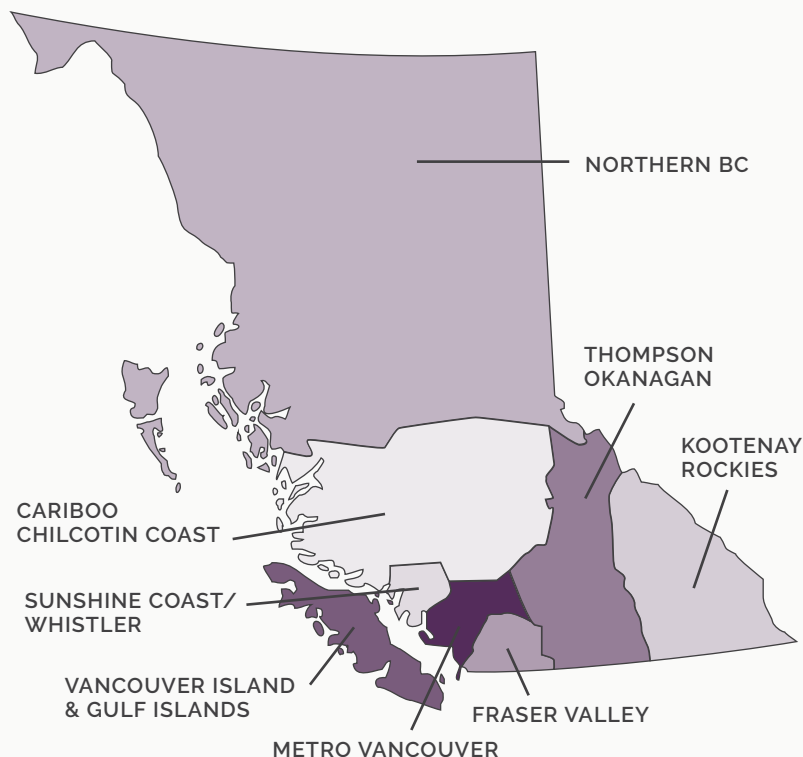
**363** MALE

**2** INTERSEX

## Region Where OTs Work

*Excludes nonpractising and temporary registrants*

REGION	# of OTs
METRO VANCOUVER	1630
VANCOUVER ISLAND & GULF ISLANDS	582
THOMPSON OKANAGAN	352
FRASER VALLEY	144
NORTHERN BC	89
KOOTENAY ROCKIES	60
SUNSHINE COAST/WHISTLER	18
UNEMPLOYED OR ON LEAVE	18
CARIBOO CHILCOTIN COAST	16
CURRENTLY DON'T WORK AS AN OT IN BC	13
<b>TOTAL</b>	<b>2922</b>



## Area of Practice

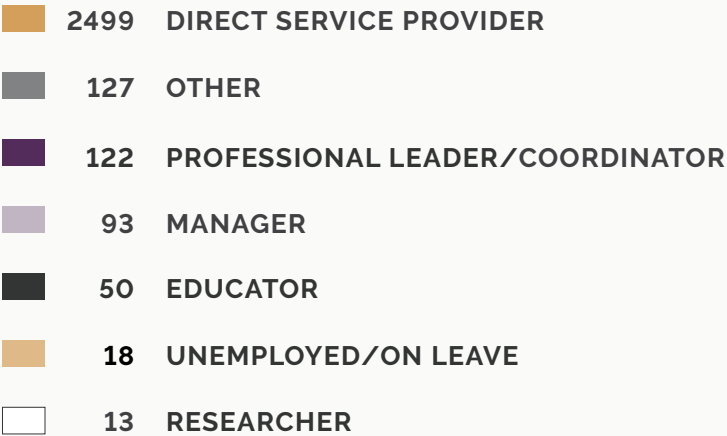
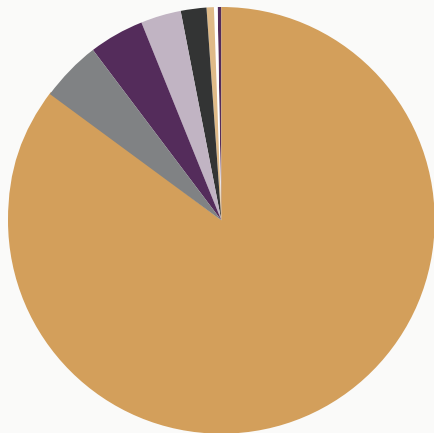
*Excludes nonpractising, temporary, unemployed, and on leave registrants*

AREA	# of OTs
GENERAL PHYSICAL HEALTH	1000
OTHER AREAS OF DIRECT SERVICE PROVISION	460
MENTAL HEALTH	349
NEUROLOGICAL HEALTH	268
OTHER AREAS OF PRACTICE	189
MUSCULOSKELETAL HEALTH	172
VOCATIONAL REHABILITATION	127
CLIENT SERVICE MANAGEMENT	92

AREA	# of OTs
MEDICAL/LEGAL	68
HEALTH PROMOTION & WELLNESS	59
SERVICE ADMINISTRATION	45
TEACHING	36
CARDIOVASCULAR/RESPIRATORY	17
RESEARCH	12
PALLIATIVE CARE	10
DIGESTIVE/METABOLIC ENDOCRINE	0

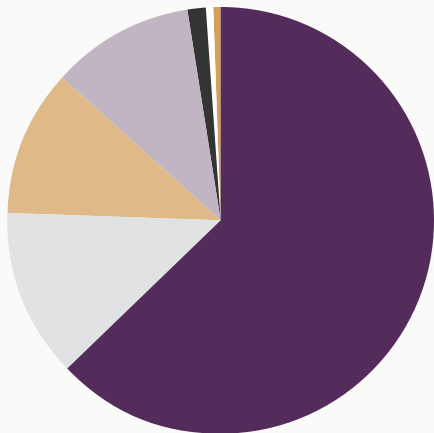
## Primary Roles

*Excludes nonpractising and temporary registrants*



## Primary Funding

*Excludes nonpractising and temporary registrants*





## Location of Entry-Level Education

### All Practising Registrants

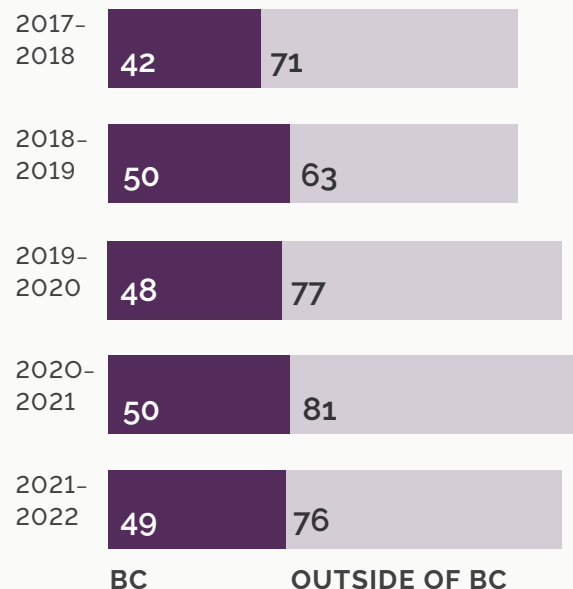
*Excludes nonpractising and temporary registrants*

IN CANADA	# of OTs
BRITISH COLUMBIA	1015
CANADA, OUTSIDE OF BC	1506
<b>TOTAL</b>	<b>2521</b>

OUTSIDE OF CANADA	# of OTs
UNITED KINGDOM	101
AUSTRALIA	74
UNITED STATES	49
SOUTH AFRICA	40
INDIA	30
PHILIPPINES	26
HONG KONG	17
IRAN	14
IRELAND	12
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>401</b>
<b>TOTAL REGISTRANTS</b>	<b>2922</b>

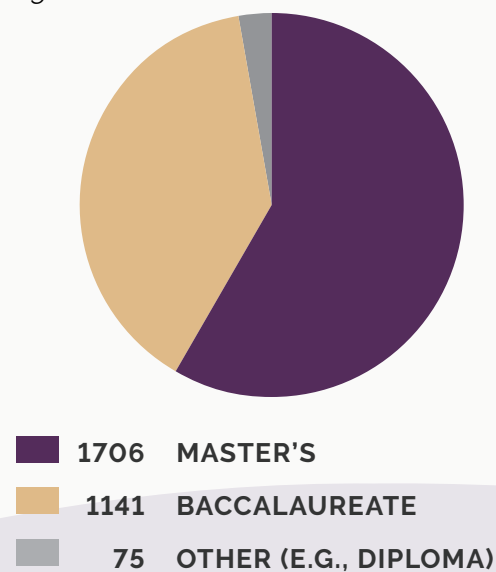
### New Registrants

*Canadian-educated 5-year trend*



### Entry-to-Practice Level of Education

*Excludes nonpractising and temporary registrants*



**2922**  
TOTAL

# 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.

## 511

PRACTICE  
CONSULTS

## ~43

CONSULTS  
PER MONTH

## OCTOBER

MONTH WITH MOST CONSULTS  
(55)

## TOP 3

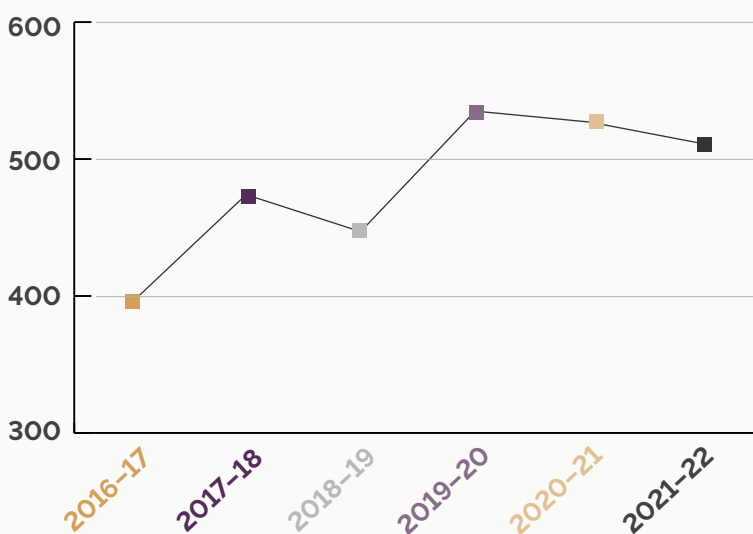
COTBC Practice  
Resources Referenced

**1** Managing Client Information

**2** Code of Ethics

**3** Bylaws

# of consults by year



## Top 5 Practice Consult Themes

## 1

Professional  
Accountability  
(82)

examples:  
questions about  
discontinuing  
services,  
understanding  
fitness to practice,  
and providing  
ethical services

## 2

Scope of  
Practice  
(63)

examples:  
questions  
regarding  
whether various  
modalities or  
therapeutic  
approaches are  
within scope of  
practice

## 3

Managing Client  
Information  
(62)

examples:  
questions about  
disclosing client  
information,  
retaining clinical  
records, cosigning  
reports, and  
making changes  
to records

## 4

Telehealth  
(55)

examples:  
questions  
regarding  
requirements to  
be registered  
if providing  
occupational  
therapy services  
in other provinces  
or countries

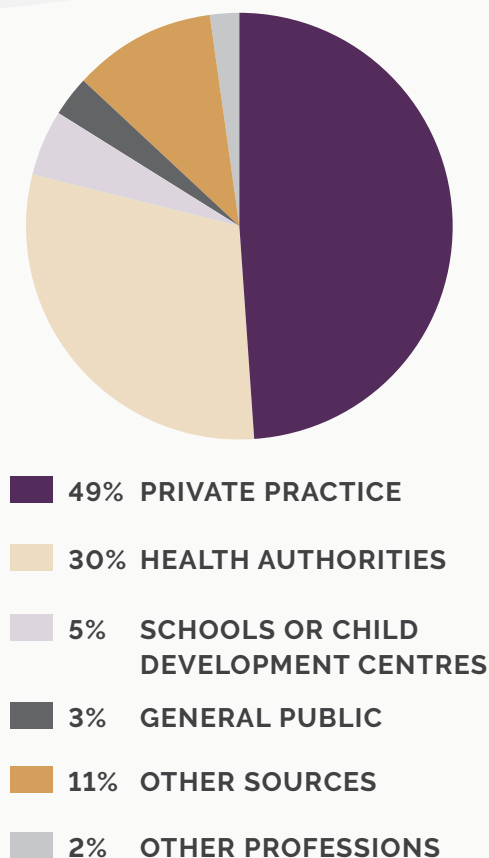
## 5

COVID-19  
Related  
(52)

examples:  
questions  
about infection  
prevention and  
control protocols,  
vaccination  
requirements,  
and masking  
requirements

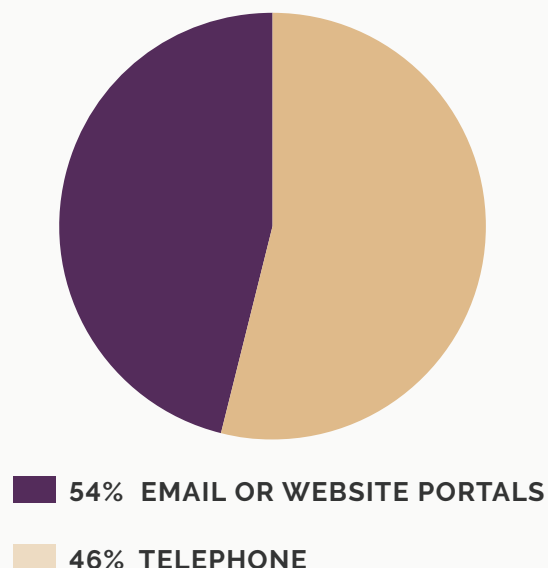
## Source of Consultations\*

*\*when indicated*



## How People Reach Us\*

*\*when known*



## Examples of Presentations & Outreach

- Participated in the University of British Columbia's (UBC's) Master of Occupational Therapy induction ceremony.
- Cofacilitated a session with CAOT-BC for UBC's Master of Occupational Therapy students on navigating practice issues.
- Assisted with group facilitation at UBC's Respectful Learning Environment Workshop.
- Over three sessions, met virtually with Vancouver Coastal Health Authority occupational therapists to discuss providing safe, ethical, and effective care during challenging times.
- Met with Provincial Health Services Authority occupational therapists to discuss questions related to informed consent.
- Hosted two Quality Practice webinars, featuring guests from the Public Guardian and Trustee of BC and Provincial Health Services Authority's Office of Virtual Health.
- Met virtually with occupational therapy students from the University of Alberta and the University of Toronto to review the College's mandate and key considerations when seeking registration with COTBC.

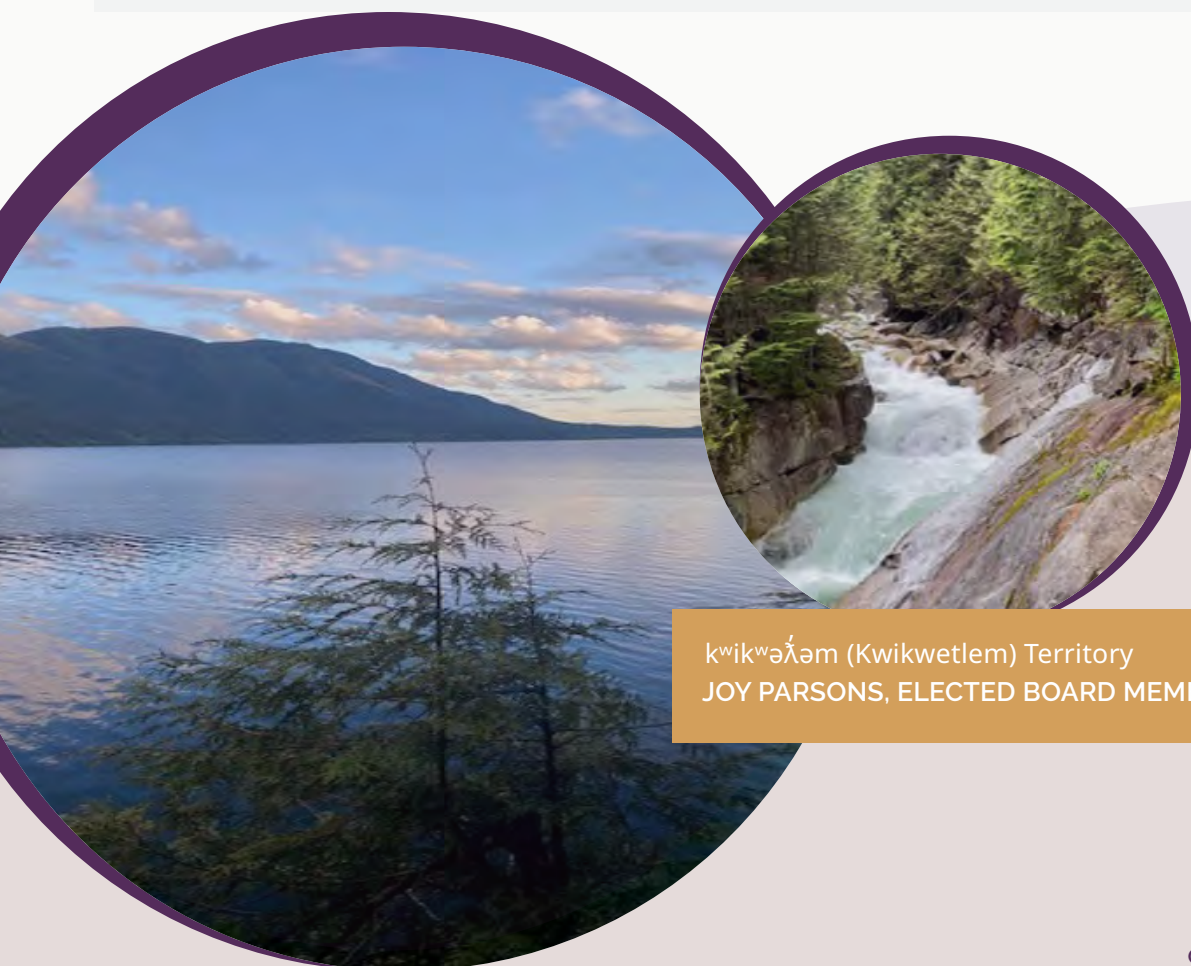
## Supporting Safe Practice During the COVID-19 Pandemic

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

- Guidance from BC's provincial health officer regarding mask use and infection prevention and control
- Guidance and frequently asked questions regarding the *Health Professionals COVID-19 Vaccination Status Information and Preventative Measure Order*
- Updated practice guidance: [Telehealth in Occupational Therapy Practice](#)
- [COTBC Statement on COVID-19 Misinformation](#)
- Updated public guidance on [What can I expect from my Occupational Therapist?](#)

## New Publications

- [Practice resource: Considerations for Starting or Closing a Private Practice](#)
- [Practice Across Jurisdictions](#): information published on the College website



kʷikʷəłəm (Kwikwetlem) Territory  
JOY PARSONS, ELECTED BOARD MEMBER

# Monitoring Quality Practice

## The Annual Continuing Competence Review (ACCR)

The College's Quality Assurance Program (QAP) supports registrants to maintain and enhance their continuing competence. The ACCR is one component and is often referred to as the heart of the program. It is designed to support occupational therapists by providing learning opportunities (including assessment and feedback) and resources focused on their required professional standards. Completed by registrants in an online format every year as a requirement for renewal of registration, the ACCR includes several features to support reflection and learning. Features such as reviewing practice hours and roles, applying knowledge through case scenarios, and identifying professional development goals combine to support registrants in developing plans that support their continuing competence. The College is also able to use the aggregate data to develop resources to promote high standards of practice. More information about the ACCR can be found on our [website](#).

## Highlights From the ACCR

### Transitions and Supports Influencing Competence

Occupational therapists need to be able to deliver safe and quality care throughout their careers, regardless of role, practice context, organizational change, or personal factors that may impact practice. As part of the ACCR, occupational therapists are asked to recognize, prepare for, and manage transitions to maintain their competence and reduce risks to their clients' safety. Transitions are a natural part of work, experienced as a process of change that occurs when moving from usual routines to new ones. By reflecting on their transitions and the supports that may affect their competency, both positively and negatively, occupational therapists are encouraged to refine their professional development strategies accordingly.

## TOP 3

### Most Frequently Identified Transitions

**20%**

Significant  
change in my  
workload

**16%**

Significant  
change in  
my family  
demands

**13%**

Significant  
change in my  
workplace's  
policies or  
procedures

This year, transitions involving managing staff shortages and providing caregiving (for children and aging parents) were identified more than in previous years. Registrants identified their peers as their top support.

## TOP 3

### Most Frequently Identified Supports

**1**

Peers in  
the field

**2**

Continuing  
education  
activities  
and events

**3**

Experts in  
the field

## Practice Quiz

In this part of the ACCR, registrants are presented with a 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. Occupational therapists are provided feedback on their answers and links to relevant resources, which encourages further learning to enhance competence. The most frequent score ranged between 80 and 90% on the mandatory case scenarios. In the evaluation 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

As part of the ACCR, registrants identify a continuing professional development (CPD) goal. In the evaluation survey, 92% of respondents indicated that they would use their CPD goal to guide their continuing competence for the upcoming year. Content covered in the ACCR practice quiz can influence CPD trends. Further details about the content of these goals can be found on our [website](#).

12 MOST FREQUENTLY IDENTIFIED AREAS OF FOCUS FOR CPD	
1.	MENTAL HEALTH ASSESSMENT AND INTERVENTIONS*
2.	ADULT AND OLDER ADULT ASSESSMENT AND INTERVENTIONS
3.	OCCUPATIONAL THERAPY QUALITY PRACTICE PROCESSES
4.	PEDIATRIC ASSESSMENT AND INTERVENTIONS
5.	COGNITIVE ASSESSMENT AND INTERVENTIONS
6.	LEADERSHIP
7.	SEATING, POSITIONING, AND MOBILITY ASSESSMENT AND INTERVENTIONS
8.	INDIGENOUS CULTURAL SAFETY AND HUMILITY
9.	JUSTICE, EQUITY, DIVERSITY, AND INCLUSION
10.	PRIVATE-PRACTICE ASSESSMENT AND INTERVENTIONS
11.	REGULATORY AND LEGISLATIVE RESOURCES APPLICABLE TO PRACTICE AREA
12.	COMPLEX PAIN ASSESSMENTS AND INTERVENTIONS
* <i>Intervention</i> means action taken to improve functioning or prevent harm.	

Other notable themes included assessments and interventions related to post-COVID conditions and substance use practice areas, as well as best practices for providing virtual health services.



## QAP Framework Updates

Throughout the year, the College's Quality Assurance Committee worked on the steps required to enact the QAP Framework changes approved by the Board in June 2021. The committee collaborated with a consultant with expertise in quality assurance and assessment for learning. Early activities included validating that program changes reflect the evaluation principles obtained from the Continuing Competence Exam and incorporate the current literature as part of continuous quality improvement processes, as well as holding focus groups with registrants to inform the development of screening tools.

As the College moves forward with the changes to the QAP, we look forward to engaging with registrants and sharing more details as the work unfolds. Updates are posted on our [website](#).



SQILX<sup>w</sup> (Syilx) Territory  
DEBBIE RUGGIERO, ELECTED BOARD MEMBER

# Addressing Complaints

The College's mandate is to protect the public. When the public has concerns about an occupational therapist, these complaints are addressed through the College's inquiry and discipline processes. Guided by processes that are transparent, objective, impartial, and fair, the Inquiry Committee investigates and reaches decisions on each complaint. The committee draws on the expertise of both public members and occupational therapists, and often appoints inspectors to assist with the investigation of a complaint. The Inquiry Committee's decisions may result in taking no further action or taking action considered appropriate to protect the public interest.

Most complaints to the College are resolved by the Inquiry Committee. The goal of resolving a complaint is first and foremost to ensure safe and effective occupational therapy. When the committee determines that action is warranted, it is most often accomplished through an undertaking and consent order where the occupational therapist accepts terms and conditions proposed by the Inquiry Committee. Terms may include a combination of directing a range of remedial and/or monitoring activities such as supervision, practice monitoring, future practice inspections and chart audits, and the completion of courses or prescribed professional development activities. The committee may direct the registrar to issue a citation to the Discipline Committee for a hearing. There were no citations for discipline hearings this year.

## Inquiry Committee Report

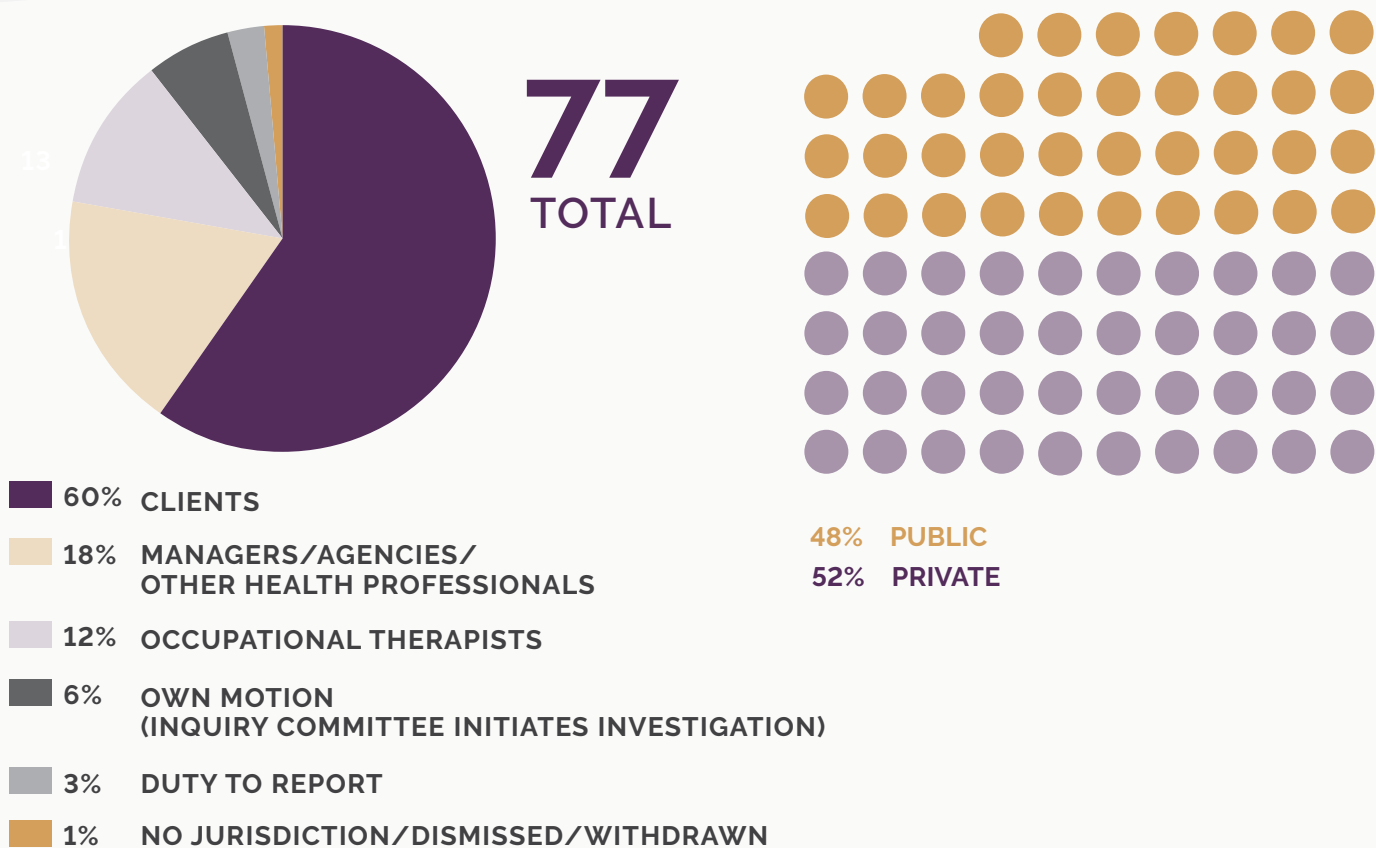
The Inquiry Committee meets monthly (virtually) and considered 19 new complaints this year and five complaint files carried over at 2020–2021 year-end. The statistics below provide a snapshot of this work.

DECISIONS MADE—2021–2022	
NO FURTHER ACTION	10
CONSENT ORDER	8
DIRECTED ACTION (33[6][b])	0
REFERRAL FOR DISCIPLINE HEARING	0
FILES IN PROGRESS	11
TOTAL DECISIONS MADE	18

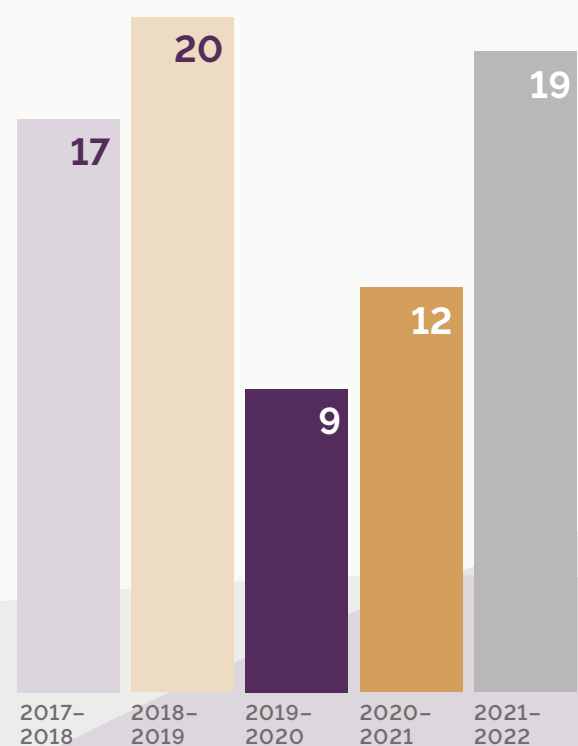
## Health Professions Review Board

One application was filed by a complainant to review an Inquiry Committee decision. As of June 30, 2022, the outcome of that review is pending.

### Source of Complaints—Last 5 years



### Complaints by Years— Last 5 Years



### Outcomes of Complaints— Last 5 Years

CONSENT ORDER	32
NO FURTHER ACTION	31
DIRECTED ACTION (33[6][b])	2
DISCIPLINE	1
TOTAL OUTCOMES	66*

\*77-11 in progress

# College Organization

## COTBC BOARD OF DIRECTORS

*Six elected registrants & three appointed public members*

### Registrar & CEO

Deputy Registrar

Manager  
Quality Assurance  
Program

Manager  
Registration,  
Information Systems  
& Accounting

Administrative  
Associate

Administrative  
Associate

Administrative  
Associate

Finance  
Administration

Legal  
Counsel

Accounting  
& Audit Services

Communications  
Services

Inspectors/  
Investigators

Project  
Consultants

Web, IT & Digital  
Program Consultants

### Committees

Discipline

Governance  
Panel

Inquiry

Patient  
Relations,  
Standards &  
Ethics

Quality  
Assurance

(QAP) Case  
Development

Registration

### College Staff

Registrar & CEO  
*Kathy Corbett*

Deputy Registrar  
*Andrea Bowden*

Manager  
Quality Assurance Program  
*Heather Burrett*

Manager  
Registration, Information  
Systems & Finance  
*Janetta Ozard*

Administrative Associates  
*Amanda Crook*  
*Darlene Hay*  
*Jill Langridge*

Finance Administration  
*Holly Haagensen*

# Committee Members

The work of the College depends on the dedication of the people who participate on the COTBC Board, 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\*  
(Term ended May 10, 2022)

## Governance Panel

Jennifer Glasgow — *Chair*  
Mary O'Callaghan\*  
(Term ended January 31, 2022)  
(re-appointed April 9, 2022)  
Joy Parsons  
(Term ended January 31, 2022)  
Carin Plischke  
(Appointed February 1, 2022)  
Ian Wanke\*  
(Appointed February 1, 2022—April 9, 2022)

## Inquiry Committee

Naz Chow — *Chair*  
Susan Gmitroski — *Vice-Chair*  
(Appointed Vice-Chair April 9, 2022)  
Joanne Hillier — *Vice-Chair*  
(Term ended February 17, 2022)  
Eileen Goudy\*  
Tysen LeBlond  
(Appointed February 1, 2022)  
Mary O'Callaghan\*  
Cathy Wu

## Patient Relations, Standards & Ethics Committee

Jeff Boniface — *Chair*  
Kristina Sheridan — *Vice-Chair*  
Susan Albion\*  
Emma Christensen  
Gayle Nye\*

## 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	Denise Kendrick	Kelly Peyton (Appointed September 1, 2021)
Jeff Boniface	Zahra Lalani	Wendy Thompson
Jodi Fischer (Appointed September 1, 2021)	Alison McLean	Matt Wenger
Brittney Green (Appointed September 1, 2021)	Ivonne Montgomery	

## Registration Committee

Joy Parsons — <i>Chair</i> (Term ended January 31, 2022)	Andrea McNeil — <i>Vice-Chair</i> Philipp Santiago (Appointed February 1, 2022)	John Taylor-Wilson*
Ian Wanke* (Appointed Chair February 1, 2022)	Pamela Sun	

## Committee Meetings

0 MEETINGS

3 MEETINGS

14 MEETINGS

2 MEETINGS

5 MEETINGS

1 MEETING  
plus many smaller group or 1-on-1 meetings

16 9 teleconference meetings  
7 electronic meetings

# Financial Statements

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## **Final Financial Statements**

College of Occupational Therapists  
of British Columbia

June 30, 2022



# Independent Auditor's Report

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**Grant Thornton LLP**

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Victoria, BC  
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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, 2022, 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, 2022, 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 12, 2022

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	2022	2021
<b>Revenue</b>		
Registration fees	\$ 1,529,820	\$ 1,184,470
Application fees	71,175	72,150
Contribution agreements (Note 9)	35,000	72,000
Interest income	17,250	23,045
Other	4,085	3,387
	<u>1,657,330</u>	<u>1,355,052</u>
<b>Expenses</b>		
Accounting and legal	103,049	80,290
Amortization	5,382	14,754
Communication	9,667	9,420
Consulting	186,695	207,775
Contribution agreements (Note 9)	41,902	32,102
Credit card charges	27,204	34,946
Honoraria and per diems	37,675	27,404
Insurance	8,456	7,213
Meetings and travel	41,628	16,323
Office	18,732	13,115
Publications	5,000	1,500
Rental	158,481	149,307
Repairs and maintenance	2,050	1,928
Special projects	153,328	22,041
Systems development	15,120	19,210
Wages and benefits	665,716	570,861
	<u>1,480,085</u>	<u>1,208,189</u>
Excess of revenue over expenses	<u>\$ 177,245</u>	<u>\$ 146,863</u>

# 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 2022	Total 2021
Balance, beginning of year	\$ 1,004,140	\$ 1,060,022	\$ 8,093	<b>\$ 2,072,255</b>	\$ 1,925,392
Excess (deficiency) of revenue over expenses	182,627	-	(5,382)	<b>177,245</b>	146,863
Purchase of tangible capital assets	(2,787)	-	2,787	-	-
Internal transfer of investment income	<u>(17,250)</u>	<u>17,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<b><u>\$ 1,166,730</u></b>	<b><u>\$ 1,077,272</u></b>	<b><u>\$ 5,498</u></b>	<b><u>\$ 2,249,500</u></b>	<b><u>\$ 2,072,255</u></b>

# College of Occupational Therapists of British Columbia

## Statement of Financial Position

June 30

2022

2021

### Assets

#### Current

Cash and cash equivalents	\$ 2,290,288	\$ 3,459,041
Short term investments	1,503,760	-
Accounts receivable	9,267	42,000
Prepaid expenses	18,673	16,195

**3,821,988** 3,517,236

Tangible capital assets (Note 3) **5,498** 8,093

**\$ 3,827,486** **\$ 3,525,329**

### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 107,738	\$ 39,443
Source deductions payable	1,273	10,956
Deferred revenue (Notes 4 and 10)	1,468,975	1,402,675

**1,577,986** 1,453,074

### Net Assets

Unrestricted	1,166,730	1,004,140
Internally Restricted (Note 5)	1,077,272	1,060,022
Invested in Tangible Capital Assets	5,498	8,093

**2,249,500** 2,072,255

**\$ 3,827,486** **\$ 3,525,329**

Lease commitments (Note 6)

On behalf of the board



Member



Member

# College of Occupational Therapists of British Columbia

## Statement of Cash Flows

Year ended June 30

2022

2021

Increase (decrease) in cash

### Operating

Excess of revenue over expenses	\$ 177,245	\$ 146,863
Item not affecting cash		
Amortization	<u>5,382</u>	<u>14,754</u>
	182,627	161,617
Change in non-cash working capital items		
Accounts receivable	32,733	(37,660)
Prepaid expenses	(2,478)	8,401
Accounts payable and accrued liabilities	68,295	(1,186)
Source deductions payable	(9,683)	6,943
Deferred revenue	<u>66,300</u>	<u>1,085,850</u>
	337,794	1,223,965

### Investing

Purchase of tangible capital assets	<u>(2,787)</u>	<u>(10,788)</u>
-------------------------------------	----------------	-----------------

Increase in cash 335,007 1,213,177

### Cash

Beginning of year	<u>3,459,041</u>	<u>2,245,864</u>
End of year	<u>\$ 3,794,048</u>	<u>\$ 3,459,041</u>

### Cash consists of:

Cash and cash equivalents	\$ 2,290,288	\$ 3,459,041
Short term investments	<u>1,503,760</u>	<u>-</u>
	<u>\$ 3,794,048</u>	<u>\$ 3,459,041</u>



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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2022

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### 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.

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### 2. Significant accounting policies

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO). 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.

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2022

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### 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.

#### 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 or less, 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.

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2022

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### 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, 2021, the plan has about 68,000 active members and approximately 52,000 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, 2022

### 3. Tangible capital assets

			<u>2022</u>	<u>2021</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Equipment	\$ 47,116	\$ 47,074	\$ 42	\$ 640
Computer equipment	82,045	76,589	5,456	7,453
Computer software	6,327	6,327	-	-
Leasehold improvements	<u>3,480</u>	<u>3,480</u>	<u>-</u>	<u>-</u>
	<u>\$ 138,968</u>	<u>\$ 133,470</u>	<u>\$ 5,498</u>	<u>\$ 8,093</u>

### 4. Deferred revenue

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

	<u>2022</u>	<u>2021</u>
Deferred registration fees	<u>\$ 1,468,975</u>	<u>\$ 1,402,675</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>2022</u>
Opening Balance	\$ 289,305	\$ 220,044	\$ 312,798	\$ 237,875	\$ 1,060,022
Internal transfer of investment income	<u>-</u>	<u>-</u>	<u>17,250</u>	<u>-</u>	<u>17,250</u>
Ending Balance	<u>\$ 289,305</u>	<u>\$ 220,044</u>	<u>\$ 330,048</u>	<u>\$ 237,875</u>	<u>\$ 1,077,272</u>

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2022

### 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:

2023	\$ 58,384
2024	<u>29,904</u>
	<u>\$ 88,288</u>

The College has a long term agreement to license premises (single office and a workstation) in Vancouver, at the "College Hub", where a number of Colleges have co-located to share space. The agreement commenced on January 1, 2022 and ends December 31, 2024. Future minimum license payments as at year end are as follows:

2023	\$ 8,814
2024	8,928
2025	<u>4,521</u>
	<u>\$ 22,263</u>

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

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### 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, 2022 is a flat 9.31% of the pensionable salary up to and in excess of the year's maximum pensionable earnings. The year's maximum pensionable earnings for 2022 are \$64,900 (2021: \$61,600). 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 \$27,999 (2021: \$22,657).

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2022

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### 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.

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### 9. Contribution agreement

During the year the College received a contribution agreement of \$35,000 from the British Columbia Ministry of Municipal Affairs for a project titled "Modernizing the Jurisprudence Knowledge Assessment Test & Enhancing Supports: Ensuring IEOT Knowledge & Supports For Safe Practice."

The project was delivered between November 2021 and March 2022. As per the contract, \$35,000 was received for services provided and the full amount was recognized as income in 2021-2022.

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2022

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### 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.

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