



SCPT

Saskatchewan College
of Physical Therapists

**January 1 to December 31, 2017
Annual Report**



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Council Roster

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2017 President's Annual Report

2017 has been a year of growth and change for the Saskatchewan College of Physical Therapists (SCPT).

Council researched, approved and implemented the use of a new database and renewal system with in1touch. The new system was in place in time for Incorporation Renewals as well as Membership Renewals for 2018. As with the implementation of any new technology, there have been a few road bumps along the way, however our SCPT staff have dealt with them spectacularly! A huge thank-you to Lynn and Tammy for all of their work on this!

Council has also undergone a review and update of our governance model, working on moving from an operational style board to a policy board. Along with the review of our governance structure, we have also begun a full review of SCPT policies and procedures, with the intent of having a new Governance Manual developed by the end of 2019. SCPT has also implemented a new orientation session annually for council; and in conjunction with the School of Rehabilitation we have created 2 positions on council for U of S PT students.

SCPT and SPA held an inaugural joint meeting in June 2017, opening communication channels and discussing potential joint projects that meet the mandates of both organizations. The meeting was very successful, and as an outcome SCPT and SPA intend to meet annually/every 18 months to continue to work together to strive for the highest quality of physical therapy in Saskatchewan. The next joint meeting will be held in September 2018. I wish to extend my sincere thanks to SPA for their willingness to start and continue this dialogue.

SCPT has been working on several Regulatory Bylaw and Administrative Bylaw amendments that will be presented at AGM this year – including developing a new Extended Access license category to allow for inter-provincial provision of physical therapy. The Alliance Registrar's committee developed an MOU on Cross Border Physiotherapy, which was intended to enable cross border physiotherapy using tele-rehabilitation or in person services where that is geographically possible or when services are not otherwise available. The MOU and the proposed Extended Access License apply to physical therapy services provided for the purpose of continuing to provide patient care for patients whose physiotherapy began in the primary jurisdiction and who would benefit from continued and time-limited service in the secondary jurisdiction or where services are not otherwise available and the patient would benefit from such services. Please see the AGM materials on the SCPT website for further information regarding the recommended Regulatory and Administrative Bylaw changes.

I would like to take this opportunity to sincerely thank all of our council and committee members for their significant contributions to the SCPT and self-regulation this year, we most definitely could not function without of the amazing volunteers we have. Thank you to my SCPT Executive partners Cathy Cuddington (Treasurer) and Tasha Descottes (Secretary), for all of the extra hours you put in to keep everything running smoothly and to keep me on track!

I would especially like to thank Liz Rackow and Sarah Sarauer, both past presidents who will be leaving council this year. I cannot express enough my gratitude to you both for laying the solid foundation on which the SCPT now stands. You have both been incredible leaders for not only SCPT, but the profession as a whole. So, THANK YOU and know that your thoughtful consideration, knowledge and experience will be missed at the council table!

My first year as president of the SCPT has been a full and fulfilling one, and I am looking forward to what we can achieve in 2018!

Respectfully submitted,
Brandy Green
President Saskatchewan College of Physical Therapists

2017 Executive Director's Annual Report

2017 was a very busy year with the implementation of a new webpage and new records management system. As would be expected with a new system there were a few glitches with license renewal and I would like to thank our members for their

patience. I would also like to thank Tammy MacSymetz, Office Manager, for all of the support and assistance that she gave to members so that everyone could successfully renew their license.

The best way for members to stay informed about matters that may affect their practice is to regularly connect with the SCPT through the website www.scpt.org. The webpage is new and I would encourage members to become familiar with where information is located. For example, under the PT RESOURCES tab you will find Practice Guidelines (PG) and there are three new/revised Practice Guidelines: PG #10 Dry Needling; PG #24 Telerehabilitation; PG #25 Informed Consent. By visiting the SCPT website regularly members will stay informed about important changes. Please let us know if there is information that you would like to see included on the SCPT webpage. I would also encourage members to read the emails sent from SCPT and to read MOMENTUM. SCPT uses these means of communication to inform members of important issues and events so it is important that members ensure that their correct email address is in their SCPT profile. Past issues of MOMENTUM can be found on the SCPT website under the ABOUT SCPT tab. Important articles this year in MOMENTUM included *Code of Ethical Conduct*, *National Core Standards of Practice*, and *Advertising Bylaws Explained*. If you have suggestions for other articles for MOMENTUM please forward them to SCPT.

The success of SCPT this past year is due to the strong, knowledgeable leadership provided by the President, Council and Committee Chairs and members. It was also due to the excellent skills, knowledge, and commitment of our Office Manager, Tammy MacSymetz. Her skillful coordination of office procedures has led to very efficient office operations and improved services to members. Because of the commitment of Council and office staff, SCPT was able to stay focused on its mandate to protect the public.

Respectfully submitted,
Lynn Kuffner
Executive Director & Registrar

STATUTORY COMMITTEES

2017 PROFESSIONAL CONDUCT COMMITTEE REPORT

Committee Members: Pat Beharry (Chair), Lee Hall, Andrea Wollbaum, Kim Woycik
Legal Counsel: Merrilee Rasmussen

A total of nine complaints against SCPT members were reported in 2017. This number includes one case that was reported to the Executive Director in 2017 but was not received as a formal written complaint until February 2018. It is a requirement of *The Physical Therapists Act, 1998* that all written complaints received by the PCC alleging that a member is guilty of professional misconduct or professional incompetence be reviewed and investigated by the committee members; therefore eight of the cases received in 2017 have been investigated and one case remains under investigation.

Of the eight cases where the investigation is completed:

Six were dismissed with no further actions being warranted based on the facts of the case.

Two were referred to the Discipline Committee for a hearing, only after we were unable to resolve the matter with the mutual consent of both the complainant and the member concerned.

The majority of complaints received continue to involve communication issues and/or perceived professional conduct concerns.

The PCC held a total of ten teleconference meetings throughout 2017. As well as discussing open complaints the PCC has continued to develop a revised Terms of Reference document as well as standardized reporting templates.

Three committee members were supported by SCPT to participate in an Investigations Training workshop in 2017, and in return agreed to give a minimum two years of service to the PCC.

I thank each and all of the committee members for their significant time and dedication provided to our profession and our college members. I also thank Merrilee Rasmussen for her continued support and legal expertise.

Respectfully submitted,
Pat Beharry
Chair, Professional Conduct Committee

2017 DISCIPLINE COMMITTEE ANNUAL REPORT

Committee members: Richard Bourassa (Chair), Scott Anderson, Gordon Pullar, Elyse Greenberg, Judy Grant (Public Representative)

Legal Counsel: Heather MacMillan-Brown

The Disciplinary Committee has worked on providing input to the Council for consideration of web documentation of the complaint process. Our input is being considered by the Council, who will be responsible for the final protocols.

There have been no Disciplinary Hearings in the past year. There are two pending hearings that will be moving forward.

Respectfully submitted,
Richard Bourassa
Chair, Discipline Committee

STANDING COMMITTEES

2017 LEGISLATION COMMITTEE ANNUAL REPORT

Members: Liz Rackow (Member, Chair), Cathy Cuddington (Member), Brandy Green (Member, President, ex-officio), Jackie Hunchak (Public Representative), Nichole Miller (Member), Beverly Wilson (Member), Merrilee Rasmussen (Legal Counsel), Lynn Kuffner (Executive Director)

The Legislation Committee welcomed Nichole Miller as a new member this year.

The Legislation Committee met five times this year. Some highlights from this year:

- A recommendation was made to Council to incorporate student members on SCPT Committees and Council as guest members.
- The following regulatory bylaw amendments were developed for presentation to Council:
 - Proposed addition of an extended access license category to permit Members to practice extended access therapy in circumstances where the criteria of the national Memorandum of Understanding is met
 - Proposed changes to incorporate the national Harmonized Code of Ethical Conduct into SCPT legislation
 - Collaboration with the Professional Standards of Practice Committee to propose wording changes to the advertising bylaw for the purposes of improving clarity
 - Proposed wording changes to Basic Procedures to reflect the current state of practice within the jurisdiction
- The following administrative bylaw amendments were developed for presentation to Council:
 - Proposed wording changes to reflect current language for the designation of professional accountant
 - Proposal to change the number of signing authorities for practical purposes
- The Physical Therapy Decision Tool, developed at the national level, was reviewed and a recommendation made to Council to implement the use of this tool when questions arise regarding physical therapy practice.

The Legislation Committee, in partnership with the Executive Director, recommended that an Omnibus Bill be presented to the other regulated health professions in the province of Saskatchewan. The issue of member protection during reflective practice is applicable to all regulatory organizations, so an Omnibus Bill signed by representatives of a number of self-regulated professions permits the Minister to take one bill to Legislature on behalf of all of the signatory organizations.

I would like to thank each and every Member of the Legislation Committee for their active and engaged participation this year.

Respectfully submitted,
Liz Rackow
Chair, Legislation Committee

2017 PROFESSIONAL STANDARDS OF PRACTICE COMMITTEE ANNUAL REPORT

Members of the Committee were: S. Mach, M. Walkner, D. Pitura, M. Cursons, J. Grant (public representative); and S. Sarauer (Chair). The Committee met via teleconference as well as carried on a number of email discussions related to PSOP related issues throughout the 2017 year.

Work continued on the development of a practice guideline in the area of Telerehabilitation and a new practice guideline # 24 - Telerehabilitation was submitted to Council for their consideration and eventual approval at the September 2017 meeting. The new guideline is available on the SCPT website under the PT Resources tab.

The committee continued to receive a number of requests for review of courses related to specialized procedures. The committee's current role is to review the course information as submitted by the course instructor/providers and compare this to the SCPT regulatory bylaw and practice guideline requirements for these areas. If the committee feels the requirements are met, a recommendation for course approval is submitted to Council for their consideration. If the course does not meet requirements this decision is forwarded to the SCPT Executive Director and Registrar and the applicant who submitted the request for approval is notified. Please refer to the current practice guidelines for specialized procedures available on our website under the PT Resources tab for an updated list of approved courses for these areas.

Our committee was also asked to review a Legislation Committee document addressing possible SCPT practice standards gaps, that was developed following that committee's extensive review and consideration of the National Core Standards of Practice for Physiotherapists in Canada (available on the SCPT website). Following our review of this information, the PSOP recommended that we begin work as a committee on a new practice guideline in the area of informed consent. A draft practice guideline in this area will be brought to Council for their consideration at our March 2018 meeting with the hope of eventual approval and distribution of Practice Guideline # 25 – Informed Consent.

At the end of this committee term, I will be stepping down as Chair of the PSOP committee. I wish to sincerely thank all of the members of this committee I have worked with over the past number of years of my involvement. I am hopeful that the membership has found the new practice guidelines that have been developed helpful in their day to day practice and feel that the PSOP committee plays a pivotal role in the continuing education and development of our membership and in meeting the SCPT's primary mandate of protection of the public. I have enjoyed my time being involved with this committee's work and have learned much on both a professional and a personal level. I wish all the best to the future committee chair and to continuing committee members for the 2018/2019 year.

Respectfully submitted,
Sarah Sarauer
Chair, Professional Standards of Practice Committee

2017 REGISTRATION COMMITTEE ANNUAL REPORT

Committee Members for 2017 include: Melissa Turk (chair), Shona Nickel, Kim Woycik, Cathy Cuddington, Lisa Benson and Brandy Green (ex officio)

The Registration Committee met via teleconference multiple times over the last year and made several recommendations to Council for consideration. A summary of these activities includes:

- 1) Review of the Memorandum of Understanding regarding Cross Border Physiotherapy with recommendations for consideration of a new Member Category
- 2) Recommendations to various individual Members regarding general Registration inquiries including Practice Hours and Membership Categories
- 3) Review of the Good Character Report to develop a policy/document on good standing
- 4) Review of the Criminal Record Check Policy/Procedure

Thank you once again all Members of the Committee for their contributions, time and engagement over the past year,

Respectfully submitted,
Melissa Turk
Chair, Registration Committee

SPECIAL COMMITTEES

2017 ALLIANCE ANNUAL REPORT

The CAPR saw a year of planning and transition in 2017, with many new relationships built and partnerships forged. The CAPR Board of Directors, after much consultation with stakeholders, finalized a new 5- year strategic plan. While continuing to focus on excellence in credentialing and assessment services, CAPR has added an emphasis on increased partnerships, data sharing, a joint research agenda and collaboration with all physiotherapy partner organizations in Canada. The goal of these collaborations is to better understand the risks to, and supports for, competent physiotherapy practice. CAPR will also continue to work on excellence in regulatory policy by focusing on projects to coordinate registration requirements and practice standards across Canada.

In 2017, the CAPR exam program continued to act on the recommendations of the ProExam external review of the exam program. Among the recommendations that are being investigated for exam improvement are the use of different analysis techniques to better assess the performance of items, reducing the number of items needed to assign a score, adding field test items to each administration, and transitioning the items for our present practice-based blueprint to the new competency based blueprint; as well as reviewing the composition of and the responsibilities of the Board of Examiners. We are also looking at strategies to increase the number of items produced, reviewed and placed in the field test item bank. One of the strategies that has been suggested is that of holding regional workshops where item writers spend two days in an intense item writing environment where they can get instant feedback on the items they are creating.

The Evaluation Services program conducted a new standard setting session and implemented the new passing standard in May 2017. Standard setting needs to be done every few years for any high-stakes assessment. The purpose of standard setting is to do a “check-in” where expectations for the “minimally-competent” physiotherapist are discussed with a group of subject-matter experts (SMEs) and an overall pass-score is set. We are going through this standard setting exercise as we move away from norm-based scoring of the written exam to criteria-based scoring – a process that is needed to ensure that our exam scoring is consistent with best practice.

The CAPR has experienced ongoing exam delivery issues at Yardstick test centers that have been impacting a small number of candidates at each exam delivery. To ensure that no issues with exam delivery affect the validity of the written exam, and to

decrease candidate distress and uncertainty, the CAPR staff and Board decided to switch exam delivery to a new provider, and will be transitioning its exam provider to Prometric, effective May 2018.

Outcome of Credentialing Assessments in 2016: (2017 Data not available yet)

In 2016, almost 82% of applications were assessed as not substantially different from the Canadian physiotherapy education and became eligible to write our exams. Another 14% would have been eligible if they had met the language requirements. This 14% will likely eventually (in 2017) meet all our requirements. Less than 1% of applicants were deemed as having an education that was substantially different from the Canadian PT education. These percentages are similar to the percentages of candidates determined to be eligible in past years.

**Exam Program:
Written Component Pass/Fail Breakdowns by Group**

Written Component	2013		2014		2015		2016	
	N	%	N	%	N	%	N	%
Total Exams administered	1558		1870	100	1886	100	1895	100
Pass	1119	72	1220	65	1138	60	1200	63
Fail	439	28	650	35	748	40	695	37
Canadian-Educated	691	100	718	100	703	100	700	100
Pass	653	95	673	94	650	92	653	93
Fail	38	5	45	6	53	8	47	7
International Educated	867	100	1152	100	1183	100	1195	100
Pass	466	54	547	47	488	41	547	46
Fail	401	46	605	53	695	59	648	54

Clinical Component Pass/Fail Breakdown by Group

Clinical Component	2013		2014		2015		2016	
	N	%	N	%	N	%	N	%
Total Exams administered	1098	100	1430	100	1375	100	1562	100
Pass	859	78	1056	74	1041	76	1042	67
Fail	239	22	374	26	334	24	520	33
Canadian-Educated	660	100	706	100	607	100	738	100
Pass	606	92	642	91	547	90	621	84
Fail	54	8	64	9	60	10	117	16
International Educated	438	100	724	100	768	100	824	100
Pass	253	58	414	57	494	64	421	51
Fail	185	42	310	43	274	36	403	49

Due to the above noted downtrend in pass rates for Canadian Educated Physical Therapists on the Clinical Component of the PCE the CAPR, in conjunction with the Physical Therapy University programs through the Canadian Council of Physical Therapy Programs (CCPUP), has initiated several data dives and research projects to investigate what may be causing the trend.

The new Competency Profile for Physiotherapists in Canada, along with the Entry to Practice Milestones have now been finalized; as such, the CAPR can now move forward with blueprinting for a new version of the PCE. The CAPR staff have brought together a multi-partite Blueprinting Project Steering Group to create a competency-based blueprint for the Physiotherapy Competency Exam based on the new documents. In addition to CAPR leadership, the Steering Committee includes representatives from CCPUP, the CCPUP Curriculum Committee, the Registrars, and PEAC. This project is scheduled to be completed by the end of 2018, for implementation in 2019.

In September, the CAPR welcomed Ms. Heather Campbell into the position of National Director, Evaluation Services. In this capacity, Heather will have responsibility for oversight and leadership for both credentialing and the assessment components of the CAPR Evaluation Services. A seasoned Manager and leader, Heather is committed to the development of open, collaborative relationships with stakeholders and the public, evidence-informed policy making and program development. Heather will work in partnership with Hervé Jodouin, the CAPR Psychometric Advisor and Research Lead, as well as with the CAPR Physiotherapy Assessment Committees to implement the CAPR Board's new strategic plan for assessment services.

In 2018, the CAPR will be focusing on the transition to using Prometric for the written exam, developing the new exam blueprint, and development of a new IT system. As we continue to delve into the data and work collaboratively with our stakeholders, I think we can all look forward to seeing the exam continue to improve and evolve.

Respectfully Submitted,
Brandy Green
SCPT Alliance Representative

2017 COMMUNICATIONS COMMITTEE ANNUAL REPORT

Members: Tasha Descottes (Chair); Lauren McLellan; Kent Earle; Bryna Andrew; Cindi Pederson, Brandy Green (ex officio).

The Communications Committee continued to create and distribute Momentum, the SCPT newsletter, that is sent out three times per year to the membership. The newsletter has a new look- with new pictures and formatting to allow for ease of reading. The committee purchased photos for use on the new SCPT website and in the Momentum to showcase different areas of physical therapy.

The Communications committee continued to organize the nominations process to secure nominations for Council and Executive Council Positions. The committee created policy documents to allow succession planning for Executive Council Positions. The Communications Committee coordinated member volunteers for SCPT committees. A big thank you to member volunteers who allowed the committees to be filled with physical therapists with diverse backgrounds and areas of expertise.

The Communications Committee continues to create and edit publications that are sent out to the membership to keep the membership informed of SCPT events, website publications, renewal and other important information.

Thank you to the hard work and time commitments of all committee members,

Respectfully submitted,
Tasha Descottes
Chair, Communications Committee

2017 CONTINUING COMPETENCY COMMITTEE ANNUAL REPORT

Members: Arlis McQuarrie, Stacey Lovo-Grona, Karla Horvey
Chair: Celeste Boucher

The CCC committee has been active this last year with the following:

1. The question bank of jurisprudence questions has been completed and a management protocol for the committee to select the questions and verify the links to ensure that the questions remain current and accurate has been developed and implemented starting with the 2018 license year.
2. A policy and procedures protocol has been developed for the audit of proof of Professional Liability insurance. This has been approved by Council and is awaiting implementation.
3. A policy and procedures protocol for criminal record audit has been approved by Council and is awaiting implementation.
4. In order to meet the goal of a building a Professional Portfolio, practice hour logs for paid work, volunteer work as well as unpaid education hours have been developed. The final details of the policies and procedures for how to audit these practice hour log sheets are before Council for final approval. Targeted implementation for the practice hour audit is for the 2019 license year.
5. The committee continues to stay current with portfolio developments with periodic national environmental scans.

Future projects include finalizing the policy and procedures for practice hour audits and providing the necessary education to the membership.

Respectfully submitted,
Celeste Boucher
Chair, Continuing Competency Committee

2017 PUBLIC REPRESENTATIVE ANNUAL REPORT

The mission of the Saskatchewan College of Physical Therapists is to serve the public by ensuring safe, competent care from qualified physical therapists. Meeting agendas, decisions and actions reflect this priority.

Richard Porter, Jackie Hunchak and myself are the appointed public representatives on Council. Our sole purpose is to put the public interest at the forefront of regulation. We participate actively in council meetings and on statutory and standing committees.

A review of our governance model has been beneficial and has served to increase our focus in the right areas.

Our recent work has included increasing transparency by enhanced public access to disciplinary findings, a review of our staff compensation structure, membership education of the legal criteria required for an informed patient consent, and policy development.

2017 was a productive year, thanks to a strong chair as well as a stable and competent team managing the day-to-day business of the College.

Respectfully submitted,
Judy Grant
Public Representative

Summary of Highlights of Significant Motions 2017

17.084 To approve in1touch for purchase and implementation at an implementation cost of \$18,515 (\$16,100 + \$2,415 (15% contingency) and monthly maintenance cost of \$1,050.

17.087 To approve the Practice Guideline #24 Telerehabilitation as circulated.

17.093 To accept the new Regulatory Bylaw Amendment for Extended Access Physiotherapy as attached.

17.094 That council approve the Regulatory Bylaw Amendment #20 to include Harmonized Code of Conduct as attached.

17.095 That council approve the Regulatory Bylaw Amendment #27 Advertising as attached.

17.096 That Council approve the following position statement: SCPT may invite two Students to attend Council meetings as guests, one student from each year of the MPT program at the U of S. Student guests may participate in discussions but not vote. Term of student guest participation shall be two years with the Physical Therapy Students Society (PRSS) being invited to appoint one first year MPT student each year.

17.097 To approve \$4,700 to hire a summer student to scan members' paper files into their electronic files.

January 20, 2018

4.2 To develop an ad hoc policy committee to oversee governance, policy and procedure review and update.

6.3 To approve Regulatory Bylaw amendment #17 Basic Procedures

March 17, 2018

5.2 To post all RMC and Disciplinary findings for 1 year.

5.2 To create a public portion of each member's profile and include RMC and Disciplinary findings in the member's profile.

5.7 To change Regulatory Bylaw 14 (2) Restricted License timeline to successfully complete the clinical PCE from 18 months to 24 months.

5.8 To approve Practice Guideline #25 Informed Consent

REGISTRATION STATISTICS 2017

Registration Statistics	2016	2017
Number of New Registrants	59	45
Number of New Inactive Members	38	51

License Statistics	2016	2017
Practicing	716	755
Restricted	21	22
Academic	2	2
Non-Practicing	45	44
Life/Honorary	4	4
Temporary	0	8
Total Registrants	788	827

FINANCE COMMITTEE REPORT 2017

Committee members: Cathy Cuddington (Chair), Brandy Green, Beverly Wilson, Richard Porter

The 2017 Financial activity shows that our net income was greater than budgeted. This is largely due to two factors:

- Our income, primarily gained through membership, was greater than expected.
- On the expenditure side, there was less committee (Professional Conduct Committee and Discipline Committee) and legal work required to manage our disciplinary process than was budgeted. Management of our day to day operations by the office staff shows that we are on target with expenditures.

SCPT also met the target for Designated (Reserve) funds, of \$420,000. As determined by an analysis of our organization, this accounts for one year of operations, legal, and disaster funding. The fee structure, as determined by Fee Bylaw passed at AGM in 2015 will remain on target: the License Fee increased by \$10 in the 2018 year. Council felt it was prudent to continue on track with the increase, given the uncertainty of disciplinary complaints, and the risk that poses to financial stability. This will be reviewed again at budget time in fall of 2018. Council remains steadfast in keeping all short and long term investments in secured accounts and GIC's. While that strategy may yield lower gains, this is in keeping with risk mitigation.

In 2017, we restructured our Records Management System - this is our data base, and management of our data base, including the interface with members for registration, and all other matters. This was a much needed, and massive undertaking. We were able to manage the project using the expertise of our Executive Director, Lynn Kuffner, the skills of our Office Manager, Tammy MacSymetz and also Committee members that have expertise in Information Technology. Several vendors supplied proposals, and In1Touch was the successful applicant. We were able to implement the system through operational budget, without drawing down on reserves.

Budget highlights for 2018 include funding for work to update our Policy and Procedures, hiring of a summer student, welcoming students onto Council, and more auditing of Continuing Competence. We have streamlined our committee structure, by combining the Nominations and Communications committees. Further efficiencies are gained in office operations by using the new Records Management System to complete reports and less mailing costs, so that budgeted expenses are lower than in 2017.

The attached spreadsheet shows the specifics of how council tracks and manages the budget and finances. This may vary slightly with the Auditor's report, as some accounting entries are done at year end.

Respectfully submitted,
Cathy Cuddington
Chair, Finance Committee

5510 - Alliance Committee	\$7,600	\$5,814	\$3,599	\$3,478	\$4,300	\$3,478	\$1,303	\$6,177.00
5512 - AGM	\$400	\$375	\$0	\$0	\$0	\$0	\$0	\$0.00
5515 - Communications/Nominations	\$1,200	\$950	\$1,150	\$416	\$1,500	\$416	\$75	\$1,125.00
5516 - Finance	\$450	\$281	\$471	\$244	\$600	\$219	\$390	\$600.00
5517 - Legislation	\$6,200	\$7,793	\$7,500	\$4,544	\$5,500	\$4,316	\$4,751	\$5,000.00
5520 - CCC	\$6,000	\$570	\$761	\$36	\$800	\$36	\$288	\$950.00
5521 - PSOP	\$800	\$2,035	\$650	\$2,731	\$2,150	\$2,731	\$363	\$650.00
5522 - Registration	\$750	\$728	\$600	\$351	\$600	\$351	\$478	\$600.00
5525 - Discipline	\$20,000	\$11,875	\$41,700	\$6,150	\$20,000	\$4,068	\$6,767	\$20,000.00
5526 - Discipline hearings	\$5,000	\$2,933	\$25,860	\$1,169	\$15,000	\$1,169	\$0	\$15,000.00
5528 - Support Worker	\$700	\$350	\$565	\$0	\$565	\$0	\$114	\$0.00
5535 - PCC	\$15,000	\$11,159	\$11,500	\$2,273	\$16,500	\$2,274	\$8,627	\$19,250.00
5531 - Nominations	\$1,550	\$350	\$350	\$50	\$0	\$50	\$0	\$0.00
5540 - Other Comm. Exp.	\$2,000	\$1,390	\$2,000	\$0	\$2,000	\$0	\$963	\$1,000.00
5560-Committee Honorariums			\$4,750	\$4,750	\$4,650	\$4,750	\$4,650	\$3,650.00
Committees	\$67,650	\$46,253	\$101,456	\$26,192	\$74,165	\$23,858	\$28,768	\$74,002.00
5605 - Council AGM	\$11,000	\$7,999	\$9,000	\$7,484	\$10,000	\$7,484	\$7,077	\$5,000.00
5610 - Council Exec	\$14,000	\$9,520	\$6,000	\$2,749	\$6,000	\$2,749	\$2,153	\$3,915.00
5615 - Council Expenses	\$19,850	\$22,007	\$20,000	\$14,127	\$20,000	\$12,822	\$17,340	\$22,400.00
5625 - Council (Other)	\$8,000	\$6,523	\$5,000	\$1,584	\$3,000	\$1,584	\$424	\$500.00
Council Honorariums			\$6,000	\$6,000	\$7,400	\$6,000	\$7,400	\$6,700.00
Council Expenses	\$52,850	\$46,049	\$46,000	\$31,944	\$46,400	\$30,639	\$34,393	\$38,515.00
5710 - NIRO	\$750	\$0	\$300	\$0	\$300	\$0	\$283	\$300.00
5715 - Council Education	\$3,000	\$4,576	\$8,000	\$5,462	\$8,000	\$7,444	\$4,750	\$8,000.00
5716-EDR Education			\$5,000	\$3,021	\$5,000	\$0	\$5,229	\$5,000.00
5720 - Sponsorship	\$2,000	\$635	\$500	\$500	\$500	\$500	\$0	\$500.00
5735 - SPTAG	\$100	\$69	\$100	\$0	\$100	\$0	\$0	\$100.00
External Stakeholders	\$5,850	\$5,280	\$13,900	\$8,983	\$13,900	\$7,944	\$10,263	\$13,900.00
5885 - Travel	\$200	\$142	\$200	\$0	\$200	\$0	\$88	\$200.00
5886 - Meals	\$250	\$0	\$100	\$0	\$100	\$0	\$0	\$100.00
Travel, Misc.	\$450	\$142	\$300	\$0	\$300	\$0	\$0	\$300.00
COMMITTEE EXPENSES	\$126,800	\$97,723	\$161,656	\$67,120	\$134,765	\$62,441	\$73,424	\$126,717
EXPENSE	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017	Comparison 2016	Actual 2017	
5825 - Computer Support	\$18,000	\$12,303	\$12,000	\$12,688	\$20,000	\$10,531	\$9,667	\$13,320.00
5890 - Web site Expenses	\$500	\$124	\$250	\$154	\$300	\$154	\$104	\$300.00
5538 - Records Management							\$28,832	\$0.00
SUPPORT & WEBSITE	\$18,500	\$12,427	\$12,250	\$12,842	\$20,300	\$10,685	\$38,603	\$13,620.00
5835 - INSURANCE*	\$3,500	\$3,146	\$3,500	\$3,204	\$3,500	\$3,246	\$3,270	\$3,500.00
5840 - INT. & BANK CHG*	\$2,000	\$323	\$2,000	\$38	\$500	\$45	\$47	\$200.00
5841- Credit Card Fees (member payments)	\$6,500	\$7,271	\$7,000	\$7,324	\$8,500	\$6,967	\$8,095	\$8,500.00
5850- Licences and Membership Dues	0	\$690	\$690	\$701	\$690	\$0	\$0	\$700.00
5842 - Fines	\$500	\$1,069	\$500	\$0	\$0	\$0	\$0	\$0.00
5860 - Office Supplies	\$5,000	\$1,956	\$5,000	\$6,154	\$6,500	\$5,872	\$3,432	\$2,551.68
Cell phone, EDR								\$742.56
5850-Computer Equipment	\$0	\$0	\$2,500	\$2,476	\$2,500	\$2,476	\$0	\$2,500.00
5870 - Furniture/Equip.	\$300	\$0	\$2,300	\$3,117	\$1,000	\$3,117	\$0	\$500.00
5881 - Postage	\$1,000	\$721	\$700	\$1,541	\$1,000	\$1,541	\$948	\$700.00
5880 - TRG. & EDUC. Staff*	\$500	\$79	\$500	\$0	\$500	\$1,039	\$944	\$800.00
5895 - Reg. & Renewal	\$1,500	\$1,000	\$700	\$750	\$1,650	\$750	\$0	\$1,650.00
TOTAL OFFICE EXPENSES	\$8,300	\$3,756	\$11,700	\$14,037	\$13,150	\$14,795	\$5,325	\$9,444.24
5805-Accounting Expenses	\$11,000	\$7,898	\$9,000	\$7,150	\$9,000	\$7,150	\$5,550	\$6,000.00
5845 - Legal Fees	\$6,000	\$789	\$6,000	\$10,955	\$8,000	\$10,738	\$3,106	\$6,000.00
TOTAL PROFESSIONAL FEES	\$17,000	\$8,687	\$15,000	\$18,105	\$17,000	\$17,888	\$8,656	\$12,000.00

5877 - RECRUIT/RELOCATE	\$500	\$2,533	\$1,500	\$1,784	\$1,000	\$1,784	\$0	\$0.00
5865 - RENT*	\$9,053	\$10,022	\$17,000	\$15,020	\$19,000	\$13,357	\$17,180	\$19,660.00
5875 - TELEPHONE*	\$3,500	\$3,645	\$3,500	\$3,592	\$3,800	\$3,298	\$4,923	\$4,588.00
5420 - EI Expense	\$2,500	\$3,585	\$3,700	\$1,679	\$3,000	\$1,696	\$2,307	\$2,341.34
5430 - CPP Expense	\$4,000	\$6,453	\$6,500	\$4,747	\$5,500	\$4,558	\$2,329	\$2,411.20
5440 - WCB Expense	\$250	\$124	\$288	\$0	\$288	\$91	\$221	\$288.00
5450 - RRSP'S Employer	\$5,000	\$0	\$2,200	\$2,167	\$2,678	\$0	\$0	\$2,731.56
5465 - Salary - E. D.	\$115,000	\$92,169	\$65,000	\$67,462	\$66,950	\$61,628	\$59,554	\$68,289.00
5475 - Salaries - Staff	\$41,000	\$43,354	\$48,000	\$47,925	\$51,188	\$43,919	\$50,313	\$52,211.25
5480 - Employee Benefits	\$3,500	\$1,351	\$3,600	\$2,478	\$3,700	\$3,048	\$2,637	\$3,200.00
Summer Student								\$4,700.00
TOTAL WAGES & BENEFITS	\$171,250	\$147,035	\$129,288	\$126,458	\$133,304	\$114,940	\$117,360	\$136,172.35
TOTAL EXPENSES	\$380,111	\$316,584	\$383,521	\$290,025	\$373,935	\$264,441	\$292,583	\$353,942

AUDITOR'S REPORT



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INDEPENDENT AUDITORS' REPORT

To the Members of Saskatchewan College Of Physical Therapists

At the request of Saskatchewan College Of Physical Therapists, we have audited the statement of financial position of Saskatchewan College Of Physical Therapists as at December 31, 2017 and the statements of operations and 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 we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial statements are free of 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' judgment, 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 auditor considers 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 qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the College derives part of its revenue from various sources, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of receipts from these sources was limited to the amounts recorded in the records of the College. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, and cash flows from operations for the years ended December 31, 2017 and 2016, and net assets as at January 1 and December 31 for both the 2017 and 2016 years.

INDEPENDENT AUDITORS' REPORT

Qualified Opinion

In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Saskatchewan College Of Physical Therapists as at December 31, 2017 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.

Regina, Saskatchewan

March 21, 2018



Chartered Professional Accountants

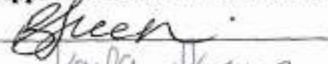
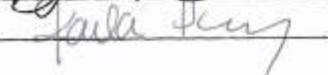
THORP & COMPANY
Chartered Professional Accountants

SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2017
(with comparative figures for 2016)

	2017	2016
ASSETS		
Current assets		
Cash	\$ 155,667	\$ 159,861
Temporary investments (Note 4)	558,420	473,080
Accounts receivable	2,832	2,239
Prepaid expenses	4,883	5,346
	721,802	640,526
Property and equipment (Note 5)	23,176	14,451
	\$ 744,978	\$ 654,977
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	\$ 6,693	\$ 6,265
Government remittances payable	4,004	-
	10,697	6,265
Net assets (Note 6)	734,281	648,712
	\$ 744,978	\$ 654,977

See accompanying notes

Approved on Behalf of the Board

 Director
 Director



**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017
(with comparative figures for 2016)**

	2017	2016
Revenue		
Memberships	\$ 388,345	\$ 370,895
Interest and sundry income	<u>7,856</u>	<u>9,036</u>
	<u>396,201</u>	<u>379,931</u>
Expenses		
Alliance fees	15,701	14,995
Amortization	4,736	4,806
Committee expenses, conferences and travel	47,972	53,347
Computer support and website	19,914	12,842
Honorariums	23,320	10,750
Insurance	3,260	3,204
Interest and bank charges	8,356	7,362
Licenses and dues	704	701
Office	11,296	11,466
Professional fees	8,656	18,105
Recruitment and relocation	-	1,784
Rent	17,180	15,020
Telephone	5,021	3,592
Wages and benefits	137,205	126,419
Loss on disposal of property and equipment	<u>7,311</u>	<u>-</u>
	<u>310,632</u>	<u>284,393</u>
Excess of revenues over expenses	85,569	95,538
Net assets, beginning of year	<u>648,712</u>	<u>553,174</u>
Net assets, end of year	<u>\$ 734,281</u>	<u>\$ 648,712</u>

See accompanying notes

**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017
(with comparative figures for 2016)**

	2017	2016
Operating activities		
Excess of revenues over expenses	\$ 85,569	\$ 95,538
Items not involving an outlay of cash		
Amortization	4,736	4,806
Loss on disposal of property and equipment	7,311	-
	<u>97,616</u>	<u>100,344</u>
Net change in non-cash operating working capital balances (Note 11)	<u>(81,038)</u>	<u>(29,318)</u>
Cash provided by operating activities	<u>16,578</u>	<u>71,026</u>
Investing activities		
Purchase of property and equipment	<u>(20,772)</u>	<u>(5,653)</u>
Cash used in investing activities	<u>(20,772)</u>	<u>(5,653)</u>
Increase (decrease) in cash	(4,194)	65,373
Cash position, beginning of year	<u>159,861</u>	<u>94,488</u>
Cash position, end of year	<u>\$ 155,667</u>	<u>\$ 159,861</u>

See accompanying notes

**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

1. Purpose of the College

The College has been organized to protect the public through licensing, regulation and discipline of physical therapists in the province of Saskatchewan.

2. Summary of significant accounting policies

The financial statements are prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Revenue recognition

Membership fees are recognized as revenue when received.

(b) Capital assets

Property and equipment are recorded at cost. Amortization is provided for on the straight-line basis at rates which are estimated to amortize the costs over the useful lives of the assets. The useful lives of the assets are estimated at the following annual rates:

Furniture and equipment	10 years
Computer equipment	3 years
Database software	10 years

(c) Financial instruments

Measurement

The College initially measures its financial assets and financial liabilities at fair value. The College subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in net income.

Financial assets measured at amortized cost on a straight-line basis include cash, temporary investments and accounts receivable.

Financial liabilities measured at amortized cost on a straight-line basis include the accounts payable and accrued liabilities.

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.

Transaction costs

The College's transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period incurred. The carrying amount of the financial instruments that will not be subsequently measured at fair value is adjusted for transaction costs directly attributable to the origination, issuance or assumption of these instruments.

**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

2. Summary of significant accounting policies (continued...)

(d) Management estimates

The preparation of these 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, 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. Significant estimates include those used when accounting for amortization. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

3. Income tax status

The College is exempt from Canadian income tax as a not-for-profit organization.

4. Temporary investments

	<u>2017</u>	<u>2016</u>
RBC Investment Savings	\$ 272,715	\$ 300,375
2.30%, Canadian Western Trust, maturing October 29, 2020	72,706	72,706
2.36%, General Bank of Canada, maturing July 27, 2022	53,000	-
1.77%, Laurentian Bank, maturing March 12, 2018	33,333	33,333
1.86%, ICICI Bank Canada, maturing March 11, 2019	33,333	33,333
2.17%, Canadian Tire Bank, maturing March 10, 2021	33,333	33,333
1.42%, Equitable Bank, maturing July 27, 2018	20,000	-
1.95%, Equitable Bank, maturing July 29, 2019	20,000	-
2.10%, Homeequity Bank, maturing July 21, 2021	20,000	-
	<u>\$ 558,420</u>	<u>\$ 473,080</u>

5. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2017 Net Book Value</u>	<u>2016 Net Book Value</u>
Furniture and equipment	\$ 8,150	4,205	3,945	\$ 4,703
Computer equipment	18,888	17,234	1,654	2,436
Database software	19,530	1,953	17,577	7,312
	<u>\$ 46,568</u>	<u>23,392</u>	<u>23,176</u>	<u>\$ 14,451</u>

**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

6. Net assets invested in capital assets

Net assets includes \$23,176 (2016 - \$14,451) relating to net assets invested in capital assets. The current year deficiency of revenues over expenses relating to capital assets consists of amortization and loss on disposal in the amount of \$12,047 (2016 - \$4,806). Purchase of capital asset during the year amounts to \$20,772. There were no proceeds received on the disposal of capital assets during the year. The net book value of the disposals was \$7,311.

7. Allocation of expenses

Costs incurred by the College for legal fees of \$15,361 (2016 - \$14,242) have been allocated to various committee expense accounts on a time incurred basis.

8. Commitment

The College is committed to the current property lease which commenced April, 2016, will require monthly payments of \$948 for the first thirty months and \$1,058 for the last thirty months plus occupancy costs estimated at \$331 per month and utility costs estimated at \$110 per month. The lease will expire March, 2021 with two options to renew of three years each. The aggregate commitment over the remaining term of the lease amounts to \$60,462 and is payable as follows:

2018	\$	17,001
2019		17,993
2020		17,993
2021		7,475
	\$	60,462

9. Financial instruments

The College is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the College's risk exposure at the balance sheet date.

(a) Liquidity risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due. The College meets its liquidity requirements by monitoring forecasts of cash flows from operations and investments and holds investments that can readily be converted into cash.

(b) Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. At year-end, the maximum exposure of the College to credit risk in cash and investments was \$714,087 (2016 - \$632,941). The risk is minimized by ensuring these assets are invested in major financial institutions.

The maximum exposure of credit risk in accounts receivable is \$2,832 (2016 - \$2,239). This credit risk is minimized by limiting who credit is extended to. The accounts receivable consists of accrued interest receivable.



**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

9. Financial instruments (continued...)

(c) Interest rate risk

Interest rate risk is the risk that the fair value of financial instruments will fluctuate because of changes in market interest rates. The College manages its exposure to the interest rate risk of its cash by maximizing the interest income earned on excess funds while maintaining the liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest on cash do not have a significant impact on the College's operations. The primary objective of the College's investments is to ensure the security of principal amounts invested, provide a high degree of liquidity and achieve a satisfactory investment return.

Changes in risk

There have been no significant changes in the College's risk exposures from the prior year and no significant changes are expected for the subsequent year.

10. Capital management

The College's objective when managing capital is to enable the effective execution of its programs and provide support to its members. The objectives are considered in the budget process and in monitoring the actual revenue and expenses.

11. Net change in non-cash working capital balances

	2017	2016
Decrease (increase) in current assets:		
Temporary investments	\$ (85,340)	\$ (25,401)
Accounts receivable	(593)	(669)
Prepaid expenses	463	225
	(85,470)	(25,845)
 Increase (decrease) in current liabilities:		
Accounts payable and accrued liabilities	428	(3,473)
Government remittances payable	4,004	-
	4,432	(3,473)
	\$ (81,038)	\$ (29,318)