

2013 ANNUAL REPORT

Alberta College of Speech-Language Pathologists and Audiologists





MISSION

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

VISION

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

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:

- Ensuring that only registered members of ACSLPA use the titles protected in legislation for their profession, thereby allowing the public to identify qualified health professionals;
- 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

Research indicates that 1 in 6 Canadians has a speech, language or hearing disorder; 1 in 10 Canadians has some form of hearing loss. The services provided by speech-language pathologists and audiologists are vital to improving quality of life for those who have a speech, language, swallowing or hearing disorder, helping them to lead productive and more enjoyable lives.

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 protecting and serving the public by regulating and ensuring competent, safe, ethical practice of speech-language pathologists and audiologists in Alberta. During 2013, the activities of ACSLPA continued to center 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.
- Continued work toward achievement of the goals and objectives established in the 2012–2014 Strategic Plan.
- Collaborating with key stakeholders, both provincially and nationally, on matters related to regulation and advancing the practice of speech-language pathologists and audiologists.

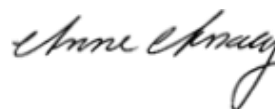
Details are highlighted on the pages that follow.

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 2013 a success.

We are pleased to present the ACSLPA Annual Report for the period of January 1 – December 31, 2013, as approved by Council.



Laura Manz, 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:

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

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

- **Competence Committee**
- **Registration Committee**

The following committee contributes towards the member services functions of ACSLPA:

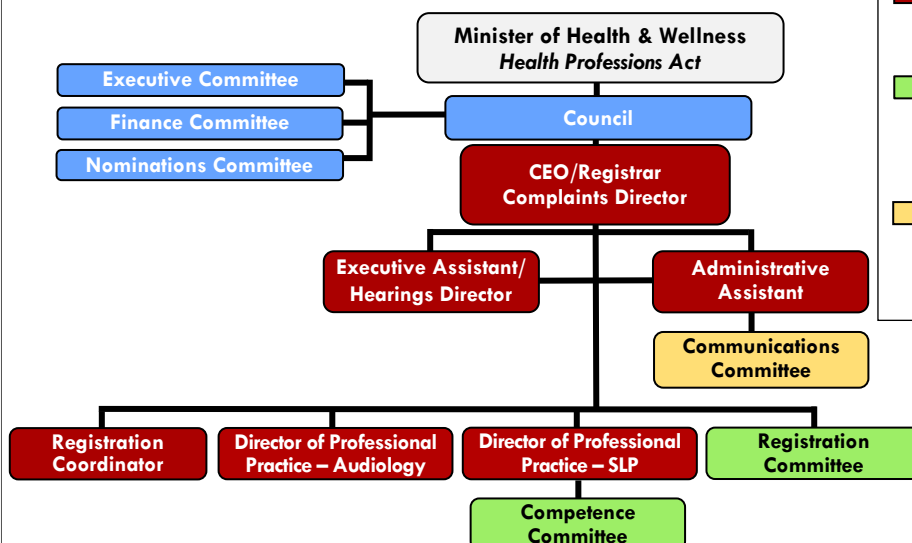
- **Communications Committee**

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 2013

Laura Manz, R. SLP, President
Mandy Watson, R. Aud, Past President
Cynthia Pruden, R. SLP, President Elect
Sara Turner, R. SLP, Treasurer
Naomi Beswick, R. SLP, Councillor Without Portfolio
Sarah Blenkhorn, R. Aud, Councillor Without Portfolio
Shanda Duggleby Wenzel, R. SLP, Councillor Without Portfolio
Karen Nolan, R. SLP, Councillor Without Portfolio
Lynne Davies, Public Member
Melvin (Pat) Eisler, Public Member
Doug Schindeler, Public Member



Council Officers

- President
- President Elect
- Past President
- Treasurer
- Councillors without Portfolio
- Public Members

ACSLPA Staff

Note: All ACSLPA Staff are responsible for both regulatory and member services functions.

Regulatory Committees

Note: Hearing Tribunals and Complaint Review Committees are appointed from a list of members approved by Council, as required.

Member Services Committees

Note: Ad hoc committees may be formed by Council and/or staff as required to complete specific, time-limited projects.

PUBLIC MEMBERS' REPORT

As public representatives and part of the Council of the Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA), our role is to work with Council and ensure that ACSLPA activities protect the public interest, meet the requirements of the *Health Professions Act* (HPA) and support professional services by ACSLPA members. The HPA 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 recommendation of the Minister responsible for this Act. As such, expenses pertaining to the public members are paid directly by the Alberta Government and are not charged back to the College.

As public members we participate fully in the business and debate at Council meetings and serve on subcommittees to which we are appointed. In addition to attending all ACSLPA regular meetings, we are encouraged to be fully informed about ACSLPA issues, plans, concerns and aspirations; this is facilitated through participation in the Annual General Meeting, conference and new Council member orientation.

ACSLPA Council is committed to actively maintaining a balance between regulatory responsibilities and membership services. The Council and staff continue to follow strategies to meet the six goals outlined in the 2010–2014 Strategic Plan. We commend the ACSLPA staff and the strong supporting volunteer group from the professional membership, all of whom strive to serve the best interests of the public through the high quality human services they provide.

Two of the public members on ACSLPA Council during 2013 were Pat Eisler and Lynne Davies, whose terms expire in May 2014. Pat Eisler also served as a member of the Finance subcommittee. Doug Schindeler served as a public member until November 2013 and has not yet been replaced.

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

2013 Public Members

Lynne Davies

Pat Eisler



YEAR IN REVIEW

Competent, Safe, Ethical Practice

- **Revisions to Continuing Competence Program (CCP):** Began the process of implementing changes to the CCP, based on evidence-based recommendations resulting from the CCP Review conducted in 2012; full implementation of the program changes is planned for the 2015 competence year.
- **Advanced Practice Roles for Audiologists and Speech-Language Pathologists:** Began the process of requesting authorization for speech-language pathologists and audiologists to perform additional restricted activities.
- **Competency Based Assessment Framework (HRSDC Funded Project):** 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.
- **Development of New Standards of Practice:** Began the process of development new standards of practice for speech-language pathologists and audiologists; implementation is planned for early 2015.
- **Development of Jurisprudence Education Materials:** Began development of jurisprudence training materials for ACSLPA registrants which are planned to be available in early 2015.
- **Support and Guidance in Professional Practice:**
 - The ACSLPA Guideline on Swallowing (*Dysphagia*) and Feeding was reviewed and updated.
 - The following resources/projects were initiated and/or are 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)

Continuing Education and Professional Development

- **ACSLPA Conference 2013:** This well attended event was held on October 24–25, 2013 in Edmonton, Alberta. The Conference theme was “Connecting Pathways” and focused on neuroplasticity and how emerging evidence can be applied in the practice of speech-language pathology and audiology.
- **Professional Development Funding/Sponsorship:** Provided funding/sponsorship assistance for the following professional development events:
 - Megan Hodge Workshop: *Let's Start Talking*
 - Emily Rubin: *Introduction & Implementation of the SCERTS Model*
 - Tucker Gleason: *Vestibular Assessment Through the Ages: Pediatric to Geriatric*
 - Megan Hodge: *Childhood Apraxia of Speech*
 - Modified Barium Swallow Impairment Profile
 - Diane Bahr: *Ages and Stages LLC; Feeding, Speech and Mouth Function*
 - Hanen Workshop: *It Takes Two to Talk*
- **Webinars:** The following webinars were developed/presented:
 - *iPad Use in Speech-Language Pathology* (developed in partnership with the University of Alberta – Faculty of Rehabilitation Medicine)
 - *Continuing Competence in SLP and Audiology: What's New and Why Does it Matter?* (presented at an Alberta Health Services Practice Wise webinar)

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.

College Communications

- **Public Awareness Initiatives:**
 - Continued work with a communications consultant to develop a plan to promote

public knowledge and understanding of the role of speech-language pathologists and audiologists. Development of a brand identity and position statement were completed, with work continuing on a brand development launch, website redesign, media campaign and development of marketing materials.

- Participated in a successful Pan Canadian Alliance May Month (Speech & Hearing Month) initiative involving development of *Talking Tips for Politicians*, which was distributed to MLAs and MPs throughout Canada.
- Featured advertisements in various Alberta newspapers promoting Registered Speech-Language Pathologists and Registered Audiologists as the professionals of choice for speech, language and hearing concerns.

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, achieving consensus on regulation of professional practice provided through telepractice, 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:** Correspondence with government occurred in regards to the following:
 - Continued concern was expressed in regards to the lack of programs such as Universal Newborn Hearing Screening for babies in Alberta; ACSLPA was pleased at the announcement of March 2013 that Alberta Health approved and committed funds for implementation of newborn hearing screening as part of a childhood screening framework.
 - Correspondence also continued regarding the role of the speech-language pathologist

SLP in capacity assessment; the government has recognized SLPs as having a role in supporting capacity assessment, but not as designated capacity assessors under legislation.

- Provided stakeholder feedback on government initiatives including reprocessing of medical devices, 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.

- **MacEwan University:** Active Participant on the Therapist Assistant Program Advisory Committee.

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:** Work continued towards implementation of the 2012–2014 Strategic Plan with key focus areas including further strengthening of the regulatory role of the College and in communicating key messages to various target audiences.

REGISTRATION STATISTICS FOR JANUARY 1 – DECEMBER 31, 2013

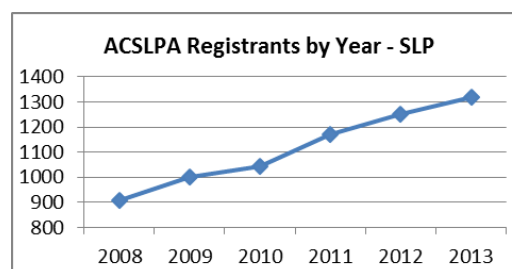
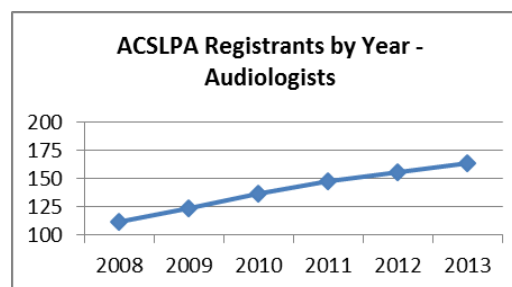
Under the *Health Professions Act* (HPA), ACSLPA has the legislated responsibility to establish, maintain and enforce standards for registration and licensing of audiologists and speech-language pathologists in Alberta. In meeting this responsibility, ACSLPA establishes the education and clinical practice 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 2013 are summarized below.

2013 REGISTRANTS BY CATEGORY as of December 31, 2013

	AUD	SLP	TOTAL
Registered	151	1219	1370
Inactive	5	62	67
Out-of-Province	5	22	27
Honourary	3	15	18
Courtesy	0	0	2
Total	164	1318	1482



STATUS CHANGES

January 1 – December 31, 2013

	AUD	SLP	TOTAL
Inactive or Out-of-Province to Registered	1	35	36
Registered to Inactive or Out-of-Province	0	15	15
Inactive to Honourary	0	1	1
Registered to Honourary	0	1	1
Registered to Archived	0	4	4
Archived to Registered	3	3	6

REGISTRATIONS – COURTESY REGISTER

January 1 – December 31, 2013

	AUD	SLP	TOTAL
Number Registered	10	5	15
Average Number of Days Registered	35.1	4.8	39.9

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

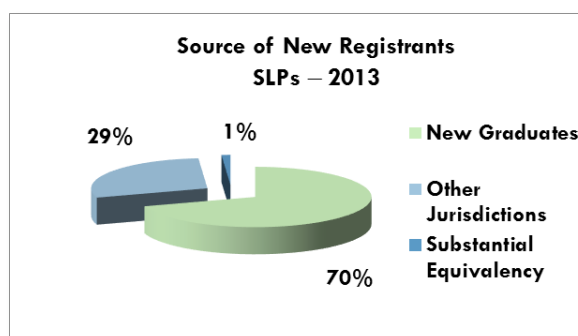
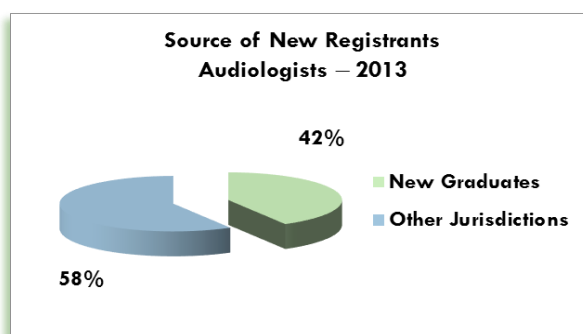
- Conducting an audiology or speech-language pathology training course or clinical presentation at an approved teaching site;
- Demonstrating equipment or techniques to be used in direct clinical care.

NUMBER OF APPLICANTS AND NEW REGISTRANTS – GENERAL REGISTER
January 1 – December 31, 2013

	AUD		SLP		TOTAL	
	Applicants	Registered	Applicants	Registered	Applicants	Registered
New Graduates						
University of Alberta	n/a	n/a	37	37	37	37
Other Canadian Programs	3	3	16	16	19	19
U.S. Programs	2	2	3	3	5	5
New Graduates – Total	5	5	56	56	61	61
Other Jurisdictions ¹	7	7	23	23	30	30
Substantial Equivalency ²	1	0	2	1	3	1
Total	13	12	81	80	94	92

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).



Reviews by Council

During 2013, ACSLPA Council did not receive any requests to review a decision of the Registration Committee.

2013 REGISTRATION STATISTICS (continued)

AUDIOLOGISTS

**Registered Members by
Practice Profile***

	2013	2012
Direct Patient Care	114	111
Consulting	4	3
Teaching	2	3
Administration	7	5
Research	1	1
Other	1	0
Unknown	22	19

* Note: Based on primary scope of practice.

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

	2013	2012
35 hours or more	75	75
20 – 34 hours	38	37
10 – 19 hours	4	4
9 hours or less	4	3
0 hours	0	0
Unknown	30	23
Total	151	142

**Registered Members by
Primary Practice Setting**

	2013	2012
General Hospital	6	6
Pediatric Hospital	10	10
Rehabilitation Hospital	13	12
Developmental Delay Facility	0	0
Long-Term Care	0	0
Community Health	27	23
Private Practice	65	63
Home Care Program	0	0
Non-Profit Agency	0	0
Student Health Program	0	0
Industry	4	3
School/School Board	4	4
University/College	3	3
Government/Official Agency	1	1
Other/Unknown	18	17
Total	151	142

**Registered Members by
Age of Clients**

	2013	2012
Pediatric (0 – 16)	19	18
Adult (17 – 65)	17	13
Geriatric (over 65)	2	2
All Ages	89	88
Unknown	23	20
Not Applicable	1	1
Total	151	142

Registered Members by Gender

	2013	2012
Female	120	111
Male	31	31
Total	151	142

SPEECH-LANGUAGE PATHOLOGISTS

**Registered Members by
Practice Profile***

	2013	2012
Direct Patient Care	879	888
Consulting	105	90
Teaching	17	17
Administration	38	34
Research	7	6
Other	7	7
Unknown	166	113

* Note: Based on primary scope of practice.

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

	2013	2012
35 hours or more	539	539
20 – 34 hours	307	302
10 – 19 hours	126	134
9 hours or less	21	24
0 hours	3	2
Unknown	223	154
Total	1219	1155

**Registered Members by
Primary Practice Setting**

	2013	2012
General Hospital	74	76
Pediatric Hospital	19	22
Rehabilitation Hospital	56	54
Developmental Delay Facility	0	1
Long-Term Care	0	0
Community Health	362	367
Private Practice	226	195
Home-Care Program	0	0
Non-Profit Agency	97	90
Student Health Program	0	0
Industry	0	0
School/School Board	207	203
University/College	19	19
Government/Official Agency	0	1
Other/Unknown	159	127
Total	1219	1155

**Registered Members by
Age of Clients**

	2013	2012
Pediatric (0 – 16)	778	780
Adult (17 – 65)	123	118
Geriatric (over 65)	20	17
All Ages	121	116
Unknown	167	116
Not applicable	10	8
Total	1219	1155

Registered Members by Gender

	2013	2012
Female	1186	1125
Male	33	30
Total	1219	1155

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).

Following a comprehensive review of the CCP, the Competence Committee obtained approval from ACSLPA Council to begin the process of implementing changes to the CCP. Grounded in current research, revisions to the CCP would include the following:

- Addition of an external *feedback to support learning* component into the program; and
- A shift from the self-assessment tool previously used to a *Self-Directed Assessment Summary* form that would encompass review of national competency indicators for the professions.

The new components of the CCP will be piloted in early 2014 with a plan for full implementation for the 2015 competence year.

Member Participation in CCP and Results of 2013 Registrant Program Review

A total of 64 regulated members, including 7 audiologists and 57 speech-language pathologists, were required to participate in the CCP Review during 2013 cycle. Each year, approximately 5% of regulated members are randomly selected for a review of their CCP. The results of the 2013 CCP Review are summarized as follows:

2013 CCP REVIEW STATISTICS

	AUD %	SLP %
Criteria met	71	79
Resubmission required	29	21
Total	100	100

Each member selected for a review was provided with feedback on their program to assist them as they complete future submissions. Resubmissions involved a range of revisions, from minor to more extensive. Those members requiring more extensive revision were contacted by telephone to discuss their program, provide education, and ensure understanding regarding the nature of the changes required.

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 2013.

COMPLAINT STATISTICS January 1 – December 31, 2013

	2013	2012
Written Complaints Received	3*	6
Files Referred for Investigation	3	6
Complaints Dismissed	1	1
Complaints Resolved Informally	1	1
Hearings	0	3
Hearings Closed to the Public	0	0
Complaint Decisions Appealed	0	1
Complaints Carried Over to Next Year	5	4
Files Referred for Capacity Assessments under s. 118 of HPA	0	0

* One written complaint was initiated by an employer and two written complaints were initiated by members of the public.

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

INDEPENDENT AUDITOR'S REPORT

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

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, 2013 and the statements of operations, changes in 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 auditors' judgement, 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 auditors consider 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, these financial statements present fairly, in all material respects, the financial position of Alberta College of Speech-Language Pathologists and Audiologists as at December 31, 2013 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for private sector not-for-profit organizations.

SVS Group LLP
Chartered Accountants
Edmonton, Alberta
March 19, 2014

STATEMENT OF FINANCIAL POSITION
As at December 31, 2013

	2013	2012
ASSETS		
CURRENT		
Cash	\$ 353,303	\$ 490,583
Marketable securities (Note 3)	1,632,706	1,300,439
Accounts receivable	934	180
Grant receivable	-	12,000
Prepaid expenses	5,526	18,274
Goods and Services Tax recoverable	7,360	-
	<u>1,999,829</u>	<u>1,821,476</u>
PROPERTY AND EQUIPMENT (Note 4)	64,651	101,893
	<u>\$ 2,064,480</u>	<u>\$ 1,923,369</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 5)	\$ 26,006	\$ 58,698
Deferred revenue – membership dues	766,673	717,512
Goods and Services Tax payable (Note 10)	-	57,760
	<u>792,679</u>	<u>833,970</u>
DEFERRED CONTRIBUTION RELATED TO EQUIPMENT (Note 6)	24,366	53,033
	<u>817,045</u>	<u>887,003</u>
NET ASSETS		
UNRESTRICTED	324,590	124,306
FINANCIAL RESERVE (Note 9)	775,000	775,000
INVESTED IN EQUIPMENT	40,285	48,860
INTERNALLY RESTRICTED FOR PUBLIC AWARENESS CAMPAIGN	76,560	88,200
INTERNALLY RESTRICTED FOR JURISPRUDENCE PROJECT	31,000	-
	<u>1,247,435</u>	<u>1,036,366</u>
	<u>\$2,064,480</u>	<u>\$ 1,923,369</u>

APPROVED ON BEHALF OF THE COUNCIL



Laura Manz, President



Sara Turner, Treasurer

STATEMENT OF CHANGES IN NET ASSETS
For The Year Ended December 31, 2013

	Unrestricted	Financial Reserve (Note 9)	Internally Restricted for Jurisprudence/ Standards of Practice Project	Invested in Equipment	Internally Restricted for Public Awareness Campaign	2013 Total
NET ASSETS , beginning of year	\$ 124,306	\$ 775,000	\$ -	\$ 48,860	\$ 88,200	\$1,036,366
Excess of revenue over (under) expenses	264,849	-	(9,000)	(33,139)	(11,640)	211,070
Investment in equipment	(24,565)	-	-	24,565	-	-
Transfer of Funds	(40,000)	-	40,000	-	-	-
NET ASSETS , end of year	<u>\$ 324,590</u>	<u>\$ 775,000</u>	<u>\$ 31,000</u>	<u>\$ 40,285</u>	<u>\$ 76,560</u>	<u>\$1,247,436</u>

	Unrestricted	Internally Restricted	Internally Restricted for Jurisprudence/ Standards of Practice Project	Invested in Equipment	Internally Restricted for Public Awareness Campaign	2012 Total
NET ASSETS , beginning of year	\$ 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 , end of year	<u>\$ 124,306</u>	<u>\$ 775,000</u>	<u>\$ -</u>	<u>\$ 48,860</u>	<u>\$ 88,200</u>	<u>\$1,036,366</u>

STATEMENT OF OPERATIONS
For The Year Ended December 31, 2013

	2013	%	2012	%
REVENUE				
Membership fees	767,367	82.6	723,959	80.3
Conference	107,713	11.6	98,757	11.0
Investment income	16,853	1.8	9,532	1.0
Internationally educated registrants project grant	-	-	34,000	3.8
Advertising	8,103	0.9	6,257	0.7
Amortization of deferred contribution (Note 6)	28,667	3.1	28,667	3.2
	928,703	100.0	901,172	100.0
EXPENSES				
Amortization	61,806	6.7	50,214	5.6
Awards and nominations	1,982	0.2	3,183	0.4
Bank charges and interest	24,315	2.6	22,468	2.5
Conferences	89,370	9.6	88,497	9.8
Continuing education	160	-	797	0.1
Contract services	11,969	1.3	9,257	1.0
Council	64,957	7.0	64,351	7.1
Internationally educated registrants project	-	-	36,078	4.0
Equipment rentals	3,562	0.4	4,761	0.5
Goods and Services Tax	7,360	0.8	22,244	2.5
Insurance	6,632	0.7	6,552	0.7
Investigations and hearings	19,524	2.1	19,989	2.2
Office, postage and stationery	26,542	2.9	44,067	4.9
Professional fees – discipline	18,677	2.0	70,824	7.9
Professional fees – regulatory and other	13,911	1.5	25,614	2.8
Public awareness	11,640	1.3	15,200	1.7
Publications	8,592	0.9	8,839	1.0
Rent	34,231	3.7	34,280	3.8
Standards of Practice Project	9,000	1.0	-	-
Telephone	6,427	0.7	4,921	0.5
Utilities	2,071	0.2	2,102	0.2
Wages and benefits	372,647	40.1	345,756	38.4
	795,375	84.7	879,994	97.6
INCOME FROM OPERATIONS	133,328	15.3	21,178	2.4
OTHER INCOME				
Loss on disposal of equipment	(3,963)	(0.4)	-	-
Goods and Services Tax recovery (Note 10)	81,705	8.8	-	-
	77,742	8.4	-	-
EXCESS OF REVENUE OVER EXPENDITURES	\$211,070	23.7	\$ 21,178	2.4

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2013

	2013	2012
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Cash receipts from members, advertising, conferences, other	\$1,025,294	\$1,006,697
Cash paid to suppliers and employees	(818,632)	(794,858)
Interest received	16,853	9,532
	<u>223,515</u>	<u>221,371</u>
CASH USED IN INVESTING ACTIVITY		
Purchase of property and equipment	(28,528)	(60,580)
	<u>(28,528)</u>	<u>(60,580)</u>
INCREASE IN CASH DURING THE YEAR	194,987	160,791
CASH, beginning of year	<u>1,791,022</u>	<u>1,630,231</u>
CASH, end of year	<u>\$1,986,009</u>	<u>\$1,791,022</u>
REPRESENTED BY		
Cash	\$ 353,303	\$ 490,583
Marketable securities	1,632,706	1,300,439
	<u>\$1,986,009</u>	<u>\$1,791,022</u>

NOTES TO FINANCIAL STATEMENTS

For The Year Ended December 31, 2013

NOTE 1 – NATURE OF OPERATIONS

The College was incorporated under the Health Professions Act as a not-for-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. The College is a registered charity with the Canada Revenue Agency.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian Accounting Standards for Private Sector Not-for-Profit Organizations (ASPSNFP) and include the following accounting policies:

(a) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for Private Sector Not-For-Profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

(b) Financial Instruments

Measurement of financial instruments

The College initially measures its financial assets and liabilities at fair value.

The College subsequently measures all of 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.

Financial assets measured at amortized cost include cash, marketable securities, accounts receivable, and grant receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The College's financial assets measured at fair 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, if any, 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.

(c) Property and Equipment

Property and equipment are stated at cost. Amortization is provided annually based at rates and methods calculated to write-off the property and equipment over their estimated useful lives. These rates and methods are as follows:

Computer equipment	30%	declining balance
Computer software	100%	declining balance
Office equipment	20%	declining balance
Database and registration system	3 years	straight line

(d) 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.

NOTES TO FINANCIAL STATEMENTS (continued)

(d) Revenue Recognition (cont'd)

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

(e) Cash and Cash Equivalents

The College's policy is to disclose bank balances under cash and cash equivalents. Cash equivalents include 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.

(f) 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.

NOTE 3 – MARKETABLE SECURITIES

	2013	2012
Government of Canada T-Bills	\$ -	\$ 312,963
Provincial Bonds	-	189,941
Guaranteed Investment Certificates, including accrued interest	944,696	495,972
BNS Investment Savings	101,563	100,305
Dynamic Mutual Funds	100,224	98,984
100 Altamira High Interest Cash Performer	103,560	102,274
B2B Trust	95,044	-
RBC Investment Savings	95,898	-
CIBC Renaissance High Interest Savings	95,846	-
TD Investment Savings	95,875	-
	\$1,632,706	\$1,300,439

Marketable securities are comprised of Canadian money market funds and Guaranteed Investment Certificates that have varying interest rates and maturity dates in the next fiscal year.

NOTE 4 – PROPERTY AND EQUIPMENT

	2013		2012
	Cost	Accumulated Amortization	Net Book Value
Computer equipment	\$ 44,699	\$ 31,636	\$ 13,063
Computer software	15,187	15,187	-
Office equipment	32,933	21,646	11,287
Database and registration system	127,533	87,232	40,301
	\$220,352	\$ 155,701	\$ 64,651
			\$ 101,893

NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2013	2012
Trade accounts payable	\$ 15,927	\$43,299
Accrued liabilities	10,078	15,399
	<u>\$ 26,005</u>	<u>\$ 58,698</u>

NOTE 6 – 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.

	2013	2012
Balance at the beginning of the year	\$ 53,033	\$ 73,100
Grant contribution receivable	-	8,600
Amount amortized to revenue	(28,667)	(28,667)
Deferred contribution at end of year	<u>\$ 24,366</u>	<u>\$ 53,033</u>

NOTE 7 – COMMITMENTS

The College has an operating lease for its premises at \$1,854 per month, under a lease expiring January 31, 2017. Under the lease, the College is also required to pay condominium fees and property taxes.

The minimum annual lease payments for the next four years are as follows:

2014	\$ 22,246
2015	22,246
2016	22,246
2017	<u>1,854</u>
	<u>\$ 68,592</u>

NOTE 8 – FINANCIAL INSTRUMENTS

Risks and concentrations

The College is exposed to various risks through its financial instruments, without being exposed to concentrations of risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial statement 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.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College's main credit risks relate to accounts receivable and grant receivable. The College provides credit to its clients in the normal course of operations.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

Market risk is comprised of three types of risk: currency risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk through its marketable securities and interest-bearing investments.

NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – FINANCIAL RESERVE

The funds in the financial reserve are intended to be used to provide protection against unforeseen interruption of income or unanticipated expenses. Transfers to/from the financial reserve require Council approval.

NOTE 10 – GOODS AND SERVICES TAX PAYABLE

The College had previously estimated, and provided for, a Goods and Services Tax (GST) liability to the Canada Revenue Agency (CRA) for certain tax credits that it was not certain the College was entitled to. At the College's request, CRA resolved the issue during the year and determined that no liability existed and the College was entitled to the tax credits. Accordingly, the College has recognized its previous estimated liability (\$57,760) as a recovery on the statement of operations. Also included in the GST recovery are prior year tax credits (\$23,945) the College had not previously claimed, due to the uncertainty surrounding the College's entitlement to these credits.



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