



SCPT

Saskatchewan College
of Physical Therapists

**January 1 to December 31, 2015
Annual Report**



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Council Roster

Sarah Sarauer - President,

Executive Council; Chair, Professional Standards of Practice Committee

Ex-officio: Communications, Legislation and Continuing Competency Committees

Jodie Yathon – Secretary

Executive Council; Chair, AGM Committee

Brandy Green - Treasurer

Executive Council; Chair, Finance; Support Worker Council Liaison; Alliance

Heather Burrige - Member at Large

Communications Committee; Nominations Committee

Cathy Cuddington - Member at Large

Legislation Committee; AGM Committee

Tasha Descottes- Member at Large

Chair, Communications Committee

Elizabeth Rackow- Member at Large

Chair, Legislation Committee

Cindi Pederson-Member at Large

Chair, Support Worker Committee; Communications Committee

Stacey Lovo-Grona- Member at Large

Continuing Competency Committee

Richard Porter - Public Representative

Finance Committee

Judy Grant - Public Representative

Discipline Committee; Professional Standards of Practice

Office Administration

Lynn Kuffner – Executive Director and Registrar; edr@scpt.org

Tammy MacSymetz – Office Manager; admin@scpt.org

2015 Annual Report - President's Message

Now that 2015 has come and gone, and we have a chance to look back on the last year with the Saskatchewan College of Physical Therapists (SCPT), we come to realize the major changes that have occurred in our organization. I wish to thank the SCPT Membership for the opportunity to serve as president for the 2015 year. This position has had many challenges, rewards, and opportunities.

2015 saw the recruitment and hiring of our two permanent office staff. Tammy MacSymetz has accepted the position of Office Manager and is doing an amazing job. The SCPT was also very pleased to have Lynn Kuffner transition from interim to permanent Executive Director when she accepted the permanent part time position in September 2015. I know I speak for the rest of the Executive and Council when I say I look forward to working with both Lynn and Tammy throughout the 2016 year.

An ongoing SCPT matter is the submission of our regulatory bylaw amendments (as approved at AGM 2015) to government. These bylaws were passed by government in March 2016 and came into full force once published in the provincial Gazette. We also resubmitted the proposed changes to the PT Act which if approved, will allow for further development of our continuing competency program as well as protection of practice terms. Unfortunately, this again did not make it onto the governments' agenda in this year. It is expected that we will resubmit these changes for approval in 2016.

As we await approval to our bylaws and our Act, Council and our legislation and professional standards of practice committees have been active in reviewing, updating, and developing a number of clinical practice guidelines. These guidelines serve to further support and clarify what is included in our Act, bylaws, and code of ethics and are meant as a resource to physical therapists to ensure they are practicing within our regulatory framework and continue to provide safe, appropriate, and excellent care to the members of the public that they serve.

As you will see throughout the individual committee reports in the annual report, SCPT committees were active on a number of topics and issues throughout the 2015 year. I wish to thank each and every committee chair and committee member for their willingness to continue to serve the SCPT and our profession in their respective committee roles.

2014 saw the Special Members Meeting and the beginning of an extensive review of our complaints process. During 2015, the discipline committee has been very active in reviewing, updating, and standardizing their terms of references and processes. Lynn and the rest of the Executive are also working on an associated office policy and procedure related to the complaints process. This office policy document will allow the Executive Director to play an important role in the oversight and monitoring of the processes and timelines associated with any complaint brought forward. Ensuring timelines and proper policies and processes are followed ensures we meet our mandate of protection of the public as well as ensures we are respectful and answerable to the SCPT Membership. The SCPT is committed to continuing to review and standardize this process and you can expect further updates throughout the 2016 year.

Our Council members also deserve thanks as they continue to impress me with their dedication to the SCPT and their investment in our regulatory processes. Brandy Green (treasurer) and Jodie Yathon (Secretary) continue to do amazing jobs in their Executive positions and their hard work and dedication is much appreciated. A special welcome and thank you to our new council members this year, Heather Burridge and public representative Judy Grant who have both proven to be dynamic and engaged

members of the SCPT Council. An additional heartfelt word of thanks goes to Liz Rackow, the past president of the SCPT. No council position for “past president” exists in our bylaws and guidelines but, in a demonstration of her commitment and dedication in service to the SCPT as an organization, Liz agreed to remain on Council for an additional two year term. I wish to personally thank her for this commitment. Her advice and support as well as her contributions as chair of the Legislation committee have been invaluable to myself and the rest of the Executive throughout the last year.

As we move forward into 2016 I look forward to continuing to work with such a great group of individuals and am excited to welcome new faces to our committees and to council.

Respectfully submitted by,

Sarah Sarauer
President
Saskatchewan College of Physical Therapists

2015 Executive Director's Annual Report

This has been another year of change for the SCPT administration with changes late summer in both the Executive Director/Registrar and Office Manager positions. I was very pleased to accept the position as Executive Director/Registrar after serving in this position on an interim basis. I would like to thank the President and Council for all of their support that they have provided while I have been settling into my new role. I am very much looking forward to working with the Council and with SCPT Members. I would like to commend our new Office Manager, Tammy MacSymetz on her excellent skills and knowledge that she brings to her new position. Her skillful coordination of office procedures has led to very efficient office operations. She has also demonstrated commitment to our Members and to Council.

The best way for Members to connect with the SCPT is through the website. Regularly accessing www.scpt.org will help Members stay informed about matters that may affect their practice such as changes to Bylaws and Practice Guidelines. For example, Practice Guidelines for Acupuncture and Pelvic Floor Retraining were both revised in 2015. In 2015, SCPT submitted Bylaw amendments to the Government of Saskatchewan and, when approved, the amended Bylaws will be posted on our website. By visiting the SCPT website regularly Members will stay informed about these important changes. 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. We have received very positive comments about two articles in the February Momentum: *Advertising Bylaws Explained* and *Restricted License Member Supervision*. If you have suggestions for other articles 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. They demonstrated extraordinary commitment to the SCPT in 2015 by supporting the interim administrative staff and then training and orientating the new Office Manager and Executive Director & Registrar. Their support ensured that the operations were not negatively affected by administrative staff changes. SCPT was able to stay focused on its mandate to protect the public.

Respectfully submitted

Lynn Kuffner
Executive Director & Registrar

STATUTORY COMMITTEES

2015 PROFESSIONAL CONDUCT COMMITTEE ANNUAL REPORT

Committee Members: Pat Beharry (Chair), Abi Adefolarin, Travis Eveleigh, Lee Hall and Sheyi Olubwale. Keith Fitzsimmons continued as lead investigator on a case from 2014 until its conclusion. Merrilee Rasmussen continues in her role as Legal Counsel.

In 2015 the Committee held four meetings, all by teleconference.

One complaint was received in 2015, related to practice issues, and after a thorough investigation the case was dismissed with no further action taken.

In May 2015 final disposition on an outstanding case from 2012 was received from the Discipline Committee and the case subsequently closed.

There were two outstanding complaints from 2014, one of which was dismissed with no further action being taken. The other was referred to the Discipline Committee when the Complainant declined to accept the terms of an Alternate Dispute Resolution. Final disposition has since been received and the case subsequently closed.

I am happy to be able to say that at the time of writing this report, there are no open cases before the Committee.

I would like to take this opportunity to thank the Committee members for their time and dedication to our profession, and also Merrilee Rasmussen for her insight and legal expertise.

Respectfully submitted,

Pat Beharry
Chair, Professional Conduct Committee

2015 DISCIPLINE COMMITTEE ANNUAL REPORT

Current members of the Discipline Committee are: Richard Bourassa (Chair); Jeff Brousseau, Gordon Pullar, Elyse Greenberg, Raphael Levi, Judy Grant (Public Representative), Heather MacMillan-Brown (Legal Council)

There has been one hearing. The discipline hearing proceeded on an Agreed Statement of Facts and Documents and a Joint Submission on Penalty submitted by the Professional Conduct Committee and the Member. In accordance with the Joint Submission, the Discipline Committee ordered that the Member be reprimanded and that the member pay costs in the amount of \$1,000 within 30 days of the date of the Discipline Committee's order.

The committee has been developing revised Terms of Reference for the Discipline Committee. We are hopeful that by the time of this report being delivered out at the AGM, that council will have approved the new terms of reference. This will be shared with the membership at that time.

Respectfully submitted

Richard Bourassa
Discipline Committee Chair

STANDING COMMITTEES

2015 LEGISLATION ANNUAL REPORT

Members: Susan Bear, Cathy Cuddington, Jeremy Costley, Jacquie Holzmann, Liz Rackow (Chair), Beverly Wilson, Sarah Sarauer (President, ex-officio), Merrilee Rasmussen (legal counsel), Lynn Kuffner (Executive Director)

This has been a quieter year for the Legislation Committee. The bylaw amendments were submitted to the Ministry of Health after AGM 2015, but had to be re-submitted in the Fall. We were pleased to hear early in March that they were approved and now in force.

The Advertising Bylaw publication was completed and underwent a lengthy review by the Legislation Committee. More recently an extensive review on a proposed interprovincial Telerehabilitation Memorandum of Understanding has taken place, and recommendations brought forward to Council.

I wish to thank all of my committee members for their valued contribution to this committee and for the teamwork over the last 3 years that I have been the Chair. It is an honour and a privilege to work with you.

With regard,

Liz Rackow, Chair
Legislation Committee

2015 NOMINATIONS COMMITTEE ANNUAL REPORT

Committee Members: Kimberley Becker (Chair), Heather Burridge (Council Liason), Robert Hydromako, and Lorraine Duerksen.

The objective of the Nominations Committee is to recruit and retain Members for Council and Committees, and to award the SCPT bursaries. This objective is achieved through vacancy announcements in Momentum, email updates to Members, and through word of mouth.

The activities of this committee over the past year included:

Recruiting 1 new member for a vacant Council position (Heather Burridge).

Recruiting for vacancies on the following committees:

2 vacancies on the Discipline Committee (including committee chair)

3 vacancies on Professional Conduct Committee

2 vacancies on the Professional Standards of Practice Committee

1 vacancy on the Nominations Committee

2 vacancies on the Support Worker Committee (including committee chair).

This ensured that all SCPT Committees were full and operational.

Plans for 2015 include continuing to work on committee and council succession planning.

Respectfully submitted,
Kimberley Becker PT, Chair, Nominations Committee

2015 PROFESSIONAL STANDARDS OF PRACTICE COMMITTEE ANNUAL REPORT

Members of the Committee are: A. McQuarrie; G. Pullar; C. Maher, 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 2015 year. We submitted a number of IFD's to Council for consideration and approval during this period.

Items discussed and brought to Council and/or Members included:

1. Acupuncture: The Art and the Science Review – Based on review of the course information submitted by an SCPT Member, the PSOP Committee made the recommendation that this course be approved by Council as meeting our regulatory bylaw guidelines related to the specialized procedure of Acupuncture. The course was subsequently approved and is now included in our practice guideline and list of approved courses for specialized procedures.
2. Clinical Practice Guideline re: Supervision of Student Learners – Based on feedback from Council, it was suggested that the PSOP develop a Clinical Practice Guideline addressing the regulatory considerations surrounding clinical supervision of student learners. The PSOP developed a draft clinical practice guideline (# 22) which was subsequently approved by Council and is now posted to the practice guidelines area of the website.
3. Ongoing review of specialized procedure courses and whether they meet regulatory bylaw requirements. Throughout the year the PSOP reviewed a number of specialized procedures courses that are currently approved to ensure they meet our regulatory bylaw requirements. An article was then written for a Momentum edition updating the membership on requirements and course approvals.
4. Clinical Practice Guideline # 21 – Manipulation was updated to clarify wording related to approval of IFOMPT approved courses.
5. PSOP Chair and Committee Members continued our role of assisting with responses related to clinical and standards of practice questions from the Membership. We responded to and were consulted on a number of inquiries related to diagnostic ultrasound, specialized procedures and a number of other clinical issues.
6. PSOP Chair was involved in legislation meetings that discussed proposed regulatory bylaw amendments related to the practice of specialized procedures. Proposed changes (as approved at AGM 2015) have been submitted to government and we are awaiting a government decision regarding approval.

As we move forward into the 2016 year there are a number of issues that remain on our agenda. The committee is currently working on reviewing our Clinical Practice Guideline related to instrumentation as well as reviewing an additional dry needling course that was submitted for consideration by our committee and Council. We also remain active in our role in assisting the Executive Director in responding to clinical and standards of practice issues brought forward by the membership. Thank you to all Members of the Committee for their contributions and engagement over the past year. Your hard work, thoughtful comments, and careful review are much appreciated.

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

2015 REGISTRATION COMMITTEE ANNUAL REPORT

Committee members for 2015 include: Shona Nickel, Kim Woycik, Cathy Cuddington, Lisa Benson and Melissa Turk (chair)

The Registration Committee met via teleconference three times over the last year and has made several recommendations to Council. A summary of these activities is as follows:

- 1) Review of the Registration Committee Terms of Reference
- 2) Recommendations to various individual Members regarding general Registration inquiries including Practice Hours and Membership Categories
- 3) Review of the Supervision of Restricted License Members process including all pertinent forms

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

Respectfully submitted,

Melissa Turk

SPECIAL COMMITTEES

2015 AGM COMMITTEE ANNUAL REPORT

Committee Members: Jodie Yathon (chair); Kim Becker; Lorna McMillan (SPA ED); Lynn Kuffner (SCPT ED/Registrar)

Overview:

The AGM committee was created in 2013 as an ad-hoc committee to address several goals formulated during the 2011-14 Strategic Plan. Our main objective for 2015-16 was to continue to provide Members with an educational and enjoyable experience at AGM.

As per previous years, SCPT and SPA are partnering to organize AGM weekend. Between our organizations, we are able to offer a variety of educational, networking, and information sharing events that we hope you will find valuable.

We received very positive feedback from the Brag 'n' Steal session at AGM 2015. For this reason, we have decided to bring this session back at AGM 2016. This year's session will see several small changes – longer presentation times, with more time for questions/discussion, as well as the omission of the 2 minute presentation slots. We hope that we will be successful in providing a great avenue for showcasing the initiatives being introduced by our Members, and allowing for meaningful discussion amongst members. Also, we will again be providing space for posters, which will provide an additional avenue for information sharing.

Due to the hiring of the Executive Director and Office Manager positions in 2015, it was decided by Council to absolve the AGM planning committee. It was felt that, with permanent office staff, the role of the AGM planning committee could be assumed by the staff, as it had been in past years. The SCPT Council will continue to provide support and direction for the planning of AGM events.

Thank you to all Members who have attended the SCPT AGM in the past and I sincerely encourage all members to attend AGM 2016, as it will again be a valuable networking and educational opportunity!

Respectfully submitted,
Jodie Yathon
Chair, AGM Planning Committee

2015 ALLIANCE ANNUAL REPORT

2015 was a busy year at The Alliance, with many changes and exciting projects underway.

The first computer-based written exam took place in July this year which is a very exciting step into the future for The Alliance exam process. There were some concerns brought forwards regarding issues with some of the exam sites with regards to noise and connectivity. The exam is programmed to monitor any time outs due to connectivity and thus all candidates are guaranteed their full 4 hours of exam writing time, even if there are connectivity issues. These kinks are being worked out, as the sites are being eliminated or corrected if issues have been noticed either by candidates or staff. The computerized exam was administered in 30 sites in Sept, which is a significant increase from the amount of available sites for the paper version. As with any process of change, there have been bumps in the road, however the overall feedback from candidates has been overwhelmingly positive thus far. The third application of

the computerized exam took place in December with most of the issues having been ironed out. We anticipate a number of benefits arising from the computerization of the exam including: improved test taking experience (once the tutorial is completed to get comfortable with the new format); more secure exam administration; enhanced monitoring capabilities which allow us to track aberrant test taking patterns and help detect cheating; easier questions cloning and exam form manipulation - this will improve the item bank and increase exam security; enhanced capabilities for "equating" which will improve consistency from one exam to another; decreased likelihood of scoring mistakes; faster turn-around times for exam results; increased flexibility of test dates (apart from Sundays) and increased choice of test locations.

The Alliance will be performing an External Exam review - to look at the entire exam process and evaluate whether or not the exams are meeting current best practices. This is performed every 3-5 yrs, and will begin in early 2016.

Another exciting project that The Alliance is involved with is The Triple P Project, which is a joint venture of the NPAG partners to update the Canadian physical therapy seminal documents (i.e.: The Essential Competencies, The Curriculum Guidelines, The Exam Blue Print and the Accreditation Standards) The NPAG partners will be updating these documents using the CanMEDS model as a foundation, and setting Entry to Practice Milestones to base the seminal documents on. The Steering Committee for this project - which includes myself and Katya Masnyk from The Alliance, Bernie Martin and Keith Johnson from CCPUP, Linda Woodhouse and Michael Brennan from CPA, Kathy Davidson and Sharon Switzer-McIntyre from PEAC - met for the first time in September to discuss the project scope, timelines, the selection of Subject Matter Experts (SME) for the project, as well as Terms of Reference for both the Steering Committee and the SME group. The SME group is composed of eight members that includes four academics and four practitioners. Members were chosen to represent the primary physiotherapy clinical practice areas including musculoskeletal, neurosciences, and cardiorespiratory as well as practice with clients across the lifespan and various practice settings. This group has already started meeting to develop proposed competencies and milestones, which they will present to the Steering Committee in May 2016. The Alliance Practice Analysis will begin once the proposed competencies and milestones have been developed and approved by the Steering Committee. The Practice Analysis involves a survey that will be sent to all registered physical therapists in Canada via the provincial regulatory bodies. The results from the practice analysis will then be used to determine whether or not the proposed competencies and milestones accurately represent current physical therapy practice. The competencies and milestones will then be used to develop a new exam blueprint representative of current practice.

Unfortunately, the Alliance had some issues with our psychometric firm this year, resulting in an exam result error. 50 candidates from the December 2014 exam were informed that they had passed the exam, when in fact they had failed. There was an error in the calculations used by the psychometricians to determine the cut scores of the exam. All candidates and jurisdictions were informed of the error and steps were taken to allow the affected candidates to retake the exam as soon as possible at no expense to them. The majority of these candidates were successful on the retake exam.

The Alliance board created an Ad-Hoc committee to review the Exam Error and procedures/processes followed with respect to same. The role of this committee was to dissect both the scoring error and the process by which it was handled both internally and externally. This committee met in August, having very constructive discussions regarding The Alliance Risk Policy Framework, the processes in place to prevent future errors, and the steps that can be taken to improve both. Recommendations from this committee were presented to The Alliance Board in December 2016.

I had the opportunity to attend the INPTRA (International Network of Physiotherapy Regulatory Authorities) conference and WCPT in Singapore in April. There was approximately 60 attendees at the 2 day INPTRA conference, including representatives from Canada, USA, Australia, UK, Singapore, Sri Lanka, Ireland, New Zealand, France and Kenya. It was a very informative couple of days, with plenty of knowledge sharing and brain storming regarding continuing competency, multidisciplinary regulation, advanced practice, and developing regulation.

WCPT was an amazing experience of over 3000 physical therapists from all over the world coming together to share research and techniques. With hundreds of sessions to choose from with topics in paediatrics, geriatrics, orthopaedics, regulation, academia, neurology, research skills, cardiac, acute care, ICU and ER there was truly something for everyone, making it very difficult to choose which ones to attend! It was amazing to see how far research in physical therapy has come in the last decade and how much is being done throughout the world. However, I felt that there is a huge need for more knowledge translation work to be done, so that practice can keep up with all the evidence that is now out there! As it turns out, CPA will be focusing efforts on knowledge translation as part of their new strategic plan.

The Alliance AGM was held June 5, 2015 in Toronto. We had several guests join us for the AGM, including David Cane and Keith Johnson from CCPUP, Linda Woodhouse from CPA, Kathy Davidson from PEAC (Physiotherapy Education Accreditation Canada), Maggie Donahue and Nancy Kirsch from FSBPT (Federation of State Boards of Physical Therapy), and Dianne Parker-Taillon who is the project manager for the Practice Analysis project. The new board of directors was voted in at the AGM, including myself as President of the board. The board consists of one representative from each provincial jurisdiction. For a full listing of board members, please see the Alliance website.

I had the opportunity to attend the FSBPT Annual Meeting and Delegate Assembly in Orlando, FL in October. FSBPT is focusing on many of the same regulatory issues as we are, including telehealth regulation, ethics remediation, dry needling and acupuncture competencies. The main focus of the conference was that they are in the process of creating a Licensure Compact between states - which would allow a physiotherapist to be licensed in one state and apply for a "privilege to practice" in all other states that are part of The Compact agreement. They are still in the process of developing the specifics of The Compact agreement, but the intent is to eliminate barriers to care and allow for increased mobility of care providers, thus increasing public access to care. This agreement would also facilitate the use of telehealth. There will be separate legislation for The Compact agreement that would over-ride the individual state legislation with regards to certain licensure requirements that may be a barrier for a state to participate, thus all states should have the ability/option to join The Compact. Disciplinary action would always be taken by the "home" state of the licensee; however, the licensee would lose their privilege to practice in all "Compact" states if they are under investigation for potential disciplinary action. They require 10 states to form the initial agreement in order to move forward with The Compact.

FSBPT reported that they will be implementing new credentialing requirements that include English language proficiency and assessment of coursework of the programs applicants have been through, they will also be implementing a USA healthcare module. The Alliance has had all of these requirements for several years; we have recently gone away from a course-by course review due to its proven inefficiencies and ineffectiveness in assessing competencies. The FSBPT will also be looking at

implementing jurisprudence exams in all of its jurisdictions. In the USA all jurisdictions are still self-governing; there are several differences in licensing requirements in each of the 53 jurisdictions.

Other key topics that were brought up at FSBPT, and are all being discussed in other national and international arenas, include: telehealth regulation, inter-professional practice regulation, regulation of systems and establishments, expanding scope and allowing for use of full scope, lack of dialog between regulators and government, appropriate business practices and the invasion of "business model" into healthcare, the importance of "soft skills" - communication, professionalism, leadership, ethics - and how do we measure, educate and regulate these important skills.

I also had the opportunity to attend the CNAR (Canadian Network of Agencies for Regulation) conference in Vancouver in November. Many of the same topics were highlighted, including a trend towards a "systems" and multi-professional approach to regulation; importance of having good, clear legislation, grounding all decisions of the board and the PCC/DC in that legislation; importance of information sharing between jurisdictions and between professions; importance of having a strong risk management framework/policy; importance of collaborating with stakeholders to increase our influence and impact; the need to create a competent "culture" - which starts with core education and university programs, then is ingrained in professionals coming into the profession; how could we/ should we regulate work environments, business practice, ethics in business? How does globalization and technology impact regulation and what are we going to do to manage it?

Finally, The Alliance is also currently working on updating their website to make it more user friendly for both Canadian and Foreign trained physical therapists to use. There will also be more information for regulatory bodies on the new version of the website. We expect that project to be completed by the end of 2016.

Respectfully submitted,

Brandy Green
SCPT Alliance Rep; Alliance Board President

2015 COMMUNICATIONS COMMITTEE ANNUAL REPORT

The Communications committee consists of Tasha Descottes (chair), Cindi Pederson, Suzanne Baan, Lauren McLellan, Heather Burrige, Lynn Kuffner and Sarah Sarauer (President)

The committee's main role is to write and edit Momentum, the SCPT newsletter, for its 3 editions per year. The Communications committee, with assistance from Council, worked to create a policy for the SCPT for requests for promotion of educational events/courses. In addition, the committee works in conjunction with the President and Executive Director to keep the website up to date with accurate and new communication to the membership. Another task for the Communications Committee is compiling and editing the Annual Report which is distributed to the membership prior to AGM each year.

In the upcoming year, the Communications committee will continue to focus on communication between the College and its membership and maintaining the SCPT website. The membership will be informed of activities of the College via Momentum, email updates and the website.

Respectfully submitted,

Tasha Descottes, Communications Committee Chair and Council Liaison

2015 CONTINUING COMPETENCY COMMITTEE ANNUAL REPORT

Committee Members: Celeste Boucher (Chair), Stacey Lovo-Grona, Arlis McQuarrie, Shannon Schmidt, Lynn Kuffner (ED), S. Sarauer (President Ex Officio)

Over the past year, activities for the committee included eliminating the paid CCC co-ordinator position, updating the terms of reference and focusing on jurisprudence. To date there are 43 of the goal of 50 jurisprudence questions completed. The committee recommended to council to contract Ed Bourassa to review and edit the 7 new questions once written and devise a plan for future question selection to ensure all content domains are represented each year. Knowledge gaps were identified in the 2014 jurisprudence question results and a specific article exploring these gaps is planned for the pre-AGM Momentum. The portfolio continues to be a conundrum. The use of the tool remains one of the 3 pillars of our continuing competency framework to recognize the importance of professional development, however its utilization is constrained until legislative changes to the act can be made that protect members legally in their professional use of the portfolio.

Plans for the upcoming year include:

1. Recruit writers from the general membership to complete the jurisprudence question bank. An appeal article will be published in the June Momentum.
2. Continue to provide education and information based on current years' jurisprudence results.
3. Keep the portfolio on the agenda for active discussion.

Respectfully submitted,

Celeste Boucher
Continuing Competency Committee Chair

2015 SUPPORT WORKER COMMITTEE ANNUAL REPORT

Committee Members: Cindi Pederson(Chair), Ken Dornstauder, Melissa Cursons, Kate Spencer, and Brandy Orr

Over the past year, there has been limited activation of this committee. The questions we have dealt with were primarily regarding foreign trained Physical Therapists and their ability to qualify to be a Physical Therapy Assistant. Discussion generated has been rich and circular. The Saskatchewan College of Physical Therapists (SCPT) has no licensing jurisdiction for PTA's or support workers as they presently are not licensed. The Canadian Alliance of Physiotherapy Regulators (The Alliance) has established the competencies expected of Physical Therapist Assistants in its publication

[2012 Essential Competency Profile for Physiotherapist Assistants in Canada](#). Individual employers define the qualifications they require for a support worker in rehab.

Presently, there is no direction to expand the SCPT's roll to legislate PTA's. Thank you to the members of this committee for their willingness to share their knowledge and expertise.

Respectfully submitted,

Cindi Pederson
Support Worker Committee Chair

2015 PUBLIC REPRESENTATIVES ANNUAL REPORT

The time has come to give another annual report on behalf of the public representative for the college of Physical Therapists. When we look back and sum up our year, I feel we have moved forwards in a very positive way. We have filled the positions in the office with very capable people; welcome girls. We have made a move to a new office space, which was a good move, and long overdue. Our council has been working very well together. I want to thank everyone for their positive input, as we make some good decisions that will stand the council in good standing down the road. I would like to thank President Sarah and the rest of the executive for their excellent work over the past year.

Submitted by Richard Porter

SUMMARY OF HIGHLIGHTS OF SIGNIFICANT MOTIONS 2015

15.132	To Adopt the proposed bylaw amendments as circulated
15.134	That the Council meeting minutes be posted on the SCPT website to allow for greater transparency to membership
15.137	To approve a corporate credit card for up to \$1000 for the Administrative Assistant of the SCPT
15.138	To adopt Discipline Summary and Alternate Dispute Resolution Summary Publication Process document as attached.
15.146	To adopt the Legislation Committee Terms of Reference as circulated
15.148	That the course 'A Comprehensive Introduction to Acupuncture: The Art and the Science' be approved Council as meeting the requirement of Regulatory Bylaw 18 for the practice of the specialized procedure of acupuncture as a physical therapist in the province of Saskatchewan.
15.162	To accept the 2015 Regulatory Bylaw amendment as presented.
15.201	To approve Corporate Credit Card Policy as presented
15.203	That the SCPT will not put discipline decisions of CanLII
15.235	To approve the clinical practice guideline #22 – Clinical Supervision of Student Learners
15.250	To approve Guideline for Facilitation of Research using SCPT data
12.258	That the terms of reference for the Continuing Competency Committee be approved as attached
15.259	That for all inquiries related to the use of ultrasound devices that are not part of the typical therapeutic ultrasound realm, Members be referred to practice guideline #17, informed that they must contact the Radiation Health and Safety Office to register the Ultrasound device, and ensure they are practicing within their PT scope of practice
15.262	To adopt use of the Assessment of Clinical Performance (ACP) in place of the CPI for Restricted members who are practicing under a Supervision Agreement
15.262	To accept the Cynthia Street location lease as presented
16.007	To provide an educational grant to the SCPT in the amount of \$500 dollars for the pre-AGM educational event.
16.010	To approve the use of the term "clinical specialist" by physical therapists in Saskatchewan who have received this designation from the Canadian Physiotherapy Association
16.012	That Council adopt the following policy: "The purpose of the SCPT is to protect the public through licensing and regulation. The SCPT values education and its importance to our membership as well as the importance to maintenance of competency which is vital to patient safety. In order to ensure consistent management of educational information in the province, all individuals submitting educational requests or opportunities to the SCPT will be referred to both the Saskatchewan Physiotherapy Association and Continued Physical Therapy Education division of the University of Saskatchewan and links to both bodies will be made available through the SCPT website.

REGISTRATION STATISTICS

2015 Registration Statistics

	2015	2014
Number of New Registrants	47	54
Number New Inactive	20	20
Number Suspended	1	2

License Statistics

Type	2015	2014
Practicing	735	715
Academic	1	
Non-Practicing	28	27
Restricted	18	15
Life/Honorary	4	4
Temporary	1	
Total Registrants	787	761

New Members

	Last Name	First Name	License Number		Last Name	First Name	License Number
1	Belyk	Calla	2108	25	Lundback	Lindsay	2116
2	Bergen	Kevin	2118	26	Lynn	Jessica	2095
3	Block	Kristi	2119	27	Madnani	Pooja	2093
4	Burke	Emma	2117	28	Mahajan	Sachin	2130
5	Caron	Valerie-Lynne	2099	29	Manalo	Marius	2098
6	Cassidy	Tanner	2113	30	McCubbing	Scott	2110
7	Charles	Christina	2127	31	Menor	Marilou	2129
8	Chauhan	Dipan	2091	32	Morrissette	Alana	2096
9	Churchwell	Kendra	2120	33	Olagunju	Oludare	2089
10	Cowtun	Laura	2103	34	Oliver	Ainsley	2126
11	Creurer	Jeremy	2111	35	Patel	Chinmay	2087
12	Dalwadi	Gargiben	2088	36	Procyshyn	Katelyn	2106
13	Fortin	Amanda	2112	37	Ringham	Shane	2134
14	Giguere	Robynne	2122	38	Sadiwala	Darshan	2092
15	Inamdar	Ravin	2090	39	Schemenauer	Shelby	2114
16	Irinici	Steven	2128	40	Shah	Harshkumar	2097
17	Johnson	Darren	2133	41	Smetaniuk	Tracey	2104
18	Jones McGrath	Kendra	2123	42	Thibault	Paul	2124
19	Kaczmer	Stephanie	2115	43	Thiessen	Carla	2101
20	Kumar	Amit	2132	44	Tice	Matthew	2100
21	Lemieux	Justin	2125	45	Tkachuk	Cody	2109
22	Loucks	Nicole	2102	46	Warang	Dipeshri	2131
23	Lowe	Teghan	2121	47	Wilson	Tabitha	2105
24	Luc	Juliana	2107				

The Saskatchewan College of Physical Therapists welcomes all new Members to the College!

2015 - 2017		Budget					
ITEM	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Projecti on 2017		
Income	\$360,022	\$358,350	\$368,296	\$383,650	\$395,575		
Expenditures	\$351,260	\$386,111	\$318,859	\$383,521	\$360,133		
Net Income	\$8,762	-\$27,761	\$49,437	\$129	\$35,442		
Short and Long term Investments	Checking account (TD)					\$333,502.78	
	RBC Cash account					\$0.86	
	RBC Dominion (2010 – savings)			MF	0.75%		\$101,797
	RBC Dominion (2020)			MF	0.75%		\$101,728.00
	RBC Dominion (2030)			MF	0.75%		\$94,886
	Corporate Credit Card Reserve						\$6,000
	Short term						\$637,915
	RBC Dominion (GIC – long term)			(03/10/18)	1.77%		\$33,333
	RBC Dominion (GIC – long term)			(03/10/19)	1.86%		\$33,333
	RBC Dominion (GIC – long term)			(10/29/20)	2.30%		\$73,128
	RBC Dominion (GIC – long term)			(03/10/21)	2.17%		\$33,333
	Long term						\$106,461
						Total	\$744,375
Designated Funds	Type	Target	To date	2015	DEC 2016		
	Operations	\$300,000	\$250,000	\$50,000	50000		
	Legal	\$100,000	\$70,000		30000		
	Disaster	\$20,000	\$20,000				
	Total	\$420,000	\$340,000				RBF 2010, 2020, 2030
Revenue		Actual 2014	Actual 2015	Budget 2016			
MEMBERSHIPS		\$346,635	\$356,570	\$372,750			
Interest & Investment, Late Fees, Discp Fees		\$13,387	\$11,726	\$10,900			
Total Revenue		\$360,022	\$368,296	\$383,650			

Expenses	Actual 2014	Actual 2015	Budget 2016
Alliance Fees	\$13,765	\$14,464	\$14,938
Amortization	\$3,408	\$3,793	\$3,000
Bad Debts	\$0	\$0	\$0
Committee Expenses	\$138,274	\$97,723	\$161,656
Computer Support, Website	\$13,780	\$12,427	\$12,250
Insurance	\$3,042	\$3,146	\$3,500
Interest & Bank Charges	\$1,845	\$8,664	\$9,500
Licenses and Dues	\$685	\$690	
Office	\$12,056	\$6,031	\$11,700
Professional Fees	\$17,444	\$8,687	\$15,000
Recruitment & Relocation	\$597	\$2,533	\$1,500
Rent	\$9,053	\$10,022	\$17,000
Telephone	\$3,349	\$3,645	\$3,500
Wages & Benefits	\$133,962	\$147,035	\$129,288
Total Expenses	\$351,260	\$318,859	\$382,831

INCOME

Income Account	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Projecti on 2017
4010 - Initial Registration	\$3,300	\$1,875	\$4,050	\$3,000	\$3,000
4015 - Monitoring fee	\$2,325	\$1,875	\$4,350	\$2,200	\$2,200
4020 - Practising	\$311,175	\$324,000	\$322,395	\$342,700	\$357,200
4030 - Non-Practising	\$3,960	\$4,000	\$3,750	\$4,750	\$4,375
4040 - Temporary	\$850	\$500	\$250	\$300	\$500
4050 - Restricted	\$16,875	\$9,000	\$16,425	\$13,800	\$14,100
4060 - Incorporation Fees	\$8,150	\$6,000	\$5,350	\$6,000	\$6,900
MEMBERSHIPS	\$346,635	\$347,250	\$356,570	\$372,750	\$388,275
4070 - Late fees	\$3,080	\$1,000	\$3,100	\$2,000	\$2,000
4080 - Discipline fees	\$900	\$3,600	\$3,400	\$3,600	\$0
4440 - Investment Income	\$7,136	\$5,000	\$4,494	\$5,000	\$5,000
4075 - Misc Income	\$160	\$0	\$732	\$0	\$0
4461- Use of Database	\$2,111	\$1,500	\$0	\$300	\$300
INTEREST & SUNDRY INCOME	\$13,387	\$11,100	\$11,726	\$10,900	\$7,300
TOTAL INCOME	\$360,022	\$358,350	\$368,296	\$383,650	\$395,575
EXPENSE					
EXPENSE	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Projecti on 2017

5810 - ALLIANCE FEES*	\$13,765	\$15,208	\$14,464	\$14,938	\$15,130
5815 - AMORTIZATION*	\$3,408	\$3,500	\$3,793	\$3,000	\$3,000
5820 - BAD DEBTS (rec)	\$0	\$0	\$0	\$0	\$0
5510 - Alliance Committee	\$7,130	\$7,600	\$5,814	\$3,599	\$4,000
5512 - AGM	\$376	\$400	\$375	\$0	\$0
5515 - Communications	\$918	\$1,200	\$950	\$1,150	\$1,200
5516 - Finance	\$312	\$450	\$281	\$471	\$475
5517 - Legislation	\$4,166	\$6,200	\$7,793	\$7,500	\$7,500
5520 - CCC	\$4,500	\$6,000	\$570	\$761	\$800
5521 - PSOP	\$696	\$800	\$2,035	\$650	\$650
5522 - Registration	\$437	\$750	\$728	\$600	\$600
5525 - Discipline	\$13,184	\$20,000	\$11,875	\$41,700	\$20,000
5526 - Discipline hearings	\$42,438	\$5,000	\$2,933	\$25,860	\$10,000
5528 - Support Worker	\$650	\$700	\$350	\$565	\$550
5535 - PCC	\$10,132	\$15,000	\$11,159	\$11,500	\$13,000
5531 - Nominations	\$350	\$1,550	\$350	\$350	\$350
5540 - Other Comm. Exp.	\$425	\$2,000	\$1,390	\$2,000	\$2,000
Committee Honorariums				\$4,750	\$4,750
Committees	\$85,714	\$67,650	\$46,253	\$101,456	\$65,875
5605 - Council AGM	\$10,477	\$11,000	\$7,999	\$9,000	\$10,000
5610 - Council Exec	\$12,555	\$14,000	\$9,520	\$6,000	\$7,000
5615 - Council Expenses	\$16,480	\$19,850	\$22,007	\$20,000	\$21,000
5625 - Council (Other)	\$8,091	\$8,000	\$6,523	\$5,000	\$2,000

Council Honorariums				\$6,000	\$7,400
Council Expenses	\$47,602	\$52,850	\$46,049	\$46,000	\$47,400
5710 - NIRO	\$271	\$750	\$0	\$300	\$300
5715 – CNAR/Council Educ	\$2,965	\$3,000	\$4,576	\$8,000	\$10,000
EDR Educ/ Conf				\$5,000	\$5,000
5720 – Sponsorship	\$1,592	\$2,000	\$635	\$500	\$500
5735 - SPTAG	\$69	\$100	\$69	\$100	\$100
External Stakeholders	\$4,898	\$5,850	\$5,280	\$13,900	\$15,900
5885 - Travel	\$11	\$200	\$142	\$200	\$200
5886 - Meals	\$50	\$250	\$0	\$100	\$100
Travel, Misc.	\$61	\$450	\$142	\$300	\$300
COMMITTEE EXPENSES	\$138,274	\$126,800	\$97,723	\$161,656	\$129,475
EXPENSE	Actual 2014	Budget 2015	Actual 2015	Budget 2016	Projecti on 2017
5825 - Computer Support	\$13,519	\$18,000	\$12,303	\$12,000	\$13,000
5890 - Web site Expenses	\$261	\$500	\$124	\$250	\$250
SUPPORT & WEBSITE	\$13,780	\$18,500	\$12,427	\$12,250	\$13,250
5835 - INSURANCE*	\$3,042	\$3,500	\$3,146	\$3,500	\$3,500
5840 - INT. & BANK CHG*	\$1,845	\$2,000	\$323	\$2,000	\$2,000
5841- Credit Card Fees		\$6,500	\$7,271	\$7,000	\$8,000
5850- Licences and Membership Dues	\$685	0	\$690	\$690	\$690
5842 - Fines	\$0	\$500	\$1,069	\$500	\$500
5860 - Office Supplies	\$4,116	\$5,000	\$1,956	\$5,000	\$5,000
5870 - Furniture/Equip.	\$203	\$300	\$2,275	\$4,800	\$2,500

5881 - Postage	\$636	\$1,000	\$721	\$700	\$800
5880 - TRG. & EDUC. Staff*	\$39	\$500	\$79	\$500	\$500
5895 - Reg. & Renewal	\$7,062	\$1,500	\$1,000	\$700	\$500
TOTAL OFFICE EXPENSES	\$12,056	\$8,300	\$6,031	\$11,700	\$9,300
5805-Accounting Expenses	\$9,383	\$11,000	\$7,898	\$9,000	\$10,000
5845 - Legal Fees	\$8,061	\$6,000	\$789	\$6,000	\$6,500
TOTAL PROFESSIONAL FEES	\$17,444	\$17,000	\$8,687	\$15,000	\$16,500
5877 - RECRUIT/RELOCATE	\$597	\$500	\$2,533	\$1,500	\$1,000
5865 - RENT*	\$9,053	\$9,053	\$10,022	\$17,000	\$19,000
5875 - TELEPHONE*	\$3,349	\$3,500	\$3,645	\$3,500	\$3,700
5420 - EI Expense	\$2,120	\$2,500	\$3,585	\$3,700	\$4,000
5430 - CPP Expense	\$3,872	\$4,000	\$6,453	\$6,500	\$6,700
5440 - WCB Expense	\$195	\$250	\$124	\$288	\$288
5450 - RRSP'S Employer	\$3,200	\$5,000	\$0	\$2,200	\$2,700
5465 - Salary - E. D.	\$85,420	\$115,000	\$92,169	\$65,000	\$67,000
5475 - Salaries - Staff	\$35,855	\$41,000	\$43,354	\$48,000	\$50,700
5480 - Employee Benefits	\$3,301	\$3,500	\$1,351	\$3,600	\$3,700
TOTAL WAGES & BENEFITS	\$133,962	\$171,250	\$147,035	\$129,288	\$135,088
TOTAL EXPENSES	\$351,260	\$386,111	\$318,859	\$383,521	\$360,133

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*Chartered Professional Accountants***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, 2015 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 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, 2015 and 2014, and net assets as at January 1 and December 31 for both the 2015 and 2014 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, 2015 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
February 25, 2016

Thorp & Company
Chartered Professional Accountants

THORP & COMPANY
Chartered Professional Accountants

**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2015
(with comparative figures for 2014)**

	2015	2014
ASSETS		
Current assets		
Cash	\$ 94,488	\$ 185,008
Temporary investments (Note 4)	447,679	319,166
Accounts receivable	1,570	359
Prepaid expenses	<u>5,571</u>	<u>3,392</u>
	549,308	507,925
Property and equipment (Note 5)	<u>13,604</u>	<u>15,040</u>
	<u>\$ 562,912</u>	<u>\$ 522,965</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	\$ 9,740	\$ 18,781
Government remittances payable	<u>-</u>	<u>2,723</u>
	9,740	21,504
Net assets (Note 6)	<u>553,172</u>	<u>501,461</u>
	<u>\$ 562,912</u>	<u>\$ 522,965</u>

See accompanying notes

Approved on Behalf of the Board

_____ Director

_____ Director

THORP & COMPANY
Chartered Professional Accountants

**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2015
(with comparative figures for 2014)**

	2015	2014
Revenue		
Memberships	\$ 356,570	\$ 346,635
Interest and sundry income	<u>11,726</u>	<u>13,387</u>
	<u>368,296</u>	<u>360,022</u>
Expenses		
Alliance fees	14,464	13,765
Amortization	3,793	3,408
Committee expenses, conferences and travel	97,723	138,274
Computer support and website	12,427	13,780
Insurance	3,146	3,042
Interest and bank charges	8,664	1,845
Licenses and dues	690	685
Office	3,756	12,056
Professional fees	8,687	17,444
Recruitment and relocation	2,533	597
Rent	10,022	9,053
Telephone	3,645	3,349
Wages and benefits	<u>147,035</u>	<u>133,962</u>
	<u>316,585</u>	<u>351,260</u>
Excess of revenues over expenses	51,711	8,762
Net assets, beginning of year	<u>501,461</u>	<u>492,699</u>
Net assets, end of year	<u>\$ 553,172</u>	<u>\$ 501,461</u>

See accompanying notes

THORP & COMPANY
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**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015
(with comparative figures for 2014)**

	2015	2014
Operating activities		
Excess of revenues over expenses	\$ 51,711	\$ 8,762
Items not involving an outlay of cash		
Amortization	<u>3,793</u>	<u>3,408</u>
	55,504	12,170
Net change in non-cash operating working capital balances (Note 11)	<u>(143,667)</u>	<u>95,983</u>
Cash provided by (used in) operating activities	<u>(88,163)</u>	<u>108,153</u>
Investing activities		
Purchase of property and equipment	<u>(2,357)</u>	<u>(237)</u>
Cash used in investing activities	<u>(2,357)</u>	<u>(237)</u>
Increase (decrease) in cash	(90,520)	107,916
Cash position, beginning of year	<u>185,008</u>	<u>77,092</u>
Cash position, end of year	<u>\$ 94,488</u>	<u>\$ 185,008</u>

See accompanying notes

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**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015**

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.

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**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015**

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 and legal contingencies. 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>2015</u>	<u>2014</u>
RBC Investment Savings	\$ 248,238	\$ 172,232
2.30%, Canadian Western Trust, maturing October 29, 2020	72,706	-
0.60%, TD Bank, maturing February 3, 2016	50,877	-
0.65%, TD Bank, maturing January 1, 2016	50,263	-
0.55%, TD Bank, maturing February 14, 2016	25,595	-
2.26%, Equitable Trust, maturing October 29, 2015	-	71,100
1.15%, TD Bank, maturing April 8, 2015	-	50,501
1.20%, TD Bank, maturing January 9, 2015	-	25,333
	<u>\$ 447,679</u>	<u>\$ 319,166</u>

5. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2015 Net Book Value</u>	<u>2014 Net Book Value</u>
Furniture and equipment	\$ 4,973	2,689	2,284	\$ 2,725
Computer equipment	15,170	13,599	1,571	129
Database software	<u>24,371</u>	<u>14,622</u>	<u>9,749</u>	<u>12,186</u>
	<u>\$ 44,514</u>	<u>30,910</u>	<u>13,604</u>	<u>\$ 15,040</u>

THORP & COMPANY
Chartered Professional Accountants

**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015**

6. Net assets invested in capital assets

Net assets includes \$13,604 (2014 - \$15,040) relating to net assets invested in capital assets. The current year deficiency of revenues over expenses relating to capital assets consists of amortization in the amount of \$3,793 (2014 - \$3,408). Purchase of capital asset during the year amounts to \$2,357. There were no disposals of capital assets during the year.

7. Allocation of expenses

Costs incurred by the College for honorariums of \$11,300 and legal fees of \$28,675 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 December, 2015, requires monthly payments of \$968 and expires April, 2016.

The property lease at the new location will commence 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 \$276 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 \$83,087 and is payable as follows:

2016	\$	14,887
2017		14,685
2018		15,016
2019		16,008
2020		16,008
2021		6,483
	<u>\$</u>	<u>83,087</u>

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 \$542,167 (2014 - \$504,174). The risk is minimized by ensuring these assets are invested in major financial institutions.

The maximum exposure of credit risk in accounts receivable is \$1,570 (2014 - \$359). This credit risk is minimized by limiting who credit is extended to. The accounts receivable consists of trade receivables, accrued interest receivable and source deductions refund.

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**SASKATCHEWAN COLLEGE OF PHYSICAL THERAPISTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015**

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.

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

	2015	2014
Decrease (increase) in current assets:		
Temporary investments	\$ (128,513)	\$ 93,160
Accounts receivable	(1,211)	428
Prepaid expenses	(2,179)	14
	(131,903)	93,602
Increase (decrease) in current liabilities:		
Accounts payable and accrued liabilities	(9,041)	(337)
Government remittances payable	(2,723)	2,718
	(11,764)	2,381
	\$ (143,667)	\$ 95,983

THORP & COMPANY
Chartered Professional Accountants