







# **TABLE OF CONTENTS**

| ABOUT THE SCPT                                       | 3        |
|--|----------|
| COUNCIL AND STAFF REPORTS                            |          |
| COUNCIL ROSTER                                       | 6        |
| OFFICE ADMINISTRATION                                | 6        |
| PRESIDENT  | 7        |
| EXECUTIVE DIRECTOR & REGISTRAR                       | 9        |
| PRACTICE ADVISOR                                     | 11       |
| PUBLIC REPRESENTATIVES                               | 13       |
| COMPLAINT MANAGEMENT AND                             | 44       |
| STATUTORY COMMITTEE REPORTS                          | 14       |
| COMPLAINT MANAGEMENT PROFESSIONAL CONDUCT COMMMITTEE | 15<br>17 |
| DISCIPLINE COMMITTEE                                 |          |
| DISCIPLINE COMMITTEE                                 | 19       |
| STANDING COMMITTEE REPORTS                           | 20       |
| LEGISLATION COMMITTEE                                | 21       |
| PROFESSIONAL STANDARDS OF PRACTICE COMMITTEE         | 22       |
| REGISTRATION COMMITTEE                               | 23       |
| SPECIAL COMMITTEE REPORTS                            | 24       |
| CAPR REPRESENTATIVE                                  | 25       |
| COMMUNICATIONS COMMITTEE                             | 26       |
| CONTINUING COMPETENCE COMMITTEE                      | 27       |
| GOVERNANCE AND NOMINATIONS COMMITTEE                 | 28       |
| SIGNIFICANT MOTIONS AND STATISTICS                   | 29       |
| SIGNIFICANT MOTIONS OF COUNCIL                       | 30       |
| REGISTRATION STATISTICS                              | 32       |
| FINANCE AND BUDGET                                   | 33       |
| FINANCE COMMITTEE                                    | 34       |
| 2023-2024 BUDGET                                     | 35       |
| 2022-2023 AUDITORS REPORT                            | 38       |

# **ABOUT THE SCPT**

# **MISSION**

To serve and protect the public through supporting physical therapists to be safe, competent, and qualified.

#### **VISION**

To be a proactive leader in regulation, influencing the future of healthcare.

# **VALUES**

**TRANSPARENCY** We act openly to enhance accountability.

**COLLABORATION** We value our members and stakeholders' input.

**FAIRNESS** We make fair, consistent and defensible decisions.

INCLUSION & We are committed to an environment where all individuals are safe and welcome. We are

committed to diversity within all aspects of our

organization.

#### STRATEGIC PRIORITIES



#### Vision

To be a proactive leader in regulation, influencing the future of healthcare.

#### Mission

To serve and protect the public through supporting physical therapists to be safe, competent, and qualified.

#### **Values**

Transparency, Collaboration, Fairness, Inclusion



# **CONTACT US**

105A-701 Cynthia Street

Saskatoon, SK S7L 6B7

Toll Free: 1-877-967-SCPT (7278)

Phone: (306) 931-6661

Email: admin@scpt.org



# **COUNCIL ROSTER**

**Dale Pitura: President** 

CAPR Board Representative

Governance and Nominations Committee

Lauren McLellan: Secretary

Communications Committee (Chair)

**Cathy Cuddington: Vice President** 

Finance Committee

Kristie Mueller: Treasurer

(until October 2022)

Treasurer and Chair: Finance Committee

Liz Rackow: Treasurer

Treasurer and Chair: Finance Committee

(starting October 2022)

Legislation Committee

William Chukwu: Member at Large

**Amanda Crow: Member at Large** 

Registration Committee

**Doug Finnie: Public Representative** 

(starting April 2023)

**Judy Grant: Public Representative** 

(until April 2022)

Professional Standards of Practice Committee

Continuing Competency Committee

Lee Hall: Member at Large

**Kathryn Harrison: Student Representative** 

(until October 2022)

**Erin Hebron: Student Representative** 

(starting October 2022)

Karla Horvey: Member at Large

Continuing Competency Committee (Chair)

Registration Committee

**Jackie Hunchak: Public Representative** 

(until April 2022) Discipline Committee Legislation Committee

**Kirsten Large: Student Representative** 

Jeralyne Manweiler: Public Representative

(starting April 2023)

**Kelsey Neill: Student Representative** 

Bert Yakichuck: Public Representative

(starting June 2022)

Discipline Committee

# OFFICE ADMINISTRATION

Jason Vogelsang: Executive Director & Registrar

Tammy MacSymetz: Registration & Operations Manager

**Jody Rice: Practice Advisor** 

# **PRESIDENT**

#### Dale Pitura

...my time with the SCPT has been nothing but enjoyable and rewarding. As most, I was a little tentative getting involved at first. This trepidation was quickly removed. It was replaced with thanks and rewards for being part of the organization. Thank you for allowing me the opportunity. The profession is strong, the members are passionate, and all have the publics interest and safety front and centre.

This will be the last Presidents Report from me as my term will end at the 2023 Annual General Meeting. As I have said in past reports, I am grateful that membership of the SCPT and the members of Council have given me the opportunity to serve in this role. Not only have they given me that opportunity, but they have also given me tremendous support through my two and half years. I am extremely thankful to all.

The SCPT went through a new strategic planning process this year. The day was extremely interactive, attended by many Council members, Committee members and staff. The Strategic Priorities are noted on the SCPT website under About the SCPT -> Strategic Framework. The Vision and Mission Statements were also updated. The Vision now reads "To be a proactive leader in regulation, influencing the future of healthcare."

In my time on Council and as the president of the SCPT I have come to note that the members of the SCPT, that is the physiotherapists of Saskatchewan, are always proactive in their thinking. We have been influencing healthcare in many ways. We tend to do this in a very nondescript, behind the scenes way. The updated vision statement simply identifies what the profession has been doing. This will continue, as the members of the profession conscientious, forward thinking, and passionate about healthcare. The priorities outlined in the strategic plan confirm this:

- Enhance professional competency.
- Advance equity, diversity, and inclusion in practice.
- Strengthen stakeholder relationships.
- Improve SCPT practices and regulation through technology.
- Maximize operational stability.

All priorities looking forward, being proactive and showing leadership in our profession and healthcare in general.

These priorities are seamlessly integrated into the SCPT organization through the great work done by our staff. Jason, Jody, and Tammy make it very easy to be on Council and for Council to make decisions on the future direction of regulation of our profession.

The Committees that work with the staff add their expertise to inform the decisions and the operation. To them a huge thank you for your time, effort, engagement, and passion. Thank you.

To the Council. The discussions on the direction of the organization is always well thought out and in depth. This comes from the work that Council members put in preparing for the meetings, understanding the issues, and working together in a risk-free environment to express their opinions, come to consensus and move forward as one. It has been a pleasure working with you all.

In closing, my time with the SCPT has been nothing but enjoyable and rewarding. As most, I was a little tentative getting involved at first. This trepidation was quickly removed. It was replaced with thanks and rewards for being part of the organization. Thank you for allowing me the opportunity. The profession is strong, the members are passionate, and all have the publics interest and safety front and centre.

Sincerely
Dale Pitura
SCPT President

# **EXECUTIVE DIRECTOR & REGISTRAR**

#### Jason Vogelsang

This past year the SCPT has increased the public perspective in our operations by adding public members to our Professional Conduct Committee. Their perspective is invaluable as the PCC investigates and deals with complaints received.

This past year has felt a bit calmer than previous ones as the world seems to be regaining an equilibrium moving out of the pandemic. It has allowed individuals and organizations to turn their attentions to projects delayed or modified given our collective experience over the past years. This has certainly been true for the SCPT.

Council and Committee Chairs were able to come together in October to start the development of a new strategic plan. As noted in other portions of the Annual Report, consensus was developed around five strategic priorities that will guide the work of the SCPT over the next five years:

- Enhance Professional Competency
- Advance Equity, Diversity, and Inclusion in Practice
- Strengthen Stakeholder Relationships
- Improve SCPT Practices and Regulation Through Technology
- Maximize Operational Stability

Staff have developed ambitious operational initiatives to move the organization throughout these strategic priorities. At the same time, we recognize that strategic plans are living documents and organizations must be flexible enough to adapt to unforeseen developments and opportunities.

Within the past year, the Government of Saskatchewan has introduced and passed two pieces of legislation that impact the SCPT: *The Labour Mobility and Fair Registration Practices Act* and *The Miscellaneous Statutes (Health Professions) Amendment Act, 2022. The Labour Mobility and Fair Registration Practices Act* codifies the principle of labour mobility, establishes benchmark timelines for licensure decisions and creates reporting structures to the government. *The Miscellaneous Statutes (Health Professions) Amendment Act, 2022* makes changes to most healthcare regulators' legislation in the province including *The Physical Therapists Act, 1998*. The changes were requested by health regulators, including the SCPT, to modernize aspects of our legislation. The SCPT is well positioned in relation to both pieces of legislations as we have already incorporated labour mobility principles into our bylaws and daily work, and we have made policy and procedure changes where possible in anticipation of the changes. Our varied committees are working through the policy implications and will do so into the next year.

All regulators work in and for the public interest. In doing so, the public must be involved in our governance and operations. This past year the SCPT has increased the public perspective in our operations by adding public members to our Professional Conduct Committee (PCC). Their perspective

is invaluable as the PCC investigates and deals with complaints received. This expansion is in addition to the three public representatives on the SCPT Council for which three new members have been appointed this past year – welcome to Doug Finnie, Jeralyne Manweiler and Bert Yakichuk.

Two of our relatively new initiatives, the Practice Based Assessment (PBA) and the Continuing Competency Program (CCP), continue to grow and develop. The PBA consisted of three rounds accommodating over 40 candidates throughout the year. The CCP will be making changes next year to make it more straightforward, and hopefully more meaningful for members in future years, including additional resources to assist with the CCP. These changes were a result of feedback obtained from physical therapists earlier this year.

On the national level, work with the Canadian Alliance of Physiotherapy Regulators (CAPR) remains productive. In addition to our regular work as Registrars working on various projects of common interest, the CAPR organization continues to embark on its transformational change in the areas of governance and in relation to credentialling and assessment. Both projects are reaching the operational stage that will see more visible changes in the coming year.

Continued gratitude to all our volunteers who serve on Council and Committees is again required this year. Through their hard work and dedication to the profession the SCPT has been able to progress its work in new and continuing projects such as reviewing new core standards for physical therapists, specialized procedures, updating our jurisprudence bank of questions, and supervision guidelines just to name a few.

Still on the topic of gratitude, I want to thank Tammy MacSymetz, Registrations and Operations Manager, and Jody Rice, Practice Advisor, for their continued and reliable commitment. Despite our physical distance, I have seen firsthand their hard work and dedication to the SCPT from answering phone calls and emails, to developing practice resources, to ensuring renewal is ready, to ensuring our financials are maintained, both are strong assets to the SCPT.

Respectfully submitted,
Jason Vogelsang
Executive Director & Registrar

# PRACTICE ADVISOR

#### Jody Rice

The Practice Advisor responds to members' questions, assists in the Continuing Competency Program and other committees, participates in the development of practice resources and webinars for member education and engagement.

The Practice Advisor (PA) continues to respond to members' questions around regulation, assists in the Continuing Competency Program and other committees including the Continuing Competency Committee (CCC) and the Professional Standards of Practice Committee (PSOP), participates in the development of practice resources and webinars for member education and engagement, and actively participates in other tasks including those addressing the strategic priorities.

#### **Professional Competency**

Continuing Competency Program (CCP): As a result of member feedback and in consultation with the CCC refinements have been made to the CCP requirements. For 2024 members will be required to complete one document, the general submission form, for each of the two domains. Modifications to the CCP website and resources will be finalized to reflect these changes and, in the fall, the PA will alert members through Momentum and eblasts and provide presentations to update members of any changes made, provide members an opportunity to ask questions, and educate those new to the process.

The 2023 CCP audit is complete. The process of assisting members with document revisions and completing the final audits will continue through the late summer.

**Jurisprudence:** The PA assisted with the review and revision of the jurisprudence questions to capture issues currently affecting practice and update the references. The revised bank of questions is currently being finalized and will be available for future year's renewal.

**Momentum:** "Ask the Practice Advisor" articles including themes of package deals and discounts, who is the trustee of personal health information and regulation affecting certification requirements such as CPR are available on the most recent editions of Momentum. Other articles including topics around CCP, and advertising are also available.

New methods for providing regulatory information and resources to members are being considered such as podcasts and including Fast FAQs in regular eblasts.

#### **Stakeholder Relationships**

**Member Questions:** The PA researched and responded to 207 questions from members on topics as per Figure 1 with the average response time being two days. Many of the questions were related to requirements for the CCP and a request for guidance around regulatory questions particularly specialized

procedures, opening a practice and licensing. Other practice areas where members frequently requested guidance included supervision particularly related to that of remote supervision of restricted licensees and providing supervision virtually to support workers. Advertising, privacy, documentation, virtual care, and provision of non-PT services, including questions around PT scope of practice, remain areas where PTs are seeking practice advice.

**Practice Resources:** The Practice Resource *Title, Credentials and Specialty Designations* has been finalized and the PA is currently developing a practice resource *Privacy and Record Retention* that will include the recent proclamations made to HIPA. Future resource development will include virtual care, supervision of restricted licensees and support workers, as well as, provision of non-PT services. Practice Resources are available on the SCPT website.

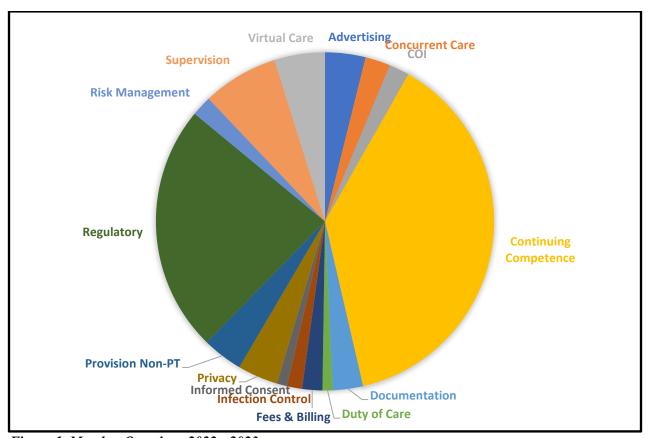


Figure 1 Member Questions 2022 - 2023

#### **Practices and Regulation Through Technology**

By updating technology skills and streamlining routine tasks the PA will continue to provide timely responses to members' questions. The collection of data related to these questions will lead to the identification and development of needed resources to assist members in their practice.

The PA invites questions from members at practiceadvisor@scpt.org or telephone at (306) 931-7344.

Respectfully submitted,

Jody Rice, PT

SCPT Practice Advisor

# **PUBLIC REPRESENTATIVES**

Judy Grant (until April 2022)

Jackie Hunchak (until April 2023)

Doug Finnie (starting April 2023)

Jeralyne Manweiler (starting April 2023)

Bert Yakichuck, (starting June 2022)

The SCPT Council has three public representatives appointed to it by the Saskatchewan Lieutenant Governor in Council. As timing unfolded, all three of us are relatively new to the Council, one being appointed approximately a year ago and two of us appointed in the last few months replacing two long serving members on Council.

In our short time on Council, we are learning more about the physical therapy profession, the governance of the SCPT, its operations, and how it works to serve and protect the public interest in Saskatchewan.

We can report that the public perspective is incorporated through the organization's governance and continues to expand within its operations. Specifically, in the past year the SCPT has included public members on its Professional Conduct Committee (PCC). The PCC investigates complaints received about physical therapists and it is great to see the public perspective incorporated within the complaint management process.

We look forward to our continued participation on the Council and its committees, particularly as the organization embarks on its new strategic plan and other initiatives.

Respectfully submitted,
Doug Finnie
Jeralyne Manweiler
Bert Yakichuk







# COMPLAINT MANAGEMENT

The Saskatchewan College of Physical Therapists (SCPT) is a self-regulating professional body. Our purpose is to protect the public through the licensing, regulation, and discipline of physical therapists of Saskatchewan. To maintain a license in the province, each physical therapist must follow *The Physical Therapists Act*, SCPT Regulatory Bylaws, Standards of Practice, the Code of Ethical Conduct, and other regulations established by the SCPT. The SCPT and its member physical therapists take this responsibility of upholding professional conduct and competence seriously.

Our complaint management process is designed to be thorough, confidential, and objective, providing fairness to the complainant and to the physical therapist throughout the process. Transparency is also an important part of the complaint management process. If a member is found guilty of professional misconduct or incompetence, this is published on our website as per established policy and process.

The SCPT's two Statutory Committees are entrusted with the complaint management process – the Professional Conduct Committee (PCC) and the Discipline Committee (DC).

Complaints received by the SCPT are investigated by our PCC. Investigations collect all necessary and relevant information via interviews and document collection/review. At the conclusion of the process, the PCC may choose to take no further action because evidence was not found to support professional misconduct or incompetence; may enter into an agreement with the practitioner to improve their practice; or refer the matter to the DC for a hearing.

The DC hears formal charges of professional misconduct and/or incompetence brought forward by the PCC following the PCC's investigation. The hearings are open to the public and allow the DC to hear the evidence in the matter and determine its decision.

The following data are based on complaint activity for the period of June 1, 2022 and May 31, 2023.

#### **COMPLAINT INFOMRATION**

| Number of Complaints/Files with the PCC |   |
|---|---|
| Files in progress on June 1, 2022       | 4 |
| New complaints received                 | 9 |
| Files completed in 2022-2023            | 5 |
| Files open on May 31, 2023              | 8 |

| Nature of Complaints Received* |   |
|--------------------------------|---|
| Clinical Practice              | 8 |
| Communications                 | 2 |
| Specialized Procedures         | 1 |

<sup>\*</sup> complaints may involve more than one type of complaint

| Source of Complaints         |   |
|------------------------------|---|
| Public                       | 9 |
| Executive Director/Registrar | 0 |
| Employer                     | 0 |

#### PROFESSIONAL CONDUCT COMMITTEE STATISTICS

| PCC Recommended Conclusion of File |   |
|------------------------------------|---|
| No Further Action (NFA)            | 5 |
| Consent Agreement                  | 0 |
| Refer to a Hearing                 | 0 |

| Time from complaint received to PCC Recommendation for files completed in 2022-2023 |                                  |
|---|----------------------------------|
| PCC Recommends<br>NFA   | PCC Recommends<br>RMC or Hearing |
| 7.25 months   | N/A                              |
| 4.75 months   | N/A                              |
| 5.5 months  | N/A                              |
| 7.5 months  | N/A                              |

| Timeline range<br>2021-2022 | Timeline range 2022-2023 |
|-----------------------------|--------------------------|
| 2.75 - 16 months            | 4-7.5 months             |

#### **DISCIPLINE COMMITTEE STATISTICS**

| Number of Complaints/Files with the DC |   |
|--|---|
| Files in progress on June 1, 2022      | 1 |
| New complaints received                | 0 |
| Files completed in 2022-2023           | 0 |
| Files open on May 31, 2023             | 1 |

# PROFESSIONAL CONDUCT COMMMITTEE

#### Committee Chair

Leah White (until October 2022) Jen Aberhart (from October 2022)

#### Committee Members

Emad Abdelmasseh

Annie Jaimon (until October 2022)

Amanda Paterson

Christopher Sarsons (Public Member)

Moira Stoll Bonnie Yake

Legal Counsel

Merrilee Rasmussen

The Professional Conduct Committee (PCC) of the Saskatchewan College of Physical Therapists is committed to upholding professional standards and ensuring the safety and well-being of the public. This annual report provides an overview of the committee's activities and accomplishments during the 2022-2023 year.

During the reporting period, the PCC welcomed a new committee chair Jennifer Aberhart, two new professional members, Bonnie Yake and Moira Stoll, and one new public member, Chris Sarsons, to its team. Their expertise and dedication, along with that of existing members Emad Abdelmasseh and Amanda Patterson have enriched the committee's ability to carry out its responsibilities effectively. I acknowledge their valuable contributions and thank them for their commitment to safeguarding the public interest. The Professional Conduct Committee members range in experience in outpatient musculoskeletal/orthopedics, inpatient acute care, home care, rehabilitation and mental health. Geographically, they live in rural Saskatchewan, Regina, and Saskatoon.

One of the significant developments during the year was the introduction of Bill 120, which has granted the PCC additional authority in decision-making in relation to its mandate and operations. This new legislation recognizes the importance of empowering the committee to take appropriate action in cases of professional misconduct or incompetence. The committee acknowledges the responsibility entrusted to them and maintains a fair and compassionate approach to ensure that decisions are made in the best interest of both the profession and the public. In consideration with Council, the Discipline Committee, and the Professional Conduct Committee, the full implementation of Bill 120 as it pertains to the SCPT is currently in the development stages.

The PCC understands that public safety is paramount in its work. Throughout the year, the committee has remained dedicated to evaluating and addressing complaints against registered physical therapists promptly and thoroughly. The PCC has taken a proactive approach in protecting the public by ensuring that appropriate measures are implemented when necessary. Further development of processes and procedures to streamline and create increased efficacy of investigations and decision making is ongoing and evolving in a positive direction.

The committee has worked diligently to foster effective communication and collaboration with both affected members and complainants. Recognizing the importance of maintaining open lines of communication, the PCC has actively engaged with registered physical therapists and complainants to ensure a fair and compassionate resolution to their concerns. The committee values transparency and strives to provide clear and timely updates to all parties involved.

When matters cannot be resolved following an investigation, the committee has diligently referred cases to the Disciplinary Committee. This collaborative approach ensures that complex cases receive thorough consideration and that decisions are made based on a careful evaluation of all available evidence and documentation.

In conclusion, the Professional Conduct Committee continues to make significant strides in fulfilling its mandate of safeguarding the public interest during the year 2022-2023. The addition of new professional and public members, the implementation of Bill 120, and the committee's commitment to fair and compassionate decision-making have further strengthened its ability to address concerns related to professional misconduct or incompetence. The PCC remains dedicated to upholding professional standards and protecting the public, and it looks forward to another year of serving the profession and the community.

On behalf of the Professional Conduct Committee, Jen Aberhart Chairperson Professional Conduct Committee

# **DISCIPLINE COMMITTEE**

Committee Chair
Kent Earle

Committee Members
Leslie Beck
Richard Bourassa
Elyse Greenberg,
Jackie Hunchak (Public Member) (until April 2023)
Bert Yakichuck (Public Member)

Legal Counsel
Scott Spencer

#### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

As the SCPT continues to work towards its Strategic Framework, the Discipline Committee remains set on fulfilling its mandated objective to hear all complaints referred to it by the Professional Conduct Committee, decide whether a Member is guilty of professional misconduct or professional incompetence, and make an order as to penalty if the Committee finds the Member guilty.

The Discipline Committee (DC) was referred to hear one case in 2022. This case continues to be ongoing, including matters external to the DC, and as such a hearing date set has not yet been set.

The Discipline Committee continues to review all reports from the Professional Conduct Committee that are recommended for dismissal or have been determined to meet criteria for resolution by mutual consent.

Our former public representative, Jackie Hunchak, has completed her tenure with the Discipline Committee and SCPT. Bert Yakichuk was appointed as the new public representative for our committee and we look forward to his experience and insight in disciplinary matters.

I would like to thank the Discipline Committee members, our current and former Public Representatives and Legal Counsel for their continued dedication.

Kent Earle Chairperson Discipline Committee Chair



# **LEGISLATION COMMITTEE**

# Committee Chair Liz Rackow Committee Members Megan Armbruster-Stephen Christina Charles, Jackie Hunchak (Public Member) (until April 2023) Cara Maher, Meghaben Patel Dale Pitura (ex-efficio), Beverly Wilson Legal Counsel Merrilee Rasmussen

The Legislation Committee had an active year, with one key outcome:

• Comprehensive review of the revised Core Standards of Practice for Physiotherapists of Canada

Work for the coming year:

- Review of Labour Mobility Act
- Review of Bill 120

The Committee said goodbye to our public representative Jackie Hunchak in January 2023. I want to thank Jackie for her service to the Committee and wish her well in her future endeavours.

I am sincerely grateful for the active engagement on this Committee.

With regard,

Liz Rackow Chairperson Legislation Committee

# PROFESSIONAL STANDARDS OF PRACTICE COMMITTEE

#### **Committee Chair**

Brandy Green (until October 2022) Tim Asare (starting October 2022)

#### **Committee Members**

Jeff Brousseau Judy Grant (Public Member) (until April 2023) Bronwyn Lasair Joann Nilson

#### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

- In-depth review of the New Core Standards of Practice for Canadian Physiotherapists (National Validation Process)
- Review of Pelvic Health Practice Resource and the use of Titles Practice Resource (ongoing)
- Recommendation to Council with respect to two dry needling courses and two spinal manipulation courses
- Review of the use of point of care Ultrasound Imaging by Physical Therapists with recommendations made to Council

Respectfully submitted,

Tim Asare Chairperson PSOP Committee

# **REGISTRATION COMMITTEE**

Committee Chair
Heather Burridge

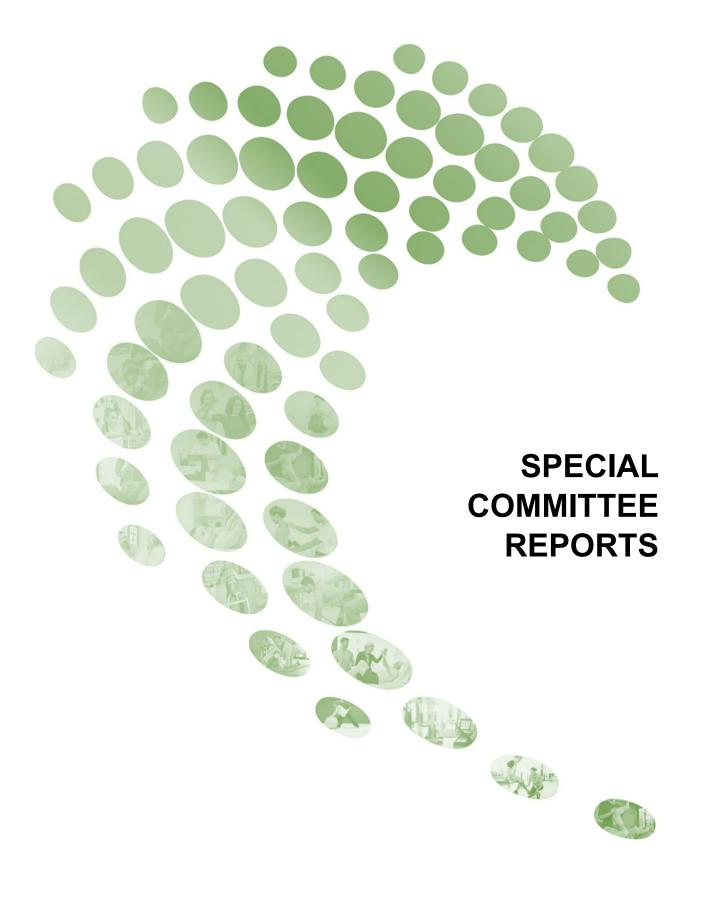
Committee Members
Amanda Crow
Karla Horvey
Danielle Johnston
Amanda Lloyd-Haubrich

The Registration Committee's 2022-2023 activities included the following:

- Reviewed the Saskatchewan Labour Mobility and Fair Registration Practice Act. Discussed how this Act impacts the Saskatchewan College of Physical Therapists' registration policies and procedures.
- Ongoing review of the Practice Based Assessment and changes to assessment based on feedback from the Executive Director, the Evaluation Committee, supervisors and candidates.
- Discussed and made recommendations for supervision requirements for the Practice Based Assessment and Restricted License Supervision.
- Reviewed and made recommendations on applications, appeals and registration related questions.

It was, once again, a wonderful year working with all the committee members. I appreciate all the time, perspectives, and ideas that you all give to the Registration Committee.

Respectfully submitted,
Heather Burridge
Chairperson
Registration Committee



# CAPR REPRESENTATIVE

The past year at the Canadian Alliance of Physiotherapy Regulators (CAPR) has been one on setting the stage for the future. The CAPR had committees looking at their governance structure as well as their evaluation services structure. These committees completed their work and presented to the CAPR Annual General Meeting in June 2023. This work, along with continuing work by the staff, under the new leadership of Dr. Bob Haennel, kept the CAPR extremely busy throughout 2023.

A review of the governance of the CAPR was completed in the spring of 2022. The information gathered from this review was used by the Governance Review Committee to present a series of recommendations to the Board related to a new governance structure for CAPR. One of the main questions that was explored was related to the actual mandate of CAPR. The recommendation that was brought forth to the Board, and was approved at the June 2023 AGM, was that CAPR should focus on evaluation and credentialling services. The policy arm of CAPR will continue through the Registrars Committee. The form and structure of this will be determined by the Registrars Committee and will continue outside of the CAPR.

This new structure will create an environment for the CAPR to ensure strong communication with all the stakeholders. It is through this communication that CAPR will obtain the information that is required to maintain quality and effective credentialling and evaluation of physiotherapy candidates wanting to enter the profession.

The Evaluation Services Committee took on a project that had been delayed due to COVID. This was titled Re-envisioning Evaluation Services. The project included assembling an expert panel to determine the best way forward for evaluating the candidates entering into the profession. The outcome of this expert panel review is summarized in the recommendation to include eight principles into future evaluation services. The National Director of Evaluation Services is currently carrying out a country wide discussion on the recommendations of the panel and the plans of CAPR to implement the same. An informative blog outlines the status of the project going forward which can be read at: <a href="https://alliancept.org/announcement/blog-the-journey-of-re-envisioning-evaluation-services-has-begun/">https://alliancept.org/announcement/blog-the-journey-of-re-envisioning-evaluation-services-has-begun/</a>

The CAPR staff continue to improve the services currently available. For example, the written examination will now be offered 10 times throughout the year. Credentialling is continuing trying to streamline their practice. They are adding more international locations that can upload the required documents digitally to improve the process. This is an ongoing process and the CAPR staff are continuously looking for improvement options.

It has been very rewarding to be the SCPT representative to CAPR. The CAPR is working hard to improve communication with stakeholders, improve efficiencies, and look to the future for evaluation services. This is exciting and the Board and staff are committed to continuing the changes to better serve the regulatory bodies, the candidates and internationally educated physiotherapists.

Sincerely submitted,

Dale A Pitura

SCPT Representative to CAPR

# **COMMUNICATIONS COMMITTEE**

Committee Chair
Lauren McLellan
Committee Members
Catrina Wasyliw

The Communications Committee continues to create the SCPT newsletter, Momentum, to provide updated information regarding registration, regulation, and key issues that impact the SCPT and its membership. This is shared with membership via email and published on our website three to four times per year.

The 2022-2023 year was otherwise quiet for the Communication Committee. We look forward to participating in new initiatives outlined in the updated Strategic Plan including a review of the Annual Report.

The Communications Committee continues to be available to create and edit publications that are sent out to the membership or provided on the website to keep the membership informed of SCPT events, regulation updates, renewal, and other important information.

Thank you to Catrina Wasyliw for all the hard work and time commitment as a member of the Communication Committee.

Respectfully submitted, Lauren McLellan

Chairperson

**Communications Committee** 

# **CONTINUING COMPETENCE COMMITTEE**

Committee Chair
Karla Horvey

Committee Members
Barbara Anderson
Judy Grant (Public Member) (until April 2023)
Darcie Sahar
Kendra Usunier

There have been two main priorities for the Continuing Competency Committee over the past year. The first of which is the continuing work on the Continuing Competency Program (CCP). We remain dedicated to the constant need for revisions to our relatively new program and continue to seek feedback from the membership on how to make the CCP best suit the SCPTs needs. The Continuing Competency Committee, in conjunction with the EDR and Practice Advisor, have been working on streamlining the documents required for upload. We have also been giving input on the creation of a webinar on this year's mandatory competency *Leadership*.

Our second priority has been the revision of the jurisprudence questions. Our question bank was in need of an update so the SCPT employed an expert to help us revise current questions as well as write new questions to fit with the updated national Core Standards of Practice. We are continuing to work on this process. Many thanks to both the Continuing Competency Committee, SCPT staff, and others who have volunteered to be a part of the question writing and revision process.

A reminder that members can upload their CCP documents to their SCPT profiles anytime. They will be required to be uploaded before you can complete your 2024 renewal. The mandatory competency domain for 2024 is *Leadership*.

Respectfully submitted,

Karla Horvey
Chairperson
Continuing Competency Committee

# GOVERNANCE AND NOMINATIONS COMMITTEE

Committee Chair
Brandy Green (until October 2022)
Sara Lawson (from October 2022)

Committee Members
Dale Pitura
Liz Rackow

# Key outcomes and ongoing work pertaining to the current SCPT Strategic Framework and New Legislation for 2022-2023:

- Along with assistance of the Executive Director & Registrar and the Professional Conduct
  Committee, recruitment and interviews were conducted for adding new Public Representatives.
  From a diverse and qualified group of interviewees, selection of two public representatives for the
  Professional Conduct Committee was completed.
- Review of current processes and procedures pertaining to clarity of communication with the
  public, transparency of disciplinary actions to the public, and timelines for disclosure of
  disciplinary actions of SCPT members has been conducted. There was thorough discussion on
  the clarification of terminology used, access of information, and detailed report access for public
  use on the SCPT website. There will be ongoing work on improving these processes to ensure
  public access to information on the website is clear and concise.
- A procedure related to sexual misconduct complaints was developed. The process included guidance to complainants to access community supports given the nature of the circumstances.
- Fitness to practice complaint categories have been discussed. Draft processes on handling these specific complaints have been drafted and further deliberation is necessary given the nature of these complaints. This development will continue into the upcoming year.
- Changes to the legislation have been made for handling complaints and disciplinary actions. Detailed discussion has been initiated with further discussion required to adequately address the changes to legislation within the existing SCPT bylaws, policies and procedures. This will be continued to be addressed through 2023.
- Strategies have been discussed for more active recruitment of committee and Council members
  and has been put into effect for filling upcoming positions. Ongoing work to recruit public
  representatives and SCPT members to assist in committee and Council roles is ongoing.

Thank you to Jason Vogelsang, Dale Pitura, Elizabeth Rackow and Brandy Green for their assistance and contributions to our committee this past 2022-2023 year.

Respectfully Submitted,

Sara Lawson

Chairperson

Governance and Nominations Committee



# SIGNIFICANT MOTIONS OF COUNCIL

#### **SEPTEMBER 7, 2022**

| 22.018 | to approve the agenda and consent agenda  |
|--------|---|
| 22.019 | to approve the May 25, 2022 Council Meeting Minutes   |
| 22.020 | to remain with Grant Thorton as our auditors for 2022-2023 and to present recommendation to membership at AGM |
| 22.021 | to approve the amended policy for the PCC Composition and representation                                      |
| 22.022 | to approve the amended procedures for the GNC   |
| 22.023 | to add meeting stipend description for Public rep PCC member to 13.4 of the Governance Procedures             |
| 22.024 | to approve the cervical/thoracic management course  |

#### **OCTOBER 1, 2022 (AGM)**

| 22.025 | to appoint Jason Vogelsang and Lauren McLellan as scrutineers for 2022 SCPT AGM                  |
|--------|--|
| 22.026 | to approve the agenda as circulated  |
| 22.027 | to approve the minutes for October 2, 2021 as circulated   |
| 22.028 | to accept the June 1, 2021 to May 31, 2022 financial results as circulated in the auditor report |
| 22.029 | to appoint Grant Thornton as auditor for June 1, 2022 to May 31, 2023 year end audit             |

# OCTOBER 2, 2022 (POST-AGM)

| 22.030 | to approve agenda   |
|--------|---|
| 22.031 | to appoint Dale Pitura-President, Cathy Cuddington-Vice President, Lauren<br>McLellan Secretary and Liz Rackow-Treasurer to Executive   |
| 22.032 | to accept appointments to the statutory, standing and special committees as presented   |
| 22.033 | to appoint Karla Horvey (Member at Large), Tammy MacSymetz (Registration and Operations Manager), Dale Pitura (President), Liz Rackow (Treasurer) and Jason Vogelsang (EDR) as signing authorities for SCPT                 |
| 22.034 | to appoint Dale Pitura, Lauren McLellan, Cathy Cuddington, Liz Rackow,<br>Amanda Crow, Karla Horvey, Judy Grant, Jackie Hunchak, Bert Yakichuk, Lee<br>Hall, William Chukwu as CRA Directors for October 2022-October 2023. |

# **MARCH 15, 2023**

| 23.001     | be it moved to pay Jason Vogelsang a performance bonus of 5% of his base salary for the period of October 2021-September 30, 2022                               |
|------------|---|
| 23.002     | To appoint Guy Penney and Christopher Sarsons to the Professional Conduct Committee   |
| 23.003     | to remove 3.3.4 from agenda   |
| 23.004     | to approve the amended agenda and consent agenda (including pulled DC report)   |
| 23.005     | to approve the September 7, 2022 Council Meeting Minutes  |
| 23.006     | to approve the October 2, 2022 (Post AGM) Council Meeting Minutes   |
| 23.007     | approve in principle of the Five Strategic Priorities   |
| 23.008     | approve Q2 and Q3 financials as presented   |
| 23.009     | to approve the requested amount for expenditure in the 2022-2023 budget year  |
| 23.010     | to approve the requested \$2500 for CCC Jurisprudence question bank facilitator session in the 2022-2023 budget year  |
| 23.011     | to approve the \$5000 for Core Standards of Practice National Validation in the 2022-2023 budget year   |
| 23.012     | to approve the Practice Statement and implications plan as outlined in the EDR Briefing Note  |
| 23.013     | to approve the Spinal Manipulation course and added to the SCPT spinal manipulation course  |
| 23.014     | to approve EIM Dry Needling course and added to the SCPT needling courses   |
| 23.015     | to refer IFD and additional information gathered to the GNC for review of policy and process and request GNC to return to Council with any recommended changes. |
| Y 25, 2022 |   |
| 23.016     | to approve the agenda and consent agenda  |
| 23.017     | to approve the March 15, 2023 Council Meeting Minutes   |

#### MAY

| 23.016 | to approve the agenda and consent agenda  |
|--------|---|
| 23.017 | to approve the March 15, 2023 Council Meeting Minutes   |
| 23.018 | to accept the strategic operational plan as presented   |
| 23.019 | to update the Mission to "To serve and protect the public through supporting physical therapists to be safe, competent and qualified" |
| 23.020 | to update the Vision to "To be a proactive leader in regulation, influencing the future of healthcare"                                |
| 23.021 | to update the Value Collaboration to "We build strong relationships with the public, our members and stakeholders"                    |
| 23.022 | to approve the 2023-2024 budget   |

| 23.023 | to approve the courses (EIM Functional Dry Needling Level 1 and EIM  |
|--------|--|
|        | Functional Dry Needling Level 2 or EIM Functional Dry Needling Level 1 AND   |
|        | Basic Acupuncture prerequisite (AFCI certification or equivalent) and same   |
|        | added to the SCPT's approved Dry Needling Courses  |
| 23.024 | to nominate Dale Pitura as SCPT's CAPR representative  |
| 23.025 | to go in camera  |
| 23.026 | to approve a 5% increase to salary and increase the RSP contribution to 6% for the position of EDR for the 2023-2024 fiscal year |

# **REGISTRATION STATISTICS**

# **Registration Statistics**

|                                | 2021-2022 | 2022-2023 |
|--------------------------------|-----------|-----------|
| Number of New Registrants      | 57        | 60        |
| Number of New Inactive Members | 31        | 43        |

As of June 1, 2022

#### **Licence Statistics**

|                 | 2021-2022 | 2022-2023 | July 26 |
|-----------------|-----------|-----------|---------|
| Practicing      | 770       | 779       | 781     |
| Restricted      | 40        | 46        | 47      |
| Academic        | 2         | 2         | 2       |
| Non-Practicing  | 54        | 58        | 58      |
| Life/Honorary   | 4         | 4         |         |
| Temporary       | 6         | 5         |         |
| Extended Access | 5         | 3         | 4       |
| Total           | 881       | 897       | 892     |

As of June 1, 2023



# FINANCE COMMITTEE

Committee Chair
Liz Rackow

Committee Members
Heather Burridge
Cathy Cuddington,
Beverly Wilson

As in past years, the Finance Committee works with oversight of SCPT staff and Council in support the SCPT Strategic goals. The SCPT is conservative in our approach to risk – we have enough money in savings to cover 6 months of operations, as well as legal, and disaster funding. This is also considered to be our "restricted" reserve.

The financial statement (included in the Annual Report) for June 1 2022 to May 31, 2023 shows a deficit of revenue over expenditures of approximately \$73,000, which is smaller than the projected deficit of \$155,000. The most significant expense this year is related to a complex Professional Conduct matter. There were additional expenses associated with the strategic planning session that was occurred in May.

The 2023/24 budget submitted by the Finance Committee and approved by Council projects an excess of expenditures over income of approximately \$160,000. Of note, there is an increased cost for insurance this year to ensure the SCPT has coverage for Errors and Omissions and adequate Cybersecurity protection. Council has also committed to ensuring that SCPT staff are fairly and equitably compensated on an annual basis.

The deficit spending in the past few years, as well as, projected into the future, is necessary to have effective self regulation for our profession. Council keeps prudent budgeting in mind as major project work is carried out. Our fees remain among the lowest in Canada for PT's as well as other self regulated professions.

We will be able to use unrestricted reserve funding that has been unused in previous years to cover the projected deficit, while keeping our restricted reserve funds intact. However, with a deficit existing over a number of years now, an increase in Member fees may need to be a consideration for Council in the near future.

Council continues to analyze risk and has decided to keep all short-term and long-term investments in secured accounts and GIC's, with RBC Dominion Securities.

Respectfully submitted,
Liz Rackow
Treasurer and Chairperson
Finance Committee

# 2023-2024 BUDGET

# SCPT 2020-2026 Budget and Financials

| ITEM                                       | Budget 2020/21             | Actual 2020/21           | Budget<br>2021/2022 | Actuals<br>2021/2022                   | Budget<br>2022/2023 | Actuals<br>2022/2023                   | Budget<br>2023/2024 | Projection<br>Budget 2024/25 | Projection<br>Budget 2025/26 | Projection<br>Budget 2026/27 |
|--|----------------------------|--------------------------|---------------------|--|---------------------|--|---------------------|------------------------------|------------------------------|------------------------------|
| Income                                     | \$418,750                  | \$452,563                | \$426,250           | \$480,191                              | \$473,900           | \$492,207                              | \$479,300           | \$479,300                    | \$487,175                    | \$487,175                    |
| Expenditures                               | \$513,044                  | \$442,537                | \$563,570           | \$565,916                              | \$629,257           | \$565,272                              | \$639,644           | \$646,919                    | \$658,420                    | \$670,548                    |
| Annual Net                                 | -\$94,294                  | \$10,026                 | -\$137,320          | -\$85,725                              | -\$155,357          | -\$73,065                              | -\$160,344          | -\$167,619                   | -\$171,245                   | -\$183,373                   |
| Transfer from Unrestricted Reserve         | \$100,294                  | \$0                      | \$123,154           | \$85,725                               | \$155,357           | \$73,065                               | \$160,344           | \$167,619                    | \$171,245                    | \$183,373                    |
| Net Income                                 | \$6,000                    | \$10,026                 | -\$14,166           | \$0                                    | \$0                 | \$0                                    | \$0                 | \$0                          | \$0                          | \$0                          |
| Assets                                     |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
|  | Budget 2020/21             | Actual 2020/21           | Budget<br>2021/2022 | Actuals<br>2021/2022<br>(May 31, 2022) | Budget<br>2022/2023 | Actuals<br>2022/2023<br>(May 31, 2023) | Budget<br>2023/2024 | Projection<br>Budget 2024/25 | Projection<br>Budget 2025/26 | Projection<br>Budget 2026/27 |
| Operational Funds                          |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
| RBC Chequing                               | \$418,750                  | \$452,563                | \$426250            | \$480191                               | \$473,900           | \$492,300                              | \$479,300           | \$471,400                    | \$471,400                    | \$471,400                    |
| June 1, 2023: \$235,837.57                 | (\$418,750)                | (\$452,563)              | (\$426250)          | (\$480191)                             | (\$473,900)         | (\$492,300)                            | (\$479,300)         | (\$471,400)                  | (\$471,400)                  | (\$471,400)                  |
| Total Operational                          |                            | \$304,523                | \$304,523           | \$232,656                              | \$232,656           | \$235,838                              | \$235,838           |                              |                              |                              |
|  |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
| Restricted Reserve Funds                   |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
| RBC Savings                                |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
| June 1, 2023: \$360,676                    | \$0                        | \$0                      | \$0                 | \$0                                    | \$0                 | \$0                                    | \$0                 | \$0                          |                              |                              |
| Total Restricted Reserve                   | \$282,425                  | \$282,425                | \$282,425           | \$282,425                              | \$282,425           | \$360,676                              | \$360,676           | \$367,890                    | \$375,247                    | \$382,752                    |
|  |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
|  |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
| Unrestricted Reserve Funds                 | Budget 2020/21             | Actual 2020/21           | Budget<br>2021/2022 | Actuals<br>2021/2022                   | Budget<br>2022/2023 | Actuals<br>2022/2023                   | Budget<br>2023/2024 | Projection                   | Projection<br>Budget 2025/26 | Projection                   |
| RBC LT GIC's & Cash                        |                            |                          | 2021/2022           | 2021/2022                              | 2022/2023           | 2022/2023                              | 2023/2024           | Duuget 2024/23               | Buuget 2023/20               | Budget 2020/27               |
| June 1, 2023: \$313,339                    | -\$94,294                  | \$10,026                 | -\$137,320          | -\$85,725                              | -\$155,357          | -\$73,065                              | -\$160,344          | -\$167,619                   | -\$128,099                   | -\$183,373                   |
| Total Unrestricted Reserve                 | \$394,794                  | \$499,114                | \$176,019           | \$372,275                              | \$216,918           | \$240.274                              | \$211,931           | -\$107,619                   | -\$126,099                   | -\$105,575                   |
| Total Offiestricted Reserve                | Ş354,754                   | Ş455,114                 | \$170,019           | 3372,273                               | \$210,918           | 3240,274                               | 3211,931            |                              |                              |                              |
| Loans                                      |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
| CAPR Loan                                  |                            |                          |                     | \$43,146                               | \$43,146            | \$43,146                               | \$43,146            | \$43,146                     |                              |                              |
| Total Loans                                |                            |                          |                     | \$43,146                               | \$43,146            | \$43,146                               | \$43,146            |                              |                              |                              |
| Total Loans                                |                            |                          |                     | 343,140                                | 343,140             | 343,140                                | 343,140             | <del>343,14</del> 0          |                              |                              |
| TOTAL ASSETS                               | \$677,219                  | \$1,086,062              | \$762,967           | \$930,502                              | \$775,145           | \$879,933                              | \$851,591           |                              |                              |                              |
| IOTALASSEIS                                | J077,213                   | \$1,080,002              | \$702,307           | 7930,302                               | \$773,143           | 7873,333                               | 7651,551            |                              |                              |                              |
|  |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
|  |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
|  |                            |                          | IN.                 | ICOME                                  |                     |  |                     |                              |                              |                              |
|  |                            |                          |                     |  |                     |  |                     |                              |                              |                              |
| Income Account                             | Budget 2020/21             | Actual 2020/21           | Budget              | Actuals                                | Budget<br>2022/2023 | Actuals                                | Budget              | Projection                   | Projection                   | Projection                   |
| 4040 Initial Basistantian                  | d2 400 00                  | A4 500 00                | 2021/2022           | 2021/2022                              |                     | 2022/2023                              | 2023/2024           |                              | Budget 2025/26               | _                            |
| 4010 - Initial Registration                | \$2,400.00                 | \$4,500.00               | \$3,750.00          | \$4,050.00                             |                     | \$ 4,350                               | \$3,375             | \$3,375                      | \$4,641                      | \$4,641                      |
| 4015 - Monitoring fee                      | \$2,250.00<br>\$375.000.00 | \$2,850.00               | \$2,625.00          | \$3,075.00                             |                     | \$ 3,300<br>\$ 376,117                 | \$2,625             | \$2,625                      | \$3,609                      | \$3,609                      |
| 4020 - Practising<br>4030 - Non-Practising | ,,                         | , ,                      | \$382,500.00        |  |                     |  | \$415,000           |                              | \$415,000                    | \$415,000                    |
|  | \$7,500.00                 | \$6,000.00<br>\$1.612.50 | \$6,250.00          | \$6,491.67<br>\$1.045.83               | \$ 6,750            |  | \$6,500             |                              | \$6,500                      | \$6,500                      |
| 4035 - Extended Access                     | \$1,000.00                 | . ,                      | \$625.00            | , ,                                    | ,                   | \$ 325<br>\$ 283                       | \$500               |                              | \$500<br>\$250               | \$500<br>\$250               |
| 4040 - Temporary                           | \$500.00                   |                          | \$300.00            |  |                     |  | \$250               |                              |                              | , , , , ,                    |
| 4050 - Restricted                          | \$12,500.00                | \$36,235.00              | \$13,750.00         |  |                     | \$ 50,542                              | \$15,000            |                              |                              |                              |
| 4055 - Practice Based Assessment           | ¢c coo oo                  | ¢7.0F0.00                | ¢7.450.00           | \$30,600.00                            |                     | \$ 25,200                              | \$18,000            |                              | \$18,000                     |                              |
| 4060 - Incorporation Fees                  | \$6,600.00                 |                          | \$7,450.00          |  |                     | \$ 4,596                               | \$9,150             |                              |                              |                              |
| MEMBERSHIPS                                | \$407,750.00               |                          |                     |  |                     |  |                     |                              | \$478,275.00<br>\$500        |                              |
| 4070 - Late fees                           | \$500.00                   |                          |                     |  |                     | \$ 3,680                               | \$500<br>\$0        |                              |                              | \$500<br>\$0                 |
| 4080 - Discipline fees                     | \$0.00                     |                          | \$0.00              |  |                     | 7                                      | \$0                 |                              |                              |                              |
| 4075 -Misc Income                          | \$300.00                   |                          | \$300.00            |  |                     | \$ 400                                 | \$300               |                              |                              |                              |
| 4440 - Investment Income                   | \$10,000.00                |                          | \$8,000.00          |  |                     | \$ 14,893                              | \$8,000             |                              |                              | \$8,000                      |
| 4461- Use of Database                      | \$200.00                   |                          | \$200.00            |  |                     | \$ -                                   | \$100               |                              |                              |                              |
| INTEREST & SUNDRY INCOME                   | \$11,000                   |                          |                     |  | \$9,200             |  | \$8,900             |                              |                              |                              |
| TOTAL INCOME                               | \$418,750                  | \$452,563                | \$426,250           | \$480,191                              | \$473,900           | \$492,207                              | \$479,300           | \$479,300                    | \$487,175                    | \$487,175                    |

| EXPENSE   |                          |                       |                      |                      |                     |              |              |                     |                              |                              |                              |
|---|--------------------------|-----------------------|----------------------|----------------------|---------------------|--------------|--------------|---------------------|------------------------------|------------------------------|------------------------------|
| EXPENSE   | Budget 2020/21           | Actual 2020/21        | Budget<br>2021/2022  | Actuals<br>2021/2022 | Budget<br>2022/2023 | Actu<br>2022 | als<br>/2023 | Budget<br>2023/2024 | Projection<br>Budget 2024/25 | Projection<br>Budget 2025/26 | Projection<br>Budget 2026/27 |
| 5510 - Alliance Expense (meeting and travel)              | \$6,000.00               | \$0.00                | \$4,360.00           | \$105.00             | \$ -                | \$           | -            | \$4,000             | \$4,080                      | \$4,162                      | \$4,245                      |
| 5511 - Alliance Rep Salary Rep                            | \$1,100.00               | \$0.00                | \$1,440.00           | \$0                  | \$ 1,500            | \$           | 93           | \$1,500             | \$1,530                      | \$1,561                      | \$1,592                      |
| 5515 - Communications (Stipend)                           | \$500.00                 | \$630.00              | \$720.00             | \$210                |                     | \$           | -            | \$480               | \$490                        | \$499                        | \$509                        |
| 5514 - Communications Expense                             | \$0.00                   | \$0.00                | \$250.00             | \$0                  |                     | \$           | -            | \$300               | \$306                        | \$312                        | \$318                        |
| 5516 - Finance (stipend)                                  | \$500.00                 | \$225.00              | \$400.00             | \$240                |                     | \$           | 320          | \$480               | \$490                        | \$499                        | \$509                        |
| 5517 - Legislation (Stipend)                              | \$1,000.00               | \$1,410.00            | \$1,000.00           | \$0                  |                     | \$           | 2,220        | \$1,920             | \$1,958                      | \$1,998                      | \$2,038                      |
| 5518 - Legislation  | \$3,000.00               | \$8,699.64            | \$5,000.00           | \$0                  | \$ 5,000            | \$           | 5,243        | \$5,000             | \$5,100                      | \$5,202                      | \$5,306                      |
| 5520 - CCC (stipend)                                      | \$600.00                 |                       | \$900.00             | \$180                |                     | \$           | 1,260        | \$960               | \$979                        | \$999                        | \$1,019                      |
| 5521 - PSOP (Stipend)<br>5524 - PSOP                      | \$1,300.00<br>\$1,000.00 | \$990.00<br>\$106.00  | \$720.00<br>\$500.00 | \$540<br>\$0         |                     | \$           | 1,620<br>450 | \$960<br>\$500      | \$979<br>\$510               | \$999<br>\$520               | \$1,019<br>\$531             |
| 5522 - Registration (stipend)                             | \$400.00                 | \$780.00              | \$400.00             | \$2,775              |                     | \$           | 800          | \$1,800             | \$1,836                      | \$1,873                      | \$1,910                      |
| 5523 - Registration                                       | Ş400.00                  | \$700.00              | Ş-100.00             | 72,773               | <b>γ</b> 2,100      | 7            | 000          | \$1,000             | \$1,020                      | \$1,040                      | \$1,061                      |
| 5525 - Discipline (stipend)                               | \$1,500.00               | \$270.53              | \$9,000.00           | \$454                | \$ 600              | Ś            | 2,106        | \$1,920             | \$1,958                      | \$1,998                      | \$2,038                      |
| 5526 - Discipline hearings                                | \$5,000.00               |                       | \$15,900.00          | \$0                  |                     | \$           | 15,877       | \$26,000            | \$26,520                     | \$27,050                     | \$27,591                     |
| 5527 - Discipline Comm                                    | \$8,000.00               | \$1,176.49            | \$3,000.00           | \$1,858              | \$ 3,000            | \$           | 1,237        | \$3,000             | \$3,060                      | \$3,121                      | \$3,184                      |
| 5529 - CCC Expense  | 75/555155                | 7=/=: 0: :0           | 70,000.00            | 72,000               | 7 3,000             | \$           | 2,595        | 70,000              | 40,000                       | 73/222                       | 40,201                       |
| 5535 - PCC  | \$13,000.00              | \$16,081.20           | \$16,250.00          | \$51,121             | \$ 19,000           | \$           | 42,877       | \$18,000            | \$18,360                     | \$18,727                     | \$19,102                     |
| 5536 - PCC (stipend)                                      | \$2,500.00               | \$2,452.95            | \$4,000.00           | \$7,566              | \$ 4,800            | \$           | 4,180        | \$4,800             | \$4,896                      | \$4,994                      | \$5,094                      |
| 5538 - Ad Hoc Committees                                  | \$4,000.00               | \$0.00                | \$0.00               | \$16,748             |                     |              |              |                     |                              |                              |                              |
| 5539 - Ad Hoc Committee stipend                           | \$1,700.00               | \$2,700.00            |                      |                      |                     |              |              |                     |                              |                              |                              |
| 5541 - Governance and Nominatons                          | \$0.00                   | \$0.00                | \$1,500.00           | \$0                  | \$ 1,500            | \$           | 389          | \$1,500             | \$1,530                      | \$1,561                      | \$1,592                      |
| 5542 - GNC (stipend)                                      | \$500.00                 | \$360.00              | \$810.00             | \$270                | \$ 720              | \$           | 370          | \$1,080             | \$1,102                      | \$1,124                      | \$1,146                      |
| 5560 - Committee Honorariums                              | \$1,875.00               | \$2,037.50            | \$4,500.00           | \$3,575              | \$ 3,950            | \$           | 4,125        | \$4,550             | \$4,641                      | \$4,734                      | \$4,828                      |
| 5210 - Practice Based Assessment                          |                          |                       |                      | \$2,625              | \$ 2,000            | \$           | -            | \$2,000             | \$2,000                      | \$2,000                      | \$2,000                      |
| 5220 - Practice Based Assessment (Salary)                 |                          |                       |                      | \$20,191             | \$ 16,000           | \$           | 13,617       | \$16,000            | \$16,000                     | \$16,000                     | \$16,000                     |
| Committees  | \$53,475                 | \$59,832              | \$70,650             | \$108,457            | \$90,450            | )            | \$99,379     | \$97,750            | \$99,345                     | \$100,972                    | \$102,631                    |
| 5610 - Council Exec                                       | \$3,000.00               | \$0.00                | \$1,208.00           | \$0.00               |                     | \$           | -            | \$500               | \$510                        | \$520                        | \$531                        |
| 5611 - Council Exec Stipend                               | \$1,500.00               |                       | \$3,011.00           | \$1,365.00           |                     | \$           | 1,760        | \$1,920             | \$1,958                      | \$1,998                      | \$2,038                      |
| 5615 - Council Expenses                                   | \$17,000.00              | \$300.00              | \$10,000.00          | \$220.00             |                     | \$           | 220          | \$8,000             | \$8,160                      | \$8,323                      | \$8,490                      |
| 5616 - Council Stipend                                    | \$9,300.00               |                       | \$8,201.20           | \$3,750.00           |                     | \$           | 8,014        | \$6,500             | \$6,630                      | \$6,763                      | \$6,898                      |
| 5625 - Council (Other)                                    | \$1,000.00               | \$1,360.67            | \$1,000.00           | \$1,501.29           |                     | \$           | 667          | \$1,000             | \$1,020                      | \$1,040                      |                              |
| 5630 - Council Honorariums                                | \$3,950.00               | \$3,787.50            | \$10,050.00          | \$7,462.50           | \$ 8,600            | \$           | 8,600        | \$8,100             | \$8,262                      | \$8,427                      | \$8,596                      |
| Council Expenses  | \$35,750.00              | \$14,343.17           | \$33,470.20          | \$14,298.79          | \$30,020.00         | 5            | 19,260.72    | \$26,020.00         | \$26,540.40                  | \$27,071.21                  | \$27,612.63                  |
| Strategic Objectives 5340 - HR Manual                     | ¢0.00                    | ¢0.00                 |                      |                      |                     |              |              |                     |                              |                              |                              |
| 5310 - Public Survey Consultant                           | \$0.00<br>\$16,800.00    | \$0.00<br>\$15,272.26 |                      |                      |                     |              |              |                     |                              |                              |                              |
| 5320 - Accounting Advisory                                | \$10,800.00              |                       |                      |                      |                     |              |              |                     |                              |                              |                              |
| 5330 - Accounting Advisory 5330 - Cont Competency Program | \$3,500.00               | \$300.00              | \$5,000.00           | \$2,092.76           | \$ 6,500            | \$           | 4,952        | \$7,000             | \$5,000                      | \$5,000                      | \$5,000                      |
| Practice Guidelines Review                                | \$3,300.00               | \$0.00                | \$3,000.00           | \$2,092.70           | \$ 0,300            | ې            | 4,332        | \$7,000             | \$3,000                      | \$3,000                      | \$3,000                      |
| 5352 - Citizen's Advisory Group                           |                          | \$0.00                | \$5,000.00           | \$0.00               | \$ 5,000            | \$           | -            | \$5,000             | \$3,000                      | \$3,000                      | \$3,000                      |
| 5350 - Public Education Campaign                          |                          |                       | \$2,000.00           | \$0.00               |                     | \$           | _            | \$1,000             | \$1,000                      | \$1,000                      | \$1,000                      |
| 5351 - Member Engagement/Education                        |                          |                       | \$5,000.00           | \$0.00               |                     | \$           | 5,000        | \$5,000             | \$5,000                      | \$5,000                      | \$5,000                      |
| 5360 - Strategic Planning                                 |                          |                       | <i>\$3,000.00</i>    | φοιοσ                | \$ 8,000            | _            | 10,682       | <del>\$5,000</del>  | ψογουσ                       | ψογουσ                       | <del>\$3,000</del>           |
| 5361 - Market Review                                      |                          |                       |                      |                      | \$ 7,000            | _            | 5,206        |                     |                              |                              |                              |
| PCE Membership Feedback                                   |                          |                       | \$18,000.00          | \$0.00               |                     |              |              |                     |                              |                              |                              |
| PCE Implementation  |                          |                       |                      |                      | \$ 5,000            | \$           | -            |                     |                              |                              |                              |
| New strategic initiaitves - TBD in new Strat Plan         |                          |                       |                      |                      | \$ 10,000           | \$           | -            | \$20,000            | \$20,000                     | \$20,000                     | \$20,000                     |
| Strategic Objectives                                      | \$20,300.00              | \$15,572.26           | \$35,000.00          | \$2,092.76           | \$46,500.00         | \$           | 25,839.82    | \$38,000.00         | \$34,000.00                  | \$34,000.00                  | \$34,000.00                  |
| External Stakeholders                                     |                          |                       |                      |                      |                     |              |              |                     |                              |                              |                              |
| 5710 - NIRO   | \$300.00                 | \$0.00                | \$300.00             | \$0.00               | \$ 300              | \$           | -            | \$300               | \$306                        | \$312                        | \$318                        |
| 5715 – Council Education / CNNAR                          | \$8,500.00               | \$735.00              | \$8,500.00           | \$1,842.15           |                     | _            | 1,712        | \$8,000             | \$8,160                      | \$8,323                      |                              |
| 5716 - EDR Education                                      | \$3,000.00               |                       | \$5,000.00           | \$305.57             |                     |              | 1,337        | \$5,000             |                              | \$5,202                      | \$5,306                      |
| 5720 – Sponsorship  | \$250.00                 |                       | \$0.00               |                      |                     | \$           | -            | \$0                 |                              |                              |                              |
| 5735 - SPTAG  | \$350.00                 |                       | \$350.00             | \$0.00               |                     | \$           | -            | \$250               |                              | \$260                        |                              |
| 5810 - Alliance fees                                      | \$17,279.60              |                       | \$18,369.50          |                      | \$18,300.00         |              | 18,088       | \$19,500            |                              | \$20,288                     |                              |
| External Stakeholders                                     | \$29,680                 |                       | \$32,520             | \$21,908             | \$31,950            | +            | \$21,136     | \$33,050            | \$33,711                     | \$34,385                     | \$35,073                     |
| 5825 - Software Fees                                      | \$23,200.00              |                       | \$19,800.00          |                      |                     | _            | 31,104       | \$27,000            |                              | \$28,091                     | \$28,653                     |
| 5826 - IT Support for Office                              | \$8,300.00               |                       | \$2,936.50           | \$7,694.95           |                     | _            | 2,424        | \$3,500             |                              | \$3,641                      | \$3,714                      |
| SUPPORT & WEBSITE   | \$31,500                 |                       | \$22,737             | \$33,871             | \$27,000            | _            | \$33,528     | \$30,500            |                              |                              | \$32,367                     |
| 5815 - AMORTIZATION                                       | \$5,000.00               |                       | \$5,000.00           | \$4,205.46           |                     | _            | 5,412        | \$6,000             |                              | \$6,242                      | \$6,367                      |
| 5840 - Interest and Bank charges                          | \$700.00                 |                       | \$960.00             | \$1,144.92           |                     | _            | 950          | \$1,000             |                              |                              |                              |
| 5841- Credit Card Fees-member payments                    | \$9,700.00               |                       |                      | \$14,069.45          |                     | _            | 14,507       | \$11,000            |                              |                              |                              |
| TOTAL BANK FEES   | \$15,400                 | \$18,825              | \$17,960             | \$19,420             | \$20,000            | '            | \$20,869     | \$18,000            | \$18,360                     | \$18,727                     | \$19,102                     |

| EXPENSE                                     | Budget 2020/21 | Actual 2020/21 | Budget<br>2021/2022 | Actuals<br>2021/2022 | Budget<br>2022/2023 | Actuals<br>2022/2023 | Budget<br>2023/2024 | Projection<br>Budget 2024/25 | Projection<br>Budget 2025/26 | Projection<br>Budget 2026/27 |
|---|----------------|----------------|---------------------|----------------------|---------------------|----------------------|---------------------|------------------------------|------------------------------|------------------------------|
| 5835 - Insurance                            | \$4,000.00     | \$4,095.84     | \$3,800.00          | \$7,328.84           | \$ 4,000            | \$ -                 | \$7,500             | \$7,650                      | \$7,803                      | \$7,959                      |
| 5860 - Office Supplies, Printing, Photocopy | \$5,047.79     | \$5,385.24     | \$4,000.00          | \$4,189.51           | \$ 4,000            | \$ 1,585             | \$2,500             | \$2,550                      | \$2,601                      | \$2,653                      |
| 5850 - SCPT Professional Memberships        | \$500.00       | \$343.12       | \$1,400.00          | \$1,435.95           | \$ 1,200            | \$ 1,805             | \$1,200             | \$1,224                      | \$1,248                      | \$1,273                      |
| 5865 - Rent                                 | \$24,000.00    | \$18,721.99    | \$19,876.00         | \$19,113.39          | \$ 19,876           | \$ 19,083            | \$19,876            | \$19,876                     | \$19,876                     | \$20,274                     |
| 5870 - Furniture/Equip.                     | \$1,600.00     | \$0.00         | \$1,000.00          | \$0.00               | \$ 500              | \$ -                 | \$500               | \$510                        | \$520                        | \$531                        |
| 5875 - Telephone                            | \$6,632.00     | \$6,204.02     | \$6,500.00          | \$5,824.29           | \$ 6,500            | \$ 4,640             | \$5,000             | \$5,100                      | \$5,202                      | \$5,306                      |
| 5866 - Recruit/Relocate                     | \$11,950.57    | \$1,741.25     | \$0.00              | \$23,624.99          |                     |                      |                     |                              |                              |                              |
| 5881 - Postage                              | \$100.00       | \$384.00       | \$100.00            | \$113.12             | \$ 100              | \$ 236               | \$250               | \$255                        | \$260                        | \$265                        |
| 5880 - Staff Training/Education             | \$1,500.00     | \$42.00        | \$1,000.00          | \$326.00             | \$ 1,500            | \$ 111               | \$1,500             | \$1,530                      | \$1,561                      | \$1,592                      |
| 5885 - Office Miscellaneous                 | \$300.00       | \$360.79       | \$300.00            | \$221.07             | \$ 300              | \$ 200               | \$300               | \$306                        | \$312                        | \$318                        |
| 5890 - Website                              | \$0.00         | \$0.00         | \$500.00            | \$949.05             | \$ 500              | \$ -                 | \$500               | \$510                        | \$520                        | \$531                        |
| 5891 - EDR Expenses                         | \$5,000.00     | \$834.21       | \$500.00            | \$917.31             | \$ 5,000            | \$ 776               | \$5,000             | \$5,100                      | \$5,202                      | \$5,306                      |
| 5892 - Practice Advisor Expenses            | \$0.00         | \$0.00         | \$1,000.00          | \$500.00             | \$ 1,000            | \$ 1,213             | \$1,000             | \$1,020                      | \$1,040                      | \$1,061                      |
| 5895 - Member Audit Expenses                | \$500.00       | \$514.30       | \$550.00            | \$573.55             | \$ 550              | \$ 1,211             | \$650               | \$663                        | \$676                        | \$690                        |
| TOTAL OFFICE EXPENSES                       | \$61,130.36    | \$38,626.76    | \$40,526.00         | \$65,117.07          | \$45,026.00         | \$30,859.19          | \$45,776.00         | \$46,294.00                  | \$46,822.36                  | \$47,758.81                  |
| 5805 - Accounting Expenses                  | \$5,500.00     | \$13,216.50    | \$8,000.00          | \$8,325.00           | \$ 8,500.0          | \$ 16,710.5          | \$13,000            | \$13,260                     | \$13,525                     | \$13,796                     |
| 5845 - Legal Fees                           | \$8,000.00     | \$31,299.25    | \$12,000.00         | \$16,344.80          | \$ 12,000.0         | \$ 13,217.8          | \$12,000            | \$12,240                     | \$12,485                     | \$12,734                     |
| TOTAL PROFESSIONAL FEES                     | \$13,500.00    | \$44,515.75    | \$20,000.00         | \$24,669.80          | \$20,500.00         | \$29,928.33          | \$25,000.00         | \$25,500.00                  | \$26,010.00                  | \$26,530.20                  |
| 5420 - El Expense                           | \$3,718.36     | \$1,708.54     | \$3,218.16          | \$3,242.58           | \$3,787.51          | \$3,938.73           | \$3,638             | \$3,711                      | \$3,785                      | \$3,861                      |
| 5430 - CPP Expense                          | \$7,864.54     | \$4,071.13     | \$4,749.66          | \$8,135.40           | \$9,885.23          | \$9,208.04           | \$7,509             | \$7,659                      | \$7,812                      | \$7,969                      |
| 5440 - WCB Expense                          | \$427.24       | \$553.28       | \$544.61            | \$649.42             | \$541.24            | \$369.94             | \$520               | \$530                        | \$541                        | \$551                        |
| 5450 - RRSP'S Employer                      | \$3,965.90     | \$3,179.78     | \$5,879.68          | \$2,983.70           | \$10,063.44         | \$9,981.12           | \$15,588            | \$15,900                     | \$16,218                     | \$16,542                     |
| 5460 - Vacation Pay Earned                  |                | \$6,297.06     | \$14,166.04         | \$5,785.97           | \$24,639.60         | \$24,804.59          | \$18,220            | \$18,585                     | \$18,957                     | \$19,336                     |
| 5465 - Salary - E. D.                       | \$53,066.64    | \$0.00         | \$84,000.00         | \$91,132.84          | \$138,600.00        | \$114,046.84         | \$145,530           | \$148,441                    | \$151,409                    | \$154,438                    |
| 5471 - Interim EDR Contract                 | \$45,522.00    | \$91,044.00    | \$15,174.00         | \$45,435.00          |                     |                      |                     |                              |                              |                              |
| 5475 - Salaries - Staff                     | \$97,872.75    | \$84,263.27    | \$101,511.94        | \$67,976.62          | \$124,010.83        | \$115,606.85         | \$127,500           | \$130,050                    | \$132,651                    | \$135,304                    |
| 5476- Stat Pay                              | \$1,687.50     | \$0.00         |                     |                      |                     |                      |                     |                              |                              |                              |
| 5477 - Temporary Contract Staff             | \$19,000.00    | \$4,477.50     | \$7,200.00          | \$0.00               |                     | \$0.00               | \$0                 | \$0                          | \$0                          | \$0                          |
| 5478 - Practice Advisor                     | \$17,160.00    | \$6,649.31     | \$49,500.00         | \$46,783.04          |                     |                      |                     |                              |                              |                              |
| 5480 - Employee Benefits                    | \$2,024.26     | \$3,270.04     | \$ 4,763            | \$3,957.13           | \$ 6,283            | \$ 6,515             | \$7,043             | \$7,183                      | \$7,327                      | \$7,474                      |
| TOTAL WAGES & BENEFITS                      | \$252,309.19   | \$205,513.91   | \$290,707.38        | \$276,081.70         | \$317,811.34        | \$284,471.41         | \$325,547.59        | \$332,058.54                 | \$338,699.71                 | \$345,473.71                 |
| TOTAL EXPENSES                              | \$513,044      | \$442,537      | \$563,570           | \$565,915.63         | \$629,257           | \$565,272            | \$639,644           | \$646,919                    | \$658,420                    | \$670,548                    |
| Total Surplus/Deficit                       | -94,294        | 10,026         | -137,320            | -85,725              | -155,357            | -73,065              | -160,344            | -167,619                     | -171,245                     | -183,373                     |

### 2022-2023 AUDITORS REPORT



**Financial Statements** 

Saskatchewan College of Physical Therapists

May 31, 2023

### Contents

|                                    | Page |
|------------------------------------|------|
| Title Page                         |      |
| ndependent Auditor's Report        | 1    |
| Statement of Financial Position    | 3    |
| Statement of Operations            | 4    |
| Statement of Changes In Net Assets | 5    |
| Statement of Cash Flows            | 6    |
| Notes to the Financial Statements  | 7    |



Grant Thornton LLP Unit #4 130 Robin Crescent Saskatoon, SK S7L 6M7

T +1 306 934 3944 www.GrantThornton.ca

### Independent Auditor's Report

To the Members of

Saskatchewan College of Physical Therapists

#### **Opinion**

We have audited the financial statements of Saskatchewan College of Physical Therapists (the "College"), which comprise the statement of financial position as at May 31, 2023, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at May 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

#### **Basis for Opinion**

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

#### **Emphasis of matter**

We draw attention to Note 9 to the financial statements, which explains that certain comparative information for the year ended May 31, 2022 has been restated. Our opinion has not been modified in respect of this matter.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### Independent Auditor's Report (continued)

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Saskatoon, Canada September 14, 2023

Chartered Professional Accountants

Grant Thornton LLP

# Saskatchewan College of Physical Therapists Statement of Financial Position

| Year ended May 31   | 2023  | 2022<br>(Restated -<br>Note 9) |  |  |
|---|---|--------------------------------|--|--|
| Assets Current Cash Short-term investments (Note 3) Prepaid expenses Accounts receivable        | \$<br>231,066<br>418,435<br>11,111<br>476               | \$                             | 232,656<br>449,195<br>10,248<br>576                            |  |
| Loan receivable (Note 4) Long-term investments (Note 5) Property, plant and equipment (Note 6)  | \$<br>43,146<br>253,528<br>11,082<br>307,756<br>968,844 |                                | 692,675<br>43,146<br>291,230<br>12,873<br>347,249<br>1,039,924 |  |
| Liabilities   |   |                                |  |  |
| Current Accounts payable and accrued liabilities Visa payable Vacation payable Deferred revenue | \$<br>26,917<br>3,993<br>4,649<br>352,667               | \$                             | 28,261<br>2,019<br>9,020<br>346,938                            |  |
| Net Assets  | <br>388,226<br>580,618                                  | 17                             | 386,238<br>653,686   |  |
|   | \$<br>968,844   | \$                             | 1,039,924  |  |

Approved on behalf of the board

Director, Jame MChula

Director,

# Saskatchewan College of Physical Therapists Statement of Operations

| Year ended May 31  | 2023  | 2022<br>(Restated -<br>Note 9)  |  |  |
|--|---|---|--|--|
| Revenues  Membership dues Interest income Other revenues   | \$ 473,234<br>14,893<br>4,080<br>492,207  | \$ 467,009<br>11,117<br>2,065<br>480,191  |  |  |
| Expenses Alliance fees Amortization Committee expenses Computer support Council expenses Honorariums and stipends Insurance Interest and bank charges Licenses Office Professional fees Rent Strategic objectives Telephone Wages and benefits | 18,088 5,412 68,279 33,528 2,599 49,474 15,457 1,805 6,669 29,929 19,083 24,788 4,640 285,524 | 19,761<br>4,205<br>53,084<br>34,820<br>3,563<br>67,952<br>7,329<br>15,214<br>1,436<br>30,772<br>24,670<br>19,113<br>2,093<br>5,824<br>276,082 |  |  |
| Deficiency of revenue over expenses  | \$ (73,068  | \$ (85,727)   |  |  |

# Saskatchewan College of Physical Therapists Statement of Changes In Net Assets

| Year ended May 31                   | 2023          | 2022<br>estated -<br>Note 9) |
|-------------------------------------|---------------|------------------------------|
| Balance, beginning of year          | \$<br>653,686 | \$<br>747,047                |
| Prior period restatement            | <br>=         | (7,634)                      |
| Balance, beginning of year          | 653,686       | 739,413                      |
| Deficiency of revenue over expenses | <br>(73,068)  | (85,727)                     |
| Balance, ending of year             | \$<br>580,618 | \$<br>653,686                |
|                                     |               |                              |

# Saskatchewan College of Physical Therapists Statement of Cash Flows

| Year ended May 31   |    | 2023   | 2022<br>(Restated -<br>Note 9) |  |  |
|---|----|--|--------------------------------|--|--|
| Operating Deficiency of revenue over expenses Adjustments for Amortization  | \$ | (73,068)<br>5,412<br>(67,656)                        | \$                             | (85,727)<br>4,205<br>(81,522)                              |  |
| Change in non-cash working capital items Accounts receivable Prepaid expenses Accounts payable and accrued liabilities Visa payable Vacation payable Deferred revenue | _  | 100<br>(863)<br>(1,343)<br>1,974<br>(4,371)<br>5,729 |                                | (100)<br>2,282<br>6,449<br>326<br>4,745<br>8,542<br>22,244 |  |
| Investing Loan receivable Purchase of property and equipment Proceeds on sale of investments Purchase of investments  |    | -<br>(3,622)<br>245,502<br>(177,040)<br>64,840       |                                | (43,146)<br>(2,207)<br>32,029<br>-<br>(13,324)             |  |
| Decrease in cash Cash Cash, beginning of year Cash, end of year   | \$ | (1,590)<br>232,656<br>231,066                        | \$                             | (72,602)<br>305,258<br>232,656                             |  |

Year ended May 31, 2023

#### 1. Nature of operations

Saskatchewan College of Physical Therapists (the "College") was incorporated under the laws of the Province of Saskatchewan The College has been organized to serve the public by ensuring safe, competent care from qualified physical therapists in the province of Saskatchewan. The College is exempt from Canadian income tax.

#### 2. Significant accounting policies

The College's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

#### Revenue recognition

Membership fees, interest income and other revenue are recognized as revenue for the period to which they relate and when revenue is received or collection is reasonably assured.

#### **Deferred revenue**

Membership fees received in advance of the membership period to which they apply are recorded as deferred revenue.

#### **Financial instruments**

The College considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. A financial asset or liability is recognized when the College becomes party to contractual provisions of the instrument. It is management's opinion that the College is not exposed to significant credit or liquidity risk arising from the financial instruments except as disclosed in Note 8.

#### Initial measurement

The Organization's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

#### Subsequent measurement

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

Financial instruments measured at cost or amortized cost less any reduction for impairment include cash, accounts receivable, accounts payable and accrued liabilities.

Financial instruments measured at fair value include investments. The fair value of investments in publicly traded companies has been determined using the closing price at year end.

Year ended May 31, 2023

#### 2. Significant accounting policies, continued

#### Financial instruments, continued

For financial assets measured at cost or amortized cost, the Organization regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Organization determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

#### Tangible capital assets

Capital assets are recorded at cost. Amortization is provided at rates intended to allocate the cost of

capital assets over their estimated useful lives as follows:

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

The Organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of these assets may exceed the fair value.

#### **Contributed services**

Board members contribute a significant amount of their time to the College throughout the year to assist the College in carrying out its activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

#### **Measurement uncertainty**

Management reviews the carrying amounts of items in the financial statements at each reporting date to assess the need for revision or any possibility of impairment. Many items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to net revenue as appropriate in the year they become known. Items subject to significant management estimate include the useful lives of tangible capital assets.

#### Cash and cash equivalents

Cash includes bank balances and cash held in high-interest savings accounts.

#### Long-term investments

Long-term investments with original maturities at date of purchase beyond twelve months are carried at market value.

Year ended May 31, 2023

#### 3. Short-term Investments

The investments are recorded at fair market value. The breakdown of the investments are as follows:

|   | 2023                  | 2022                  |
|---|-----------------------|-----------------------|
| Guaranteed investment certificates Mutual funds | \$ 162,069<br>256,366 | \$ 164,141<br>285,054 |
|   | \$ 418,435            | \$ 449,195            |
| 4. Loan receivable                              |                       |                       |
|   | 2023                  | 2022                  |
| Loan receivable                                 | \$ 43,146             | \$ 43,146             |

The College, along with other Canadian provincial and territorial physiotherapy regulators, all members of the Canadian Alliance of Physiotherapy Regulators (CAPR), advanced funds to CAPR with the balance receivable representing the College's portion receivable. This loan is non-interest bearing and may be repaid in-part or in-full at any time before the due date of December 31, 2025, in proportion to the amount outstanding for each individual College. If CAPR fails to repay the loan balances fully by December 31, 2025, interest shall begin to apply on the unpaid balance of the loan at the prime rate then in effect, plus 2%, commencing January 1, 2026 until full payment is received by the Canadian provincial and territorial physiotherapy regulators. The loan is unsecured.

#### 5. Long-term investments

The investments are recorded at fair market value. The breakdown of the investments are as follows:

|                                    | 2023 |         |    | 2022    |  |  |
|------------------------------------|------|---------|----|---------|--|--|
| Guaranteed investment certificates | \$   | 253,528 | \$ | 291,230 |  |  |

Year ended May 31, 2023

#### 6. Property, plant and equipment

|  | Cost                            | <br>umulated<br>ortization      | <br>2023                    | 2022                          |
|--|---------------------------------|---------------------------------|-----------------------------|-------------------------------|
| Computer equipment Computer software Furniture and equipment | \$<br>20,721<br>19,530<br>9,245 | \$<br>17,572<br>12,532<br>8,310 | \$<br>3,149<br>6,998<br>935 | \$<br>2,063<br>8,951<br>1,859 |
|  | \$<br>49,496                    | \$<br>38,414                    | \$<br>11,082                | \$<br>12,873                  |

#### 7. Lease commitment

Effective April 1, 2021, the College committed to their current lease agreement's optional extension for an additional period of 45 months ending March 31, 2027 at the amount of \$1,008 per month plus occupancy costs based on usage.

The organizations lease commitments are as follows:

| 2024 | \$ 12,096 |
|------|-----------|
| 2025 | 12,096    |
| 2026 | 12,096    |
| 2027 | 3,024     |
|      |           |
|      | \$ 39,312 |

#### 8. Financial instruments

The College is exposed to various risks through its financial instruments. The following provides a measure of the College's risk exposure and concentrations at May 31, 2023.

#### (a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the College is a going concern and thus expects to fully repay the outstanding amounts.

#### (b) Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market. The College is exposed to credit risk from its receivables, investments and loan receivable.

#### (c) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from its receivables, investments and loan receivable.

Year ended May 31, 2023

#### 8. Financial instruments, continued

#### (d) Liquidity risk

The Organization's liquidity risk represents the risk that the Organization could encounter difficulty in meeting obligations associated with its financial liabilities. The Organization is, therefore, exposed to liquidity risk with respect to its accounts payable and accrued liabilities. The Organization manages liquidity risk by employing professional management.

#### 9. Prior period adjustment

The College has determined that investments are held at market value and therefore an accrual for investment income is not required. As a result of the correction, the following financial statement items as at May 31, 2022 have changed by the following amounts:

|  | B  | 2022<br>alance,    |          |                    | 2022                   |
|--|----|--------------------|----------|--------------------|------------------------|
|  |    | ginning of<br>year | <u>C</u> | hange              | alance,<br>ing of year |
| Interest receivable Net assets (beginning of year) | \$ | 7,634<br>747,047   | \$       | (7,634)<br>(7,634) | -<br>739,413           |
| Net assets (ending of year)                        |    | 661,320            | \$       | (7,634)            | \$<br>653,686          |

#### 10. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excesses of revenue over expenses.