

Modernization:

PAVING THE WAY FORWARD



2019-2020
ANNUAL REPORT

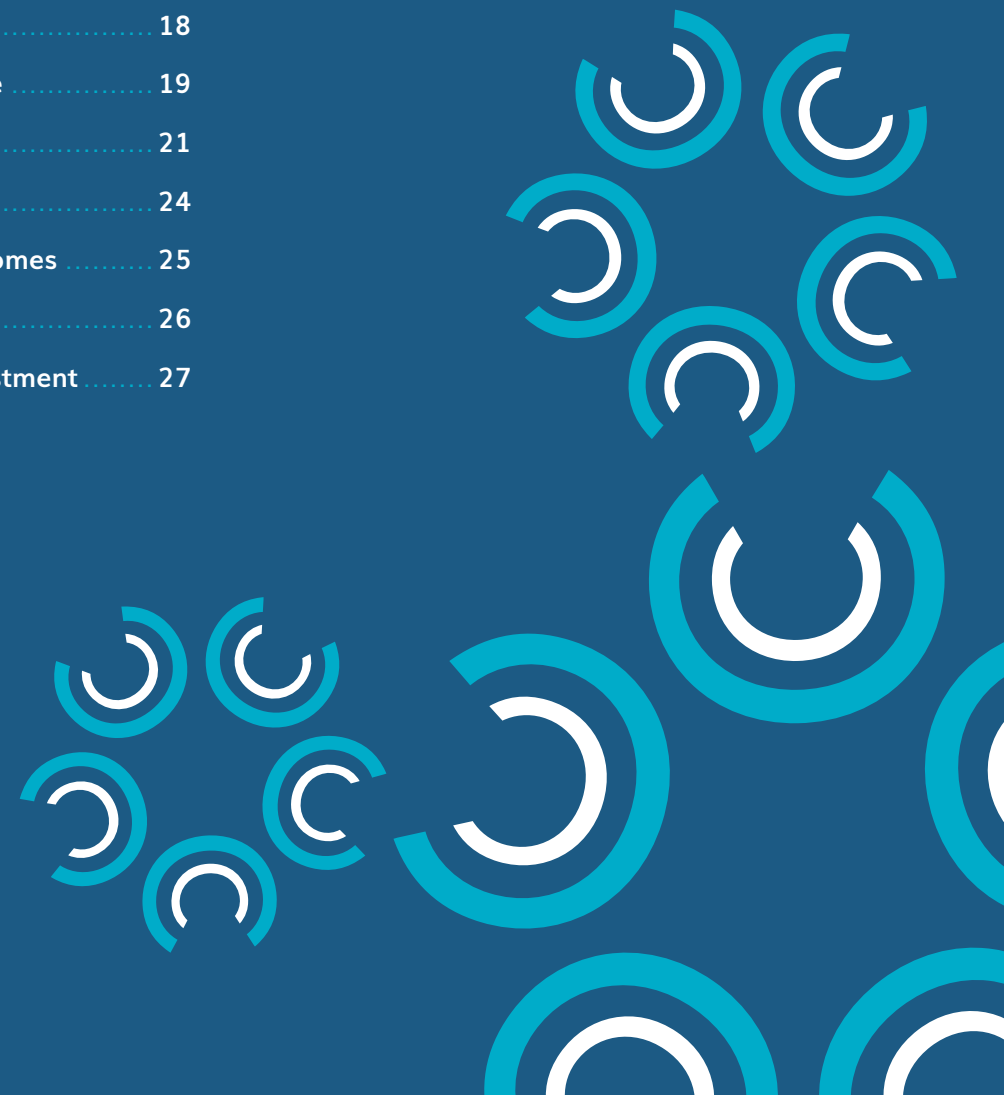


COLLEGE OF
CHIROPRACTORS
OF BRITISH COLUMBIA

Contents

Vision, Mission, Mandate and Values	01
CCBC Board Members	02
CCBC Staff Members	03
A Message from the Chair	04
Registrar's Report	05
Strategic Progress	07
Modernization of Health Profession Regulation	10
COVID-19 Response	12
Policy Development Cycle / Process	14

Communications	16
Cultural Safety and Humility ..	17
Registration	18
Quality Assurance	19
Inquiry	21
Discipline	24
Disciplinary Outcomes	25
Patient Relations	26
Finance and Investment	27



Vision

The College of Chiropractors of British Columbia is a recognized leader in patient-centered, evidence-informed, health profession regulation.

Mission

The College protects the public by regulating British Columbia's doctors of chiropractic to ensure safe, qualified and ethical delivery of care.

Mandate

We require that our registrants at all times protect the safety of patients, prevent harm and promote the health and well-being of the public.

VALUES

Transparency

We communicate clearly the reasons for our actions and decisions.

Accountability

We are responsible for what we do and give satisfactory reasons for our decisions.

Integrity

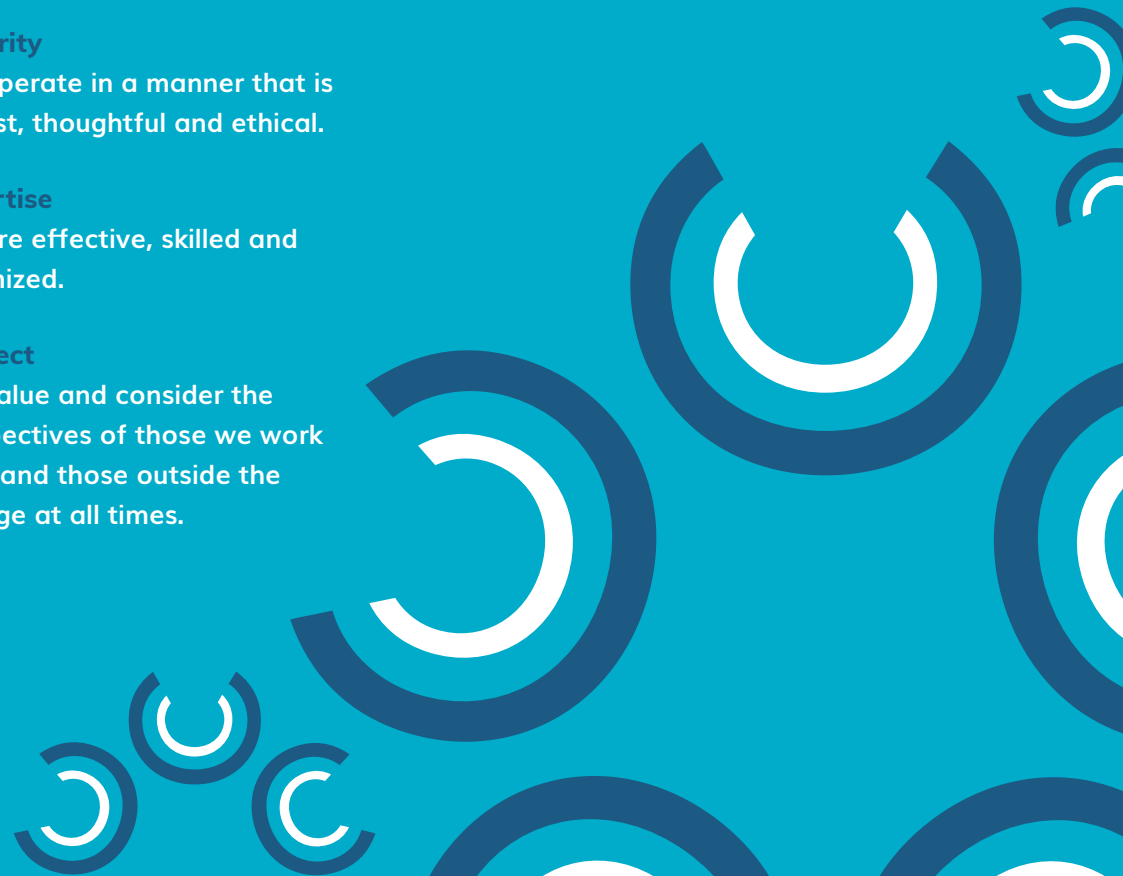
We operate in a manner that is honest, thoughtful and ethical.

Expertise

We are effective, skilled and organized.

Respect

We value and consider the perspectives of those we work with, and those outside the College at all times.



CCBC Board Members



Dr. Johnny Suchdev
Elected
Chair



Mr. Ken Kramer, q.c.
Appointed
Vice-Chair



Dr. Chris Anderson
Elected



Mr. Colin Bennett
Appointed



Dr. Paul Dhaliwal
Elected



Dr. Linda Gordon
Elected
(resigned September 2020)



Dr. Larissa Juren
Elected



Ms. Deanie Kolybabi
Appointed



Mr. Piotr Majkowski
Appointed
(resigned September 2020)



Dr. Hafeez Merani
Elected



Dr. Stephen Mogatas
Elected

CCBC Staff Members



Mrs. Michelle Da Roza
Registrar and CEO



Dr. Douglas A. Wright
Deputy Registrar



Mr. Shelby Thiessen
Director of Finance



Ms. Sophia Christoforakis
Director of
Quality Assurance



Ms. Gigi Tsui
Registration
Coordinator



Ms. Sandra Bao
Executive Coordinator



Ms. Theresa Mah
Communications
Specialist



Mr. Richard Simpson
Policy Advisor

A MESSAGE FROM THE CHAIR

Dr. Johnny Suchdev
CCBC Board Chair



The past 12 months have been a period of growth and reflection for the Board. We have now absorbed and taken the recommendations in the 2019 governance review to heart.

This review was commissioned by the CCBC in early 2019 in an effort to be proactive and address several governance concerns. Since receiving the report, we have worked diligently to maintain our focus on our vision, mission and mandate. Clear separation has been drawn between our role as governors and that of staff at the operations level. This is reflected in the level of discussion and oversight exhibited at each of our Board discussions.

The modernization of health profession regulation has dominated many Board conversations. We knew from a very early stage that our organization would likely be impacted by an amalgamation.

The Board has spent significant time and resources learning more about amalgamation and legislative change, including hearing from our regulatory colleagues who have successfully merged and taking part in change management sessions. We have also made it clear that we fully support and wish to be leaders in an amalgamation of the CCBC with other regulators. While some may feel that amalgamation will lead to the loss of

professional identity, the CCBC feels that a merger will create consistency in the regulation of multiple health disciplines and amplify our collective voice.

It was important for us as a Board and as individual Board Members to ensure that we have the right people at our table to support modernization. Although we have an internal evaluation process, we decided to pursue external Board Member evaluations to develop our existing Board Members, highlight areas of improvement and identify skills gaps on the Board. I am thankful to each of our Board Members for taking the time to dive deeply into this process and take a long hard look at themselves for the benefit of the organization. Investing in the skills and knowledge of our people will ensure that our College will continue to be recognized as a leader in evidence-informed, health profession regulation.

A formal process for overseeing and evaluating the performance of the College's Registrar was also undertaken in the past year through the creation of a special committee. Independent expertise has been retained to support this process and foster a positive culture with the Board's Registrar and CEO.

Our identity as a professional regulator was galvanized during the process of creating the CCBC's new brand identity. There was unanimous agreement that our visual presence must represent the image of a regulator exclusively. While we certainly have diversity of opinion on the Board, interpretation of our mandate is not something we differ on.

The COVID-19 pandemic has also added a layer of complexity to the work of the Board. I am impressed at the level of commitment and flexibility demonstrated by all Board Members to ensure that necessary policies and projects were able to move forward, often on short notice, to protect the public in a time of uncertainty.

It has been my pleasure leading the Board through a time of extraordinary change. I am confident that we are well positioned for what the future of modernization will bring.

Sincerely,

Dr. Johnny Suchdev
CHAIR, CCBC BOARD



Mrs. Michelle Da Roza
Registrar and CEO

REGISTRAR'S REPORT

The College of Chiropractors of British Columbia (CCBC) has taken ownership of defining our future in support of the public interest. The organization's Strategic Plan embodies our vision to be a recognized leader in patient-centred, evidence-informed health profession regulation.

Modernization of our policies, processes and programs has continued to be at the forefront of this work, both as an individual College and collectively with our regulatory peers.

We continue to evolve our processes, relying on the best available evidence to inform our decision making at both the operations and governance levels. The research collaboration with Ontario Tech University to produce rapid research reviews has contributed significantly to our policy process. Each review has either reinforced the need for more focused regulation or demonstrated sufficient existing oversight. This research has the potential to positively impact

regulation and benefit patients beyond our own jurisdiction.

There were several other policy initiatives undertaken in the last year to modernize standards and minimize risks to the public. We appreciate that some of these changes are met with concern from a segment of registrants and in some cases, chiropractic patients.

Education is always the CCBC's favoured approach in addressing concerns. Regulatory action is taken only when it is necessary. We acknowledge that

transparency is critical in the development and implementation of any regulation and feel that the new policy development cycle will instill confidence in our process.

Modernization efforts are also underway in other project areas, such as quality assurance with the development of a competency-based assessment program and stakeholder engagement with the launch of the CCBC's new brand image that marks a new chapter in our organization's history.

As we chart our path forward, we continue to collaborate with our regulatory peers and gain insights into the future of regulatory reform.

Registrar's Report

With the release of the "Cayton Report" in April 2019 and the consultation paper that followed in November 2019, the CCBC amplified its' efforts to prepare for legislative change and support the Ministry of Health in achieving their modernization vision for enhanced professional regulation. We look forward to this opportunity for greater collaboration with our peers to positively influence the direction of regulation in the public interest. These changes will be challenging and complex.

The resilience of CCBC staff through this unprecedented time is astounding. Our people have navigated through the uncertainties of regulatory reform and a global pandemic to ensure that the organization upholds its mandate as an exceptional health profession regulator. In fact, our trajectory towards achieving our strategic initiatives has not wavered and our pace along this path has accelerated.

Policy and guideline development related to COVID-19 and BC's Restart Plan was done in concert with all other health profession regulators through the BC Health Regulators group and the Ministry of Health.

Communications were coordinated with each group to ensure consistency of messaging across health professions.

While our ability to regulate has not suffered during the pandemic, many of our registrants have experienced significant difficulties. Despite these challenges, registrants continue to demonstrate their commitment to delivering high quality care.

Recently approved standards for virtual care are providing a new way for patients to engage with their chiropractor to manage their health. We are truly grateful to all of BC's chiropractors who strive to keep their patients and communities safe during these unprecedented times.

Sincerely,



Mrs. Michelle Da Roza
REGISTRAR AND CEO



CCBC's Board Chair, Dr. Johnny Suchdev, presents a service award to Dr. David Olson, past CCBC Board Chair and Board Member, for his dedication to the governance of the chiropractic profession. CCBC Registrar and CEO, Mrs. Michelle Da Roza, along with the audience, celebrates in the foreground.

Strategic Progress

The CCBC Board formally approved the College's Strategic Plan in late 2019. Significant progress has been made on the four goals outlined in this plan.

Goal 1

Protect the public by ensuring that registrants deliver professional, effective and ethical services.

- Development of the Practice Support Program (PSP) under Quality Assurance, which will enhance the way registrants engage in continued learning throughout the life cycle of their career. PSP incorporates a self assessment and goal setting functions to support practice improvement and will be launched in spring 2021.
- Transition of the Professional Conduct Handbook to a Standards format is well underway. Harmonization with other health profession regulator standards is a consideration in this work.
- Mandatory online ethics education for registrants is near completion and will be rolled out in the future.
- The need for accessible cultural safety and diversity training remains a top priority for the CCBC and all BC health profession regulators. Several options are being pursued.

Goal 2

Reinforce evidence-informed practice by registrants.

- A formal policy process cycle has been approved by the Board and implemented by the CCBC. This process includes an option for public consultation.
- The CCBC and Ontario Tech University entered into a collaborative agreement to produce rapid research reviews on regulatory topics. The goal of this research was to support decisions on the use of regulatory tools.
- Two rapid research reviews were produced and published by Ontario Tech University on behalf of the CCBC:
 - *The clinical utility of routine spinal radiographs by chiropractors:*
This research was used to develop regulatory options for the Board to consider for addressing a risk to the public. The policy process was activated, including use of public consultation, to consider an appropriate, evidence-based policy.
 - One rapid research review has been produced and is in the process of publication by Ontario Tech University titled *"Does spinal manipulative therapy impact the immune system?"*
 - The Board approved a 12-month renewal of the collaboration agreement with Ontario Tech University in July 2020.
- *The safety of spinal manipulative therapy in children under 10 years:*
This research was one component of an investigation by the CCBC into the treatment of children with spinal manipulative therapy. The result of this probe was that the CCBC did not feel it was necessary to apply additional regulation to protect the public.

Strategic Progress

Goal 3

Improve public trust in the regulator and strengthen productive relationships with our stakeholders.

- The CCBC continues to strive to be a leader in modernization efforts outlined by the Steering Committee on Modernization of Health Professional Regulation. Significant resources have been dedicated to support improved regulation in the public interest. Collaboration with regulatory peers remains at the heart of this work.
- The creation of a new CCBC brand and visual identity was completed to enhance public image and distinguish the organization as a health profession regulator. This included the development of a new CCBC website that is scheduled to launch in September 2020.
- Stakeholder surveys were deployed, and results were used in the development of a stakeholder strategy, to be finalized in the next fiscal year.

Goal 4

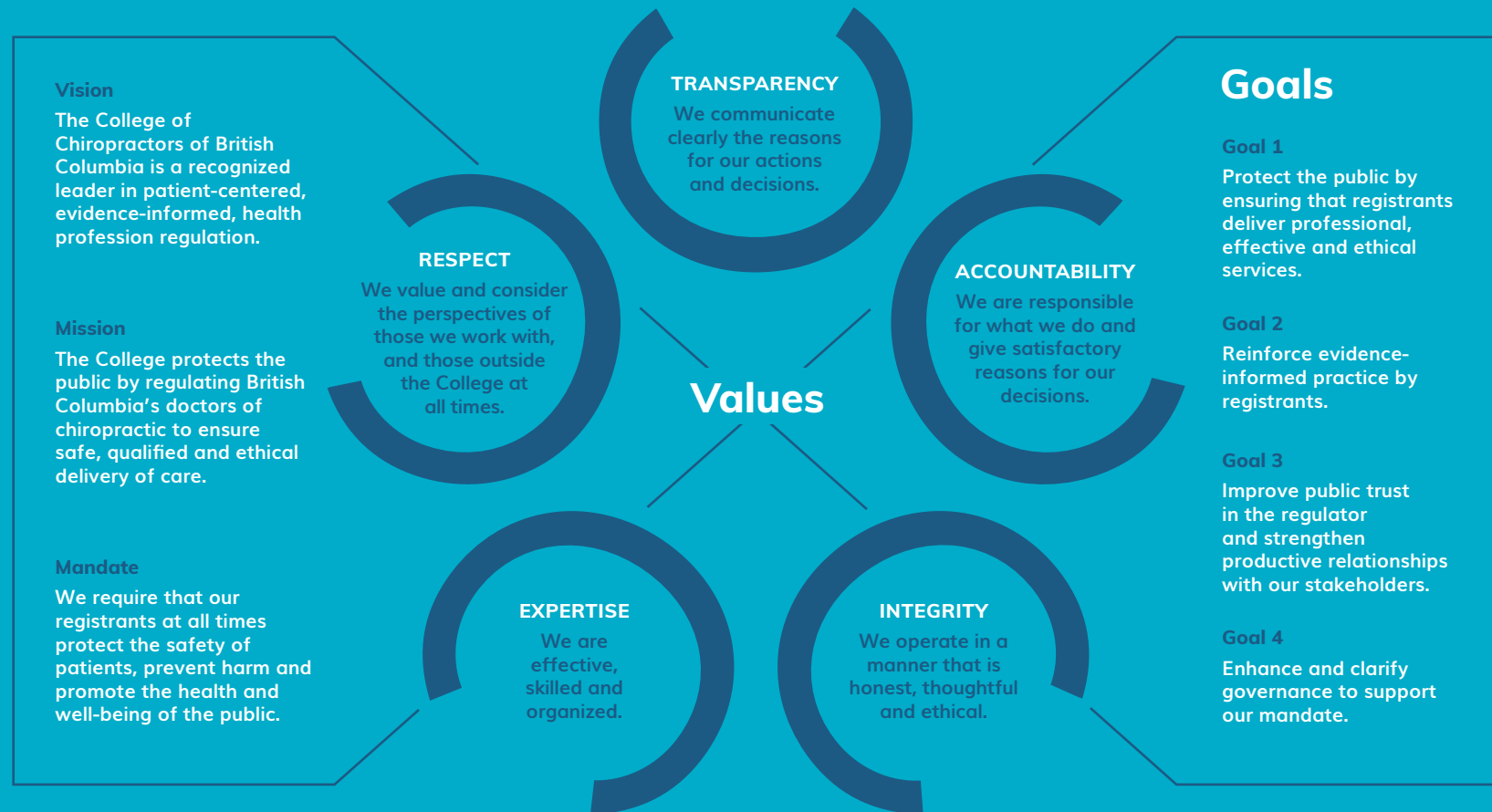
Enhance and clarify governance to support our mandate.

- Recommendations from the CCBC's independent governance review conducted in 2018 continue to be implemented.
- External Board Member Evaluations were carried out with each Board Member in spring 2020 to identify strengths and areas of improvement at both the individual and Board level. This work will help to ensure that the organization is well positioned to transition under the modernization recommendations.

Shelby Thiessen, Director of Finance, leads a discussion with registrants during the Quality Assurance focus group for the Practice Support Program in February 2020.



2019-2021 Strategic Plan



Modernization of Health Profession Regulation

On November 27, 2019, the Steering Committee on Modernization of Health Professional Regulation outlined a bold proposal for modernizing BC's health regulatory framework.

This proposal came in response to recommendations made by Harry Cayton in his report, An Inquiry into the Performance of the College of Dental Surgeons of British Columbia and the Health Professions Act, which was released in April 2019. Following the publication of this proposal document, a consultation process was conducted by the Ministry of Health.

On August 27, 2020, Minister of Health Adrian Dix announced final recommendations from the Steering Committee for the modernization of provincial health profession regulation. The published report contains approximately 25 recommendations that fall into one of six categories:

1. Commitment to cultural safety and humility
2. Improved governance
3. Improved efficiency and effectiveness through a reduction in the number of regulatory colleges
4. Strengthening the oversight of regulatory colleges
5. Complaints and adjudication
6. Information sharing to improve patient safety and public trust



CCBC staff members (foreground, left to right: Richard Simpson, Policy Advisor and Shelby Thiessen, Director of Finance) attending the 2018-2019 AGM in November 2019.

Modernization of Health Profession Regulation

Following on from the Cayton report and the resulting recommendations, the CCBC continues to lead efforts to support the implementation of this important work.

The Board has completed the following actions in preparation for modernization efforts:

- Invited guests with amalgamation experience to speak at Board meetings: Cynthia Johansen, Registrar and CEO of the BC College of Nursing Professionals (BCCNP) and Maria Bishop, Chair of BCCNP attended on two separate occasions to share their experiences with the amalgamation of three nursing regulators in 2018.
- Participated in an amalgamation values exercise, facilitated by Louise Aerts, Registrar and CEO of the College of Midwives of BC. The Board successfully created amalgamation values for the CCBC that will help to guide future discussions with other regulators.
- Completed Change Management training to prepare for modernization and amalgamation.
- Prepared a submission to the Steering Committee's consultation on modernization in January 2020.
- Hosted a Chair/Registrar event at 200 Granville in November 2019 with HUB regulators to foster relationships between regulatory peers and Boards.
- Hosted the Health Profession Regulators social event and facilitated Collaboration Day to discuss the future of the proposed Health and Care Professions College. The event included representation from all 11 health profession regulators in this proposed group. Mark MacKinnon, Executive Director of Professional Regulation and Oversight from the Ministry of Health, provided opening remarks.
- Engaged in ongoing dialogue and collaboration with regulatory peers with the goal of positively influencing

the outcomes of modernization and improving regulation.

- The Board retains the belief that the amalgamation of regulators is a positive step towards reform of the professional regulatory framework in the public interest.

We commend the Steering Committee for their foresight and leadership to improve health profession regulation in the public interest. We look forward to participating in these efforts and are committed to working together to bring their vision to life.

COVID-19 Response

On March 11, 2020 the World Health Organization (WHO) declared the coronavirus, COVID-19, a global pandemic.

The majority of CCBC registrants were significantly impacted by provincial health orders, recommendations and guidelines that were implemented to control the spread of COVID-19. On March 12, 2020 CCBC's operations transitioned to a temporary virtual model, joining other health profession regulators taking precautionary measures with the pandemic. The College has been operating virtually ever since.

Since the declaration by WHO, the CCBC has taken the following actions to curb infections of COVID-19 and support registrants, as health care providers, in ensuring proper infection control practices:

- The Board approved telehealth standards in a very expedient manner to facilitate ongoing patient care in compliance with public health orders.
- CCBC communicated on a regular basis to registrants and the public regarding the pandemic. This included Dr. Bonnie Henry's letter to health care providers dated March 23 to cease all non-essential, in-person care.
- Registrants were provided with fee deferral options for the 2020-21 practice year. A Ministerial Order issued from the BC Government has provided discretion to organizations, such as regulators, to make exceptions to timelines during the pandemic. The CCBC acknowledges that the temporary direction to cease all non-urgent, in-person care came at significant consequence to registrant businesses.
- CCBC collaborated extensively with BC's health profession regulators to develop consistent approaches to communications on COVID-19. This included weekly meetings of regulators to discuss COVID-19 approaches and responses.
- Reminders were sent to registrants and compliance monitoring of registrant online marketing related to COVID-19 and immunity claims was enhanced. Matters of concern were forwarded to the Inquiry Committee for investigation.
- CCBC followed up on all public reports of registrants allegedly not complying with public health orders. Where appropriate, matters were forwarded to the Inquiry Committee.
- Direction was given to Ontario Tech University to proceed with the third rapid research review to focus on spinal manipulative therapy and immunity. This research is in the process of being finalized and published.
- CCBC staff have received and responded to hundreds of emails from registrants, health professionals and the public.

The pandemic continues to evolve, with a second wave predicted for later this year. The CCBC remains poised to address any new developments with COVID-19 that may require regulatory support and response to ensure public safety and enforce the directions of the Provincial Health Officer and Ministry of Health.

COVID-19 By the Numbers



12

Number of notices with
COVID-19 updates
distributed to stakeholders



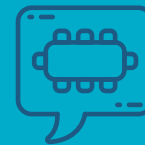
Student Registration

39* 14

2019/20 2018/19

* Increase due to pandemic protocols
resulting in the cancellation of national
board exams

FIVE



Virtual
Board Meetings



10

Virtual
Committee Meetings

ONE



Virtual Cultural Safety and
Humility Workshop for staff



35

Virtual
Team Meetings

ZERO



Number of days the CCBC
virtual office was closed



97

Number of virtual work
days for CCBC staff

Policy Development Cycle / Process

In June 2020, the College of Chiropractors of BC's Board adopted a process for policy development that reinforces the evidence-informed nature of how decisions are made, including consideration of the latest research and, if appropriate, a period of public consultation.

Successful and defensible policy development in the public interest is a foundation of the College of Chiropractors of BC, as it is for all health profession regulators.

A clear and transparent policy process, or policy cycle, helps the College to identify a regulatory issue, develop policy options for consideration, implement and evaluate the recommended option, and adjust where necessary.

Central to the College's approved policy cycle is that the process is driven by evidence. Policy development will always be based on a rigorous analysis of the highest quality evidence available.

The adoption of a standard policy process reinforces the College's commitment to registrants, to the public, and to other key stakeholders to be open and transparent when it comes to policy, the scope of

practice, bylaws, or other changes that could potentially affect the regulation of chiropractic in our province. The Board and Registrar want to be sure that everyone knows what is being considered, and why.

Under the umbrella of the CCBC's policy process, a variety of mechanisms and contexts will be considered and analyzed for policy changes, on a case by case basis, to reach the public and registrants with the focus on protecting the public interest. In some cases, where appropriate, public consultation is one such mechanism available. When a public consultation is undertaken, details regarding public consultation will be communicated broadly to ensure the public and registrants can contribute.

The CCBC is the first BC health regulator to make publicly available its policy process.

2019-20 Policy Development

Efficacy Claims Policy: inclusion of pregnancy and birth related conditions

Approved definition for the Webster Technique

Elimination of billing arrangements with 12-month grace period for implementation

Standards for in-person care during the COVID-19 pandemic (To enforce provincial health orders)

Temporary standards for telehealth

Review of the treatment of children under 10 years old with spinal manipulative therapy (no regulatory action taken)

Enhancements to policy for nutritional supplements, conflict of interest and electronic health records

Policy development for routine/repeat radiography by registrants



Communications

From August 2019 to July 2020, the College experienced a surge in communications activity and stakeholder engagement, in part due to responsive efforts with the global COVID-19 pandemic and partly due to new and evolving strategic goals integrating communications in public protection centric initiatives.

With the added capacity and value of a new Communications Specialist starting November 2019, the College was able to respond to the ever changing needs of optimized communications for the strategic goal of improving public trust in the regulator and strengthening productive relationships with our stakeholders.

In addition to the 23 notices distributed to the public and registrants this year, the College Connection newsletter continued to grow in registrant engagement on a bi-monthly basis. Plans have been drafted and design concepts were evaluated in anticipation for next year's projected improvements to delivery and engagement.

Prior to the pandemic, February 2020 saw the launch of stakeholder surveys to assess overall understanding and effectiveness of the CCBC's current branding and communication channels. Survey insights

led to further research and development on the College's brand and stakeholder engagement.

Unprecedented times calls for unprecedented measures to help protect the public, including responsive communications on emerging COVID-19 news. Collaborating with BC Health Regulators for a consistent and aligned approach, the CCBC delivered COVID-19 updates to the public and registrants, along with the Board and staff. More than doubling the number of notices distributed for the year, just over half of the College's notices addressed matters related to the coronavirus.

From Spring through Summer 2020, communications projects were initialized and in progress to enhance user experience, including branding and website developments. In response to stakeholders' feedback for a brand that would distinctly identify the College as a health profession regulator that protects the public's interest, and is in sync with the CCBC's mission and

vision, we collaborated and consulted with local design and digital development subject matter experts to embark on this mission.

Following the development of the new brand in spring of this year, it was merged into the creative production of our new website this summer. By the end of the 2019-2020 period the College was well positioned in progressing towards the completion and launch of a suite of communications assets, including a new website, that embodies a modern health care regulator that is committed to protecting the public interest through an evidence-based approach to regulation.

The year also concluded with communications planning and messaging integrated within the College's initiatives in public consultation, policy and quality assurance programs.

Cultural Safety and Humility

The ability to access safe and culturally sensitive health care services continues to be a priority for the CCBC.

The independent investigation into Indigenous racism in BC's health care system by former judge and provincial child advocate Mary Ellen Turpel-Lafond serves as just one example as to why this education is fundamental to the work of all health care providers, organizations and regulatory bodies.

The Ministry of Health's interest in modernizing the health profession regulatory framework serves as the perfect opportunity to address Indigenous-specific cultural safety in a more meaningful way.

There is an urgent need for legislation that supports Indigenous culture as it relates to health care. During the consultation on modernization, the CCBC, along with many other health profession regulators, expressed the need for significant legislative reform to address cultural safety concerns.

Accessible and mandatory cultural safety and diversity training for CCBC registrants is being explored, which will serve as a basis for this understanding. The BC Health

Regulators group is leading this process and will involve Indigenous voices and stakeholders to provide both meaningful and relevant education.

Many of the CCBC Board members and staff have already completed the San'yas Indigenous Cultural Safety course, with the remainder to complete it in the next fiscal year. Committee members, in addition to all registrants, are strongly encouraged to take the course.

Staff also participated in an early stage virtual cultural safety and humility workshop with an Indigenous culture facilitator. The discussions continued into autumn 2020 with a series of meetings dedicated to cultural safety and humility to support discourse and to plan actions.

The CCBC takes the 2017 signing of the Declaration of Commitment to Cultural Safety and Humility in the treatment of Indigenous Peoples in BC very seriously. It is our hope that we will continue to make an impact with respect to the safety of Indigenous peoples when accessing the services of our registrants.



Registrants participate in a focus group in February 2020 on quality assurance.

REGISTRATION

Dr. Blake Cameron, Chair, Registrant Member | Dr. Paul Dhaliwal, Vice-Chair, Registrant Member | Mr. Ken Kramer, Public Appointed Member

The Registration Committee is responsible for reviewing applications for registration that have been submitted to the College of Chiropractors of British Columbia for full, temporary and student classifications.

It also reviews applications for changes in registration status and administers the jurisprudence examination. The Registration Committee abides by the *Health Professions Act* and the associated Bylaws of the College, applying their requirements to either grant or deny registration.

Due to the onset of the COVID-19 pandemic, the spring 2020 Canadian Board examinations (CCEB) were cancelled. The Committee developed several policies regarding student applications to assist in those persons achieving their clinical requirements through preceptorship and externship programs while still maintaining sufficient oversight to protect the public. These policies will be revisited in the coming year.

The Committee reviewed 126 files this past fiscal year. There were 90 applications for full registration (including reinstatements, new grads, interprovincial transfers and

foreign applicants), 36 student applicants and 2 temporary applicants.

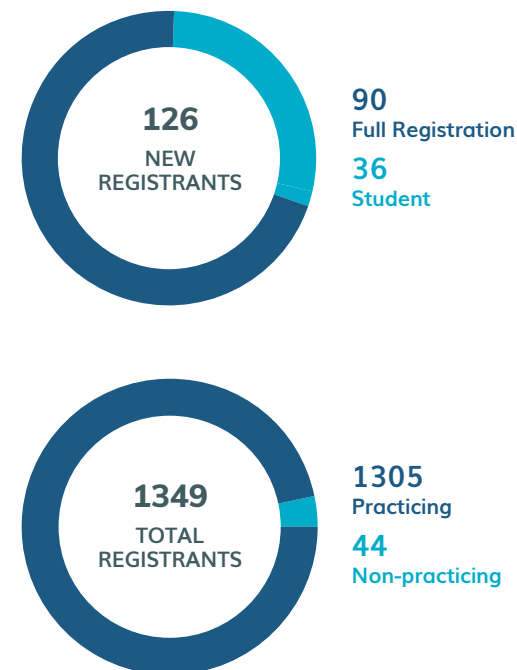
A decision by the Committee to not grant full registration for an individual was appealed to the Health Professions Review Board (HPRB) in late 2019. The Committee's decision was upheld by the HPRB (2019-HPA-207 re: The College of Chiropractors of British Columbia).

There was a net increase of 35 full registrants, for a total of 1305 full registrants and a decrease of 7 non-practicing registrants for a total of 44 non-practicing registrants during the 2019-20 fiscal year. Total registration at the end of this fiscal year was 1349. Statistics do not include those registrants who resigned their CCBC registrations.

There are 22 registrants who failed to renew by July 31, 2020 (17 Full, 5 NP). 11 registrants have reinstated to full by August 4, 2020, with one reinstated by August 6, 2020.

In the coming year, the Committee will review the jurisprudence exam and begin consideration of a Continuous Practice policy.

2019-2020 Registration Data



QUALITY ASSURANCE

Dr. Enrique Domingo, Chair, Registrant Member | **Dr. Chris Anderson**, Vice-Chair, Registrant Member
Ms. Dorothy Barkley, Public Member | **Mr. Piotr Majkowski**, Public Appointed Member

The first goal in the College's Strategic Plan is to “Protect the public by ensuring that registrants deliver professional, effective and ethical services.”

Several significant quality assurance initiatives were identified to support the organization in achieving this goal. To facilitate this work, the CCBC hired a dedicated resource, Sophia Christoforakis, Director of Quality Assurance, in early November 2019.

Practice Support Program (PSP)

Every chiropractor knows that their first duty is to provide the best care to their patients, and one of the best ways to enable that is through ongoing professional development.

Substantial progress has been made in updating and evolving the College's current continuing education process into a more valuable and meaningful program that registrants can use to develop themselves professionally. The new program is called the Practice Support Program (PSP) and consists of a registrant competency assessment tool and learning plan to guide continuing education activities.

The PSP allows chiropractors to reflect on their careers – where you are now, and their goals for the future – and to develop a plan to meet their goals. The goal of the program is to help chiropractors command their professional growth, to build public trust in the chiropractic profession, and support patient-centered and evidence-informed practice.

This work started with a rigorous review of quality assurance tools used by regulators both nationally and internationally. The Plan-Do-Study-Act (PDSA) approach to professional development emerged as the gold standard for assessing and supporting registrants with quality improvement and was adopted by the CCBC. The PDSA cycle is shorthand for testing a change by developing a plan to test the change (Plan), carrying out the test (Do), observing and learning from the consequences (Study), and determining what modifications should be made to the test (Act).



Registrants participate in a focus group in February 2020 on PSP.

QUALITY ASSURANCE



In February, the College invited 12 registrants to a design laboratory focus group discussion to learn more about their perceptions and experiences of the CCBC's quality assurance programs. Participants discussed several quality assurance models and were given the opportunity to provide candid feedback on the College's quality assurance plans. The ideas and thoughts shared by registrants during this session informed the design of the PSP. This focus group proved to be a valuable experience and is one way the CCBC is living our value of transparency. The College is grateful to those registrants who participated in this session.

The first phase of the PSP consists of the development of a self-assessment tool that will incorporate 14 high-level career-span competencies. These competencies are universal to all professionals at all stages of their career, from novice to expert. Given the current regulatory environment, and imminent creation of a multi-profession regulator, it is important that the College embraces concepts and tools that can be applied to multiple health professions. Registrants' input has been sought by way of a survey to finalize the self-assessment details. The Competency Assessment will be launched on April 1, 2021, at the start of the new continuing education cycle.

In the second phase of the PSP to be rolled out in 2021, a goal setting tool called "My Professional Plan" will provide registrants with structure for planning and documenting their Plan-Do-Study-Act journey.

Mandatory Continuing Education

A survey of registrants in 2018 suggested that many registrants favor mandatory continuing education courses.

The CCBC launched an online mandatory record-keeping seminar in partnership with the Canadian Memorial Chiropractic College (CMCC) in March 2019. The majority of registrants surveyed about this course indicated that they were highly

satisfied with this learning opportunity. The respondents also rated the clinical relevancy of the course as high.

The CMCC learning platform proved to be an effective way to deliver high-quality mandatory continuing education to registrants. Chiropractic regulators across the country are also pursuing this course for their registrants.

Following up on the success of the record-keeping course, the College has begun work with CMCC to create an online ethics course in much the same manner. This course is expected to be launched to registrants in Spring 2021.

Logical Framework

The Logical Framework was introduced to strengthen the design, implementation and evaluation of the CCBC's quality assurance activities. This tool is now being used to organize thinking, set performance indicators and identify the outcomes and impact of activities. The framework helps the CCBC identify the impact of activities on registrants by establishing how these benefits can be measured and monitored.

INQUIRY

Dr. Brett Peters, Chair, Registrant Member | **Dr. Kristine Salmon**, Registrant Member | **Dr. Kelsey Horsting**, Registrant Member | **Dr. Jessica Yeung**, Registrant Member
Ms. Deanie Kolybabi, Public Appointed Member | **Dr. Michael MacDougall**, Public Member

The Inquiry Committee is established under s.16 of the CCBC Bylaws and is made up of six people including two public representatives, and at least one of those must be an appointed Board member.

The Committee's procedures are outlined in the *Health Professions Act (HPA)*, Part 3 – Inspections, Inquiries and Discipline.

Their role is to investigate complaints against registrants and former registrants that are related to contravention of the HPA, CCBC regulation, Bylaws, and the Professional Conduct Handbook. It also considers cases of failure to comply with conditions placed on registrants, misconduct and fitness to practice.

While the Committee can make a motion to undertake an investigation under s. 33(4) of the HPA, most complaints are submitted by patients. The College and the Inquiry Committee are obligated to investigate in a timely, thorough and transparent manner.

Often during an investigation, the Committee will appoint an inspector to conduct portions of, or all of, the investigations. The Committee may issue a "Direction to Inspect", which, under HPA s. 28 authorizes the inspector to attend a

Chiropractor's office and obtain clinical files or other materials. Section 31 of the HPA requires the cooperation of all registrants.

Powers and duties of inspectors

HPA s. 28

(1) During regular business hours, an inspector may, subject to any limits or conditions imposed on the inspector by the Inquiry Committee, investigate, inquire into, inspect, observe or examine one or more of the following without a court order:

- (a) the premises, the equipment and the materials used by a registrant to practise the designated health profession;**
- (b) the records of the registrant relating to the registrant's practice of the designated health profession and may copy those records;**
- (c) the practice of the designated health profession performed by or under the supervision of the registrant.**

Prohibition against obstructing inspection or search

HPA s. 31

- (1) A person must not obstruct an inspector in the lawful performance of duties or the lawful exercise of powers under this Act.**
- (2) A person must not obstruct a person acting under section 29 or 30 or under an order made under those sections.**

Registrants' cooperation and professionalism is expected throughout the investigation process. As a registrant, you need to respond promptly and in a professional manner when contacted by a member of the Inquiry Committee. The response becomes part of the official investigation record, which may be observed by the complainant, CCBC staff, the Health Professions Review Board (HPRB) and/or the courts.

INQUIRY

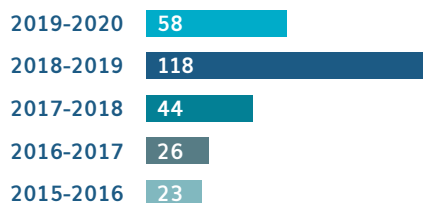
Following the investigation, the Committee can dispose of the matter by:

- Taking no further action;
- Taking any action it considers appropriate, within the Committee's jurisdiction, to resolve the matter between the complainant and the registrant;
- Issuing a reprimand or remedial action by consent; or
- Directing the Registrar to issue a citation for a hearing by the Discipline Committee.

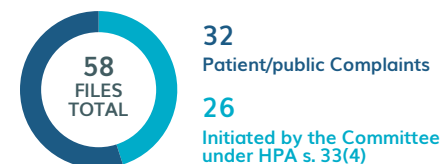
The decisions of the Committee will be sent to both the registrant and the complainant (if one is on record). The registrant may be requested to agree to the decision and if they decline, a citation for a hearing may be issued. The HPA also requires a complainant to be advised that they may request a review from the HPRB within 30 days if they are not satisfied with the Inquiry Committee's decision. The HPRB may review the investigation for adequacy and the disposition for fairness.

Inquiry Committee Investigations

Number of Inquiry Committee Investigations by Year



2019-2020 Investigations

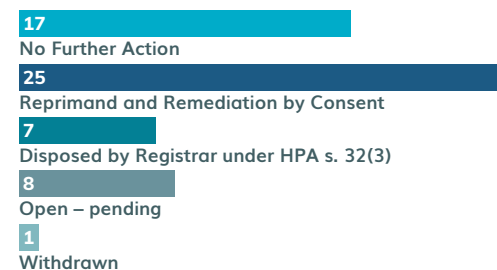


58 Investigations by Case Type



There were no HPRB (returned) investigations in 2019-2020.

58 Investigations by Disposition



Note that remediation may include fines, costs, education courses, terms, limits and conditions against the registrant.

Average time to completion of an investigation, from opening to closing, for 2018-2019 was 46 days and for 2019-2020 was 72 days. Of note, for the 2019-2020 reporting period, 10 cases took more than 100 days to complete, which resulted in lengthening the case completion time average.

INQUIRY

Marketing Review Tool

The College continues to monitor online websites and social media pages with the Marketing Review Tool (MRT), which was developed in 2018. Currently there are 826 websites and 1,152 social pages reviewed on a regular basis. In 2019-20, the MRT identified approximately 15,000 web page and 1,600 social page entries for review. It should be noted that often the pages reviewed are for multi-disciplinary clinics, thus not all entries are chiropractic related. Of the reviews, very few were not compliant with the standards in place and any concerns identified were corrected promptly.

We cannot emphasize strongly enough to registrants how strictly their marketing must comply with the standards.

The recent scrutiny by government and media leaves no room for possible misinterpretation, and where there is confusion, misinterpretation or clear non-compliance with the policy, the College is made aware very quickly and very publicly of the practitioner's name. This is

not serving the public, the registrant, the regulator or the profession well.

For additional information on the processes and outcome analysis of the MRT, please see the paper *The use of internet analytics by a Canadian provincial chiropractic regulator to monitor, evaluate and remediate misleading claims regarding specific health conditions, pregnancy, and COVID-19* published in *Chiropractic and Manual Therapies*, May 2020.

2019-2020 Marketing Review Tool (MRT)

This year the Marketing Review Tool regularly conducted reviews on the following:



826
Website Pages



1,152
Social Media Pages

Page Entries Reviewed Overall



15,000
Website Page Entries



1,600
Social Media Page Entries

DISCIPLINE

Dr. Rob Cormack, Chair, Registrant Member | **Dr. Lidia Mickelson**, Vice-Chair, Registrant Member
Mr. Ken Kramer, Public Appointed Member | **Dr. Christian Duff**, Public Member | **Mr. Morley Jameson**, Public Member

The Discipline Committee is a statutory committee of the Board, established pursuant to the *Health Professions Act* and the Bylaws.

Its mandate is to hear and to make a determination of matters referred to the Committee following a citation issued by the Registrar at the direction of the Inquiry Committee or Board regarding a registrant's conduct, competency and/or ability to practise pursuant to legislation.

In 2019-2020 there were no matters referred to the Discipline Committee for disciplinary hearing.

The provincial government's work to modernize health profession regulation includes a recommendation to separate the disciplinary function of health profession regulators to a new independent body. If approved, this new discipline process would create consistency across professions in procedures and outcomes and maintain

current disciplinary expertise. Discipline panels tasked with conducting disciplinary hearings would include at least one health professional with clinical competence in the same health profession as the registrant facing the complaint and at least one public member. The CCBC is supportive of modernization efforts such as these that aim to standardize and create clear and transparent processes in the public interest.



Registrants participate in a focus group in February 2020 on quality assurance.

Disciplinary Outcomes

Subject to Public Notice

During the year 2019-2020, the following disciplinary decisions were made that are subject to public notice under the *Health Professions Act*. Decisions requiring public notice are listed on the Professional Conduct Notices page of the CCBC website for one year. Thereafter, they can be found by searching the public register.

Dr. Glenn Cashman / January 1, 2020

Action Taken: Under section 36 of the *Health Professions Act*, Dr. Glenn Cashman entered into a Consent Agreement. In the Consent Agreement, Dr. Cashman acknowledged:

- when, in the course of an appointment, he suddenly began to feel an attraction for a female patient, he failed to immediately cease treating her,
- after finishing his treatment of the patient, he sat down next to her on the treatment table, advised her of the attraction he had felt, and expressed his embarrassment and apology,
- asked if she was comfortable seeing him for treatment in the future,
- told her he would prefer she not discuss their conversation with anyone, and
- he hugged the patient before she left the treatment room.

Further to the acknowledged conduct, Dr. Cashman has consented to a reprimand,

a 30-day suspension and to pay costs of \$5,000. He has also undertaken to complete coursework on professional ethics and boundaries.

Dr. Daniel Sullins / March 10, 2020

Action Taken: Under section 35(4) of the *Health Professions Act*, the Inquiry Committee cancelled its order suspending Dr. Sullins's registration on the basis that the order was no longer necessary to protect the public.

Reasons: Dr. Sullins has provided the Inquiry Committee with undertakings to practice within the scope of practice for chiropractors in BC, maintain required billing and patient records, and only use web-based and other marketing materials that comply with College standards. These undertakings are to remain in place pending resolution of the matters currently under investigation by the College's Inquiry Committee. While in place, they are subject to ongoing monitoring by the College, including a requirement for Dr. Sullins to proactively report to the College for a period of four months regarding any amendments to his marketing materials and the continuing maintenance of all required recordkeeping.

Dr. Daniel Sullins / June 29, 2020

Action Taken: Under section 36 of the *Health Professions Act*, Dr. Daniel Sullins entered into a Consent Agreement. In the Consent Agreement, Dr. Sullins acknowledged:

- advertising treatment of conditions for which there was not acceptable evidence of efficacy contrary to the College's Efficacy Claims Policy,
- advertising treatment of conditions that are not within the scope of practice for chiropractors in BC,
- failing to practice within the scope of practice for chiropractors in BC,
- failing to maintain records in accordance with College standards,
- failing to cooperate with a College inspection,
- advertising using a group coupon, and
- practicing when suspended under s. 35 of the HPA.

After being suspended under s. 35 of the HPA between June 18, 2019 and March 3, 2020 and then having terms on his practice since, Dr. Sullins has consented to a reprimand and payment of a fine of \$200 and costs totaling \$4,000. He has also entered into undertakings to continue with measures for the monitoring of his practice for the remainder of the four month period previously agreed to, and for as long as he remains a registrant, to practice within the scope of practice, maintain the required records and cease all marketing by way of group coupon.

PATIENT RELATIONS

Dr. Lidia Mickelson, Chair, Registrant Member | **Dr. Lindsay Rite**, Vice-Chair, Registrant Member
Mr. Piotr Majkowski, Public Appointed Member

The CCBC's Patient Relations Committee develops and coordinates educational programs on professional misconduct of a sexual nature for registrants and the public.

The Committee focused their efforts on developing interactive case study content for registrants. These case studies, titled the “ouch files”, will be highlighted in email newsletters and feature an interactive quiz to test knowledge and suggest additional learning resources.

In the coming year, the Committee will also examine the 2017 Sexual Boundaries Questionnaire, which all registrants were required to complete, and will determine the timing of a new mandatory course.

Data from the 2017 questionnaire as well as statistics related to sexual misconduct complaints will inform changes to future mandatory educational programs on sexual boundaries.

In November, the Ministry of Health's Steering Committee on Modernization of

Health Professional Regulation published a consultation paper titled *Modernizing the provincial health profession regulatory framework: A paper for consultation*. This paper indicated that the response to sexual abuse and sexual misconduct by health professionals would be evaluated considering necessary legislative change. Although any changes to the handling of these types of complaints will fall squarely into the jurisdiction of the Inquiry Committee, the CCBC's Patient Relations Committee is prepared to offer support in communicating the importance of regulatory reform with respect to boundaries and sexual misconduct to registrants and the public.



Director of Quality Assurance, Sophia Christoforakis, leads a group of registrants in a professional development discussion.

FINANCE AND INVESTMENT

Ms. Karen Kesteloo, Chair, Public Member | Mr. Colin Bennett, Public Appointed Member
Mr. Derek Hall, Public Member | Mr. Stephen Mogatas, Registrant Member

The Finance and Investment Committee fulfills its oversight responsibilities on behalf of the Board for financial management of the College through audit engagement, budget planning, investment review and monitoring of financial operations and results.

The Committee provides recommendations within the scope of its mandate to the Board in support of the Strategic Plan.

In addition to quarterly review of investments, operating results and oversight of the annual audit, other significant activities and recommendations to the Board included:

- Committee self-assessment of best practices, clarity of objectives, goals and decision making;
- Updating finance and investment related policies to reflect changing organizational needs;

- Change in financial statement presentation to better meet the needs of users; and
- Addressing budget challenges to accommodate uncertainty introduced by COVID-19 and leadership in modernization of health regulation.

The College’s financial resources are aligned with the Strategic Plan. For detailed financial information please refer to the audited financial statements that follow.

Expenditures by Function



2019-2020

Audited Financial Statements



COLLEGE OF
CHIROPRACTORS
OF BRITISH COLUMBIA

Financial Statements of

**COLLEGE OF CHIROPRACTORS OF
BRITISH COLUMBIA**

And Independent Auditors' report thereon

Year ended July 31, 2020



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Members of the College of Chiropractors of British Columbia

Opinion

We have audited the financial statements of the College of Chiropractors of British Columbia (the "College"), which comprise:

- the statement of financial position as at July 31, 2020
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the College as at July 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' 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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

Auditors' 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 auditors' 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' 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.
- 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.

KPMG LLP

Chartered Professional Accountants

Vancouver, Canada
October 28, 2020

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Statement of Financial Position

July 31, 2020, with comparative information for 2019

	2020	2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,380,308	\$ 2,293,122
Short-term investments at fair value	102,839	83,768
Accounts receivable	-	184
Prepaid expenses and deposits	28,796	23,141
	<u>1,511,943</u>	<u>2,400,215</u>
Long-term investments at fair value (note 3)	3,542,882	2,931,337
Tangible capital assets (note 4)	10,476	-
Intangible assets (note 5)	25,632	10,235
	<u>\$ 5,090,933</u>	<u>\$ 5,341,787</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 276,556	\$ 329,706
Deferred revenue	1,628,485	1,884,898
	<u>1,905,041</u>	<u>2,214,604</u>
Net assets:		
Unrestricted	1,775,369	1,787,466
Invested in tangible capital assets and intangible asset (note 6)	36,108	10,235
Internally restricted for discipline	243,643	223,260
Internally restricted for legislation	653,257	597,798
Internally restricted for research	477,515	508,424
	<u>3,185,892</u>	<u>3,127,183</u>
Trust accounts (note 7)		
Commitments (note 8)		
Impact of Covid-19 (note 11)		
	<u>\$ 5,090,933</u>	<u>\$ 5,341,787</u>

See accompanying notes to financial statements.

Approved on behalf of the Board:



Director



Director

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Statement of Operations

Year ended July 31, 2020, with comparative information for 2019

	Unrestricted	Invested in tangible capital assets and intangible asset (note 6)	Internally restricted for discipline	Internally restricted for legislation	Internally restricted for research	2020 Total	2019 Total
Revenues:							
Licensing fees	\$ 1,820,879	\$ -	\$ -	\$ -	\$ -	\$ 1,820,879	\$ 1,226,425
Investment income and miscellaneous	23,468	-	20,383	54,734	46,462	145,047	271,178
Research fees	-	-	-	-	64,317	64,317	56,000
Incorporation fees	45,000	-	-	-	-	45,000	46,125
Registration fees	-	-	-	26,980	-	26,980	29,640
Fines income	16,300	-	-	-	-	16,300	29,270
Exam fees	13,200	-	-	-	-	13,200	11,775
	1,918,847	-	20,383	81,714	110,779	2,131,723	1,670,413
Expenses:							
Amortization	-	10,602	-	-	-	10,602	39,774
Communications	52,411	-	-	-	-	52,411	36,324
Finance and audit	27,313	-	-	-	-	27,313	22,571
Governance and strategy	114,374	-	-	-	-	114,374	156,453
Infrastructure	272,376	-	-	-	-	272,376	224,389
Inquiry and discipline	288,653	-	-	-	-	288,653	215,174
Legislation	16,440	-	-	26,255	-	42,695	6,363
Operations	118,412	-	-	-	-	118,412	122,219
People	824,422	-	-	-	-	824,422	564,715
Regulation	180,068	-	-	-	-	180,068	204,660
Research	-	-	-	-	141,688	141,688	81,925
	1,894,469	10,602	-	26,255	141,688	2,073,014	1,674,567
Excess (deficiency) of revenue over expenses before undernoted	24,378	(10,602)	20,383	55,459	(30,909)	58,709	(4,154)
Loss on disposal of tangible capital assets	-	-	-	-	-	-	(5,085)
Education fund revenues (note 9)	-	-	-	-	-	-	5,693,765
Education fund expenses (note 9)	-	-	-	-	-	-	(5,081,458)
Excess (deficiency) of revenue over expenses	\$ 24,378	\$ (10,602)	\$ 20,383	\$ 55,459	\$ (30,909)	\$ 58,709	\$ 603,068

See accompanying notes to financial statements.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Statement of Changes in Net Assets

Year ended July 31, 2020, with comparative information for 2019

	Unrestricted	Invested in tangible capital assets and intangible asset (note 6)	Internally restricted for discipline	Internally restricted for legislation	Internally restricted for research	2020 Total	2019 Total
Net assets, beginning of year	\$ 1,787,466	\$ 10,235	\$ 223,260	\$ 597,798	\$ 508,424	\$ 3,127,183	\$ 2,524,115
Excess (deficiency) of revenue over expenses	24,378	(10,602)	20,383	55,459	(30,909)	58,709	603,068
Net change in invested in tangible capital assets and intangible asset (note 6(c))	(36,475)	36,475	-	-	-	-	-
Net assets, end of year	\$ 1,775,369	\$ 36,108	\$ 243,643	\$ 653,257	\$ 477,515	\$ 3,185,892	\$ 3,127,183

See accompanying notes to financial statements.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Statement of Cash Flows

Year ended July 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating:		
Excess of revenue over expenses	\$ 58,709	\$ 603,068
Items not involving cash:		
Amortization	10,602	39,774
Unrealized gain on investments	(99,934)	(229,260)
Loss on disposal of tangible capital assets	-	5,085
	(30,623)	418,667
Changes in non-cash working capital:		
Accounts receivable	184	4,950
Prepaid expenses and deposits	(5,655)	(10,830)
Accounts payable and accrued liabilities	(53,150)	49,124
Deferred revenue	(256,413)	609,915
Deferred fees - Education fund	-	(5,507,723)
	(345,657)	(4,435,897)
Investing:		
Purchase of tangible capital assets	(12,325)	-
Purchase of intangible asset	(24,150)	(14,175)
Proceeds from disposal of tangible capital assets	-	6,549
Decrease in restricted cash	-	5,693,765
Net increase in investments	(530,682)	(625,131)
	(567,157)	5,061,008
Increase (decrease) in cash and cash equivalents	(912,814)	625,111
Cash and cash equivalents, beginning of year	2,293,122	1,668,011
Cash and cash equivalents, end of year	\$ 1,380,308	\$ 2,293,122

See accompanying notes to financial statements.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements

Year ended July 31, 2020

1. Operations:

The College of Chiropractors of British Columbia (the "College") is a not-for-profit organization established by statute under the laws of British Columbia ("B.C.") by the Ministry of Health (the "Ministry") and its activities include the administration and regulation of doctors of chiropractic in B.C. The College operates under the Health Professions Act created by the Ministry of Health; under which four of twelve Board Members are appointed by the Ministry. The College is not subject to income tax under the provisions of the Canadian Income Tax Act.

2. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada accounting handbook and include the following significant accounting policies:

(a) Revenue recognition:

The College follows the deferral method of accounting for contributions. Accordingly, contributions received for specific purposes are deferred and recognized in the period in which the related expenses are incurred.

The College recognizes licensing fees straight-line over the period to which they relate. Licensing fees that are collected in advance are recorded as deferred revenue.

(b) Internally restricted net assets:

(i) Net assets internally restricted for discipline:

The net assets internally restricted for discipline represents amounts segregated to meet future costs incurred for possible disciplinary hearings.

(ii) Net assets internally restricted for legislation:

The net assets internally restricted for legislation represents amounts segregated to meet professional fees related to unanticipated material events.

(iii) Net assets internally restricted for research:

The College internally restricts research revenue to be spent on research initiatives. The net assets internally restricted for research represents the revenue from fees and other sources received in excess of research expenses incurred.

From time to time, the Board of Directors 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 the Board of Directors.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2020

2. Significant accounting policies (continued):

(c) Cash and cash equivalents:

Cash and cash equivalents include cash on account and investments in highly liquid short-term deposits with a term to maturity of three months or less at date of acquisition.

(d) Investments:

(i) Short-term investments consist of fixed income investments and are recorded at fair value.

(ii) Long-term investments consists of fixed income and equities and are recorded at fair value.

(e) Tangible capital assets and intangible assets:

Tangible capital assets and intangible assets are stated at cost less accumulated amortization. Amortization is provided using the following methods and annual rates:

Asset	Method	Rate
Information management and accounting system	Straight-line	4 years
Software	Straight-line	3 years
Furniture and computer hardware	Declining balance	30%

Tangible capital assets and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the either the full or partial amount of the asset no longer has long-term service potential to the College. If such conditions exist, an impairment loss is measured at the amount by which either the full or partial carrying amount of the asset exceeds its residual value.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions relating to the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of estimates include useful lives of tangible capital assets and intangible assets and provision for contingencies. Actual results could differ from those estimates.

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The College has elected to carry its investments at fair value.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2020

2. Significant accounting policies (continued):

(g) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets carried at cost or amortized cost are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the College determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the College expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

3. Long-term investments at fair value:

	2020	2019
Fixed income	\$ 2,826,026	\$ 2,236,039
Equities	716,856	695,298
	\$ 3,542,882	\$ 2,931,337

4. Tangible capital assets:

			2020	2019
	Cost	Accumulated amortization	Net book value	Net book value
Furniture and computer hardware	\$ 12,325	\$ 1,849	\$ 10,476	\$ -

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2020

5. Intangible assets:

			2020	2019
	Cost	Accumulated amortization	Net book value	Net book value
Information management and accounting system	\$ 152,179	\$ 152,179	\$ -	\$ -
Software	38,325	12,693	25,632	10,235
	\$ 190,504	\$ 164,872	\$ 25,632	\$ 10,235

6. Net assets invested in tangible capital assets and intangible assets:

(a) Net assets invested in tangible capital assets and intangible assets is calculated as follows:

	2020	2019
Intangible assets	\$ 25,632	\$ 10,235
Tangible capital assets	10,476	-
	\$ 36,108	\$ 10,235

(b) Deficiency of revenue over expenses:

	2020	2019
Amortization of tangible capital assets and intangible assets	\$ (10,602)	\$ (39,774)
Loss on disposal of tangible capital assets	-	(5,085)
	\$ (10,602)	\$ (44,859)

(c) Net change in invested in tangible capital assets and intangible assets:

	2020	2019
Purchase of intangible assets	\$ 24,150	\$ 14,175
Purchase of tangible capital assets	12,325	-
Proceeds from disposal of tangible capital assets	-	(6,549)
	\$ 36,475	\$ 7,626

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2020

7. Trust accounts:

The College administers trust cash and savings deposits on behalf of, and in accordance with the instructions of, donors. The trusts under administration include the following:

	2020	2019
Eva Bartlett Estate:		
Opening balance	\$ 12,612	\$ 12,428
Interest earned	69	184
Scholarships issued	(12,000)	-
Ending balance	681	12,612
Emma Goodrich Estate:		
Opening balance	122,781	121,129
Interest earned	1,358	1,652
Scholarships issued	(28,500)	-
Ending balance	95,639	122,781
Alumni Reserve Fund:		
Opening balance	27,274	26,887
Interest earned	301	387
Fund transferred to Canadian Memorial Chiropractic College	(27,575)	-
Ending balance	-	27,274
	\$ 96,320	\$ 162,667

Trust assets and liabilities are not included in the statement of financial position.

8. Commitments:

The College is committed under a license agreement to make the following minimum rental payments, common services and operating costs for rental of premises until March 2028, as follows:

2021	\$ 139,622
2022	140,709
2023	141,795
2024	142,882
2025	143,969
Thereafter	389,109
	\$ 1,098,086

The College has also entered into an agreement dated July 23, 2020 to pay \$149,551 for conducting regulatory research reviews. Total committed amount to be paid in the next fiscal year.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2020

9. Education fund:

On August 15, 2018, the Board approved and carried a motion that the Chiropractic Education in British Columbia funds be returned and the annual allocation of \$500 per registrant to the education fund would cease. The Chiropractic Education in British Columbia fund was closed and all restrictions on the use of the fund were removed.

10. Financial risks and concentration of risks:

(a) Liquidity risk:

Liquidity risk is the risk that the College will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The College manages its liquidity risk by monitoring its operating and other cash requirements. The College prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The College is exposed to credit risk with respect to the accounts receivable. The College assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

(c) Interest rate risk:

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates. The College is exposed to interest rate risk on its fixed interest rate financial instruments. The College manages its interest rate risk by maximizing the interest income earned on funds in excess of liquidity for day-to-day operations and actively managing fixed interest portfolio assets.

(d) Market risk:

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The College is exposed to market risk as fixed income investments are subject to fluctuations due to price changes on the market. The prices can also be affected by changes in interest rates and foreign currency exchange rates.

There has been no significant change in these risks from the prior year, other than the impact of Covid-19 as described in note 11.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2020

11. Impact of Covid-19:

On March 11, 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization. The current challenging economic climate may lead to adverse changes in cash flows and working capital levels, which may also have a direct impact on the College's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on operations, if any, is not known at this time.

12. Comparative Information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted for the current year.



**COLLEGE OF
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