

# 2010 ANNUAL REPORT



## **Vision**

ACSLPA provides progressive leadership and support to audiologists and speech-language pathologists, ensuring communication and hearing health of the public.

## **Mission**

ACSLPA protects and serves the public by regulating, supporting, and ensuring competent, ethical practice of audiologists and speech-language pathologists in Alberta.

## **Values**

### **Accountability**

ACSLPA has a duty to serve and protect the public, and as such is accountable to the public, the government and its members.

### **Competence**

ACSLPA is a progressive organization committed to excellence. We focus on our mission by regulating and supporting our members in a way that will enhance their ability to provide competent, ethical services to the public.

### **Collaborative relationships**

ACSLPA fosters relationships between the professions of audiology and speech-language pathology and with other professions and stakeholders.

### **Innovation**

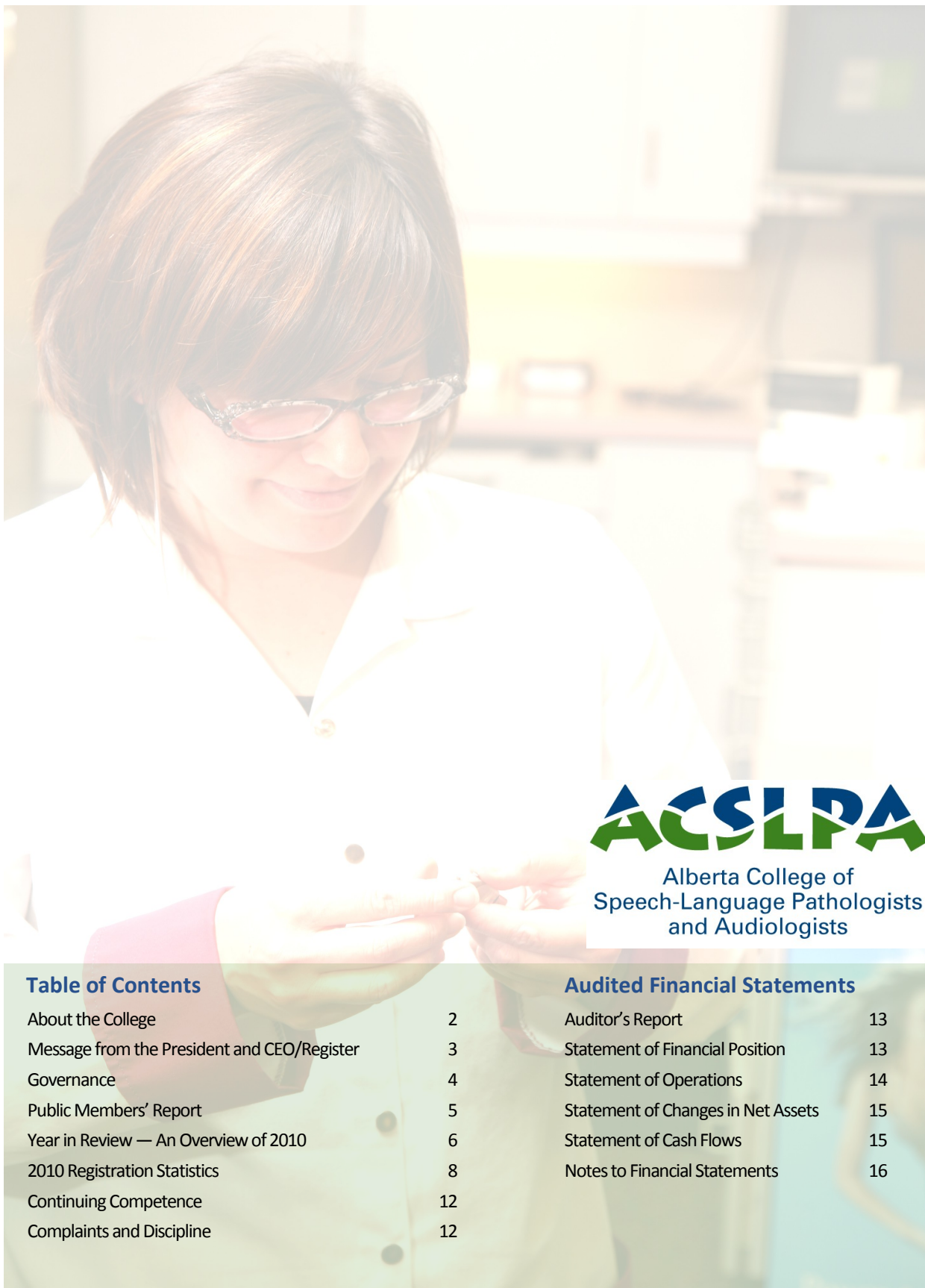
ACSLPA is innovative, providing progressive leadership to the professions of audiology and speech-language pathology.

### **Professionalism**

ACSLPA exists as a strong organization due to the knowledge and commitment of its staff and volunteer Council and committees. We provide quality, professional services to the public and our members and expect professionalism in our members.

### **Respect for all persons**

In addition to ACSLPA's focused respect for the Alberta public, we respect our Council, our committees, ACSLPA members, ACSLPA staff and individuals with communication, swallowing and hearing impairments.



Alberta College of  
Speech-Language Pathologists  
and Audiologists

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## About the College

The Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA) is a regulatory body that carries out its activities in accordance with provincial legislation to protect and serve the public, by regulating, supporting and ensuring competent, safe, ethical practice of speech-language pathologists and audiologists in Alberta.

**Speech-language pathologists** are health-care professionals with clinical training and educational background in speech production, language understanding and expression, stuttering, voice health, and swallowing disorders. They assess all kinds of communication difficulties as well as feeding and swallowing difficulties. They provide treatment and consultation to individuals of all ages.

**Audiologists** are health-care professionals with clinical training and educational background in balance and hearing systems and their disorders. They assess hearing and balance, and provide treatment and consultation to individuals of all ages.

Speech-language pathologists and audiologists have been regulated under the *Health Professions Act* (HPA) in Alberta since July 1, 2002. The HPA directs the activities of ACSLPA and outlines the regulatory responsibilities of the College that are required to protect and serve the public.

ACSLPA protects and serves the public of Alberta by:

- Establishing, monitoring and enforcing standards for entry to practice, registration and annual practice permit renewal of speech-language pathologists and audiologists in Alberta;
- Making our General Register available to the public;
- Establishing, maintaining and enforcing standards of practice for speech-language pathologists and audiologists in Alberta;
- Establishing, maintaining and enforcing standards for continuing competence in the practice of speech-language pathologists and audiologists in Alberta;

- Receiving and investigating complaints by clients/family members, employers, or other members of the public regarding the practice of speech-language pathologists and audiologists in Alberta;
- Holding speech-language pathologists and audiologists who do not practice in accordance with our practice and ethical standards accountable, and as necessary, imposing corrective/disciplinary actions to ensure competent, safe, ethical practice;
- Supporting, promoting and advocating excellence in speech-language pathology and audiology client care.

ACSLPA also supports speech-language pathologists and audiologists in their professional practice through the provision of member services which include the following:

- ACSLPA annual conference and other opportunities for professional development;
- Development of Position Statements, Preferred Practice Guidelines, Advisory Statements and Professional Recommendation Statements related to the delivery of professional services;
- Communications, which include educational handouts, the *ACSLPA Newsletter*, monthly E-News;
- Member recognition program.

## Message from the President and CEO/Registrar

We know that one in 10 Canadians (and therefore approximately 372,500 Albertans) has a speech, language or hearing problem. The work of speech-language pathologists and audiologists is vital to improving the quality of life of these individuals, helping them to lead productive and more enjoyable lives. The Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA) is privileged to be the self-regulating body of these two professions, who have such a positive influence on so many Albertans.

Over the past eight years that speech-language pathologists and audiologists have been regulated under the *Health Professions Act*, the number of speech-language pathologists and audiologists in Alberta has grown steadily. Further, we have seen the practice of speech-language pathologists and audiologists evolve, with many ACSLPA members developing specialized expertise. With this growth, we have also seen increased demand for services. To address this increased demand, ACSLPA has worked with various external partners to improve access to services, service delivery models and service wait times. ACSLPA also participated in an Alberta Health Services Forum on Primary Care in Alberta to address key steps to enhance primary care in Alberta.

Health workforce planning came to the forefront as a critical issue in 2010. Many factors contribute to the complexity of health workforce planning, including a declining number of workers as baby boomers retire, trends towards more part-time versus full-time workers, and increasing health-care needs of an aging population. Recognizing the need for a plan to ensure a health workforce that will meet the future health care needs of Albertans, ACSLPA participated in the Alberta Health Services Workforce Summit and provided a written submission addressing this important matter.

A number of legislation changes occurred in 2010, including the introduction of a new *Alberta Health Act*. ACSLPA was actively involved in the consultation process, making a submission to the Minister's Advisory Committee on Health. With potential changes to the Alberta Speech Generating Communication Device (SGCD) initiative, ACSLPA made a submission to the Minister of Alberta Seniors and Community

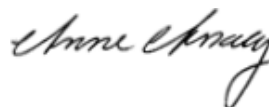
Supports recommending continued funding of the initiative. ACSLPA also continued to work with Alberta Health and Wellness on amendments to the *Speech-Language Pathologists and Audiologists Profession Regulation*.

At a national level, ACSLPA continued active involvement with the Canadian Alliance of Audiology and Speech-Language Pathology Regulators (CAASPR), with our Registrar, Anne Assaly, acting as Chair during 2010. CAASPR has worked on a number of projects that serve to benefit regulatory bodies, associations and universities as well as speech-language pathologists and audiologists across Canada. Key projects worked on during the past year included development of competency profiles, harmonization of registration requirements and the development of practice guidelines.

With a mandate to protect the public, ACSLPA continued work towards accomplishing many of the goals established in the 2009–2011 Strategic Plan. In addition, the College moved forward on numerous projects and initiatives in an effort to meet legislated regulatory obligations, while providing a high level of member services. Many of the accomplishments of the past year are highlighted on the pages that follow. We are pleased to present the *ACSLPA Annual Report* for the period of January 1 – December 31, 2010, as approved by Council.



Michelle Craig, R.SLP  
President



Anne Assaly  
CEO/Registrar





## Governance

Under the *Health Professions Act*, the business and affairs of ACSLPA are governed by a Council. Council actions and decisions are made in accordance with the ACSLPA vision, mission and values, in support of the strategic plan. The Council consists of eight elected registered speech-language pathologists/audiologists from throughout Alberta, as well as at least 25% public members, who are appointed by the Lieutenant Governor in Council in the Alberta legislature. Public members provide valuable input that assists Council in ensuring that the best interests of the public are served in governance decisions.

Sub-committees of Council make considerable contributions to the work of Council. The work of Council is supported through the following committees:

- Finance Committee
- Nominations Committee
- Executive Committee

In addition, the following committees contribute towards the regulatory functions of ACSLPA:

- Competence Committee
- Registration Committee

The following committees contribute towards the member services functions of ACSLPA:

- Communications Committee
- Conference Committee

- Member Recognition Committee
- Professional Development Committee
- School-Age Services Committee

Other committees are formed as required on an ad-hoc basis to carry out projects that are time-limited, with a specific focus.

The daily operations, regulatory, member services and administrative functions of ACSLPA are managed by the Registrar/CEO with the support of a small office team.

### 2010 ACSLPA Council Members

#### PRESIDENT

Michelle Craig, R.SLP

#### PAST PRESIDENT

Sherri Garries, R.Aud

#### VICE PRESIDENT – REGULATORY

Nausheen Khan, R.SLP

#### VICE PRESIDENT – MEMBER SERVICES

Mandy Watson, R.Aud

#### TREASURER

Sara Turner, R.SLP

#### COUNCILLORS WITHOUT PORTFOLIO

Gabriela Constantinescu, R.SLP

Julie Coutu, R.SLP

Irene Forsey, R.SLP

Karen Mayner, R.SLP

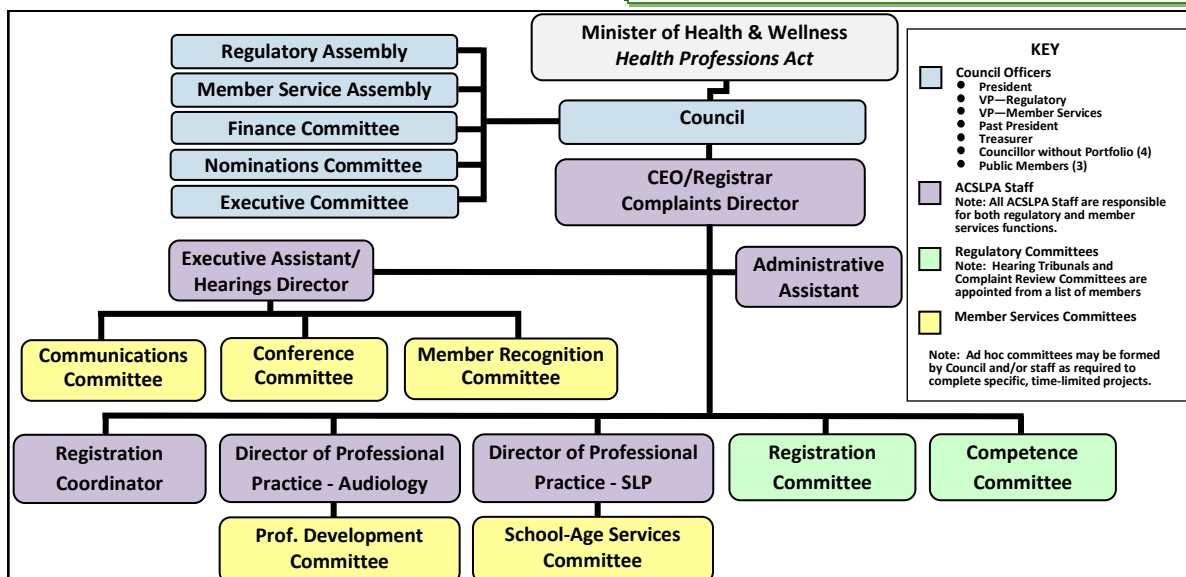
#### PUBLIC MEMBERS

Stacy Kaufeld

Melvin (Pat) Eisler

Janice Tye\*

(\*term extended by 1 year)



## Public Members' Report

Members from the public are appointed by the Minister of Health and Wellness to serve on ACSLPA Council as outlined in the *Health Professions Act*. Public members participate in Council as it fulfills its mandate to provide service to the public in a safe and professional manner.

Significant accomplishments of the ACSLPA during 2010 relating to public protection include the following:

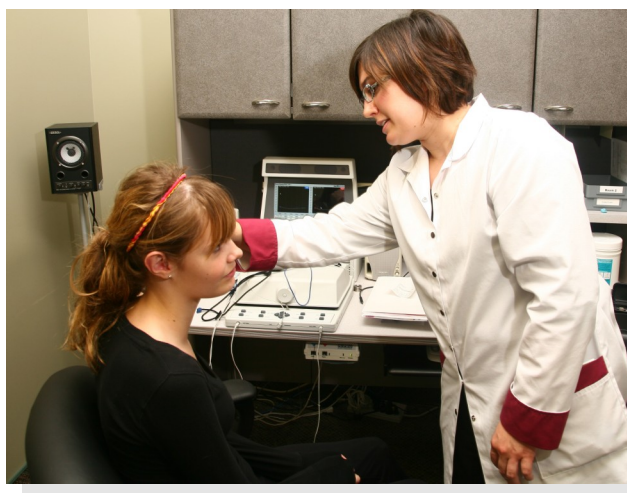
- The total registered membership of speech-language pathologists and audiologists increased by 3.9% from 2009.
- Introduced a revised continuing competency form for membership renewal and noted a significant number of members who required a condition be applied to their practice permit.
- Actively participated with Canadian affiliate bodies in developing entry-level competencies for both speech-language pathologists and audiologists.
- Introduced the requirement of a Police Information Check, including a Vulnerable Sector Check, or equivalent, to be required for obtaining initial registration and a practice permit, and every five years thereafter, effective January 2011.
- Continued involvement in a national collaborative effort to develop Professional Practice Guidelines.
- Coached the membership on the proper use of professional designations and followed up with non-registered individuals using ACSLPA designations and titles.

ACSLPA continues to demonstrate strong governance based on their goals established through their strategic plan. The staff and volunteers who serve ACSLPA are dedicated to the profession within Alberta and with national counterparts. Public service on ACSLPA Council is a privilege.

2010 Public Members

Pat Eisler

Stacy Kaufeld



## Year in Review

### Professional Practice and Public Safety

ACSLPA undertook a number of initiatives to support and promote competent, safe, ethical practice of speech-language pathologists and audiologists, including the following:

- **Regulation Amendments:** ACSLPA continued to work collaboratively with Alberta Health and Wellness on amendments to the 2002 *Speech-Language Pathologists and Audiologists Profession Regulation*.
- **Competency Profiles for the Professions (HRSDC Funded Project):** ACSLPA continued to work in collaboration with the Canadian Alliance of Audiology and Speech-Language Pathology Regulators (CAASPR), on the development of competency profiles for speech-language pathologists and audiologists. The next phase of the project will involve development of competency assessment tools.
- **Police Information Check Requirement:** Council approved a policy requiring that all individuals applying for registration must provide a satisfactory Police Information Check including a Vulnerable Sector Check, or equivalent, prior to obtaining registration and a practice permit, and every five years thereafter, effective January 1, 2011.
- **Annual Conference:** The ACSLPA Conference was held in November 2010 in Edmonton. The event was well attended and provided delegates with a variety of relevant education sessions.
- **Professional Practice Resources for Members:** The following practice guidelines were developed and approved for distribution:
  - *Infection Prevention and Control Guidelines for Speech-Language Pathology and Infection Prevention and Control Guidelines for Audiology* (both developed through a national collaborative effort).

- *Registration Standards & Guidelines* were developed and posted on the website for easy access by ACSLPA members and applicants.

The following practice guidelines were developed and approved for member vetting:

- *Speech-Language Pathologists' Guidelines for Working with Support Personnel*
- *Audiologists' Guidelines for Working with Support Personnel*

### College Communications

College initiatives related to communications with both members and the public were of great importance in achieving many of the goals stated in the strategic plan, and included the following:

- **ACSLPA Website:** ACSLPA continued to implement improvements to website information for current and prospective members as well as sites providing information on speech-language pathology and audiology geared to the general public. An "Ask an SLP" feature was added to the website.
- **Public Awareness Initiatives:** ACSLPA featured advertisements in various Alberta community newspapers promoting "Registered Speech-Language Pathologists" and "Registered Audiologists" as the professionals of choice for speech, language and hearing concerns.

### Collaboration and Partnerships

ACSLPA actively collaborates with external stakeholders, both provincially and nationally, on matters related to regulation and advancing practice of the professions of audiology and speech-language pathology.

- **Alberta Federation of Regulated Health Professions (AFRHP):** ACSLPA is an active member of AFRHP, which is comprised of the health regulatory colleges in Alberta. ACSLPA



also participates in two sub-committees of AFRHP – the Complaint Process Working Group and the Continuing Competence Interest Group.

- **Canadian Alliance of Audiology and Speech-Language Pathology Regulators (CAASPR):** ACSLPA is an active member of CAASPR, which is comprised of regulators of audiology and speech-language pathology across Canada. Key initiatives of CAASPR have included working towards harmonization of registration requirements/practice standards and the development of competency profiles and practice guidelines for the professions of audiology and speech-language pathology.
- **Council for Accreditation of Canadian University Programs in Audiology and Speech-Language Pathology (CACUP):** The ACSLPA CEO/Registrar serves as the CAASPR representative on the Secretariat of CACUP.
- **Government:** ACSLPA has been an active participant in various government initiatives including development of a health workforce strategy and foreign qualifications recognition plan for Alberta. ACSLPA has also participated in stakeholder meetings and provided feedback on proposed changes in legislation and/or standards related to the regulation of health professions.
- **Professional Associations:** ACSLPA collaborates with professional associations such as the Canadian Association of Speech-Language Pathologists and Audiologists, Pan-Canadian Alliance of Speech-Language Pathology and Audiology Organizations, Canadian Academy of Audiology, Alberta Speech-Language Association of Private Practitioners and Alberta Association of Audiologists on matters of common interest.

ACSLPA participated in two national media launches in collaboration with professional associations during 2010; the first was for the release of the new Infection and Prevention Control Guidelines for Speech-Language Pathologists and Audiologists and the second was for the release of a national position paper on Universal Newborn Hearing Screening.

- **University of Alberta – Faculty of Rehabilitation Medicine (FRM):** ACSLPA participates in faculty meetings related to the education requirements of future and existing members. ACSLPA also supports FRM students through a Centenary PhD Scholarship Fund and a Memorial Bursary, provides financial assistance for an annual student conference, and provides a discounted rate for students to attend the ACSLPA Conference.

The accomplishments of the past year would not have been possible without the commitment and dedication of ACSLPA Council, the many ACSLPA members who volunteer on various committees, and the office staff. Thank you to all who have contributed towards making ACSLPA a strong regulatory College that also supports and serves the needs of its members.



## 2010 Registration Statistics

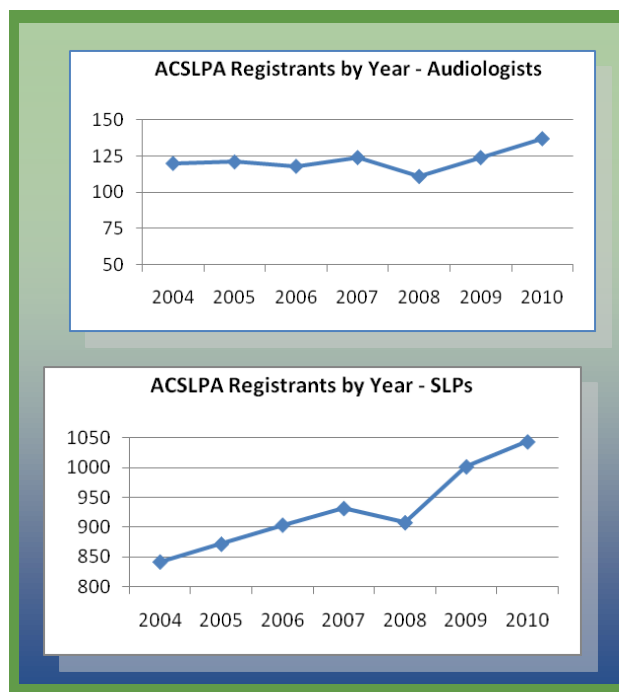
Under the *Health Professions Act* (HPA), ACSLPA has the legislated responsibility to establish, maintain and enforce standards for registration and licensing of audiologists and speech-language pathologists in Alberta. In meeting this responsibility, ACSLPA establishes the education and clinical practice requirements to enter the professions of audiology and speech-language pathology, and ensures that applicants meet the established requirements prior to becoming registered. Registration with ACSLPA assures the public and employers that a practitioner has met the standards for academic and clinical experience that are required to practice in the professions of audiology or speech-language pathology.

In accordance with the HPA, the Registration Committee meets at the request of the Registrar to review applications for ACSLPA registration and to make recommendations related to registration/renewal application requirements and processes.

Registration statistics for 2010 are summarized here.

### 2010 REGISTRANTS BY CATEGORY as of December 31, 2010

	AUD	SLP	TOTAL
<b>Registered</b>	137	1044	1181
<b>Inactive</b>	6	52	58
<b>Out-of-Province</b>	2	25	27
<b>Honourary</b>	3	14	17
<b>Courtesy</b>	0	0	0
<b>TOTAL</b>	<b>148</b>	<b>1135</b>	<b>1283</b>



### STATUS CHANGES

January 1 – December 31, 2010

	AUD	SLP	TOTAL
<b>Inactive or Out-of-Province to General Register</b>	1	29	30
<b>General Register to Inactive or Out-of-Province</b>	2	15	17

### REGISTRATIONS – COURTESY REGISTER

January 1 – December 31, 2010

	AUD	SLP	TOTAL
<b>Number Registered</b>	1	11	12
<b>Average Number of Days Registered</b>	2	1.8	1.8

Courtesy Registration was granted for specified periods ranging from 1 – 30 days for the following purposes:

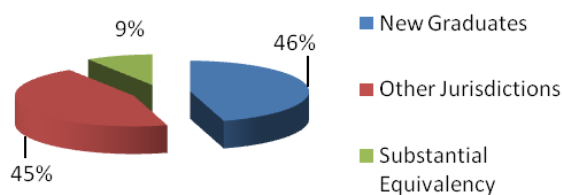
- Conducting an audiology or speech-language pathology training course or clinical presentation at an approved teaching site; or
- Demonstrating equipment or techniques to be used in direct clinical care.

**SOURCE OF NEW REGISTRANTS – GENERAL REGISTER**  
January 1 – December 31, 2010

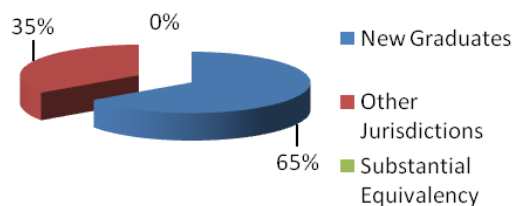
	AUD	SLP	TOTAL
<b>New Graduates</b>			
U of A	n/a	36	36
Other Canadian Programs	3	7	10
U.S. Programs	1	6	7
<b>New Graduates - Total</b>	4	49	53
<b>New Registrants – Other Jurisdictions <sup>1</sup></b>	8	26	34
<b>New Registrants – Substantial Equivalency <sup>2</sup></b>	0	2	2
<b>TOTAL</b>	12	77	89

1. Includes registrants entering ACSLPA from other regulated jurisdictions.
2. Includes registrants who met requirements for substantial equivalency, i.e. internationally educated registrants where Alberta was the first point of entry into practice.

**Source of New Registrants  
Audiologists - 2010**



**Source of New Registrants  
SLPs - 2010**



## 2010 Registration Statistics (continued)

### Audiologists

Registered Members by  
Practice Profile

	2010	2009
Direct Patient Care	113	106
Consulting	25	26
Teaching	19	21
Administration	26	25
Research	11	8
Other	5	4
Unknown	15	7

Note: Some members may provide services in more than one area of practice.

Registered Members by Average  
Hours Worked Per Week

	2010	2009
35 hours or more	79	82
20 – 34 hours	40	30
10 – 19 hours	4	7
9 hours or less	3	2
0 hours	10	2
Unknown	1	1
<b>TOTAL</b>	<b>137</b>	<b>124</b>

Registered Members by Primary Practice Setting

	2010	2009
General Hospital	8	8
Pediatric Hospital	10	11
Rehabilitation Hospital	13	12
Developmental Delay Facility	0	0
Long-Term Care	0	0
Community Health	18	19
Private Practice	58	52
Home-Care Program	0	0
Non-Profit Agency	0	1
Student Health Program	0	0
Industry	5	5
School/School Board	5	4
University/College	4	4
Government/Official Agency	1	1
Other/Unknown	15	7
<b>TOTAL</b>	<b>137</b>	<b>124</b>

Registered Members by  
Age of Clients

	2010	2009
Pediatric (0 – 16)	21	20
Adult (17 – 65)	12	12
Geriatric (over 65)	2	3
All Ages	83	80
Unknown	19	9
<b>TOTAL</b>	<b>137</b>	<b>124</b>

Registered Members by Gender

	2010	2009
Female	105	97
Male	32	27
<b>TOTAL</b>	<b>137</b>	<b>124</b>

## Speech-Language Pathologists

**Registered Members by  
Practice Profile**

	2010	2009
Direct Patient Care	900	856
Consulting	541	514
Teaching	131	125
Administration	143	139
Research	60	57
Other	39	36
Unknown	86	94

Note: Some members may provide services in more than one area of practice.

**Registered Members by Average  
Hours Worked Per Week**

	2010	2009
35 hours or more	546	536
20 – 34 hours	289	254
10 – 19 hours	120	126
9 hours or less	35	25
0 hours	40	48
Unknown	14	13
<b>TOTAL</b>	<b>1044</b>	<b>1002</b>

**Registered Members by Primary Practice Setting**

	2010	2009
General Hospital	71	72
Pediatric Hospital	30	30
Rehabilitation Hospital	60	60
Developmental Delay Facility	14	13
Long-Term Care	0	1
Community Health	297	282
Private Practice	169	158
Home-Care Program	3	3
Non-Profit Agency	64	59
Student Health Program	10	12
Industry	0	0
School/School Board	213	194
University/College	23	25
Government/Official Agency	7	6
Other/Unknown	83	87
<b>TOTAL</b>	<b>1044</b>	<b>1002</b>

**Registered Members by  
Age of Clients**

	2010	2009
Pediatric (0 – 16)	719	675
Adult (17 – 65)	86	90
Geriatric (over 65)	7	12
All Ages	136	134
Unknown	96	91
<b>TOTAL</b>	<b>1044</b>	<b>1002</b>

**Registered Members by Gender**

	2010	2009
Female	1018	973
Male	26	29
<b>TOTAL</b>	<b>1044</b>	<b>1002</b>



## Continuing Competence

ACSLPA implemented a Continuing Competence Program (CCP) in 2008 in compliance with the *Health Professions Act*. The program was designed to ensure that regulated members remain competent and provide safe, ethical services that meet professional practice standards, thereby protecting the public.

The CCP is adaptable, allowing regulated members to develop and implement competence plans that relate to their unique practice, work environment and learning style. The CCP operates on a yearly cycle and consists of the following components:

1. Self-assessment to identify practice strengths and learning needs related to practice;
2. Formulation of competence goal(s) based on identified learning needs;
3. Implementation of learning activities to achieve competence goal(s);
4. Evaluation and reflection on how practice was enhanced through completion of the competence goal(s).

A CCP Review of approximately 5% of member files is conducted annually; results are summarized as follows:

	AUD			SLP		
	2008 %	2009 %	2010 %	2008 %	2009 %	2010 %
Criteria met	66.8	83.3	60.0	52.3	75.5	48.8
Minor issues; no follow-up required	16.6	0.0	40.0	36.3	2.0	29.3
Criteria not met; follow-up required	16.6	16.7	0.0	11.4	22.5	21.9

Each member selected for a review is provided with feedback on their program to assist them as they complete future submissions. Those requiring further follow-up are flagged for review of their next submission.

## Complaints and Discipline

Under the *Health Professions Act* (HPA), ACSLPA has a responsibility to deal with written complaints made by clients/family members, employers, or other members of the public regarding the practice of speech-language pathologists and audiologists in Alberta. The HPA states the process by which ACSLPA must deal with any written complaints that are received.

The table below provides a summary of complaint statistics for 2010:

**Complaint Statistics**

	2010	2009
# Written Complaints Received	8 <sup>a</sup>	4
# Complaints Dismissed	0	3
# Complaints Resolved Informally	3	2
# Hearings	1 <sup>b</sup>	2
# Complaint Decisions Appealed	0	0
# Complaints Carried Over to Next Year	5	1

- a. Six written complaints were initiated by employers/peers; two written complaints were initiated by members of the public.
- b. One discipline hearing was held in 2010. The Hearing tribunal found the speech-language pathologist guilty of specific allegations related to the unprofessional conduct.

ACSLPA also addressed a number of other complaints, which included issues related to professional title misuse, mandatory registration, and individuals who were holding themselves out as regulated members of ACSLPA.

## STATEMENT OF FINANCIAL POSITION

December 31, 2010

	2010	2009 (Restated - Note 9)
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 561,062	\$ 442,015
Marketable securities (Note 4)	1,047,464	1,001,143
Accounts receivable	7,716	4,975
Prepaid expenses	2,651	6,967
	<b>1,618,893</b>	<b>1,455,100</b>
EQUIPMENT (Note 5)	18,339	13,621
	<b>\$ 1,637,232</b>	<b>\$ 1,468,721</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 39,967	\$ 21,454
Deferred revenue	603,350	595,250
Goods and service taxes payable	57,760	43,065
	<b>701,077</b>	<b>659,769</b>
<b>NET ASSETS</b>		
Unrestricted	42,816	20,331
Internally restricted	775,000	775,000
Invested in equipment	18,339	13,621
Internally restricted for database registration CCP project	100,000	-
	<b>936,155</b>	<b>808,952</b>
	<b>\$ 1,637,232</b>	<b>\$ 1,468,721</b>

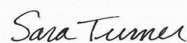
LEASE COMMITMENTS (Note 6)

SUBSEQUENT EVENT (Note 7)

APPROVED BY THE COUNCIL



Michelle Craig, President



Sara Turner, Treasurer

## Auditor's Report

To the Members of Alberta College of Speech-Language Pathologists and Audiologists

### Report on the Financial Statements

We have audited the accompanying financial statements of Alberta College of Speech-Language Pathologists and Audiologists, which comprise the statement of financial position as at December 31, 2010, and the statements of operations, net assets and cash flows 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 generally accepted accounting principles, 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.

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Alberta College of Speech-Language Pathologists and Audiologists as at December 31, 2010 and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Kouri-Berezan-Heinrichs  
Chartered Accountants  
Edmonton, Alberta  
April 15, 2011

## STATEMENT OF OPERATIONS

Year Ended December 31, 2010

	2010	2009
	<i>(Restated - Note 9)</i>	
<b>REVENUE</b>		
Membership fees	\$ 661,635	\$ 535,445
Conference	112,576	107,509
Investment income	12,597	24,714
Advertising and newspaper	4,299	3,861
	<b>791,107</b>	<b>671,529</b>
<b>EXPENSES</b>		
Wages and benefits	331,862	308,245
Conferences	90,873	91,031
Council	60,485	55,847
Rent	31,593	28,879
Office, postage and stationery	28,706	39,545
Publications	18,117	26,857
Bank charges and interest	17,516	16,070
Professional fees - discipline	16,528	55,477
Professional fees - regulatory and other	13,693	14,051
Investigations and hearings	12,918	6,854
Insurance	6,503	7,166
Amortization	5,837	5,814
Goods and services tax	11,867	17,715
Equipment rentals	4,415	3,934
Telephone	3,840	3,950
Awards and nominations	3,405	4,143
Contract services	3,331	4,413
Utilities	1,512	2,317
Continuing education	501	84
Public relations - Audiology Awareness and other	402	81,492
Competency profile (recovery)	-	(2,598)
	<b>663,904</b>	<b>771,286</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 127,203</b>	<b>\$ (99,757)</b>

## STATEMENT OF CHANGES IN NET ASSETS

Year Ended December 31, 2010

	Unrestricted	Internally Restricted (Note 8)	Invested in Equipment	Internally Restricted for Database Registration CCP Project	2010 Total	2009 Total (Restated - Note 9)
<b>NET ASSETS AT THE BEGINNING OF THE YEAR AS PREVIOUSLY REPORTED</b>	\$ 78,091	\$ 775,000	\$ 13,621	\$ -	<b>\$ 866,712</b>	\$ 957,611
Restatement for prior period error (Note 9)	(57,760)	-	-	-	<b>(57,760)</b>	(48,903)
As restated	20,331	775,000	13,621	-	<b>808,952</b>	908,708
Excess of revenue over (under) expenses	133,040	-	(5,837)	-	<b>127,203</b>	(99,756)
Investment in equipment	(10,555)	-	10,555	-	-	-
Transfer to database registration CCP project	(100,000)	-	-	\$ 100,000	-	-
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 42,816</b>	<b>\$ 775,000</b>	<b>\$ 18,339</b>	<b>\$ 100,000</b>	<b>\$ 936,155</b>	<b>\$ 808,952</b>

## STATEMENT OF CASH FLOWS

Year Ended December 31, 2010

	2010	2009 (Restated - Note 9)
<b>OPERATING ACTIVITIES</b>		
Cash receipts from member fees	\$ 666,991	\$ 653,493
Cash receipts from user fees	116,875	111,370
Cash paid to suppliers and employees	(622,107)	(782,138)
Interest received	14,164	24,714
Cash flow from operating activities	<b>175,923</b>	7,439
<b>INVESTING ACTIVITIES</b>		
Additions of equipment	(14,928)	(2,777)
Proceeds on disposal of capital assets	4,373	-
Cash flow used by investing activities	<b>(10,555)</b>	(2,777)
<b>INCREASE IN CASH FLOW</b>	<b>165,368</b>	4,662
<b>CASH - BEGINNING OF YEAR</b>	<b>1,443,158</b>	1,438,496
<b>CASH - END OF YEAR</b>	<b>\$ 1,608,526</b>	<b>\$ 1,443,158</b>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 561,062	\$ 442,015
Marketable securities	1,047,464	1,001,143
	<b>\$ 1,608,526</b>	<b>\$ 1,443,158</b>

## NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2010

### NOTE 1 - DESCRIPTION OF OPERATIONS

Alberta College of Speech-Language Pathologists and Audiologists (the "College") was incorporated under the Health Professions Act as a non-profit organization. The College's mandate is to regulate the professions of speech-language pathology and audiology in Alberta. As a not-for-profit organization under the Income Tax Act (Canada), the College is not subject to either federal or provincial income taxes. No dividends may be paid or assets distributed to the members of the College.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies observed in the preparation of the financial statements are summarized below. These policies are in accordance with Canadian generally accepted accounting principles.

#### Financial instruments

Cash and marketable securities are classified using the held-for-trading method and are measured at market value. Under this method, any changes in market value is recognized in income as unrealized gains and losses from investments. All marketable securities are publicly traded, and their fair value is the market value of the securities at year end.

Accounts receivable are classified as loans and receivables and accounts payable and accrued liabilities are classified as other financial liabilities, both of which are measured at amortized cost.

#### Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills, guaranteed investment certificates, bonds, and mutual funds. These investments are highly liquid in nature and are redeemable at the option of the holder.

#### Equipment

Equipment is stated at cost less accumulated amortization. Equipment is amortized using the declining balance method at the following annual rates:

Office equipment	20%
Computer equipment	30%
Computer software	100%

#### Revenue recognition

Membership fees are recognized as revenue in the fiscal year in which membership services are provided and when collection is reasonably assured. Membership fees that are collected and relate to a period subsequent to the fiscal year of the College have been recorded as deferred revenue.

Conference revenues are recognized in the fiscal year in which the conference is held and when collection of registration fees is reasonably assured.

Government grant revenues are recognized using the deferral method, as described below. Interest income is recognized when earned.

Advertising and newspaper revenues are recognized when the related services are performed and collection is reasonably assured.

#### Deferred contributions

The organization follows the deferral method of accounting for contributions, including government grants. Contributions subject to external restrictions are deferred and recognized as

revenue in the year in which the related expenses are incurred.

#### Leases

Leases are classified as either capital or operating leases. A lease that transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred.

#### Contributed goods and services

The College records the fair market value of contributed goods only in the circumstances when the fair market value is determinable and when the goods would otherwise be purchased by the College.

The work of the College is dependent on the voluntary services of many members. The value of donated services is not recognized in these statements.

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 providing for amortization of equipment. Actual results could differ from these estimates.

### NOTE 3 - FINANCIAL INSTRUMENTS

The College's financial instruments consist of cash, marketable securities, accounts receivable, and accounts payable and accrued liabilities.

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets and liabilities, known as price risk. The College is exposed to interest rate risk through its interest-bearing investments. This risk is managed by investing either in short-term instruments to minimize the impact of fluctuating market rates or by investing in a blend of fixed and floating interest rate investments.

#### Fair value

The carrying values of accounts receivable and accounts payable approximate their fair value due to the immediate or short-term maturity of these instruments. Cash and marketable securities are carried at fair value.

### NOTE 4 - MARKETABLE SECURITIES

	2010	2009
Government of Canada		
T - Bills	\$ 237,411	\$ 244,340
Provincial bonds	260,224	307,217
Guaranteed investment certificates including accrued interest	353,414	255,586
Dynamic Mutual Funds	96,607	95,000
100 Altamira High Interest Cash Performer	99,808	99,000
	<u>\$ 1,047,464</u>	<u>\$1,001,143</u>



The Government of Canada T-Bills mature on dates from March 17, 2011 to September 1, 2011. The provincial bonds bear interest at rates ranging from 4.25% to 6.1% and mature on dates from December 2, 2011 to June 18, 2014. The guaranteed investment certificates bear interest at rates ranging from 0.65% to 0.85% and mature on dates from March 8, 2011 to June 6, 2011.

#### NOTE 5 - EQUIPMENT

	Cost	Accumulated amortization	2010 Net book value
Computer equipment	\$31,080	\$ 22,255	\$ 8,825
Computer software	2,505	2,505	-
Office equipment	23,367	13,853	9,514
	<u>\$ 56,952</u>	<u>\$ 38,613</u>	<u>\$ 18,339</u>

	Cost	Accumulated amortization	2009 Net book value
Computer equipment	\$22,859	\$18,473	\$4,386
Computer software	2,505	2,505	-
Office equipment	26,494	17,259	9,235
	<u>\$ 51,858</u>	<u>\$38,237</u>	<u>\$13,621</u>

#### NOTE 6 - LEASE COMMITMENTS

The College leases premises under a long-term lease that expires on January 30, 2012. Under the lease, the College is required to pay a monthly base rent of \$1,713 for the second two-year term and \$1,780 for the third two-year term.

Future minimum lease payments as at year end are as follows:

2011	\$ 21,293
2012	21,360
2013	1,780

#### NOTE 7 - SUBSEQUENT EVENT

The College has been awarded a \$15,000 grant from Alberta Occupational Health and Safety. These funds are to be used for development of occupational health and safety resources for rehabilitation professionals in Alberta. The grant money was received in early April of this year.

#### NOTE 8 - CAPITAL MANAGEMENT

The College's capital is comprised of its unrestricted net assets and its internally restricted net assets for membership reserve. The College's primary use of capital is to maintain its current operations while its secondary use of capital is to provide professional resources for members, to protect the public interest and to promote the professions of audiology and speech language pathology in Alberta. The College has no externally imposed capital restrictions.

The College's objectives when managing capital are to ensure sufficient liquidity to meet monthly operating requirements including varying legal expenses associated with professional conduct matters as well as to provide approved member services which may include development of professional resources, professional development opportunities and public awareness initiatives. The College has also, by resolution of Council,

internally restricted \$775,000 (2009 - \$775,000) of its net assets as a reserve fund. This fund is to be used for unforeseen legal liabilities, discipline costs and other unanticipated expenses incurred during the operating year. Council approval is required for any utilization of the membership reserve net assets fund.

In managing its capital, the College prepares an annual budget of operating costs that are updated as necessary depending on various factors, including special projects and general industry conditions. This budget is approved by Council. In addition, the College has regular meetings to review financial information.

In order to maintain or adjust the capital structure, membership fees are reviewed by Council. Proposed fee increases must be approved by members of Council.

The College expects its current capital resources will be sufficient to meet its objective through its current period.

#### NOTE 9 - RESTATEMENT OF PRIOR YEAR'S FINANCIAL STATEMENT

The 2009 figures presented in these financial statements for comparative purposes have been restated to reflect payment of certain tax credits received over the past nine years which the College may not have been entitled to receive. No provision for interest charges have been recorded in these financial statements as it is uncertain regarding whether this amount will be payable and the timing of the payment. Management is investigating the timing requirement to repay these tax credits. The effect of the restatement on the 2009 financial statement is as follows:

	As previously reported	Increase (decrease)	As restated
Goods and services tax recoverable	\$ 14,695	\$ (14,695)	\$ -
Goods and services tax payable	-	43,065	43,065
Excess of revenue over (under) expenditures	(90,899)	(8,857)	(99,756)
Unrestricted net assets - January 1, 2009	165,953	(48,903)	117,050
Unrestricted net assets - January 1, 2010	78,091	(57,760)	20,331
Total net assets - January 1, 2009	957,611	(48,903)	908,708
Total net assets - January 1, 2010	\$ 866,712	\$ (57,760)	\$ 808,952



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