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Independent Auditor’s Report

We invite you to review our year of progress...

COTBC Board completing its term January 31, 2015, from left to right: Lindsey McMitchell, Diane Graham (outgoing Board chair), Darlene Russell (incoming Board chair), Guenter Weckerle, Naz Chow, Sharon Apsey, Tanya Boudier, Trudy Hubbard, and Angenita Gerbracht.
Greetings From the Chair

I am honoured to serve as the chair of the Board for the 2014–2015 year. This year marks 15 years of self-regulation and dedication to our mission: to protect the public by regulating, advocating, and advancing safe, ethical, and quality occupational therapy practice in British Columbia. The achievements in this report represent a culmination of important and strategic Board decisions made over the past few years. Our leadership culture, which fosters transparency and careful deliberation, provides a sound foundation for making courageous decisions.

In 2016, we will take an important step forward in our journey of professional regulation when we administer the first sitting of the Continuing Competence Exam (CCE), which, although anxiety provoking for some registrants, is only one component of our three-part Quality Assurance Program (QAP). The CCE requirement provides a check-in once every six years, where registrants confirm that they can apply jurisprudence and standards to their practice. The Board recognizes that some registrants may have feelings of ambivalence or uncertainty; however, as we forge new ground, we must recognize that the exam is a courageous step in our journey of self-regulation and a reminder that self-regulation is a privilege that we must uphold with utmost integrity.

On May 1, 2015, our College joined other regulators across Canada to use the Substantial Equivalency Assessment System (SEAS) which is administered by the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) for the purpose of assessing internationally educated occupational therapists (IEOTs).

continued...
The COTBC registrar has been the lead on this five-year ACOTRO Harmonization Project, which aims to unify Canadian standards and credentialing processes for IETs. It reflects a significant collaborative accomplishment.

Every board needs to reflect on its own performance and hold itself accountable for effectively carrying out its responsibilities. This year, the final component of the Board evaluation framework was adopted, which allows the Board to regularly assess how it is meeting expectations. We now have a Board member self-evaluation tool and structured feedback, which continues our commitment to reflect on our performance and accountability.

An effective board must remain current with trends and issues affecting regulation. In October 2014, Board members participated in a day-long workshop sponsored by the BC Health Regulators which brought together senior staff and board members from the 23 health profession colleges in BC. This facilitated workshop, “Challenging the Status Quo: Re-imagining Self-Regulation in the Public Interest,” provided an opportunity to challenge our thinking about what we do as regulators. Stephen Lewis, a respected policy consultant, set the stage for an interesting discussion on the trends shaping regulation around the world and put to question whether professions are truly able to place public interest ahead of self-interest.

COTBC is highly respected among other occupational therapy colleges across the country, and our active participation in the BC Health Regulators means that we are upholding our regulatory excellence, along with the other health regulatory organizations within the province. This level of respect could not be earned without the strong leadership of our registrar and the staff team that supports the College’s day-to-day operations. We have an efficient and committed Board which embraces our values: Fairness, Respect, Accountability, Collaboration, Service Excellence, and Innovation. Our Board works diligently to ensure that the College fulfills its mandate, as set out in the Health Professions Act (HPA), the Occupational Therapists Regulation, and the College Bylaws.

I am deeply grateful for the strong leadership and support provided by our public members and elected registrants. I also thank the many registrants working on College committees. It is through the contributions of our volunteers, who continue to give generously of their time, energy, and talent, that we are able to accomplish the College’s work. I am proud and thankful to be serving on this Board.

Darlene Russell
Chair, COTBC Board
We continue to advance our strategic plan

Our Mission  To protect the public by regulating, advocating and advancing safe, ethical and quality occupational therapy practice.
Our Vision  Leading excellence in quality occupational therapy through self-regulation.
Our Values  Fairness, Respect, Accountability, Collaboration, Service Excellence and Innovation

Key Result Areas
1. Supporting and Advancing Quality Regulation
2. Providing Responsive and Accountable Leadership (Governance and Operations)
3. Supporting a Client/Patient Safety Culture
4. Monitoring and Supporting Quality Practice
20 countries, each with its own unique educational system, institutions, curricula, and professional culture, were represented as “country of educational origin” by IEOT applicants.

62% of occupational therapists completing the Annual Competence Review (ACR) evaluation indicated it helped to guide at least one aspect of their continuing competence.

200+ registered, per session, for our new Chats with the College webinars on Quality Practice topics and Exam Preparation.
Registrar’s Message

Quality professional regulation does not occur in isolation. While the core business of COTBC as a regulatory organization does not change, the environment around us does, and we need to adapt our organizational strategies appropriately. Working together and strengthening our collaborative relationships with other BC regulatory colleges and system partners is one way we work to be responsive and relevant in a changing landscape.

Over the past year, the College has adapted, at some level, most of its core regulatory functions: registration, standards, continuing competence, and the QAP. Throughout this development, we have seen a healthy engagement by registrants. For example, an able group of occupational therapists responded quickly to the College’s call for consultation in preparation for the new Statutory Property Guardianship Regulation under the Adult Guardianship Act, which came into force in December 2014. Their assistance informed the development of our scope of practice statement for registrants acting as qualified health care providers for the assessment of financial incapability. Not to be overlooked are the BC occupational therapists who participated in ACOTRO’s Harmonization Project activities over the course of the project. Recently, three BC occupational therapists were selected and trained to be assessors for the competency assessment of IEOTs, responsible for assessing IEOTs wishing to practise in western Canada, and two other BC occupational therapists were appointed to the ACOTRO Determination Committee, which will review results of all applicants to confirm substantial equivalence. I continue to be proud of BC occupational therapists, who are always willing to contribute.

Registration was poised for a change, and our deputy registrar, Cindy McLean, helped applicants to navigate the transition and ensure that the College procedures were ready and supportive. On May 1, 2015, ACOTRO launched SEAS, which provides a national approach to the qualification recognition and competency verification for IEOTs wanting to work in Canada. Through this national assessment service, IEOTs now applying to work in any province receive a more comprehensive competency assessment, have access to support to learn about jurisprudence before testing, and are provided with gap-filling options should they be required to meet the standards. This project was a partnership of all 10 provincial occupational therapy regulators, and advances COTBC’s efforts in providing a fair, transparent, and objective assessment that confirms the substantial equivalence of an IEOT to a Canadian-educated occupational therapist. IEOTs from the pilot test reported that the process better prepared them for practice by increasing their understanding of the Canadian context and expectations.

College staffing expanded for the first time in four years with the addition of Andrea Bowden as our new practice and policy consultant. Working three days a week, Andrea brings strong practice-based experience acquired while working in the professional practice office for Vancouver Island Health Authority. Andrea is responsible for the new standards portfolio and the College’s practice advisory services, to ensure a responsive approach when creating needed standards and guidelines. Our first scope of practice statement and companion advisory statement on financial incapability assessment is an example of this. It was released in response to legislation changes that authorize occupational therapists to act as qualified health care providers.

continued...
Consults with organizations for assistance with interpretation of practice expectations are on the increase, sometimes when new programs or policies are being considered or when concerns about a registrant’s practice are being raised. These all create the opportunity for conversations about what is affecting everyday practice and the support needed for safe, ethical, effective services.
Supporting quality practice is an important core activity at the College. The high volume of practice calls and emails, requests for presentations, and website traffic remains steady, reinforcing the College as an important resource for registrants and the public. Consults with organizations for assistance with interpretation of practice expectations are on the increase, sometimes when new programs or policies are being considered or when concerns about a registrant’s practice are being raised. These all create the opportunity for conversations about what is affecting everyday practice and the support needed for safe, ethical, effective services. Through the College’s new standards framework, we are continuing our efforts to establish new practice standards, expand our advisory statements, and create interpretive guides. The launch of the College’s webinar series on Quality Practice has been well received, with topics to date including managing client information, duty to report, and supervising support personnel. Posted within 24 hours, the recordings are accessible on our newly updated website for those unable to attend.

The stalwart efforts of the Quality Assurance Committee (formerly the Continuing Competence Committee) with the dedicated and expert support of Mary Clark, director of quality assurance programs and communications, are coming to fruition. Another hallmark reflecting a healthy level of engagement of registrants was evident in this activity as well. Registrants volunteered to participate in the CCE pre- and pilot tests, and took time to provide valuable feedback. As we roll out this component of our three-part program, we are confident that we are meeting public expectations for a periodic check-in with registrants regarding their continued competence. We anticipate that we will have an important data-driven baseline of practice that can inform practice support and may even inspire some partners in a research agenda. We are committed to transparency, ongoing evaluation, meaningfully listening to all viewpoints, and learning as we move forward.

Our membership in the BC Health Regulators affirms our continuing commitment to working together to advance safe and quality health care. Phase three of Trust Safe Care, a public awareness campaign of the BC Health Regulators, is aimed at informing the public about its right to seek care from a regulated professional. In April 2015, the organization confirmed its strategic positioning agenda based on its vision of “leading collaboration and partnership amongst health profession regulators for excellence in public protection and safe, quality care for British Columbians.” Providing supportive educational events for staff and boards, creating web-based learning modules on topics such as governance, and advocating for common sense regulation are just a few examples of how this agenda will be met. Working together, we can also enhance connections with the organizations where registrants work and ensure that our regulatory activities advance interprofessional, collaborative practice.

I am privileged to be a part of a college that strives for excellence in its regulatory practices and keeps a clear focus on maintaining clients’ trust and confidence. I am grateful for the support and principled leadership provided by our public Board members and elected registrants serving on the Board, and the efforts of the many registrants who participate in the College’s activities. The change and improvement in the College’s core roles would not have been as smooth without the dedication of our administration staff: Darlene Hay, Vanessa Bateman, and Susan Albion. I look forward to another challenging year of guiding the College operations to achieve the priorities set by the Board.

Kathy Corbett
Registrar and CEO
Between 2013 and 2015, there were 134 new IEOT applicants from 20 countries.

The number of occupational therapists registered in BC continues to rise.
Registering Qualified Occupational Therapists

Public safety being paramount, the College is responsible for ensuring that an individual applying for registration to practise as an occupational therapist in BC meets all legislated requirements (HPA and COTBC Bylaws). When an application is received, College staff review it in depth and pay particular attention to the applicant’s education, recent practice hours, English language proficiency, history with other regulators, and successful completion of a national certification exam.

The Registration Committee is made up of five occupational therapists and one public member, who contribute to this work by reviewing and making decisions about applicants who

• are IEOTs,
• have insufficient recent practice hours and require a reentry program approved by the Committee, or
• require careful consideration and treatment by the Committee.

During this past year, the Committee met monthly by teleconference, hosted a full-day orientation, welcomed three new Committee members, and used electronic meetings to ensure timely decisions, enabling qualified occupational therapists to begin working.

Current Occupational Therapy Workforce: COTBC Data

As of June 30, 2015, there were 2275 occupational therapists registered to practise in British Columbia. The majority, 2179, were registered in the full practising category and 10 held provisional registration. An additional 86 individuals held temporary registration, were participating in a reentry program, or elected to be “nonpractising.” Registrants choose nonpractising status for a variety of reasons, usually reflecting a temporary leave of absence from the workforce.

At the close of the COTBC year (June 30, 2015), 59% of registrants indicated that their primary employment was full time and 41% part time. By funding, most registrants work in the public sector (70%), with 30% reporting private sector, private-public sector mix, or other sources of funding.

Kudos to the 30+ BC occupational therapists who support registering qualified occupational therapists...

• COTBC Registration Committee
• Reentry practicum supervisors
• Participants in developing various components of SEAS

continued...
An experienced occupational therapist working in the community was approached by an IEOT requiring a supervised practicum experience for her College-mandated reentry program, as she did not have the currency of practice required for registration. The occupational therapist agreed to work with the applicant. Together, they developed the practicum proposal, outlining the progression of opportunities where the applicant could demonstrate her competence and with support and guidance from the occupational therapist supervisor, enhance her occupational therapy practice. The detailed proposal and monitoring of the practicum by the supervisor ensured that quality care was provided to clients.

The supervisor was courageous in offering a practicum opportunity to a reentry candidate when already juggling large caseloads, support personnel, and case management. The risk paid off with increased client-centred care as an outcome. The supervisor continues to support reentry candidates. Here is how she describes the experience:

*Bringing another occupational therapist on-site, and observing her patiently spending the time needed to truly connect with clients, to develop client-centred rapport, and to ask clients about their goals, really brought me back to the essence of being an occupational therapist.*

*A little bit of extra effort in the beginning resulted in huge gains for clients. It expanded and enhanced our occupational therapy services as we now had another individual with current theoretical and clinical occupational therapy knowledge on our team.*

— Supervising occupational therapist

Reentry candidates also demonstrate professional and personal courage when they cold call potential practice sites, and disclose to potential supervisors their need to successfully complete the reentry program, which includes a competence confirmation practicum. They need to self-reflect on their areas of professional strengths and weaknesses, share these with potential supervisors, and once the practicum begins, accept feedback and work diligently to ensure competence in practice. Here are the reentry candidate’s thoughts on the experience:

*Openness within the practicum setting enabled everyone (me, my supervisor, and the clients) to benefit. My confidence in my skills as an occupational therapist and my belief that “I can do this” built with feedback from my supervisor.*

*She encouraged me to “think about the present and not so much about the past.” Her sharing her knowledge of occupational therapy practice in Canada and the Canadian context for practice—specifically for assessments and resources in the community—helped me a lot. The Canadian health care culture is very different. I learned cultural appropriateness. This was a very positive experience for me.*

— Reentry candidate
Reentry to Practice

During the past year, 10 individuals completed a reentry program by participating in an individually tailored COTBC competence confirmation practicum of 300 or 600 hours. These practicums provided applicants with the opportunity to confirm their competence, as required for registration. The College recognizes the professional commitment of fully registered occupational therapists throughout BC who provided supervision and mentorship for reentry candidates, and the courage and determination demonstrated by these applicants as they met the challenges inherent in reentering the occupational therapy workforce.

COTBC Application Data

From July 1, 2014, to June 30, 2015, 229 applications for registration were received. Of these,

- 50 (22%) applicants completed their entry-level education in BC,
- 81 (35%) completed their entry-level education in Canada, and
- 98 (43%) were internationally educated.

Nineteen applicants registered with COTBC under the Labour Mobility Support Agreement, developed by ACOTRO to support full mobility of occupational therapists across Canada.

43% of applicants were internationally educated

Internationally Educated Occupational Therapists

During the period under review, the majority of applicants for registration with COTBC were IEOTs; over the last two registration years (2013–2014 and 2014–2015), 134 IEOTs applied for registration. The majority of these IEOTs were educated in Australia (36), followed by the United Kingdom (22), the Philippines (15), and India (13). Twenty countries, each with its own unique educational system, institutions, curricula, and professional culture, were represented as “country of educational origin” by IEOT applicants.

COTBC’s work with IEOTs is supported by ACOTRO, most notably in the deliverables of the multiphase Harmonization Project. Registration standards and processes across Canada will be harmonized by creating a consistent, objective, fair, and transparent approach to the assessment of IEOTs’ educational qualifications and competencies, known as SEAS. The Registration Committee drafted policies, subsequently approved by the COTBC Board, which were required to fully implement the recommendations of the ACOTRO Harmonization Project and SEAS. Applications from IEOTs received by the College after May 1, 2015, are being referred to ACOTRO for SEAS. Applicants for registration whose application was received by COTBC prior to May 1, 2015, have one year from date of receipt to meet all the requirements for full registration with the College; inability to meet all requirements will result in a referral to ACOTRO.

The College recognizes the diversity of educational, professional, and personal experiences brought by all applicants. It also acknowledges the commitment to quality practice demonstrated by occupational therapists as they support recent registrants beginning professional practice in BC.
A Courageous Call...

Mark [pseudonym] works in a large office with an interprofessional team. He was worried. He had looked everywhere for his client’s occupational therapy record. It was not in the charting room, his desk, or his briefcase. Mark was sure he had returned it to be refilled by the administrative staff. Had it been misfiled? Inadvertently sent for long-term storage? He had spoken to his leader about the issue, but was concerned that his leader did not understand the situation’s urgency.

Mark took a brave step. He called the College and spoke to the practice and policy consultant.

“I got up the courage to call. The support from the College gave me the courage to go back to my organization with a clear understanding of my professional obligations.”

As a result of Mark’s brave professionalism, a focused search was launched to determine whether the file was truly lost. This situation had a happy ending: the file was quickly located in a secure location after having been misfiled. Kudos to Mark for making the call and to his leadership team for listening to his concerns and working together to remedy the situation!

I got up the courage to call. The support from the College gave me the courage to go back to my organization with a clear understanding of my professional obligations.
Supporting Quality Practice

Registrants demonstrate courageous professionalism each time they reflect on their practice, identify questions or concerns, and seek out resources to foster their ability to deliver safe, ethical, and effective occupational therapy care. The College supports occupational therapists in this process in a variety of ways, including answering practice questions, publishing practice standards and advisory statements, and offering various learning opportunities.

Individuals contact the College with practice-related issues approximately 10 times per week, typically via phone, email, or COTBC website submissions. While the large majority of calls come from occupational therapists, members of the public and registrants of other regulatory bodies also call for information and support. In 2014–2015, common queries related to documentation, conflict of interest, professional boundaries, supervising support personnel, assessment of financial incapability, and occupational therapy scope of practice. As a demonstration of the College’s commitment to this service, a new practice and policy consultant was contracted in 2014 to help address incoming questions and develop relevant practice resources.

In 2014, the College launched the Managing Client Information practice standards as well as a scope of practice statement regarding financial incapability assessments. In response to incoming practice questions, COTBC released an advisory statement on occupational therapists’ assessment of financial management and incapability in spring 2015. The move towards establishing practice standards, versus guidelines, echoes the theme of courageous professionalism. With explicit minimal practice expectations, occupational therapists can take the initiative to review and update practices, and negotiate improvements in the workplace, both of which are aimed at preventing harm to clients.

Regarding learning opportunities, the College has taken an exciting leap into the use of technologies to deliver timely information to registrants. Starting in summer 2015, the College began a new Quality Practice webinar series aimed at providing an accessible means to connect on a variety of regulatory issues. The College also updated its website to improve the navigation and use a mobile responsive structure, recognizing that the majority of its registrants read information on smartphones or tablets. The College bravely hired a consultant to prepare for and embrace social media by starting with Facebook, Twitter, and LinkedIn accounts as another way of reaching out to registrants, the public, and stakeholders. In addition to these online approaches to connecting, the College continued to meet face-to-face with occupational therapists, as seen in the pre-AGM conflict of interest workshop held in Kelowna and a variety of presentations with organizations across the province.

Occupational therapists provide care in an increasingly complex and challenging health and social environment. Looking forward, courageous action by both registrants and the College will be crucial to continue to provide the safe, ethical, and effective occupational therapy services the public both expects and has the right to receive.

Supporting Quality Practice would not be possible without the generous volunteer work of BC OTs...

- COTBC Standards Committee
- Ad hoc Advisory Panel to develop the Financial Incapability scope of practice statement and accompanying documents
- Our Twitter and Facebook friends and followers
Pilot Test Participants’ Impressions...

Excellent job! I think the exam is a good tool for monitoring competency. Knowing an exam was imminent made me review the College guidelines and essential competencies: it is useful to remind ourselves as practising occupational therapists about these basic components.

I think a lot of fear of this new competency program stems from the misconception that it will be like re-writing our qualifying exam. I found this test to be quite different and more based on our code of conduct than anything else.

I think that it could be challenging for some people whose experience has been only in one practice environment, and the pilot test is looking at competency in different practice environments.

I enjoyed the process and when finished felt confident in my knowledge. It was a nice reminder that I know more than I think I do.
Monitoring Quality Practice

When the BC Government changed the HPA and shifted the focus from continuing competence to quality assurance in 2007, the College took on the challenge bravely. The Continuing Competence Committee (now the Quality Assurance Committee) reviewed its existing program and recommended new tools to support occupational therapists’ continued competence, and also assure the government and the public that BC occupational therapists don’t just meet the standards of practice but exceed them. The Board approved these new tools in 2009.

With a profession as diverse as occupational therapy, the construct of continued competence is not easy to define, let alone measure. It required optimism and creativity followed by a rational focus to operationalize a practical and feasible QAP. It also required courage and stamina to announce and follow through with a program that wasn’t like all the others. After six years of program development and refinement, occupational therapists have just completed their third ACR and are now preparing for the CCE in January 2016. They recognize that the public and government need assurances that occupational therapists are committed to continued competence, which leads to excellence and high standards of care. Occupational therapists also know that public confidence and trust in the profession is hard to regain once lost.

Competence Assessment: Continuing Competence Exam

In 2014–2015, pretesting and pilot testing of the CCE were completed. Approximately 120 occupational therapists stepped forward to trial the exam and provide feedback about the online delivery, the proctoring process, and the content. The feedback was constructive and specific, and guided the last stages of development for the 2016 administration. The Quality Assurance Committee thanks these generous volunteers who took time to prepare, find a proctor, take the test, and provide feedback.

After the pilot test analysis and report, the Board made another courageous decision in December 2014, and announced that all occupational therapists would write the CCE in late January 2016. This differed from the original plan of half in the first year and the other half three years later. The new direction allows for optimal analysis of this new tool and recovery of the original timelines (the first administration was scheduled for 2013). These timelines were adjusted to accommodate the development of the ACR and an online system that would allow for the ongoing gathering and tracking of individuals’ competency profiles.

Because taking the exam is the continuing competence requirement for renewing registration in 2016, a year’s notice was provided to enable occupational therapists to keep the exam dates open. The College did not anticipate occupational therapists’ desire to begin studying for the exam a year ahead. The demand for education on regulatory topics and other information to prepare for the exam had to be quickly met, and the method chosen had to reach as many registrants as possible. In late April 2015, the College launched the Chats with the College webinars beginning with two series: Quality Practice and Exam Preparation. Registration for these typically ranges from 180 to 225, and attendance for the live webinar is, on average, 65% of the registered participants. All the webinars are recorded and these links are the most popular on the College website.

Our Quality Assurance Program continues to improve because of regular registrant input...

Quality Assurance Committee, Exam Development Sub-Committee, Exam Technical Panel, Exam Exemption and Deferral Panel, Learning Module Advisory Panels, and the pre-test and pilot test participants, not to mention the valuable feedback provided by webinar participants. 180+ involved!
The QAP monthly update began in March, and provides updates on the program and reminders of important dates and deadlines. Renewing and new registrants receive the 2015 QAP overview outlining the required activities. In addition, the College provides updates and announcements through social media and presentations to occupational therapists in their workplaces.

**Competence Maintenance: Annual Competence Review**

Being an occupational therapist requires courage at any time, and the ACR is suggesting that it is not getting any easier. Although the results of the 2015 ACR are not available for this report, data from 2013 and 2014 indicate that occupational therapists are facing more career transitions but with fewer resources to support these.

In 2014, for example, 96.8% of all registrants indicated that they were currently experiencing transitions or would be in the next 6 to 12 months, compared with the 2013 ACR results, where only 77.0% indicated so. The resources to support competence were significantly fewer in 2014 compared with 2013, in all categories, formal or informal learning.

The ACR will continue to provide occupational therapists with feedback on their currency hours, transitions affecting competence, supports to competence, and occupational therapists’ current understanding of regulations, as well as offer an opportunity to reflect on common risks to client safety and ways to mitigate these. It also has the potential to alert occupational therapists to changes in best practices and legislation that they may not be aware of, and trigger pursuit of further learning to enhance their continued competence. In the 2014 ACR evaluation, 62% indicated that feedback on the 2013 ACR had helped to guide at least one aspect of their continuing competence.

**Competence Improvement**

With the CCE development drawing to a close, work on this element of the program will take priority. Occupational therapists who take the CCE twice and are unsuccessful enter Competence Improvement. This will be an individualized program that addresses gaps and/or outdated practices.

**Ongoing Challenges**

The QAP must meet the requirements under the HPA. The College is also committed to meeting the challenge of addressing the diversity of continued competence, but the program must still be feasible for a small organization and mindful of resources. In the spirit of the children’s story *The Little Engine That Could*, the College needed the modern version of steam, which is computer technology. The program is 100% online; this has taken time and resources to build, but the investment will provide convenience and efficiencies for the future and data that can better inform support for quality practice. Partnering and sharing costs of the online development with the College of Physical Therapists of British Columbia and using consultants who are experts in the field of educational measurement and information science have prevented costly mistakes. Along with the dedicated occupational therapists who have volunteered on committees and provided welcome feedback, these strategies have helped mitigate the costs of what is a large expenditure for all regulators today.

Occupational therapists’ definition of their continued competence has to be considered within the current *Occupational Therapists Regulation*, which allows, with registration, occupational therapists to practise in a much broader scope than their current individual roles may define. The challenge is to identify the continued competencies that are common among all occupational therapists’ practice, monitor those competencies which if not maintained are most likely to put the public at risk, and not impede growth in the profession’s scope of practice. The College applauds its registrants’ courageous professionalism. They are actively participating in a developing program that assures the public of their commitment to continued competence and meeting the high standards of care set by the profession.
Addressing Complaints

One way the College fulfills its safeguarding role to protect the public is to provide transparent, fair, objective, and impartial processes to address complaints raised about the practice of an occupational therapist. The Inquiry Committee does this important work by first reviewing a complaint, then investigating and ultimately making a decision. Under the HPA, complaints must be in writing. The Inquiry Committee's decisions may result in taking no further action or taking appropriate action as necessary in the public interest. Action may include remedial requirements through formal consent orders or directing the registrar to issue a citation to the Discipline Committee for a hearing.

The Inquiry Committee meets regularly and draws on the expertise of both public members and occupational therapists. Over the past two years, the Inquiry Committee has increased its use of inspectors to gather additional information as part of its investigations. Inspectors were appointed to assist with 12 of the 16 complaints. College inspectors typically conduct a review of the relevant documentation and of the clinical record(s), and interview the complainant and the registrant. A report is completed for the Committee and provided to both parties. When a decision is reached, the complainant and the occupational therapist are informed of the decision and the reasons for it.

With 7 new complaints added to the 8 files carried over from the previous year, the Committee has worked steadily. A glance at the College complaint stats reveals a shift in where complaints originate. Up until last year, the majority of complaints over a five-year period were from clients receiving occupational therapy services. Influenced by this year’s stats, the last five years now show 53% of complaints coming from clients (down from 70%) and 45% from occupational therapists, managers, or other health professionals (up from 30%). This shift was most notable this year, with 5 of the 7 complaints from occupational therapists, managers, or other health professionals.

While numbers are small and must not be overinterpreted, this shift is perhaps encouraging. Clients do not have the necessary knowledge of occupational therapy to assess whether standards are being met; it is perhaps not a leap to expect that occupational therapists and other team members are in a better position to know when practice may not be being delivered safely, ethically, or competently. A first step to building our broader regulatory and health systems culture may be to support registrants to take action earlier, preventing small problems from escalating before regulatory involvement is required. The reassuring part of this shift is that these reports from occupational therapists and other health professionals all relate that the reason for the call is an overriding concern for clients’ welfare and safety.

Our process is made possible due to the careful deliberation of the following:

- Inquiry Committee
- Discipline Committee
- College inspectors (investigators)

Complaints Received
(Last Five Years: July 1, 2010–June 30, 2015)

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010–2011</td>
<td>12</td>
</tr>
<tr>
<td>2011–2012</td>
<td>10*</td>
</tr>
<tr>
<td>2012–2013</td>
<td>10</td>
</tr>
<tr>
<td>2013–2014</td>
<td>9</td>
</tr>
<tr>
<td>2014–2015</td>
<td>7</td>
</tr>
<tr>
<td>Total</td>
<td>47</td>
</tr>
</tbody>
</table>

(* One complaint was dismissed as COTBC had no jurisdiction.)

continued...
In the last 5 years, only 53% of complaints originated from clients

- Clients (53%)
- Occupational Therapists (26%)
- Managers/Agencies/Other Health Professionals (19%)
- Own Motion by Inquiry Committee (1%)

5/7 complaints made this year came from occupational therapists, managers, or other health professionals

The Changing Origin of Complaints in Private Versus Public Sectors

- All Years (2000-2015)
- Last 5 Years (2010-2015)
Under the HPA, complainants have the right to apply for a review of the Inquiry Committee’s decision to the Health Professions Review Board (HPRB), an independent, government-appointed administrative review board. Typically, the review looks at the adequacy of the Committee’s investigation and reasonableness of its decision. To date, 10 complainants have applied for a review of the Committee’s decisions.

As of June 30, 2015, the College had no outstanding files with the HPRB. Nine of the Committee’s decisions were upheld; the Committee reconsidered one file referred back to it, and it confirmed its original decision. All decisions by the HPRB are published on its website. The Inquiry Committee monitors the decisions and considers whether any improvements to its processes are needed.

### Outcomes of Complaints Concluded (Last Five Years)

<table>
<thead>
<tr>
<th>Action taken:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Reprimand or remedial action by consent HPA s. 33(6)(c) &amp; s. 36 (Undertakings by consent orders)</td>
<td>15</td>
</tr>
<tr>
<td>Directed action to resolve matter HPA s. 33(6)(b)</td>
<td>2</td>
</tr>
<tr>
<td>Referred to Discipline for hearing HPA s. 33(6)(d)</td>
<td>0</td>
</tr>
<tr>
<td>Decision to take no further action HPA s. 33(6)(a)</td>
<td>22</td>
</tr>
<tr>
<td>Complaint files remaining open as of June 30, 2015</td>
<td>8</td>
</tr>
</tbody>
</table>

### One Registrant’s Story About the Inquiry Process...

I found myself before the Inquiry Committee this year and confronted with an important test of my professional accountability. A client had complained to the College about my occupational therapy assessment for a scooter, delays in follow up, and my attitude, saying that I was rude and argumentative. Thus, my practice was under review. Following a fair investigation, including providing me with an opportunity to respond and a College inspector reviewing my clinical documentation and interviewing the client and me, the Inquiry Committee determined that there were areas requiring remediation. I agreed to an Undertaking and Consent Order, which required me to write a letter of apology to the client (delivered by the College), complete a course, and provide the Inquiry Committee with a reflective paper.

Although the experience was stressful, I decided early on to focus on what I could learn. I recognized that this is what it means to be accountable to the client for my clinical decisions and actions, and to be a regulated professional. I worked through the College’s process by reflecting honestly on the client’s perspective of my occupational therapy services. From my experience, the College’s Inquiry Committee carefully considered the complaint and provided me with specific guidance on how to improve my practice. I completed all the conditions of the consent order successfully.

The most important part of this experience is that I have made changes to my practice in areas that I may otherwise not have identified as needing improvement. It has given me the opportunity to also reflect on how my profession and culture may be viewed by some clients. I have made some practical changes to be more effective in my communication and more thorough in my assessments. Reflecting on the complaint, I am able to see how I can show more compassion and cultural sensitivity in my daily practice. The gained insight and knowledge provides me with a new foundation for my occupational therapy practice and has improved my engagement with clients.
College Organization

We extend our sincere appreciation to the College staff for their positive attitude, caring nature, generous energy, and continued dedication to excellence in the everyday functions that make our College run smoothly.

*Funding through the ACOTRO Harmonization Project*

**College Team**

Registrar and CEO  
*Kathy Corbett*

Deputy Registrar  
*Cindy McLean*

Practice and Policy Consultant  
*Andrea Bowden*

Director, Quality Assurance  
*Mary Clark*

Project Manager, ACOTRO Harmonization Project  
*Rita Parikh*

Administrative Assistants  
*Darlene Hay*  
*Vanessa Bateman*
Committee Membership

The work of the College is dependent on the dedication of our volunteers who participate on the COTBC Board, and on the standing and ad hoc committees. Their time and talents in assisting us to achieve our mission of protecting the public are very much appreciated and ensure that the organization remains responsive and reflective of the occupational therapy profession throughout BC.

**Discipline Committee**
- Tanya Boudier*
- Nancy Sheehan
- Guenter Weckerle
- Carol Williams

**Standards Committee**
- Pattie Erlendson – Chair
- Tracy MacDonald – Vice Chair
- Christina Mills
- Darlene Russell
- Helen Turner

**Inquiry Committee**
- Lindsey Townsend – Chair
- Nicole Penner – Vice Chair
- Sharon Apsey
- Sandra Bressler
- Naz Chow
- Jo Hillier
- Carin Plischke

**Exam Development Subcommittee**
- Wendy Thompson – Chair
- Melissa Austin
- Heather Boyes
- Heather Burrett
- Nadine Butzelaar
- Michael Ducayen
- Kim Durlacher
- Jeb Dykema
- Liza Hart
- Kristen La Grand
- Zahra Lalani
- Angela Louie‡
- Lindsey McMitchell‡
- Ivonne Montgomery
- Catherine Patchell
- Janice Ritson
- Philipp Santiago
- Astrid St. Pierre
- Ellie Wray

**Quality Assurance Committee**
- Donna Drynan – Chair
- Jennifer Glasgow – Vice Chair
- Diane Graham
- Teresa Green
- Hilary MacInnis
- Guenter Weckerle*

**Exam Technical Panel**
- Jen Selman – Chair
- Eric Delisle
- Leslie Duran
- Sherry Mitchell
- Ben Mortenson
- Jillian Riheila
- Kathy Williams

**Registration Committee**
- Theresa Wong – Chair
- Trudy Hubbard – Vice Chair
- Tanya Boudier+
- Andrea Bowden‡
- Brennan McDonald*
- Lindsey McMitchell*
- Danielle Michel
- Joy Parsons*

* Began term February 1, 2015
+ Completed term January 31, 2015
‡ Completed term November 30, 2014
INDEPENDENT AUDITOR'S REPORT

To the Members of College of Occupational Therapists of British Columbia

We have audited the accompanying financial statements of College of Occupational Therapists of British Columbia, which comprise the statement of financial position as at June 30, 2015 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
Independent Auditor's Report to the Members of College of Occupational Therapists of British Columbia
(continued)

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Occupational Therapists of British Columbia as at June 30, 2015 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Victoria, BC
September 10, 2015

Hayes Stewart Little & Co
CHARTERED PROFESSIONAL ACCOUNTANTS
# Statement of Financial Position

## June 30, 2015

### Assets

#### Current

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$969,046</td>
<td>$810,118</td>
</tr>
<tr>
<td>Short term investments</td>
<td>1,131,497</td>
<td>1,087,528</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>64,610</td>
<td>65,582</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>11,770</td>
<td>18,347</td>
</tr>
<tr>
<td>Total</td>
<td>$2,176,923</td>
<td>1,981,575</td>
</tr>
</tbody>
</table>

#### Tangible Capital Assets *(Note 4)*

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$27,232</td>
<td>43,762</td>
</tr>
</tbody>
</table>

**Total Assets**

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,204,155</td>
<td>2,025,337</td>
</tr>
</tbody>
</table>

### Liabilities and Net Assets

#### Current

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$172,796</td>
<td>$120,854</td>
</tr>
<tr>
<td>Deferred revenue <em>(Note 5)</em></td>
<td>966,119</td>
<td>967,118</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,138,915</td>
<td>1,087,972</td>
</tr>
</tbody>
</table>

#### Net Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>248,472</td>
<td>231,941</td>
</tr>
<tr>
<td>Internally restricted <em>(Note 6)</em></td>
<td>789,536</td>
<td>661,661</td>
</tr>
<tr>
<td>Invested in tangible capital assets</td>
<td>27,232</td>
<td>43,763</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,065,240</td>
<td>937,365</td>
</tr>
</tbody>
</table>

**Total Liabilities and Net Assets**

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,204,155</td>
<td>2,025,337</td>
</tr>
</tbody>
</table>

### Lease Commitments *(Note 7)*

---

**On behalf of the Board**

[Signature]

*Director*

[Signature]

*Director*

See notes to the financial statements
## College of Occupational Therapists of British Columbia

Statement of Revenues and Expenditures

For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Revenue / Expenses</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration fees</td>
<td>$ 1,141,078</td>
<td>$ 995,027</td>
</tr>
<tr>
<td>Contribution agreements (Note 8)</td>
<td>415,492</td>
<td>446,434</td>
</tr>
<tr>
<td>Application fees</td>
<td>70,520</td>
<td>49,353</td>
</tr>
<tr>
<td>Interest income</td>
<td>18,341</td>
<td>13,994</td>
</tr>
<tr>
<td>Other</td>
<td>6,614</td>
<td>30,227</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,652,045</strong></td>
<td><strong>1,535,035</strong></td>
</tr>
</tbody>
</table>

**Expenses**

<table>
<thead>
<tr>
<th>Expense</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting and legal</td>
<td>55,497</td>
<td>83,985</td>
</tr>
<tr>
<td>Amortization</td>
<td>19,512</td>
<td>19,531</td>
</tr>
<tr>
<td>Communication</td>
<td>8,591</td>
<td>7,463</td>
</tr>
<tr>
<td>Consulting</td>
<td>220,713</td>
<td>80,082</td>
</tr>
<tr>
<td>Contribution agreements (Note 8)</td>
<td>415,492</td>
<td>446,434</td>
</tr>
<tr>
<td>Credit card charges</td>
<td>30,244</td>
<td>24,472</td>
</tr>
<tr>
<td>Honoraria and per diems</td>
<td>25,742</td>
<td>26,158</td>
</tr>
<tr>
<td>Insurance</td>
<td>6,385</td>
<td>5,955</td>
</tr>
<tr>
<td>Meetings and travel</td>
<td>87,976</td>
<td>93,637</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>47</td>
<td>6,580</td>
</tr>
<tr>
<td>Office</td>
<td>30,419</td>
<td>23,022</td>
</tr>
<tr>
<td>Publications</td>
<td>12,661</td>
<td>8,736</td>
</tr>
<tr>
<td>Rental</td>
<td>88,098</td>
<td>66,602</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>2,630</td>
<td>1,359</td>
</tr>
<tr>
<td>Special projects</td>
<td>102,712</td>
<td>156,119</td>
</tr>
<tr>
<td>Systems development</td>
<td>23,776</td>
<td>133,701</td>
</tr>
<tr>
<td>Wages and benefits</td>
<td>393,879</td>
<td>363,194</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,524,374</strong></td>
<td><strong>1,549,030</strong></td>
</tr>
</tbody>
</table>

**Excess (Deficiency) of Revenue Over Expenses from Operations**

<table>
<thead>
<tr>
<th>Excess (Deficiency)</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess (Deficiency)</strong></td>
<td><strong>127,671</strong></td>
<td><strong>(13,995)</strong></td>
</tr>
</tbody>
</table>

**Gain on Disposal of Tangible Capital Assets**

<table>
<thead>
<tr>
<th>Gain</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gain on Disposal</strong></td>
<td>204</td>
<td>855</td>
</tr>
</tbody>
</table>

**Excess (Deficiency) of Revenue Over Expenses**

<table>
<thead>
<tr>
<th>Excess (Deficiency)</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess (Deficiency)</strong></td>
<td><strong>$ 127,875</strong></td>
<td><strong>$(13,140)</strong></td>
</tr>
</tbody>
</table>

See notes to the financial statements
### COLLEGE OF OCCUPATIONAL THERAPISTS OF BRITISH COLUMBIA

**Statement of Changes in Net Assets**

*Year Ended June 30, 2015*

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Internally Restricted</th>
<th>Invested in Tangible Capital Assets</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NET ASSETS - BEGINNING OF YEAR</strong></td>
<td>$231,941</td>
<td>$661,661</td>
<td>$43,763</td>
<td>$937,365</td>
<td>$950,503</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenses</td>
<td>147,387</td>
<td>-</td>
<td>(19,512)</td>
<td>127,875</td>
<td>(13,140)</td>
</tr>
<tr>
<td>Purchase of tangible capital assets</td>
<td>(2,981)</td>
<td>-</td>
<td>2,981</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to restricted funds <em>(Note 6)</em></td>
<td>(127,875)</td>
<td>127,875</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>NET ASSETS - END OF YEAR</strong></td>
<td>$248,472</td>
<td>$789,536</td>
<td>$27,232</td>
<td>$1,065,240</td>
<td>$937,363</td>
</tr>
</tbody>
</table>

See notes to the financial statements
COLLEGE OF OCCUPATIONAL THERAPISTS OF BRITISH COLUMBIA  
Statement of Cash Flow  
Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>OPERATING ACTIVITIES</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess (deficiency) of revenue over expenses</td>
<td>$ 127,875</td>
<td>$(13,140)</td>
</tr>
<tr>
<td>Items not affecting cash:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization</td>
<td>19,512</td>
<td>19,531</td>
</tr>
<tr>
<td>Gain on disposal of tangible capital assets</td>
<td>(204)</td>
<td>(855)</td>
</tr>
<tr>
<td>Total Operating Activities</td>
<td>147,183</td>
<td>5,536</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in non-cash working capital:</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts receivable</td>
<td>972</td>
<td>(50,561)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>6,577</td>
<td>(344)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>51,935</td>
<td>12,468</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>(999)</td>
<td>46,192</td>
</tr>
<tr>
<td>Total Changes</td>
<td>58,485</td>
<td>7,755</td>
</tr>
</tbody>
</table>

Cash flow from operating activities | 205,668 | 13,291 |

<table>
<thead>
<tr>
<th>INVESTING ACTIVITIES</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of tangible capital assets</td>
<td>(2,975)</td>
<td>(49,736)</td>
</tr>
<tr>
<td>Proceeds on disposal of tangible capital assets</td>
<td>204</td>
<td>855</td>
</tr>
<tr>
<td>Total Investing Activities</td>
<td>(2,771)</td>
<td>(48,881)</td>
</tr>
</tbody>
</table>

Cash used by investing activities | 202,897 | (35,590) |

Cash - beginning of year | 1,897,646 | 1,933,236 |

CASH - END OF YEAR | $ 2,100,543 | $ 1,897,646 |

CASH CONSISTS OF:  
Cash and cash equivalents | $ 969,046 | $ 810,118 |
| Short term investments | 1,131,497 | 1,087,528 |

$ 2,100,543 | $ 1,897,646 |

See notes to the financial statements
1. PURPOSE OF THE COLLEGE

The 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

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.

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.

(continues)
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amortization Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer equipment</td>
<td>3 years</td>
</tr>
<tr>
<td>Computer software</td>
<td>2 years</td>
</tr>
<tr>
<td>Equipment</td>
<td>5 years</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>remaining lease term</td>
</tr>
</tbody>
</table>

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 policy

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.

(continues)
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

3. 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, 2015. Management does not believe that the College is exposed to significant currency rate or other price risks.

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.

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.

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.

4. TANGIBLE CAPITAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>$43,824</td>
<td>$23,600</td>
<td>$20,224</td>
<td>$26,808</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>35,964</td>
<td>31,044</td>
<td>4,920</td>
<td>12,302</td>
</tr>
<tr>
<td>Computer software</td>
<td>4,688</td>
<td>4,688</td>
<td>-</td>
<td>1,868</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>3,480</td>
<td>1,392</td>
<td>2,088</td>
<td>2,784</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$87,956</strong></td>
<td><strong>$60,724</strong></td>
<td><strong>$27,232</strong></td>
<td><strong>$43,762</strong></td>
</tr>
</tbody>
</table>
5. DEFERRED REVENUE

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

6. NET ASSETS INTERNALLY RESTRICTED

<table>
<thead>
<tr>
<th></th>
<th>Inspections, Inquiry and Discipline Fund</th>
<th>Program Development Fund</th>
<th>Special Projects Fund</th>
<th>Quality Assurance Program Exam Fund</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance</td>
<td>$289,305</td>
<td>$220,044</td>
<td>$152,312</td>
<td>$</td>
<td>$661,661</td>
</tr>
<tr>
<td>Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>127,875</td>
<td>127,875</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$289,305</td>
<td>$220,044</td>
<td>$152,312</td>
<td>$127,875</td>
<td>$789,536</td>
</tr>
</tbody>
</table>

7. 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:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$48,416</td>
</tr>
<tr>
<td>2017</td>
<td>48,416</td>
</tr>
<tr>
<td>2018</td>
<td>48,416</td>
</tr>
<tr>
<td>2019</td>
<td>24,208</td>
</tr>
<tr>
<td></td>
<td>$169,456</td>
</tr>
</tbody>
</table>

8. CONTRIBUTION AGREEMENTS

During 2011 to 2015 fiscal years, the College has been receiving funding from the Government of Canada's Foreign Credential Recognition Program, Employment and Social Development Canada (formerly HSDC) to complete phase three of a project to develop, with partner provincial occupational therapy regulatory organizations, the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) a common approach to the assessment and recognition of internationally educated occupational therapists. Phase three, the "ACOTRO Harmonization Project" spans just under five years. Phase 3 was to be completed by March 31, 2015, however, the project has been extended and will now be complete by October 31, 2015. Funding is still being received each year to complete work on harmonizing registration requirements and processes such as fluency testing, academic credential assessment, pilot testing the Profession Specific Credential Assessment and Competence Assessment tools (developed in phase one and two), and mapping the essential competencies to the national exam blueprint.

(continues)
8. CONTRIBUTION AGREEMENTS (continued)

Included in operations are the following amounts relating to contribution agreements:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACOTRO</td>
<td>$415,492</td>
<td>$446,618</td>
</tr>
<tr>
<td>EXPENSES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACOTRO - Wages, benefits, and professional contracts</td>
<td>$239,787</td>
<td>$291,541</td>
</tr>
<tr>
<td>- Other direct costs</td>
<td>$175,705</td>
<td>$155,077</td>
</tr>
<tr>
<td></td>
<td>$415,492</td>
<td>$446,618</td>
</tr>
</tbody>
</table>

Where expenditures for these individual projects exceeded the amount of cash already received by the end of the year, the College has set up receivables from funders (provided the expenditures have not exceeded the maximum allowable). In the case that the College has already received the funds but has not yet fully spent them, the excess cash has been classified as deferred revenue and will be recognized as the related expenses are incurred. At June 30, 2015, a total of $45,492 (2014: $40,206) in expenditures relating to the ACOTRO Harmonization Project were incurred but the cash had not yet been received and therefore they are accrued in accounts receivable.