

College of Physical Therapists of British Columbia



Annual Report 2007

MANDATE

It is the duty of the College of Physical Therapists of British Columbia at all times:

- (a) to serve and protect the public, and
- (b) to exercise its powers and discharge its responsibilities under all enactments in the public interest.

VISION

The CPTBC is an effective, efficient organization that is proactive in protecting the public and supporting physical therapists in attaining high standards of practice. The CPTBC's role is understood and valued by the public and registrants and it is respected for the integrity with which it protects the public interest.

The CPTBC fulfills this vision by:

- Establishing, monitoring and enforcing standards of physical therapy practice and professional ethics, policies, procedures and programs that are consistent, valid, accepted and responsive to health care needs;
- Responding to the public's need for information about the practice of physical therapy;
- Reinforcing physical therapists' awareness of their professional responsibilities and obligations;
- Being easily accessible through its optimal use of people, technology and resources and effective communication with stakeholders;
- Building partnerships;
- Undertaking evaluation of its process and services and promoting research on professional regulation issues;
- Regulating members of the physical therapy service delivery team; and
- Ensuring that its governance model supports the mandate.

College of Physical Therapists of British Columbia
302 – 1765 West 8th Avenue, Vancouver, BC V6J 5C6
Phone: (604) 730-9193
Fax: (604) 730-9273
www.cptbc.org

COLLEGE OF PHYSICAL THERAPISTS OF BRITISH COLUMBIA

2007 ANNUAL REPORT

TABLE OF CONTENTS

CHAIR'S REPORT	2
REGISTRAR'S REPORT	3
REGISTRATION COMMITTEE	4
INQUIRY COMMITTEE	4
DISCIPLINE COMMITTEE	5
LEGISLATIVE COMMITTEE	6
PHYSICAL THERAPIST SUPPORT WORKER PROJECT	6
PATIENT RELATIONS COMMITTEE	7
FINANCE COMMITTEE	7
FINANCIAL STATEMENTS	
AUDITORS' REPORT	8
STATEMENT OF FINANCIAL POSITION	8
STATEMENT OF OPERATIONS AND NET ASSETS	9
STATEMENT OF CASH FLOWS	9
STATEMENT OF CHANGES IN NET ASSETS	10
NOTES TO THE FINANCIAL STATEMENTS	10
QUALITY ASSURANCE COMMITTEE	12
STANDARDS OF PRACTICE SUB-COMMITTEE	12
ACUPUNCTURE CREDENTIALING SUB-COMMITTEE	13
QUALITY ASSURANCE PROGRAM	13
CONTINUING COMPETENCE SUB-COMMITTEE	
REGISTRANT COMPETENCE ASSESSMENT SUB-COMMITTEE	
COMMUNICATIONS WORKING GROUP	

BOARD OF DIRECTORS

Margaret Harris,
Board Chair &
Registrant
Victor Brittain,
Vice Chair &
Registrant
Roy Emperingham,
Public
Representative
(from May 2007)
Terry Fedorkiw,
Registrant (to April
2007)
Garrett Gabriel,
Registrant
Jeffrey Garrett,
Registrant
Jason Giesbrecht,
Registrant (from
April 2007)
Wren Montgomery,
Public
Representative (to
May 2007)
Gurpreet Rai,
Public
Representative (to
August 2007)
Anne Scott,
Registrant
John Zimmer,
Public
Representative
Aislin Martin,
Student
Representative (to
August 2007)
Christa Robertson,
Student
Representative
(from November
2007)

CHAIR'S REPORT

It has been another busy and productive year and it is thanks to our Registrar and office staff, Committee chairs and members, and members of the Board that major projects are moving ahead while the day to day work of running the office continues smoothly.

Development of the Quality Assurance Program that will be required by legislation is demanding a great deal of time and energy from many committed registrants who volunteer their time to these Committees, and from staff in the office. Our consultants have presented workshops to assist us in developing a program which will meet our needs.

The Legislative Committee has almost completed the arduous task of re-writing our Bylaws. The Practice Standards and Advisory Statements which have been rewritten by the Standards of Practice Sub-Committee will be incorporated in the Bylaws as Schedules. These documents will be submitted to the government for approval before coming into force.

The Physical Therapist Support Worker Task Force is working on the complex issue of possible future regulation of PTSW under our College Bylaws.

Online registration has been well received and this year 45% of our registrants took advantage of this convenient way to renew their registration. This process decreases the paper work and data entry at the office and generally streamlines the procedure for all concerned.

The Board continues to address current issues while looking ahead at potential challenges and concerns. The work of all our staff and volunteers is greatly appreciated.

Margaret Harris,
Chair of the Board and Registrant

REGISTRAR'S REPORT

The College is established as a corporation under the *Health Professions Act* to regulate the profession of Physical Therapy in British Columbia. The Board and the College Committees ensure that the mandate of the College, to regulate the profession and to protect the public, is met. The College staff support the Board and Committees in fulfilling their mandate.

Once again it has been a busy year at the College. January 2007 found the staff completing the registration renewal process while contending with office renovations. The additional office was completed in time to welcome Olga Nestic-Nenadic, the College of Physical Therapists new Quality Assurance Program Coordinator. March is always busy leading up to the Annual General Meeting. 2007 was the second consecutive year in which the College did not attain a quorum for its meeting. Let us hope for a better turn out in 2008!

The College hosted the Canadian Alliance of Physiotherapy Regulators annual meetings in May in Vancouver, said goodbye to Arlene Gloria and welcomed Amy Guan and Carlyne Massincaud as the new administrative assistants.

In September the College submitted its first non-identifying registrant data to the Canadian Institute of Health Information (CIHI). The first publication of the 2007 data is scheduled for release later this year.

September is also the start of the registration renewal year for the College when forms are being revised and the on-line renewal program is reviewed. Once again, thanks to Ann Lo's efforts the renewal process went very well.

As the year comes to an end I would like to take this opportunity to thank the staff for their continued dedicated work during the past year. Many thanks to Ann Lo for her work with the Registration Committee and for assuming the position of Registrar during my absences; Susan Paul for her work with the Patient Relations Committee and the Acupuncture Credentialing Sub-Committee and to both Susan and Olga Nestic-Nenadic for meeting the challenge of reconfiguring the structure of the Quality Assurance Committee to include the new Quality Assurance Program and enabling the Committees to do their work on developing this program; Anna Gloria, Arlene Gloria, Amy Guan and Carlyne Massincaud, Administrative Assistants for their hard work and commitment in supporting the Board and Committees in their mandate as well as being available to respond to the needs of our registrants. A special thanks goes to Susan Fawcett for being available during our administrative assistant staffing transitions.

Many thanks to all Board and Committee members who have given their time and enthusiasm to support the activities of the College. A special thanks to Margaret Harris, Chair of the Board of Directors, for her leadership and support during the past year.

Brenda Hudson,
Registrar

Registrar
Brenda Hudson

Deputy Registrar
Ann Lo

Practice Advisor
Susan Paul

Quality Assurance Program Coordinator
Olga Nestic-Nenadic
(from February 2007)

Administrative Assistants
Susan Fawcett
Anna Gloria
Arlene Gloria
(to May 2007)
Amy Guan
(from April 2007 to July 2007)
Carlyne Massincaud
(from May 2007)

Alliance Representative
Marilyn Atkins,
Registrant

WCB Liaison
Robert Hofmann,
Registrant

ICBC Liaison
Brenda Hudson,
Registrar

NOMINATIONS COMMITTEE

Marilyn Atkins,
Chair & Registrant
Jane Cole,
Registrant
Jeffrey Garrett,
Registrant &
Board Member
(from April 2007)
Klari Varallyai,
Registrant

REGISTRATION COMMITTEE

Denise Walters,
Registrant
Appointed Chair
(from September
2007)

Roy Emperingham,
Board Public
Representative
(from June 2007)

Alison Greig,
Registrant (from
September 2007)

Melissa Holland,
Public
Representative

Patricia Lieblich,
Chair & Registrant
(to August 2007)

Jennifer Pillsworth,
Registrant

Gurpreet Rai,
Public
Representative (to
August 2007)

Anne Scott,
Vice Chair &
Registrant

INQUIRY COMMITTEE

Robert Hofmann,
Chair & Registrant
Victor Brittain,
Vice Chair &
Registrant

Lynda Lawrence,
Registrant

Alison Leedham,
Public
Representative

Gregory Noonan,
Registrant

Cheryl Thompson,
Registrant

John Zimmer,
Board Public
Representative

REGISTRATION COMMITTEE

The Registration Committee reviews applications for registration and the status of existing registrants.

In 2007 the Committee reviewed its Terms of Reference and worked on the draft Bylaws section on registration. The Committee has also continued to review and revise the registration policies and procedures. The revised policies have been approved by the Board. This is an ongoing process.

The Registration Committee wishes to thank Brenda Hudson, Registrar and Ann Lo, Deputy Registrar for their support and advice. The Committee welcomes Roy Emperingham as a Public Representative to the Committee. Gurpreet Rai resigned from his appointment as the Board Public Representative as of August 2007 and the Committee thanks him for his contribution. A special thanks to Pat Lieblich for her invaluable leadership and support during her six-year term as the Committee Chair. Pat's term ended in August 2007. Lastly, the Chair wishes to thank all the Committee members for their dedication and commitment.

Physical Therapist Registrants as at December 31, 2007

Full	2573
Interim	49
Inactive	308
Student	89
Lapsed	11
Retired	23
Cancelled in good standing	17
Cancelled - non payment of dues.	40

Respectfully submitted by *Denise Walters*, Chair

INQUIRY COMMITTEE

The Inquiry Committee investigates written complaints about physical therapists and former physical therapists under the *Health Professions Act*. The Committee can also initiate an investigation on its own motion. The Committee met a total of ten (10) times in 2007 of which three (3) were teleconference meetings.

The Committee has jurisdiction to consider complaints in regards to the following: contravention of the *Health Professions Act*, Physical Therapists Regulation and Bylaws, failure to comply with a limit or condition imposed on a registration, professional misconduct, competence to practice physical therapy and physical and mental ailments and emotional disturbances or addictions to alcohol or drugs that impair a registrant or former registrant's ability to practice physical therapy. In 2007, the Committee investigated an array of cases as listed at the end of this report.

Under the *Health Professions Act*, a complainant may request the Board review an Inquiry Committee decision to take no further action if the complainant is dissatisfied with the decision. There were two (2) requests for reviews to the Board in 2007.

The Committee wishes to thank its legal counsel, Mr. Anthony G. V. Tobin for his assistance to the Committee.

The following tables provide an overview of the Committee’s activity in 2007:

Outstanding Complaints as of December 31, 2006

Under Investigation 8

Complaints requiring follow-up. 3

Number and Nature of New Complaints received in 2007

Number of new complaints received 19

The complaints received this year fall under the following categories:

- Standards Infractions**
- Competency 4
(not complying with established standards of practice causing injury)
 - Advertising 0
 - Consent to Treat 1
 - Confidentiality 1
- Professional Misconduct**
- Billing infractions. 5
 - Failure to comply with Act, Regulations & Bylaw 3
 - Communication 3
 - Conduct Unbecoming. 2

Disposition of Complaints in 2007

Number of Complaints closed in 2007 12

Dismissed – no jurisdiction 2

Closed – no findings/breach. 3

Closed – reprimand/undertaking 7

Referred to Discipline 0

Request for Board Reviews 2

Outstanding Complaints as of December 31, 2007

Under Investigation 15

Complaints requiring follow up 5

Respectfully submitted by *Robert Hofmann*, Chair

DISCIPLINE COMMITTEE

The Discipline Committee is responsible for conducting hearings on matters referred by the Inquiry Committee for citation under section 37 of the *Health Professions Act*.

There has been no activity of this Committee in 2007. No cases were presented before the Committee or are under consideration.

Respectfully submitted by *Bruce Clark*, Chair

DISCIPLINE COMMITTEE

- Bruce Clark,
Chair & Registrant
- Jane Calland,
Registrant
- Jan Halliday,
Public
Representative
- Grant McLean,
Registrant
- Gillian Parker,
Registrant
- Ann Parsons,
Registrant
- Barbara Picton,
Registrant
- Dr. Richard
Primeau,
Public
Representative

LEGISLATIVE COMMITTEE

Annick de Gooyer,
Chair & Registrant
Marilyn Atkins,
Vice Chair &
Registrant
Scott Brolin,
Registrant
Garrett Gabriel,
Registrant & Board
Member

PT SUPPORT WORKER PROJECT STEERING COMMITTEE

Victor Brittain,
Chair,
Board Vice-chair &
Registrant
Jeffrey Garrett,
Registrant & Board
Member
Annick de Gooyer,
Registrant
Annette Laurin,
Registrant
Margaret Warcup,
Registrant

LEGISLATIVE COMMITTEE

The Legislative Committee's role is to review and recommend changes to the College Bylaws, and to review other legislation that impacts the practice of physical therapy. The bulk of the Committee work in 2007 continued to be the revision of the Bylaws to ensure accordance with the *Health Professions Act*, and to be in keeping with the model Bylaws set out by the Ministry of Health. The Committee worked with legal counsel, other Committees of the College, College staff, and the Board for direction and guidance on concepts and wording for the Bylaws. The final revision of the Bylaws was submitted to the Board in November and the Committee is making revisions arising from that meeting. Submission to the provincial government is anticipated within the first half of 2008.

Respectfully submitted by *Annick de Gooyer*, Chair

PHYSICAL THERAPIST SUPPORT WORKER (PTSW) PROJECT

In November 2006, the Board of the College approved the development of a regulation framework to protect the name and regulate the individuals currently working under the supervision and direction of a physical therapist. These individuals are commonly referred to as Rehabilitation Assistants but it is proposed that they will ultimately be referred to as Physical Therapist Support Workers (PTSW).

In early April 2007, the Board formed a PTSW Steering Committee to lead the project. This Committee has been meeting regularly since June 2007 and is comprised of Victor Brittain, Annick de Goyer, Jeff Garrett, Annette Laurin and Margaret Warcup.

Direction for a regulation framework will be submitted to the Board for approval in the first half of 2008 and if approved will constitute the basis for continued work.

The main components of this work being:

1. Continued consultation with rehabilitation assistants, physical therapists, the Ministry of Health and the involved unions and employers.
2. Completion of the regulation framework.
3. Determination of the qualifications required to meet admission to this class of College registration.

I am extremely appreciative of the efforts and hard work of the Steering Committee members and especially grateful to Brenda Hudson, Registrar, for her support on this project.

Respectfully submitted by *Victor Brittain*, Board Lead, PTSW Steering Committee

PATIENT RELATIONS COMMITTEE

In its mandate to assist the College in regulating the profession and protecting the public in all matters related to patient relations the committee involvement in reviewing practice standards and advisory statements remains an ongoing project.

The Committee has continued to support the “Patient Relations Corner” in *Update* (also available online) with regular articles on topics such as “Cross Cultural Communication and Practice”. Particular thanks go to Jane Cole for our spring article on “Sensitive Practice for Physical Therapists” and Penny Wilson for her fall article on “Therapeutic Relationships and Boundaries”.

The Committee’s offer to provide course content on issues relating to patient relations was accepted by the Department of Physical Therapy, Faculty of Medicine, University of British Columbia. A session on patient relations will be added to the curriculum in the spring of 2008.

The Committee welcomes Jason Giesbrecht, Registrant and Board Member, to the Committee. He joins Public Representatives Kerry Moore and Wren Montgomery, and Registrants Penny Wilson, Nancy Cho and Jane Cole. Thank you to the office staff, in particular Susan Paul, our Practice Advisor, for her constant support throughout the year.

Respectfully submitted by *Terry Fedorkiw*, Chair

FINANCE COMMITTEE

The College Finance Committee oversees the development of the College annual budget and advises the Registrar about the financial management of the College affairs. The Committee met seven times during the fiscal year, which ended November 30, 2007.

The College audited financial statements for 2007 are contained in this Annual Report. The College has maintained a sound financial position. The Board has approved the budget for 2008.

Pat McParland, an accountant, was appointed as the Public Representative to the Finance Committee as of June 2007. Over the past year, the Finance Committee has focused on developing a more accurate budget forecasting model, has changed the accounting system from Simply Accounting to QuickBooks, has converted the financial accounts to more accurately reflect program costs, and has established a Reserve Financial Fund. Dues for 2008 were increased to help support the activities of the organization.

The Finance Committee continues to be very appreciative of the support received from the office staff, Carlyne Massincaud, Brenda Hudson and Cathy Larkin from New Leaf Bookkeeping.

Respectfully submitted by *Gabriele Yoneda*, Chair

PATIENT RELATIONS COMMITTEE

Terry Fedorkiw,
Chair & Registrant
Penny Wilson,
Vice Chair &
Registrant
Nancy Cho,
Registrant
Jane Cole,
Registrant
Kerry Moore,
Public
Representative
Wren Montgomery,
Board Public
Representative
Jason Giesbrecht,
Registrant (from
June 2007)

FINANCE COMMITTEE

Gabriele Yoneda,
Chair & Registrant
Margaret Harris,
Registrant
Patrick McParland,
Public
Representative
(from June 2007)

AUDITORS' REPORT

To the Members of
COLLEGE OF PHYSICAL THERAPISTS OF B.C.

We have audited the statement of financial position of the College of Physical Therapists of B.C. as at November 30, 2007 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at November 30, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Manning Elliott LLP
 Chartered Accountants

Vancouver, British Columbia
 January 23, 2008

STATEMENT OF FINANCIAL POSITION

NOVEMBER 30, 2007	2007	2006
ASSETS		
Current assets		
Cash and short-term deposits	\$ 165,945	\$ 459,507
Accounts receivable	6,288	1,605
Prepaid expenses	<u>12,918</u>	<u>48,256</u>
	185,151	509,368
Restricted Cash (Note 11)	405,000	–
Property and Equipment (Note 3)	47,877	37,215
Intangible Assets (Note 4)	<u>70,919</u>	<u>108,431</u>
	<u>\$ 708,947</u>	<u>\$ 655,014</u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	\$ 96,129	\$ 74,810
Deferred fee revenue	<u>68,033</u>	<u>53,378</u>
	<u>164,162</u>	<u>128,188</u>
DEFERRED GRANT RELATING TO INTANGIBLE ASSETS (Note 5)	<u>5,625</u>	<u>11,250</u>
COMMITMENTS (Note 6)		
NET ASSETS		
Net assets invested in capital assets	\$ 113,172	\$ 134,396
Reserve Fund (Note 11)	405,000	–
Unrestricted net assets	<u>20,988</u>	<u>381,180</u>
	<u>539,160</u>	<u>515,576</u>
	<u>\$ 708,947</u>	<u>\$ 655,014</u>

STATEMENT OF OPERATIONS AND NET ASSETS

YEAR ENDED NOVEMBER 30, 2007	2007	2006
REVENUE		
Application and registration fees	\$ 820,161	\$ 674,341
Incorporation fees	17,425	19,600
Interest	21,403	22,580
Expense recoveries and other income	7,456	23,838
Amortization of deferred grant	<u>5,625</u>	<u>2,250</u>
	<u>872,070</u>	<u>742,609</u>
EXPENSES		
Alliance dues	39,507	38,214
Amortization – intangible assets	46,225	24,137
Amortization – property and equipment	13,950	14,479
Bank charges and interest	8,295	4,361
Consulting and office support	19,013	125,977
Equipment rental	3,218	4,193
Honoraria	10,250	8,050
Income replacement	25,008	23,341
Insurance	5,744	5,744
Investigation	12,696	10,765
Meetings	37,743	12,780
Office and sundry	25,803	27,690
Postage, mailing and courier	37,091	28,376
Preparation fees	9,400	11,100
Printing	6,784	25,817
Professional fees	79,114	119,294
Quality Assurance	41,614	–
Rent	40,024	33,445
Salaries and benefits	354,428	302,582
Staff/board development	4,200	2,260
Sub-contracts	330	–
Telephone	6,748	8,636
Travel and accommodation	<u>21,301</u>	<u>30,033</u>
	<u>848,487</u>	<u>861,274</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 23,584</u>	<u>\$ (118,665)</u>

STATEMENT OF CASH FLOWS

YEAR ENDED NOVEMBER 30, 2007	2007	2006
CASH FROM (USED IN)		
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ 23,584	(118,665)
Items not involving cash		
Amortization - property and equipment	13,950	14,479
Amortization - intangible assets	46,225	24,137
Amortization of deferred grant	<u>(5,625)</u>	<u>(2,250)</u>
	<u>78,134</u>	<u>(82,299)</u>
Change in non-cash working capital items:		
Accounts receivable	(4,683)	(799)
Prepaid expenses	35,338	(1,469)
Accounts payable and accrued liabilities	21,320	40,142
Deferred fee revenue	<u>14,655</u>	<u>(10,526)</u>
	<u>66,630</u>	<u>27,348</u>
	<u>144,764</u>	<u>(54,951)</u>
INVESTING ACTIVITIES		
Acquisition of property and equipment	(24,613)	(2,879)
Acquisition of intangible assets	<u>(8,713)</u>	<u>(123,817)</u>
	<u>(33,326)</u>	<u>(126,696)</u>
FINANCING ACTIVITIES		
Proceeds from grant relating to intangible assets	–	13,500
INCREASE (DECREASE) IN CASH DURING THE YEAR	111,438	(168,147)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>\$ 459,507</u>	<u>\$ 627,654</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 570,945</u>	<u>\$ 459,507</u>

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED NOVEMBER 30, 2007

	Invested in Capital Assets	Reserve Fund	Unrestricted	2007 Total	2006 Total
Balance, beginning of year	\$ 145,646	\$ –	\$ 369,930	\$ 515,576	\$ 634,241
Adjustment (Note 10)	(11,250)	–	11,250	–	–
Balance, beginning of year as restated	134,396	–	381,180	515,576	634,241
Excess (Deficiency) of revenue over expenses	(54,550)	–	78,134	23,584	(118,665)
Investment in capital assets	33,326	–	(33,326)	–	–
Interfund transfer (Note 11)	–	405,000	(405,000)	–	–
Balance, end of year	<u>\$ 113,172</u>	<u>\$405,000</u>	<u>\$ 20,988</u>	<u>\$ 539,160</u>	<u>\$ 515,576</u>

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 30, 2007

1. PURPOSE OF THE ORGANIZATION

The mandate of the College of Physical Therapists of B.C. is to serve and protect the public by: establishing, monitoring and enforcing standards of physical therapy practice and professional ethics; responding to the public's need for information about the practice of physical therapy; and reinforcing physical therapists' awareness of their professional responsibilities and obligations. The College of Physical Therapists of B.C. is established by regulation under the *Health Professions Act*. It is exempted as a non-profit organization from paying income taxes in accordance with Section 149 (1) (l) of the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

a) Revenue recognition

The College follows the deferral method of accounting for contributions. 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. There were no restricted or endowment contributions.

Application and registration fees are recognized as revenue in the period to which they relate. Unexpired fees at the year end are included in deferred fee revenue.

b) Amortization

Property and equipment are stated at cost less accumulated amortization which is recorded over the useful lives of the assets on the declining balance basis/straight-line method, with a half-year's provision in the year of acquisition, at the following annual rates:

Computer equipment	30%	declining balance basis
Furniture and equipment	20%	declining balance basis
Leasehold improvements	20%	straight-line method

c) Long-lived assets

Long-lived assets are tested for recoverability annually or whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when the carrying amount exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying amount of the asset over its fair value. To November 30, 2007, no impairment losses have been recorded.

d) Intangible assets

Intangible assets with estimated useful lives are amortized over their respective estimated useful lives to their estimated residual values, and reviewed for impairment by assessing the recoverability of the carrying values. The College has intangible assets relating to a new online database system which allows members to register and communicate with College online. The database is being amortized over three years using the straight line method, with a half year's provision in the year of acquisition.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Use of estimates

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the useful lives of assets for amortization, recognition of deferred revenue, and the amounts recorded as accrued liabilities.

3. PROPERTY AND EQUIPMENT

	<i>Cost</i>	<i>Accumulated Amortization</i>	<i>2007 Net Book Value</i>	<i>2006 Net Book Value</i>
Computer equipment	\$ 30,853	\$ 16,650	\$ 14,203	\$ 17,940
Furniture and equipment	49,449	33,661	15,788	15,117
Leasehold improvements	<u>36,710</u>	<u>18,824</u>	<u>17,886</u>	<u>4,158</u>
	<u>\$ 117,012</u>	<u>\$ 69,135</u>	<u>\$ 47,877</u>	<u>\$ 37,215</u>

4. INTANGIBLE ASSETS

	<i>Cost</i>	<i>Accumulated Amortization</i>	<i>2007 Net Book Value</i>	<i>2006 Net Book Value</i>
Database software	<u>\$ 143,032</u>	<u>\$ 72,113</u>	<u>\$ 70,919</u>	<u>\$ 108,431</u>

5 DEFERRED GRANT RELATED TO INTANGIBLE ASSETS

Deferred grant relates to the acquisition and development of the College's membership database software.

The grant will be amortized at the same rate as the underlying asset using three years straight-line method, with a half year's amortization in the first year.

	<i>2007</i>	<i>2006</i>
Balance, beginning of year	\$ 11,250	–
Grant received during the year	–	\$ 13,500
Less: Amortized to revenue	<u>5,625</u>	<u>2,250</u>
Balance, end of year	<u>\$ 5,625</u>	<u>\$ 11,250</u>

6 COMMITMENTS

The College's premises are leased under an operating lease with the term ending March 31, 2012. In addition to basic rent, the College is required to pay a portion of certain operating costs and property taxes.

The College has also entered into a long-term term leases for office equipment and service contracts.

Commitments in each of the next five years are as follows:

2008.....	\$ 52,504
2009.....	\$ 45,453
2010.....	\$ 44,450
2011.....	\$ 43,094
2012.....	\$ 10,446

7. FINANCIAL INSTRUMENTS

The College's financial instruments consist of cash, short-term deposits, accounts receivable and accounts payable. It is management's opinion that the College is not exposed to significant interest rate risk arising from these financial instruments. The fair value of these financial instruments approximate their carrying value.

8. STATEMENT OF CASH FLOWS

The short-term deposits have been treated as cash equivalents as they are all deposits with financial institutions and are able to be cashed at any time.

9. COMPARATIVE FIGURES

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with presentation in the current year financial statements. Such reclassification does not have any effect on the assets or earnings previously reported.

10. RESTATEMENT OF NET ASSETS

The net assets invested in capital asset amount at November 30, 2006 has been restated to reflect the offsetting grant relating to intangible assets.

11. RESTRICTED CASH AND RESERVE FUND

In 2007 the College's board of directors established a Reserve Fund by internally restricting \$405,000 of cash and net assets. This fund is to be used for risk management and special projects as determined by the board of directors. This internally restricted fund is not available for other purposes without the approval of the board of directors.

**QUALITY
ASSURANCE
COMMITTEE**

**STANDARDS OF
PRACTICE
SUB-COMMITTEE**

Klari Varallyai,
Chair & Registrant
Moya Stokes,
Vice Chair &
Registrant
Jeffrey Garrett,
Registrant & Board
Member
Peter Goyert,
Registrant
Wren Montgomery,
Board Public
Representative (to
June 2007)
Paula Peres,
Registrant (to June
2007)

QUALITY ASSURANCE COMMITTEE

In order to support the pending requirement for regulated health professional Colleges to have a quality assurance program, the Board approved a new Quality Assurance Committee structure in 2007. There will now be an overarching Quality Assurance Committee which will oversee all components of the pending Quality Assurance Program, the work done by the Standards of Practice Sub-Committee (formerly named the Quality Assurance Committee), and the Acupuncture Credentialing Sub-Committee.

STANDARDS OF PRACTICE SUB-COMMITTEE (formerly named the Quality Assurance Committee)

The Standards of Practice Sub-Committee (SPS) met four times in 2007 and the focus of the meetings was the review and revision of all College Practice Standards, Advisory Statements, and Practice Directives. The use of teleconferencing allowed SPS members who live outside of the Lower Mainland to participate in the Committee meetings. The SPS has liaised with the Legislative Committee, Patient Relations Committee, and Acupuncture Credentialing Sub-Committee in order to review and update the Practice Standards in a way that reflects current physical therapy practice.

The 12 current Practice Standards, 12 Advisory Statements, and 2 Practice Directives were reviewed and revised in 2007. Three new Practice Standards were drafted including Non-traditional and Emerging Treatment Approaches, Use of Title and Credentials, Minimal Treatment Standards, and Business Practice Standards. Copies will be sent to all registrants once the new versions of the Practice Standards and Advisory Statements are approved by the College Board.

The SPS wrote two articles for the *Update* newsletter: one on starting a private practice and the other on craniosacral therapy and the Minimal Treatment Standards Bylaw.

The members of the SPS and I are grateful to Brenda Hudson for guiding our Committee members and assisting us with her expertise to review and revise the Practice Standards, Advisory Statements, and Practice Directives. A special thanks to Susan Paul for all the ground work and research she has done on the Practice Standards and Advisory Statements. I also want to extend thanks to all members of the SPS for their contributions over the past year.

Respectfully submitted by *Klari Varallyai*, Chair

ACUPUNCTURE CREDENTIALING SUB-COMMITTEE

The Acupuncture Credentialing Sub-Committee (ACS) reviews and adjudicates the acupuncture credentials of nationally and internationally trained registrants who wish to practice acupuncture or IMS techniques within the scope of practice of physical therapy. The Sub-Committee adheres to the Practice Standard No. 12 on Acupuncture and IMS and uses the Credentialing Policy 10.1 when it evaluates a registrant's educational qualifications.

The ACS met four times, by teleconference, in 2007. Three registrants applied for credentialing of their acupuncture qualifications in 2007. Two acupuncture educational programs not currently listed in the Practice Standard on Acupuncture and IMS were reviewed by the ACS and were deemed to meet the credentialing criteria outlined in the Credentialing Policy 10.1. The ACS recommended to the Board that these two additional programs be added to the list of approved educational qualifications listed in the Practice Standard. The ACS reviewed and revised the Practice Standard on Acupuncture and IMS and has recommended to the Board that the Practice Standard be re-named Needling for Physical Therapists, in keeping with the Dry Needling Competency Profile for Physical Therapists published by the Alberta College of Physical Therapists in 2007.

The ACS will continue to review requests for credentialing of Acupuncture and Intra Muscular Stimulation credentials, liaise with the Acupuncture Foundation of Canada, and monitor dry needling standards and requirements for physical therapists across Canada.

Respectfully submitted by *David G. Moffitt*, Chair

QUALITY ASSURANCE PROGRAM

The goal of a quality assurance program is to support and sustain practitioners' competence and ensure the provision of quality patient care. All self-regulated health care professions have an obligation to the public to provide evidence that registrants are capable and responsible in all aspects of the care they provide.

CONTINUING COMPETENCE (RASR) SUB-COMMITTEE

The Continuing Competence Sub-Committee remains part of the larger Quality Assurance Program and continues to focus on developing a tool that will support registrants in their efforts to maintain competence throughout their career. In 2007 the Continuing Competence Sub-Committee reviewed self report tools in use by other colleges in British Columbia and across the country. In November a workshop was held to develop a blueprint for the self-reporting tool which will be developed by the College. This annual self report tool has been named the Registrant Annual Self Report or RASR.

Respectfully submitted by *Carla Vendrame*, Vice Chair

ACUPUNCTURE CREDENTIALING SUB-COMMITTEE

David Moffitt,
Chair & Registrant
Shannon Sproule,
Vice Chair &
Registrant
Darryl Caves,
Registrant
Marianne Schroeder,
Public
Representative

QUALITY ASSURANCE PROGRAM CONTINUING COMPETENCE SUB-COMMITTEE (Registrant Annual Self Report)

Carla Vendrame,
Vice Chair &
Registrant
Kristina Felt,
Registrant (to June
2007)
Garrett Gabriel,
Chair (to October
2007) & Registrant
Lisa Isherwood,
Registrant (to
September 2007)
Linda Li,
Registrant (from June
2007)
Kathy Petts,
Registrant
Anne Scott,
Registrant & Board
Member (to
September 2007)
Dave Troughton,
Registrant (from
September 2007)

**REGISTRANT
COMPETENCE
ASSESSMENT SUB-
COMMITTEE**

Nancy Cho,
Chair & Registrant
(from Nov. 2007)
Jason Giesbrecht,
Registrant & Board
Member (from June
2007)
Cindy Ashton,
Registrant (from
September 2007)
Sue Murphy,
Registrant (from
September 2007)
Kathy Petts,
Registrant (from
November 2007)

**COMMUNICATIONS
WORKING GROUP**

Nancy Cho,
Chair & Registrant
(from Sept. 2007)
Anne Scott,
Registrant & Board
Member (from
September 2007)
Garrett Gabriel,
Registrant (from
September 2007)

**REGISTRANT COMPETENCE ASSESSMENT (RCA)
SUB-COMMITTEE**

The Registrant Competence Assessment (RCA) Sub-committee is part of the Quality Assurance Program. Under the *Health Professions Act*, the College is required to produce evidence of their members continued competence. Competence is defined as a cluster of knowledge, skills, clinical reasoning, attitudes and behavior. Evaluation of professional competence requires a multidimensional approach with different tools to encompass all aspects of a professional's competence.

The RCA Sub-Committee held its first meeting on October 30, 2007. Members of this Sub-Committee, along with members of the RASR Sub-Committee, the Communications Working Group and Board members, attended a workshop on November 13-14, 2007 to develop a draft Quality Assurance Program Blueprint. The consultants assisting the College with this work are Susan Glover Takahashi, MA(Ed), PhD and Jodi McIlroy, (BHSc. PT), PhD from University of Toronto.

Respectfully submitted by *Nancy Cho*, Chair

**QUALITY ASSURANCE PROGRAM (QAP) COMMUNICATIONS
WORKING GROUP**

The QAP Communications Working Group is a new working group which held its first meeting on June 28, 2007. The mandate of this working group is to develop a short and long-term communication strategy. The purpose is to keep registrants informed about the program.

Respectfully submitted by *Nancy Cho*, Chair