



REGULATING THE PATH TO

Chiropractic Excellence



— COLLEGE OF —
CHIROPRACTORS
— OF ALBERTA —

2021-2022 REPORT TO GOVERNMENT

VISION

The College of Chiropractors of Alberta is recognized as a leading health professional body demonstrating excellence in chiropractic regulation.

VALUES

INTEGRITY

We operate in a manner that is honest, thoughtful, ethical and inclusive.

ACCOUNTABILITY

We are responsible for what we do and provide clear justification for our decisions.

TRANSPARENCY

We clearly communicate the reasons for our actions and decisions.

PROPORTIONATE

We utilize a right-touch regulatory approach that focuses on the issue, with a response that is appropriate to the risk.

AGILITY

We proactively regulate by monitoring, adapting to and anticipating change.

MISSION

The College of Chiropractors of Alberta protects and serves the public through regulation to ensure safe, competent and ethical chiropractic care.

STRATEGIC GOALS

GOAL 1

Ensure the standards and core competencies promote excellence of care while being responsive to emerging developments.

GOAL 3

Maintain and enhance public trust and confidence in the College of Chiropractors of Alberta (CCOA) and strengthen productive relationships with our stakeholders.

GOAL 2

Ensure the practice of regulated members is patient-centered through safe, competent and ethical care.

GOAL 4

Optimize organizational capacity and effectiveness, recognizing our staff are the CCOA's greatest resource.

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CHAIR AND CEO MESSAGE

We are pleased to present the 2021-2022 report of the College of Chiropractors of Alberta (CCOA) for the July 1-June 30 fiscal year, approved by CCOA Council, to the Government of Alberta and the Minister of Health, as required by the *Health Professions Act*.

This year was one of transformative change. On December 1, 2021, the College of Chiropractors of Alberta (CCOA) reverted to a single mandate health profession regulator, after 14 years of being part of both a college and an association. The transition from a dual to a single mandate organization was an outcome of Bill 46 and took significant effort by Council and administration.

The new start as a single-mandate college provided Council the opportunity to champion the development of the CCOA 2022-2027 strategic plan which also defines new Mission, Vision, Values and strategic goals. Combined, these guide CCOA as a regulator of chiropractors in Alberta serving the public interest with the aim to increase competencies, enhance organizational capabilities and harness technologies for operational efficiencies.

Patient safety is at the core of the College's mission — to protect and serve the public interest through regulation to ensure safe, competent and ethical chiropractic care. Many elements of the COVID-19 pandemic safety protocols that were included in the Pandemic Practice Directive to guide members this year were already in our Standards of Practice. As public health restrictions were lifted, we shifted from the use of the Directive to the Pandemic Practice Advisement to continue guiding regulated members through appropriate and effective safety measures.

Governance stability and succession are essential to the College's ability to function effectively. Council enhanced the council orientation program, added a competency-based nomination process for elected members and aligned elected Council terms with the fiscal year (July 1-July 30). These, along with extending the terms of current elected members by one year, support successful implementation of Bill 46 requirements that will continue through the legislated timeline of December 2022 while serving the CCOA in the long term.

2021-2022 marks a year of many accomplishments with one common theme — to ensure the practice of regulated members is patient-centered through safe, competent and ethical chiropractic care.

Respectfully submitted,



Dr. Brad Kane, C. Dir.
Chair



Sheila J. Steger, C. Dir.
CEO

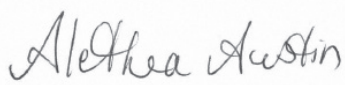
PUBLIC MEMBERS' MESSAGE

Chiropractic care is one of 29 regulated health professions in Alberta governed through colleges charged with protecting the public through regulating safe, competent and ethical practice. The *Health Professions Act* stipulates members of the public are part of a college's governance structure to ensure public input and accountability. As public members appointed by the Government of Alberta, we provide governance on Council, finance and audit committees, complaint review committees, hearing tribunals and appeal committees. We are pleased to fulfill our roles in this regard.

At its full complement, CCOA Council is the health profession governing body composed of 50 per cent chiropractors, elected by their peers, and 50 per cent public members. 2021-2022 was a year of transition as the College of Chiropractors of Alberta was re-established as a single-mandate regulator and the association function was separated from the CCOA. We are eager to welcome three new public members in 2022-2023.

The CCOA remains responsive to changes. It successfully navigated through the extra demands of the ongoing COVID-19 pandemic while meeting Bill 46 requirements for regulated health professions. It managed the separation of the college and association functions, adopted new bylaws, and initiated regulated member consultations on its Code of Ethics and Standards of Practice.

We would like to express our appreciation to the CCOA management and staff for their tremendous work and commitment over the past year. Guided by the 2022-2027 strategic plan, our combined efforts are focused squarely on ensuring that the protection of the public is paramount.



Alethea Austin

Public Member



Patricia Pelton

Public Member

ABOUT CCOA

Who we are

Founded in 1917, the College of Chiropractors of Alberta is a regulatory body that has regulated chiropractors under Alberta legislation since 1923. The CCOA is committed to protecting the public, ensuring accountability and improving Albertans' health and well-being within the legislative framework of the *Health Professions Act* (HPA).

Self-regulation is a privilege granted in the public interest and for the public good, and the CCOA is committed to governing in a manner that respects this privilege.

What we do

The CCOA accomplishes its regulatory role of protecting the public and patients in accordance with the HPA by:

1. Registering Alberta Doctors of Chiropractic.
2. Establishing a Code of Ethics, Standards of Practice, Bylaws and other practice guidelines.
3. Establishing, monitoring, and evaluating professional, clinical and ethical standards.
4. Establishing a continuing professional competency program for all members.
5. Investigating complaints and initiating disciplinary proceedings when necessary.

In Canada, chiropractors must:

- Complete at least seven years of post-secondary education, including a four-year academic program at an accredited chiropractic college.
- Treat patients in a supervised clinic setting during their final two years of education.

Additionally, to be a chiropractor in Alberta, doctors must:

- Pass the national clinical competency examination.
- Maintain professional competency through approved seminars and courses.

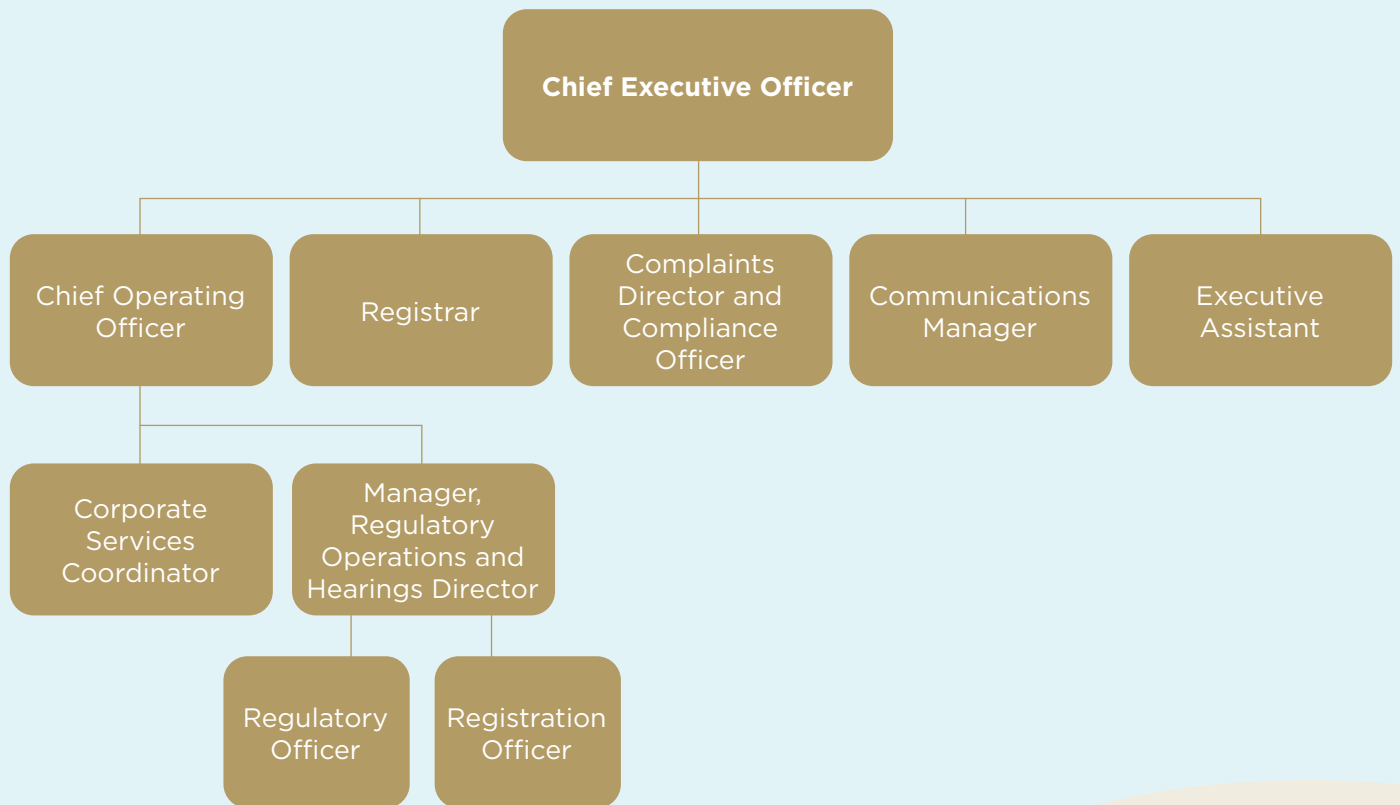
Services provided by regulated members

The main form of treatment regulated chiropractors deliver is called an *adjustment* — a non-invasive procedure consisting of a precise, directed movement to help relieve pain and discomfort and restore range of motion.

Some chiropractors may also use other therapies such as X-ray, laser, acupuncture, massage, heat, ultrasound, shock-wave therapy and traction. A chiropractor is authorized to make a direct referral to any medical specialist for consultation and/or treatment when appropriate.

ORGANIZATIONAL CHART

As of June 30, 2022





GOVERNANCE OVERVIEW

The CCOA is governed by a Council composed of elected, regulated members and government-appointed public members.

Regulated members provide the vital clinical and practice perspective, ensuring College decisions and actions are reflective of the health care environment. Public members provide a critically necessary public-oriented perspective and ensure decisions and actions made by Council are in the best interest of Albertans. The Chair of Council is elected by sitting Council members.

Council is responsible for making decisions that best serve the public interest and ensure the provision of safe, competent and ethical chiropractic care in Alberta. This is achieved by defining and implementing a Code of Ethics, Standards of Practice and Bylaws.

2021-2022 Council



Dr. Brad Kane
Chair



Dr. Kirsten Baxter
Vice Chair



Dr. Zara Brayer



Dr. Jason Hollingsworth



Dr. Susanne Morris



Ms. Alethea Austin
Public Member



Ms. Patricia Pelton
Public Member

Council committees

Finance and audit committee

Ms. Patricia Pelton, Chair
Dr. Jason Hollingsworth

Governance committee

Dr. Kirsten Baxter, Chair
Dr. Zara Brayer
Ms. Patricia Pelton

Nominating committee

Dr. Zara Brayer, Chair
Dr. Jason Hollingsworth
Ms. Alethea Austin

MAJOR INITIATIVES AND GOVERNANCE

In December 2020, the Government of Alberta passed legislation, known as Bill 46: *Health Statutes Amendment Act 2020*, which, among other things, mandated the separation of regulated health joint regulatory/association bodies. Council and administration set to work to complete the separation of the college and association functions while navigating the ever-changing pandemic developments and restriction changes.

Impacts of Bill 46

Divestment of the association function

As required by Bill 46, the Alberta College and Association of Chiropractors separated into two stand-alone entities, the College of Chiropractors of Alberta (CCOA) and the Chiropractic Association of Alberta (CAA) on December 1, 2021. In demonstration of the CCOA's commitment to support the CAA's transition to a stand-alone association, Council approved financial and operational support from a combination of operational and reserve funding, upwards of \$1.5 million. The CCOA's support also included external consulting services and significant staff time.

With the divestment of association activities as required by Bill 46, the College submitted a summary report and divestment plan, approved by Council, to government for review and approval. Government has provided preliminary approval of the plan as submitted.

College's regulatory framework revised to align with Bill 46

Over the last two years, the College reviewed and revised its regulatory framework to make sure that chiropractors practicing in the province meet or exceed legislated competency, care and safety parameters.

The 2022/2023 renewal application process was solely for regulated members to refresh their competencies and renew their practice permit with the College. The association, as a separate entity, ran its own membership drive.

Standards of Practice and Code of Ethics member consultation

As legislated by the *Health Professions Act*, regulated members are provided the opportunity to participate in consultation on all proposed changes to the CCOA's Standards of Practice and Code of Ethics. Regulated members provided their feedback on proposed changes to Use of Title; Performance, Authorization, Competency and Supervision of Restricted Activities; Continuing Competence Program Requirements; Concluding a Patient Relationship; and Definition of a Patient. All feedback has been provided to the Government of Alberta to use in their public consultation of said changes.

Governance

Bylaws and Governance Manual review

In December 2021, Council approved revised Bylaws and the Governance Manual. This initiative was another component of the transition to being a single-mandate regulator. The process included engaging an external governance consultant and conducting several rounds of Council consultation and reviews.

Implementation of a competency-based council nomination process

Council implemented a competency-based nomination process for the nomination and election of regulated members to Council. A nomination package and process information were provided to all regulated members by email and via the website, prior to the opening of nominations for a regulated member Council position.

Terms of office now align with fiscal year

Informed by governance and other Alberta regulatory college best practices, Council approved the Governance Committee's proposal to ensure Council governance stability and succession by aligning the terms of office with the fiscal year and extending the terms of all current elected Council members by one year. This allowed continuity during the onboarding and orientation of new Council Members (elected and Public) and the implementation of Bill 46.

Council election welcomed one new council member

A January 2022 election addressed an elected member vacancy resulting as part of the structural changes to Council that were made in response to Bill 30: *Health Statutes Amendment Act 2020*. Two candidates were approved for nomination by the Nominations Committee for one vacancy. The successful candidate started their term February 1, 2022.

Formal council orientation program developed

While Council had always invested in orientation of new Councillors, it was previously undertaken in an informal approach. Council identified this did not meet governance best practices, and, in partnership with administration, developed a formal orientation program for new Councillors. Initial feedback on the revised program has been positive, and Council will continue to refine the program moving forward.

2022-2027 Strategic Plan

The College of Chiropractors of Alberta's transformation to a single-mandate regulator has provided a unique opportunity to set a new vision and path for an established organization. The result is the CCOA 2022-2027 Strategic Plan. The plan has been constructed based on the collective inputs of Council members — practitioners and public members — and internal organizational leadership. It defines a new Vision, a new Mission and a set of Values that set the foundation for CCOA for the next five years and beyond. Four new strategic goals prioritize new initiatives with ongoing operational work.

REGULATORY OVERVIEW

Registrar's message

Over the past year, the College of Chiropractors of Alberta (CCOA) and its regulated members have continued to safely support the health of Albertans during the COVID-19 pandemic. The College monitored and adapted the CCOA Pandemic Practice Directive in line with the Chief Medical Officer of Health orders. Regulated members successfully adapted their practices to adhere to these requirements to the benefit of the health of Albertans across the province. We celebrate the high professional standards that were upheld by regulated members and their staff in support of the public response to the pandemic.

With the transition to a single mandate regulator the CCOA engaged in two consultations with regulated members during the year. One consultation focused on the Standards of Practice and the work required to be compliant with Bill 46. The other consultation focused on Code of Ethics changes reflective of the CCOA as a single mandate regulator under Bill 46. These consultations had robust engagement with regulated members. The CCOA has submitted the updated Standards of Practice and Code of Ethics to government for public consultation.

The CCOA is designated as an Authorized Radiation Health Registration Agency under the Radiation Protection Program. The dual role of the CCOA as a healthcare regulator and radiation registration agency ensures equipment registered is for practice activities that are in the scope of practice for Alberta Chiropractors. To ensure compliance under the Radiation Protection Program, the CCOA completed and published a Radiation Registration Agency Manual.

As part of the continuing competence program, the CCOA conducts practice visits as required by the HPA and Chiropractors Profession Regulation. The Practice Visit program exists to support regulated members' competence in record-keeping and compliance with governing legislation. Practice visits are conducted via a self-submission package that is evaluated by clinical advisors who are practicing chiropractors, with feedback provided back to regulated members. To test the effectiveness of the evaluation and communications of practice visits, the CCOA completed a blind assessment of the clinical advisors. All clinical advisors were given the same review to evaluate. Ninety-five per cent made the same observations; however, the process identified an opportunity to standardize the comments and provide clear instructions to regulated members on improvements related to competence. Communication materials were revised and implemented and regulated member feedback has been positive.

The adoption of the CCOA strategic plan will guide the work of the CCOA to ensure the practice of regulated members is patient-centered through safe, competent, and ethical care. The CCOA will be focusing on ensuring standards and core competencies promote excellence of care while being responsive to emerging developments.



Dr. Todd Halowski
Registrar

National licensing examination

To be licensed as a chiropractor in Alberta, registrants must pass the Canadian Chiropractic Examining Board (CCEB) examination. Candidates must be currently attending or have graduated from a Doctor of Chiropractic Program (DCP) that has been accredited by a Council on Chiropractic Education accrediting agency. There is a limit of four attempts at any exam.

The CCEB is responsible for the development, delivery and administration of three exams:

- Component A – Chiropractic Knowledge
- Component B – Clinical Decision Making
- Component C – Clinical Skills Demonstration

Despite the restrictions resulting from the pandemic, the CCEB continued to deliver entry to practice examinations and allowed for every candidate to be assessed. To accomplish this the Component A and B were provided with online proctoring. Component C was offered in regions of Canada that allowed testing during COVID.

Recertification is available upon the request of a province for those practitioners who have previously received a CCEB Certificate. The CCEB certification process is the same for all candidates whether they are graduates of Canadian, American, or international schools.

Registration reviews

There was one registration review by the Registration Committee.

Canadian Chiropractic Guideline Initiative

Through a levy applied at registration and renewal, CCOA and regulated members support the Canadian Chiropractic Guideline Initiative (CCGI). The initiative's vision is to enhance the health of Canadians by fostering excellence in chiropractic care. It develops evidence-based clinical practice guidelines and best practice recommendations and facilitates their dissemination and implementation with the chiropractic profession. CCGI aligns with the CCOA's strategic goal to ensure standards and core competencies promote excellence of care while being responsive to emerging developments.

REGISTRATION STATISTICS

REGULATED MEMBERS

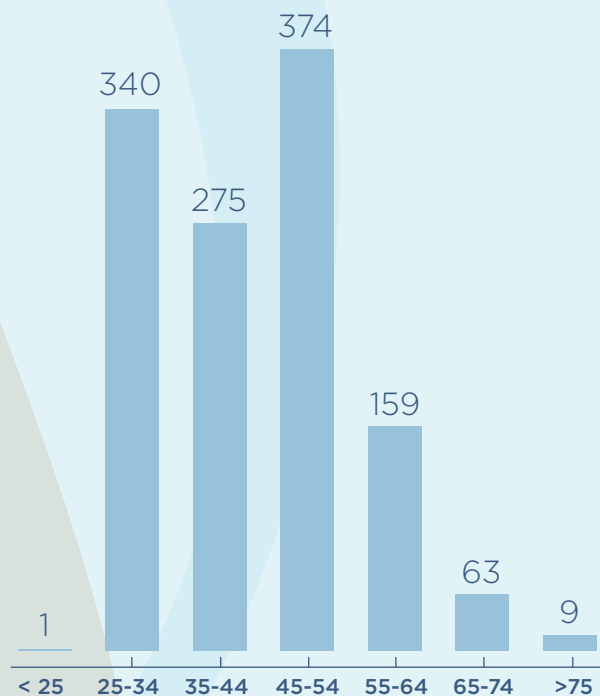
Total active registrations* **1221**

Practice permits denied or restricted **0**

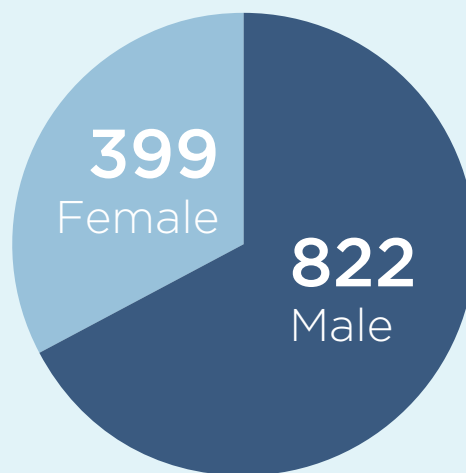
Changes of status **29**

**As of June 30, 2022*

MEMBERSHIP BY AGE



MEMBERSHIP BY GENDER



NEW REGISTRATIONS

Total number of applications received **102**

Total number of registrations **90**

Total number of new registrations **84**

Number of registrants who are new
graduates of approved programs **70**

Number of registrants through other routes
(Canadian Free Trade Agreement - CFTA) **14**

Number of practitioners returning to practice **6**

COURTESY REGISTRATIONS

41 Educational

2 Temporary

CONTINUING COMPETENCE PROGRAM

Program description

The CCOA's Continuing Competence (CC) program includes professional development and practice visits as per the provisions of the Chiropractors Profession Regulation. The CC program goals are to help members:

- maintain professional and clinical competency,
- learn and apply new diagnostic and therapeutic procedures,
- enrich knowledge of emerging health care and chiropractic needs,
- and maintain professional standards.

The CC program is continually evaluated and modified as health care environments and the needs of patients change.

Program operations

To maintain their registration, regulated members must successfully complete 24 CC credits annually (July 1-May 31) including trauma-informed care, record-keeping and Standard First Aid with CPR-C.

The trauma-informed training course, via the Alberta Federation of Registered Health Professions, is a continuing competency addition made in support of Bill 21 and is now a key component for members to renew their practice permits.

The record-keeping course was first delivered to members in the 2020-2021 renewal year and now must be completed as a yearly requirement.

Practice visit program

The practice visit program evaluates the minimum Standards of Practice required of all members and supports an appropriate level of quality assurance in the profession. All facilities used by Alberta chiropractors must meet CCOA requirements and all practices and procedures used in practice must be consistent with CCOA requirements and approved Standards of Practice.

Regulated members are subject to a self-submission practice visit every three to four years. The practice visit takes the form of a self-submission package of specified information. Regulated members who practice in more than one facility are required to provide a submission for each facility.

466 Practice visits conducted during reporting period.

82% Success rate

This year, 82 per cent of practice visits met the requirements while 18 per cent of practice visits conducted required remedial visits. The practice visits identified that regulated members have an opportunity to enhance their examination skills to establish their diagnosis. Identified issues included the lack of communication around a treatment plan, failing to clearly inform the patient of the modality of care, frequency of care, duration of care, and when and how their condition will be reassessed.

67 Remedial practice visits from reporting period

When a report to the Continuing Competence Committee identifies a failure, that report is shared with the regulated member, highlighting the practice deficiencies and how to address them. Regulated members who fail their self-submission practice visit must complete another remedial practice visit in one year. If they fail their remedial practice visit, the member is referred to a coaching call with the Clinical Advisor and a member of the Continuing Competence Committee. The coaching call is to review deficiencies and to define minimal acceptable performance. This year, 12 members were referred to a coaching call.

PRACTICE VISIT STATISTICS

466 Number of reviews conducted

67 Number of remedial practice visits from period

12 Number of members referred to coaching call

0 Number of members referred to discipline

RADIATION HEALTH AND SAFETY

As regulated members are authorized to apply X-ray imaging, the CCOA has an X-ray Quality Assurance Program (QAP) self-submission review process. The self-submissions are composed of a sampling of patient X-rays and quality assurance forms from the members' X-ray facilities. The purpose of reviewing member radiographs is to ensure members

meet standards for radiographic image production and to ensure patient exposure is clinically relevant and as low as reasonably possible.

Total number of QAP Reviews: 36

- Initial Reviews: 34
- Remedial Reviews: 2 (all passed)

COMPLAINTS AND DISCIPLINE

The College of Chiropractors of Alberta (CCOA) has an obligation under the *Health Professions Act* to ensure the public receives safe, competent and ethical care from chiropractors practicing in Alberta. The CCOA conducts a professional conduct program to address complaints that may arise.

When the CCOA receives a written complaint, the Complaints Director reviews the complaint and considers whether it is within the College mandate to resolve. If it is within our

mandate, a third-party investigation is launched. The CCOA may use several types of resolution, depending on the circumstances of the complaint. These include direct resolution, resolution with consent and dismissal of complaint.

Patient relations program

The patient relations program is in place to provide funding for counselling or therapy to support patients with complaints of sexual abuse or sexual misconduct. There have been no changes to the CCOA's patient relations program.

In the last year, the College received one complaint of sexual misconduct or abuse. One individual who made a complaint accessed the patient relations program.

“Though the situation that brought about this investigation was unpleasant, the investigation itself has been redeeming. I am thoroughly impressed and thankful for all the people involved who believed my story, took my words and concerns seriously, and held the Doctor accountable. This process was cathartic to me and will likely change the narrative in a positive way for future patients. I appreciate the above and beyond professionalism shown by you and your colleagues. It is inspiring.”

—Complainant

COMPLAINTS RECEIVED

New complaints received this year	13
Complaints still open	9
Complaints closed/disposed of during the year	14
Complaints carried over from previous year	3

SOURCES OF COMPLAINTS

10	From the public
3	FROM CCOA

DISPOSITION OF COMPLAINTS

Members dealt with under Section 118	0
Complaints referred to a hearing	0
Hearing held	1
Complaints referred to an investigation	2
Complaints referred to ACT	N/A
Complaints dismissed, redirected elsewhere, or resolved informally	7

TYPE/NATURE OF COMPLAINT

1	Sexual misconduct
0	Sexual abuse
0	Billing
12	Professional misconduct

HEARING STATISTICS

0	Complaints referred to a hearing
1	Hearings held
0	Hearings were closed to the public

Hearings

One hearing commenced this year with the decision forthcoming by the Hearing Tribunal.

Appeals

There were no discipline appeals to Council during the 2021-2022 reporting period.

COMMITTEES, TRIBUNALS AND VOLUNTEERS

Investigators

Dr. Leslie Aldcorn
Dr. Gordon Burns
Dr. Kenneth Butler
Dr. Christopher Hankins
Dr. Eugene Kong
Dr. David Labchuk
Dr. Adam Lynes
Dr. Todd Lynes
Dr. Allan MacDonald
Dr. C. Alan Poytress
Dr. Michael Stewart
Dr. Robert Tenhove
Dr. Sarah Wu

Registration committee

Dr. Leslie Davidson
Dr. Josline Hampson
Dr. David Linford, Chair

Hearing tribunal and complaints review committee (CRC)

Dr. Leslie Aldcorn
Dr. Gordon Burns
Dr. Kenneth Butler
Dr. Mecca Fayad
Dr. Moe Gebara
Dr. Christopher Hankins
Dr. Adam Lynes
Dr. Allan MacDonald
Dr. Dianna Martens

Dr. C. Alan Poytress
Dr. Darrell Smith
Dr. Michael Stewart
Dr. Robert Tenhove
Dr. Sarah Wu

Continuing competence committee

Dr. Christopher Anderson, Chair
Dr. Aurora Ongaro
Dr. Kathryn Pedden
Clinical Advisors
Dr. Christopher Anderson
Dr. Maher Audeh
Dr. Moe Gebera
Dr. Tara Guthrie
Dr. Jeffrey Hedrich
Dr. Shereen Kangarloo
Dr. Alim Kara
Dr. Karyn Klut
Dr. Julian Lim
Dr. Robert Lu
Dr. Randall McLeod
Dr. Frederick Murray
Dr. Aurora Ongaro
Dr. David Opresnik
Dr. Kathryn Pedden
Dr. Jenefer Shaw
Dr. Michelle Takeuchi
Dr. Robert Tenhove
Dr. Stephen Zwart

COLLEGE OF CHIROPRACTORS OF ALBERTA
Financial Statements
Year Ended June 30, 2022

COLLEGE OF CHIROPRACTORS OF ALBERTA
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Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Members of College of Chiropractors of Alberta

Opinion

We have audited the financial statements of College of Chiropractors of Alberta (the CCOA), which comprise the statement of financial position as at June 30, 2022, and the statements of operations, changes in net assets and cash flow 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 CCOA as at June 30, 2022, and the results of its operations and cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the CCOA in accordance with 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the CCOA'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 CCOA or to cease operations, or has no realistic alternative but to do so.

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

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:

(continues)

Independent Auditor's Report to the Members of College of Chiropractors of Alberta (*continued*)

- 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 CCOA'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 CCOA'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 CCOA 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.

Edmonton, Alberta
October 28, 2022


Bruce MS Mahon Professional Corporation
Chartered Professional Accountants

COLLEGE OF CHIROPRACTORS OF ALBERTA
Statement of Operations
For the Year Ended June 30, 2022

	2022	2021
REVENUE		
Membership dues	\$ 3,618,890	\$ 3,148,248
Investment income and other <i>(Schedule 1)</i>	(65,643)	177,387
Regulatory recovery charges	109,365	124,909
Administration recovery charges	18,150	22,491
X-Ray registration fees and other income	8,002	15,275
	3,688,764	3,488,310
EXPENSES		
Bill 46 association costs and transfers	876,039	40,988
Marketing costs	354,056	984,928
Administration personnel costs	768,622	701,475
Regulatory department personnel costs	542,074	536,083
Complaints and discipline	392,240	153,631
Professional fees and computer support	167,938	158,511
Council operations and development	139,069	118,183
Building maintenance and operations	124,172	151,458
Practice review and continuing competency	91,080	109,474
Amortization	86,067	98,144
Bank charges and merchant fees	70,082	164,182
Office and supplies	59,337	56,105
Clinical practice guideline development	56,492	56,050
Other regulatory costs	40,017	57,755
Communications and member services	35,130	83,028
AGM and executive meetings	8,669	21,288
X-Ray program costs	3,937	4,557
Scholarship grants and awards	2,000	2,000
Bad debts	-	22,250
	3,817,021	3,520,090
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	(128,257)	(31,780)
OTHER EXPENSES		
Bill 46 transfer of reserve funds	(625,000)	-
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (753,257)	\$ (31,780)

COLLEGE OF CHIROPRACTORS OF ALBERTA
Statement of Changes in Net Assets
Year Ended June 30, 2022


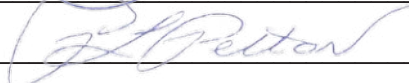
	2021 Balance	Revenue	Expenses	Transfers	2022 Balance
UNRESTRICTED	\$ 1,038,198	\$ 3,680,762	\$ (3,727,017)	\$ (4,224)	\$ 987,719
INVESTED IN PROPERTY AND EQUIPMENT	925,609	-	(86,067)	114,871	954,413
INTERNALLY RESTRICTED					
Capital and building reserve	455,503		-	(110,647)	344,856
Risk management reserve	710,500		-		710,500
Association reserve	625,000		(625,000)		-
Regulatory reserve	550,000		-	-	550,000
	2,341,003		(625,000)	(110,647)	1,605,356
EXTERNALLY RESTRICTED					
X-Ray registration reserve	42,987	8,002	(3,937)	-	47,052
2022 TOTAL	\$ 4,347,797	\$ 3,688,764	\$ (4,442,021)	-	\$ 3,594,540

	2020 Balance	Revenue	Expenses	Net Transfers	2021 Balance
2021 TOTAL	\$ 4,379,577	\$ 3,488,310	\$ (3,520,090)	-	\$ 4,347,797

COLLEGE OF CHIROPRACTORS OF ALBERTA
Statement of Financial Position
June 30, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 3,273,825	\$ 5,330,081
Accounts receivable	8,625	20,600
Prepaid expenses	70,870	69,309
	3,353,320	5,419,990
PROPERTY AND EQUIPMENT <i>(Note 3)</i>	954,413	925,609
LONG TERM RECEIVABLES	-	8,800
INVESTMENTS <i>(Note 4)</i> (Cost \$1,686,709; 2021 - \$1,633,933)	1,796,803	1,875,239
	\$ 6,104,536	\$ 8,229,638
LIABILITIES		
CURRENT		
Accounts payable <i>(Note 5)</i>	\$ 162,936	\$ 385,364
Government remittances payable	27,831	20,344
Wages and benefits payable	5,654	7,366
Prepaid dues	2,313,575	3,468,767
	2,509,996	3,881,841
NET ASSETS		
Unrestricted	987,719	1,038,198
Invested in property and equipment	954,413	925,609
Internally restricted	1,605,356	2,341,003
Externally restricted	47,052	42,987
	3,594,540	4,347,797
	\$ 6,104,536	\$ 8,229,638

ON BEHALF OF COUNCIL


 _____ Council Member

 _____ Council Member

COLLEGE OF CHIROPRACTORS OF ALBERTA
Statement of Cash Flow
Year Ended June 30, 2022

	2022	2021
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (753,257)	\$ (31,780)
Items not affecting cash:		
Amortization of property and equipment	86,067	98,144
(Gain) on disposal of investments	(26,816)	(56,998)
Unrealized (gains) losses on investments	131,212	(96,257)
	(562,794)	(86,891)
Changes in non-cash working capital:		
Accounts receivable	11,975	5,317
Long term receivables	8,800	32,700
Accounts payable	(222,428)	225,996
Prepaid expenses	(1,561)	40,913
Government remittances payable	7,487	(615)
Wages benefits payable	(1,712)	(10,270)
Prepaid dues	(1,155,192)	2,744,417
	(1,352,631)	3,038,458
Cash flow from (used by) operating activities	(1,915,425)	2,951,567
INVESTING ACTIVITIES		
Purchase of property and equipment	(114,871)	(20,509)
Net purchase of investments	(25,960)	(1,281,978)
Proceeds from sale of investments	-	1,572,752
Cash flow from (used by) investing activities	(140,831)	270,265
INCREASE (DECREASE) IN CASH	(2,056,256)	3,221,832
Cash - beginning of year	5,330,081	2,108,249
CASH - END OF YEAR	\$ 3,273,825	\$ 5,330,081

COLLEGE OF CHIROPRACTORS OF ALBERTA
Notes to Financial Statements
Year Ended June 30, 2022

1. NATURE OF ORGANIZATION

The College of Chiropractors of Alberta (CCOA) is established under the Health Professions Act to govern its members in a manner that protects and serves the public interest through regulation to ensure safe, competent and ethical chiropractic care.

As of December 1, 2021, the CCOA became a single-mandate regulator, with association activities being transferred to the newly established Chiropractic Association of Alberta. During this time of transition, the Alberta College and Association of Chiropractors (the previous name) is operating as CCOA until such time as the new name is changed in the Health Professions Act.

The CCOA is a not-for-profit organization and accordingly, is exempt from the payment of income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared by management in accordance with Canadian accounting standards for not-for-profit organizations.

A summary of the significant accounting policies used in these financial statements are set out below.

Net assets

The Unrestricted Fund accounts for CCOA's operations and administrative activities. The CCOA's annual surpluses and deficits from year to year are added to and subtracted from the Unrestricted Fund.

The Invested in Property and Equipment Fund reflects the purchase, sale and amortization of property and equipment.

The Capital and Building Reserve Fund has been established to support and preserve the value of CCOA's building and equipment.

The Risk Management Reserve Fund has been established to build a reserve of funds intended to mitigate and manage risk management issues for CCOA. Risk management includes but is not limited to legal matters, insurance matters, cyber security and other similar matters.

The Regulatory Reserve Fund has been established to uphold CCOA's regulatory mandate as required by the Health Professions Act. Regulatory costs include but are not limited to staff, program development, training, complaints, discipline and counseling requirements.

The Association Reserve Fund reports resources that were approved by Council to be transferred to a the new Chiropractic Association of Alberta in fiscal 2022.

The X-Ray Registration Reserve Fund reports resources used for the administration of the Accredited X-Ray Quality Assurance program of CCOA.

(continues)

COLLEGE OF CHIROPRACTORS OF ALBERTA
Notes to Financial Statements
Year Ended June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

From time to time, Council may impose certain restrictions on fund balances. These amounts are presented on the statement of financial position, statement of operations and the statement of changes in net assets as internally restricted funds. These internally restricted amounts are not available for other purposes without approval of Council.

Investments

Portfolio investments are stated at fair market value. The investment income or loss based on the changes in fair market value is reflected in the period incurred.

Measurement uncertainty and use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant estimates include providing for amortization of property and equipment and provision for doubtful accounts and contingencies. Actual results could differ from those estimates.

Revenue recognition

CCOA follows the deferral method of accounting for contributions.

- Membership dues are recognized in the year to which they apply. Membership fees received in advance are recorded as prepaid dues.
- Application fees are recognized as revenue when application fees are collected.
- Other investment income is recognized as revenue when earned.
- Cost recoveries and fines related to professional conduct activities are recognized when the amount of recoveries can be measured and collection of the recoveries is reasonably assured. Recoveries with payment plans that extend beyond the next fiscal year are shown as long term receivables.

Income taxes

CCOA is a non-profit organization under the Income Tax Act and therefore is not subject to either Federal or Provincial income tax.

(continues)

COLLEGE OF CHIROPRACTORS OF ALBERTA

Notes to Financial Statements

Year Ended June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Property and equipment

Property and equipment is recorded at cost less accumulated amortization. CCOA calculates amortization on its property and equipment using the following methods and rates

Land		non-depreciable
Building	40 years	straight-line method
Computer equipment	3 years	straight-line method
Furniture and fixtures	5 years	straight-line method
Database development	5 years	straight-line method
Website	3 years	straight-line method

Only six months of amortization is provided on equipment acquired during the year. No amortization is provided on equipment disposed of during the year.

Property and equipment is tested for impairment when conditions indicate that either the full or partial amount of the asset no longer has long-term service potential to CCOA. If such conditions exist, an impairment loss is measured at the amount by which the carrying amount of the asset exceeds its residual value.

3. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Land	\$ 250,000	\$	\$ 250,000	\$ 250,000
Buildings	1,078,679	459,277	619,402	534,338
Computer equipment	62,986	55,207	7,779	12,792
Furniture and fixtures	55,816	54,018	1,798	5,610
Website	19,691	17,558	2,133	8,697
Database development	204,357	131,056	73,301	114,172
	\$ 1,671,529	\$ 717,116	\$ 954,413	\$ 925,609

Amortization provided in the current year totaled \$86,067; (2021 - \$98,144)

4. INVESTMENTS

Investments consist of cash, short term investments, fixed income investments, equities and mutual funds.

5. ACCOUNTS PAYABLE

	2022	2021
Trade accounts payable and accrued liabilities	\$ 132,936	\$ 137,639
Dues collected on behalf of other organizations	30,000	247,725
	\$ 162,936	\$ 385,364

COLLEGE OF CHIROPRACTORS OF ALBERTA
Notes to Financial Statements
Year Ended June 30, 2022

6. PREPAID DUES

Prepaid dues are amounts received by members in advance for the upcoming registration year and are generally due by June 30. The prior year prepaid dues of \$3,468,767 have been included in the 2022 membership dues revenue on the Statement of Operations. CCOA collected \$2,313,575 of prepaid dues in fiscal 2022 that will be included in the 2023 membership dues revenue.

7. TRANSFERS AND RESTRICTIONS

During the year, CCOA approved the following inter-fund transfers:

	2022	2021
Property and Equipment		
From Unrestricted Fund	\$ 4,223	\$ 6,280
From Capital and Building Reserve	110,647	14,229
	114,870	20,509
Capital and Building Reserve		
To Association Reserve	-	(200,000)
To Property and Equipment	(110,647)	(14,229)
	(110,647)	(214,229)
Risk Management Reserve		
To Association Reserve	-	(200,000)
Association Reserve		
From Capital and Building Reserve	-	200,000
From Risk Management Reserve	-	200,000
From Advocacy Reserve	-	225,000
	-	625,000
Advocacy Reserve		
To Association Reserve	-	(225,000)
Net transfers from Unrestricted Fund	\$ 4,223	\$ 6,280

8. COMMITMENTS

CCOA has committed to various agreements including an office equipment lease and software maintenance agreement as follows:

Commitment payment schedule:

2023	\$ 35,061
2024	29,130
	\$ 64,191

COLLEGE OF CHIROPRACTORS OF ALBERTA
Notes to Financial Statements
Year Ended June 30, 2022

9. CONTINGENT LIABILITY

Subsequent to June 30, 2022, a previous employee instituted proceedings against CCOA for damages allegedly related to discrimination. CCOA has contested this claim. Neither the possible outcome nor the amount of possible settlement can be foreseen. Therefore, no provision has been recognized in the financial statements.

10. FINANCIAL INSTRUMENTS

CCOA is exposed to various risks through its financial instruments. Financial Instruments are financial assets or liabilities where, in general, CCOA has the right to receive cash or other financial assets from another party or CCOA has the obligation to pay another party cash or other financial assets. CCOA's financial instruments consist of cash, accounts receivable, investments, and accounts payable. The following analysis provides a measure of the risks as of June 30, 2022.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The carrying value of CCOA's main financial assets represents the maximum credit risk to which the organization is exposed. CCOA believes that its accounts receivable credit risk is limited because the amount of accounts receivable outstanding from third parties at any one time is spread across a range of persons and default on any one receivable would have a minor impact on the overall operations of CCOA.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. CCOA considers that it has sufficient liquid assets and reserve funds to ensure that funds are available to meet its current and long-term financial needs, at a reasonable cost.

Market risk

Market Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. CCOA is exposed to market risk on its investment portfolio. The market price of the investments may vary due to changes in the economic and market environment, the money policy of the central banks, and the demand and supply of the market of the respective investment. To limit this risk CCOA holds a professionally managed and diversified investment portfolio, thereby minimizing concentration risk as well.

Currency risk

Currency risk is the risk to the company's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. CCOA is exposed to currency risk on its foreign currency investments which are subject to fluctuations and variations that are not under control of CCOA, but other external factors. Should these currency fluctuations be severe, they may have a material impact on the valuation of the underlying securities.

COLLEGE OF CHIROPRACTORS OF ALBERTA
Notes to Financial Statements
Year Ended June 30, 2022

11. COVID-19

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the CCOA's operations as at the date of these financial statements.

12. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

COLLEGE OF CHIROPRACTORS OF ALBERTA

Investment Income and Other

(Schedule 1)

Year Ended June 30, 2022

	2022	2021
INVESTMENT INCOME (EXPENSES)		
Investment income	\$ 47,227	\$ 46,863
Realized gain on investments	26,816	56,998
Bank interest	9,383	7,963
Foreign exchange gains (losses)	3,410	(8,055)
Investment advisor fees	(21,267)	(22,639)
Unrealized gains (losses) on investments	(131,212)	96,257
	\$ (65,643)	\$ 177,387



— COLLEGE OF —
CHIROPRACTORS
— OF ALBERTA —

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