

infection prevention & control

Adapting & Evolving Within a Changing Context

Annual Report 2019/2020

College of Occupational Therapists of British Columbia

public protection

essential workers

working remotely

COVID-19

practice guidance

telehealth

safe practice

professional regulation



COTBC

College of Occupational Therapists
of British Columbia



Anchored by the values that have guided our College for 20 years, we will continue to act in the public's best interest as we work to advance accountable health profession regulation in our changing world.

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Our Role

Who we are & what we do

Our Mandate

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

Our Mission

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

Our Values

Accountability
Collaboration
Excellence
Fairness
Respect
Transparency
Trust

Our Pillars

Setting Standards
Registering Qualified OTs
Assuring Quality Practice
Responding to Complaints



Our Goals

Our Strategic Plan



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

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

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

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

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



College Board

Our Governing Team

Public Members (Appointed)



Mary O'Callaghan
Vancouver



Trudy Hubbard
North Vancouver
To January 31, 2020



Guenter Weckerle
Williams Lake
To January 31, 2020



Gayle Nye
Victoria
From May 18, 2020



Ian Wanke
North Saanich
From May 18, 2020

Elected Board Members



Carin Plischke, Chair
Victoria



Jennifer Glasgow, Vice-Chair
Vancouver



Joy Parsons
Surrey



Jeff Boniface
North Vancouver



Debbie Ruggiero
Kelowna



Cathy Wu
Vancouver



Our Message



Carin Plischke
Board Chair



Kathy Corbett
Registrar/CEO

This year we officially mark the College's 20th anniversary of regulating occupational therapists in British Columbia. As we celebrate this milestone, we reflect on the strong leadership and dedication provided by our public members and elected registrants serving on the Board over the years, and the commitment of registrants to regulation for public safety. This shared commitment empowered the College to build a solid foundation focused on our public protection mandate. This enabled us to adapt and evolve to changing contexts throughout the years.

From putting in place the processes to register every occupational therapist in B.C. by July 1, 2000, to launching our quality assurance program; from revising our Code of Ethics, to providing timely practice standards to guide the delivery of safe care to the public, our journey has been a rewarding one.

Our 20-year experience readied us for the significant events of this past year. The reshaping of health profession regulation underway in this province and a global pandemic made for an interesting and challenging year.

In November 2019, the B.C. Ministry of Health released the Steering Committee's

consultation paper outlining its recommendations for modernizing B.C.'s health profession regulatory framework in four areas. Aimed at improving efficiency and effectiveness of regulators, one of the recommendations would see COTBC amalgamated into a multi-profession regulator, the College of Health and Care Professions. The College submitted its response to the consultation in early January 2020.

On August 27, 2020, the Ministry of Health released its **final recommendations** to the health minister on how to modernize B.C.'s health profession regulatory system. We will continue our collaboration activities with our partner health regulators to ready for the changes ahead. Our collective experience in health profession regulation will be integral to assisting the province to implement their plans.

In March 2020, the COVID-19 pandemic began to affect everyone in the province. The College staff shifted to primarily working remotely and we quickly pivoted to ensure all operations continued as smoothly as possible. Working with our partner B.C. Health Regulators, the College provided timely COVID-19 communications consistent with

orders from the Provincial Health Officer and other official sources.

Our practice advisors developed [resources](#) and guidance for registrants to support safe delivery of occupational therapy services. The College ramped up their practice advisory services as the volume of practice calls increased substantially. While the full impact of the COVID-19 pandemic is not yet realized, the College will focus on its role of protecting the public and supporting safe practice.

The College continued its collaborative efforts with the BC Health Regulators on our commitment to implementing the principles of Cultural Safety and Humility. The registrar is a part of a BC Health Regulators Cultural Safety Working Group. Through this group, we work with the Colleges of Pharmacists, Nursing Professionals, Physical Therapists and Dental Hygienists and the First Nations Health Authority to develop initiatives that will support the province's regulatory colleges in implementing cultural safety practices.

Anchored by the values that have guided our College for 20 years, we will continue to act in the public's best interest as we work to advance accountable health profession regulation in B.C. in our changing world. With our dedicated Board and committee members, coupled with our capable public-service oriented staff, we are well equipped for the important work that is ahead of us.

***We are pleased to share highlights
of the 2019-2020 year.***



Carin Plischke
Board Chair



Kathy Corbett
Registrar/CEO



Our 2019-2020 Highlights

ACCOUNTABILITY & GOVERNANCE

Our two newly appointed public Board members participated in the orientation program: *Governing A Health Profession Regulatory Organization*.

In light of the Ministry of Health's plans for modernizing health professional regulation, the Board reviewed the strategic plan and revised its priorities. Capacity to participate in anticipated modernization activities was a driver.

CULTURAL SAFETY AND HUMILITY

The BC Health Regulators June 2020 report [*Three years in: A report on the achievements since signing the Declaration of Commitment to Cultural Safety and Humility*](#) provides the shared progress towards hardwiring Cultural Safety and Humility into operations and practices of BC Health Regulators.

COTBC collects information at renewal to track registrants' awareness and education on Cultural Safety and Humility and to develop strategies to increase training. As of June 30, 2020, 23% of registrants reported they had taken the San'yas Cultural Safety and Humility training or other health authority training program.

COLLABORATION

Working together to build awareness and collective action so that health professionals deliver care in an environment free of racism and discrimination, the BC Health Regulators collaborated to publish a statement [*Supporting the Movement to End Racism and Discrimination and Striving to do Better*](#) and published it on the College's website.

OPERATIONS

A major upgrade to our registration system was implemented. The upgraded system is easier to use and includes an improved public register, enhanced online features for applicants and registrants, and integrated communication capabilities.



WE ARE WORKING TOGETHER TO BUILD
AWARENESS AND COLLECTIVE ACTION SO
THAT HEALTH PROFESSIONALS DELIVER
CARE IN AN ENVIRONMENT FREE OF
RACISM AND DISCRIMINATION.



QUALITY PRACTICE

The College created an online COVID-19 resource page and developed several practice resources to guide registrants in safe practice.

A survey was conducted to engage registrants in providing feedback about their experience with COVID-19 in their practice. Data will support future efforts to support safe practice.

Our new Advisory Statement [Medical Assistance in Dying \(MAiD\): Considerations for Occupational Therapists](#) helps the public and occupational therapists navigate the legislative landscape and clarify the practice scope of occupational therapy related to MAiD in BC.

CANADA-WIDE COLLABORATIONS

COTBC is leading a national project with funding from the BC Ministry of Jobs, Economic Development and Competition, Credential Assessment Improvement Fund, to enhance our national assessment of Internationally Educated Occupational Therapists (IEOTs). This project aims to improve access and the options available to IEOTs when knowledge or skill upgrading is required.

PUBLIC ENGAGEMENT

COTBC is one of seven health regulatory colleges that partnered on a pilot program to encourage more comprehensive and meaningful public engagement on important issues related to healthcare regulation in B.C. This is called the BC Public Advisory Network (BC-PAN).

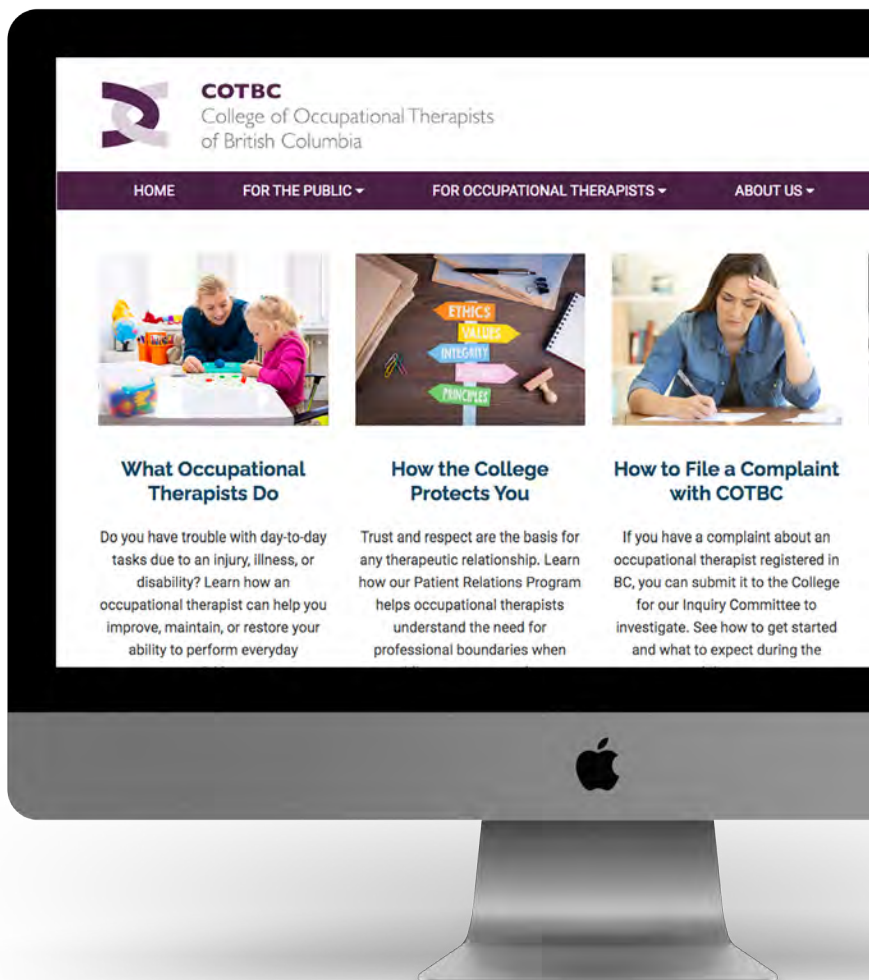
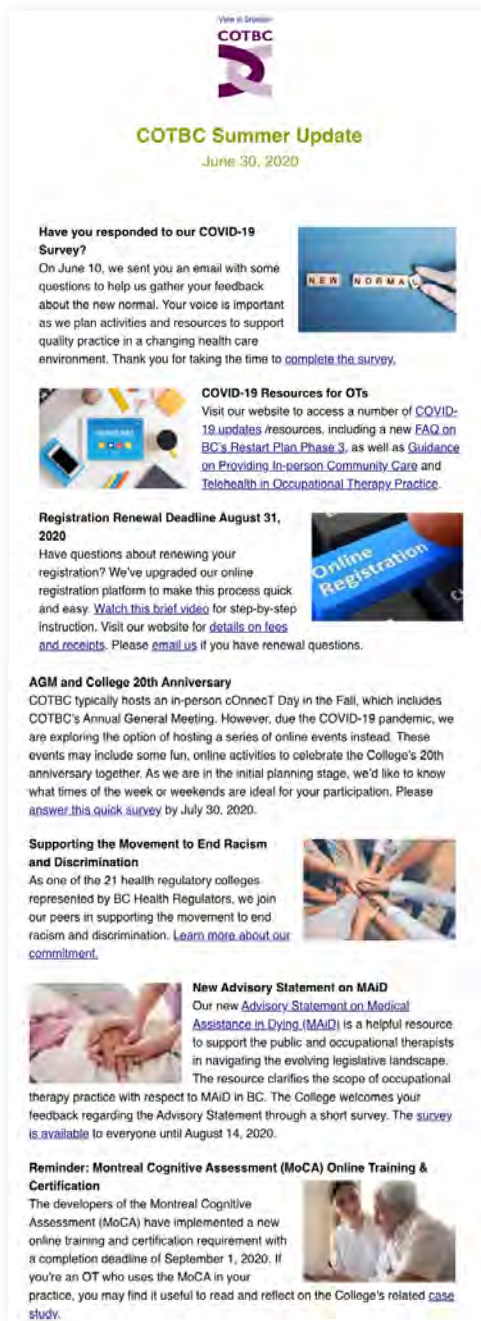
Eleven public advisors participated in two meetings during the BC-PAN's pilot phase, which ran from March 2019 to February 2020. The public advisors provided feedback on important regulatory issues such as what is needed to feel confident a health care provider is up to date and how regulators' websites can be improved.

The public advisors are patients and caregivers who have varying levels of experience with the health-care system, and who represent different demographics in the population such as gender, age, ethnicity, geographic location, and health status. Our college partners include the BC College of Nursing Professionals, the College of Dental Surgeons of BC, the College of Pharmacists of BC, the College of Physical Therapists of BC, the College of Massage Therapists of BC, and the College of Physicians and Surgeons of BC.

As the BC-PAN moves out of its pilot phase and into its first year of operation, the college partners welcomed the College of Chiropractors of BC, the College of Opticians of BC, the College of Psychologists of BC, and the College of Traditional Chinese Medicine Practitioners and Acupuncturists of BC.

COMMUNICATIONS

- Implemented a regular social media program
- Began a refresh of the College website with a public-facing focus
- Developed a communications plan for 2019-2020
- Updated branding of quarterly newsletter



The numbers this year

Registering Qualified OTs

Protecting the public is the College's priority. Registrants applying for registration with the College must meet all legislated requirements under the *Health Professions Act* and COTBC Bylaws. COTBC's Registration Committee is responsible for making decisions regarding registration.

2019/2020 Registration Decision Highlights

REGISTRATIONS

204

New
Registrants

40

Through Interprovincial
Labour Mobility Support
Agreement

16

New IEOT*
Registrants

REINSTATEMENTS

32

Reinstated from
Non-Practising
to Full

31

Reinstated from
Former Registrant
to Full

1

Reinstatement
Denied

PROVISIONAL RE-ENTRY*

6

Provisional
Re-entry to Full

1

Provisional Re-entry
to Provisional
(NOTCE* Required)

REQUESTS

1

Deferral to Write
the NOTCE*
(Granted)

3

Rewrite
the NOTCE*
(Granted)

REVIEWS

0

Applications for Review
to the Health Professions
Review Board

* IEOT – Internationally Educated Occupational Therapists

* NOTCE – National Occupational Therapy Certification Exam

* RE-ENTRY – Supervision and competence confirmation following an absence from practice.



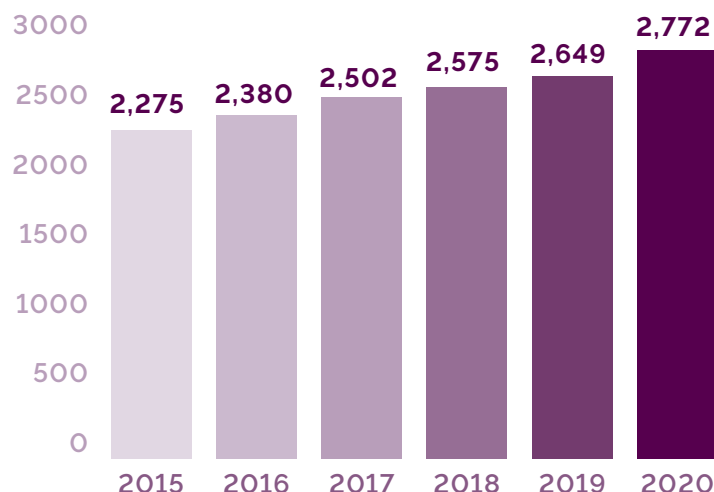
Profile of B.C. Occupational Therapists

All statistics were calculated at our year-end of June 30, 2020.

REGISTRATION CATEGORIES

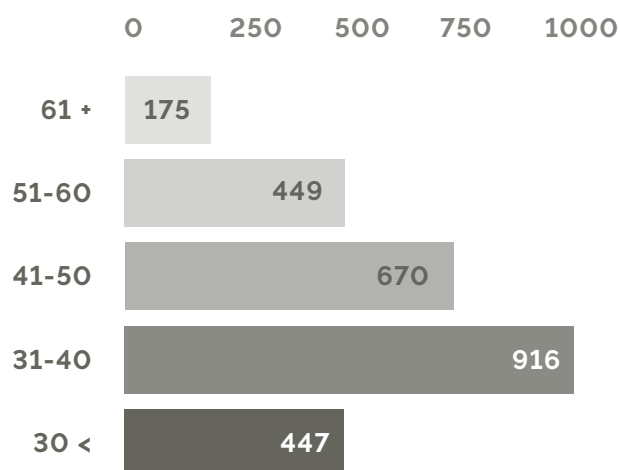
TYPE	# of OTs
FULL PRACTISING	2642
NON-PRACTISING	104
PROVISIONAL	14
TEMPORARY	11
PROVISIONAL RE-ENTRY	1
TERMS & CONDITIONS	0
TOTAL	2772

STEADY INCREASE OF REGISTRANTS OVER TIME



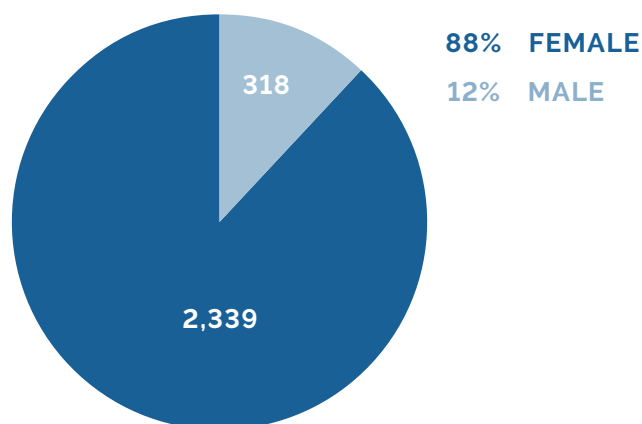
AGE

Does not include non-practising or temporary category.



GENDER

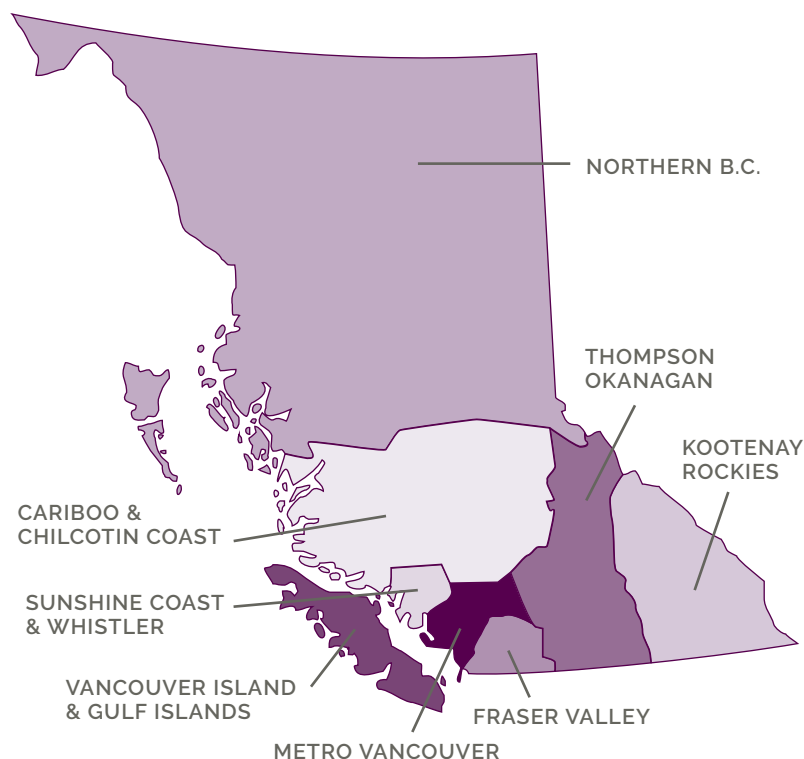
Does not include non-practising or temporary category.



Note: No registrants identified with a gender other than male or female in 2019-2020.

REGION WHERE OTs WORK

REGION	# of OTs
METRO VANCOUVER	1519
VANCOUVER ISLAND & GULF ISLANDS	507
THOMPSON OKANAGAN	313
FRASER VALLEY	132
NORTHERN B.C.	88
KOOTENAY ROCKIES	53
SUNSHINE COAST/WHISTLER	26
CARIBOO & CHILCOTIN COAST	12
CURRENTLY DON'T WORK AS AN OT IN B.C.	7
TOTAL	2657



Does not include non-practising and temporary registrants.

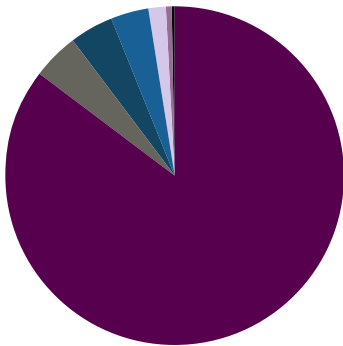
AREA OF PRACTICE

AREA	# of OTs
GENERAL PHYSICAL HEALTH	975
MENTAL HEALTH	289
NEUROLOGICAL	257
MUSCULOSKELETAL	170
VOCATIONAL REHABILITATION	118
CLIENT SERVICE MANAGEMENT	89
MEDICAL/LEGAL	76
HEALTH PROMOTION & WELLNESS	57

AREA	# of OTs
SERVICE ADMINISTRATION	40
TEACHING	39
RESEARCH	11
CARDIOVASCULAR/RESPIRATORY	9
PALLIATIVE CARE	6
DIGESTIVE/METABOLIC ENDOCRINE	1
OTHER AREAS OF DIRECT SERVICE PROVISION	388
OTHER AREAS OF PRACTICE	129

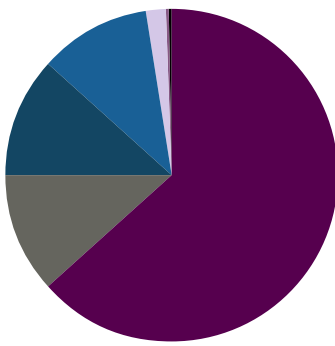
Does not include non-practising, temporary or unemployed/on leave registrants.

PRIMARY ROLES



- 2271 DIRECT SERVICE PROVIDER
- 116 PROFESSIONAL LEADER/
COORDINATOR
- 115 OTHER
- 91 MANAGER
- 49 EDUCATOR
- 12 RESEARCHER
- 3 UNEMPLOYED/ON LEAVE

PRIMARY FUNDING



- 1689 PUBLIC/GOVERNMENT
- 310 INSURANCE INDUSTRY
- 308 PRIVATE SECTOR/
INDIVIDUAL CLIENT
- 289 PUBLIC/PRIVATE MIX
- 47 OTHER FUNDING SOURCE
- 11 OTHER INSURANCE
- 3 UNEMPLOYED/ON LEAVE

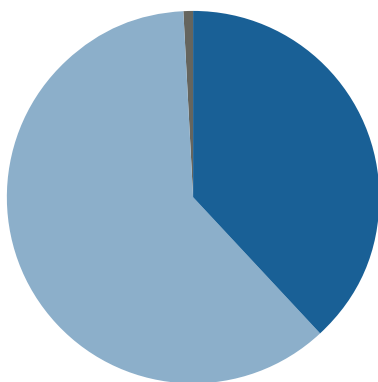


LOCATION OF ENTRY-LEVEL EDUCATION

NEW GRADUATES

Received their OT Education

48	IN B.C.
77	IN CANADA, OUTSIDE B.C.
1	IEOT



TOTAL NEW GRADUATES

126

TOTAL NEW REGISTRANTS

204

ALL PRACTISING REGISTRANTS

Received their OT Education

IN CANADA	# of OTs
BRITISH COLUMBIA	966
CANADA, OUTSIDE OF BRITISH COLUMBIA	1315
TOTAL EDUCATED IN CANADA	2281

OUTSIDE OF CANADA	# of OTs
UNITED KINGDOM	94
AUSTRALIA	72
UNITED STATES	49
SOUTH AFRICA	35
INDIA	24
PHILIPPINES	24
HONG KONG	14
IRELAND	13
NEW ZEALAND	12
IRAN	10
TAIWAN	6
GERMANY	4
NETHERLANDS	4
ISRAEL	3
BRAZIL, CHILE, SWEDEN (2 each)	6
BELGIUM, COLOMBIA, COSTA RICA, FRANCE, JAPAN, THAILAND (1 each)	6
TOTAL EDUCATED OUTSIDE OF CANADA	376

TOTAL REGISTRANTS (excluding non-practising & temporary) **2657**

Supporting Quality Practice

The College is dedicated to supporting occupational therapists to practice safely and ethically, which in turn builds the public's trust in the profession. To support registrants, the College offers practice consultations, publishes practice standards and advisory statements, and provides opportunities for registrants to learn about emerging regulatory issues.

535
PRACTICE
CONSULTS

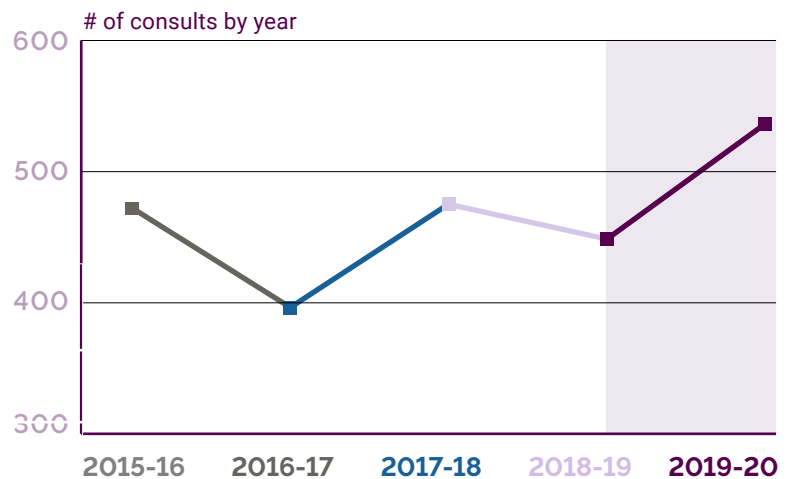
~45
AVERAGE CONSULTS
PER MONTH

MARCH
MONTH WITH
MOST CONSULTS (66)

IN THE LAST 5 YEARS, COTBC RECEIVED THE HIGHEST NUMBER OF CONSULTS IN 2019-2020 - ALMOST 100 MORE THAN 2018-2019.

TOP 3 COTBC PRACTICE RESOURCES REFERENCED

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

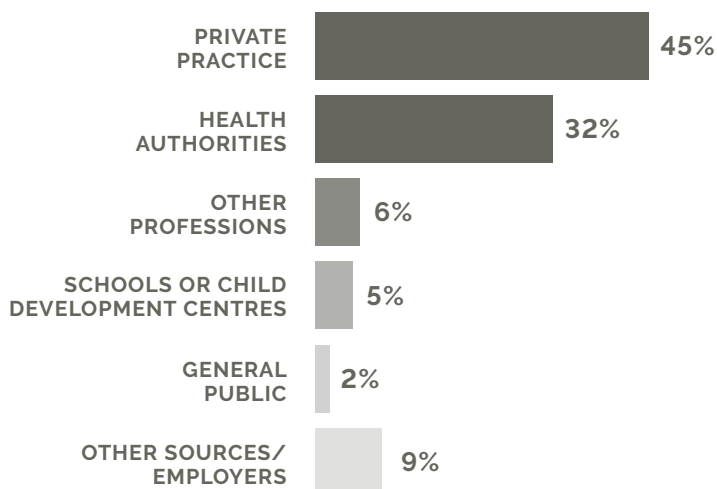


TOP 5 PRACTICE CONSULT THEMES

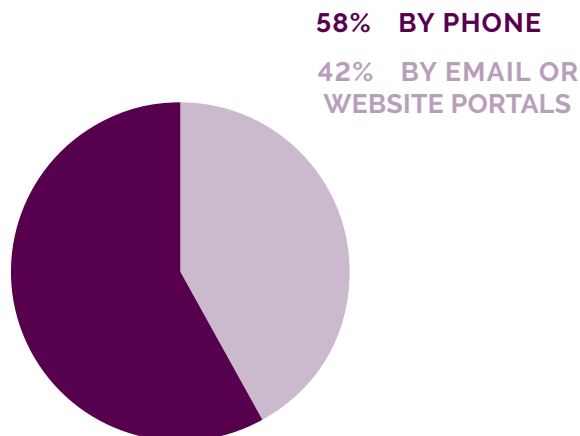
1. COVID-19 RELATED (94)
2. MANAGING CLIENT INFORMATION (79)
e.g. disclosing client information, documentation requirements.
3. SCOPE OF PRACTICE (61)
e.g. questions regarding if various modalities or therapeutic approaches are within scope of practice.
4. PROFESSIONAL ACCOUNTABILITY (58)
e.g. individual competence to perform an activity, considerations for safe and ethical practice.
5. SUPERVISING SUPPORT PERSONNEL (30)
e.g. shared supervision, what activities can be assigned, consent considerations.

SOURCE OF CONSULTATIONS*

*When indicated



HOW PEOPLE REACH US



PRESENTATIONS & OUTREACH

- Co-presented at the annual Fraser Health Bridges event addressing common challenges in cognitive assessments.
- Presented an update on College activities at the annual Vancouver Coastal Health & Providence Health Care Building Bridges event.
- Co-facilitated a session with CAOT-BC for UBC's Master of Occupational Therapy students on navigating practice issues.
- Completed a COVID-19 Engagement Survey with registrants.

PUBLICATIONS

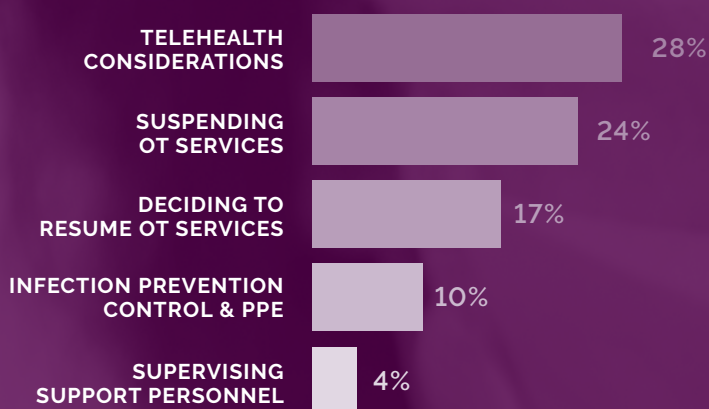
Developed and published 2 Advisory Statements:

- Occupational Therapists' Role in Determining Incapability to Consent to Facility Admission
- Medical Assistance in Dying: Considerations for Occupational Therapists

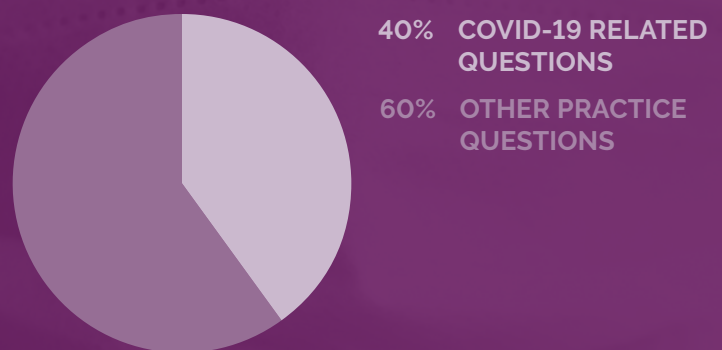
Supporting Safe Practice During COVID-19

On March 17, 2020, B.C.'s Provincial Health Officer, Dr. Bonnie Henry, declared a public health emergency in response to the COVID-19 pandemic. From March to June 2020, **94 practice consultations** were initiated from individuals requesting support and guidance regarding their practice during this unprecedented time. This represented 40% of all the practice consultations received during the same time period.

The COVID-19 related practice consultations largely fell into the following five themes:



Between March-June 2020, 40% of all practice consultations initiated were related to the pandemic.



PRACTICE RESOURCES PROVIDED

To best support registrants with these recurring questions and themes, a series of practice resources were created (in consultation with other regulatory bodies) and published on the COTBC website. **These included:**

- *Practice Guidance for Telehealth In Occupational Therapy Practice*
- *Providing In-Person Community Care During COVID-19: Guidance for Regulated Health-Care Providers*
- *FAQs regarding Provincial Health Officer Orders and B.C.'s Restart Plans for Phase 2 and 3*
- *Point of Care Risk Assessment (PCRA) Resource*

A COVID-19 resource was also created for the public, titled *What Can I Expect From My Occupational Therapist?* This document highlighted service, safety, and support considerations and was shared on the COTBC website, as well as through the College's social media channels.

COVID-19 REGISTRANT ENGAGEMENT SURVEY HIGHLIGHTS

The College surveyed occupational therapists in B.C. regarding the impact of COVID-19 on their professional practice. Here we share some highlights.

Question: *The COVID-19 pandemic has impacted all of us in some way, personally and in our professional life. Please select all that apply to your circumstances.*



Question: *What worries you the most about your occupational therapy practice during the COVID-19 pandemic?*

TOP 4 RESPONSES (IN ORDER):

1. LIMITATIONS OF REMOTE PRACTICE
2. EXPOSURE/TRANSMISSION OF COVID-19
3. CLIENT ACCESS TO SERVICES
4. PROVIDING QUALITY CARE

Question: *As the COVID-19 pandemic risks are anticipated to continue for some time, what additional resources would you like COTBC to offer to support public safety and quality OT practice?*

TOP RESPONSE: GUIDELINES FOR REMOTE CARE

College staff are using the engagement survey results to develop resources to address identified needs.

Monitoring Quality Practice

The College's Quality Assurance Program supports registrants to maintain and enhance their continuing competence. The Annual Continuing Competence Review (ACCR) is one component of the program and is completed by registrants in an online format every year. Individualized feedback and resources are provided, focused on relevant career transitions, supports to practice and understanding of regulatory topics.

ANNUAL CONTINUING COMPETENCY REVIEW DEFERRED

The Annual Continuing Competency Review (ACCR) scheduled for the spring of 2020 was deferred in acknowledgement of the significant hands-on and in-the-moment learning required of occupational therapists in response to the global COVID-19 pandemic. The College wanted to ensure registrants could focus on continuing the essential work required to learn about, prepare for and take action during the onset of the crisis to deliver safe occupational therapy services for the residents of B.C. Despite being deferred, the hard work put into

developing this year's ACCR was not lost and the majority of its content will be used next year. The ACCR was fully developed thanks to the Case Development Sub-Committee writers and our on-going collaboration with InSite Information Systems, who were brought in to deliver the ACCR through a new online platform. Some case scenarios contained time-sensitive information relevant to current practice. These were repurposed as case studies on the College's website to support ongoing registrant learning.



COMPETENCE ASSESSMENT ADJUSTMENTS

The Quality Assurance Committee has also been hard at work this year. After the inaugural 2016 Continuing Competency Exam (CCE) was administered, a comprehensive evaluation of its effectiveness was undertaken. The CCE, scheduled every six years, is part of the competence assessment component of the College's three-step Quality Assurance Program (QAP) Framework. Evidence and feedback from the evaluation led to recommendations to adjust the QAP Framework.

The proposed adjustments were approved in principle by the College's Board in June of 2019. One compelling factor behind the adjustments was registrant feedback that the 2016 CCE was perceived as a high-stakes test, instead of its intended purpose to identify occupational therapists who may need additional supports to demonstrate or improve their competence. Keeping right-touch regulation principles in mind, the College looks forward to the next stage of development of the competence assessment component.

Quality Assurance Program Framework

COMPETENCE UPDATE	COMPETENCE ASSESSMENT	COMPETENCE IMPROVEMENT
Annual Continuing Competence Review (ACCR) Learning module(s) if required in a given year	Competence Assessment process under review & development	Individualized program of learning & assessment focused on competencies identified in Competence Assessment
EVERY YEAR	EVERY 6-10 YEARS	ONLY IF NEEDED

DEFERRAL OF THE 2022 CONTINUING COMPETENCY EXAM

In consideration of the Quality Assurance Committee's on-going work in evaluating and further developing the Competence Assessment component of the QAP Framework, as well as the proposed changes related to the B.C. Ministry of Health's modernization of health

professional regulation, the College has decided to defer the administration of the 2022 CCE at this time. Registrants can expect to receive further communications from the College regarding changes to the QAP Framework as decisions are made.

Investigating Complaints

The College exists to protect the public's right to safe, ethical, and competent occupational therapy services. If a member of the public has concerns about the practice of an occupational therapist, they can submit a complaint and it will be investigated through the College's inquiry and discipline processes.

HOW COMPLAINTS ARE INVESTIGATED

Under the *Health Professions Act (HPA)*, complaints must be in writing and are first reviewed by the College's Inquiry Committee. Guided by processes that are transparent, objective, impartial, and fair, the committee investigates and reaches decisions on each complaint.

After the review and investigation of a complaint, the Inquiry Committee may decide to take no further action or to take action appropriate to protect the public interest. These actions might include directing a range of remedial activities, monitoring requirements through formal consent order agreements, or directing the registrar to issue a citation to the Discipline Committee for a hearing.

UNDERSTANDING THE INQUIRY PROCESS

The Inquiry Committee meets regularly and draws on the expertise of both public members and occupational therapists. Sometimes, the committee also appoints inspectors to gather additional information to assist them with their investigation.

College inspectors typically conduct a review of the relevant documentation, examine the registrant's clinical records, and interview the complainant and the registrant. A report is then completed for the committee.

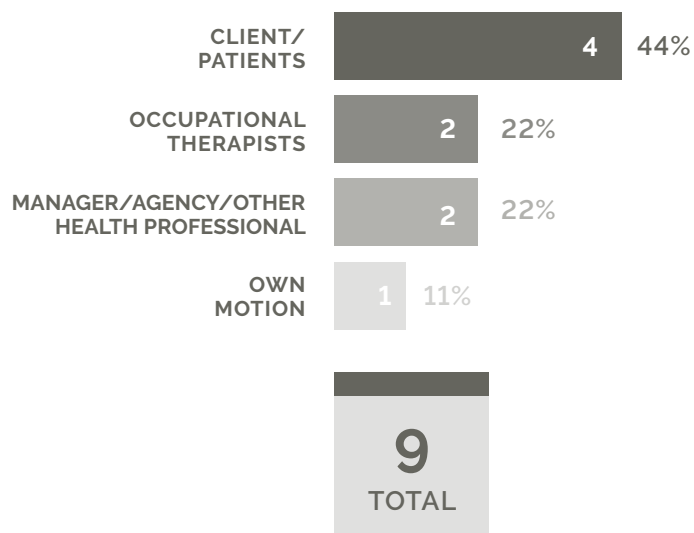
Prior to consideration by the committee, the inspector's report is provided to the complainant and the registrant. Both are given the opportunity to provide additional information that may have arisen from the review of the report and that they wish considered by the committee.

Once a decision is reached, the complainant is informed of the decision and the reasons for it.

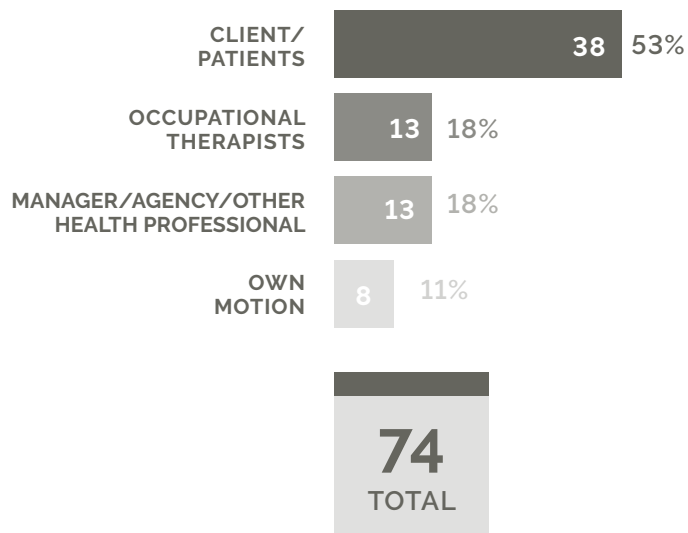


*Including files in process July 1, 2019

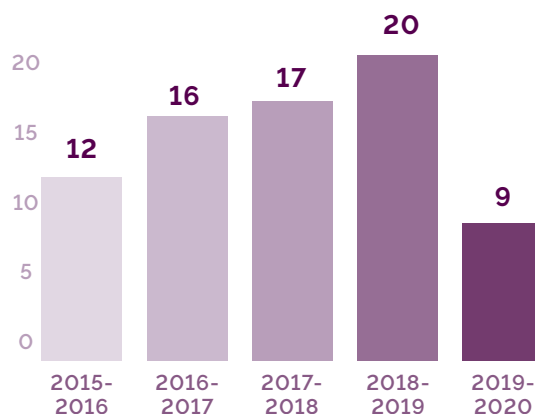
SOURCE OF COMPLAINTS — 2019-2020



SOURCE OF COMPLAINTS — LAST 5 YEARS



NUMBER OF COMPLAINTS BY YEAR — LAST 5 YEARS



DECISIONS MADE — 2019-2020

NO FURTHER ACTION	7
REMEDIAL ACTION BY CONSENT	11
DIRECTED ACTION (33(6)(b))	0
REFERRAL TO DISCIPLINE HEARING	0
TOTAL DECISIONS MADE	18

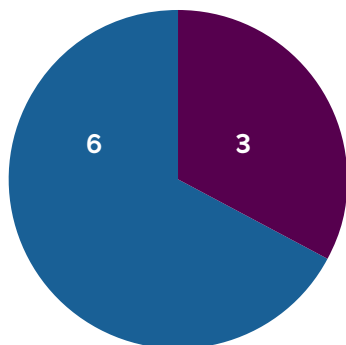
OUTCOMES OF COMPLAINTS — LAST 5 YEARS

NO FURTHER ACTION	25
REMEDIAL ACTION BY CONSENT	40
DIRECTED ACTION (33(6)(b))	1
REFERRAL TO DISCIPLINE HEARING	1
TOTAL OUTCOMES	67*

*While there were 74 total complaints, there were only 67 total outcomes (2 withdrawn and 5 files in process).

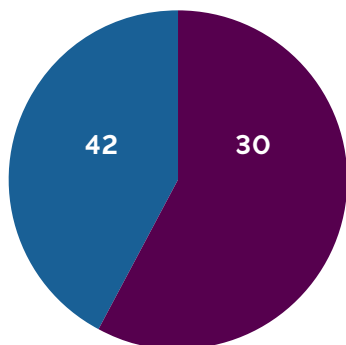
ORIGIN OF COMPLAINTS BY PRACTICE SECTOR

2019-2020



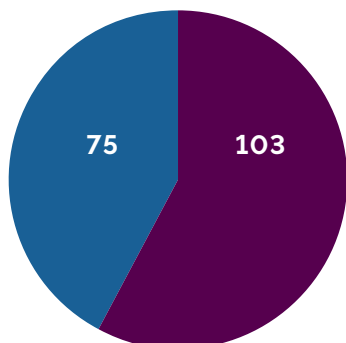
33% PUBLIC
67% PRIVATE

LAST 5 YEARS



58% PUBLIC
42% PRIVATE

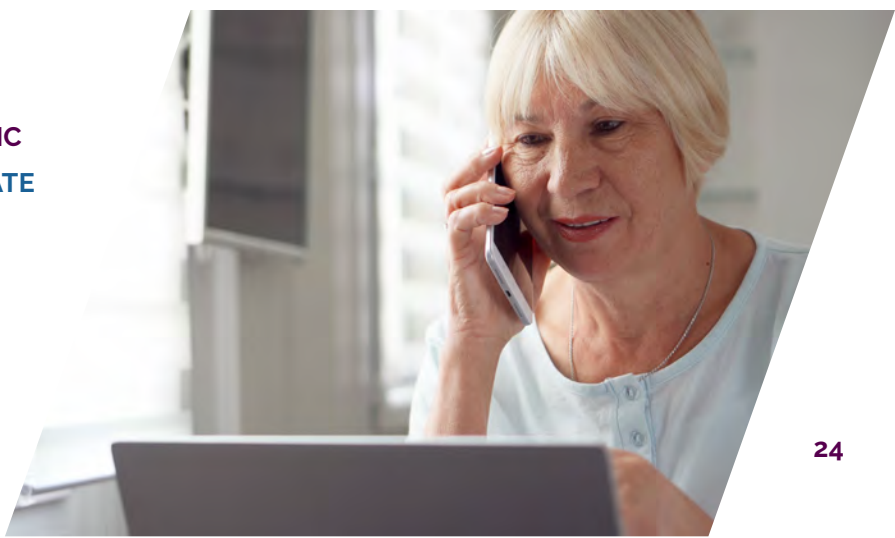
ALL YEARS



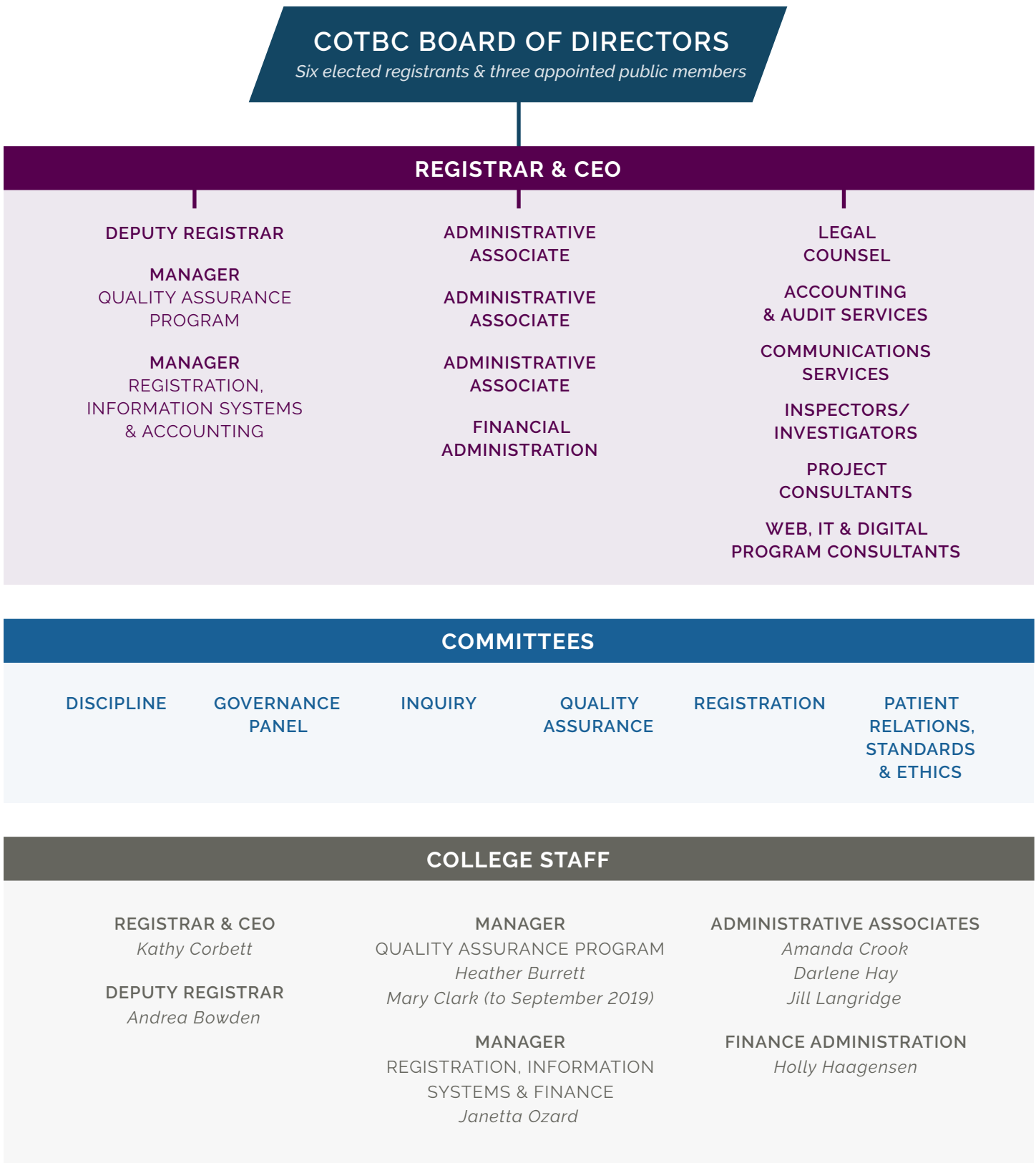
58% PUBLIC
42% PRIVATE



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



College Organization



Committee Volunteers

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

Quality Assurance Committee

Sandy Daughn	Debbie Ruggiero — <i>Chair</i>
Guenter Weckerle*	Teresa Green — <i>Vice Chair</i>
Diane Graham	Dawn House*

(QA) Case Development Sub-Committee

Tracy Adams	Heather Burrett — <i>appointed Manager of QAP</i>
Jeff Boniface	Heather Boyes — <i>term ended December 2019</i>
Nadine Butzelaar	Astrid St. Pierre — <i>term ended March 2020</i>
Michael Ducayen	Alison McLean
Lauren Fox	Ivonne Montgomery
Denise Kendrick	Wendy Thompson
Zahra Lalani	Matt Wenger

Patient Relations, Standards & Ethics Committee

Trudy Hubbard* — <i>Chair</i>	Christina Mills — <i>Chair, term ended September 30, 2019</i>
Emma Christensen	Kristina Sheridan — <i>Vice Chair</i>
Jeff Boniface	Susan Albion* — <i>appointed September 1, 2019</i>
	Ian Wanke* — <i>term ended August 30, 2019</i>

Registration Committee

Joy Parsons — <i>Chair</i>	Ian Wanke* — <i>appointed September 1, 2019</i>
Andrea McNeill — <i>Vice Chair</i>	Gayle Nye* — <i>appointed June 30, 2020</i>
Pamela Sun	Trudy Hubbard* — <i>term ended January 31, 2020</i>
	Susan Albion* — <i>term ended August 31, 2019</i>

Inquiry Committee

Naz Chow — <i>Chair</i>	Joanne Hillier — <i>Vice Chair</i>
Mary O'Callaghan*	Susan Gmitroski
Catherine Wu	Eileen Goudy*

Discipline Committee

David MacPherson*

Jeff Boniface

Tanya Boudier

Governance Panel

Jennifer Glasgow — *Chair*

Joy Parsons

Mary O'Callaghan*

* Public Members

COMMITTEE MEETINGS

4

meetings

1

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

5

meetings

21

7 teleconference meetings
14 electronic meetings

12

teleconference meetings

0

teleconference meetings

2

meetings

Financial Statements

Final Financial Statements

College of Occupational Therapists
of British Columbia

June 30, 2020

Independent Auditor's Report

Grant Thornton LLP

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Victoria, BC
V8W 2G5

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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, 2020, 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, 2020, 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 organization 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 organization'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 organization'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 organization 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 22, 2020

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	2020	2019
Revenue		
Registration fees	\$ 1,389,905	\$ 1,335,640
Application fees	55,250	65,000
Contribution agreements (Note 9)	38,500	-
Interest income	50,791	45,434
Other	15,014	9,549
	<u>1,549,460</u>	<u>1,455,623</u>
Expenses		
Accounting and legal	75,073	85,077
Amortization	12,541	12,533
Bad debts	1,174	9,099
Communication	10,787	10,381
Consulting	204,485	150,686
Contribution agreements (Note 9)	34,130	-
Credit card charges	31,936	29,167
Honoraria and per diems	27,744	28,688
Insurance	6,824	5,848
Meetings and travel	75,104	112,049
Office	17,649	23,007
Publications	1,500	273
Rental	141,145	125,358
Repairs and maintenance	1,978	1,946
Special projects	19,700	129,551
Systems development	51,606	48,230
Wages and benefits	529,187	562,048
	<u>1,242,563</u>	<u>1,333,941</u>
Excess of revenue over expenses	<u>\$ 306,897</u>	<u>\$ 121,682</u>

See accompanying notes to the financial statements.

College of Occupational Therapists of British Columbia

Statement of Changes in Net Assets

Year ended June 30

	Unrestricted	Internally Restricted (Note 5)	Invested in Tangible Capital Assets	Total 2020	Total 2019
Balance, beginning of year	\$ 608,486	\$ 986,186	\$ 23,823	\$ 1,618,495	\$ 1,496,813
Excess (deficiency) of revenue over expenses	319,438	-	(12,541)	306,897	121,682
Purchase of tangible capital assets	(777)	-	777	-	-
Internal transfer of investment income	<u>(50,791)</u>	<u>50,791</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 876,356</u>	<u>\$ 1,036,977</u>	<u>\$ 12,059</u>	<u>\$ 1,925,392</u>	<u>\$ 1,618,495</u>

See accompanying notes to the financial statements.

College of Occupational Therapists of British Columbia

Statement of Financial Position

June 30

2020

2019

Assets

Current

Cash and cash equivalents	\$ 475,041	\$ 1,144,613
Short term investments	1,770,823	1,786,678
Accounts receivable	4,340	924
Prepaid expenses	24,596	14,197
	<u>2,274,800</u>	<u>2,946,412</u>

Tangible capital assets (Note 3)	<u>12,059</u>	<u>23,823</u>
	<u>\$ 2,286,859</u>	<u>\$ 2,970,235</u>

Liabilities

Current


Accounts payable and accrued liabilities	\$ 40,629	\$ 94,398
Source deductions payable	4,013	5,067
Deferred revenue (Notes 4 and 10)	316,825	1,252,275
	<u>361,467</u>	<u>1,351,740</u>

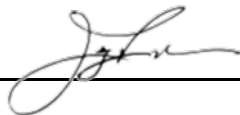
Net Assets

Unrestricted	876,356	608,486
Internally Restricted (Note 5)	1,036,977	986,186
Invested in Tangible Capital Assets	12,059	23,823
	<u>1,925,392</u>	<u>1,618,495</u>
	<u>\$ 2,286,859</u>	<u>\$ 2,970,235</u>

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

2020

2019

Increase (decrease) in cash

Operating

Excess of revenue over expenses	\$ 306,897	\$ 121,682
Item not affecting cash		
Amortization	<u>12,541</u>	<u>12,533</u>
	319,438	134,215
Change in non-cash working capital items		
Accounts receivable	(3,416)	6,625
Prepaid expenses	(10,399)	645
Accounts payable and accrued liabilities	(53,769)	9,768
Source deductions payable	(1,054)	1,614
Deferred revenue	<u>(935,450)</u>	<u>43,100</u>
	(684,650)	195,967

Investing

Purchase of tangible capital assets	<u>(777)</u>	<u>(32,766)</u>
-------------------------------------	--------------	-----------------

(Decrease) increase in cash (685,427) 163,201

Cash

Beginning of year	<u>2,931,291</u>	<u>2,768,090</u>
End of year	<u>\$ 2,245,864</u>	<u>\$ 2,931,291</u>

Cash consists of:

Cash and cash equivalents	\$ 475,041	\$ 1,144,613
Short term investments	<u>1,770,823</u>	<u>1,786,678</u>
	<u>\$ 2,245,864</u>	<u>\$ 2,931,291</u>

See accompanying notes to the financial statements.

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2020

1. Purpose of the College

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

2. Significant accounting policies

Basis of presentation

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

Fund accounting

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

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

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

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

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

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

Expenditures from these funds require Board approval.

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2020

2. Significant accounting policies (continued)

Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Application fees are recognized as revenue when received. Annual registration fees are recognized as revenue in the year to which they relate and fees received in advance are included in deferred revenue.

Publications expense

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

Contributed services

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

Cash and cash equivalents

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

Short term investments

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

Tangible capital assets

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

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

Computer equipment	3 years
Computer software	2 years
Equipment	5 years

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

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2020

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, 2019, the plan has about 64,000 active members and approximately 50,000 retired members.

The latest actuarial valuation as at March 31, 2017, indicated a funding surplus of \$1,896 million for basic pension benefits. The next valuation took place March 31, 2020, with results available in early 2021.

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, 2020

2. Significant accounting policies (continued)

Adoption of new accounting standard

On July 1, 2019, the College adopted new accounting standard Section 4433 Tangible capital assets held by not-for-profit organizations (the "standard"). The most significant requirements include:

- Tangible capital assets must be separated into their component parts, when practicable, and when estimates can be made of the lives of the separate components;
- Tangible capital assets and intangible assets are written down to fair value or replacement cost to reflect partial impairments when conditions indicate that the assets no longer contribute to an organization's ability to provide goods and services, or that the value of future economic benefits or service potential associated with the tangible capital assets are less than their net carrying amounts; and
- Additional disclosures when an impairment has occurred.

The adoption of the new accounting standard was applied prospectively and the figures for 2019 have not been restated. The adoption of this standard did not result in any impact on the statement of financial position as at June 30, 2020.

3. Tangible capital assets

			<u>2020</u>	<u>2019</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Equipment	\$ 47,116	\$ 45,878	\$ 1,238	\$ 1,896
Computer equipment	68,470	57,649	10,821	21,107
Computer software	6,327	6,327	-	820
Leasehold improvements	<u>3,480</u>	<u>3,480</u>	<u>-</u>	<u>-</u>
	<u>\$ 125,393</u>	<u>\$ 113,334</u>	<u>\$ 12,059</u>	<u>\$ 23,823</u>

4. Deferred revenue

	<u>2020</u>	<u>2019</u>
Deferred revenue in the current year includes registration fees received in advance of the applicable membership year.		
Deferred registration fees	<u>\$ 316,825</u>	<u>\$ 1,252,275</u>

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2020

5. Net Assets Internally Restricted

	Inspections, Inquiry and Discipline Fund	Program Development Fund	Special Projects Fund	Quality Assurance Program - Exam Fund	2020
Opening Balance	\$ 289,305	\$ 220,044	\$ 238,962	\$ 237,875	\$ 986,186
Internal transfer of investment income	-	-	50,791	-	50,791
Ending Balance	\$ 289,305	\$ 220,044	\$ 289,753	\$ 237,875	\$ 1,036,977

6. Lease commitments

The College has a long term lease with respect to its premises. 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:

2021	\$ 54,824
2022	56,248
2023	58,384
2024	29,904
	<u>\$ 199,360</u>

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

2021	\$ 6,076
2022	6,159
2023	6,241
2024	2,101
	<u>\$ 20,577</u>

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

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2020

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, 2020 is a flat 9.85% of the pensionable salary up to and in excess of the year's maximum pensionable earnings. The year's maximum pensionable earnings for 2020 are \$58,700 (2019: \$57,400). 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 \$19,754 (2019: \$18,047).

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, 2020.

(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.

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2020

9. Contribution agreement

During the year the College received a contribution agreement of \$110,500.00 from the British Columbia Ministry of Jobs, Economic Development and Competitiveness (formerly British Columbia Ministry of Jobs, Trade and Technology) for a project titled “Developing a Right-Touch, Risk-Based Approach for Gap Filling Options to Support Internationally Educated Occupational Therapists”.

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

10. COVID-19 impact on operations

Since December 2019, the spread of COVID-19 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.

Management has responded to the pandemic through implementing working from home arrangements for most College staff, delaying non-essential travel and projects, and the implementation of safety measures in order to prevent the spread of COVID-19. In-person board, committee and management meetings which were originally scheduled to occur during this period have also been changed to virtual online meetings.

The 2021 renewal deadline for registrants was extended by two months to August 31, 2020 which resulted in a significant decrease to deferred revenue balances held by the College in the current period. As of September 1, 2020 the number of registrants for 2021 has reached approximately 96% of expected levels, therefore management believes that the pandemic has not to date had a material negative effect on the College’s revenues.

The College has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of, and for the year ended, June 30, 2020 have not been adjusted to reflect their impact. 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 the financial position and results of the College for future periods.



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