



Alberta College of
Speech-Language Pathologists
and Audiologists

Hear. Speak. Connect.



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ACSLPA
2018
ANNUAL REPORT



***PROTECTING AND SERVING THE
PUBLIC INTEREST BY REGULATING THE PRACTICE
OF SPEECH-LANGUAGE PATHOLOGISTS
AND AUDIOLOGISTS IN ALBERTA.***

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PRESIDENT'S MESSAGE



Joanne Richer Fodchuk, R.SLP
2019 ACSLPA President

I am pleased to present the 2018 Annual Report on behalf of the Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA). This annual report is for the period of January 1 – December 31, 2018. It was approved by the ACSLPA Council on March 23, 2019.

In the first half of 2018 ACSLPA Council put a considerable focus on our college's effectiveness in dealing with complaints of professional misconduct against members. This is of course a core regulatory responsibility of the College under the Health Professions Act and an important part of upholding the public interest. Ultimately Council determined that it was time to build beyond the College's existing capacity and approved the creation of a new position, the Director of Professional Conduct. This new position will ensure that we are able to keep pace with expectations from the public and our members when it comes to administering an efficient, effective, and fair complaints and discipline system.

Another important area of focus for ACSLPA in 2018 was working with government, stakeholders, and members to prepare for and ultimately implement the Government of Alberta's Bill 21 – An Act to Protect Patients from Sexual Abuse. As we all know, sexual abuse and sexual misconduct is all too prevalent in our society but it is particularly egregious when it is perpetrated by a regulated health professional. Although ACSLPA has not previously received a complaint of sexual abuse or sexual misconduct by a member, the changes that were started in 2018 and that will continue in 2019 will ensure that our college and our members have done what is necessary to protect patients now and in the future.

These two matters are just a small fraction of the work done by the College in 2018, so I invite you to read more about our activities in the annual report.

2018 ACSLPA COUNCIL

PRESIDENT

Joanne Richer Fodchuk, R.SLP

VICE PRESIDENT

Michael Vekasi, R.Aud

MEMBERS OF COUNCIL

Nicole Baumbach, R.SLP

Kathleen Jones, R.Aud

Andrea Benoit, R.SLP

Laura Manz, R.SLP

Geneviève Cloutier, R.SLP

Karen Nolan, R.SLP

PUBLIC MEMBERS

Marcella Campbell, Andre Breault & Ira Goldman

PUBLIC MEMBERS' MESSAGE

The Alberta College of Speech-Language Pathologists and Audiologists (ACSLPA) exists to serve the public interest through the regulation of professional speech-language pathologists and audiologists in Alberta.

ACSLPA's regulatory work includes setting admission standards, considering applications for regulated membership and issuing practice permits, creating and enforcing a Code of Ethics and Standards of Practice, investigating complaints of unprofessional conduct, creating guidelines and practice documents, enforcing continuing competence standards and more.

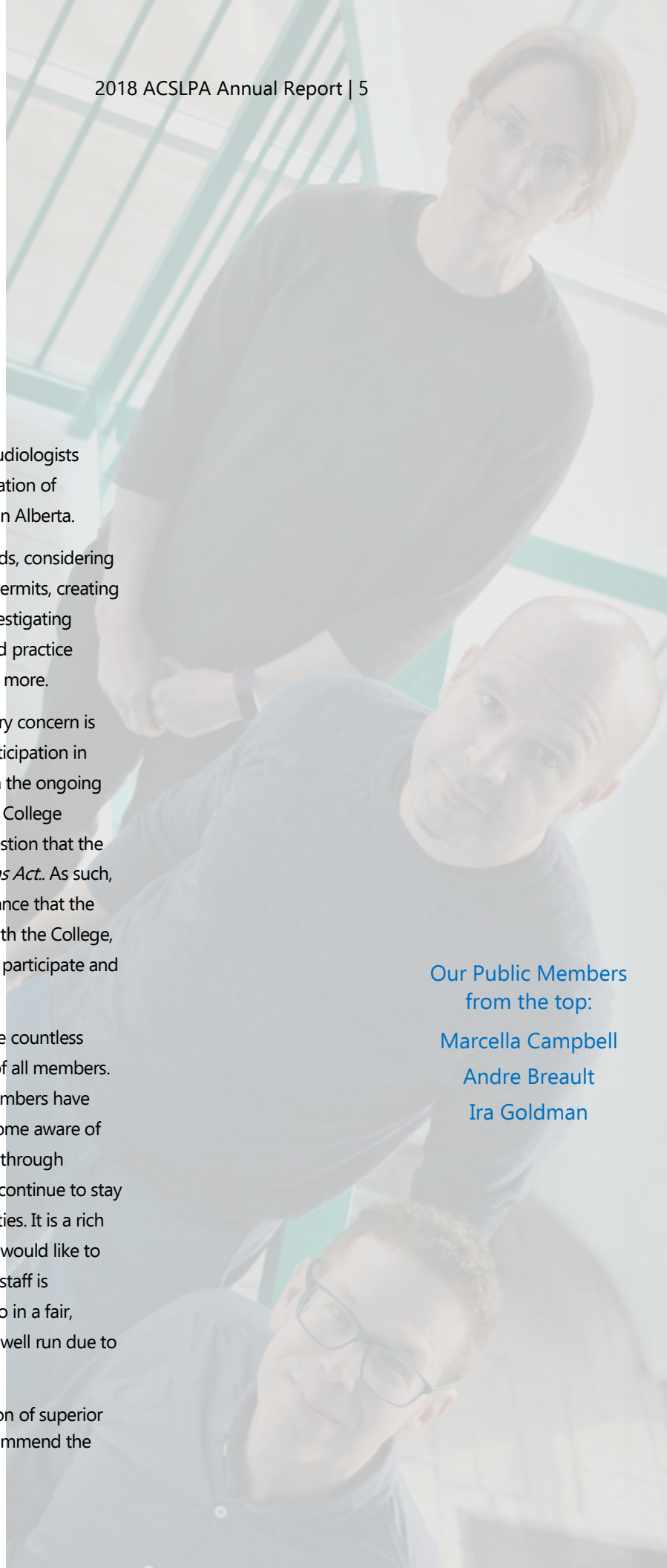
As Public Members appointed by the government, our primary concern is patient safety and public protection. We do this by active participation in regular council meetings and engagement at a board level, in the ongoing activities of ACSLPA. We can maintain without doubt that the College continues to keep this as its primary purpose. There is no question that the College is fulfilling its obligations under the *Health Professions Act*. As such, regulated members are enjoying the privilege of self-governance that the legislation offers. This was our first year as Public Members with the College, we appreciate the openness and respect afforded us by all to participate and be involved in every aspect of College business.

The College is well positioned and strong, primarily due to the countless volunteers who commit their time and talent for the benefit of all members. We appreciate the work that these volunteers provide. All members have opportunity to shape the direction of the College and to become aware of the requirements of the legislation. By volunteering time and through working on Council and various committees, the College will continue to stay strong. We encourage members to seek out these opportunities. It is a rich and rewarding experience for those who participate. We also would like to acknowledge the staff and Registrar/CEO of the College. The staff is responsible to put into action the plan of Council and to do so in a fair, reasonable, and efficient manner. The College operations are well run due to the dedication and reliance of the staff.

The College and its membership are dedicated to the provision of superior healthcare services to Albertans, and we acknowledge and commend the efforts we have observed.

Respectfully submitted by Marcella, Andre and Ira

Our Public Members
from the top:
Marcella Campbell
Andre Breault
Ira Goldman



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 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:

- providing practice advice and professional support to members;
- 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 & STAFF

COUNCIL

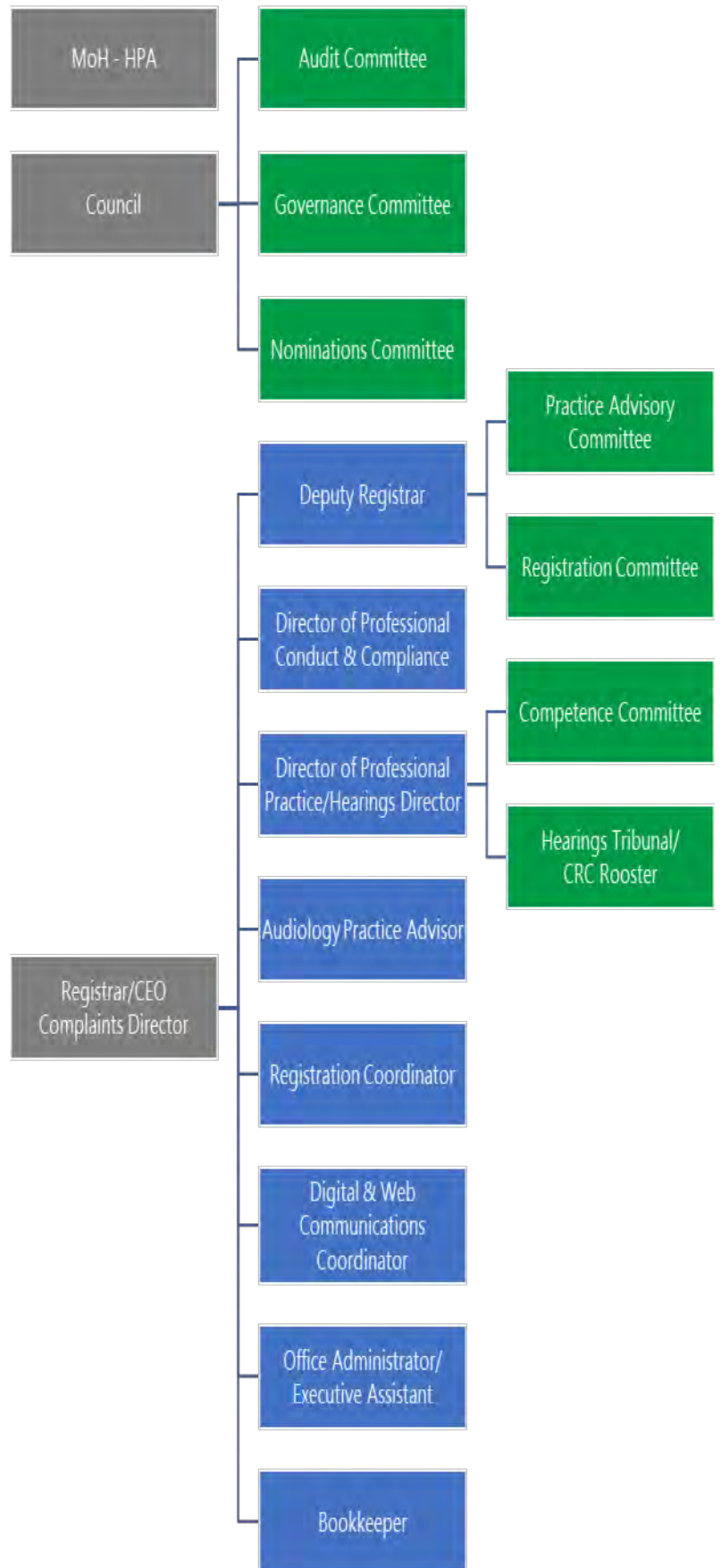
Under the *Health Professions Act*, the Council is ultimately responsible for upholding the public interest through the responsible governance of ACSLPA and its activities. The ACSLPA Council consists of 8 regulated speech-language pathologists and audiologists who are elected by the regulated members 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 Nominations Committee, and the Audit 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 2018 ACSLPA was supported by a staff organization that included the Registrar/CEO, Deputy Registrar, Director of Conduct & Compliance, Director of Professional Practice, Audiology Practice Advisor, Registration Coordinator, Digital & Web Communications Coordinator, Office Administrator/Executive Assistant and a contract bookkeeper. In total ACSLPA staff positions represent 6.5 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 and in collaboration with other health care professionals as part of a team. 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; 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

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

2018 was an exciting year for ACSLPA as we continued to build regulatory strength and acumen. Achievements included a focus on regulatory policy and guidance for members, regulatory innovation related to inter-jurisdictional practice, and continued organizational growth and re-structuring, including both the addition of a full-time *Director of Professional Compliance and Conduct* as well as the ongoing evolution of our Council and governance model.

A few highlights are outlined below:

REGULATORY POLICY AND PROJECTS:

- Updated criteria for *Use of the Protected Title "Doctor" or "Dr." by SLPs and Audiologists When Providing a Health Service*, and development of an accompanying advisory statement;
- Development of an advisory statement relevant to all regulated members, *Using Your Protected Professional Designation the Right Way*;
- Revisions to the position statement, *Role of the Speech-Language Pathologist in Assessing Capacity for Decision-Making by Adults with Communication Disorders*;
- Policy development initiatives, including:
 - changes to the courtesy register,
 - a major overhaul of current qualification requirements for members failing to meet minimum practice hours,
 - English language proficiency requirements, and
 - by-law changes in relation to Council terms and practice permit renewal.

ENHANCING AND MAINTAINING PROFESSIONAL COMPETENCE:

- ACSLPA's new *Code of Ethics* was formally launched in 2018. As part of the roll out, online and in person sessions were held for members to learn about the new Code.
- ACSLPA's Council approved policies for the Continuing Competence Program (CCP) which will support administration of the program in the absence of having the program in regulation.
- First ever orientations to the CCP were held for new members.
- New essential competencies were adopted for both professions. These were developed nationally through the Canadian Alliance of Audiology and Speech-Language Pathology Regulators (CAASPR). They will be used in the assessment of new applicants by ACSLPA and as part of our CCP Self-Assessment Tool (SAT).
- A new *Practice Advisory Standing Committee* was formed to oversee and participate in the development/revision of key College documents impacting member conduct and practice.

YEAR IN REVIEW (CON'T)

ADDRESSING PROFESSIONAL CONDUCT AND COMPLIANCE:

- The new *Director of Professional Conduct and Compliance* position allows us to address complaints and investigations in a timely, thorough, and appropriate manner. This position will also be responsible for the development of additional resources and infrastructure that specifically focuses on professional conduct and concerns.

SUPPORTING MEMBERS IN THEIR PRACTICE:

- ACSLPA's *Guideline for the Assessment of Children Who are English Language Learners* was completed and shared with members and key stakeholders.
- In lieu of ACSLPA's annual conference, sponsorship funding was provided for the Speech-Language and Audiology Canada conference held in Edmonton in May, 2018. This three-day event hosted SLPs and audiologists from across the nation. Over 350 SLPs and audiologists from Alberta were in attendance.
- ACSLPA hosted two members' forums in the fall. These were an opportunity to further members' understanding of professional self-regulation. Valuable input was obtained from attendees regarding future directions/priorities for the College.

SPREADING THE WORD

ABOUT SPEECH-LANGUAGE PATHOLOGY AND AUDIOLOGY:

ACSLPA continued to work with partner organizations to share information about the professions and professional regulation. Events attended included:

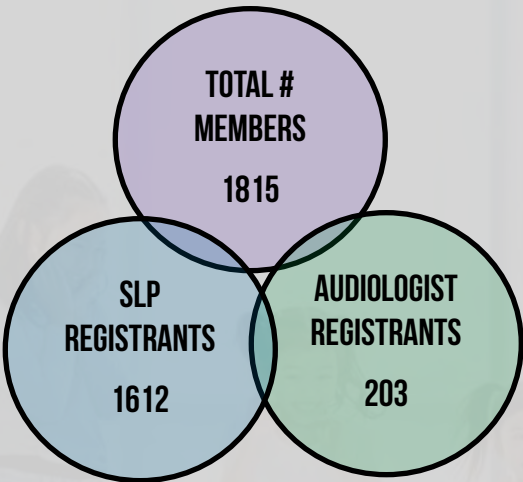
- University of Alberta Interprofessional Pathway Launch
- Alberta Medical Students Conference and Retreat (AMSCAR)

ACSLPA also participated in the Pan-Canadian Alliance of Speech-Language Pathology and Audiology Organizations' *May is Speech and Hearing Month*.

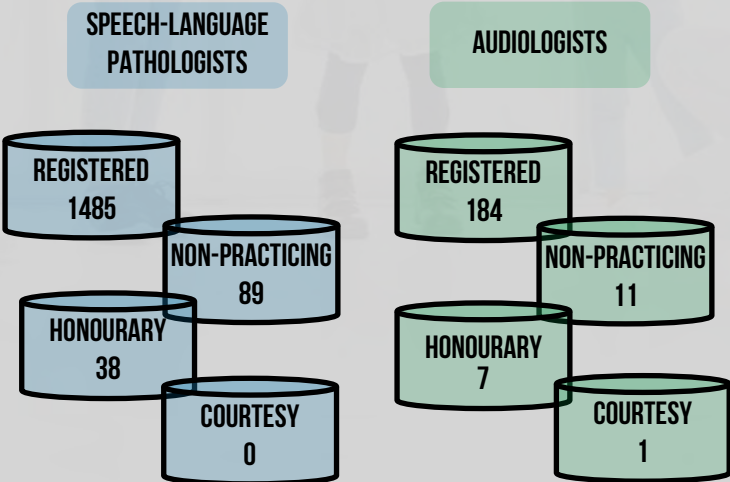
ACSLPA received funding through Canada Summer Jobs for a summer intern who updated and created resources for the public, available on the College website.

REGISTRATION OF COLLEGE MEMBERS

SUMMARIZED REGISTRATION STATISTICS FOR 2018



Registrants by Category as of December 31, 2018



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. ACSLPA establishes the educational 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.

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

REGISTRATION REQUIREMENTS

Registration requirements are outlined in the *Speech-Language Pathologists and Audiologists Profession Regulation*. Applicants must:

1. Have completed at least a master’s degree in speech-language pathology or audiology from an approved university program or qualifications that the Registration Committee considers substantially equivalent;
2. Demonstrate that their professional practice is current by having:
 - a) Graduated from an approved program within three years; or
 - b) Practiced as a speech-language pathologist or audiologist for at least 1250 hours in the previous five years; or
 - c) Successfully completed approved refresher education courses;
3. Provide evidence of having good character and reputation by submitting:
 - a) A satisfactory Police Information Check and a Vulnerable Sector Check (PIC/VSC);
 - b) A written reference or letter of good standing; and
 - c) Acceptable declarations regarding any history of criminal convictions or findings of unprofessional conduct;
4. Meet the approved English Language Proficiency requirements; and
5. Demonstrate that they have the required Professional Liability Insurance.

At renewal each year, registrants are required to submit currency hours, demonstrate they continue to hold the required level of professional liability insurance, comply with continuing competence program requirements, and complete declarations related to both criminal convictions and findings of unprofessional conduct.

**Number of Applicants and New Registrants – General Register
January 1–December 31, 2018**

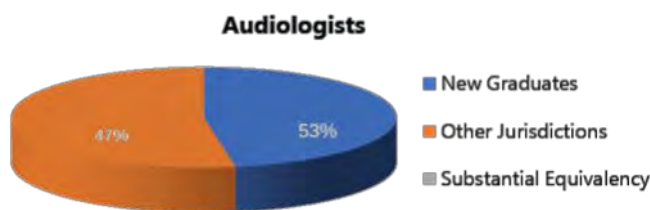
	AUD		SLP		TOTAL	
	Applicants	Registered	Applicants	Registered	Applicants	Registered
New Graduates						
University of Alberta	n/a	n/a	37	37	37	37
Other Canadian Programs	6	6	9	9	15	15
U.S. Programs	3	3	12	12	15	15
New Graduates – Total	9	9	58	58	67	67
Other Regulated Jurisdictions ¹	8	8	33	33	41	41
Other Non-Regulated Jurisdictions ²	2	2	9	9	11	11
Substantial Equivalency ³	1	0	7	3	8	3
Total	20	19	107	103	127	122

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

² Includes applicants and registrants from non-regulated jurisdictions in Canada and ASHA members from the USA.

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).

2018 Source of New Registrants



Status Changes
(not occurring at renewal)
January 1 – December 31, 2018

	AUD	SLP	TOTAL
Practitioners Returning to Practice ¹	6	62	68
Practitioners Leaving Practice ²	3	19	22

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

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

Courtesy Register
January 1 – December 31, 2018

	AUD	SLP	TOTAL
Number Registered	5	20	25

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.

CONTINUING COMPETENCE PROGRAM

ACSLPA has been anticipating an update to its profession regulation to include a Continuing Competence Program (CCP) since 2007 and implemented a CCP, by policy, in 2008. ACSLPA continued to actively engage with the Ministry of Health Staff throughout 2018 in the hopes of having updated legislation proclaimed. 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 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 (required a minimum of once every three years).

NEW MEMBER ORIENTATIONS

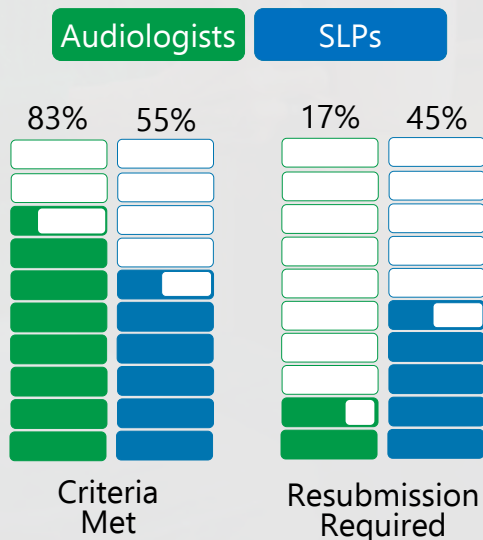
In 2018, new ACSLPA members were offered an orientation to the CCP. Seven sessions were held in the fall and a total of 58 members attended. 100% of attendees indicated a stronger understanding of the CCP requirements as a result of attending the orientation. In addition, all members reported increased comfort in contacting the college with practice-related questions.

RESULTS OF 2018 REGULATED MEMBER PROGRAM AUDIT

A total of 10% of all regulated members' submissions were audited this year, translating to a total of 18 audiologists and 138 speech-language pathologists.

No competence issues were found, however, a high percentage of members were not completing their submissions in accordance with the submission requirements.

SUMMARIZED 2018 CCP AUDIT RESULTS



CONTINUING COMPETENCE PROGRAM (CON'T)

This year, audited submissions were also checked for completion of Self-Assessment (SAT). Overall, 46% of audited members were instructed to complete the SAT as they were found to be in arrears. SAT completion will be a standard component of the annual audit going forward.

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.

The number of competency programs that required re-submission by SLPs increased this year compared to last whereas the number of resubmissions for audiologists decreased. Instructions within the online competence system and the website are being 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

ACSLPA receives complaints against registered members as part of its mandate in protecting the public under the *Health Professions Act* (HPA). Each complaint follows the principles of procedural fairness, objectivity and transparency. The purpose of the complaints process is to appropriately address member conduct that constitutes unprofessional conduct, and where possible, bring the registered member back up to the accepted standard.

In accordance with Part 4 of the HPA the Complaints Director has the authority to attempt to resolve the complaint, seek the advice of experts, investigate or appoint investigators, dismiss the complaint or take other actions in accordance with the HPA.

In cases where there is sufficient evidence of unprofessional conduct, the Complaints Director can refer the matter to the Hearings Director for a hearing. The Hearing Tribunal (tribunal) consists of a minimum of two regulated ACSLPA members pre-approved by Council along with one public member-appointed by the Government of Alberta. The Hearings Director, also appointed by Council, calls the tribunal together and oversees the set up of the hearing to ensure processes are followed in a fair and independent manner.

At a hearing, the investigated member and the Complaints Director can present their case, call witnesses, and arrange for legal counsel representation. 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 composition of the CRC is similar to that of the tribunal. A CRC review is similar in structure to a hearing to ensure that procedural fairness is observed

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 to the left provide a summary of complaint statistics for 2018.

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.

ACSLPA does not currently have an inspection program as described within the HPA.

ACSLPA did not receive any complaints of **Sexual Abuse or Sexual Misconduct** nor were there any complaints to the **Alberta Ombudsman** or the **Office of the Information Privacy Commissioner of Alberta** in 2018.

COMPLAINTS RECEIVED	2018
Number of new complaints received Jan 1 - Dec 31	4
Number of complaints carried over from previous years	6
Number of complaints closed in the year	4
Number of complaints still open on Dec 31, 2018	6

DISPOSITION OF COMPLAINTS	2018
Number of complaints dismissed, redirected or resolved informally	4
Number of complaints referred to the ACR process	0
Number of complaints referred to investigation	10
Number of complaints referred to a hearing	0
Number of members referred for an incapacity assessment	0
Number of complaints resolved through hearing process	0

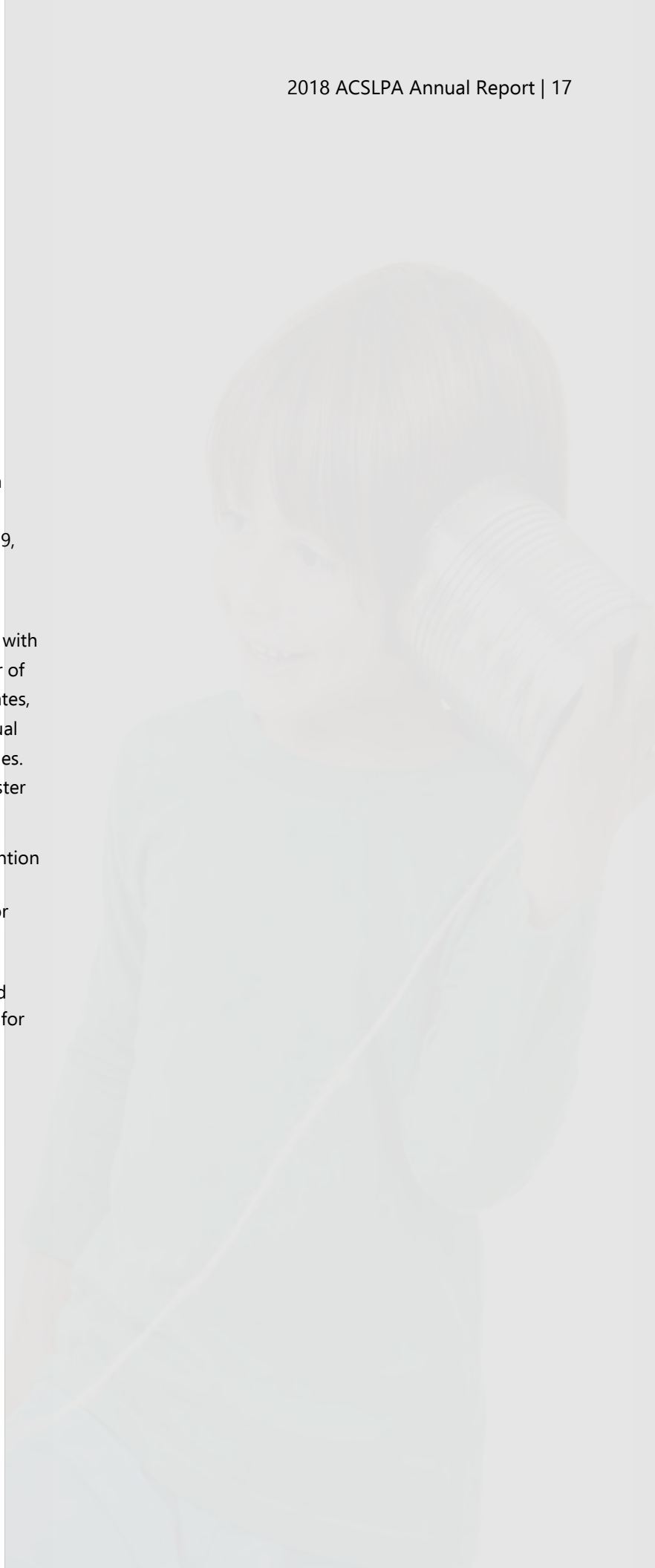
HEARINGS, COMPLAINT REVIEWS, APPEALS	2018
Number of hearings held	0
Number of appeals	0
Number of Complaints Reviews	0

CHANGES TO THE HPA

Changes were made to the *Health Professions Act* (HPA) in November 2018 under Bill 21 – An Act to Protect Patients. Some sections of the Act became effective on November 19, 2018 and others will come into force on April 1, 2019.

ACSLPA efforts in November and December 2018 were primarily focused on bringing the College into compliance with the new HPA. These efforts will continue in the first quarter of 2019. Key accomplishments in 2018 included website updates, drafting of Standards of Practice for the Prevention of Sexual Abuse and Sexual Misconduct, and application form changes. In addition, work was started on improving the public register which will come to fruition in 2019.

2019 will see approved Standards of Practice for the Prevention of Sexual Abuse and Sexual Misconduct, educational requirements for members, a new educational Guideline for the Prevention of Sexual Abuse and Sexual Misconduct – Including Therapeutic Relationships and Professional Boundaries, an updated public register (directory), staff and hearing tribunal member training, and a Funding Program for victims of sexual abuse.



INDEPENDENT AUDITOR'S REPORT

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

OPINION

We have audited the financial statements of Alberta College of Speech-Language Pathologists and Audiologists (the "College"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

BASIS FOR OPINION

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

OTHER MATTER

The financial statements as at and for the year ended December 31, 2017 were audited by other auditors, who expressed an unqualified opinion on those statements in their report dated March 15, 2018.

OTHER INFORMATION

Management is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the annual report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

INDEPENDENT AUDITOR'S REPORT (CON'T)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MNP LLP
Chartered Professional Accounts

STATEMENT OF FINANCIAL POSITION

As of December 31, 2018

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 997,573	\$ 1,012,857
Portfolio investments <i>(Note 3)</i>	1,805,373	1,859,798
Accounts receivable	—	2,527
Prepaid expenses	18,581	12,603
Goods and Services Tax recoverable	7,929	6,704
	2,829,456	2,894,489
Capital assets <i>(Note 4)</i>	51,442	33,256
	\$ 2,880,898	\$ 2,927,745
LIABILITIES		
CURRENT		
Accounts payable and accruals	\$ 127,586	\$ 166,135
Deferred contributions <i>(Note 5)</i>	1,043,020	947,855
	\$ 1,170,606	\$ 1,113,990
NET ASSETS		
Unrestricted Reserve	783,850	980,499
Internally restricted financial reserve	775,000	775,000
Equity in capital assets	51,442	33,256
Internally restricted for Professional Conduct	100,000	—
Internally restricted for Jurisprudence Project	—	25,000
	1,710,292	1,813,755
	\$ 2,880,898	\$ 2,927,745

**APPROVED ON BEHALF
OF THE COUNCIL:**



Joanne Richer Fodchuk
2019 President



Michael Vekasi
2019 Vice President

STATEMENT OF CHANGES IN NET ASSETS

For the Year Ended December 31, 2018

	Unrestricted Reserve	Internally Restricted Financial Reserve	Equity in Capital Assets	Internally Restricted for Professional Conduct	Internally Restricted for Jurisprudence Project	2018 Totals	2017 Totals
NET ASSETS,							
beginning of year	\$ 80,499	\$ 775,000	\$ 33,256	—	\$ 25,000	\$ 1,813,755	\$ 1,682,127
Excess of revenue over expenses	(103,463)	—	—	—	—	(103,463)	131,628
Purchase of Capital Assets	(31,720)	—	31,720	—	—	—	—
Disposal of Capital Assets	4,149	—	(4,149)	—	—	—	—
Amortization	9,385	—	(9,385)	—	—	—	—
Internally Imposed Restrictions	(75,000)	—	—	\$ 100,000	(25,000)	—	—
NET ASSETS,							
end of year	\$ 783,850	\$ 775,000	\$ 51,442	\$ 100,000	—	\$ 1,710,292	\$ 1,813,755

STATEMENT OF OPERATIONS

For the Year Ended December 31, 2018

Revenue	2018	2017
Membership fees	\$ 1,027,075	\$ 960,853
Investment Income	47,386	18,862
Advertising	17,176	13,459
Government of Canada grant	6,664	—
Conference	—	106,875
Government of Alberta grant revenue	—	9,575
TOTAL REVENUE	1,098,301	1,109,624
Expenses		
Amortization	9,385	14,458
Awards and nominations	3,015	3,526
Bank charges and interest	23,197	19,574
Conference	—	104,757
Contract services	55,624	15,830
Council	38,660	35,385
Donations and sponsorship	15,500	3,000
Dues and memberships	17,865	15,749
Equipment rentals	2,361	2,789
Goods and Services Tax	7,929	7,146
Insurance	7,118	7,096
Investigations and hearings	11,743	1,320
Investment management fees	8,636	—
Jurisprudence Project	—	7,000
Office supplies	11,207	7,655
Professional fees – discipline	2,516	2,135
Professional fees – regulatory and other	39,890	16,238
Publications	5,524	7,227
Rent	41,895	37,191
Strategic planning	4,707	20,021
Technology	36,887	31,670
Telephone	7,187	8,453
Training and education	5,558	3,744
Travel	17,376	7,539
Utilities	3,186	2,557
Wages and benefits	731,597	596,228
TOTAL EXPENSES	1,108,563	978,288
Excess (deficiency) of revenue over expenses before other items	(10,262)	131,336
Other Items		
Unrealized loss on portfolio investments (Note 3)	(89,052)	—
Gain (loss) on disposal of capital assets	(4,149)	292
Excess (deficiency) of Revenue over Expenses	\$ (103,463)	\$ 131,628

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2018

	2018	2017
CASH PROVIDED BY (USED FOR) THE FOLLOWING ACTIVITIES		
Operating		
Cash receipts from members, and other services	\$ 1,148,607	\$ 1,126,437
Cash paid for program service expenses	(429,539)	(208,942)
Cash paid for wages and benefits	(711,394)	(596,228)
Cash paid for bank charges	(23,197)	(19,574)
Cash receipts from portfolio investments	47,386	18,862
	\$ 31,863	320,555
Investing		
Purchase of capital assets	(12,520)	(23,007)
Proceeds on disposal of capital assets	—	900
Purchase of investments (net)	(34,627)	—
	(47,147)	(22,107)
INCREASE (DECREASE) IN CASH RESOURCES	(15,284)	298,448
Cash resources , beginning of year	1,012,857	714,409
Cash resources , end of year	\$ 997,573	\$ 1,012,857

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and nature of the organization

The Alberta College of Speech-Language Pathologists and Audiologists (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.

The College is not taxable under Section 149 of the *Income Tax Act* and is a registered charity with the Canada Revenue Agency.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Portfolio investments

Portfolio investments with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment. They consist of investments managed by RBC Dominion Securities which are made up of fixed income investments and equity instruments which are all traded in the public markets. Changes in fair value are recorded immediately in the excess (deficiency) of revenue over expenses.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the following methods at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate and Method
Computer equipment	30% declining balance
Computer software	30% declining balance
Equipment	20% declining balance
Database and registration system	3 years straight line
Website	3 years straight line

Revenue recognition

The College follows the deferral method of accounting for contributions including government grants. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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

NOTES TO FINANCIAL STATEMENTS (CON'T)

2. Significant accounting policies *(Continued from previous page)*

Contributed materials and services

Contributions of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the College's operations and would otherwise have been purchased.

Contributions of voluntary services of many members are relied on by the College. The value of donated services is not recognized in these statements.

Financial instruments

The College recognizes its financial instruments when the College becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

At initial recognition, the College may irrevocably elect to subsequently measure any financial instrument at fair value. The College has made such an election during the year for its portfolio investments.

The College subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment:

The College assesses impairment of all of its financial assets measured at cost or amortized cost. When there is an indication of impairment, the College determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the College reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenue over expenses.

The College reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess (deficiency) of revenue over expenses in the year the reversal occurs.

Measurement uncertainty (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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

NOTES TO FINANCIAL STATEMENTS (CON'T)

2. Significant accounting policies *(Continued from previous page)*

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets. These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in excess (deficiency) of revenue and expenses in the periods in which they become known.

Nature of funds in net assets

The College maintains five net asset funds to track net assets for the following purposes:

- I. The unrestricted net assets fund represents the funds available that are not internally restricted by the Council and are available for future operations.
- II. The internally restricted financial reserve fund is intended to be used to provide future protection against unforeseen interruption of income and unanticipated expenses. Transfers to/from the financial reserve require Council approval.
- III. The equity in capital asset fund represents the net book value of the capital assets held at year-end.
- IV. The internally restricted for jurisprudence project fund was intended to be used to develop training materials for the College's registrants, and to educate and monitor the College's members. The project was completed in prior years and the funds have been transferred to unrestricted net assets in the year.
- V. The internally restricted for professional conduct fund is intended to set aside funds for professional conduct investigations outside the scope of the annual budget. Transfers to/from the reserve require Council approval.

3. Portfolio investments

Portfolio investments are comprised of a RBC Dominion Securities Portfolio, consisting of fixed income and equity funds with a cost of \$1,894,425 (2017 - \$1,859,798). Accumulated unrealized losses to December 31, 2018 amounted to \$89,052 (2017 - nil) which were recognized immediately in income as the investments are being marked to market.

Cash flows related to purchases and proceeds of portfolio investments have been presented on a net basis as it is impracticable to determine the gross purchases and proceeds.

4. Capital assets

			2018		2017	
	Cost	Accumulated Amortization	Net Book Value		Net Book Value	
Computer equipment	\$ 34,932	\$ 18,677	\$ 16,255	\$	23,078	
Computer software	4,284	4,284	—		—	
Equipment	44,645	34,970	9,675		10,178	
Database and registration	189,606	170,406	19,200		—	
Website	35,084	28,772	6,312		—	
	\$ 308,551	\$ 257,109	\$ 51,442	\$	33,256	

The website, and database and registration assets include capitalized costs for projects in progress at the year-end with a carrying value of \$31,720 (2017 - nil). No amortization of these assets have been recorded during the current year because the assets are currently under development.

During the year, capital assets were acquired at an aggregate cost of \$31,720 (2017 - \$23,007) of which \$19,200 (2017 - nil) is included in accounts payable and \$12,520 (2017 - \$23,007) were acquired in cash.

NOTES TO FINANCIAL STATEMENTS (CON'T)

5. Deferred contributions

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 statement of financial position. Details of the grants and deferred membership revenue are as follows:

	2018	2017
Balance, beginning of year	\$ 947,855	\$ 909,755
Amount received during the year	1,043,020	947,855
Less: Amount recognized as revenue during the year	(947,855)	(909,755)
Balance, end of year	\$ 1,043,020	\$ 947,855

6. 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 which is not included in the summary below due to the variable nature of the expenses.

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 College has also entered into contracts with subcontractors for ongoing projects including a database upgrade project, website redevelopment project, and policy development project with total contracted payments of \$60,488.

The commitments over the next four years are as follows:

2019	\$ 84,692
2020	24,204
2021	24,204
2022	3,810
Balance, end of year	\$ 136,910

7. Financial instruments

The College, as part of its operations, carries a number of financial instruments. It is management's opinion that the College is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Other price risk

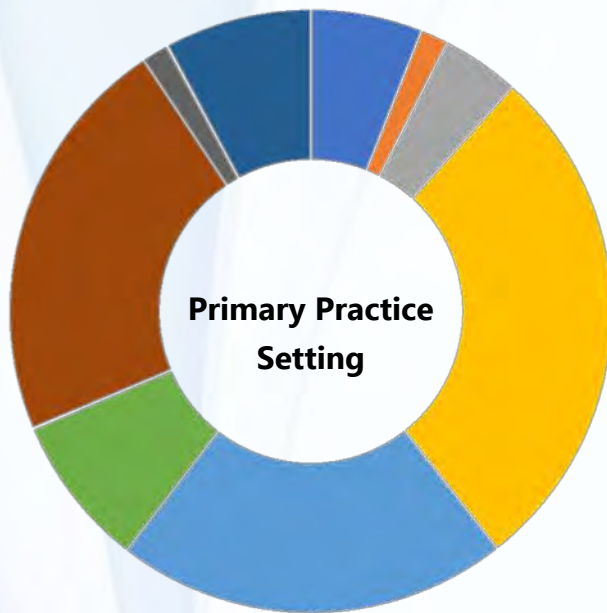
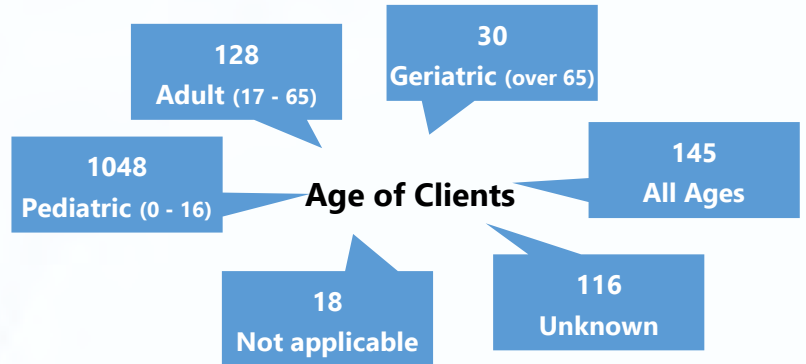
Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The College's investments in publicly-traded securities and corporate bonds exposes the College to price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

8. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

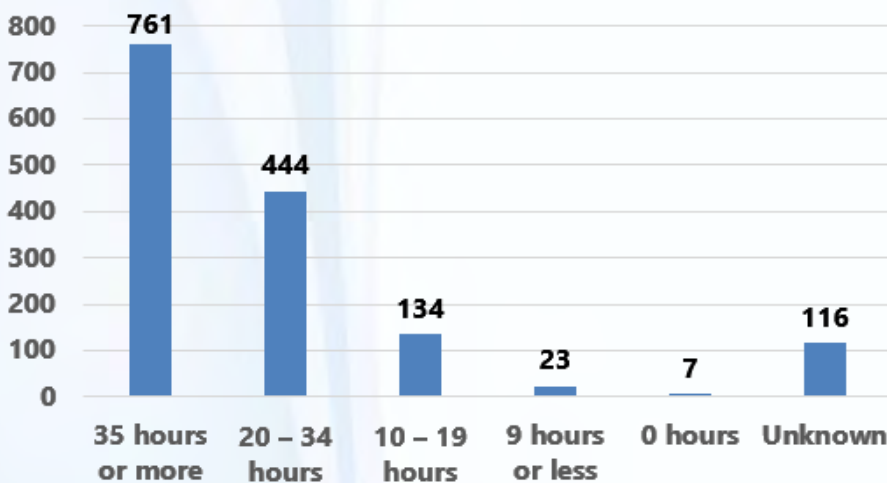
SPEECH-LANGUAGE PATHOLOGISTS

REGISTERED MEMBERS BY ...



- Private Practice - 313
- Community Health - 412
- Rehabilitation Hospital - 62
- Pediatric Hospital - 22
- General Hospital - 89
- School/School Board - 326
- University/College - 21
- Non-Profit Agency - 121
- Student Health Program - 1
- Government/Official Agency - 1
- Other/Unknown - 117

Average Hours Worked per Week based on Primary Employment

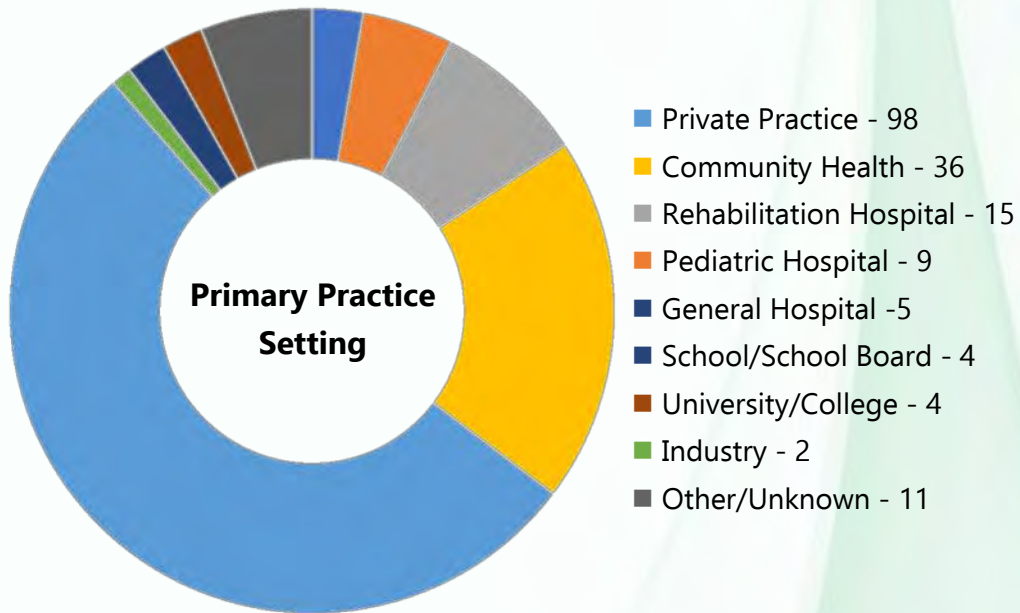
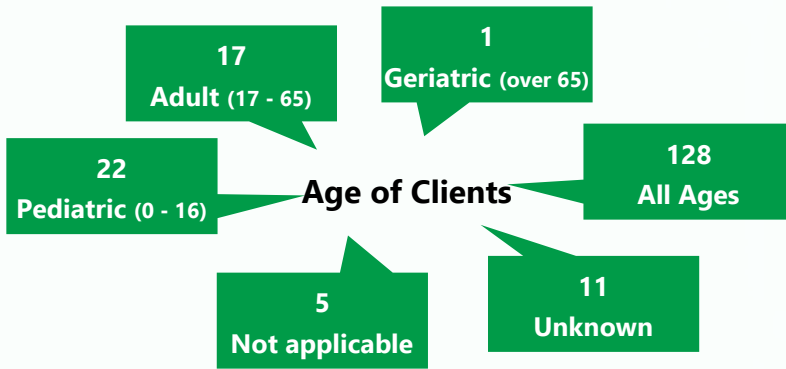


Gender

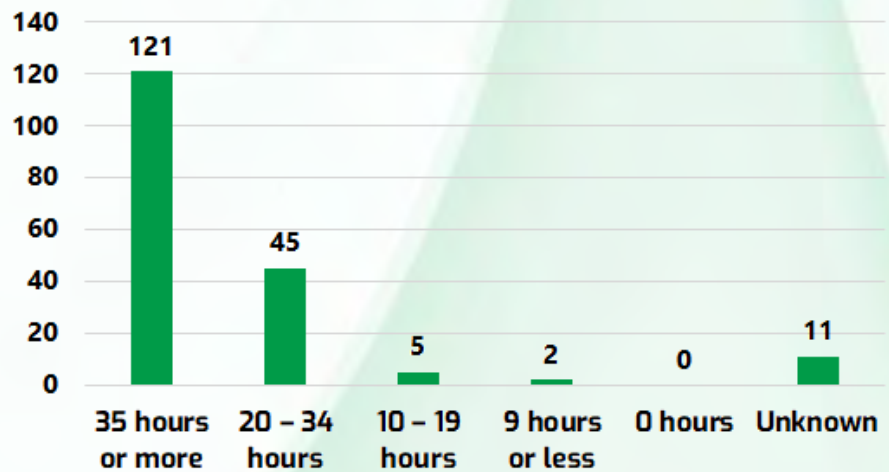
Female	1437
Male	48

AUDIOLOGISTS

REGISTERED MEMBERS BY ...



Average Hours Worked per Week based on Primary Employment



Gender	
Female	145
Male	39

VISION, MISSION & VALUES

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.

ACSLPA demonstrates respect for all persons.





Alberta College of
Speech-Language Pathologists
and Audiologists

Hear. Speak. Connect.

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