



2021-2022 Annual Report

of the College of Occupational Therapists of Manitoba

COTM

The College of Occupational Therapists of Manitoba office is located on original lands of Anishinaabeg, Cree, Oji-Cree, Dakota, and Dene Peoples, and on the homeland of the Métis Nation. We respect the Treaties that were made on these territories, we acknowledge the harms and mistakes of the past, and we dedicate ourselves to move forward in partnership with Indigenous communities in a spirit of reconciliation and collaboration.

Who we are & What we value

Mission Statement

Our Mission is to protect the public by regulating occupational therapy practice in Manitoba.

Vision

Quality Occupational Therapy -
Accountable to Manitobans

Mandate

The College must carry out its activities and govern its members in a manner that serves and protects the public interest.

- *The Occupational Therapists Act 2002*

Excellence.

We strive to be and do the very best.

Leadership.

We demonstrate best practices in regulation.

Respect.

We trust our partners and work openly and honestly.

Innovation.

We collaborate to create unique approaches to opportunities and challenges.

Integrity.

We operate with fairness and transparency to ensure accountability.

Stewardship.

We are careful and accountable for all funds and are especially conscious of the impact of our decisions on our members.

Social Accountability.

We consider the welfare of the community in



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2021-2022 Committees

BOARD OF ASSESSORS

Sandra Ott (Chair)
Laurel Rose
Julie Huish
Valentina Cornejo
Lorraine Polet (public member)
Sharon Eadie (staff)

EXECUTIVE COMMITTEE

Christine Froese (Chair)
Katelyn Maruca (to Dec.2021)*
Kim Baessler
Mickely Bolivar (public member)
Sharon Eadie (staff)
Sheryl Singer

INQUIRY COMMITTEE

Andrea Auch (Chair)
Linda Bailes
Kimberly Roer
Tamara Rogers
Barbara Siemens
Karen Debrechen (public member)
Mickely Bolivar (public member)

LEGISLATION COMMITTEE

Jeanette Logan (Chair)
Brenna Shearer (former Chair)
Leslie Johnson
Ann Booth
Margaret Anne Campbell-Rempel
Teresa Allison
Sharon Eadie (staff)

CONTINUING COMPETENCE ADVISORY COMMITTEE

Arthur Szulc (Chair)
Christy Mackenzie
Scott Glasier
Eva St. Lawrence
Kimberly Gingras
Michelle Horkoff
Nicole Kerbrat
Pooja Patel (public member)
Alexandria Simms (staff)

CONTINUING COMPETENCE STEERING COMMITTEE

Arthur Szulc (Chair)
Sharon Eadie (staff)
Alexandria Simms (staff)

NOMINATIONS COORDINATOR

Sharon Eadie

INVESTIGATION COMMITTEE

Heather Scott (Chair)
Sheryl Singer (Chair to Dec. 2021)
Jeanette Edwards
Kendra Huot
Vikas Sethi
Tom Paxton (public member)
Doreen Stapleton (public member)
Sandra Nowicki (staff)

PRACTICE ISSUES COMMITTEE

Chelsey Reimer (Chair)
Sheila Marlow
Julie Bell
Karen Debrechen (public member)
Sharon Eadie (staff)

* completed role on committee ** completed role on council

COTM is grateful for the contributions of all its members

THANK YOU!

2022 Council

Kim Baessler, Chair

Katelyn Maruca, Chair to Dec. 2021 **

Christine Froese, Vice Chair

Sandra Ott, Registrar, Board of Assessors Chair

Sheryl Singer, Treasurer

Chelsey Reimer, Practice Issues Committee Chair

Jeanette Logan, Legislation Committee Chair

Brenna Shearer, Legislation Committee Chair to Dec. 2021**

Heather Scott, Investigation Committee Chair

Arthur Szulc, Continuing Competence Committees Chair

Doreen Stapleton, Investigation Committee

Lorraine Polet, Board of Assessors

Karen Debrecen, Inquiry Committee, Practice Issues Committee

Mickely Bolivar, Inquiry Committee, Executive Committee

Tom Paxton, Investigation Committee, Council member to Dec. 2021**

*COTM acknowledges the contributions of the following **public representatives** who served on Council and various Committees during the past year:*

Mickley Bolivar

Karen Debrecen

Pooja Patel-Brar

Tom Paxton

Lorraine Polet

Doreen Stapleton





Council Chair & Executive Director Message

The themes of the 2021-2022 year emerged as **embracing change** and **visionary thinking**. The council and staff were challenged to look towards the future and the work that was needed to reach COTM's vision of Quality Occupational Therapy-Accountable to Manitobans. Although there was still work and worries around COVID-19, the COTM Council and staff were able to spend time and energy focusing on the COTM staffing structure, partnerships on initiatives with regards to the Truth & Reconciliation, and preparation for the eventual move to regulation under *The Regulated Health Professions Act*. All this work is foundational to reaching the vision statement of COTM.

Staffing

COTM continues to grow with new staffing positions and has re-organized the current staffing structure. Prior to January 2022, COTM had a total EFT of 3.3 and as of October 2022 the EFT is now 5.5. COTM's long standing Executive Director, Sharon Eadie, will be retiring in December 2022 and COTM is excited to announce that our new Executive Director/Registrar, Michelle Martin-Strong, will be starting October 3, 2022. In this position, Michelle will direct the organization in collaboration with the Council and have overall responsibility of all operational aspects. To support Michelle there are now two OT roles within COTM, a Professional Practice Manager and a Continuing Competence Manager. The Professional Practice Manager is a newly created position that provides support in the areas of practice, registration, complaints and practice consultations. Ines McKenzie has started in this role in August 2022. Alexandria Simms' job title has been changed to Continuing Competence Manager and she continues to steer the CCP program. As part of COTM's

continual growth, the administrative assistant position has been deleted and two associate positions developed: Registration Associate and Operations Associate. COTM was happy to welcome Marina Lyassova and Victoria Priadko to these positions. Sandra Nowicki continues in her role in complaint investigations with the new position title of Investigations Coordinator.

Truth and Reconciliation Commission (TRC)

Sharon has continued her work with the Manitoba Alliance of Health Regulatory Colleges (MAHRC) Building Cultural Safety Working Group and the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) representative on the Occupational Therapy TRC Task Force to address the Calls to Action and other key critical initiatives. ACOTRO developed a commitment statement and a description of progress. <https://acotro-acore.org/building-indigenous-cultural-safety-commitment-and-actions/>. The MAHRC Building Cultural Safety Working Group is addressing a number of initiatives such as council member training, Elder Advisory groups, resources for councils and registrants, and potentially the reforming of complaint processes. COTM continues to support education on cultural awareness and anti-racism for all council members and staff.

The Regulated Health Professions Act (RHPA)

Although COTM has not yet been invited to move under *The Regulated Health Professions Act* (RHPA), the Legislation Committee and the COTM Council continue to prepare for this transition.

Strategic planning

In continuing with the theme of future planning, the COTM Council will meet in November 2022 to develop its 2023 - 2025 strategic plan. One of the benefits of envisioning new strategic priorities for an organization is the opportunity to engage in a focused look at one's environment and the influences that affect that potential plan. The COTM Council is looking forward to sharing the new strategic plan with members in the new year.

Partnerships

There are many organizations that support COTM to achieve its work:

- The Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) continues to serve as an organization that works to support excellence in occupational therapy regulation. ACOTRO, in partnership with the Canadian Association of Occupational Therapists (CAOT) and the Association of Occupational Therapy University Organizations (ACOTUP), released Competencies for Occupational Therapists in Canada in November 2021. This document will be foundational to many aspects of the profession including education and examination, regulatory processes such as complaints investigation and continuing competence programs. ACOTRO continues its work with ACOTUP and CAOT on the implementation of the new competencies to enhance a coordinated rollout and promote intersectoral communication. The 2021 ACOTRO Annual Report provides detail to our many shared efforts [ACOTRO-Annual-Report-2021-Final.pdf](#) (acotro-acore.org)

- The Manitoba Alliance of Health Regulatory Colleges (MAHRC) is a collective that provides immense benefit to COTM by offering a collegial and local environment to assist in our efforts with professional regulation. Sharon has recently concluded her term as Vice Chair of the MAHRC. www.mahrc.net
- 120 Maryland – this is the name we have given to the collective of organizations that reside at our street address; with a return to in office work, the 5 organizations that share this space are focusing on formalizing safety procedures including fire safety protocols and overall workplace safety and compliance with the Accessibility for Manitobans Act (AMA) regarding the employment standards.
- College of Rehabilitation Sciences (CoRS) Sharon Eadie had the opportunity to provide the keynote address at the MOT Research Symposium in June 2022. This address was entitled, *Musings of a Retiring - but Never Diffident Occupational Therapist*. COTM is grateful for representation on the Master of OT Council, the CoRS Council and Executive, as well as on adhoc committees. It was especially gratifying to assist in the recruitment of a new assistant professor.

But at the heart of COTM's efforts are the people who serve as volunteers, whether as OTs or public representatives; COTM members who provide us with formal and informal feedback and through their participation in COTM requirements with care and professionalism; and the COTM staff who demonstrate dedication to the organization; all in service of assisting COTM to meet its public protection mandate.



Kim Baessler, OT Reg. (MB)
Council Chair



Sharon Eadie, OT Reg. (MB)
Executive Director

GOVERNANCE



Enhance Council Governance

- Goal #1:** The COTM Council will focus on the organization's key mandate.
- Goal #2:** COTM will engage the public (a) to improve their understanding and confidence in how COTM regulates occupational therapists' practice and (b) to inform the COTM council regarding the public's needs and perspectives.
- Goal #3:** The Council will provide oversight through a Risk Assessment and Management Program.
- Goal #4:** The Council will guide and make real COTM's commitment to cultural safety and humility.

The COTM Council is supported by the Executive Committee in meeting its governance obligations; this committee also tends to financial and human resource initiatives.

The 2020 -2022 Council strategic plan is woven throughout this report. The goals and operational plan associated with this first of five strategic directions make real the COTM Council's commitment to good governance and to COTM's core mandate.

This first strategic priority goal outlines how critical it is for the Council to focus on COTM's key mandate of public protection. All briefing notes now examine the public interest proposition in new initiatives.

A key initiative to support the monitoring role of Council was the formalization of a risk management program, receiving its first formal Risk report in April 2022. The Council also receives an annual operational

plan from the Executive Director regarding progress on the Strategic Plan.

This past year has seen a substantial amount of focus on staff restructuring as described in the Council Chair and Executive Director report. This reorganization was envisioned in the fall of 2021 with the planning that was supported by the 2022-2023 budget. Further restructuring became necessary and possible with the departure of our long-serving Registration and Financial Coordinator.

The Executive and Council are also reflecting on many aspects of *The Regulated Health Professions Act* that have the potential for implementation in the short term such as council size, officials' directory, and remuneration.

The Council continues its commitment to collective and individual education opportunities for council and staff.

Organizational adjustments with a move to the use of Microsoft 365 for secure communication and document sharing has enhanced efficiency.



CONTINUING COMPETENCE



Confirm competence and build public confidence through the Continuing Competence Program (CCP)

- Goal #1:** The CCP will outline clear expectations for members to meet basic competency standards that uphold the requirement of delivering safe and ethical OT services to the public.
- Goal #2:** COTM will build public confidence in occupational therapists' practice through an evidence-based and relevant continuing competence program.

The Continuing Competence Program (CCP) strategic direction is carried out by the CCP Advisory and Steering Committees. The Steering Committee addresses the operational implementation of the CCP, whereas the Advisory Committee is comprised of practising occupational therapists and a public member who provide feedback, support and direction to the CCP. CCP committee work has been conducted remotely since March 2020.

Past year activity highlights:

- Supported members' learning about identifying and managing risks in occupational therapy practice through the annual prescribed regulatory education program (PREP) for 2021
- Successful transition to secure remote team-work for all CCP operations
- Training of new staff to support CCP operations
- Improvements to data management processes for resource efficiency and to ensure dedication to program aims
- Formalized connection with University of Manitoba Occupational Therapy Department through professional affiliate appointment of COTM CCP staff

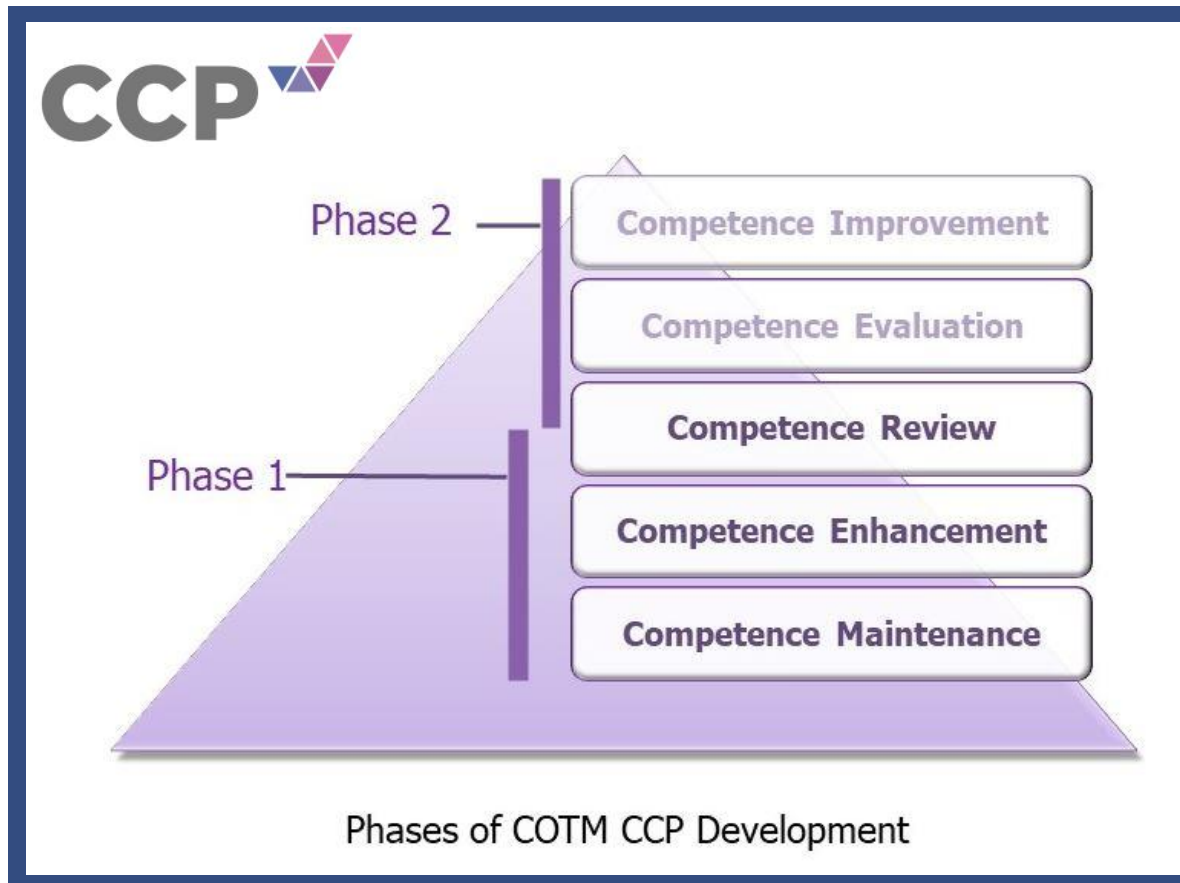
- In progress work with Manitoba Alliance of Health Regulatory Colleges and University of Manitoba Office of Interprofessional Collaboration on assessing and promoting interprofessional collaboration competency of regulated health professionals in Manitoba

Planned activity highlights

- Launch of PREP 2022, a first-time collaborative project developed for occupational therapists across Canada. The National eLearning Module on the Competencies for Occupational Therapists in Canada will help educate and prepare members for applying the new Competencies for Occupational Therapists in Canada document to their practice. The module was developed with the Association of Canadian Occupational Therapy Regulatory Organizations

(ACOTRO) in partnership with occupational therapy regulators across Canada, including COTM. This module is expected to become available to COTM members in October 2022.

- Evaluation and development of CCP requirements, processes and resources in light of new Competencies for Occupational Therapists in Canada
- Development of evidence-based tools for maintenance, assessment and remediation of member competence for the protection and benefit of occupational therapy clients in Manitoba
- Ongoing training of new staff to support CCP operations



OT PRACTICE



Support Quality Practice

Goal #1: COTM will support the quality practice of occupational therapists through new and renewed resources.

Supporting quality practice through formal guidance documents is the work of the COTM Practice Issues Committee.

A feature of the Committee's work, in support of the Strategic Plan objective of making our practice guidance more accessible, was a focus to ensure that all guidelines, directions, and guidance documents are written in such a manner as to be useful to a public audience as well as regulated occupational therapists. COTM knows that users of OT services utilize COTM documents in order to inform themselves regarding the expectations they can have of their therapist. COTM efforts will support informed health services consumers. We are grateful for the review of our drafts

by COTM public members and others in the wider practice community.

The Practice Issues Committee was able to devote some time to considering the provisions of *The Regulated Health Professions Act* (RHPA) related to codes of ethics, practice directions, standards of practice and what possible transitions COTM will need to take in this area. This transition work will continue in the coming year with a practice reorganization of the Quality Practice webpages of the website. The most significant work during 2021 – 2022 was the rewrite of the Medical Assistance in Dying (MAiD) Guidance document. The provincial MAiD office staff were instrumental in ensuring that our information

was presented in an accurate and helpful manner. These modifications were essential due to federal amendments to https://cotm.ca/upload/MAiD_Guidance_Document.pdf. Effective March 17, 2021, there were amendments to the federal Criminal Code to modify MAiD eligibility criteria.

The Committee then rewrote the document that sets our practice expectations around

occupational therapy assessments. The draft is currently out for member consultation.

The Committee also began to consider the impacts of a new national essential competencies document. The Committee will identify a work plan to update all of COTM's current standards and practice directions to incorporate the new guidance and practice expectations.



COMPLAINTS INVESTIGATION/INQUIRY



Enhance complaint investigation and inquiry processes

Goal #1: COTM will refine processes to ensure that all files are managed in a manner that is objective, effective and consistent.

The work of complaints investigation is carried out by the COTM Investigation Committee and hearings are through panels established by the COTM Inquiry Committee.

Given the cost and complexity of investigation and inquiry proceedings, COTM prepared a FAQ to assist members in their understanding of this work.

https://www.cotm.ca/upload/FACTS-Complaints_Investigation_Inquiry.pdf

The Strategic Plan identifies that the committee needs to determine if decision-making tools are of potential value to their

work. This work has been developed by a few other regulators as a means of using right-touch regulation; that is, a decision-making process that assists complaint committees to focus on issues that are in the public interest. This development work will be revisited with addition of the Professional Practice Manager to the Investigations portfolio.

In the coming months, an orientation and file debriefing will be arranged for COTM's three training OT investigators as part of COTM's ongoing quality improvement initiatives.

The following information provides you with a snapshot of the Investigation Committee activity over this past year and along with the previous four years.

Complaints Status : June 1, 2021 - May 31, 2022

Carried forward files: 4	Concluded files: 2	New files referred by client: 3
New files opened: 3	Files open at year end (May 31): 5	New files referred by other: 0

Review of COTM Complaints by Calendar Year 2018 - 2022

File Year	Type of Concern	Complainant / Source of Concern	Type of Practice
2022 (to May 31)			
2 new files	Misconduct	Client	Private
	Misconduct	Client	Private
2021			
3 new files	Misconduct	Client	Private
	Misconduct	Client	Public
	Unskilled practice	Referred by other	Public
2020			
2 new files	Misconduct	Client	Private
	Misconduct	Client	Private
2019			
2 new files	Fitness to practise	Referred by other	Public
	Unskilled practice	Referred by other	Public
2018			
4 new files	Unskilled practice	Client	Public
	Misconduct	Client	Private
	Fitness to practise	Referred by other	Public
	Unskilled practice	Client	Private

The RHPA



strategic direction #5

Prepare for *The Regulated Health Professions Act (RHPA)* transition and enhance regulatory structures.

Goal #1: COTM regulatory structures will align with the RHPA.

Goal #2: COTM will modernize its regulatory processes.

The COTM work on this strategic direction is supported by the Legislation Committee.

By way of background, in April 2009, Bill 18 - *The Regulated Health Professions Act (RHPA)* was introduced into the Manitoba Legislature and after the required readings and committee hearings, the Bill was amended prior to going to Third Reading and then receiving Royal Assent on June 11, 2009. Receiving Royal Assent means that the RHPA is now a law. The RHPA was proclaimed as of January 1st, 2014 with the College of Audiologists and Speech Language Pathologists of Manitoba as the first health profession and regulator to come under *The Regulated Health Professions Act (RHPA)*. The RHPA, as proclaimed by the Government of Manitoba, will eventually replace the current acts of 22 regulated health professions in Manitoba. Each profession will also have its own

profession-specific regulations under the RHPA. This legislation ensures all health professions in Manitoba are governed by consistent, uniform legislation and regulations with a focus on patient safety. The Government of Manitoba News Release from the Minister of Health at that time mentioned the many benefits of ombudsman legislation governing all the health professions.

As each profession proceeds through the steps to RHPA proclamation, COTM actively participates in each profession's consultation process. One of the most significant consultations to which COTM contributed the past year was a submission by the counselling professions who are part of the Federation of Associations of Counselling Therapists of Manitoba (FACT-MANITOBA).

COTM benefits from the collaborative work of the Manitoba Alliance of Health Regulatory Colleges (MAHRC) as each regulator moves towards RHPA regulation, albeit on varied schedules.

The Committee continued to consider various parts of the RHPA and document COTM's readiness to transition to the new provisions. Other essential work of the Legislation Committee continues to coordinate the efforts of all other COTM committees as they address key areas of RHPA preparation.

The Committee hopes to revisit past work on the OT scope of practice description given that the profession continues to evolve. The launch of the new textbook - Promoting Occupational Participation: Collaborative Relationship-Focused Occupational Therapy (2022), highlights how occupational therapy practice has changed in the past decade - the scope of practice description that will eventually be inserted in the Practice of Occupational Therapists Regulation.

This past year, the structure of the committee has changed to create a Legislation Steering Committee and a Legislation Advisory Committee which will enhance the efficiency of the efforts of volunteers.



REGISTRATION

A message from the Registrar, Sandra Ott

Registration is a key operation of COTM. It is in support of the core COTM mandate of public protection through ensuring that all registered occupational therapists are qualified to practise. This work is primarily carried out by COTM staff with oversight by the Board of Assessors. This is COTM's registration committee and as such has two very distinct mandates - one to manage registration related matters involving COTM members; this complements the work of the office staff in administering COTM registration policies and procedures. The second significant area of work is that of development.

Just as COTM members are accountable to the College of Occupational Therapists of Manitoba for acting in a professional manner and for adhering to regulatory standards, COTM is required to comply to the principles of natural justice, to the parameters set out in *The Occupational Therapists Act* and to the provisions of such legislation as *The Fair Registration Practices in Regulated Professions Act*. This legislation was amended during 2021 to create the [Fair Registration Practices Office](#) [Fair Registration Practices Office | Advanced Education, Skills and Immigration | Province of Manitoba](#) (gov.mb.ca) and now provides for order making authority. COTM submits registration data to the FRPO on an annual basis.

COTM also submits data on an annual basis to the Canadian Institute of Health Information in compliance with our agreement with CIHI. This populates

the OT dataset. [Occupational therapists | CIHI](#)

Some key ongoing registration related work, coordinated by ACOTRO in this past year included:

- Deliberating on the impact and feasibility of implementing a Memorandum of Understanding with the other OT regulators to address the possibility of each regulator no longer requiring occupational therapists from another Canadian jurisdiction to be registered in the province where the client is, when providing services through online means / telepractice
- Considering changes to the new regulatory history forms to facilitate applications to other Canadian jurisdictions
- Participating in national work on gap-filling for internationally educated occupational therapists who were unable to successfully complete the ACOTRO SEAS program
- Contributing to Project Comeback – being managed by the College of Occupational Therapists of BC - regarding re-entry processes for formerly registered occupational therapists who are seeking reregistration after a period of absence from the profession
- Contributing to the clause-by-clause review of the Labour Mobility Support Agreement
- Providing feedback to the CIHI on their proposed Minimum Data Set



- Deliberations with ACOTUP and CAOT regarding potential reforms to the governance of academic program accreditation
- Ongoing involvement in the Examination Oversight Committee which is coordinated by CAOT in its administrator role of the National OT Certification Examination.

As noted in earlier reports, ACOTRO also administers the Substantial Equivalency Assessment System (SEAS) which is the vehicle to determine the eligibility for an internationally educated occupational therapist to register with a Canadian OT regulatory organization. The Board of Assessors reviews reports from the SEAS Oversight Committee of ACOTRO.



Registration of College Members

2021-2022 Data (June 1, 2021 - May 31, 2022)

Registered OTs as of June 1, 2021: 839

Practising	780
Non-practising	54
Provisional	3
Temporary	2

New Registrations issued 49

June 1, 2021 - May 31, 2022 (+)

Practising	47*
Non-practising	0*
Provisional	0*
Temporary	2*

Reinstatements issued

June 1, 2021 - May 31, 2022 (+) 0

Practising	0
Non-practising	0
Provisional	0

Resignations

June 1, 2021 - May 31, 2022 (-) 17

Practising	10
Non-practising	6
Provisional	1
Temporary	0

Non-renewal of membership

June 1, 2021 - May 31, 2022 (-) 1

Practising	0
Non-practising	0
Provisional	1

June 1, 2022 Data

Registered OTs as of June 1, 2022: 866

Practising	779
Non-practising	85
Provisional	2
Temporary	0

(* represents final applicant status during the registration year and not the initial registration category)

Demographics of Registered Members



Occupational Therapist Workforce Profile, Manitoba, 2020*

Source: The Canadian Institute for Health Information (CIHI) www.cihi.ca

* NOTE: The 2020 data set is the most current data available from CIHI.

Manitoba OT Providers: 722 OTs

Years since graduation, 0 to 10:	296	41.0 %
Years since graduation, 11 to 20:	209	28.9 %
Years since graduation, 21 to 30:	147	20.4 %
Years since graduation, 31 & more:	70	9.7 %

Employment Category

Permanent:	599	84.0 %
Temporary:	52	7.3 %
Casual:	16	2.2 %
Self-employed:	46	6.5 %

Employment Status

Full-time:	451	63.3%
Part-time:	262	36.7 %

Workforce = 713 OTs. For each employment statistic above, 1.25% are not stated.

Workforce - Place of Work

Hospital	Community	Long Term Care	Other
42.5 %	30.1 %	2.9 %	16.8 %

Workforce - Position

Direct Service Provider	Manager/Leader/Coordinator	Other
81.6 %	10.2 %	8.1 %

Workforce - Area of Practice

Direct Service	Client Management	Administration	Education	Research	Other
79.2 %	5.3 %	3.5 %	2.2 %	.70 %	9.0 %

For each workforce statistic above, 1.25 % are not stated.

Workforce - Geography

Urban	Rural/Remote	Not Stated
85.8 %	8.4 %	5.8 %

Notes:

The College of Occupational Therapists of Manitoba (COTM) provides record-level information only for registrants who have given their consent to share this information with CIHI. For registrants who do not consent, the value *not collected* is submitted by the COTM. Manitoba Health provides CIHI with aggregate analyses with respect to the gender and year of birth for OTs in Manitoba.

The percentage calculated does not include missing values. The count and percentage of missing values provide an indication of data quality for each data element.

Data availability:

All workforce data and analysis in this product represents primary employment statistics for health workforce. Primary employment refers to employment, with an employer or in a self-employed arrangement, that is associated with the highest number of usual weekly hours worked.

Not stated refers to values attributed in instances where a data provider is unable to provide information for a registrant for a specific data element. There may be 3 situations that correspond to the following CIHI missing values: *not collected* means that the information is not collected by the data provider on the registration form or that a data provider cannot submit the information; *unknown* indicates that the information was not provided by the registrant; and *not applicable* states that the data element is not relevant to the situation of the registrant.

CIHI data will differ from provincial and territorial statistics due to CIHI's collection, processing and reporting methodology.

For more information regarding collection and comparability of data as well as notes specific to individual provinces and territories, refer to Occupational Therapists in Canada, 2020 - Methodology Notes on CIHI's website: cihi.ca/en/health-workforce.

Source:

[Canadian Institute for Health Information. Occupational Therapists in Canada, 2020 — Data Tables. Ottawa, ON: CIHI; 2021](#); Manitoba Health.

FINANCIAL MATTERS

A Message from the Treasurer, Sheryl Singer

This report includes the 2022 Audited Financial Statement (for fiscal year June 1, 2021 to May 31, 2022) prepared by Deloitte and accepted by the COTM Council on August 30, 2022.

Revenue

Overall revenue in 2021-2022 compared with 2020-2021 was lower by approximately \$67,000 due to the \$100 per member reduction in membership fees collected for the 2021-2022 registration year.

Revenue over expenses

At the end of the 2022 fiscal year, expenses exceeded revenue by \$47,278; this is very close to the anticipated \$48,000 deficit budget.

Expenses

Expenses in 2022 were approximately \$33,500 greater than in 2021.

Areas where expenses were notably higher than in the previous year include:

- Professional Fees – significant increase by almost \$20,000 for investigator and consultant fees; this cost centre also covers the annual audit expenses. The most notable expense that contributes to this significant overage relates to hiring a firm to facilitate the recruitment of the new Executive Director / Registrar.
- Supplies – increase in the number of yearly subscriptions for services due to higher pricing and increase in the number of staff.
- Wages and Benefits – slight increase in wage rates, payout of vacation and banked time and addition of one full-time administrative staff in January 2022.





Reserve Funds as of May 31, 2022

Unrestricted	\$60,124
Invested in Capital Assets	\$6,555
Restricted	\$595,280
TOTAL	\$661,959

The Reserve Fund provides for the following potential expenditures:

Risk Management	Planned Projects
1. Discipline (Inquiry Committee) Hearings	5. Office Upgrades
2. Legal Fees – Investigation Fund	6. Special Projects
3. Staff Sick Time coverage	7. Preparing for Regulated Health Professions Act
4. Contingency Funds	8. Technology development and upgrades
	9. Succession Planning & Sustainability
	10. Continuing Competence Program Development
	11. Capital expenditures

Financial Statements of

**THE COLLEGE OF OCCUPATIONAL
THERAPISTS OF MANITOBA**

May 31, 2022

Independent Auditor's Report

To the Members of
The College of Occupational Therapists of Manitoba

Opinion

We have audited the accompanying financial statements of The College of Occupational Therapists of Manitoba (the "College"), which comprise the statement of financial position as at May 31, 2022 and the statements of operations, changes in net assets and cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the financial statements present fairly, in all material respects, the financial position of The College of Occupational Therapists of Manitoba as at May 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Basis for Opinion

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

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

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

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

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

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 GAAS 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 GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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



Chartered Professional Accountants
August 30, 2022
Winnipeg Manitoba

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THE COLLEGE OF OCCUPATIONAL THERAPISTS OF MANITOBA
Statement of Operations
Year Ended May 31, 2022

	<u>2022</u>	<u>2021</u>
REVENUE		
Registration and license fees	\$ 494,561	\$ 556,142
Investment income	9,064	9,864
Other income	731	1,280
Expense recoveries - rent	750	900
Expense recoveries - phone	370	444
Expense recoveries - administration	2,325	7,304
Expense recoveries - supplies	1,339	-
Expense recoveries - salary	765	300
	509,905	577,201
EXPENSES		
Amortization	6,799	12,261
Association dues	4,286	2,684
Continuing competence (recovery)	5,000	(343)
Council expenses and meetings	5,850	6,960
Education and training	1,442	1,616
Insurance	4,958	4,989
Miscellaneous	-	146
Printing	2,909	1,998
Professional fees	37,896	25,259
Professional fees - Legal	27,602	7,734
Projects	2,500	-
Rent	19,535	17,945
Service charges	11,878	11,505
Supplies	9,114	7,376
Technology major systems	21,204	23,021
Technology upgrades and development	2,070	3,758
Telephone and postage	5,309	7,116
Wages and benefits	388,832	353,228
	557,183	487,253
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES	\$ (47,278)	\$ 89,948

THE COLLEGE OF OCCUPATIONAL THERAPISTS OF MANITOBA

Statement of Changes in Net Assets

Year Ended May 31, 2022

	2022			
	Unrestricted	Internally Restricted	Invested in Capital Assets	Total
BALANCE, BEGINNING OF YEAR	\$ 105,266	\$ 595,287	\$ 8,684	\$ 709,237
DEFICIENCY OF REVENUE OVER EXPENSES	(40,472)	(7)	(6,799)	(47,278)
TRANSFER FROM UNRESTRICTED FUND (Note 4)	(4,670)	-	4,670	-
INTERNAL RESTRICTIONS (Note 4)	-	-	-	-
BALANCE, END OF YEAR	\$ 60,124	\$ 595,280	\$ 6,555	\$ 661,959

	2021			
	Unrestricted	Internally Restricted	Invested in Capital Assets	Total
BALANCE, BEGINNING OF YEAR	\$ 88,383	\$ 520,287	\$ 10,619	\$ 619,289
EXCESS OF REVENUE OVER EXPENSES	102,209	-	(12,261)	89,948
TRANSFER FROM UNRESTRICTED FUND	(10,326)	-	10,326	-
INTERNAL RESTRICTIONS (Note 4)	(75,000)	75,000	-	-
BALANCE, END OF YEAR	\$ 105,266	\$ 595,287	\$ 8,684	\$ 709,237

THE COLLEGE OF OCCUPATIONAL THERAPISTS OF MANITOBA
Statement of Financial Position
May 31, 2022

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT		
Cash	\$ 1,292,354	\$ 1,225,034
Accounts receivable	13,768	14,934
Prepaid expenses	1,835	619
	<u>1,307,957</u>	<u>1,240,587</u>
CAPITAL ASSETS (Note 3)	6,555	8,684
	<u>\$ 1,314,512</u>	<u>\$ 1,249,271</u>
 LIABILITIES		
CURRENT		
Accounts payable	\$ 37,199	\$ 67,057
Deferred revenue	615,354	472,977
	<u>652,553</u>	<u>540,034</u>
 COMMITMENT (Note 5)		
 NET ASSETS		
Unrestricted	60,124	105,266
Internally restricted	595,280	595,287
Invested in Capital Assets	6,555	8,684
	<u>661,959</u>	<u>709,237</u>
	<u>\$ 1,314,512</u>	<u>\$ 1,249,271</u>

APPROVED BY THE COUNCIL

..... Council Member

..... Council Member

THE COLLEGE OF OCCUPATIONAL THERAPISTS OF MANITOBA
Statement of Cash Flows
Year Ended May 31, 2022

	2022	2021
OPERATING ACTIVITIES		
(Deficiency) excess of revenue over expenses	\$ (47,278)	\$ 89,948
Item not affecting cash:		
Amortization	6,799	12,261
	(40,479)	102,209
Changes in non-cash operating working capital items:		
Accounts receivable	1,166	437
Prepaid expenses	(1,216)	-
Accounts payable	(29,858)	41,831
Deferred revenue	142,377	(43,347)
	71,990	101,130
INVESTING ACTIVITY		
Purchase of capital assets	(4,670)	(10,326)
NET INCREASE IN CASH POSITION	67,320	90,804
CASH POSITION, BEGINNING OF YEAR	1,225,034	1,134,230
CASH POSITION, END OF YEAR	\$ 1,292,354	\$ 1,225,034

THE COLLEGE OF OCCUPATIONAL THERAPISTS OF MANITOBA

Notes to the Financial Statements

May 31, 2022

1. DESCRIPTION OF BUSINESS

The College of Occupational Therapists of Manitoba ("C.O.T.M." or "College") was incorporated under the Corporations Act of Manitoba. The College is a regulatory organization administering The Occupational Therapists Act in Manitoba, and is responsible for the registration of occupational therapists and the investigation of complaints made against C.O.T.M. members. The College is a non-profit organization for the purposes of the Income Tax Act and accordingly is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) *Net assets*

The Unrestricted net assets of the College account for all revenue and expenses relating to the operations of the College. The College has internally restricted net assets to provide for the future costs of discipline hearings and legislative amendments, significant capital expenditures, supplemental employee costs, special projects and development programs. The net assets included in the Invested in Capital Assets account are for investment made in long-term assets for the College.

b) *Revenue recognition*

The College follows the deferral method of accounting for contributions whereby restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. All other contributions are reported as revenue of the period in which they are received or may be considered receivable. Registration and license fees are recognized in the fiscal period to which they relate. Other items of revenue are recognized as revenue when the amount is fixed or determinable and collection is reasonably assured.

c) *Capital assets*

Capital assets are recorded at cost and are amortized on a straight-line basis over the following terms:

IT equipment and software	5 years
Computers	3 years

d) *Financial instruments*

Financial assets and financial liabilities are initially recognized at fair value. The College subsequently measures all its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in the statement of operations.

THE COLLEGE OF OCCUPATIONAL THERAPISTS OF MANITOBA
Notes to the Financial Statements
May 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Financial instruments (continued)

Interest rate risk

Financial risk is the risk to the College's earnings that arises from fluctuations in interest rates earned on investments, and the degree of volatility of these rates. The College does not use derivative instruments to reduce its exposure to interest rate risk.

e) Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenue and expenses during the year. Key components of the financial statements requiring management to make estimates includes the useful life of capital assets. Actual results could differ from those estimates.

3. CAPITAL ASSETS

	2022			2021
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
IT equipment and software	\$ 88,759	\$ 88,759	\$ -	\$ 1,800
Computers	14,996	8,441	6,555	6,884
	\$ 103,755	\$ 97,200	\$ 6,555	\$ 8,684

4. INTERNAL RESTRICTIONS

During the year, the Board of Directors approved the following transfers:

Transfers to Internally Restricted Funds

- \$Nil from the Unrestricted Fund to the Investigation Committee Legal Fees Fund (2021 - \$10,000)
- \$Nil from the Unrestricted Fund to the Continuing Competence Fund (2021 - \$20,000)
- \$Nil from the Unrestricted Fund to the Succession and Sustainability Fund (2021 - \$35,000)
- \$Nil from the Unrestricted Fund to the Special Projects Fund (2021 - \$10,000)

THE COLLEGE OF OCCUPATIONAL THERAPISTS OF MANITOBA
Notes to the Financial Statements
May 31, 2022

4. INTERNAL RESTRICTIONS (continued)

As at May 31, 2022 the balance in the internally restricted funds are as follows:

	<u>2022</u>	<u>2021</u>
Investigation Committee Legal Fees	\$ 35,000	\$ 35,000
Continuing Competence	106,640	106,640
Succession and Sustainability	105,310	105,310
Sick Time Accumulation	25,000	25,000
Office Upgrades	23,000	23,000
Special Projects	20,000	20,000
Discipline Activity	250,000	250,000
Legislative Amendments	20,330	20,330
Technology	10,000	10,000
	<u>\$ 595,280</u>	<u>\$ 595,280</u>

Transfers to Invested in Capital Assets

- \$4,670 from the Unrestricted Fund to the Invested in Capital Asset Fund (2021 - \$10,326)

5. COMMITMENT

The College has a lease on its current office space that expires on September 30, 2022. Lease payments are expected to be as follows over the remaining term of the lease:

2022-23	6,100
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Serving & Protecting the Public Interest



College of **Occupational
Therapists** of Manitoba

Quality Occupational Therapy – Accountable to Manitobans

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