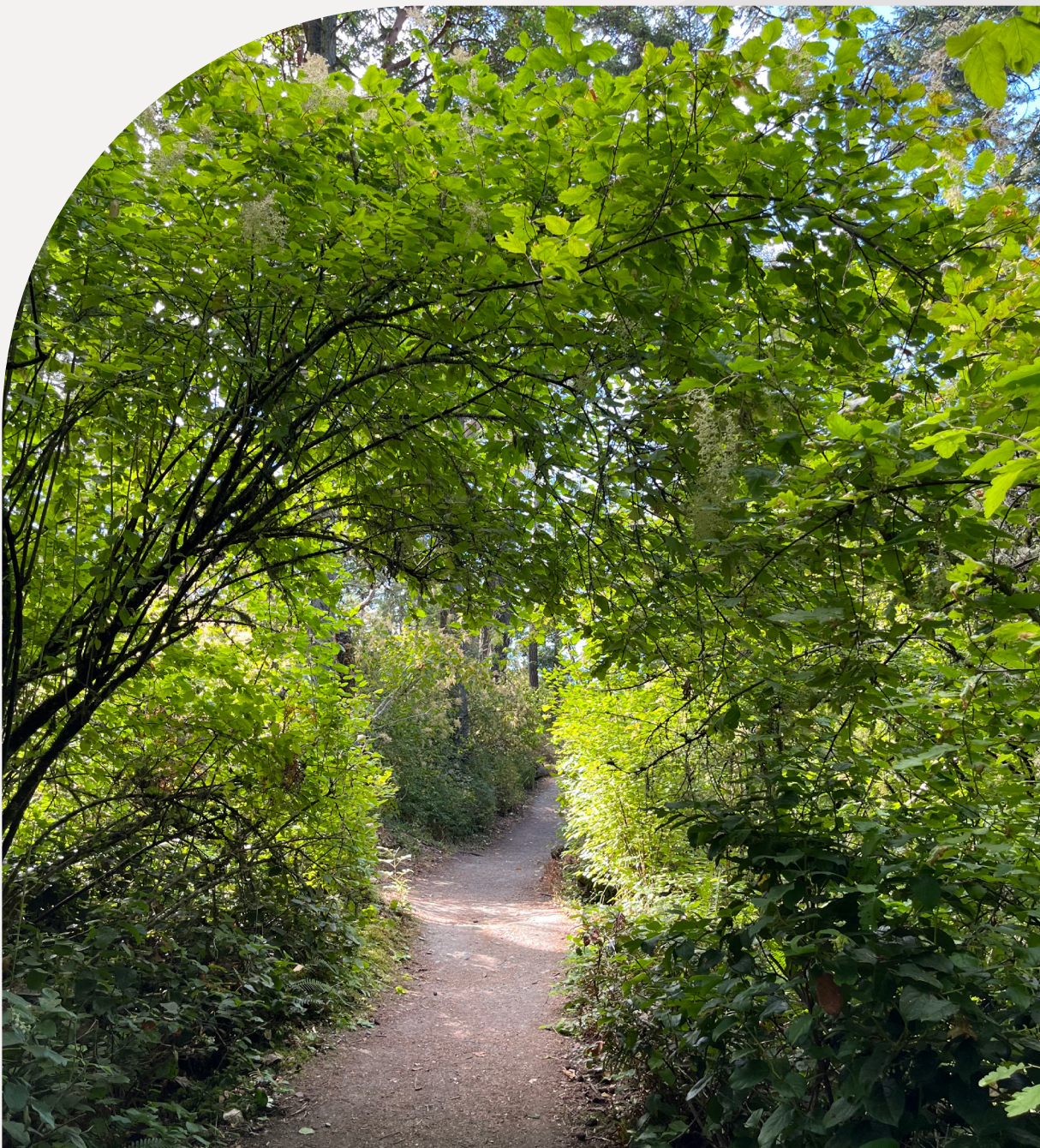




**COTBC**

College of Occupational Therapists  
of British Columbia



# **PATHWAYS TO CHANGE**

## ANNUAL REPORT 2022–2023





#### XPÁY - Western Red Cedar

Crafting canoes and paddles for transportation  
Constructing planks and posts for longhouses

### ACKNOWLEDGEMENT

The COTBC office is located on the traditional territory of the ƳSÁNEĆ (Saanich) Peoples, including the BÓKEĆEN (Pauquachin), SṪÁUTƳ (Tsawout), ƳJOŁEŁP (Tsartlip), and WSIKEM (Tseycum) First Nations, who have had a special relationship with this land since time immemorial. We are privileged to be located here, where we conduct our important work.

### LAND IMAGES

Our report features images of plants native to the traditional lands of the lək̓ʷəŋən Peoples—the Songhees and Esquimalt First Nations—as part of a traditional plant walk, which COTBC staff participated in, to honour National Indigenous Peoples Day. Descriptions list each plant's ƳSÁNEĆ name (Saanich language SENĆOŦEN) and its common name, along with its traditional uses.

Cover image is from PKOLS (Mount Douglas Park), which means "white rock" in SENĆOŦEN.

We consulted *Saanich Ethnobotany: Culturally Important Plants of the Wsáneć People* by Nancy J. Turner, for guidance on the Indigenous naming and uses of plants and trees featured in our report.

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# OUR ROLE

## Our Mandate

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

## Our Mission

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

## Our Values

Accountability  
Collaboration  
Excellence  
Fairness  
Respect  
Transparency  
Trust

## Our Pillars

Setting Standards  
Registering Qualified OTs  
Assuring Quality Practice  
Responding to Complaints

# OUR STRATEGIC PLAN

**1**

Embrace leading regulatory practices to sustain responsive and accountable leadership.

**2**

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

**3**

Collaborate with key stakeholders and partners.

**4**

Apply innovative and evidence-informed approaches in College activities.

**5**

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

# COLLEGE BOARD

## Public Members (Appointed)



**Mary O'Callaghan**  
**Chair**  
*Vancouver*



**Eileen Goudy**  
*Victoria*



**Gayle Nye**  
*Victoria*

## Elected Board Members



**Debbie Ruggiero**  
**Vice Chair**  
*Kelowna*



**Jeff Boniface**  
*North Vancouver*



**Jennifer Glasgow**  
*Vancouver*



**Joy Parsons**  
*Surrey*



**Philipp Santiago**  
*Vancouver*



**Tysen LeBlond**  
*Terrace*

## OUR MESSAGE

Welcome to COTBC's 2022–2023 Annual Report. This report reflects on a year of profound transformations and accomplishments, which we refer to as *Pathways to Change*.

In an era of constant evolution and unprecedented advancements, health care regulation stands at the cusp of a new era where innovation, collaboration, and adaptability have become the guiding stars.

We are deeply aware of our responsibility to navigate these uncharted waters and to drive change that empowers our future.

Transformative leadership shifts mark one of the past year's pivotal milestones. Notably, we bid farewell to Kathy Corbett, a trailblazing figure whose 20-year tenure as registrar and CEO left an indelible mark on the College.

In our ongoing journey of enlightenment, we have deepened our commitment to Indigenous Anti-Racism, Cultural Safety and Humility, fostering a greater comprehension of the profound impacts of colonialism in health care and beyond. Last fall, COTBC along with 10 BC health profession regulatory colleges, adopted the *Indigenous Cultural Safety, Humility, and Anti-Racism Standard of Practice*.

Complementing this endeavour was the College's participation and support for the Safe Spaces initiative, a research venture sponsored by the BC College of Nurses and Midwives, and dedicated to ensuring culturally secure governance structures free from Indigenous-specific racism and white supremacy.

On May 1, 2023, the new *Competencies for Occupational Therapists in Canada* took effect. This landmark document signifies a momentous first: occupational therapists—from entry-level to experienced practitioners—have a nationwide, unified set of proficiencies. We continue to support our registrants in understanding the new competencies and seamlessly integrating them into practice.



### DEKÉŃ,İŁĆ - Thimbleberry

In spring, the tender shoots are edible

In summer, the maple-shaped leaves serve as containers for gathering ripe berries



#### Our message continued

Earlier in the year, the Ministry of Health reaffirmed its commitment to amalgamating eleven health profession regulatory colleges into two new Colleges by June 28, 2024. This will yield a team-based regulatory landscape where synergies flourish among professions. The restructuring will create a single regulator for dietitians, occupational therapists, opticians, optometrists, physical therapists, psychologists, and speech and hearing health professionals, alongside another regulator encompassing acupuncturists, chiropractors, massage therapists, naturopathic physicians, and traditional Chinese medicine practitioners.

In April, we held a strategic board planning session, attended by board members and staff, to focus on the College's priorities for the road to amalgamation. The outcomes of this dynamic engagement included a collective understanding of the current working environment, an articulation of our core values, and a commitment to actions that embody these values.

Our strategic alignment now resonates with our endeavour to participate fully in this ambitious undertaking. Collaborative efforts are underway with our amalgamation counterparts to develop a plan and process for advancing this mission.

Through this annual report, we share milestones reached through collective dedication. None of our achievements would have been possible without the trust and support of our board and committee members, partners, registrants, Indigenous consultants, and the public. We extend our heartfelt gratitude to each of you for your unwavering belief in our vision and mission.

As we present *Pathways to Change*, we reaffirm our commitment to a bright and healthy future. As the health care landscape continues to evolve, we stand ready to adapt, innovate, and collaborate, drawing strength from our shared purpose and the profound impact we can create when we work together. We eagerly anticipate a future defined by the emergence of a multi-profession regulatory college, where possibilities abound.



A handwritten signature in black ink, reading "M O'Callaghan".

**Mary O'Callaghan**  
Chair



A handwritten signature in black ink, reading "C Plischke".

**Carin Plischke**  
Registrar/CEO



# INDIGENOUS ANTI-RACISM, CULTURAL SAFETY AND HUMILITY

## Our Continued Commitment

We are committed to taking action to embed Indigenous Anti-Racism, Cultural Safety and Humility into the College's culture, governance, and operations. Below, we share highlights of our recent activities.

### Blanketing Ceremony Marks New Anti-Racism Standard

COTBC, along with 10 BC health profession regulatory colleges, launched the *Indigenous Cultural Safety, Humility, and Anti-Racism Standard of Practice*, observed with a First Nations ceremony on the National Day of Truth and Reconciliation on September 30, 2022.

The ceremony was guided by Sulksun (Shane Pointe) of the Coast Salish Nation and the Musqueam Indian Band, and Knowledge Keeper to all, and k'wunəmn (Joe Gallagher) of Tla'amin Nation, Principal at Qoqoq Consulting Ltd. The ceremony was held at the Vancouver Maritime Museum, located on the unceded territories of the xməkwəyəm (Musqueam), swxwú7mesh (Squamish), and səliwəta (Tsleil-Waututh) Nations.



(Above) Sulksun (Shane Pointe), proud member of the Coast Salish Nation and the Musqueam Indian Band, and Knowledge Keeper to all, with Joe Gallagher (k'wunəmn) of Tla'amin Nation, Principal at Qoqoq Consulting Ltd.  
- Photo by Michael Sean Lee

### Survey to Registrants About the Implementation of the *Indigenous Cultural Safety, Humility, and Anti-Racism Standard of Practice*

COTBC, along with nine regulatory colleges, who launched the *Indigenous Cultural Safety, Humility, and Anti-Racism Standard of Practice* jointly surveyed their registrants to explore attitudes and perceptions of Indigenous-specific racism in health care settings and for information on how registrants implemented the standard.

The survey findings will provide insight to health profession regulators about the barriers to implementation of the standard and the resources that regulators and registrants need to move to implementation. In addition, the findings will guide our joint strategies and actions as we transition towards becoming an amalgamated college, informing our work today and in the future.

## National Indigenous Peoples Day Celebrations

COTBC staff took part in events in Victoria and the Lower Mainland to recognize and celebrate the history, heritage, resilience, and diversity of First Nations, Inuit, and Métis people across Canada on June 21, 2023. Our Victoria-based staff participated in a traditional plant walk led by Tsawout Elder Earl Claxton Jr. at Royal Roads University. He weaved storytelling from his past and teachings of the local plants within the area.

Other staff participated in a traditional wool-weaving workshop led by Spelexilh (Anjeanette Dawson), a traditional wool weaver and knowledge keeper. Participants learned how to weave on a cardboard loom while learning about the history of wool weaving, the revival of weaving in the community, and the teachings of weaving.

## Research Project Creates Safe Spaces

COTBC staff participated in a dialogue series from May 2023 to October 2023 as part of a research project sponsored by the BC College of Nurses and Midwives. Entitled Safe Spaces, the initiative focused on ensuring governance structures are culturally safe spaces free from Indigenous-specific racism and white supremacy.

Highlights from our sessions included an introduction to Indigenous “big house” protocols, truth-telling and sharing of experiences by the Indigenous board and committee members, a review of current board structures, policies, and governance materials, and an identification of the existing colonial knots.



### **TSESIP - Licorice Fern**

Treats colds, coughs, sore throats,  
and respiratory illness

# REGISTERING QUALIFIED OTs

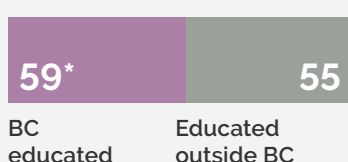
The College is committed to protecting the public. Individuals applying for registration with the College must meet all legislated requirements outlined in the *Health Professions Act* and the COTBC Bylaws. College staff carefully review each application for completeness. COTBC's Registration Committee has the statutory authority to make decisions regarding registration. In the past year, no application was made to the Health Professions Review Board to review any decision of the Registration Committee to deny reinstatement.

## 2022–2023 Registration Committee Decision Highlights

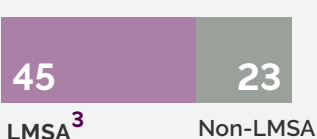
# 220

New registrants

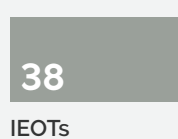
### NEW GRADUATES<sup>1</sup>



### OUTSIDE OF BC<sup>2</sup>

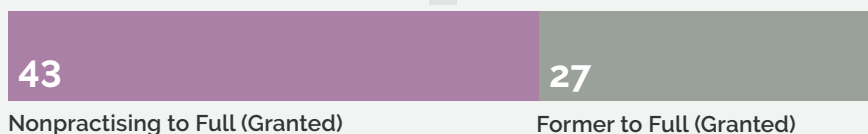


### OUTSIDE OF CANADA<sup>4</sup>



# 70

Reinstatement to full practising



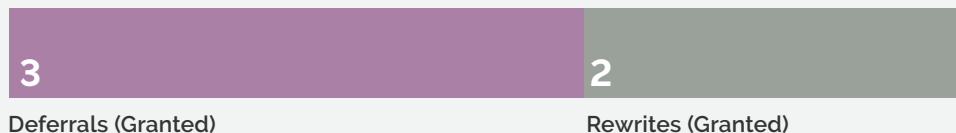
# 141

Provisional to full practising



# 5

Entry-to-practice exam requests



<sup>1</sup>Two new registrants were educated in BC but not new grads

<sup>2</sup>Registrants who had previously practised in Canada and were establishing a practice in BC

<sup>3</sup>Labour Mobility Support Agreement, which outlines the conditions for sharing credentials between Canadian occupational therapy regulators

<sup>4</sup>Registrants who were internationally educated occupational therapists (IEOTs)

<sup>5</sup>Registrants (new graduates and IEOTs) who successfully completed the entry-to-practice examination (National Occupational Therapy Certification Exam)

<sup>6</sup>Registrants who were returning to practice after an absence and had successfully completed a re-entry program



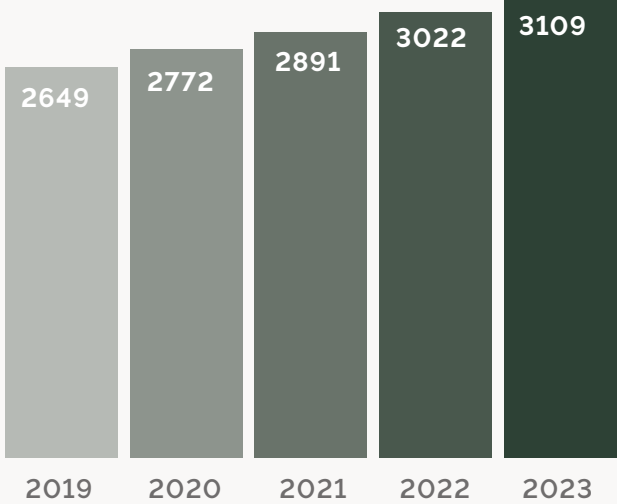
# PROFILE OF BC OCCUPATIONAL THERAPISTS

All statistics were calculated at our year-end of June 30, 2023.

## Registration Categories

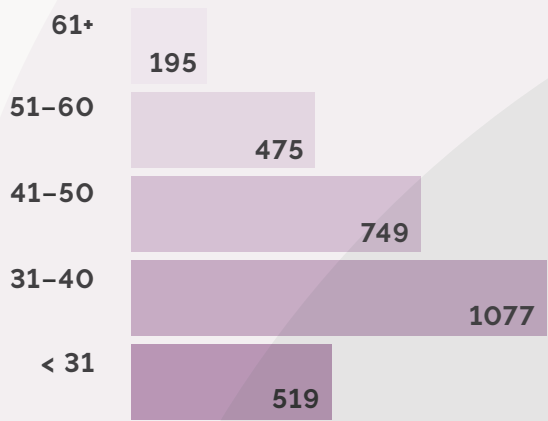
TYPE	# of OTs
FULL PRACTISING	2999
NONPRACTISING	93
PROVISIONAL	12
PROVISIONAL RE-ENTRY	4
TEMPORARY	1
TERMS & CONDITIONS	0
TOTAL	3109

## Steady Increase of Registrants Over Time



## Age

Excludes nonpractising and temporary registrants



## Sex

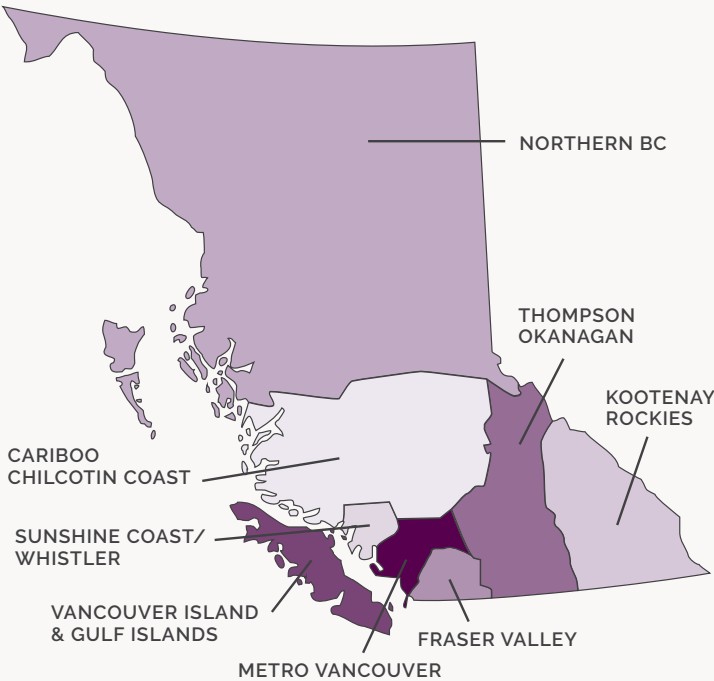
Excludes nonpractising and temporary registrants.  
Sex as indicated on current government-issued photo identification

**2639** FEMALE

**374** MALE

**2** INTERSEX

Region Where OTs Work



Excludes nonpractising and temporary registrants

REGION	# of OTs
METRO VANCOUVER	1694
VANCOUVER ISLAND & GULF ISLANDS	585
THOMPSON OKANAGAN	369
FRASER VALLEY	142
NORTHERN BC	92
KOOTENAY ROCKIES	60
UNEMPLOYED OR ON LEAVE	23
SUNSHINE COAST/WHISTLER	18
CURRENTLY DON'T WORK AS AN OT IN BC	17
CARIBOO CHILCOTIN COAST	15
TOTAL	3015

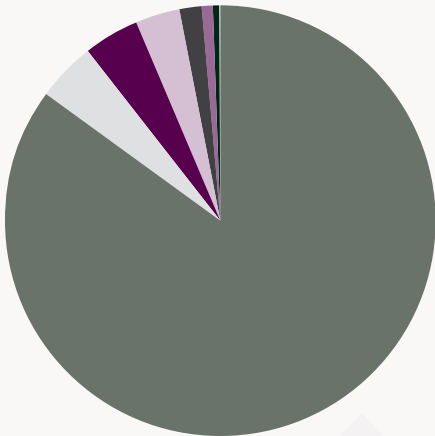
Area of Practice

Excludes registrants who are nonpractising, temporary, unemployed, or on leave, or work primarily outside BC

AREA	# of OTs
GENERAL PHYSICAL HEALTH	1016
OTHER AREAS OF DIRECT SERVICE PROVISION	452
MENTAL HEALTH	368
NEUROLOGICAL HEALTH	263
OTHER AREAS OF PRACTICE	234
MUSCULOSKELETAL HEALTH	176
VOCATIONAL REHABILITATION	134
CLIENT SERVICE MANAGEMENT	88
MEDICAL/LEGAL	66
HEALTH PROMOTION & WELLNESS	62
SERVICE ADMINISTRATION	44
TEACHING	37
RESEARCH	15
PALLIATIVE CARE	11
CARDIOVASCULAR/RESPIRATORY	9
DIGESTIVE/METABOLIC ENDOCRINE	0

## Primary Role

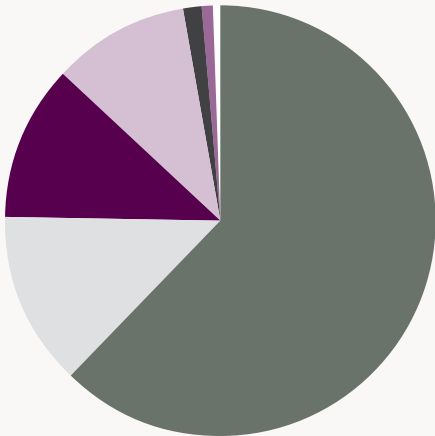
Excludes registrants who are nonpractising or temporary or work primarily outside BC



2551	DIRECT SERVICE PROVIDER
131	OTHER
129	PROFESSIONAL LEADER/COORDINATOR
98	MANAGER
52	EDUCATOR
23	UNEMPLOYED/ON LEAVE
13	RESEARCHER
1	EQUIPMENT SALES PERSON

## Primary Funding

Excludes registrants who are nonpractising or temporary or work primarily outside BC



1866	PUBLIC/GOVERNMENT
396	INSURANCE INDUSTRY
345	PRIVATE SECTOR/INDIVIDUAL CLIENT
313	PUBLIC-PRIVATE MIX
42	OTHER FUNDING SOURCE
23	UNEMPLOYED/ON LEAVE
13	OTHER INSURANCE



**KÁʔELĆ - Ocean Spray**  
Full bloom signals the best time to fish for sockeye salmon



## Location of Entry-Level Education

### All Registrants

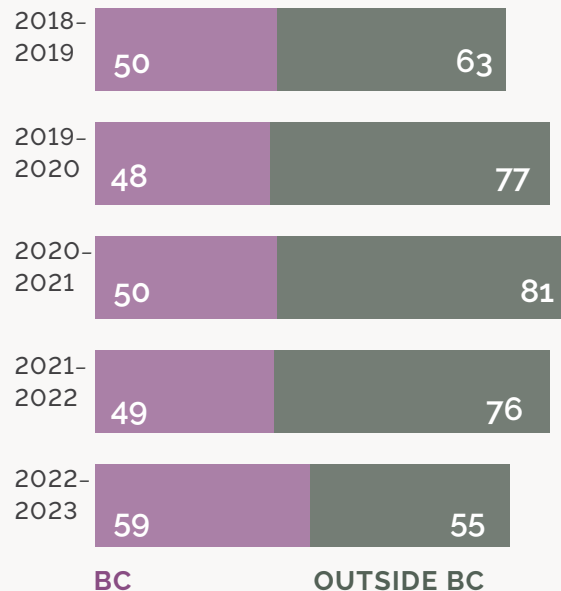
*Excludes nonpractising and temporary registrants*

IN CANADA	# of OTs
BRITISH COLUMBIA	1051
CANADA OUTSIDE BC	1538
<b>TOTAL</b>	<b>2589</b>

OUTSIDE OF CANADA	# of OTs
UNITED KINGDOM	104
AUSTRALIA	86
UNITED STATES	51
SOUTH AFRICA	37
INDIA	31
PHILIPPINES	26
HONG KONG	25
IRAN	16
IRELAND	11
NEW ZEALAND	9
TAIWAN	7
NETHERLANDS	4
BRAZIL	3
GERMANY	3
ISRAEL	3
CHILE	2
SWEDEN	2
BELGIUM	1
COLOMBIA	1
COSTA RICA	1
FRANCE	1
JAPAN	1
THAILAND	1
<b>TOTAL</b>	<b>426</b>
<b>TOTAL REGISTRANTS</b>	<b>3015</b>

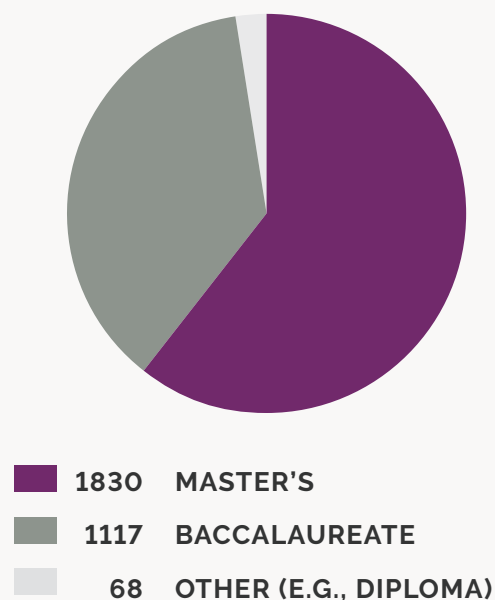
### New Registrants

*Canadian-educated 5-year trend*



### Entry-to-Practice Level of Education

*Excludes nonpractising and temporary registrants*



**3015**  
TOTAL

# SUPPORTING QUALITY PRACTICE

The College continues to demonstrate its commitment to supporting the provision of safe, ethical, and competent occupational therapy services by publishing practice standards and advisory statements, developing relevant and timely practice resources, including webinars, and offering practice consultation services.

**404**  
PRACTICE  
CONSULTS

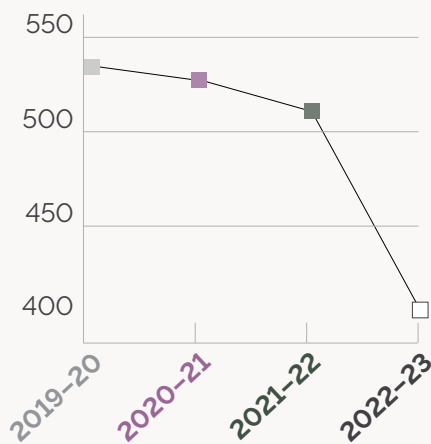
**~34**  
CONSULTS  
PER MONTH

**MARCH**  
MONTH WITH MOST CONSULTS  
(47)

## TOP 3 COTBC Practice Resources Referenced

- 1** Managing Client Information (87)
- 2** Code of Ethics (65)
- 3** Bylaws (56)

# of consults by year



Note: The decrease in annual consults between 2021-2022 and 2022-2023 indicates a return to pre-COVID-19 rates.

## Top 5 Practice Consult Themes

**1**  
**Managing Client  
Information  
(55)**

Examples:  
questions about disclosing client information, retaining clinical records, co-signing reports, and making changes to records

**2**  
**Scope of  
Practice  
(47)**

Examples:  
questions if various modalities or therapeutic approaches are within scope of practice

**3**  
**Professional  
Accountability  
(45)**

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

**4**  
**Telehealth  
(42)**

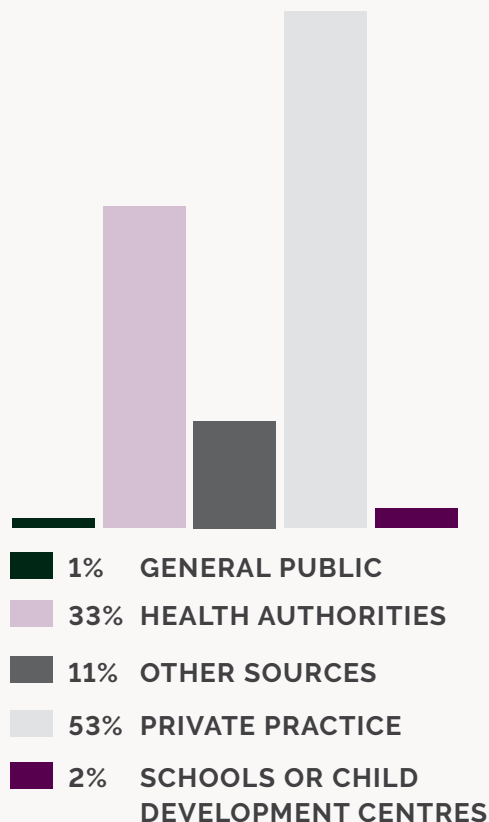
Examples:  
questions about requirements to be registered if providing occupational therapy services in other provinces or countries

**5**  
**Practice  
Process  
(36)**

Examples: questions about transparent and equitable practices, objective assessment processes, safety and risk management, financial management

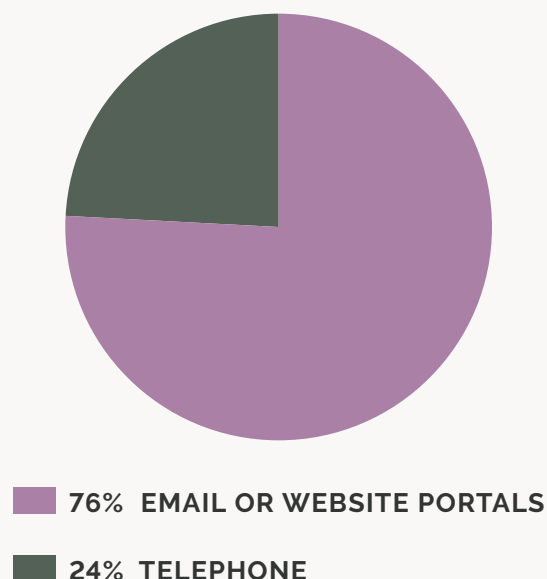
## Source of Consultations\*

*\*when indicated*



## How People Reach Us\*

*\*when known*



## Examples of Presentations & Outreach



- Participated in the University of British Columbia's (UBC's) Master of Occupational Therapy induction ceremony
- Co-facilitated a session with the Canadian Association of Occupational Therapists – British Columbia for UBC's Master of Occupational Therapy students on navigating practice issues
- Met virtually with occupational therapy students from the University of Toronto and UBC to review the College's mandate and key considerations when seeking registration with COTBC
- Provided an update from the College at the Vancouver Coastal Health Building Bridges 2023 event, focused on diversity, equity, and inclusion
- Met with Vancouver Coastal Health Authority occupational therapists to discuss questions related to disclosure of information

## New Publications

- As part of our commitment to quality practice, we updated all practice resources, including practice standards, guidelines, advisory statements, and scope of practice statements, to align with the [\*Competencies for Occupational Therapists in Canada\*](#).



# MONITORING QUALITY PRACTICE

## The Annual Continuing Competence Review (ACCR)

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

## Highlights From the ACCR

### Transitions and Supports Influencing Competence

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

## TOP 3 Identified Transitions

**19%**

Significant  
change in my  
workload

**17%**

Significant  
change in  
my family  
demands

**13%**

Significant change  
in my workplace's  
policies or  
procedures

Continuing last year's trend, an increased identification of transitions involved managing staff shortages and providing caregiving for children and aging parents. Once again, registrants recognized their peers as their primary source of support.

## TOP 3 Identified Supports

1

Peers in the  
field

2

Continuing  
education activities  
and events

3

Experts in  
the field

### Practice Quiz

In this part of the ACCR, registrants are presented with a practice quiz of case scenarios and questions. Case scenarios are based on newly released standards, recent changes in specific clinical areas where evidence, best practices, or new processes should prompt changes in practice. Occupational therapists are provided feedback on their answers and links to relevant resources, encouraging further learning to enhance competence. The median score for the 2023 mandatory case scenarios was 76%. In the evaluation survey, 80% of respondents agreed that, in general, the content in the practice quiz was appropriate to assess safe, ethical, and competent occupational therapy practice, and 85% agreed that, overall, the experience felt supportive and educational.

### Continuing Professional Development

As part of the ACCR, registrants identify a continuing professional development (CPD) goal. In the evaluation survey, 91% of respondents indicated using their CPD goal to guide their continuing competence for the upcoming year. Content covered in the ACCR practice quiz can influence CDP trends. Further details about the content of these goals can be found on [our website](#).

## TOP 5 Identified Areas of Focus for CPD

1

Mental Health  
Assessment and  
Interventions\*

2

Pediatric  
Assessments and  
Interventions

3

Adult and Older  
Adult Assessments  
and Interventions

4

Cognitive  
Assessments  
and  
Interventions

5

Seating,  
Positioning, and  
Technology  
Assessments  
and Interventions

\*Intervention means action taken to improve functioning or prevent harm.

# ADDRESSING COMPLAINTS

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

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

## Inquiry Committee Report

The Inquiry Committee meets monthly and considered 28 new complaints this year and 11 complaint files carried over at 2021–2022 year-end. The statistics below provide a snapshot of this work.

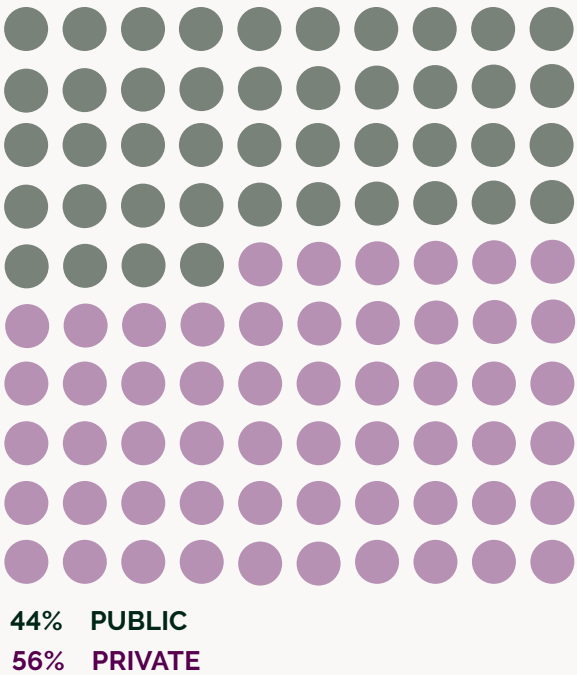
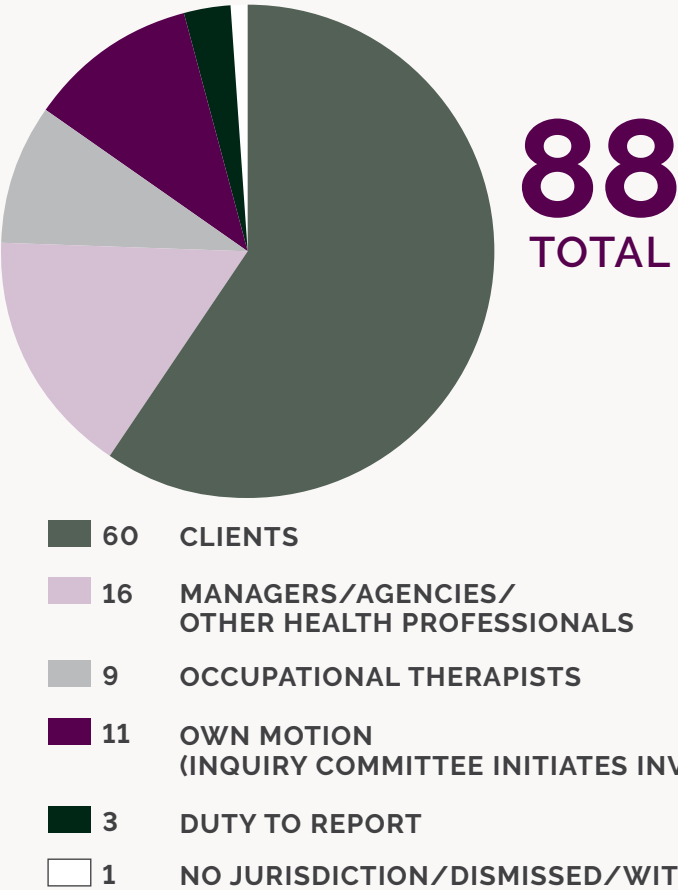
DECISIONS MADE — 2022–2023	
NO FURTHER ACTION	13
CONSENT ORDER	9
DIRECTED ACTION (33[6][b])	1
REFERRAL FOR DISCIPLINE HEARING	0
FILES IN PROGRESS	16
TOTAL DECISIONS MADE	23

## Health Professions Review Board

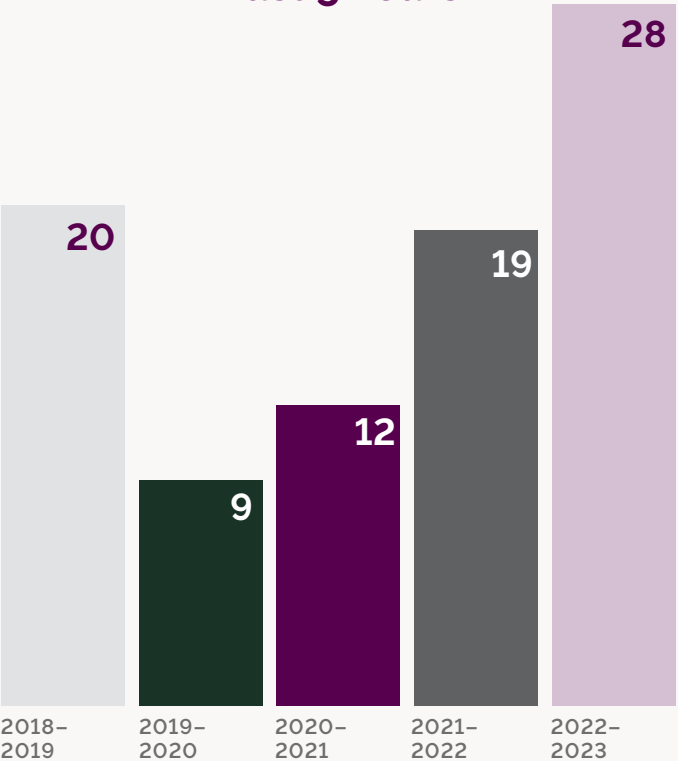
No applications were filed by a complainant to review an Inquiry Committee decision.



Source of Complaints—Last 5 Years



Complaints by Years—  
Last 5 Years

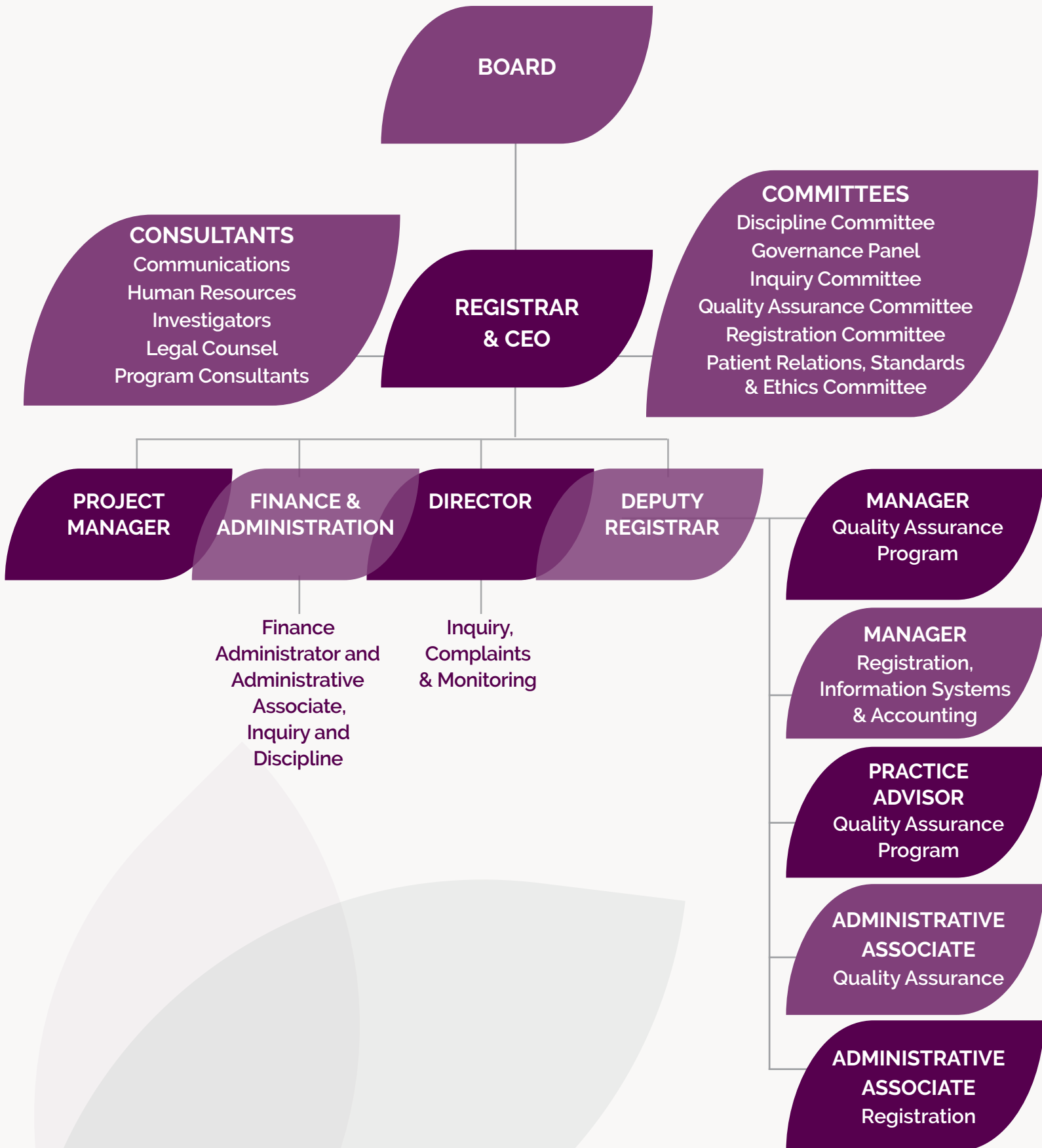


Outcomes of Complaints—  
Last 5 Years

NO FURTHER ACTION	36
CONSENT ORDER	34
DIRECTED ACTION (33[6][b])	2
DISCIPLINE	0
TOTAL OUTCOMES	72*

\*88–16 in progress

# COLLEGE ORGANIZATION



# COMMITTEE MEMBERS

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

## Discipline Committee

Jeff Boniface — *Chair*  
Tanya Boudier

## Governance Panel

Joy Parsons — *Chair*  
Jeff Boniface  
Jennifer Glasgow  
Mary O'Callaghan\*  
Debbie Ruggiero

## Inquiry Committee

Naz Chow — *Chair*  
Susan Gmitroski — *Vice-Chair*  
Eileen Goudy\*  
Tysen LeBlond  
Mary O'Callaghan\*  
Cathy Wu

## Patient Relations, Standards & Ethics Committee

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

## Quality Assurance Committee

Debbie Ruggiero — *Chair*  
Teresa Green — *Vice-Chair*  
Sandy Daughn  
Diane Graham  
Dawn House\*  
Sarah Skinner  
Guenter Weckerle\*

## (QAP) Case Development Sub-Committee

Tracy Adams	Denise Kendrick	Kelly Peyton
Jeff Boniface	Zahra Lalani	Wendy Thompson
Lauren Fox	Alison McLean	Matt Wenger
Brittney Green	Ivonne Montgomery	

## Registration Committee

Andrea McNeill — <i>Chair</i>	John Taylor-Wilson*
Janice Chow*	Ian Wanke*
Philipp Santiago	Jie Zhang*
Pamela Sun	

\*Public members



**We thank all committee members  
for their dedicated involvement in  
the College's work.**

# Financial Statements

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## **Final Financial Statements**

College of Occupational Therapists  
of British Columbia

June 30, 2023



# Independent Auditor's Report

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To the Members of  
[College of Occupational Therapists of British Columbia](#)

## Opinion

We have audited the financial statements of College of Occupational Therapists of British Columbia, which comprise the statement of financial position as at June 30, 2023, and the statements of revenue and expenses, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

# Independent Auditor's Report (continued)

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Victoria, Canada  
September 21, 2023

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Chartered Professional Accountants

# College of Occupational Therapists of British Columbia

## Statement of Revenue and Expenses

Year ended June 30

2023

2022

### Revenue

Registration fees	\$ 1,580,010	\$ 1,529,820
Application fees	65,650	71,175
Contribution agreements	141,706	35,000
Interest income	110,403	17,250
Other	4,498	4,085
	<u>1,902,267</u>	<u>1,657,330</u>

### Expenses

Accounting and legal	82,992	103,049
Amortization	21,578	5,382
Communication	11,493	9,667
Consulting	285,355	186,695
Contribution agreements	141,506	41,902
Credit card charges	29,475	27,204
Honoraria and per diems	24,129	37,675
Insurance	10,795	8,456
Meetings and travel	95,126	41,628
Office	24,719	18,732
Publications	5,880	5,000
Rental	161,543	158,481
Repairs and maintenance	1,942	2,050
Special projects	213,808	153,328
Systems development	19,156	15,120
Wages and benefits	727,445	665,716
	<u>1,856,942</u>	<u>1,480,085</u>

Excess of revenue over expenses

\$ 45,325      \$ 177,245

# College of Occupational Therapists of British Columbia

## Statement of Changes in Net Assets

Year ended June 30

	Unrestricted	Internally Restricted (Note 5)	Invested in Tangible Capital Assets	Total 2023	Total 2022
Balance, beginning of year	\$ 1,166,730	\$ 1,077,272	\$ 5,498	<b>\$ 2,249,500</b>	\$ 2,072,255
Excess (deficiency) of revenue over expenses	66,903	-	(21,578)	<b>45,325</b>	177,245
Purchase of tangible capital assets	(56,585)	-	56,585	-	-
Internal transfer of investment income	<u>(110,403)</u>	<u>110,403</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<b><u>\$ 1,066,645</u></b>	<b><u>\$ 1,187,675</u></b>	<b><u>\$ 40,505</u></b>	<b><u>\$ 2,294,825</u></b>	<b><u>\$ 2,249,500</u></b>

See accompanying notes to the financial statements.



# College of Occupational Therapists of British Columbia

## Statement of Financial Position

June 30

2023

2022

### Assets

#### Current

Cash and cash equivalents	\$ 6,302,063	\$ 2,290,288
Short term investments	1,503,822	1,503,760
Accounts receivable	3,701	9,267
Prepaid expenses	47,724	18,673

7,857,310 3,821,988

Tangible capital assets (Note 3)

40,505 5,498

**\$ 7,897,815 \$ 3,827,486**

### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 164,128	\$ 107,738
Source deductions payable	2,668	1,273
Deferred revenue (Note 4)	5,436,194	1,468,975

5,602,990 1,577,986

### Net Assets

Unrestricted	1,066,645	1,166,730
Internally Restricted (Note 5)	1,187,675	1,077,272
Invested in Tangible Capital Assets	40,505	5,498

2,294,825 2,249,500

**\$ 7,897,815 \$ 3,827,486**

Lease commitments (Note 6)

On behalf of the board



Member



Member

# College of Occupational Therapists of British Columbia

## Statement of Cash Flows

Year ended June 30

2023

2022

Increase (decrease) in cash

### Operating

Excess of revenue over expenses	\$ 45,325	\$ 177,245
Item not affecting cash		
Amortization	<u>21,578</u>	<u>5,382</u>
	66,903	182,627
Change in non-cash working capital items		
Accounts receivable	5,566	32,733
Prepaid expenses	(29,051)	(2,478)
Accounts payable and accrued liabilities	56,390	68,295
Source deductions payable	1,395	(9,683)
Deferred revenue	<u>3,967,219</u>	<u>66,300</u>
	4,068,422	337,794

### Investing

Purchase of tangible capital assets	<u>(56,585)</u>	<u>(2,787)</u>
-------------------------------------	-----------------	----------------

Increase in cash 4,011,837 335,007

### Cash

Beginning of year	<u>3,794,048</u>	<u>3,459,041</u>
End of year	<u>\$ 7,805,885</u>	<u>\$ 3,794,048</u>

### Cash consists of:

Cash and cash equivalents	\$ 6,302,063	\$ 2,290,288
Short term investments	<u>1,503,822</u>	<u>1,503,760</u>
	<u>\$ 7,805,885</u>	<u>\$ 3,794,048</u>

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2023

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### 1. Purpose of the College

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

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### 2. Significant accounting policies

#### Basis of presentation

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

#### Fund accounting

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

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

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

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

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

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

Expenditures from these funds require Board approval.

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2023

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### 2. Significant accounting policies (continued)

#### Revenue recognition

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

#### Contributed services

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

#### Cash and cash equivalents

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

#### Short term investments

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

#### Tangible capital assets

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

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

Computer equipment	3 years
Computer software	2 years
Equipment	5 years

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

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2023

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### 2. Significant accounting policies (continued)

#### Long lived assets

The College regularly reviews the carrying value of long lived assets and continually makes estimates regarding future cash flows and other factors to determine the fair value of the respective assets. If these estimates or their related assumptions change in the future, the College may be required to record impairment charges for these assets.

#### Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

#### Employee future benefits

##### Pension Plan

The College and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024, with results available in 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.



# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2023

### 2. 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. Tangible capital assets

			<u>2023</u>	<u>2022</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Equipment	\$ 61,010	\$ 49,897	\$ 11,113	\$ 42
Computer equipment	124,737	95,345	29,392	5,456
Computer software	6,327	6,327	-	-
Leasehold improvements	<u>3,480</u>	<u>3,480</u>	<u>-</u>	<u>-</u>
	<u>\$ 195,554</u>	<u>\$ 155,049</u>	<u>\$ 40,505</u>	<u>\$ 5,498</u>

### 4. Deferred revenue

Deferred revenue includes registration fees received in advance of the applicable membership year and grants received from the Province of British Columbia.

	<u>2023</u>	<u>2022</u>
Deferred registration fees	\$ 1,522,900	\$ 1,468,975
Deferred contributions	<u>3,913,294</u>	<u>-</u>
	<u>\$ 5,436,194</u>	<u>\$ 1,468,975</u>

# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2023

### 5. Net Assets Internally Restricted

	Inspections, Inquiry and Discipline Fund	Program Development Fund	Special Projects Fund	Quality Assurance Program - Exam Fund	<b>2023</b>
Opening Balance	\$ 289,305	\$ 220,044	\$ 330,048	\$ 237,875	<b>\$ 1,077,272</b>
Internal transfer of investment income	-	-	110,403	-	<b>110,403</b>
Ending Balance	<u>\$ 289,305</u>	<u>\$ 220,044</u>	<u>\$ 440,451</u>	<u>\$ 237,875</u>	<b><u>\$ 1,187,675</u></b>

### 6. Lease commitments

The College renewed a long term lease with respect to its premises. The agreement commenced on January 1, 2024 and ends December 31, 2026. 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:

2024	\$ 62,656
2025	66,928
2026	69,776
2027	<u>35,600</u>
	<b><u>\$ 234,960</u></b>

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

### 7. Employee future benefits

The College has a defined benefit plan providing pension and other retirement benefits to its employees. The plan is administered by the Pension Corporation of British Columbia. Eligible employees make contributions to the plan via payroll deductions.

The employer contribution rate to the Municipal Pension Plan at June 30, 2023 is a flat 9.31% of the pensionable salary up to and in excess of the year's maximum pensionable earnings. The year's maximum pensionable earnings for 2023 are \$66,600 (2022: \$64,900). The College expenses contributions to the plan in the year in which payments are made. Contributions to the plan by the College during the year totaled \$41,739 (2022: \$27,999).

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

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June 30, 2023

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### 8. Financial instruments

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of June 30, 2023.

#### (a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from grants receivable. The College's receivables are due from government agencies, which minimizes credit risk from collection issues.

The credit risk regarding cash and term deposits is considered to be negligible because they are held by a reputable financial institution with an investment grade external credit rating.

#### (b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, accounts payable and accrued liabilities.

#### (c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

##### (i) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure through its normal operating and financing activities. The College is exposed to interest rate risk primarily through its fixed income investments.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant currency risk or other price risks arising from these financial instruments.

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# College of Occupational Therapists of British Columbia

## Notes to the Financial Statements

June 30, 2023

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### 9. Government grants

During the year the College entered into a shared cost arrangement of up to \$55,000 with the British Columbia Ministry of Health to support the amalgamation of 11 colleges into two.

The contract requires the College to provide a recommendation to the Ministry on the governance and decision making structures for the amalgamations. As described in Note 2, as per the contract, the College is required to provide a report to the Ministry by no later than March 31, 2023. During the year \$47,206 of related expenses were incurred and the same amount recognized in revenue as restricted contributions.

The College also received a grant of \$4,000,000 from the British Columbia Ministry of Health to support the project “Amalgamation of 11 Health Profession Regulatory Colleges”.

The contract requires the College to provide a formal annual report to the Province, covering the period between May 30, 2023 to June 28, 2024. As per the contract, a grant of \$4,000,000 was received in the fiscal year and \$94,500 of related expenses were incurred and the same amount recognized in revenue as restricted contributions.

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**COTBC**

College of Occupational Therapists  
of British Columbia



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