

2022-2023

Annual Report to Government



Vision

As set out in the 2022-2027 strategic plan, the College of Chiropractors of Alberta's vision is to be recognized as a leading health professional body demonstrating excellence in chiropractic regulation.

Mission

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

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.

Strategic plan goals

Council identified four key areas to focus the direction of our efforts:

- Ensure the standards and core competencies promote excellence of care while being responsive to emerging developments.
- 2. Ensure the practice of regulated members is patient-centered through safe, competent and ethical care.
- Maintain and enhance public trust and confidence in the CCOA and strengthen productive relationships with our stakeholders.
- 4. Optimize organizational capacity and effectiveness, recognizing our staff is the CCOA's greatest resource.



Table of Contents

EX	EC	JTIVE MESSAGES
	a.	Chair and CEO's message2
	b.	Public Members' message3
AB	OU	T CCOA
	a.	Who we are4
	b.	What we do4
	C.	Services provided
		by regulated members4
	d.	Organizational chart5
CO	I INI	CIL INFORMATION
	a.	Governance overview6
	h.	2022-2023 council
	C.	Council committees7
MA	JO	R INITIATIVES & GOVERNANCE
MA	JO a.	R INITIATIVES & GOVERNANCE Major initiatives8
MA		
	a. b.	Major initiatives
	a. b.	Major initiatives
	a. b. GU I a.	Major initiatives
	a. b.	Major initiatives
	a. b. GU I a.	Major initiatives
	a. b. GU I a. b.	Major initiatives
	a. b. GU I a. b. c.	Major initiatives
	a. b. GU I a. b. c.	Major initiatives
RE	a. b. GUI a. b. c. d.	Major initiatives
RE	a. b. GUI a. b. c. d. e.	Major initiatives
RE	a. b. GUI a. c. d. e. DNT a	Major initiatives
RE	a. b. GUI a. b. c. d. e.	Major initiatives

RADIA	ATION HEALTH AND SAFETY	
a.	Quality Assurance Program	15
COME	NI AINITE AND DISCIPLINE	
	PLAINTS AND DISCIPLINE	1.0
a.	Patient relations program	
b.	Complaints and discipline statistics	17
C.	Hearings	17
d.	Appeals	17
	MITTEES, TRIBUNALS VOLUNTEERS	
a.	Investigators	18
b.	Registration committee	18
C.	Hearing tribunal and complaints review committee (CRC)	18
d.	Continuing competence committee	18
e.	Clinical advisors	18
FINAN	NCIAL STATEMENTS	
a.	Table of contents	20
b.	Independent auditor's report	F1
C.	Statement of operations	F3
d.	Statement of changes in net assets .	F4
e.	Statement of financial position	F5
f.	Statement of cash flow	F6
g.	Notes to financial statements	F7
h.	Investment income and other (Schedule 1)	F12



Chair and CEO Message

We are pleased to present the 2022-2023 report of the College of Chiropractors of Alberta (CCOA) for the July 1 to 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*.

2022-2023 marked the first full year of the College of Chiropractors of Alberta's return, after 14 years, as a single mandate health profession regulator, as directed by Bill 46. In the past fiscal year, Council and administration were well prepared when additional Bill 46 amendments came into effect April 1, 2023. Council and administration anticipated the changes and worked diligently to amend the Bylaws, Code of Ethics and Administrative Policies to house items as the legislation outlined. We consulted with regulated members on several amendments to the Standards of Practice, which were vetted through public consultation by the Government of Alberta and adopted by Council.

This excellent work set the foundation for numerous successes of the CCOA this past year. With an eye on future goals, we also completed the implementation of the first year of the CCOA 2022-2027 strategic plan. Adopting the principles of right-touch regulation, applying values-based decision making and participating in provincial and national conversations about health care regulation all contributed to the CCOA's vision to be recognized as a leading health professional body that demonstrates excellence in chiropractic regulation.

As more and more Albertans seek chiropractic health care, the CCOA's mission to protect and serve the public is vitally important. Continuing competence (CC) of regulated members is a large part of the equation. The CC program manual was created; a new CCOA webinar series launched and 413 practice visits were completed. Regulated members completed numerous hours of continuing professional education as part of their annual practice permit renewal. Another key part of protecting and serving the public interest is the CCOA's professional conduct program. During 2022-2023, the professional conduct program diligently served the public interest by closing 16 complaints from the public.

Council shifted to an appointment process for Council members from the profession. The appointment process and the alignment of terms for both public members and regulated members combined offer Council continuity, sustainability and succession planning. The appointment process also better reflects the role of all Council members to represent and serve the public interest. As I, Dr. Kane, move out of the Chair position I have held since 2018, I am confident my successor, Dr. Jason Hollingsworth, will lead the CCOA in regulatory excellence in chiropractic care, in the public interest and for the future of a trusted chiropractic profession.

Council does not work alone; CCOA staff are at the heart of everything the CCOA does, as they implement the direction of Council and the legislated duties under the HPA. We would like to extend our deepest gratitude to staff for their diligent regulation of over 1200 chiropractors in Alberta. As I, Ms. Sahli, have newly moved into the role of Chief Executive Officer for the CCOA, I have witnessed the skill and integrity of the CCOA staff, and their dedication to the public interest and public trust in chiropractic care. They are truly our greatest resource.

We look forward to advancing the CCOA, supported by the strategic plan, to regulate a modern chiropractic profession for Albertans now and into the future.

Respectfully submitted,

Dr. Brad Kane, DC, C. Dir.

Chair

Linda Sahli, BA, JD

Chief Executive Officer (CEO)

Public Members' Message

The College of Chiropractors of Alberta regulates the chiropractic profession, as empowered by legislation, in the public interest. The legislation, the *Health Professions Act*, also stipulates that members of the public must be represented within the College's governance structure to bring the public's perspective and to ensure organizational accountability. We are pleased to fulfill our roles in this regard.

At its full complement, Council is the CCOA's governing body composed of 50 per cent chiropractors and 50 per cent public members. Though Council has two public member vacancies, the current Council of eight has managed to be a high-functioning and proactive team that quickly adapts to challenges and opportunities. We look forward to the appointment of additional public members to help fulfil our fiduciary obligation to the public interest.

We would like to acknowledge the excellent work by the CCOA staff and are pleased to have welcomed a new CEO during the past year. Guided by the strategic plan, we are confident our combined efforts are focused on ensuring the protection of the public in chiropractic care is of utmost importance.

Regards,

Alethea Austin

Aletha Austin

Public Member

Patricia Pelton

Public Member

Ashley Runka Owens

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:

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

In Canada, chiropractors must:

- Complete at least seven years of postsecondary education, including a fouryear 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 continuing education courses.
- Renew their practice permit annually.

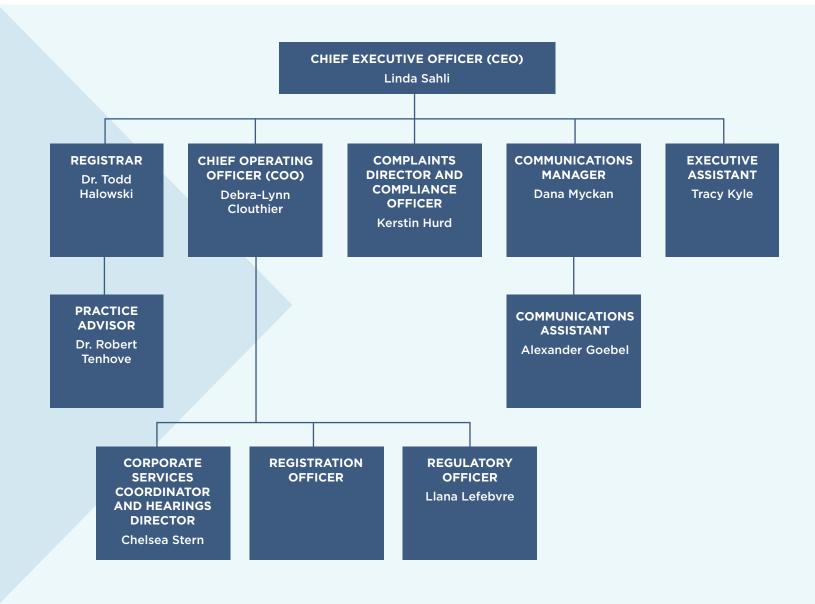
Services provided by regulated members

Chiropractors are trained to provide a range of diagnostic and therapeutic procedures to deliver improved quality of life outcomes for patients with musculoskeletal disorders, injuries, conditions and diseases.

Diagnostic services include an evidence-based approach to case history, physical examination, the appropriate selection and administration of diagnostic imaging, report of findings and a management plan that includes a range of therapeutic interventions.

Chiropractors provide therapeutic procedures to facilitate recovery from musculoskeletal disorders, injuries, conditions and diseases. These may include education, spinal manipulation (adjustment), laser, ultrasound, shockwave therapy, acupuncture, soft tissue mobilization, exercise prescription and/or condition-specific rehabilitation. A chiropractor is authorized to make a direct referral to any medical specialist for consultation and/or treatment when appropriate.

Organizational Chart



Governance Overview

The composition of Council changed during 2022-2023 with the addition of a new Public Member, bringing the number of Council members to eight.

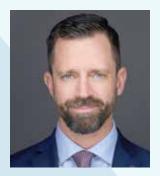
At its full complement of 10, the CCOA is governed by a Council composed of 50 per cent Council-appointed* regulated members and 50 per cent government-appointed public members.

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 appointed by sitting Council members and can be a public member.

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.

*In 2023, CCOA implemented an appointment process for regulated member vacancies on Council. Prior to 2023, the CCOA used an election process.

2022-2023 Council



Dr. Brad Kane Chair



Dr. Jason Hollingsworth *Vice Chair Governance Committee Chair*



Dr. Kirsten BaxterNominating
Committee Chair



Dr. Zara Brayer



Dr. Susanne Morris



Ms. Alethea Austin
Public Member



Ms. Patricia Pelton
Public Member
Finance and Audit
Committee Chair



Ms. Ashley Runka Owens Public Member

Council Committees

Finance and Audit Committee Ms. Patricia Pelton, Chair Dr. Jason Hollingsworth

Dr. Susanne Morris

Committee
Dr. Jason Hollingsworth, Chair
Dr. Kirsten Baxter
Ms. Patricia Pelton

Governance

Nominating
Committee
Dr. Kirsten Baxter, Chair
Dr. Zara Brayer
Ms. Alethea Austin

Major Initiatives

Bill 46 - Compliance with *Health Professions Act* amendments

Bill 46 – Health Statutes Amendment Act, 2020 (No.2) to amend the Health Professions Act received Royal Assent on December 9, 2020, but not all amendments came into force. Bill 46 had two transformational impacts on the organization over the last 27 months. Firstly, it specified the separation of the college and the association functions, which the CCOA enacted on December 1, 2021, to become a stand-alone regulatory body. Next, the CCOA proactively aligned core documents that the CCOA uses to regulate the chiropractic profession with the Act requirements. When the amendments came into effect on April 1, 2023, the CCOA was well prepared.

Updated Standards of Practice

Prompted by legislation or administration, the process to update the Standards of Practice begins with assessing what changes need to be made, proposing changes to Council with approval to consult members, then member and public consultations, then feedback incorporated in the final version for Council's approval then placed into effect. Each of the following were successfully adopted:

- Definition of a patient (revision)
- Use of Title including "Specialist" (revision)
- Continuing Competence Program Requirements (new)
- Concluding a Patient Relationship (new)
- Prohibition, Prevention and Reporting Female Genital Mutilation (FGM) (as per Bill 10 – Health Professions (Protecting Women and Girls) Amendment Act* (new)
 - *All regulated health professions required the addition of a Standard of Practice about FGM.

Strategic plan updates

The 2022-2027 strategic plan identifies four strategic goals that prioritize new initiatives with ongoing operational work. During Year 1, the following was implemented:

- A formalized decision-making process that Council will use when considering diagnostic and therapeutic procedures
- The use of values-based decision making
- Increased Council and staff knowledge on effective continuing competence programs and professional performance, including the relationship of core competencies, scope of practice, and Standards of Practice
- Council and organizational consideration of the principles of right-touch regulation
- Member consultation and Council adoption of profession-specific descriptions of the components of Competence (Knowledge, Skill, Attitude, Judgement) as defined in Act
- A collated Fee Schedule that provides transparency and consistency across fees received and paid
- Continuing Competence program improvements on mandatory requirements and baseline research for future improvements
- A new Human Resources information system
- An omnibus survey to benchmark the public's view and attitudes about the CCOA and regulated members

New Practice Advisor

The CCOA piloted a new role, Practice Advisor, to support the continuing competency of regulated members. The role, held by Dr. Robert Tenhove — a practicing chiropractor and formerly a long-standing regulatory volunteer for the College

MAJOR INITIATIVES AND GOVERNANCE

— provides additional support to regulated members seeking clarity around the Standards of Practice and using their practice reviews (via practice visit self-submissions) to meet the Standards of Practice. The role also provides feedback for the Advertising Standards of Practice including a web-enabled review of digital advertising with follow-up mentoring for regulated members.

MVA Injury Management Consultant Roster process updated

The Diagnostic and Treatment Protocols of the *Insurance Act* require the CCOA to maintain an Injury Management Consultant Roster. Injury Management Consultants are a resource to a patient/client and their primary healthcare practitioner in the assessment and treatment of sprains, strains and whiplash-associated disorders arising from motor vehicle accidents and treated under the Diagnostic and Treatment Protocols Regulation. The CCOA updated the requirements and application for inclusion on the roster.

Governance

Public Members

We welcomed Ashley Runka Owens, appointed by the Minister of Health, as a new Public Member, bringing our roster of public representatives on Council to three.

Bill 46 & acknowledgment of Council's commitment to regulation

Bill 46 legislation prescribed numerous changes to CCOA's core documents like Standards of Practice, Code of Ethics, Bylaws, Administrative Policies and programs like the Continuing Competency program. It was a significant amount of work for the administration; each change was reviewed and approved by Council. It required Council members to review large information

packages in advance of each Council meeting. Despite full agendas and plenty of information to read and debate, the meetings were efficient and expedient.

Strategic plan

During Year 1 of execution of the Strategic plan, the focus was strengthening the Council's governance abilities as follows:

- Adopting a formalized decision-making process that Council will use when reviewing diagnostic and therapeutic procedures.
- Applying values-based decision making to all decisions Council considers.
- Applying principles of right-touch regulation in the governance of the chiropractic profession.

Outgoing Council members

Each year, terms of two regulated members serving on Council end on June 30. Dr. Brad Kane, Chair, and Dr. Zara Brayer concluded their terms on June 30, 2023. Dr. Brad Kane is commended for his outstanding commitment and leadership. He served as a Council member for one year before being elected Vice-President in 2017 and then as Chair 2018-2023. He guided governance oversight during Bill 21 – An Act to Protect Patients; Bill 30 and Bill 46 – Health Professions Act amendments including the separation of the College and the Association; the Pandemic; the development and launch of the 2022-2027 strategic plan and recruitment of two CEOs. Dr. Zara Brayer is recognized for four years on Council from September 2019 to June 2023. She also served on the Governance and Nominating committees, and for the latter as Chair for the majority of the 2021-2022 term. Dr. Brayer was an internal part of the transition to the election process as well as the onboarding program for new Council members.

MAJOR INITIATIVES AND GOVERNANCE

New appointment process

Competency-based selection, adopted by Council in 2021, was at the core of the appointment process introduced March 2023. Approximately one-third of health profession regulatory colleges in Alberta have initiated or have already implemented this process. Dr. Christopher Nutting and Dr. David Opresnik were the successful applicants to fill the two vacancies, with their terms to begin July 1, 2023.

Executive leadership changes

Sheila Steger served as CEO until January 2023. Organizational continuity was assured with Debra-Lynn Clouthier, COO, stepping in as Interim CEO, as Council managed the CEO recruitment process.

In June 2023, the CCOA welcomed Linda Sahli, an Edmonton-based lawyer experienced in governance and professional regulation, as its new CEO. Ms. Sahli has diverse career experience in regulatory and political environments, in roles such as trustee, policy analyst, legislative drafter, governance advisor and strategist.

REGULATORY OVERVIEW

Registrar's Message

The CCOA focused on the operationalization of additional Bill 46 amendments, the CCOA strategic plan and educational and feedback opportunities for regulated members.

The CCOA completed all the necessary work to be compliant with amendments to Bill 46 – *The Health Statutes Amendment Act*, 2020 (No.2), when it was proclaimed April 2023. This included member and ministerial consultation and adoption of the Standards of Practice and Code of Ethics for regulated members. The CCOA is also compliant with Bill 10 – *The Health Professions (Protecting Women and Girls) Amendment Act, 2022.* We adopted Standards of Practice that were consulted with regulated members and the Minister.

The Minister of Health had advised colleges to use current complaints to educate regulated members on better practice for public protection. The CCOA provided regulated members ethical scenarios based on CCOA complaints and concerns. The scenarios include an assessment of the conduct errors, advice on ideal conduct and resources to support members' learning. Tracking shows these scenarios were well read. The scenarios prompted some regulated members to contact the Registrar to proactively discuss and refine their decision-making. We will continue this activity in support of patient safety.

Two strategic goals focus on patient safety and professional development as follows:

- To ensure standards and core competencies promote excellence of care while being responsive to emerging developments.
- To ensure the practice of regulated members is patient-centered through safe, competent and ethical care.

With these in mind, the CCOA developed a decision-making process on practice activities, including consultation with regulated members; and commenced work on Scope of Practice clarifications and to establish core competency mapping for chiropractors throughout their careers. The CCOA is researching effective continuing competence programs, with the goal of regulated member consultation and adoption of an updated continuing competence program.

The execution of these goals supports our mission to serve and protect the public and ensure regulated members meet their professional competence responsibilities in chiropractic care.

We are looking forward to consulting on and publishing our core competencies as well as continuing the work to update the CCOA competence programs and standards in support of safe, competent and ethical chiropractic care.

Dr. Todd Halowski

Registrar

REGULATORY OVERVIEW

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

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 were four registration reviews 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).

CCGI 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



REGISTRATION STATISTICS

REGULATED MEMBERS

Total active registrations 1239

Historical trends in data show a consistent increase in active memberships annually.

TOTAL NUMBER OF REGISTRATIONS IN EACH REGISTRATION CATEGORY

Regular Member category 1198

New Graduate category 39

Special Exception category 2

PRACTICE PERMITS

Denied or restricted 1

Cancelled 5

With conditions 1

CHANGES OF STATUS

Total number 33

NEW REGISTRATIONS

70 Total number of applications received

68 Total number of registrations

Total number of new registrations

Number of registrants who are new graduates of approved programs

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

8 Number of Practitioners returning to practice

COURTESY REGISTRATIONS

12 Educational

Temporary

3.7 Average days on courtesy register

General reason for registration on the courtesy register is an education courtesy license for teaching seminars

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.
- 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 to May 31) including trauma-informed care, record-keeping and Standard First Aid with CPR-C.

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.

This year, 84 per cent of practice visits met the requirements while 16 per cent 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.

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, five members were referred to a coaching call.

PRACTICE VISIT STATISTICS

Number of reviews conducted

Number of remedial practice visits from period

Number of members referred to a coaching call

Number of members referred to discipline

Satisfactory reviews **84%**

Quality Assurance Program

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.

QAP REVIEWS

Total number of QAP reviews **37**

Initial reviews 36

Remedial reviews

Complaints and Discipline

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

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

Depending on the circumstances of the complaint, the HPA provides various options to resolve the complaint, including resolution with consent, dismissal or referral to hearing.

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.

In the last year, the College received one complaint of sexual misconduct. One individual accessed the patient relations program.

COMPLAINTS AND DISCIPLINE STATISTICS

COMPLAINTS RECEIVED

New complaints received this year 17

Complaints still open 10

Complaints closed/disposed of during the year

Complaints carried over from previous year 10

DISPOSITION OF COMPLAINTS

Members dealt with under Section 118

Complaint referred to a hearing

Hearings held 2

Complaints referred to an investigation

Complaints referred to ACT n/a

Complaints dismissed, redirected elsewhere or resolved informally

HEARING STATISTICS

Complaint referred to a hearing

Hearings held 3

Hearings closed to the public

O

SOURCES OF COMPLAINTS

13 from the public

4 from CCOA

TYPE/NATURE OF COMPLAINT

1 Sexual misconduct

Sexual abuse

3 Billing

Professional misconduct

1 Administrative

Advertising

2 Professional ethics

4 Unskilled practice

Referred to another agency

HEARINGS

Three hearings commenced this year. One decision was handed down October 2022 and another December 2022. The third is awaiting the decision forthcoming by the Hearing Tribunal.

APPEALS

There were no discipline appeals to Council during the 2022-2023 reporting period.

Committees, Tribunals and Volunteers

Investigators

Dr. Leslie Aldcorn

Dr. Gordon Burns

Dr. Kenneth Butler

Dr. Mecca Fayad

Dr. Moe Gebara

Dr. Christopher Hankins

Dr. Eugene Kong

Dr. David Labchuk

Dr. Todd Lynes

Dr. Allan MacDonald

Dr. C. Alan Poytress

Dr. Michael Stewart

Dr. Robert Tenhove (July 1, 2022 to January 11, 2023)

Dr. Sarah Wu

Registration committee

Dr. David Linford, Chair

Dr. Leslie Davidson

Dr. Josline Hampson

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

(July 1 to December 1, 2022)

Dr. Allan MacDonald

Dr. Dianna Martens

Dr. C. Alan Poytress

Dr. Darrell Smith

Dr. Michael Stewart

Dr. Robert Tenhove

(July 1, 2022 to January 11, 2023)

Dr. Sarah Wu

Continuing competence committee

Dr. Kathryn Pedden, Chair

Dr. Tara Guthrie

Dr. Christopher Anderson

Dr. Aurora Ongaro

Dr. Aaron Puhl

Clinical Advisors

Dr. Dean Allan

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. Caterina Lerede

Dr. Julian Lim

Dr. Robert Lu

Dr. Aurora Ongaro

Dr. David Opresnik

Dr. Kathryn Pedden

Dr. Sadiq Rajan

Dr. Jenefer Shaw

Dr. Michelle Takeuchi

Dr. Robert Tenhove

Dr. Stephen Zwart

COLLEGE OF CHIROPRACTORS OF ALBERTA Financial Statements Year Ended June 30, 2023

Index to Financial Statements Year Ended June 30, 2023

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Financial Position	5
Statement of Cash Flow	6
Notes to Financial Statements	7 - 11
Investment Income and Other (Schedule 1)	12



Icon Tower I / 301, 10138-104 St. NW Edmonton, AB T5J 1A7 P. 780.424.3002 / F. 780.428.3345

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 organization), which comprise the statement of financial position as at June 30, 2023, 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 organization as at June 30, 2023, 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 (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 organization 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 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization'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.

(continues)



Icon Tower I / 301, 10138-104 St. NV Edmonton, AB T5J 1A7-P. 780.424.3002 / F. 780.428.3345

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

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 organization'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 organization'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 organization 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 27, 2023 Bruce MS Mahon Professional Corporation Chartered Professional Accountants

Statement of Operations

For the Year Ended June 30, 2023

	2023	2022
REVENUE		
Registration and renewal fees	\$ 2,427,350	\$ 3,618,890
Recovery charges	232,189	127,515
Investment income and other (Schedule 1)	179,146	(65,643)
X-Ray program fees	8,029	8,002
	2,846,714	3,688,764
EXPENSES		
Human resources	1,282,671	1,299,926
Professional conduct	384,120	398,450
Corporate services	207,333	177,778
External support	165,479	167,938
Governance	151,527	139,069
Building operations	150,073	124,172
Amortization	76,923	86,067
Regulation	62,236	40,017
Continuing competence	60,402	91,080
X-Ray program costs	1,200	3,937
Clinical practice guideline development	-	56,492
Marketing costs	-	356,056
Bill 46 association costs and transfers	-	 876,039
	2,541,964	3,817,021
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	304,750	(128,257)
OTHER EXPENSES		. ,
Bill 46 transfer of reserve funds	-	(625,000)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 304,750	\$ (753,257)

Statement of Changes in Net Assets Year Ended June 30, 2023

	2022 Balance	Revenue	Expenses	Transfers	2023 Balance
UNRESTRICTED	\$ 987,719	\$ 2,838,685	\$ (2,463,841)	\$ (11,291) \$	1,351,272
INVESTED IN PROPERTY AND EQUIPMENT	954,413	-	(76,923)	11,291	888,781
INTERNALLY RESTRICTED					
Capital and building reserve	344,856		-		344,856
Risk management reserve	710,500		-		710,500
Regulatory reserve	550,000		-	-	550,000
	1,605,356		-	-	1,605,356
EXTERNALLY RESTRICTED					
X-Ray registration reserve	47,052	8,029	(1,200)	-	53,881
2023 TOTAL	\$ 3,594,540	\$ 2,846,714	\$ (2,541,964)	- \$	3,899,290
	2021 Balance	Revenue	Expenses	Net Transfers	2022 Balance
2022 TOTAL	\$ 4,347,797	\$ 3,688,764	\$ (4,442,021)	- \$	3,594,540

Statement of Financial Position June 30, 2023

		2023		2022
ASSETS				
CURRENT				
Cash	\$	3,509,348	\$	3,273,825
Accounts receivable	,	31,952	•	8,625
Prepaid expenses		100,500		70,870
		3,641,800		3,353,320
PROPERTY AND EQUIPMENT (Note 3)		888,781		954,413
LONG TERM RECEIVABLES		41,398		-
INVESTMENTS (Note 4) (Cost \$1,692,662; 2022 - \$1,686,709)		1,915,336		1,796,803
	\$	6,487,315	\$	6,104,536
LIABILITIES				
CURRENT				
Accounts payable and accrued liabilities (Note 5)	\$	186,671	\$	162,936
Government remittances payable		17,327		27,831
Wages payable Prepaid dues (Note 6)		11,427 2,372,600		5,654 2,313,575
Tropala adoo (Note o)		2,012,000		2,010,010
		2,588,025		2,509,996
NET ASSETS				
Unrestricted		1,351,272		987,719
Invested in property and equipment		888,781		954,413
Internally restricted		1,605,356		1,605,356
Externally restricted		53,881		47,052
		3,899,290		3,594,540
	\$	6,487,315	\$	6,104,536

COMMITMENTS (Note 8)

ON BEHALF OF THE BOARD

COLLEGE OF CHIROPRACTORS OF ALBERTA Statement of Cash Flow Year Ended June 30, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses Items not affecting cash:	\$ 304,750	\$ (753,257)
Amortization of property and equipment	76,923	86,067
(Gain) on disposal of investments	33,581	(26,816)
Unrealized (gains) losses on investments	(112,580)	131,212
	302,674	(562,794)
Changes in non-cash working capital:		
Accounts receivable	(23,327)	11,975
Long term receivables	(41,398)	8,800
Accounts payable and accrued liabilities	23,735	(222,428)
Prepaid expenses	(29,630)	(1,561)
Government remittances payable	(10,504)	7,487
Wages payable	5,773	(1,712)
Prepaid dues	59,025	(1,155,192)
	(16,326)	(1,352,631)
Cash flow from (used by) operating activities	286,348	(1,915,425)
INVESTING ACTIVITIES		
Purchase of property and equipment	(11,291)	(114,871)
Net purchase of investments	(39,534)	(25,960)
Cash flow used by investing activities	(50,825)	(140,831)
INCREASE (DECREASE) IN CASH	235,523	(2,056,256)
Cash - beginning of year	3,273,825	5,330,081
CASH - END OF YEAR	\$ 3,509,348	\$ 3,273,825

Notes to Financial Statements Year Ended June 30, 2023

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

<u>The Unrestricted Fund</u> 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.

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

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

<u>The Risk Management Reserve Fund</u> 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.

<u>The Regulatory Reserve Fund</u> 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.

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

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.

(continues)

Notes to Financial Statements Year Ended June 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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.

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.

Notes to Financial Statements Year Ended June 30, 2023

PROPERTY AND EQUIPME	NT				2023		2022
		Cost	Accumulated amortization	N	let book value	٨	let book value
Land	\$	250,000	\$	\$	250,000	\$	250,000
Buildings		1,078,679	486,244		592,435		619,402
Computer equipment		63,811	51,244		12,567		7,779
Furniture and fixtures		55,816	54,902		914		1,798
Website		19,691	19,691		-		2,133
Database development		204,357	171,492		32,865		73,301
	\$	1,672,354	\$ 783,573	\$	888,781	\$	954,413

Amortization provided in the current year totaled \$76,923; (2022 - \$86,067)

4. INVESTMENTS

Investments consist of a diversified portfolio of Canadian fixed income and marketable security investments. The investments are recorded on the statement of financial position at their fair market value as at the year end date. Changes to the fair market value can and will occur daily and would affect the balance in this account.

5.	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	2023	2022
	Trade accounts payable and accrued liabilities Dues collected on behalf of other organizations	\$ 155,646 31,025	\$ 132,936 30,000
		\$ 186,671	\$ 162,936

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 \$2,313,575 have been included in the 2023 registration and renewal revenue on the Statement of Operations. CCOA collected \$2,372,600 of prepaid dues in fiscal 2023 that will be included in the 2024 registration and renewal revenue.

Notes to Financial Statements Year Ended June 30, 2023

TRANSFERS AND RESTRICTIONS

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

		2023		2022
Property and Equipment From Unrestricted Fund	\$	11,291	\$	4.223
From Capital and Building Reserve	Ψ	-	φ	110,647
· •		11,291		114,870
Capital and Building Reserve				
To Property and Equipment		-		(110,647)
Net transfers from Unrestricted Fund	\$	11,291	\$	4,223

COMMITMENTS

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

Commitment payment schedule:

2024 2025	\$ 45,992 4,428
2026	 3,690
	\$ 54,110

9. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments. The following analysis provides information about the organization's risk exposure and concentration as of June 30, 2023.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and wages payable. The CCOA considers that it has sufficient funds available to meet current and long-term financial needs.

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. The organization is mainly exposed to currency risk.

Currency risk

Currency risk is the risk to the organization's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The organization is exposed to foreign currency exchange risk on cash held in foreign dollars.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

Notes to Financial Statements Year Ended June 30, 2023

10. COMPARATIVE FIGURES

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

Investment Income and Other Year Ended June 30, 2023

(Schedule 1)

	2023	2022	
INVESTMENT INCOME (EXPENSES)			
Unrealized gains (losses) on investments	\$ 112,580	\$ (131,212)	
Investment income	60,706	47,227	
Bank interest	57,705	9,383	
Foreign exchange gains	2,907	3,410	
Investment advisor fees	(21,171)	(21,267)	
Gains (losses) on disposal of investments	(33,581)	26,816	
	\$ 179,146	\$ (65,643)	





