



Alberta College of
Speech-Language Pathologists
and Audiologists

Hear. Speak. Connect.

2017 ANNUAL REPORT





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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President's Message

I am pleased to present the 2017 Annual Report on behalf of the Alberta College of Speech-Language Pathologists and Audiologists. This annual report is for the period of January 1 – December 31, 2017. It was approved by the Council on March 24, 2018.

2017 was the last year of our 2015-2017 Strategic Plan. Among other important initiatives, this period saw the College re-investing in some of its key regulatory infrastructure and included significant updates to our Code of Ethics (2017), Standards of Practice (2016), and Bylaws (2015). Each of these updates was an important step in the life of our College as our professions continue to mature in self-regulation. Each update also presented our members with an important opportunity to be the “self” in “self-regulation” as member surveys, taskforces, and workgroups played an important role in our update efforts.

In 2017 we also adopted a new 2018-2020 Strategic Plan. This plan is focused on becoming a better regulator by increasing our relevance to the public and members. The foundation for the new strategic plan is the belief that the public interest is well served when clients, regulated members, and stakeholders all have access to the information and supports they need.

Joanne Richer Fodchuk, R.SLP
2018 ACSLPA President

A handwritten signature in black ink, appearing to read 'J Richer Fodchuk'.

J Richer Fodchuk, R.SLP
2017/18 President

2017 ACSLPA Council

President

Joanne Richer Fodchuk, R.SLP

Vice President

Michael Vekasi, R.Aud

Councillors

Nicole Baumbach, R.SLP

Andrea Benoit, R.SLP

Geneviève Cloutier, R.SLP

Kathleen Jones, R.Aud

Laura Manz, R.SLP

Karen Nolan, R.SLP

Public Members

Jennifer Chan

Lynne Davies

Michael Hart

Public Members' Message

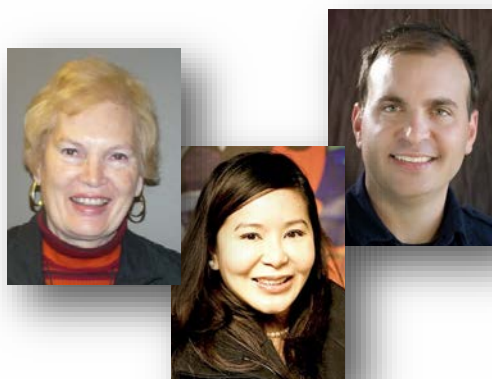
As public representatives and as part of the Council of the Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA) our role is to work with Council and to ensure that ACSLPA activities protect the public interest, meet the requirements of the *Health Professions Act* (HPA) and support professional services by ACSLPA members. In 2017, there were three public members on ACSLPA Council who were appointed to by the provincial government to assist the College and the professions it regulates. Unfortunately, in September, Jennifer Chan had to step down from her position leaving two Public Members for the remainder of the year.

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 by Council to be fully informed about ACSLPA issues, plans, concerns and aspirations. This is facilitated through participation in the strategic planning sessions and new member orientation.

The ACSLPA Council is committed and actively strives to maintain a balance between regulatory responsibilities and membership services. The Council and staff continued to follow strategies in order to meet the goals outlined in the 2015–2017 Strategic Plan and worked intensely to build and approve the 2018-2020 Plan. We commend the ACSLPA staff and the strong supporting volunteer group from the professional membership all of whom aim to serve the best interests of the public through the high-quality services that they provide.

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

Respectfully submitted by
Lynne Davies, Jennifer Chan and Michael Hart



About the College

The Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA) is a self-regulating professional body, operating under the authority granted to it by the *Health Professions Act* of Alberta (HPA). ACSLPA exists to serve the public interest by providing regulation, direction, and professional practice support to registered speech-language pathologists (SLPs) and audiologists in Alberta. In so doing, ACSLPA and our nearly 1,800 members work to ensure that the public has access to competent, safe, and ethical audiology and SLP services.

SLPs and audiologists have been regulated in Alberta under the HPA since July 1, 2002. The HPA directs the activities of ACSLPA and defines our scope of professional regulation. These include:

- publishing a register of regulated SLPs and audiologists and regulating the use of protected titles related to SLP and audiology services so that the public can readily identify qualified health professionals;
- establishing and enforcing admission, renewal, and continuing competence standards for regulated SLPs and audiologists in Alberta;
- establishing, maintaining, and enforcing standards of practice and a code of ethics for SLPs and audiologists;
- receiving and investigating complaints of unprofessional conduct against regulated members made by clients, registrants, peers, employers, or others; and
- holding SLPs and audiologists to account through disciplinary measures if they are found to have behaved unprofessionally in their practice.

ACSLPA also supports the public by providing professional practice supports to SLPs and audiologists. These supports include:

- the ACSLPA Annual Conference and other professional development opportunities;
- development and publication of position statements, guidelines, and protocols related to the delivery of professional services;
- communications to members on professional, ethical, and regulatory matters; and
- member recognition for exemplary service to the public and the professions.

Council, Committees and Staff Overview

Council

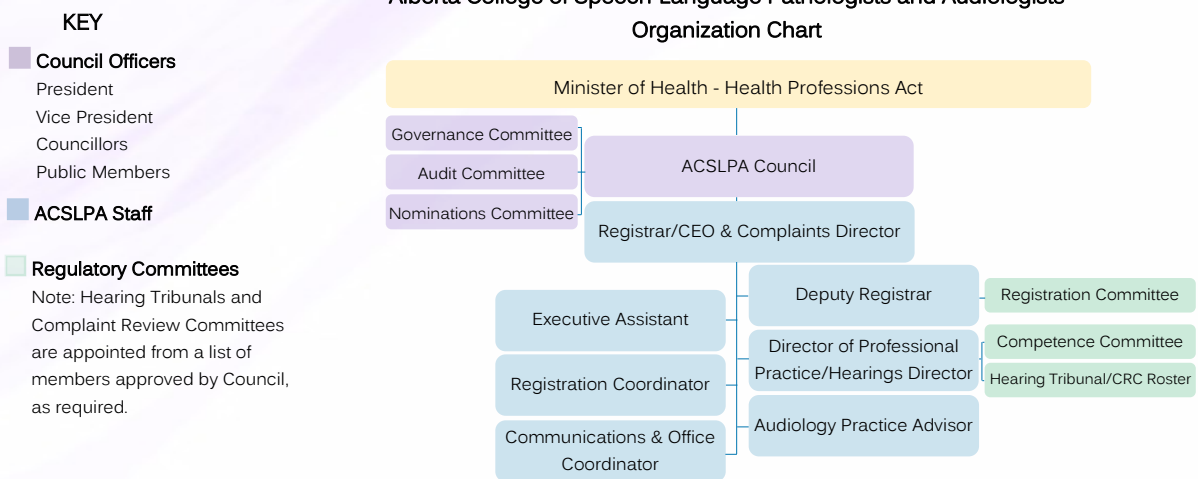
Under the *Health Professions Act*, the Council is ultimately responsible for upholding the public interest through the responsible governance of ACSLPA and its activities. The ACSLPA Council consists of 8 regulated speech-language pathologists and audiologists who are elected by the regulated members of the College, as well as three public members who are appointed by the Government of Alberta.

Committees

The work of the Council is supported by three active committees of Council: the Governance Committee, the Audit Committee, and the Nominations Committee. ACSLPA also has three standing regulatory committees, which are the Registration Committee, the Competence Committee, and the Hearings Tribunal/Complaints Review Committee.

Staff

In 2017 ACSLPA was supported by a staff organization that included the Registrar/CEO, Deputy Registrar, Director of Professional Practice, Audiology Practice Advisor, Executive Assistant, Communications and Office Coordinator, Registration Coordinator, and a contract bookkeeper. In total ACSLPA staff positions represent 5.5 FTE (full-time equivalent) employees.



Speech-Language Pathologists



Speech-language pathologists (SLPs) are professionals who have a master's, doctorate, or equivalent degree in speech-language pathology and specialize in the prevention, assessment, diagnosis and management of communication and swallowing disorders. SLPs work directly with clients of all ages and their families/caregivers. Certain services may be provided by speech-language pathologist assistants (SLPAs), who work under the supervision of an SLP.

SLPs work in:

- public practice settings such as schools, preschools, hospitals, community health centres, long-term care centres and nursing homes;
- private practice in both office and home environments;
- collaboration with other health care professionals as part of a team; and
- research, education, advocacy, counselling, policy development and health administration.



SLPs can help with:

- **speech** (articulation, phonology, motor speech), **fluency** (stuttering), **voice** and **resonance**;
- **language** (expression and comprehension);
- **swallowing and feeding**;
- **cognitive communication** (social communication, reasoning, problem solving, memory and executive functions);
- **pre-literacy and literacy skills**; and
- **communication and swallowing disorders** related to other issues (e.g., neurological and hearing impairments).



SLPs are professionals with expertise in assessing and treating a broad range of speech, language and swallowing issues in people of all ages.



Audiologists are professionals who have a master's, doctorate, or equivalent 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. Certain services may be provided by assistants, who work under the supervision of an audiologist.

Audiologists work in:

- public practice settings such as schools, hospitals and community health centres;
- private practice clinics; and
- research, education, advocacy, counselling, policy development and health administration.

Audiologists can help with:

- **hearing;**
- **amplification** (hearing aids and other assistive listening devices);
- **auditory processing;**
- **tinnitus** (noise or ringing in the ears);
- **hyperacusis** and **misophonia** (sensitivities to sounds); and
- **balance disorders** (dizziness or vertigo).



Audiologists are professionals with expertise in assessing and treating a broad range of hearing and balance disorders in people of all ages.

Year In Review

Advancing Practice of the Professions:

Progress continued toward obtaining an advanced authorization for a subset of our SLP members that would allow them to order ionizing radiation for the purposes of videofluoroscopic swallowing studies (VFSS). We contracted with a feeding/swallowing expert from the University Health Network at the University of Toronto whose team is in the process of developing educational modules and an exam for those who wish to obtain the authorization. An *Advanced Practice Advisory Group* of ACSLPA members has actively participated in this development. Ultimately, the clinical content will be of benefit both for members who choose to pursue the advanced authorization and for those who wish to increase their understanding in this complex area of clinical care.

Refining Regulatory Policy and Process:

An increase in professional staffing at the ACSLPA office in 2017 allowed us to review several policies and procedures with a view to adoption of regulatory principles that are sensible, meaningful, and practical. A Legislative Review committee of ACSLPA members provided feedback on suggested amendments to our *Speech-Language Pathologists and Audiologists Profession Regulation* and the Registration Committee developed an ambitious workplan that will serve as a guide as we review and refine registration policies and processes. By-law and policy revisions included continuing competence, re-instatement of former members, nominations and voting processes, and Annual General Meeting requirements.

Enhancing and Maintaining Professional Competence:

- A new *Code of Ethics* was approved in September 2017.
- The *Continuing Competence Program (CCP)* required a large cohort of members to complete an external feedback requirement, an objective manner for members to further develop their competence. Members were provided a significant number of communications about the deadline to complete this requirement. In addition, online working sessions were held in the summer to support members whose external feedback was due.
- Subject matter experts in both SLP and audiology participated in a process to develop essential competencies for each profession that will ultimately be approved by the national regulatory consortium *CAASPR*. These will be used in the assessment of new applicants by ACSLPA and by other regulatory bodies across the country, including both domestically and internationally educated individuals.

Organizational Growth and Re-structuring:

ACSLPA added a 1.0 FTE in professional staff (new *Deputy Registrar* position) and .2 FTE in administrative support, increasing the ability to address both regulatory and member service initiatives. It should be noted that these were the first increases in staffing since 2012. Merging and re-allocating various job responsibilities allowed for the development of a new part-time *Audiology Practice Advisor* role working in concert with the *Director of Professional Practice*.

Year In Review (Con't)

Supporting Members in their Practice:

- In response to member inquiries, ACSLPA initiated a project to develop a *Guideline for the Assessment of Children Who are English Language Learners*. We were also able to share a guideline developed by Alberta Health Services on this topic with all of our members. Work on the College guideline continues into 2018.
- ACSLPA provided sponsorship funding for the following professional development events organized by regulated members.
 - Dysphagia Treatment: Evidence-based Interventions for Swallowing Impairment Using a Standardized Approach Across the Continuum of Care – Edmonton
 - School-Age Language Intervention: Evidence-Based Practices – Edmonton
 - Advanced Workshop on Management of Dysphagia in Head and Neck Cancer Patients – Province-wide attendance via telehealth
- ACSLPA's two-day conference *Connecting the Dots: Clinical, Counselling and Cultural Considerations in SLP and Audiology*, was held in Edmonton with over 350 attendees. There were a number of educational topics for audiologists and SLPs, a members' forum and an awards celebration.

Spreading the Word About Speech-Language Pathology and Audiology:

ACSLPA continued to work with partner organizations to provide education and information about the professions and professional regulation. ACSLPA attended the following events.

- University of Alberta Interprofessional Pathway Launch
- Alberta Medical Students Conference and Retreat (AMSCAR)

ACSLPA also participated in the Pan-Canadian Alliance of Speech-Language Pathology and Audiology Organizations' *May is Speech and Hearing Month*. The theme for 2017 was "Take the #communicateawareness Challenge" where SLPs, audiologists and the public were encouraged to communicate in situations without using their voice, post to social media and challenge others to do the same.

ACSLPA launched a Facebook page as an additional communication vehicle for members and the public.

Registration of College Members

January 1 - December 31, 2017

Under the *Health Professions Act* (HPA), ACSLPA has the legislated responsibility to establish, maintain and enforce entry-to-practice registration standards for audiologists and speech-language pathologists (SLPs) in Alberta. To this end, ACSLPA establishes the educational and clinical practice requirements to enter the professions of audiology and SLP, and ensures that applicants meet the established requirements prior to becoming registered.

The Council, Registrar, and Registration Committee each have responsibilities in the registration process in accordance with our governing legislation.

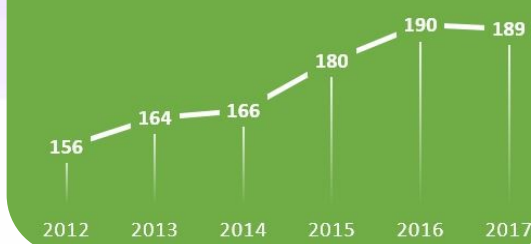
Registration statistics for 2017 are summarized below.



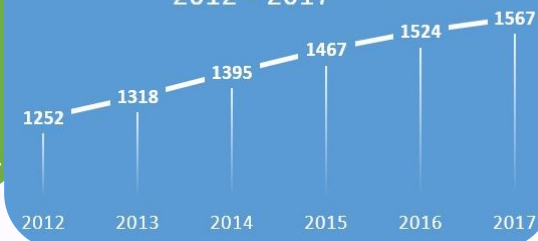
2017 Registrants By Category
as of December 31, 2017

	AUD	SLP	TOTAL
Registered	172	1429	1601
Non-Practicing	11	98	109
Honourary	6	39	45
Courtesy	0	1	1
Total	189	1567	1756

AUDIOLOGIST REGISTRANTS
2012 - 2017



SLP REGISTRANTS
2012 - 2017



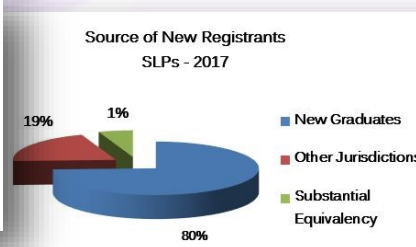
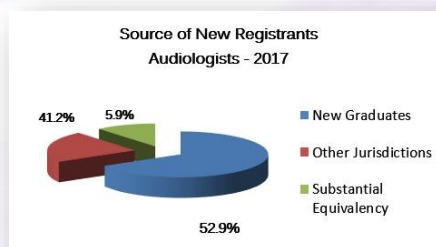
Number of Applicants and New Registrants – General Register
January 1–December 31, 2017

	AUD		SLP		TOTAL	
	Applicants	Registered	Applicants	Registered	Applicants	Registered
New Graduates						
University of Alberta	n/a	n/a	33	33	33	33
Other Canadian Programs	5	5	16	15	21	20
U.S. Programs	1	1	7	7	8	8
New Graduates – Total	6	6	56	55	62	61
Other Regulated Jurisdictions ¹	2	2	15	15	17	17
Other Non-Regulated Jurisdictions ²	0	0	10	9	10	9
Substantial Equivalency ³	1	1	4	4	5	5
Total	9	9	85	83	94	92

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

² Includes applicants and registrants from 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).



Status Changes (not occurring at renewal)
January 1 – December 31, 2017

	AUD	SLP	TOTAL
Practitioners Returning to Practice ¹	4	46	50
Practitioners Leaving Practice ²	3	31	34

¹ Includes Non-Practicing members and previous members who returned to active practice.

² Includes active members who became Non-Practicing, retired or resigned.

Registrations – Courtesy Register
January 1 – December 31, 2017

	AUD	SLP	TOTAL
Number Registered	2	12	14

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

Reviews by Council

If the Registrar or Registration Committee refuses to issue or suspends a practice permit, or issues a practice permit subject to conditions, an applicant may request that the Council review that decision. In 2017, there were no reviews by the Council.

Continuing Competence Program

ACSLPA implemented a Continuing Competence Program (CCP) in 2008 and has been waiting for a corresponding update to its profession regulation to include the program requirements since that time. The CCP was designed to ensure that regulated members remain competent throughout their careers, providing 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:

1. self-assessment to identify practice strengths and learning needs related to practice (required a minimum of once every three years);
2. formulation of competence goal(s) based on identified learning needs (required annually);
3. implementation of learning activities to achieve competence goal(s) (required annually);
4. evaluation and reflection on how practice was enhanced through completion of the competence goal(s) (required annually); and
5. completion of external feedback to support learning (required a minimum of once every three years).

Regulated members registered in 2014 or earlier had until December 31, 2017 to submit their first external feedback form. A CCP video tutorial, lunch and learn teleconference sessions, a condensed power point presentation and online working sessions were made available to support regulated members to complete this new, external feedback element by the deadline.

Results of 2017 Regulated Member Program Audit

A total of 10% of all regulated members' submissions were audited this year, translating to a total of 17 audiologists and 135 speech-language pathologists. The results of the 2017 CCP audit are summarized as follows:

2017 CCP REVIEW STATISTICS

	AUD %	SLP %
Criteria met	71	72
Resubmission required	29	28

Each regulated member whose submission was audited received a letter that provided feedback, suggestions for future submissions, and/or a specific request for revision or re-submission, if required.

Continuing Competence Program (Con't)

The number of competency programs that required resubmission by SLPs remained similar this year to last whereas the number of resubmissions for audiologists decreased. Data will be examined on an ongoing basis to determine any trends that may further describe results (e.g., demographics).

An additional three members (SLPs) were referred to the Competence Committee for audit as they did not complete their required external feedback by the deadline. Of those three, one had completed the requirement by the time of audit, however the competence committee required the external feedback to be resubmitted (criteria not met). The remaining two were asked by the competence committee to complete this requirement with a new deadline or face a complaint by the Competence Committee of unprofessional conduct.

Instructions within the online competence system and the website will be revised to ensure clarity for regulated members regarding the expectations of the program. Additional supporting resources and materials will be developed as needed.



Complaints and Discipline

One of the goals of the College is to protect the public by receiving complaints against members in a manner that respects the *Health Professions Act* (HPA) and is consistent with the principles of fairness, transparency, objectivity, and independence. The Complaints Director is appointed by the Council and mandated by Part 4 of the HPA to receive and act upon complaints. The Complaints Director has the authority to attempt to resolve the complaint, seek the advice of experts, appoint an investigator, dismiss the complaint, or take other actions in accordance with the HPA.

When the Complaints Director is satisfied that there is sufficient evidence of unprofessional conduct, the complaint is referred to the Hearing Tribunal for a hearing. The Hearing Tribunal is composed of regulated ACSLPA members appointed by the Council and a public member appointed by the Government of Alberta. At a hearing, the investigated member and the Complaints Director can present their case, call witnesses, and have legal counsel. Hearings are generally open to the public unless specific criteria are met that would require a private hearing.

If the Complaints Director dismisses a complaint, the Complainant may request a review of the decision by the Complaints Review Committee (CRC). The CRC is also appointed by the Council and a public member.

Matters that go to hearing may be appealed by either the investigated member or the Complaints Director. Appeals are heard by the Council. The tables below provide a summary of complaint statistics for 2017.

COMPLAINTS RECEIVED	2017
Number of new complaints received Jan 1 - Dec 31	7
Number of complaints carried over from previous years	4
Number of complaints closed in the year	1
Number of complaints still open on Dec 31, 2017	10

DISPOSITION OF COMPLAINTS	2017
Number complaints dismissed, redirected or resolved informally	0
Number of complaints referred to the ACR process	0
Number of complaints referred to investigation	2
Number of complaints referred to a hearing	0
Number of members referred for an incapacity assessment	0
Number of complaints resolved through hearing process	1

HEARINGS, COMPLAINT REVIEWS, APPEALS	2017
Number of hearings held	0
Number of appeals	0
Number of Complaints Reviews	0

In addition to formal complaints under the Health Professions Act, the College also received and informally addressed a number of concerns from employers and the public. In most cases, these concerns were resolved before becoming a complaint when the potential complainant and member were encouraged to communicate, when the public was provided with more information about what they should expect from the member, or when the member was provided more clarity about their professional obligations.

There have been no complaints against the College to the Alberta Ombudsman or the Office of the Information Privacy Commissioner of Alberta (OIPC) in 2017.

Independent Auditors' Report

March 15, 2018

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, 2017 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 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, 2017 and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

SVS Group LLP
Chartered Accountants
Edmonton, Alberta

Statement of Financial Position

As at December 31, 2017

	2017	2016
ASSETS		
CURRENT		
Cash	\$ 1,012,857	\$ 730,249
Marketable securities (Note 3)	1,859,798	1,843,958
Accounts receivable	2,527	100
Prepaid expenses	12,603	13,870
Goods and Services Tax recoverable	6,704	15,433
	2,894,489	2,603,610
PROPERTY AND EQUIPMENT (Note 4)	33,256	25,315
	\$ 2,927,745	\$ 2,628,925
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 5)	\$ 166,134	\$ 37,043
Deferred revenue – membership dues (Note 6)	947,856	903,487
Deferred revenue – grant revenue (Note 6)	—	6,268
	\$ 1,113,990	\$ 946,798
NET ASSETS		
UNRESTRICTED RESERVE	980,499	849,457
INTERNALLY RESTRICTED FINANCIAL RESERVE	775,000	775,000
INVESTED IN EQUIPMENT	33,256	25,315
INTERNALLY RESTRICTED FOR JURISPRUDENCE PROJECT	25,000	25,000
INTERNALLY RESTRICTED FOR GOVERNANCE AND BYLAWS REVIEW	—	7,355
	1,813,755	1,682,127
	\$ 2,927,745	\$ 2,628,925

APPROVED ON BEHALF
OF THE COUNCIL:



Joanne Richer Fodchuk
2018 President



Michael Vekasi
2018 Vice President

Statement of Changes in Net Assets

For the Year Ended December 31, 2017

	Unrestricted Reserve	Internally Restricted Financial Reserve	Invested in Property and Equipment	Internally Restricted for Jurisprudence Project	Internally Restricted for Code of Ethics Project	Internally Restricted for Governance and Bylaws Review	2017 Totals
							(Note 9)
NET ASSETS, beginning of year	\$ 849,457	\$ 775,000	\$ 25,315	\$ 25,000	\$ —	\$ 7,355	\$ 1,682,127
Excess of revenue over expenses	153,441	—	(14,458)	—	—	(7,355)	131,628
Investment in equipment	(22,399)	—	22,399	—	—	—	—
NET ASSETS, end of year	\$ 980,499	\$ 775,000	\$ 33,256	\$ 25,000	\$ —	\$ —	\$ 1,813,755

	Unrestricted	Internally Restricted Financial Reserve	Invested in Property and Equipment	Internally Restricted for Jurisprudence Project	Internally Restricted for Code of Ethics Project	Internally Restricted for Governance and Bylaws Review	2016 Totals
NET ASSETS, beginning of year	\$ 621,809	\$ 775,000	\$ 47,132	\$ 25,000	\$ 35,000	\$ 17,927	\$ 1,521,868
Excess of revenue over expenses	240,777	—	(34,946)	—	(35,000)	(10,572)	160,259
Investment in equipment	(13,129)	—	13,129	—	—	—	—
NET ASSETS, end of year	\$ 849,457	\$ 775,000	\$ 25,315	\$ 25,000	\$ —	\$ 7,355	\$ 1,682,127

Statement of Cash Flows

for the year ended December 31, 2017

REVENUE	2017	%	2016	%
Membership fees	\$ 960,853	86.6	\$ 940,182	89.1
Conference	106,875	9.6	73,910	7.0
Investment income	18,862	1.7	25,692	2.4
Government of Alberta grant revenue	9,575	.9	3,085	0.3
Advertising	13,459	1.2	12,618	1.2
	1,109,624	100.0	1,055,487	100.0
EXPENSES				
Amortization	14,458	1.3	34,946	3.3
Awards and nominations	3,526	0.3	5,909	0.6
Bad debt	—	—	1,500	0.1
Bank charges and interest	19,574	1.8	19,816	1.9
Conference	104,757	9.4	84,066	8.0
Code of Ethics Project	—	—	35,000	3.3
Contract services	15,829	1.4	64,603	6.1
Council	35,385	3.2	24,683	2.3
Donations and sponsorship	3,000	0.3	5,000	0.5
Dues and memberships	15,749	0.3	14,244	0.4
Equipment rentals	2,789	0.3	4,020	0.4
Goods and Services Tax	7,146	0.6	8,303	0.8
Governance and Bylaws Project	—	—	10,573	1.0
Insurance	7,096	0.6	6,978	0.7
Investigations and hearings	1,320	0.1	2,588	0.2
Jurisprudence Project	7,000	0.6	3,085	0.3
Office, postage and stationery	11,399	1.0	9,169	0.9
Professional fees – discipline	2,132	0.2	1,263	0.1
Professional fees – regulatory and other	16,238	1.5	25,150	2.4
Publications	7,227	0.7	4,587	0.4
Rent	37,191	3.4	37,530	3.6
Strategic planning and Organizational Development	20,021	1.8	—	—
Technology programs and support	31,670	2.9	30,610	2.9
Telephone	8,453	0.8	8,436	0.8
Travel	7,539	0.7	16,998	1.6
Utilities	2,557	0.2	2,194	0.2
Wages and benefits	596,229	53.7	433,977	41.1
	978,288	85.8	895,228	81.3
INCOME FROM OPERATIONS	131,336	14.2	160,259	18.7
GAIN ON DISPOSAL OF PROPERTY & EQUIPMENT	292	—	—	—
EXCESS OF REVENUE OVER EXPENSES	\$ 131,628	14.2	\$ 160,259	18.7

Statement of Cash Flows

For the Year Ended December 31, 2017

	2017	2016
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Cash receipts from members, advertising, conferences and other	\$ 1,126,437	\$ 1,087,576
Cash paid to suppliers and employees	(824,744)	(941,239)
Interest received	18,862	25,692
	320,555	172,029
CASH PROVIDED BY (USED IN) INVESTING ACTIVITY		
Purchase of property and equipment	(23,007)	(13,129)
Proceeds on disposal of property and equipment	900	—
	(22,107)	(13,129)
INCREASE IN CASH DURING THE YEAR		
	298,448	158,900
CASH, beginning of year	2,574,207	2,415,307
CASH, end of year	2,872,655	\$ 2,574,207
REPRESENTED BY		
Cash	1,012,857	\$ 730,249
Marketable securities	1,859,798	1,843,958
	2,872,655	\$ 2,574,207



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 Not-for-Profit Organizations and include the following accounting policies:

(a) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-For-Profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, 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.

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

	2017	2016
RBC Dominion Securities (cash at December 31, 2017)	\$ 1,859,798	—
Guaranteed Investment Certificates, including accrued interest	—	\$ 1,235,903
BNS Investment Savings	—	95,062
Hollis Wealth Mutual Funds	—	95,076
Altamira High Interest Cash Performer	—	95,822
B2B Trust	—	98,077
CIBC Renaissance High Interest Savings	—	97,986
Manulife Trust Investment Savings	—	25,381
Home Trust Savings	—	99,914
	\$ 1,859,798	\$ 1,843,958

Marketable securities are comprised of Canadian money market funds and guaranteed investment certificates. In December 2017, the securities were all sold and put into a RBC Dominion Securities Portfolio.

Notes to Financial Statements

NOTE 4 – PROPERTY AND EQUIPMENT			2017	2016
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Office equipment	\$ 42,729	\$ 32,551	\$ 10,178	\$ 11,457
Computer equipment	79,554	56,476	23,078	13,858
Computer software	19,471	19,471	—	—
Database and registration system	170,406	170,406	—	—
Website	28,772	28,772	—	—
	\$ 340,932	\$ 307,676	\$ 33,256	\$ 25,315

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES		2017	2016
Trade accounts payable		\$ 118,037	\$ 27,591
Accrued liabilities		48,097	9,450
		\$ 166,134	\$ 37,042

The College has received grants to be used for specific purposes and membership revenue for the subsequent fiscal period. The College recognizes revenue from the grants in an amount equal to the related expenditures incurred while membership revenue is recognized in the period the membership relates to. The unexpended funds and membership revenue for future periods are classified as deferred revenue on the balance sheet. Details of the grants and deferred membership revenue are as follows:

NOTE 6 – DEFERRED REVENUE		2017	2016
Membership Dues			
Deferred beginning of year		\$ 903,487	\$ 866,201
Dues received		1,005,222	977,468
Dues recognized		(960,853)	(940,182)
Deferred end of year		947,856	903,487
Grant Revenue			
Unexpended grant, beginning of year		6,268	9,353
Funds received		—	—
Eligible expenditures		(6,268)	(3,085)
Unexpended grant, end of year		—	6,268
Total Deferred Revenue		\$ 947,856	\$ 909,755

NOTE 7 – COMMITMENTS

The College has an operating lease for its premises at \$1,854 per month, under a lease expiring January 31, 2022. Under the lease, the College is also required to pay condominium fees and property taxes of approximately \$17,000 annually.

The College has also entered an operating lease for equipment. The equipment is leased at \$489 per quarter. The equipment lease expires in November 2022.

The minimum annual lease payment for the next five years is:

2018	\$	24,204
2019		24,204
2020		24,204
2021		24,204
2022		3,810
	\$	<u>100,626</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 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. 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.

NOTE 9 – RESERVE FUNDS

Internally Restricted 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.

Internally Restricted for Jurisprudence 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.

Internally Restricted for Code of Ethics Project

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.

Internally Restricted for 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 was finalized in the 2017 fiscal year.

SPEECH-LANGUAGE PATHOLOGISTS

Registered Members by
Practice Profile*

	2017	2016
Direct Patient Care	1115	1130
Consulting	182	152
Teaching	15	16
Administration	51	45
Research	10	10
Other	17	14
Unknown	39	39
Total	1429	1406

* Note: Based on primary scope of practice only.

Registered Members by
Primary Practice Setting

	2017	2016
General Hospital	91	93
Pediatric Hospital	19	21
Rehabilitation Hospital	62	62
Developmental Delay Facility	0	0
Long-Term Care	0	0
Community Health	431	438
Private Practice	305	292
Home-Care Program	0	0
Non-Profit Agency	129	123
Student Health Program	1	1
Industry	0	0
School/School Board	324	310
University/College	25	25
Government/Official Agency	2	1
Other/Unknown	40	40
Total	1429	1406

Registered Members by Average
Hours Worked Per Week*

	2017	2016
35 hours or more	759	740
20 – 34 hours	448	448
10 – 19 hours	144	137
9 hours or less	32	35
0 hours	7	7
Unknown	39	39
Total	1429	1406

* Note: Based on primary employment.

Registered Members
by Gender

	2017	2016
Female	1385	1365
Male	44	41
Total	1429	1406

Registered Members by
Age of Clients

	2017	2016
Pediatric (0 – 16)	1057	1043
Adult (17 – 65)	147	150
Geriatric (over 65)	28	27
All Ages	142	132
Unknown	39	39
Not applicable	16	15
Total	1429	1406



AUDIOLOGISTS

Registered Members by
Practice Profile*

	2017	2016
Direct Patient Care	151	152
Consulting	9	9
Teaching	3	3
Administration	3	3
Research	1	1
Other	1	1
Unknown	4	4
Total	172	173

* Note: Based on primary scope of practice only.

Registered Members by Average
Hours Worked Per Week*

	2017	2016
35 hours or more	120	112
20 – 34 hours	37	43
10 – 19 hours	7	7
9 hours or less	4	7
0 hours	0	0
Unknown	4	4
Total	172	173

*

Registered Members by
Primary Practice Setting

	2017	2016
General Hospital	5	5
Pediatric Hospital	10	12
Rehabilitation Hospital	13	13
Developmental Delay Facility	0	0
Long-Term Care	0	0
Community Health	33	29
Private Practice	96	98
Home Care Program	0	0
Non-Profit Agency	0	0
Student Health Program	0	0
Industry	2	2
School/School Board	4	4
University/College	4	4
Government/Official Agency	1	2
Other/Unknown	4	4
Total	172	173

Registered Members by
Age of Clients

	2017	2016
Pediatric (0 – 16)	22	21
Adult (17 – 65)	13	16
Geriatric (over 65)	1	1
All Ages	127	126
Unknown	4	4
Not Applicable	5	5
Total	172	173



Registered Members
by Gender

	2017	2016
Female	133	134
Male	39	39
Total	172	173



Alberta College of
Speech-Language Pathologists
and Audiologists

Hear. Speak. Connect.



#209, 3132 Parsons Road
Edmonton, AB T6N 1L6 Canada

Ph: 780-944-1609

TF: 1-800-537-0589

Fx: 780-408-3925

admin@acslpa.ab.ca

www.acslpa.ab.ca