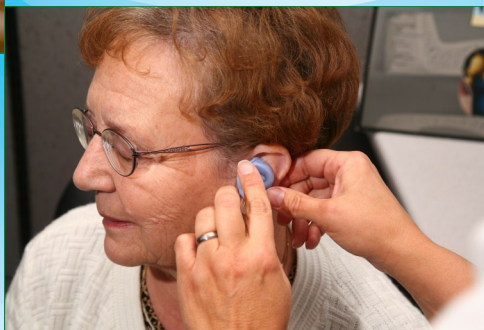


2012•ANNUAL•REPORT

Alberta College of Speech-Language Pathologists and Audiologists





VISION

ACSLPA is a leader in regulating audiologists and speech-language pathologists.

MISSION

ACSLPA protects and serves the public by regulating and ensuring competent, safe, 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 registrants.

COMPETENCE

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

COLLABORATIVE RELATIONSHIPS

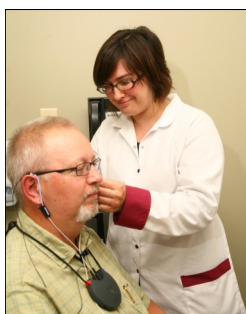
ACSLPA fosters relationships between the professions of audiology and speech-language pathology and with other professions and stakeholders.

PROFESSIONALISM

ACSLPA provides quality services to the public and our registrants, demonstrating a high level of professionalism.

RESPECT FOR ALL PERSONS

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



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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, registrants/peers, 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, to ensure competent, safe, ethical practice; and
- 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, Guidelines and Advisory Statements related to the delivery of professional services;
- Communications, which include educational handouts, the ACSLPA Newsletter, monthly E-News; and
- Member recognition program.

MESSAGE FROM THE PRESIDENT AND CEO/REGISTRAR

The services provided by speech-language pathologists and audiologists are vital to improving quality of life for the many Albertans who have a speech, language, swallowing, balance or hearing disorder. Speech-language pathologists and audiologists have had the privilege of being self-regulated professionals under the *Health Professions Act* (HPA) in Alberta since 2002.

Since proclamation under the HPA, the Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA) has been committed to protect and serve the public by regulating and ensuring competent, safe, ethical practice of audiologists and speech-language pathologists in Alberta. During 2012, the activities of ACSLPA continued to center around on this important mandate, focusing on the following key areas:

- Carrying out legislated regulatory obligations in keeping with our mandate to protect and serve the public;
- Providing support to speech-language pathologists and audiologists in their practice through provision of member services;
- Implementation of the newly developed 2012–2014 Strategic Plan;
- Collaborating with key stakeholders, both provincially and nationally, on matters related to regulation and advancing the practice of audiologists and speech-language pathologists; and
- Further streamlining of office processes, resulting in improved operational efficiency.

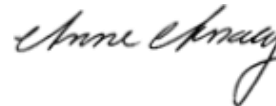
Details are highlighted on the pages that follow.

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. We extend our sincere thanks to all who contributed towards making 2012 a success.

We are pleased to present the ACSLPA Annual Report for the period of January 1 – December 31, 2012, as approved by Council.



Mandy Watson, R.Aud
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:

- **Executive Committee**
- **Finance Committee**
- **Nominations 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**

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.

ACSLPA Council Members 2012

Mandy Watson, R.Aud, President

Nausheen Khan, R.SLP, Past President

Laura Manz, R.SLP, President Elect

Sara Turner, R.SLP, Treasurer

Naomi Beswick, R.SLP, Councillor Without Portfolio

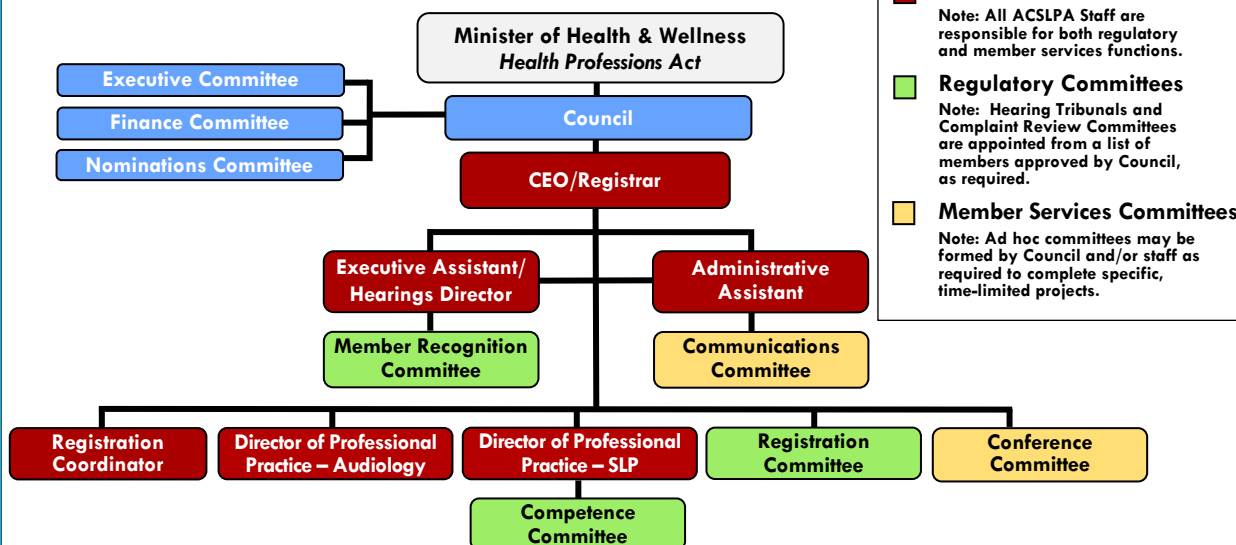
Sarah Blenkhorn, R.Aud, Councillor Without Portfolio

Gabriela Constantinescu, R.SLP, Councillor Without Portfolio

Lynne Davies, Public Member

Melvin (Pat) Eisler, Public Member

Doug Schindeler, Public Member



PUBLIC MEMBERS' REPORT

In 2011, ACSLPA completed a list of activities directed by the 2009–2011 Strategic Plan and with input from membership and stakeholders, developed goals to move forward on the 2012–2014 Strategic Plan. Activities of the College in these areas are posted on the College website for member and public scrutiny.

The *Health Professions Act* requires that 25 percent of the voting members of council must be public members. Public members are appointed by the Lieutenant Governor in Council upon the recommendation of the Minister responsible for this Act. As such, expenses pertaining to the public members are paid directly by the Province and are not charged back to the College.

The Council and staff continue to follow strategies to meet the six goals outlined in the 2012–2014 Strategic Plan:

1. Maintain and enforce standards for entry to practice, registration and annual practice permit renewal for the professions of audiology and speech-language pathology.
2. Maintain and enforce standards of practice and a code of ethics for the professions of audiology and speech-language pathology.
3. Maintain and enforce standards for continuing competence of the professions of audiology and speech-language pathology.
4. Maintain a process for resolution of complaints related to the professional conduct of registered audiologists and speech-language pathologists.
5. Implement a comprehensive strategy to identify and communicate key messages to registrants.
6. Implement a comprehensive strategy to identify and communicate key messages to external stakeholders including government, other professions and the general public.

A key activity was the review of the continuing competence program. This included an extensive literature review, a member survey, as well as benchmarking with key stakeholders.

The staff and Council members continue to represent the registrants of the ACSLPA through active participation and leadership in both provincial and national affiliated colleges and associations. The staff of the ACSLPA participates actively on the Alberta Federation of Regulated Health Professions.

The Council continues to look at ways to promote member services through the annual conference by changing forums and themes. Awards recognizing members' achievements are given at the annual general meeting.

Through the complaint resolution process outlined in the *Health Professions Act*, the ACSLPA investigates, resolves, and reports complaints involving members of the College in order to maintain professional integrity of the membership and to protect the public.

As government-appointed members of Council, it is an honour to serve the College and our sincere congratulations is given to the members and staff who so actively participate in the affairs of their College.

2012 Public Members

Lynne Davies
Pat Eisler
Doug Schindeler



YEAR IN REVIEW

Competent, Safe, Ethical Practice

- **Support and Guidance in Professional Practice:** The following resources were developed and made available for use by ACSLPA registrants:

Position Statements

- *The Role of the Speech-Language Pathologist in Assessing Capacity for Decision-Making by Adults with Communication Disorders*

Guidelines

- *Supervision Tips: Supplement to Working with Support Personnel Guidelines*
- *Canadian Guidelines for Auditory Processing Disorder in Children and Adults: Assessment and Intervention* (developed through national collaboration as an initiative of the Canadian Interorganizational Steering Group for Audiology and Speech-Language Pathology)

Other Resources

- ACSLPA was successful in obtaining grant funding through the Alberta Employment and Immigration Foreign Qualification Recognition Innovation Fund for the development of resources to support successful outcomes for internationally educated registrants (IERs) completing supervised practice requirements. Funds were used to develop a series of learning modules and downloadable forms for both IERs and their supervisors.
- The following resources/projects were initiated and at varying degrees of progress:
 - Audiologist referrals to otolaryngologists
 - Assessment and Management of Autism Spectrum Disorders for Speech-Language Pathologists (under development through national collaboration as an initiative of the Canadian Interorganizational Steering Group for Audiology and Speech-Language Pathology)
- **Review of Continuing Competence Program (CCP):** A comprehensive review of the CCP was conducted, including a literature review, benchmarking, member survey and stakeholder consultation. A report with recommendations for revisions to the program based on research and

evidence-based practice was developed for Council consideration and approval.

- **Feasibility of an Advanced Practice Role for Audiologists and Speech-Language Pathologists:** A review of the concept of advanced practice was conducted, including a literature review, benchmarking, member survey and stakeholder consultation. The review focused on defining the term “advanced practice” and exploring the opportunities/feasibility of advanced practice roles for audiologists and speech-language pathologists. A report with recommendations for next steps was prepared for Council consideration.
- **Competency Profiles and Assessment Tool Development 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 a national competency based assessment framework for speech-language pathologists and audiologists.

Continuing Education and Professional Development

- **ACSLPA Conference 2012:** This well-attended event was held on October 18–19, 2012 in Calgary, Alberta. The conference theme was *Connect Communicate Calgary 2012* and focused on current trends in integrating technology in speech-language pathology and audiology practice.
- **Professional Development Funding/Sponsorship:** Provided funding/sponsorship assistance for the following professional development events:
 - Hanen Workshops: *It Takes Two to Talk and Target Word*
 - F. Fernandes & E. Wotherspoon: *Ordinary Magic – Practical Ideas to Support Children’s Mental Health and Development*
 - Megan Hodge Workshop: *Let’s Start Talking*

Registration and Issuing of Practice Permits

- **Assistance to Members and New Applicants:** Responded to numerous registration and registration renewal inquiries and processed over 1400 registration and registration renewal applications.

- **Enhancements to Online Registration Renewal System:** ACSLPA was successful in obtaining grant funding through the Alberta Employment and Immigration Foreign Qualification Recognition Innovation Fund for development of resources to support successful outcomes for internationally educated applicants (IEAs) in obtaining registration in Alberta. Funds were used for implementation of the online registration system and additional enhancements that would allow IEAs to monitor their progress in the registration application process.
- **Implementation of Continuing Competence Program (CCP) Submissions as Part of the Registration Renewal Process:** Online submission of CCP documentation was implemented, to coincide with the registration renewal, resulting in increased efficiency in program management.

College Communications

- **ACSLPA Website:** Continued to ensure that website information was relevant and current for registrants, applicants and the general public.
- **Public Awareness Initiatives:**
 - *Featured advertisements in various Alberta community newspapers promoting “Registered Speech-Language Pathologists” and “Registered Audiologists” as the professionals of choice for speech, language, balance and hearing concerns.*
 - *Began work with a communications consultant to develop a brand identity and brand positioning for the purpose of promoting public knowledge and understanding of the role of audiologists and speech-language pathologists.*

Collaboration and Partnerships

- **Alberta Federation of Regulated Health Professions (AFRHP):** Active member of AFRHP, which is comprised of the health regulatory colleges in Alberta. Also participated 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):** Active member of CAASPR, which is comprised of regulators of audiology and speech-language pathology across Canada. Key initiatives of CAASPR included working towards harmonization of registration requirements, and development of a national competency based assessment framework for speech-language pathologists and audiologists.

- **Council for Accreditation of Canadian University Programs in Audiology and Speech-Language Pathology (CACUP):** CEO/Registrar served as the CAASPR representative on the Secretariat of the CACUP.
- **Government:** The College corresponded with government regarding the role of the speech-language pathologist (SLP) in capacity assessment, the role of SLPs and audiologists in continuing care centres, and to express continued concern in regards to the lack of programs such as Universal Newborn Hearing Screening for babies in Alberta. Provided stakeholder feedback on government initiatives including Health Workforce Planning and on proposed changes in legislation and/or standards related to the regulation of health professions.
- **Professional Associations:** Collaborated 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.
- **University of Alberta – Faculty of Rehabilitation Medicine (FRM):** Participated in the following:
 - *Faculty meetings related to the education requirements of future and existing registrants;*
 - *Audiology Program Proposal Steering Committee;*
 - *Continuing Professional Education Advisory Committee;*
 - *Student Inter-Professional Learning Event; and*
 - *Supported FRM students through a Centenary PhD Scholarship Fund and a Memorial Bursary.*

College Governance

- **Regulation Amendments:** Continued to work collaboratively with Alberta Health on amendments to the 2002 Speech-Language Pathologists and Audiologists Profession Regulation.
- **Strategic Planning:** Implemented the new 2012–2014 Strategic Plan with key focus areas including further strengthening the regulatory role of the College and in communicating key messages to various target audiences.

REGISTRATION STATISTICS FOR JANUARY 1 – DECEMBER 31, 2012

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.

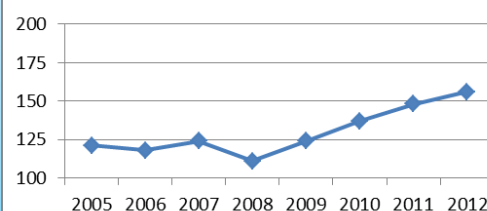
In accordance with the HPA, the Registration Committee meets at the request of the Registrar to review applications for ACSLPA registration and to make recommendations related to registration/renewal application requirements and processes.

Registration statistics for 2012 are summarized here.

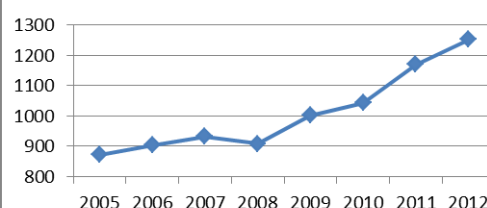
2012 REGISTRANTS BY CATEGORY as of December 31, 2012

	AUD	SLP	TOTAL
Registered	142	1155	1297
Inactive	6	59	65
Out-of-Province	5	23	28
Honourary	3	14	17
Courtesy	0	1	1
Total	156	1252	1408

ACSLPA Registrants by Year - Audiologists



ACSLPA Registrants by Year - SLPs



STATUS CHANGES

January 1 – December 31, 2012

	AUD	SLP	TOTAL
Inactive or Out-of-Province to General Register	1	39	40
General Register to Inactive or Out-of-Province	1	13	14
Archived to General Register	0	1	1
General Register to Archived	0	4	4

REGISTRATIONS – COURTESY REGISTER

January 1 – December 31, 2012

	AUD	SLP	TOTAL
Number Registered	4	9	13
Average Number of Days Registered	8.5	3.4	11.9

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;
- Demonstrating equipment or techniques to be used in direct clinical care.

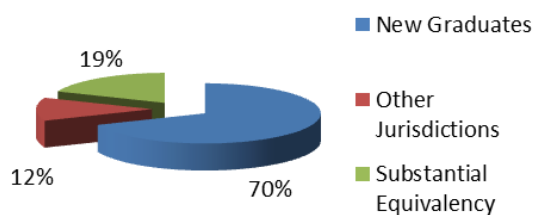
NUMBER OF APPLICANTS AND NEW REGISTRANTS – GENERAL REGISTER
January 1 – December 31, 2012

	AUD		SLP		TOTAL	
	Applicants	Registered	Applicants	Registered	Applicants	Registered
New Graduates						
University of Alberta	n/a	n/a	49	49	49	49
Other Canadian Programs	10	10	20	20	30	30
U.S. Programs	1	1	8	8	9	9
New Graduates – Total	11	11	77	77	88	88
Other Jurisdictions ¹	2	2	31	31	33	33
Substantial Equivalency ²	4	3	7	2	11	5
Total	17	16	115	110	132	126

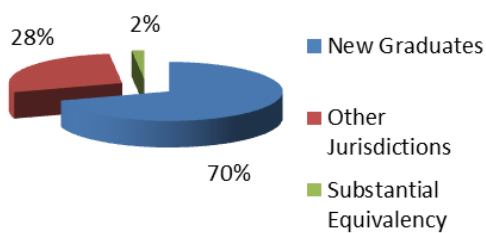
¹ Includes applicants and registrants from other regulated jurisdictions in Canada.

² Includes applicants and registrants assessed for substantially equivalent qualifications (i.e., applicants educated outside of Canada or the United States where Alberta was the first point of entry into practice in Canada).

Source of New Registrants
Audiologists - 2012



Source of New Registrants
SLPs - 2012



Reviews by Council

During 2012, ACSLPA Council did not receive any requests to review a decision of the Registration Committee.

2012 REGISTRATION STATISTICS (continued)

AUDIOLOGISTS

**Registered Members by
Practice Profile***

	2012	2011
Direct Patient Care	111	105
Consulting	3	3
Teaching	3	2
Administration	5	5
Research	1	1
Other	0	0
Unknown	19	19

* Note: Based on primary scope of practice.

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

	2012	2011
35 hours or more	75	70
20 – 34 hours	37	38
10 – 19 hours	4	3
9 hours or less	3	4
0 hours	0	1
Unknown	23	19
Total	142	135

Registered Members by Primary Practice Setting

	2012	2011
General Hospital	6	6
Pediatric Hospital	10	12
Rehabilitation Hospital	12	10
Developmental Delay Facility	0	0
Long-Term Care	0	0
Community Health	23	22
Private Practice	63	51
Home Care Program	0	0
Non-Profit Agency	0	0
Student Health Program	0	0
Industry	3	3
School/School Board	4	4
University/College	3	3
Government/Official Agency	1	1
Other/Unknown	17	23
Total	142	135

**Registered Members by
Age of Clients**

	2012	2011
Pediatric (0 – 16)	18	20
Adult (17 – 65)	13	11
Geriatric (over 65)	2	2
All Ages	88	83
Unknown	20	19
Not Applicable	1	0
Total	142	135

Registered Members by Gender

	2012	2011
Female	111	105
Male	31	30
Total	142	135

SPEECH-LANGUAGE PATHOLOGISTS

**Registered Members by
Practice Profile***

	2012	2011
Direct Patient Care	888	851
Consulting	90	62
Teaching	17	15
Administration	34	31
Research	6	9
Other	7	4
Unknown	113	114

* The 2012 statistics are based on primary scope of practice only.

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

	2012	2011
35 hours or more	539	505
20 – 34 hours	302	292
10 – 19 hours	134	138
9 hours or less	24	28
0 hours	2	2
Unknown	154	121
Total	1155	1086

Registered Members by Primary Practice Setting

	2012	2011
General Hospital	76	71
Pediatric Hospital	22	23
Rehabilitation Hospital	54	50
Developmental Delay Facility	1	1
Long-Term Care	0	0
Community Health	367	351
Private Practice	195	58
Home-Care Program	0	0
Non-Profit Agency	90	79
Student Health Program	0	1
Industry	0	0
School/School Board	203	186
University/College	19	26
Government/Official Agency	1	1
Other/Unknown	127	239
Total	1155	1086

**Registered Members by
Age of Clients**

	2012	2011
Pediatric (0 – 16)	780	728
Adult (17 – 65)	118	99
Geriatric (over 65)	17	15
All Ages	116	117
Unknown	116	118
Not applicable	8	9
Total	1155	1086

Registered Members by Gender

	2012	2011
Female	1125	1057
Male	30	29
Total	1155	1086

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); and
4. Evaluation and reflection on how practice was enhanced through completion of the competence goal(s).

In 2012, online submission of CCP documentation was implemented, with the deadline for submission to coincide with registration renewal. The change resulted in improved efficiency in management of CCP documentation for both registrants and ACSLPA staff.

Registrant Participation in CCP and Results of 2012 Registrant Program Review

A total of 1229 registrants, including 134 audiologists and 1095 speech-language pathologists, were required to participate in the CCP during 2012 cycle. Each year, approximately 5% of regulated members are randomly selected for a review of their CCP. The results of the 2011/12 CCP Review are summarized as follows:

2011/12 CCP REVIEW STATISTICS

Programs Reviewed (5% of total submitted)	AUD %	SLP %	TOTAL %
Criteria met	43	86	82
Resubmission required	57	14	18
Total	100	100	100

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

COMPLAINTS AND DISCIPLINE

Under the *Health Professions Act* (HPA), ACSLPA has a responsibility to deal with written complaints made by clients/family members, registrants/peers, 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 2012.

COMPLAINT STATISTICS January 1 – December 31, 2012

	2012	2011
# Written Complaints Received	6 ^a	6
# Complaints Dismissed	1	3
# Complaints Resolved Informally	1	0
# Hearings	3 ^b	1
# Hearings closed to the public	0	0
# Complaint Decisions Appealed	1 ^c	1
# Complaints Carried Over to Next Year	4	3

^a Three written complaints were initiated by employers/peers, two written complaints were initiated by ACSLPA, and one written complaint was initiated by a member of the public.

^b Three discipline hearings were held in 2012. In each case, the Hearing Tribunal found the particular speech-language pathologist guilty of specific allegations related to the unprofessional conduct.

^c One decision of the Complaints Director to dismiss a complaint was appealed by the complainant; the decision of the Complaints Director was upheld by the Complaint Review Committee.

ACSLPA also addressed a number of other complaints related to professional title misuse and mandatory registration requirements.

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, 2012, December 31, 2011 and January 1, 2011, and the statements of operations, changes in net assets and cash flows for the years ended December 31, 2012 and December 31, 2011, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 in our audits 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, 2012, December 31, 2011 and January 1, 2011, and the results of its operations and its cash flows for the years ended December 31, 2012 and December 31, 2011 in accordance with Canadian accounting standards for not-for-profit organizations.

Edmonton, Alberta
April 6, 2013

Kouri-Berezan-Heinrichs
Chartered Accountants

STATEMENT OF FINANCIAL POSITION

December 31, 2012

	December 31, 2012	December 31, 2011	January 1, 2011
ASSETS			
CURRENT			
Cash	\$ 490,583	\$ 490,560	\$ 561,062
Marketable securities (Note 5)	1,300,439	1,139,671	1,047,464
Accounts receivable	180	1,536	7,716
Grant receivable	12,000	77,400	-
Alberta Rehab 2011 Conference (Note 6)	-	9,090	-
Prepaid expenses	18,274	14,943	2,651
	1,821,476	1,733,200	1,618,893
EQUIPMENT (Note 7)	101,893	91,526	18,339
	\$ 1,923,369	\$ 1,824,726	\$ 1,637,232
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$ 58,698	\$ 29,534	\$ 39,967
Deferred revenue – membership dues	717,512	649,144	603,350
Goods and services tax payable (Note 10)	57,760	57,760	57,760
	833,970	736,438	701,077
DEFERRED CONTRIBUTION RELATED TO EQUIPMENT (Note 8)	53,033	73,100	-
	887,003	809,538	701,077
NET ASSETS			
Unrestricted	124,306	121,762	42,816
Internally restricted	775,000	775,000	775,000
Invested in equipment	48,860	18,426	18,339
Internally restricted for database registration CCP project	-	-	100,000
Internally restricted for public awareness campaign	88,200	100,000	-
	1,036,366	1,015,188	936,155
	\$1,923,369	\$ 1,824,726	\$ 1,637,232

LEASE COMMITMENTS (Note 9)

APPROVED BY THE COUNCIL



Mandy Watson, President



Sara Turner, Treasurer

STATEMENT OF OPERATIONS
Year Ended December 31, 2012

	2012	2011
REVENUE		
Membership fees	\$ 723,959	\$ 684,639
Conference	98,757	-
Investment income	9,532	14,017
Occupational Health and Safety project grant	-	15,000
Internationally educated registrants project grant	34,000	-
Advertising and newspaper	6,257	4,843
Amortization of deferred contribution (Note 8)	28,667	4,300
	<u>901,172</u>	<u>722,799</u>
EXPENSES		
Amortization	50,214	11,195
Awards and nominations	3,183	2,825
Bank charges and interest	22,468	19,328
Conferences	88,497	5,292
Continuing education	797	484
Contract services	9,257	5,104
Council	64,351	54,029
Internationally educated registrants project	36,078	-
Equipment rentals	4,761	4,020
Goods and services tax	22,244	9,269
Insurance	6,552	6,549
Investigations and hearings	19,989	13,436
Occupational Health and Safety project expenses	-	14,794
Office, postage and stationery	44,067	31,603
Professional fees – discipline	70,824	23,315
Professional fees – regulatory and other	25,614	39,152
Public awareness	11,800	-
Public relations – Audiology Awareness and other	3,400	9,639
Publications	8,839	10,993
Rent	34,280	32,933
Telephone	4,921	4,021
Utilities	2,102	1,720
Wages and benefits	345,756	318,155
	<u>879,994</u>	<u>617,856</u>
INCOME FROM OPERATIONS	21,178	104,943
OTHER EXPENSES		
Loss from partnership in Alberta Rehab 2011 Conference (Schedule 1 and Note 6)	-	(25,910)
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ 21,178</u>	<u>\$ 79,033</u>

STATEMENT OF CHANGES IN NET ASSETS
Year Ended December 31, 2012

	Unrestricted	Internally Restricted (Note 4)	Invested in Equipment	Internally Restricted for Database Registration CCP Project	Internally Restricted for Public Awareness Campaign	2012 Total
NET ASSETS AT THE BEGINNING OF THE YEAR – JANUARY 1, 2012	\$ 121,762	\$ 775,000	\$ 18,426	\$ -	\$ 100,000	\$1,015,188
Excess of revenue over (under) expenses	54,525	-	(21,547)	-	(11,800)	21,178
Investment in equipment	(51,981)	-	51,981	-	-	-
NET ASSETS AT END OF YEAR – DECEMBER 1, 2012	\$ 124,306	\$ 775,000	\$ 48,860	\$ -	\$ 88,200	\$1,036,366

	Unrestricted	Internally Restricted (Note 4)	Invested in Equipment	Internally Restricted for Database Registration CCP Project	Internally Restricted for Public Awareness Campaign	2011 Total
NET ASSETS AT THE BEGINNING OF THE YEAR – JANUARY 1, 2011	\$ 42,816	\$ 775,000	\$ 18,339	\$ 100,000	\$ -	\$ 936,155
Excess of revenue over (under) expenses	85,928	-	(6,895)	-	-	79,033
Investment in equipment	-	-	6,982	(6,982)	-	-
Transfer to public awareness campaign	(6,982)	-	-	(93,018)	100,000	-
NET ASSETS AT END OF YEAR – DECEMBER 1, 2011	\$ 121,762	\$ 775,000	\$ 18,426	\$ -	\$ 100,000	\$1,015,188

STATEMENT OF CASH FLOWS
Year Ended December 31, 2012

	2012	2011
OPERATING ACTIVITIES		
Cash receipts from member fees	\$ 793,683	\$ 736,614
Cash receipts from advertising fees	6,257	4,843
Cash receipts from conference	98,757	-
Cash receipts from grants	108,000	15,000
Cash paid to suppliers and employees	(794,858)	(629,387)
Cash paid to consultant for Alberta Rehab 2011 Conference	-	(35,000)
Interest received	9,532	14,017
Cash flow from operating activities	221,371	106,087
INVESTING ACTIVITIES		
Purchase of equipment	(60,580)	(84,502)
Proceeds on disposal of capital assets	-	120
Cash flow used by investing activities	(60,580)	(84,382)
INCREASE IN CASH FLOW	160,791	21,705
Cash - beginning of year	1,630,231	1,608,526
CASH - END OF YEAR	<u>\$ 1,791,022</u>	<u>\$ 1,630,231</u>
CASH CONSISTS OF:		
Cash	\$ 490,583	\$ 490,560
Marketable securities	1,300,439	1,139,671
	<u>\$ 1,791,022</u>	<u>\$ 1,630,231</u>

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2012

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

Basis of accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

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 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.

Financial instruments

The College initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The College subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income. Financial assets measured at amortized cost include cash, accounts receivable, grant receivable and Alberta Rehab 2011 Conference. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities. The College's financial assets measured at fair value (quoted market value) include marketable securities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The College recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

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.

Alberta Rehab 2011 Conference

The partnership in the Alberta Rehab 2011 Conference is accounted for using the equity method.

Equipment

Equipment is stated at cost less accumulated amortization. Equipment is amortized over its estimated useful life using the following methods and annual rates:

Computer equipment	30%	declining balance method
Computer software	100%	declining balance method
Office equipment	20%	declining balance method
Membership database and registration system	3 years	straight-line method

Revenue recognition

The College 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.

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.

Investment income is recognized when earned.

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

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

During the year, the College renegotiated the premise lease with leasehold improvements being paid directly by the existing landlord. The property was subsequently sold and no information on the leasehold improvements were determinable. As a result, no amounts were capitalized as leasehold improvements.

NOTE 3 – FIRST TIME ADOPTION OF ACCOUNTING STANDARDS FOR NOT-FOR-PROFITS ORGANIZATIONS

During the year the College adopted accounting standards for not-for-profit organizations. These financial statements are the first prepared in accordance with these standards. The adoption of these standards did not require restatement of the statements of financial position, operations or opening net assets as there were no accounting changes.

NOTE 4 – FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. The following analysis provides information about the College's risk exposure as of December 31, 2012.

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 its accounts payable and accrued liabilities. The College's objectives when managing capital are to safeguard its ability to continue as a going concern with sufficient capital 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 (2011 – \$775,000) of its net assets as a reserve fund. This fund is to be used for unforeseen legal activities, 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.

The College prepares an annual budget of operating costs which is updated as necessary and approved by Council. In addition, the College has regular meetings to review financial information. Membership fees are reviewed and increases can be made if approved by members of Council.

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. The College is exposed to market risk through the marketable securities that it holds that are carried at market value. The College has established guidelines regarding its internally restricted investment reserves. The primary focus is the preservation of capital. It strives to maintain a portfolio concentrated in low risk income generating investments. The College has a conservative policy in place to mitigate risk from the volatility of the financial market.

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.

NOTE 5 – MARKETABLE SECURITIES

	2012	2011
Government of Canada T-Bills	\$ 312,963	\$ 183,798
Provincial bonds	189,941	264,282
Guaranteed investment certificates including accrued interest	495,972	393,735
BNS Investment Savings	100,305	99,075
Dynamic Mutual Funds	98,984	97,769
100 Altamira High Interest Cash Performer	102,274	101,012
	\$ 1,300,439	\$1,139,671

The Government of Canada T-Bills mature on dates from January 17, 2013 to September 26, 2013 (2011: February 2, 2012 to June 7, 2012). The provincial bonds bear interest at rates ranging from 3.15% to 5.00% and mature on dates from June 2, 2013 to September 8, 2015 (2011: Interest at rates ranging from 3.15% to 5.25% and maturity dates from December 3, 2012 to September 8, 2015). The guaranteed investment certificates bear interest at rates ranging from 0.45% to 1.45% and mature on dates from January 2, 2013 to November 22, 2013 (2011: Interest at rates ranging from 0.85% to 1.70% and maturity dates from May 19, 2012 to December 3, 2012).

NOTE 6 – ALBERTA REHAB 2011 CONFERENCE

During the 2011 year, the College entered into a partnership with the College of Physical Therapists of Alberta to put on the Alberta Rehab 2011 Conference which was held on November 4 and 5, 2011. The Colleges hired a consultant to administer the conference. The activities of the partnership constitute conference and sponsorship fees and related disbursement of expenses associated with the conference. The Colleges have agreed to equally split the gains or losses resulting from the conference. No such conference was held in 2012.

The following amounts represent the College's proportionate interest in its partnership with The College of Physical Therapists of Alberta:

	2012	2011
Current and total assets and proportionate share of net assets	\$ -	\$ 9,090
Revenues (Schedule 1)	\$ -	79,653
Costs and operating expenses (Schedule 1)	\$ -	(105,563)
Proportionate share of net earnings	\$ -	(25,910)
Cash flows from operations	\$ -	\$ (35,000)
Cash flows from financing activities	\$ -	35,000

NOTE 7 – EQUIPMENT

	Cost	Accumulated amortization	2012 Net book value
Computer equipment	\$ 42,796	\$ 31,443	\$ 11,353
Computer software	4,312	4,312	-
Office equipment	32,933	18,825	14,108
Membership database and registration system	121,153	44,721	76,432
	\$ 201,194	\$ 99,301	\$ 101,893

	Cost	Accumulated amortization	2011 Net book value
Computer equipment	\$ 36,993	\$ 26,578	\$ 10,415
Computer software	2,875	2,875	-
Office equipment	22,686	15,298	7,388
Membership database and registration system	78,060	4,337	73,723
	\$ 140,614	\$ 49,088	\$ 91,526

NOTE 8 – DEFERRED CONTRIBUTION RELATED TO EQUIPMENT

During the 2011 year the College applied for a Government of Alberta grant for the development and implementation of online resources to assist internationally educated applicants in the process of successfully obtaining registration in Alberta. The total grant was for \$86,000 to be received in two payments of \$77,400 and \$8,600. The first payment was for costs relating to the implementation of the new database and online registration system. The second payment was for the costs relating to the implementation of log in access for internationally educated applicants and to facilitate in monitoring their progress and status in the registration process. As at December 31, 2012 the College incurred all of the costs associated with implementing the new database and online registration system. The contribution is deferred and amortized to income on the same basis as the membership database and registration system to which it relates.

	2012	2011
Balance at the beginning of the year	\$ 73,100	\$ -
Grant contribution receivable	8,600	77,400
Amount amortized to revenue	(28,667)	\$ (4,300)
Deferred contribution at end of year	\$ 53,033	\$ 73,100

NOTE 9 – LEASE COMMITMENTS

The College leases premises under a long-term lease that expires on January 31, 2017. Under the lease, the College is required to pay a monthly base rent of \$1,854 plus condominium fees and property taxes.

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

2013	\$ 22,246
2014	22,246
2015	22,246
2016	22,246
2017	1,854

NOTE 10 – GST PAYABLE

The College has claimed certain tax credits which it may not have been entitled to receive. The College is currently in discussions with Canada Revenue Agency to determine the final amount and the timing requirement to repay these tax credits.

PARTNERSHIP IN ALBERTA REHAB 2011 CONFERENCE (Schedule 1)

Year Ended December 31, 2012

	2012	2011
CONFERENCE REVENUE		
Registration fees	\$ -	\$ 49,828
Sponsorships	-	29,825
	<u>-</u>	<u>79,653</u>
CONFERENCE EXPENSES		
Bank service charges	-	1,553
Conference entertainment	-	100
Equipment rental	-	18,151
Facility	-	30,311
Graphic design	-	2,535
Nametag supplies	-	425
Office supplies	-	375
Postage and delivery	-	125
Printing and reproduction	-	2,495
Professional fees	-	25,025
Promotion and marketing	-	318
Speaker expenses	-	23,745
Staff expense	-	110
Telephone	-	295
	<u>-</u>	<u>105,563</u>
LOSS FROM ALBERTA REHAB 2011 CONFERENCE	<u>\$ -</u>	<u>\$ (25,910)</u>





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