Our Vision
Leading excellence in quality occupational therapy through self-regulation.
We invite you to review our year of progress

COTBC Board ending its term January 31, 2017

From left to right: Standing: Debbie Ruggiero, Tanya Boudier, Lindsey McMitchell, Public Board Member Mary O’Callaghan, Public Board Member Trudy Hubbard, and Carin Plischke. Sitting: Public Board Member Guenter Weckerle, Board Chair Darlene Russell, and Board Vice-Chair Joy Parsons.

COTBC Board beginning its term February 1, 2017

From left to right: Standing: Carin Plischke, Public Board Member Mary O’Callaghan, Debbie Ruggiero, Public Board Member Trudy Hubbard, Tanya Boudier, Elizabeth McLean. Sitting: Public Board Member Guenter Weckerle, Board Chair Joy Parsons, and Board Vice-Chair Jen Glasgow.
Our Values
Fairness, Respect, Accountability, Collaboration, Service Excellence, and Innovation.
Our Mission
To protect the public by regulating, advocating, and advancing safe, ethical, and quality occupational therapy practice.
We are pleased to present the College’s annual report for 2016–2017 and provide highlights of the activities directed to achieve the College’s mission: “To protect the public by regulating, advocating, and advancing safe, ethical, and quality occupational therapy practice in British Columbia.” Successful regulation requires a sound regulatory approach that is responsive to the changing environment and the work context. This approach was evident throughout the year.

Committing to Safer Occupational Therapy for First Nations and Aboriginal People
The College continued its commitment to support occupational therapists’ cultural humility, cultural competence, and delivery of culturally safe care. As part of the College’s Quality Practice webinar series, a two-part webinar on “Indigenous Cultural Safety in Occupational Therapy Practice” was held. Presenters included Jenny Morgan, director of Indigenous Health, Women and Families, BC Women’s Hospital and Health Centre, and Alison Gerlach, postdoctoral fellow, National Collaborating Centre for Aboriginal Health, University of Northern British Columbia.

On March 1, 2017, the College, along with the other 22 BC health profession regulators, pledged its commitment to making the health care system more culturally safe for First Nations and Aboriginal People. The regulators signed the Declaration of Cultural Safety and Humility in the Regulation of Health Professionals Serving First Nations and Aboriginal People in BC—a first in Canada. The declaration, an initiative endorsed by the First Nations Health Authority and the Ministry of Health, commits the College and other BC health regulators to take action and develop processes that will embed culturally safe practices within all levels of health profession regulation. BC Health Regulators is creating an expectation of change among health professionals, so that all First Nations and Aboriginal people will experience an environment that is free of racism and discrimination and where people feel safe receiving health care.
Responding to the Emerging Health Care Needs in British Columbia

The College is fortunate that both practice consults and environmental scans help readily identify issues that require reasoned and thoughtful action by occupational therapists, and support from the College regarding the interpretation of legislation. In this past year, the opioid overdose public health crisis and medical assistance in dying (MAiD) were two such issues.

In 2016, BC’s provincial health officer declared a public health emergency related to the significant rise in deaths from opioid-related overdoses. Occupational therapists working in community mental health expressed concerns to the College that they did not have the legal authority to administer naloxone. The lack of regulatory support for occupational therapists to respond to the crisis by administering naloxone posed a significant risk to public safety. In response to the collaborative efforts of the BC Health Regulators, the Ministry of Health amended the Health Professions General Regulation by providing occupational therapists (and other regulated professionals) the legal authority to administer naloxone. The College subsequently published an advisory statement titled Administration and Distribution of Naloxone by Occupational Therapists.

The College received a number of practice calls from registrants when Bill C-14, which amended the Criminal Code regarding MAiD, was passed. In response, the 2016 pre-AGM day session focused on “Occupational Therapy Practice and the New Context of End-of-Life Care: Exploring the Ethical and Legal Issues of Medical Assistance in Dying (MAiD).” The keynote speaker was Kevin Reel, an ethicist at the Toronto Central Community Care Access Centre and assistant professor with the Department of Occupational Science and Occupational Therapy, University of Toronto. Mr. Reel explored the ethical and legal issues and summarized his research on possible roles for occupational therapists. Dr. Heidi Oetter, registrar and CEO of the College of Physicians and Surgeons of British Columbia, and Cynthia Johansen, registrar and CEO of the College of Registered Nurses of British Columbia, provided their respective regulatory perspectives and reinforced the importance of interprofessional collaboration. Participants at the AGM were highly engaged, sharing their experiences and providing ideas about future resources needed from the College.

Sample Board member pledges to making the health care system more culturally safe for First Nations and Aboriginal People.
Advancing Quality Health Profession Regulation Through Collaboration
The College’s active participation in the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) led to several initiatives this past year. ACOTRO, in partnership with the Association of Canadian Occupational Therapy University Programs and the Canadian Association of Occupational Therapists, recently embarked on a project to develop a single competency document for occupational therapists in Canada. The project is at an early stage, and significant collaboration with other stakeholders and occupational therapists across the country will be necessary. COTBC represents ACOTRO on the Steering Committee for this project. In another initiative, ACOTRO is studying ways to simplify the registration process for registrants who live close to provincial borders and might provide client services periodically in a border province. ACOTRO members are considering agreements for cross-jurisdictional practice that would support client access to services without eroding a college’s public protection mandate to ensure safe practice.

As an organization, the BC Health Regulators continues to strengthen the public protection mandate through collaboration and collective action. This year, College Board members and staff attended two symposia sponsored by the BC Health Regulators, which supported learning together and building capacity together for the respective roles of the Board and staff. The fall symposium, Governance and the BC Health Profession Regulators, provided by the Ministry of Health’s Health Profession Regulation and Oversight Branch, reinforced the branch’s expectations of colleges’ public protection mandate and principles of good governance. The spring symposium featured Dr. Malcolm Sparrow, professor of the Practice of Public Management, John F. Kennedy School of Government, Harvard University. Dr. Sparrow spoke about risk-based regulation, reinforcing that the public is safer when colleges can identify risks or harms, and then prevent, mitigate, or control them effectively.

Learning and building capacity together, COTBC Board members and staff participated with other BC Health Regulators in sessions on the public interest mandate, good governance, and risk-based regulation.
Joint Message, continued

The first stage of developing a new strategic plan included a comprehensive situation and stakeholder analysis to ensure our focus on public protection remains relevant and responsive.

**Updating Our Bylaws and Strategic Plan**

We would be remiss not to mention a major accomplishment in the last year. The College Bylaws were revised, the old bylaws repealed and replaced with the amended version. The College plans an orderly transition to the new bylaws with oversight by the Board’s Governance Panel, consultation with committees, and the exploration of ways to connect with other BC regulators moving forward. The next work concerns the review and updating of the College’s *Occupational Therapy Regulation*, which dates back to December 1998. The Ministry has indicated that the College is on the Ministry’s agenda for review and updating of the regulation, but a timeline has not yet been provided. In the meantime, the College will begin background work to be ready when the time comes.

A renewal of the College’s strategic plan is underway as part of a Master of Public Administration project focused on helping the College identify a relevant approach to strategic planning. The first stage included a comprehensive situation and stakeholder analysis. This will help ensure that the College’s focus on public protection remains relevant and responsive.

We are privileged to be part of a College that strives for excellence and is committed to effective and accountable governance and operations. We are deeply grateful for the strong leadership and support provided by the public members and elected registrants serving on the Board and the many registrants participating on College committees. It is through the dedication of these volunteers, who continue to give generously of their time, energy, and talent, that we are able to accomplish the work of the College. We invite you to note the contributions of dedicated registrants and public members who serve on the College committees whose work is reflected in the rest of this annual report.

We also extend our sincere appreciation to the College staff for their positive attitude, caring and respectful working relationships, and continuing dedication to excellence in the everyday functions that make the College operations smooth and efficient. We look forward to the work ahead.
Individuals granted registration to practise as occupational therapists in BC must meet all legislated requirements outlined in the Health Professions Act and the COTBC Bylaws. College staff review each application for registration, paying particular attention to the applicant’s education, recent practice hours, English language proficiency, history with other regulators, and successful completion of the National Occupational Therapy Certification Examination (NOTCE).

COTBC’s Registration Committee, composed of four College registrants and one public member, has the statutory authority to make decisions respecting registration. The committee drafts registration-related policy for consideration by the Board, ensuring consistency with the COTBC Bylaws. Meeting monthly by teleconference and using electronic meetings to ensure timely decisions, the committee helps qualified occupational therapists begin working.

The committee reviews and makes decisions about applicants who
• are internationally educated occupational therapists (IEOTs);
• have insufficient recent practice hours and require a reentry program approved by the committee;
• request a deferral from the NOTCE; or
• were unsuccessful on two attempts of the NOTCE.
At the close of the COTBC year (June 30, 2017), there were 2502 occupational therapists registered to practise in BC. The majority of occupational therapists were registered in the full practising category (2368), and 12 held provisional registration. An additional 122 individuals either held temporary registration (6), were (or had) participated in a reentry program (5), were practising with terms, limits, or conditions (2), or had elected to be nonpractising (109). Provisional registrants are those waiting to write the NOTCE. Temporary registration is reserved for those occupational therapists who are currently registered in another province or approved jurisdiction, and wish to practise in BC during only a specified time for a specified activity such as assessing a client or conducting a clinical course. Registrants choose nonpractising status for a variety of reasons, usually reflecting a leave of absence from the workforce.

Fifty-nine percent (59%) of College registrants indicated that their primary employment was full time¹ and 41% part time. In the past five years, reported full-time status ranged from 57% to 59%, with a mean of 58%. In this most recent year, the majority of those working full time were funded by the public sector (67%), with 33% reporting private sector, private–public sector mix, or other sources of funding.

Of the occupational therapists working full time, those reporting funding by the public sector in the past five years ranged from 73% in 2012–2013 to 67% in 2016–2017, with a mean of 70%. So although the movement from reported full-time or part-time status varies by 2% at the most, reported funding from the public sector has varied by as much as 6%.

¹ The College collects data for primary and secondary employment. Full-time employment reflects one employment site, not two different part-time employment sites that together may combine to make the equivalent of full-time work hours.
From July 1, 2016, to June 30, 2017, 191 applications for registration were received. Of these applicants,

- 47 (24.6%) completed their entry-level education in BC;
- 123 (64.4%) completed their entry-level education in Canada; and
- 21 (11%) were internationally educated.

The number of occupational therapy applicants that completed their entry-level education in Canada increased from previous years. There was also an increase in internationally educated applicants compared with the previous registration year. This return to previous-year levels was anticipated because more individuals were able to complete the requirements of the Substantial Equivalency Assessment System (SEAS), which began in May 2016 and is operated by ACOTRO. SEAS is a consistent, objective, fair, and transparent approach to the assessment of IEOTs’ educational qualifications, ensuring that registration standards and processes are harmonized across Canada. Fifteen IEOTs completed the SEAS process prior to applying for registration with COTBC.

During the last two College registration years (July 1, 2015 – June 30, 2017), there were 30 new IEOTs who applied for registration. The majority (19 or 63%) were educated in two countries: Australia (7) and the United Kingdom (12). The remaining 11 applicants were educated in 10 additional countries, each with its own unique educational system, institutions, and curricula, and professional culture.
Twenty-four applicants were registered with COTBC under the Labour Mobility Support Agreement developed by ACOTRO to support full mobility of occupational therapists across Canada.

During the 2016–2017 registration year, COTBC welcomed 181 new registrants; forty-six (25.4%) had graduated from UBC and another 17 (9.4%) were IEOTs; one hundred and eighteen (65.2%) graduated from other Canadian occupational therapy programs.

**Reentry to Practice**
Competence confirmation practicums are required prior to registration reinstatement to confirm competence following a period of absence from practice. These are reviewed and approved by the Registration Committee prior to commencement. During the past year, 9 individuals participated in the reentry program, and 6 successfully completed individually tailored practicums of 300 or 600 hours.

One individual was required to write the NOTCE along with completing the 600-hour practicum because she had been out of practice for more than ten years. Over the past five years, the College has supported 33 individuals participating in reentry, compared with 25 in the five years previous (2007–2012). The College recognizes the professional commitment of fully registered occupational therapists throughout BC who provide supervision and mentorship for reentry candidates, and who enable these individuals to reenter the occupational therapy workforce.

Learning from experiences and the proposed revisions to the College Bylaws, the Registration Committee continuously reviews and recommends changes to committee policies supporting reentry to professional practice. At this year’s face-to-face meeting, the committee began an extensive review of its reentry program, which will continue into this next year. ●
One of the College’s primary objectives is to support and enhance quality occupational therapy practice. The College employs several strategies to achieve this objective, which include publishing practice standards and advisory statements, providing practice consultation services, and facilitating various regulatory learning opportunities.

Practice standards assist occupational therapists by defining registrant responsibilities, describing minimal expectations for occupational therapy practice, and defining safe, ethical, and competent practice. The College is pleased to report that it published two new sets of standards this year: Practice Standards for Professional Boundaries and Practice Standards for Preventing Sexual Misconduct. These standards were intentionally designed to partner with the previously launched Practice Standards for Conflict of Interest, recognizing that conflicts of interest and situations of sexual misconduct are examples of complex professional boundary issues. To encourage occupational therapists to review and reflect on these new standards, this year’s Annual Continuing Competence Review (ACCR) included related case scenarios and questions.

Advisory statements are published to increase registrants’ awareness of critical issues that affect occupational therapy practice. In 2016, BC’s provincial health officer declared a public health emergency related to the significant rise in death from opioid-related overdoses. In response, the College published an advisory statement titled Administration and Distribution of Naloxone by Occupational Therapists. This document clarifies the roles that occupational therapists may have in administering and distributing naloxone, a medication that is used to treat overdoses from opioids such as fentanyl, heroin, and morphine.

The College continued to provide a steady stream of complex practice consultation services this year: in person, via telephone, and online. While the nature of the consultation queries varied, common themes included questions regarding managing client information, addressing professional boundaries or conflicts of interest, obtaining consent, clarifying occupational therapists’ scope of practice, and working in private practice.
Supporting Quality Practice, continued

This year’s learning activity highlights included the fall Quality Practice webinar series titled Indigenous Cultural Safety in Practice and the pre-AGM session titled “Occupational Therapy Practice and the New Context of End-of-Life Care: Ethical and Legal Issues of Medical Assistance in Dying (MAiD).”

COTBC demonstrated its continued commitment to the future generation of occupational therapists by presenting a session titled “Being a Regulated Professional: Professional Responsibility” to the Master of Occupational Therapy students at UBC.

Looking forward, the College is in the process of developing practice standards for obtaining consent and exploring guidelines on the role of occupational therapists in MAiD. The College is also committed to ongoing webinars and is currently considering several different topics.

Social media, specifically Facebook and Twitter, were used to encourage participation, reinforce key learning, and link to other learning opportunities within and outside the College.

The College’s initiatives related to supporting quality practice would not be possible without the efforts of the Standards Committee, registrants, other health care professionals and regulatory organizations, registrant employers, and social media followers.

Just in Time Regulation

I’ve been told I have to take training on administering naloxone by injection. Can occupational therapists do this?

This question spurred a flurry of consults with the Ministry of Health, the College of Physicians and Surgeons of British Columbia, and the College of Registered Nurses of British Columbia. The result was a change in legislation that allowed not only occupational therapists but also others to administer naloxone. COTBC also produced an advisory statement to further guide its registrants on administering this important antidote to opioid overdose.
COTBC’s Quality Assurance Program (QAP) supports and monitors occupational therapists’ continued competence, to promote high practice standards throughout their careers. The program offers learning opportunities including assessment, to help occupational therapists explore the complex dimensions of competence and identify where changes and improvements may be needed. Ultimately, these changes will lead to improved quality of care and increased client safety. During this past year, occupational therapists completed the ACCR. A small number of occupational therapists participated in Competence Improvement.

The QAP has three main components: Competence Maintenance/Enhancement, Competence Assessment, and Competence Improvement. As the program is built on a multidimensional understanding of competence, occupational therapists are encouraged to reflect and receive feedback on all four dimensions of competence:

- essential competencies,
- context of practice,
- individual capabilities, and
- career continuum.
Occupational therapists identified these transitions as the top three affecting their practice:

1. increases in complex issues (34.06%);
2. new policies and procedures (21.98%); and
3. organizational changes leading to less contact with peers and increased isolation (19.48%).

The ACCR is considered the heart of the QAP. Each year, occupational therapists receive objective and formative feedback regarding their gaps in understanding of new and emerging risks to client safety, and links to strategies and evidence to mitigate these risks. The ACCR combines learning with assessment. The aggregate data are also helpful to the College and other stakeholders involved in continuing professional development and supporting competence. The ACCR was not administered in 2016, as the Continuing Competence Exam was the continuing competency requirement for renewal that year.

The ACCR was the continuing competence requirement for renewing registration with the College in 2017. Occupational therapists could complete the ACCR anytime from mid-May to the end of June. There were 2285 occupational therapists who completed the ACCR. It takes one to two hours to complete the two parts, which are described below. The data reported are based on 2284 of the 2285 participants.

1. Transitions and Supports
Occupational therapists need to be able to deliver safe and quality care throughout their careers, regardless of role, practice context, organizational change, or personal factors that may impact practice. In this section, occupational therapists are asked to review their currency hours, their confidence in demonstrating competence in each of their current practice roles, and their transitions and supports that may affect their competency both positively and negatively. By reflecting on these factors, receiving a summary of their responses, and building on the feedback provided, occupational therapists are encouraged to refine their career and professional development strategies.
Monitoring Quality Practice, continued

65.5% of occupational therapists identified at least 10 resources to help support their transitions and continuing competence. This is encouraging and demonstrates that registrants are planning to use several methods for their continuing professional development.

For example, occupational therapists receive strategies for transitions such as beginning their careers, moving to another area of practice, or approaching retirement. This strengths-based approach positions transitions as important triggers and opportunities for focused continuing professional development, rather than simply as risks to competence. By embracing adaptive strategies and crossing new thresholds, occupational therapists continuously improve their competence and expertise, and in turn the quality of occupational therapy care in BC. A few highlights from this year’s data appear in this report.

Few occupational therapists have the luxury of performing three or fewer roles (16.11%), and the majority work full time. Some occupational therapists indicated that they may not have the currency hours to renew their registration, which would require a reentry program if the situation is not resolved by the 2018 renewal deadline.

The top transitions identified continue to involve adjusting to significant changes in the workplace related to (a) increases in complex issues (34.06%), (b) new policies and procedures (21.98%), and (c) organizational changes leading to less contact with peers and increased isolation (19.48%). For the first time, occupational therapists were asked if they were adjusting to new best practices or evidence that impacted their practice, and 15.50% chose this transition, making it the fifth most common transition.

Transitions have both negative and positive impacts, depending on the resources available to support the transition. Too great a transition load may create a risk to competence. Conversely, transitions trigger practice improvements and enhanced competence.

Transitions can have both a negative and a positive impact, depending on the resources available to support the transition. Occupational therapists were asked to identify such resources. Table 1 on the following page illustrates the results.
## Monitoring Quality Practice, continued

### Table. Career Transition Resources for Occupational Therapists

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<td>Support for professional development activities (e.g., time off/training funds)</td>
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<td>Professional activities to keep up-to-date with new ideas</td>
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<td>Opportunities to receive mentoring from others</td>
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<td>Professional activities to stay connected with peers</td>
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<td>Opportunities to mentor others (e.g., fieldwork education, peer coaching)</td>
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Occupational therapists identified a variety of resources to support their continuing professional development. Less than 5% rely on 1–3 resources, and over 65% access at least 10, to assist them in managing their ongoing work transitions.
To encourage commitment to act on the information gleaned, occupational therapists were asked to consider all the influences on their competence and list three strategies that they believed would have the most positive impact. Analysis of these responses is currently underway to identify common themes and patterns.

The perceived value of this section for occupational therapists has remained relatively consistent, and the section has been considered very relevant to registrants over the years. In 2017, close to 92% agreed or strongly agreed that the content of this section was relevant to their continued competence.

![Graph showing registrant views about content relevance of practice hours, roles, transitions, and supports to continuing competence from 2013 to 2017.]

**2. Practice Quiz**

In this part of the ACCR, occupational therapists are presented with cases and questions to test their ability to apply relevant legislation to clinical practice. The College does not see the individual results, so occupational therapists can test their understanding without repercussions. Occupational therapists are provided feedback on their answers and links to relevant resources, which encourages further learning to enhance competence. As in the previous years, the aggregate findings from the 2017 ACCR show support for using the ACCR to alert occupational therapists to new or recent changes in legislation and best practices. The 2017 regulatory quiz focused on new legislation, and the mean score out of 10 was 7.1 compared with 6.7 in 2015, 9.3 in 2014, and 8.9 in 2013.

Registrant views remain positive and consistent, with 90.0% (2017), 90.8% (2015), and 90.1% (2014) agreeing or strongly agreeing that the ACCR feedback was helpful in clarifying regulatory or practice issues.
The number of occupational therapists expressing an intention to change their practice based on the ACCR has increased each year, with 83.4% agreeing or strongly agreeing to do so in the coming year, compared with 79.4% in 2015 and 70.7% in 2014.
Occupational therapists want to discuss the topics in the ACCR with colleagues, which is encouraged. By doing so, occupational therapists can apply the regulatory cases to their own practice and discuss the feasibility of the various options presented.

It has become common knowledge that health professionals working in isolation, with few workplace supports or knowledgeable peers, are at risk of knowledge decay, and may prolong outdated and ineffective practices. Receiving regular feedback through the ACCR is one way in which the College reduces this isolation for occupational therapists.

In 2015, 73% of occupational therapists agreed or strongly agreed that the previous year’s ACCR had helped to guide at least one aspect of their continuing competence, compared with 69% in 2014. In 2017, it had been two years since the last ACCR was administered, and 19.96% could not remember its effect. Another 11.00% had not taken the 2015 ACCR. Of the remaining, 61.38% agreed or strongly agreed that it had helped, with only 7.66% disagreeing or strongly disagreeing.

To date, learning modules are not a required activity in Competence Maintenance/Enhancement. A Communications learning module was developed for participants in Competence Improvement, and will be reviewed and adapted for the larger registrant base in 2018.
Once every six years, occupational therapists in BC are asked to demonstrate that they meet the profession’s high standards of practice and professional conduct by successfully completing the Continuing Competence Exam (CCE). The exam is an online test that uses cases and questions to assess occupational therapists’ reasoning and decision-making on daily practice issues. This six-year check-in is one way in which the College assures the public that occupational therapists are keeping their practice up to date through their continuing professional development.

There were 1790 occupational therapists who completed the exam in 2016, representing 80% of the registrants. The remaining 20% were given nonclinical exemptions or deferrals to the next administration of the CCE, currently scheduled for 2022. Of the occupational therapists taking the exam, 27 did not make the standard (cut score) on their first attempt, and of these, 12 were unsuccessful on their second attempt and entered Competence Improvement.

Improvements to the item bank have begun, and the Quality Assurance Committee will be reviewing the blueprint, which will further inform the content of the next CCE.

Occupational therapists who took the CCE twice and were unsuccessful in meeting the standard participated in Competence Improvement. Exam results served as a starting point for developing an individualized learning plan to help each occupational therapist address possible gaps or outdated practices, and make explicit his or her clinical reasoning and decision-making. The College took a comprehensive and supportive approach to Competence Improvement. Participants were asked to complete a practice profile, which helped them to explore various factors (e.g., transitions and available resources) that may have affected their performance on the CCE as well as their ongoing competence.

The information from this profile, along with the exam results, was used to draft a Practice Enhancement Plan for the occupational therapist to review and discuss with the QAP director. Following adjustments to the plan (if needed), the occupational therapist signed a learning contract to complete the plan according to the agreed-upon timelines. Each plan was to be completed within six months, based on one learning activity per month. Occupational therapists could complete the plan earlier than six months but no later than July 31, 2017, because this plan, along with the ACCR, were their continuing competence requirements for renewal.

The plans consisted of learning modules, case-based reflective exercises using established and published tools, reading programs, and comprehensive professional development planning. Participants were encouraged to seek out mentors to assist them in completing their plans, and this became a requirement if the participant’s performance on a learning activity did not meet or exceed expectations.

Evaluation and research priorities are currently being reviewed, and will help to advance the College’s understanding of the linkages between assessment, practice, and improved client outcomes.
My QAP
The QAP is delivered using a Canadian-based server and password-protected secure online system. Development of the My QAP hub continued this year, and the first version is expected to launch early in 2018. In the hub, registrants will be able to access previous ACCR reports, current learning modules, and assessments, including all aspects of the exam. As all aspects of the QAP are tagged to the program’s blueprint, in future versions of the hub, occupational therapists will be able to solicit individual feedback reports that illustrate their strengths and possible areas for improvement based on all their completed activities. Occupational therapists can also monitor their progress over time. Links to resources to enhance specific competencies and to support the other competency dimensions will also be available. By accessing the hub regularly, occupational therapists receive ongoing feedback and become active participants in their continuing competence journey.

Moving Forward
As the first full cycle of the QAP framework is completed, the College has learned much that can be added to the literature on continuing professional development and assessment. Evaluation will include further validity analysis of the tools used. This analysis must be balanced with the realities of feasibility for a small college, as well as the acceptability and educational value perceived by occupational therapists, regardless of the roles they hold in the profession.

Although the construct of continuing competence is complex and variable, improved practices and client safety issues require the College to continue to refine its efforts and engage other stakeholders in the process. The College looks forward to the next stage of development.

Feasibility of our program is increased due to the dedicated efforts of the
• Quality Assurance Committee;
• Exam Development Subcommittee (item writers);
• Exam Technical Panel; and
• learning module reviewers.

In addition, we would like to recognize those in the workplaces who support the program as continuing education providers, in both formal and informal capacities.

Thank you!
Inquiry Process

Guided by transparency, objectivity, impartiality, and fairness, the Inquiry Committee investigates and reaches decisions on each complaint.
Addressing Complaints

The College’s mandate is to protect the public. When the public has concerns about an occupational therapist, these complaints are addressed through the College’s inquiry and discipline processes. Investigations are overseen by the Inquiry Committee upon receipt of a written complaint. This decision-making committee is made up of registered occupational therapists and a public member of the Board. The Inquiry Committee also has the authority to initiate investigations—without a written complaint—on its own motion upon receiving certain types of information, such as notice that a registrant has failed to meet the terms of a current consent agreement.

The goal of resolving a complaint is first and foremost to ensure safe and effective occupational therapy.

Guided by processes that are transparent, objective, impartial, and fair, the committee investigates and reaches decisions on each complaint. The nature of the investigation depends on the allegations, but always begins with a request for a response from the occupational therapist. Transparency and fairness mean that in every case, the occupational therapist is given an opportunity to review the complaint and respond to the allegations, providing any information he or she wishes the Inquiry Committee to consider. In most cases, the complainant is given the opportunity to review and comment on the registrant’s response to the complaint. Sharing the information gathered in the course of an investigation with the occupational therapist and complainant extends to all steps in the investigation phase.

The Inquiry Committee meets regularly and draws on the expertise of both public members and occupational therapists. The committee also appoints inspectors to gather additional information to assist with its investigation of a complaint. 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 completed for the committee.
Addressing Complaints, continued

Prior to consideration by the committee, the report is provided to the complainant and the registrant. Both are given the opportunity to provide additional information that may have arisen from the review of the report and that they wish the committee to consider. When a decision is reached, the complainant and the registrant are informed of the decision and the reasons for it.

The goal of resolving a complaint is first and foremost to ensure safe and effective occupational therapy. The Inquiry Committee’s decisions may result in taking no further action or taking action appropriate to protect the public. When the Committee determines that action is warranted, it is most often accomplished through an undertaking and consent order where the occupational therapist agrees to particular terms and conditions proposed by the Inquiry Committee. These corrective actions may include any combination of a reprimand (given in writing or in person by the Committee); a period of suspension; remedial activities such as completing courses or prescribed learning activities; a period of supervised practice; future practice inspections and spot chart audits; and any other specified remedial actions. The committee may directs the registrar to issue a citation to the Discipline Committee for a hearing. There were no citations for discipline hearings this year.

Seven consent order resolutions were obtained in 2016–2017. Examples of corrective actions include the following:

- immediate cancellation of registration and setting out of conditions to be met prior to application for registration in any jurisdiction;
- reprimand;
- practice under direct supervision for a period of 1 year;
- successful completion of a competency confirmation practicum of not less than 600 hours;
- direct attendance at formal courses, such as Professional, Problem-Based Ethics, and achievement of an unconditional pass;
- successful completion of prescribed learning activities;
- writing of a letter of apology to the client;
- addendum to the discharge report submitted to the client and funder;
- two random chart audits within the next 18 months;
- random site-based practice audits for a period of 3 years; and
- successful completion of remedial courses such as interprofessional communication, cultural sensitivity, and professional boundaries.

1 A formal, in-person course in ethics and boundaries, specifically designed to meet regulatory requirements for remedial education
Addressing Complaints, continued

This year, the committee convened 10 meetings, considered 16 new complaints, and concluded 10 files. Under the Health Professions Act, when the Inquiry Committee has made its decision, the complainant receives a written summary of the decision and is advised that he or she has the right to apply for a review of the committee’s decision to the Health Professions Review Board (HPRB). The HPRB is independent of the College, and membership is government appointed. Typically, the HPRB reviews the adequacy of the committee’s investigation and reasonableness of its decision. Of the decisions made by the Inquiry Committee this year, as of June 30, 2017, one application had been made for review of a decision, and the matter is pending with the HPRB.

With 16 new complaints added to the 13 files carried over from the previous year, the workload for this committee remains steady. The statistics provided below offer a picture of the origin of complaints by party and sector and the outcomes of complaints. There are currently 14 remedial consent orders being monitored by the registrar for compliance.

### Complaints Received

<table>
<thead>
<tr>
<th>July 1, 2012–June 30, 2017</th>
<th></th>
</tr>
</thead>
<tbody>
<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>2015–2016</td>
<td>12</td>
</tr>
<tr>
<td>2016–2017</td>
<td>16</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>54</strong>*</td>
</tr>
</tbody>
</table>

*Two complaints were closed: one was withdrawn by the complainant, and one was dismissed because COTBC had no jurisdiction to investigate.

### Origin of Complaints by Party

<table>
<thead>
<tr>
<th>July 1, 2012–June 30, 2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Clients</td>
<td>24 (46%)</td>
</tr>
<tr>
<td>Occupational Therapists</td>
<td>15 (29%)</td>
</tr>
<tr>
<td>Managers/Agencies/Other Health Professionals</td>
<td>9 (17%)</td>
</tr>
<tr>
<td>Own Motion by the Inquiry Committee</td>
<td>4 (8%)</td>
</tr>
</tbody>
</table>

### Origin of Complaints by Practice Sector

<table>
<thead>
<tr>
<th>Practice Sector</th>
<th>Last 5 Years</th>
<th>All Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public</td>
<td>26 (50%)</td>
<td>76 (58%)</td>
</tr>
<tr>
<td>Private</td>
<td>26 (50%)</td>
<td>56 (42%)</td>
</tr>
</tbody>
</table>

### Outcomes of Complaints (Last Five Years)

- **25** Reprimand or remedial action by consent
- **0** Directed action to resolve matter
- **0** Referral to Discipline Committee for hearing
- **12** Decision to take no further action
- **15** Complaint files remaining open as of June 30, 2017

Our process is made possible due to the careful deliberations of a knowledgeable Inquiry Committee and investigation assistance provided by college inspectors.
College Team

Registrar and CEO
Kathy Corbett

Deputy Registrar
Cindy McLean

Practice and Policy Consultant
Andrea Bowden

Director, Quality Assurance Program

Accounting Manager
Janetta Ozard

Administrative Associates
Amanda Crook
Darlene Hay
Jill Langridge

Director, Communications
Mary Clark
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.

**Committee Membership**

**Discipline Committee**  
Tanya Boudier  
Carol Williams

**Inquiry Committee**  
Lindsey Townsend, Chair  
Nicole Penner, Vice-Chair  
Naz Chow  
Susan-Leigh Gmitroski  
Joanne Hillier  
Mary O'Callaghan  
Carin Plischke

**Governance Panel (Panel of the Board)**  
Joy Parsons, Chair  
Jennifer Glasgow*  
Mary O'Callaghan  
Darlene Russell+

**Quality Assurance Committee**  
Jennifer Glasgow, Outgoing Chair +  
Debbie Ruggiero, Chair  
Teresa Green, Vice-Chair  
Skye Barbic*  
Sandy Daughen*  
Diane Graham  
Hilary MacInnis+  
Guenter Weckerle

**Registration Committee**  
Theresa Wong, Outgoing Chair  
Trudy Hubbard, Chair  
Brennan MacDonald+  
Elizabeth McLean*  
Lindsey McMitchell  
Danielle Michel  
Catherine Wu*

**Standards Committee**  
Tracy MacDonald, Outgoing Chair  
Christina Mills, Chair  
Tanya Boudier*  
Emma Christensen  
Darlene Russell+  
Kristina Sheridan  
Sarah Westgate

**Exam Development Subcommittee**  
Melissa Austin  
Jeff Boniface*  
Heather Boyes  
Heather Burrett  
Nadine Butzelaar  
Michael Ducayen  
Liza Hart  
Zahra Lalani  
Janice Ritson  
Astrid St. Pierre

*Began term February 1, 2017  
+Completed term January 31, 2017
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, 2017 and the statements of revenue and expenses, 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, 2017 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.

Other Matter

The financial statements of College of Occupational Therapists of British Columbia for the year ended June 30, 2016, were audited by Hayes Stewart Little & Co. The partners and staff of Hayes Stewart Little & Co joined Grant Thornton LLP subsequent to October 1, 2016.

Victoria, BC
September 14, 2017

GRANT THORNTON LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
## COLLEGE OF OCCUPATIONAL THERAPISTS OF BRITISH COLUMBIA

### Statement of Financial Position

**June 30, 2017**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$1,579,586</td>
<td>$1,240,767</td>
</tr>
<tr>
<td>Short term investments</td>
<td>925,098</td>
<td>927,080</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>7,442</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>11,909</td>
<td>18,451</td>
</tr>
<tr>
<td><strong>TANGIBLE CAPITAL ASSETS (Note 4)</strong></td>
<td>$2,524,035</td>
<td>$2,186,298</td>
</tr>
<tr>
<td></td>
<td>8,546</td>
<td>17,539</td>
</tr>
<tr>
<td><strong>LIABILITIES AND NET ASSETS</strong></td>
<td>$2,532,581</td>
<td>$2,203,837</td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$132,097</td>
<td>$79,592</td>
</tr>
<tr>
<td>Deferred revenue (Note 5)</td>
<td>1,110,400</td>
<td>1,049,755</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>$1,242,497</td>
<td>1,129,347</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>411,486</td>
<td>252,966</td>
</tr>
<tr>
<td>Internally restricted (Note 6)</td>
<td>870,052</td>
<td>803,985</td>
</tr>
<tr>
<td>Invested in tangible capital assets</td>
<td>8,546</td>
<td>17,539</td>
</tr>
<tr>
<td><strong>LEASE COMMITMENTS (Note 7)</strong></td>
<td>$1,290,084</td>
<td>1,074,490</td>
</tr>
<tr>
<td></td>
<td>2,532,581</td>
<td>2,203,837</td>
</tr>
</tbody>
</table>

On behalf of the Board

[Signature]

**Director**

[Signature]

**Director**

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

Statement of Revenue and Expenses  
For the Year Ended June 30, 2017

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registration fees</td>
<td>$1,246,255</td>
<td>$1,194,380</td>
</tr>
<tr>
<td>Contribution agreements <em>(Note 8)</em></td>
<td>-</td>
<td>199,959</td>
</tr>
<tr>
<td>Application fees</td>
<td>58,175</td>
<td>45,850</td>
</tr>
<tr>
<td>Interest income</td>
<td>11,067</td>
<td>14,449</td>
</tr>
<tr>
<td>Other</td>
<td>4,136</td>
<td>5,262</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>1,319,633</td>
<td>1,459,900</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting and legal</td>
<td>68,334</td>
<td>64,626</td>
</tr>
<tr>
<td>Amortization</td>
<td>8,993</td>
<td>12,760</td>
</tr>
<tr>
<td>Communication</td>
<td>9,250</td>
<td>7,731</td>
</tr>
<tr>
<td>Consulting</td>
<td>179,998</td>
<td>210,454</td>
</tr>
<tr>
<td>Contribution agreements <em>(Note 8)</em></td>
<td>-</td>
<td>199,959</td>
</tr>
<tr>
<td>Credit card charges</td>
<td>30,568</td>
<td>30,400</td>
</tr>
<tr>
<td>Honoraria and per diems</td>
<td>22,377</td>
<td>22,984</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,609</td>
<td>6,354</td>
</tr>
<tr>
<td>Meetings and travel</td>
<td>107,871</td>
<td>93,849</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>152</td>
<td>707</td>
</tr>
<tr>
<td>Office</td>
<td>20,772</td>
<td>20,886</td>
</tr>
<tr>
<td>Publications</td>
<td>2,997</td>
<td>11,654</td>
</tr>
<tr>
<td>Rental</td>
<td>95,948</td>
<td>92,989</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>2,743</td>
<td>2,524</td>
</tr>
<tr>
<td>Special projects</td>
<td>7,077</td>
<td>130,823</td>
</tr>
<tr>
<td>Systems development</td>
<td>83,800</td>
<td>91,403</td>
</tr>
<tr>
<td>Wages and benefits</td>
<td>457,800</td>
<td>450,547</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>1,104,289</td>
<td>1,450,650</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</strong></td>
<td>215,344</td>
<td>9,250</td>
</tr>
<tr>
<td><strong>GAIN ON DISPOSAL OF TANGIBLE CAPITAL ASSETS</strong></td>
<td>250</td>
<td>-</td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUE OVER EXPENSES</strong></td>
<td>$215,594</td>
<td>$9,250</td>
</tr>
</tbody>
</table>

See notes to the financial statements
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess (deficiency) of revenue over expenses</td>
<td>$252,966</td>
<td>$803,985</td>
<td>$17,539</td>
<td>$1,074,490</td>
<td>$1,065,240</td>
</tr>
<tr>
<td>Internal transfer of investment income</td>
<td>$224,587</td>
<td>-</td>
<td>$(8,993)</td>
<td>$215,594</td>
<td>9,250</td>
</tr>
<tr>
<td>Other internal transfers</td>
<td>$(11,067)</td>
<td>11,067</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$(55,000)</td>
<td>55,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>NET ASSETS - END OF YEAR</td>
<td>$411,486</td>
<td>$870,052</td>
<td>$8,546</td>
<td>$1,290,084</td>
<td>$1,074,490</td>
</tr>
</tbody>
</table>

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). 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.

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:

- Computer equipment: 3 years
- Computer software: 2 years
- Equipment: 5 years
- Leasehold improvements: remaining lease term

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, 2017.

(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.

(d) 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.
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>$44,129</td>
<td>$37,201</td>
<td>$6,928</td>
<td>$13,728</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>35,281</td>
<td>34,359</td>
<td>922</td>
<td>2,419</td>
</tr>
<tr>
<td>Computer software</td>
<td>4,688</td>
<td>4,688</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>3,480</td>
<td>2,784</td>
<td>696</td>
<td>1,392</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$87,578</td>
<td>$79,032</td>
<td><strong>$8,546</strong></td>
<td><strong>$17,539</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>Inspections, Inquiry and Discipline Fund</th>
<th>Program Development Fund</th>
<th>Special Projects Fund</th>
<th>Quality Assurance Program-Exam Fund</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>$289,305</td>
<td>$220,044</td>
<td>$166,761</td>
<td>$127,875</td>
<td><strong>$803,985</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Internal transfer of investment income</th>
<th>Other internal transfers</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$289,305</td>
<td>$220,044</td>
<td>$177,828</td>
</tr>
<tr>
<td></td>
<td>$127,875</td>
<td>$55,000</td>
<td><strong>$870,052</strong></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:

- 2018: $48,416
- 2019: $24,208

**Total:** $72,624
8. CONTRIBUTION AGREEMENTS

From 2011 to 2016, the College received funding to develop a common approach to the assessment and recognition of internationally educated occupational therapists, which became known as the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) project. The College’s role in the project was completed in fiscal 2016 therefore there are no revenues and expenses relating to the project in 2017.