

2015 ANNUAL REPORT

Alberta College of Speech-Language Pathologists and Audiologists





Alberta College of
Speech-Language Pathologists
and Audiologists

Hear. Speak. Connect.

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 regulated members.

COMPETENCE

ACSLPA is a progressive organization committed to excellence. We focus on our mission by regulating members 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 regulated members, demonstrating a high level of professionalism.

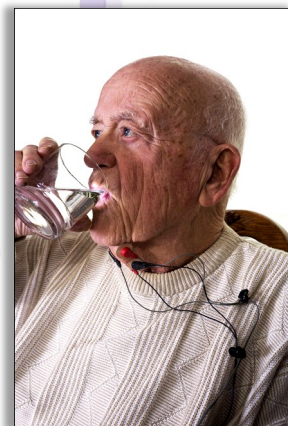
RESPECT FOR ALL PERSONS

In addition to ACSLPA's focused respect for the Alberta public, we respect our Council, our committees, ACSLPA regulated members, 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 who have a master's or doctorate degree in speech-language pathology and specialize in the prevention, assessment, diagnosis and management of communication and swallowing disorders. Speech-language pathologists work directly with clients of all ages and their families/caregivers.

Audiologists are health care professionals who have a master's or doctorate degree in audiology and specialize in the prevention, assessment, diagnosis and management of hearing and balance disorders. Audiologists work directly with clients of all ages and their families/caregivers.

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, regulated members/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, Protocols and Advisory Statements related to the delivery of professional services;
- Communications, which include educational handouts, *Communication Matters* (a monthly electronic newsletter); and
- Member recognition program.

MESSAGE FROM THE PRESIDENT AND CEO/REGISTRAR

The services provided by speech-language pathologists and audiologists are vital to improving the quality of life for the many Albertans who have a speech, language, swallowing or hearing disorder, helping them to lead productive, healthy lives.

Alberta's speech-language pathologists and audiologists have been privileged to be self-regulated health professionals under the *Health Professions Act* (HPA) from 2002, when the HPA was proclaimed. Since then, the Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA) has been committed to protecting and serving Albertans by ensuring their access to safe, competent, ethical and respectful care.

During 2015, ACSLPA's activities continued to centre on this important mandate, focusing on these key areas:

- Carrying out legislated regulatory obligations with respect to registration, continuing competence and professional conduct, in keeping with our duty to protect and serve the public.
- Implementation of the 2015–2017 Strategic Plan.
- Collaborating with provincial and national stakeholders on matters related to regulation and advancing the practice of speech-language pathologists and audiologists.
- Providing member services support to speech-language pathologists and audiologists in their practice.

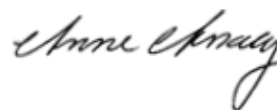
Details are highlighted on the following pages.

The many accomplishments of the past year would not have been possible without the commitment and education of ACSLPA Council, the many regulated members who volunteer on various committees, and the office staff. We extend our sincere thanks to all who contributed towards making 2015 a success.

We are pleased to present the ACSLPA Annual Report for the period of January 1–December 31, 2015, as approved by Council.



Sarah Blenkhorn, 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.

Subcommittees 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**

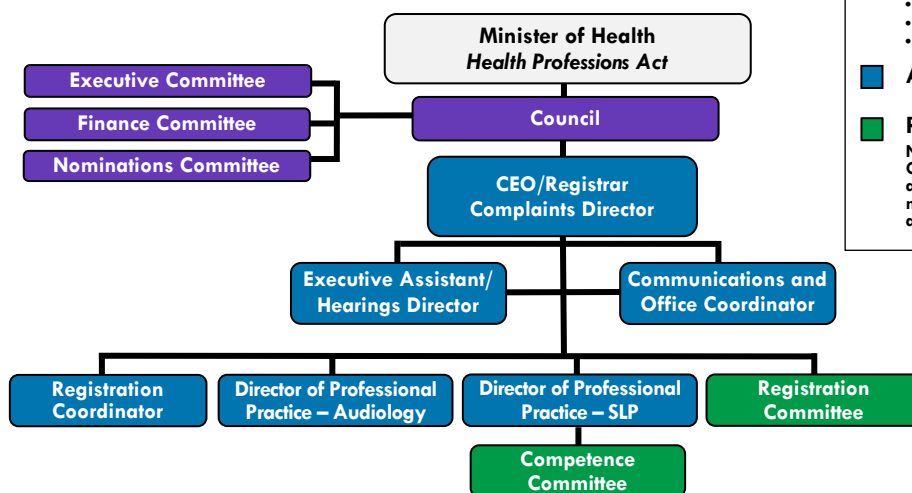
Other committees are formed as required on an ad-hoc basis to carry out projects that are time-limited with a specific focus.

Council initiated a review of College bylaws, and governance structure and process in 2015, with changes approved effective January 1, 2016.

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 2015

Sarah Blenkhorn, R.Aud, President
 Cynthia Pruden, R.SLP, Past President
 Ozioma Jones, R.SLP, President Elect
 (resigned January 2015)
 Karen Nolan, R.SLP, Treasurer
 Harpreet Chaggar, R.Aud, Councillor Without Portfolio
 Shanda Duggleby Wenzel, R.SLP, Councillor Without Portfolio
 Alaina Gamache, R.SLP, Councillor Without Portfolio
 Robyn Henderson, R.SLP, Councillor Without Portfolio
 Michael Vekasi, R.Aud, Councillor Without Portfolio
 Lynne Davies, Public Member
 Melvin (Pat) Eisler, Public Member



- **Council Officers**
 - President
 - President Elect
 - Past President
 - Treasurer
 - Councillors without Portfolio
 - Public Members
- **ACSLPA Staff**
- **Regulatory Committees**

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

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 and support professional services by ACSLPA members. The HPA requires that 25% 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 Province 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 committees to which we are appointed. In addition to attending all ACSLPA regular meetings, we are encouraged by Council to be fully informed about ACSLPA issues, plans, concerns and aspirations and this is facilitated through participation in the annual meeting and conference, strategic planning sessions and new member orientation.

The ACSLPA Council is committed to and actively strives to maintain a balance between regulatory responsibilities and membership services. The council and staff continue following the strategies to meet the goals outlined in the 2015–2017 Strategic Plan. A revised version of the Bylaws and Standards of Practice was adopted by ACSLPA Council. 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.

The two public members currently on ACSLPA are Pat Eisler and Lynne Davies whose terms expired in May 2014.

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.

2015 Public Members

Lynne Davies
Pat Eisler



YEAR IN REVIEW

The activities of ACSLPA continue to focus on meeting our legislated regulatory obligations, and on implementation of the Strategic Plan. This highlights important information and activities in 2015.

Registration

- **Development of Competency Based Assessment Framework:** ACSLPA continued working in collaboration with the Canadian Alliance of Audiology and Speech-Language Pathology Regulators (CAASPR) on the development of a national competency based assessment framework. During this period, development of an online portfolio tool and language proficiency benchmarking for internationally educated applicants was completed, and recommendations in the form of a report regarding a high-stakes assessment strategy were developed.
- **Regulation of Telepractice:** ACSLPA continued working with members of CAASPR in an attempt to achieve consensus on regulation of professional practice provided via telepractice.

Professional Practice

- **Development of New Standards of Practice:** New *Standards of Practice* were approved and pronounced in force by Council in September 2015. Prior to their approval, the *Standards of Practice* underwent a review by legal counsel and the required government consultation process conducted by Alberta Health.
- **Development of Jurisprudence Education Materials:** ACSLPA completed work on development of jurisprudence education materials to assist members in gaining knowledge and understanding of the relevant legislation, regulation, standards and requirements of a regulated health professional in Alberta. The educational modules and exam were trialled in late 2015, and will be implemented in 2016. New registrants will be expected to complete the training and pass the exam as part of the process of obtaining their initial practice permit; all regulated members will be required to successfully complete the jurisprudence education requirements every five years.

- **Advancing Practice of the Professions:** The following advanced practice initiatives were completed:

- ACSLPA was successful in obtaining a Practitioner Identification Number (PRAC ID) from Alberta Health for audiologists that would allow them to refer clients directly to an otolaryngologist or ENT in Alberta.
- Following the receipt of letters of support from select physicians/physician groups across the province (including a letter of endorsement from the College of Physicians and Surgeons), a proposal was sent to the Minister of Health requesting that registered SLPs with the requisite training and experience be granted an advanced authorization to perform the restricted activity “to order ionizing radiation”, limited to the purpose of videofluoroscopic studies.

- **Development of Restricted Activities Competency Profiles:** ACSLPA hired a consultant and formed a *Restricted Activities Advisory Group* comprising regulated SLPs and audiologists to develop competency indicators for each of the restricted activities that the professions are authorized to perform. An ACSLPA member validation survey was completed in the fall, and following final revisions, the *Restricted Activities Competency Profiles* will be submitted for Council approval in early 2016.
- **Resource Development:**
 - The *Professional Considerations in Collaborative Practice* ad-hoc committee developed a Frequently Asked Questions (FAQ) resource to educate both regulated ACSLPA members and their colleagues regarding regulatory considerations and obligations for SLPs and audiologists in an inter-professional, collaborative context.
 - A *Protocol for Audiological Referral to Otolaryngology* was released in February 2015 in conjunction with the government approval for audiologists to obtain a PRAC ID allowing them to make direct referrals to otolaryngologists.

- A new *ACSLPA Hearing Screening Guideline* for SLPs and audiologists was completed and published in September 2015.
- The *Concurrent Practice Guideline* was revised in September 2015 to reflect current practice considerations.
- An *Informed Consent for Services* ad-hoc committee was formed to develop a guideline for use by regulated ACSLPA members.
- ACSLPA began a review of the *Code of Ethics* in preparation to update the document in 2016.

Continuing Competence

- **Revisions to the Continuing Competence Program (CCP):** ACSLPA finalized implementation of a revised CCP for regulated members. In addition to a revised self-assessment tool (SAT) and the Continuing Competence Goal Tool (CCGT) already in place, three *External Feedback to Support Learning* options became available to regulated members. As of January 2015, regulated members were required to choose one of the three options for completion every three years as part of their CCP.

Member Education/Professional Development

- **Funding/Sponsorship for Professional Development Events:** ACSLPA provided funding/sponsorship assistance for the following professional development events:
 - Diagnosis and Treatment of CAS (Childhood Apraxia of Speech)
 - Fiberoptic Endoscopic Evaluation of Swallowing (FEES) Workshop
- **Educational Articles:** Various educational articles related to regulation or clinical practice applicable to SLPs and audiologists in Alberta were published in *Communication Matters*.

College Communications

- **Speech & Hearing Month 2015:** ACSLPA partnered with Speech-Language and Audiology Canada (SAC), distributing their newly released brochure on *Communication Health and Aging* to long-term care and continuing care facilities across the province.

- **Universal Newborn Hearing Screening:** ACSLPA participated on the Early Hearing Detection and Intervention (EHDI) committee, funded by Alberta Health, under the auspices of Alberta Health Services. ACSLPA continues to have a representative participating on the Communications sub-committee and awaits implementation of the EHDI initiative in 2016.

College Governance

- **Strategic Planning:** ACSLPA implemented its new strategic plan for the period 2015–2017.
- **Governance Review:** ACSLPA worked with an external consultant in a review of current governance structures, processes, and practices, including a review of all relevant documentation. A report was presented to Council in May 2015, who approved implementation of the recommendations made within the report.
- **Bylaws Review:** A review of the *ACSLPA Bylaws* was completed by a *Bylaws Review Committee* (comprised of Council SLP/audiology representatives and ACSLPA staff, led by an external consultant. Following a regulated member vetting process and review by legal counsel, the amended Bylaws were pronounced in force by Council in September 2015.
- **Succession Planning:** An external consultant worked in conjunction with ACSLPA to develop a succession planning strategy for the organization.

ACSLPA Council wishes to acknowledge the exemplary contribution to the life and work of the College of Anne Assaly, Registrar/CEO since 2008, and extends to Anne best wishes and congratulations on her retirement in 2016 on behalf of all members and colleagues.

REGISTRATION STATISTICS FOR JANUARY 1 – DECEMBER 31, 2015

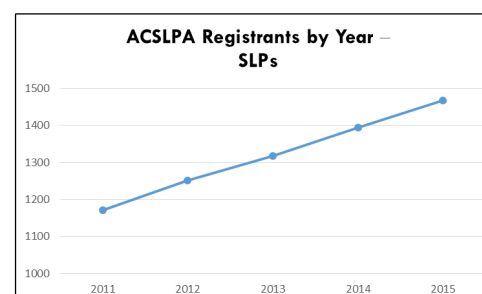
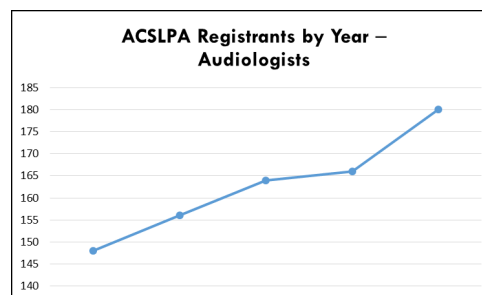
Under the *Health Professions Act* (HPA), ACSLPA has the legislated responsibility to establish, maintain and enforce standards for registration and licensing of audiologists and speech-language pathologists in Alberta. In meeting this responsibility, ACSLPA establishes the education and clinical practice 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 2015 are summarized below.

2015 REGISTRANTS BY CATEGORY as of December 31, 2015

	AUD	SLP	TOTAL
Registered	164	1352	1516
Inactive	6	71	77
Out-of-Province	5	23	28
Honourary	4	21	25
Courtesy	1	0	1
Total	180	1467	1647



STATUS CHANGES January 1 – December 31, 2015

	AUD	SLP	TOTAL
Inactive or Out-of-Province to Registered	4	40	44
Registered to Inactive or Out-of-Province	2	10	12
Inactive or Out-of-Province to Honourary	0	1	1
Registered to Honourary	0	0	0
Registered to Archived	0	2	2
Archived to Registered	1	7	8

REGISTRATIONS – COURTESY REGISTER January 1 – December 31, 2015

	AUD	SLP	TOTAL
Number Registered	2	6	8

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

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

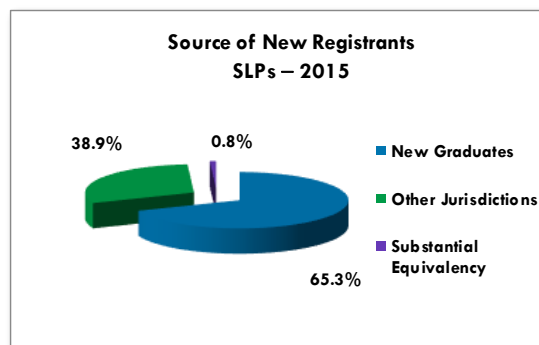
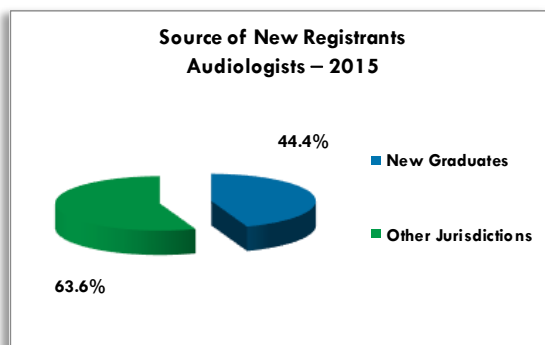
**NUMBER OF APPLICANTS AND NEW REGISTRANTS
GENERAL REGISTER
January 1 – December 31, 2015**

	AUD		SLP		TOTAL	
	Applicants	Registered	Applicants	Registered	Applicants	Registered
New Graduates						
University of Alberta	n/a	n/a	39	39	39	39
Other Canadian Programs	7	7	26	26	33	33
U.S. Programs	1	1	8	8	9	9
New Graduates – Total	8	8	73	73	81	81
Other Regulated Jurisdictions ¹	8	8	21	21	29	29
Other Non-Regulated Jurisdictions ²	2	2	11	11	13	13
Substantial Equivalency ³	2	0	4	1	6	1
Total	20	18	109	106	129	124

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

² Includes applicants and registrants from other non-regulated jurisdictions in Canada and ASHA.

³ 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 2015, ACSLPA Council did not receive any requests to review a decision of the Registration Committee.

2015 REGISTRATION STATISTICS (continued)

AUDIOLOGISTS

**Registered Members by
Practice Profile***

	2015	2014
Direct Patient Care	136	126
Consulting	8	3
Teaching	3	2
Administration	5	7
Research	0	1
Other	4	1
Unknown	8	13
Total	164	153

* Note: Based on primary scope of practice.

**Registered Members by
Primary Practice Setting**

	2015	2014
General Hospital	5	5
Pediatric Hospital	9	12
Rehabilitation Hospital	13	13
Developmental Delay Facility	0	0
Long-Term Care	0	0
Community Health	31	26
Private Practice	88	74
Home Care Program	0	0
Non-Profit Agency	0	0
Student Health Program	0	0
Industry	3	3
School/School Board	3	3
University/College	3	3
Government/Official Agency	1	1
Other/Unknown	8	13
Total	164	153

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

	2015	2014
35 hours or more	103	84
20 – 34 hours	37	34
10 – 19 hours	9	5
9 hours or less	7	6
0 hours	0	0
Unknown	8	24
Total	164	153

* Note: Based on primary employment.

**Registered Members by
Age of Clients**

	2015	2014
Pediatric (0 – 16)	18	20
Adult (17 – 65)	19	19
Geriatric (over 65)	1	1
All Ages	112	98
Unknown	8	13
Not Applicable	6	2
Total	164	153

Registered Members by Gender

	2015	2014
Female	128	123
Male	36	30
Total	164	153

Registered Members by Age

	2015	2014
20–29	22	13
30–39	43	46
40–49	50	48
50–59	33	32
60–69	13	11
70+	3	3
Total	164	153

SPEECH-LANGUAGE PATHOLOGISTS

**Registered Members by
Practice Profile***

	2015	2014
Direct Patient Care	1098	993
Consulting	137	120
Teaching	16	17
Administration	44	40
Research	8	9
Other	14	13
Unknown	35	101
Total	1352	1293

* Note: Based on primary scope of practice.

**Registered Members by
Primary Practice Setting**

	2015	2014
General Hospital	96	87
Pediatric Hospital	23	20
Rehabilitation Hospital	63	57
Developmental Delay Facility	0	0
Long-Term Care	0	0
Community Health	442	406
Private Practice	288	259
Home-Care Program	0	1
Non-Profit Agency	114	98
Student Health Program	1	1
Industry	0	0
School/School Board	265	241
University/College	21	20
Government/Official Agency	3	2
Other/Unknown	36	101
Total	1352	1293

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

	2015	2014
35 hours or more	707	596
20 – 34 hours	417	345
10 – 19 hours	155	136
9 hours or less	33	28
0 hours	4	3
Unknown	36	185
Total	1352	1293

* Note: Based on primary employment.

**Registered Members by
Age of Clients**

	2015	2014
Pediatric (0 – 16)	987	894
Adult (17 – 65)	140	133
Geriatric (over 65)	30	28
All Ages	144	121
Unknown	35	101
Not applicable	16	16
Total	1352	1293

Registered Members by Gender

	2015	2014
Female	1313	1256
Male	39	37
Total	1352	1293

Registered Members by Age

	2015	2014
20–29	260	257
30–39	414	385
40–49	366	361
50–59	223	214
60–69	88	75
70+	1	1
Total	1352	1293

CONTINUING COMPETENCE

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

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

1. Self-assessment to identify practice strengths and learning needs related to practice;
2. Formulation of competence goal(s) based on identified learning needs;
3. Implementation of learning activities to achieve competence goal(s);
4. Completion of one of three external feedback to support learning options a minimum of once every three years; and
5. Evaluation and reflection on how practice was enhanced through completion of the competence goal(s).

Regulated members registered in 2014 or earlier have until December 1, 2017 to submit their first external feedback form; to date, approximately 40 external feedback submissions have been completed. A CCP video tutorial, lunch-and-learn teleconference sessions, and a condensed PowerPoint presentation have been made available to support regulated members as they incorporate the new elements of the program into their CCP.

Results of 2015 Regulated Member Program Review

This year, in keeping with recommendations from a review of our CCP in 2013, the audit was increased from 5% to 10% of all regulated members' submissions. A total of 139 regulated members, including 15 audiologists and 124 speech-language pathologists, were required to participate in the CCP audit during the 2015 cycle. The results of the 2015 CCP Review are summarized as follows:

2015 CCP REVIEW STATISTICS

	AUD %	SLP %
Criteria met	67	68
Resubmission required	33	32
Total	100	100

Regulated members selected for a review received feedback on their programs to assist them in completing future submissions. Resubmissions included minor or more extensive revisions. In the latter instance members were contacted to ensure their understanding of the rationale for the changes required. All members completing their first external feedback submission this year also received feedback intended to assist them in completing future external submissions.

This year the number of competency programs that required resubmission increased by about 10% for SLPs and about 15% for audiologists. This increase could be the result of the College auditing a greater number of programs, which may have been a more representative sample than was audited previously. We plan to continue auditing 10% of members' files annually to facilitate comparison of the number of resubmissions using a similar sample size from year to year.

COMPLAINTS AND DISCIPLINE

Under the *Health Professions Act* (HPA), ACSLPA has a responsibility to deal with written complaints made by clients/family members, regulated members/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 2015.

COMPLAINT STATISTICS January 1 – December 31, 2015

	2015	2014
Written Complaints Received	2*	6
Files Referred for Investigation	1	6
Complaints Referred to the Alternative Complaint Resolution Process	0	0
Complaints Dismissed	0	2
Complaints Resolved Informally	1	2
Hearings	0	2
Hearings Closed to the Public	0	0
Complaint Decisions Appealed	0	1
Complaints Carried Over to Next Year	1	2
Files Referred for Capacity Assessments under S. 118 of HPA	0	0

*Both written complaints were initiated by an employer.

ACSLPA also addressed a number of other enquiries related to professional practice and advertising.

INDEPENDENT AUDITORS' 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, 2015 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 Accounting Standards for Private Sector 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.

Auditors' 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, 2015 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 14, 2016

STATEMENT OF FINANCIAL POSITION

As at December 31, 2015

	2015	2014
ASSETS		
CURRENT		
Cash	\$ 307,101	\$ 212,696
Marketable securities (Note 3)	2,108,206	1,847,437
Accounts receivable	6,330	3,650
Prepaid expenses	23,691	6,123
Goods and Services Tax recoverable	7,089	12,580
	<u>2,452,417</u>	<u>2,082,486</u>
PROPERTY AND EQUIPMENT (Note 4)	47,132	77,352
	<u>\$ 2,499,549</u>	<u>\$ 2,159,838</u>

LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 5)	\$ 102,127	\$ 41,054
Deferred revenue – membership dues	866,201	815,073
Deferred revenue – grant revenue	9,353	-
	<u>977,681</u>	<u>856,127</u>

NET ASSETS		
UNRESTRICTED	621,809	371,359
FINANCIAL RESERVE	775,000	775,000
INVESTED IN EQUIPMENT	47,132	77,352
INTERNALLY RESTRICTED FOR JURISPRUDENCE/STANDARDS OF PRACTICE PROJECT	25,000	25,000
INTERNALLY RESTRICTED FOR CODE OF ETHICS DEVELOPMENT PROJECT	35,000	-
INTERNALLY RESTRICTED FOR GOVERNANCE AND BYLAWS REVIEW	17,927	30,000
INTERNALLY RESTRICTED FOR RESTRICTED ACTIVITIES PROJECT	-	25,000
	<u>1,521,868</u>	<u>1,303,711</u>
	<u>\$ 2,499,549</u>	<u>\$ 2,159,838</u>

APPROVED ON BEHALF OF THE COUNCIL



Sarah Blenkhorn, President



Karen Nolan, Treasurer

STATEMENT OF CHANGES IN NET ASSETS
For The Year Ended December 31, 2015

(Note 10)

	Unrestricted	Financial Reserve	Invested in Equipment	Internally Restricted for Jurisprudence/Standards of Practice Project	Internally Restricted for Development of Code of Ethics	Internally Restricted for Governance and Bylaws Review	Internally Restricted for Restricted Activities Project	2015 Totals
NET ASSETS, beginning of year	\$ 371,359	\$ 775,000	\$ 77,352	\$ 25,000	\$ -	\$ 30,000	\$ 25,000	\$1,303,711
Excess of revenue over expenses	288,645	-	(33,415)	-	-	(12,073)	(25,000)	218,157
Investment in equipment	(3,195)	-	3,195	-	-	-	-	-
Transfer of funds	(35,000)	-	-	-	35,000	-	-	-

NET ASSETS, end of year	\$ 621,809	\$ 775,000	\$ 47,132	\$ 25,000	\$ 35,000	\$ 17,927	\$ -	\$1,521,868
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	Unrestricted	Financial Reserve	Invested in Equipment	Internally Restricted for Jurisprudence/Standards of Practice Project	Internally Restricted for Public Awareness Campaign	Internally Restricted for Continuing Competence Program	Internally Restricted for Governance and Bylaws Review	Internally Restricted for Restricted Activities Project	2014 Totals
NET ASSETS, beginning of year	\$ 324,591	\$ 775,000	\$ 40,285	\$ 31,000	\$ 76,560	\$ -	\$ -	\$ -	\$1,247,436
Excess of revenue over expenses	161,359	-	(45,130)	(40,576)	(19,378)	-	-	-	56,275
Investment in equipment	(30,127)	-	82,197	-	(28,070)	(24,000)	-	-	-
Transfer of funds	(84,464)	-	-	34,576	(29,112)	24,000	30,000	25,000	-

NET ASSETS, end of year	\$ 371,359	\$ 775,000	\$ 77,352	\$ 25,000	\$ -	\$ -	\$ 30,000	\$ 25,000	\$1,303,711
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STATEMENT OF OPERATIONS

For The Year Ended December 31, 2015

	2015	%	2014	%
REVENUE				
Membership fees	\$ 893,425	85.1	844,361	83.1
Conference	99,275	9.5	113,844	11.2
Investment income	24,020	2.3	22,910	2.3
Government of Alberta grant revenue	20,415	1.9	-	-
Advertising	12,089	1.2	10,296	1.0
Amortization of deferred contribution (Note 7)	-	-	24,367	2.4
	<u>1,049,224</u>	<u>100.0</u>	<u>1,015,778</u>	<u>100.0</u>
EXPENSES				
Amortization	33,415	3.2	69,497	6.8
Awards and nominations	3,632	0.3	3,526	0.3
Bank charges and interest	19,178	1.8	26,744	2.6
Conferences	89,879	8.6	98,359	9.7
Contract services	11,153	1.1	10,248	1.0
Council	25,453	2.4	25,676	2.5
Equipment rentals	3,898	0.4	3,804	0.4
Goods and Services Tax	7,089	0.7	10,582	1.0
Governance and bylaws project	12,073	1.2	-	-
Insurance	5,450	0.5	6,662	0.7
Investigations and hearings	2,744	0.3	28,919	2.8
Jurisprudence / Standards of Practice Project	20,415	1.9	40,576	4.0
Office, postage and stationery	29,881	2.8	28,777	2.8
Professional fees – discipline	4,548	0.4	71,104	7.0
Professional fees – regulatory and other	15,555	1.5	17,509	1.7
Public awareness	2,225	0.2	19,378	1.9
Publications	2,380	0.2	8,534	0.8
Rent	36,883	3.5	33,918	3.3
Restricted Activities Project	30,425	2.9	-	-
Technology programs and support	32,268	3.1	18,935	1.9
Telephone	7,915	0.8	5,874	0.6
Utilities	1,918	0.2	2,335	0.2
Wages and benefits	432,690	41.2	428,546	42.2
	<u>831,067</u>	<u>79.2</u>	<u>959,503</u>	<u>94.2</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ 218,157	20.8	\$ 56,275	5.8

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015

	2015	2014
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Cash receipts from members, advertising, conferences and other	\$1,088,496	\$1,014,188
Cash paid to suppliers and employees	(754,147)	(880,776)
Interest received	24,020	22,910
	358,369	156,322
CASH USED IN INVESTING ACTIVITY		
Purchase of property and equipment	(3,195)	(82,198)
INCREASE IN CASH DURING THE YEAR	355,174	74,124
CASH, beginning of year	2,060,133	1,986,009
CASH, end of year	\$2,415,307	\$2,060,133
REPRESENTED BY		
Cash	\$ 307,101	\$ 212,696
Marketable securities	2,108,206	1,847,437
	\$2,415,307	\$2,060,133

NOTES TO FINANCIAL STATEMENTS

For The Year Ended December 31, 2015

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 and accounts 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:

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

	2015	2014
Guaranteed Investment Certificates, including accrued interest	\$1,430,729	\$ 1,053,198
BNS Investment Savings	95,087	102,829
Dynamic Mutual Funds	95,120	101,474
100 Altamira High Interest Cash Performer	95,107	104,862
B2B Trust	97,302	96,287
RBC Investment Savings	97,984	97,102
CIBC Renaissance High Interest Savings	97,986	97,051
TD Investment Savings	-	97,081
Home Trust Savings	98,891	97,553
	<u>\$2,108,206</u>	<u>\$1,847,437</u>

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

	2015		2014
	Cost	Accumulated Amortization	Net Book Value
Office equipment	\$ 41,805	\$ 27,484	\$ 14,321
Computer equipment	49,576	40,646	8,930
Computer software	15,187	15,187	-
Database and registration system	170,406	156,115	14,291
Website	28,772	19,182	9,590
	<u>\$ 305,746</u>	<u>\$ 258,614</u>	<u>\$ 47,132</u>
			<u>\$ 77,352</u>

NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2015	2014
Trade accounts payable	\$ 92,927	\$ 26,081
Accrued liabilities	9,200	14,973
	<u>\$ 102,127</u>	<u>\$ 41,054</u>

NOTE 6 – PENSION PLANS

The College continues to sponsor an employee pension plan through Empire Life. The pension plan is a defined contribution plan in which employee and employer contributions are calculated as a percentage of the employee's earnings. The percentage calculation is based on the number of years the employee has been employed with the College. The amount expensed for all pension plan contributions for the year was \$16,170 (2014 - \$14,204).

NOTE 7 – 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. The contribution is deferred and amortized to income on the same basis as the membership database and registration system to which it relates.

	2015	2014
Balance at the beginning of the year	\$ -	\$ 24,367
Amount amortized to revenue	-	(24,367)
Deferred contribution at the end of the year	<u>\$ -</u>	<u>\$ -</u>

NOTE 8 – 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 College has also entered into two operating leases for equipment. The first piece of equipment is leased at \$95 per month; the second is leased at \$509 per quarter. Both equipment leases expire in 2017.

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

2016	\$ 25,424
2017	<u>3,856</u>
	<u>\$ 29,280</u>

NOTE 9 – 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.

NOTES TO FINANCIAL STATEMENTS (continued)

NOTE 9 – FINANCIAL INSTRUMENTS (continued)

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.

NOTE 10 – INTERNALLY RESTRICTED FUNDS

Financial Reserve

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

Jurisprudence/Standards of Practice Project

Funds restricted for the jurisprudence project were intended to be used to develop training materials for the College's registrants, and to educate and monitor the College's members. The College received grant funding from the Government of Alberta to cover costs associated with this project. Funds remain internally restricted to continue with the education implementation portion of the project.

Code of Ethics Development

Funds restricted for the code of ethics development project are intended to be used to develop a new Code of Ethics with the assistance of a consultant. The College has internally restricted \$35,000 to cover associated costs.

Governance and Bylaws Review

Funds restricted for governance and bylaws review are intended to be used to cover the expenses associated with the review and revision of governance practices and current bylaws. This project is expected to be finalized by the end of the 2016 fiscal year.

Restricted Activities Project

Funds restricted for the restricted activities project are to be used to cover expenses associated with the development of competency profiles and performance indicators for restricted activities. This will improve the assessment and monitoring of members' activities and performance. As of year end, all funds have been spent and no amounts remain internally restricted as at December 31, 2015.



Alberta College of
Speech-Language Pathologists
and Audiologists

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