

2016/17 Annual Report

NAVIGATING THE GREY



College of Chiropractors
of British Columbia

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VISION

Leading and trusted chiropractic care contributing to the transformation of health and wellness.

MISSION

We serve and protect the public, and govern the delivery of chiropractic health care by:

- Ensuring the highest possible standards;
- Advancing continued education and research; and,
- Promoting and enhancing collaborative relationships.

STRATEGIC GOALS AND STRATEGIES

- 1. Enhancing Governance**
 - a. Continued improvement of Board and organizational governance*
 - b. Strengthen partnerships with key stakeholders*
- 2. Strengthen public awareness of, and trust in, the College**
- 3. Support the delivery of quality, evidence-informed chiropractic services**
- 4. Better policy and patient outcomes through research**

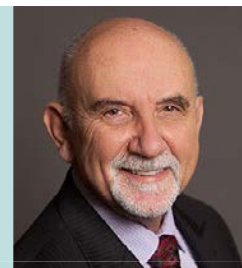
BOARD MEMBERS



Dr. David Olson
Chair



Dr. Gil Desaulniers



Dr. Don Nixdorf



Dr. Avtar Jassal
Vice Chair



Dr. Enrique Domingo



Dr. Parm Rai



Dr. Chris Anderson



Ms. Karen Kesteloo
Public appointed



Mr. Bruce Williams
Public appointed



Ms. Kitty Chan
Public appointed



Dr. Lidia Mickelson

STAFF



Mrs. Michelle Da Roza
Registrar



Mr. Shelby Thiessen
Accountant



Ms. Gigi Tsai
Office Coordinator



Dr. Douglas Wright
Deputy Registrar



Ms. Susan Wawryk
Registration Coordinator



**Mrs. Michelle Da Roza speaks at
the 2016 Annual General Meeting
in Burnaby, BC.**

MESSAGE FROM THE CHAIR AND REGISTRAR



Dr. David Olson
Chair



Mrs. Michelle Da Roza
Registrar

The concept of “navigating the grey” was discussed at a regulators workshop and subsequently at the College’s governance education event last fall. Most issues that a College will face are not black and white; more often they straddle the line between professional and public interests, taking on various shades of grey. A decision made in the interests of the public may too benefit the professionals we regulate; for example, support of research has the potential to improve patient outcomes, guide clinicians in their practice and elevate the image of the profession. From a regulatory perspective, these decisions should never tip the scales in favour of professional interests.

It is within the exploration of this grey area that the College has become solidified in its mandate and has a better understanding of the role of other stakeholders and how we can better collaborate with each other.

The other grey topic which has been discussed by the Board is the varied perspective and opinion on exactly what “public protection” truly is. As regulators established under the *Health Professions Act*, we are committed to serving and protecting the public interest. In applying this mandate, there is a level of diversity when it comes

to making decisions. During our focused strategic planning session in February 2017, the Board defined the College’s goals and objectives over the next two years and made a conscious effort to justify each by evaluating benefit to the public.

During the creation of the plan, the Board identified the following key result areas: enhanced governance, collaboration, public trust, research and the delivery of evidence-informed care. With less than six months into the new plan, the Board and Committees are already hard at work to achieve our goals. Work to strengthen governance is well underway; conversations at the Board level are consistently high level and focus on the health of the organization. We are keen collaborators and feel that our work with other regulators, government and stakeholders enhances our reputation. Efforts to evolve from a quality assurance to a quality improvement model are also ramping up.

We’re also improving how we identify and manage risk. In navigating the grey, the College began to take a more proactive approach to identifying, prioritizing and addressing risks. The Board has identified several emerging issues and worked to create appropriate solutions. Risk management,

MESSAGE FROM CHAIR AND REGISTRAR

both internal and external, is something the College hopes to mature in the coming year.

Another item to note is that the College is no longer collecting membership dues on behalf of the BC Chiropractic Association. It is likely that the College and Association will continue to draw physical separation between the two entities. The College does not take these decisions lightly and changes are ultimately made in the best interests of our organization. We firmly believe that a strong association is good for the profession and is also good for the public and will continue to look for mutually beneficial ways to work together.

A sincere thanks to all staff, Board and Committee members, past and present, for their collective progress and efforts over the last year. As we move forward through our grey world, the College will further explore its identity and image from the view of the public and registrants. It is important that the public knows why regulation exists and that it is accessible if needs or concerns arise. Registrants must understand the role of the College and the privilege afforded to the profession to self-regulate. The duty of a College exists within the conflict between these two groups. We will continue to be faithful custodians of this significant authority in a manner that is fair, transparent and responsible.



Dr. David Olson
Chair



Mrs. Michelle Da Roza
Registrar

How does the College Collaborate?

- *Consortium IT System with several other BC health regulators and one Ontario health regulator.*
- *Involvement in BC Health Regulators (meetings, events, joint marketing campaigns).*
- *Signing of the Declaration of Commitment to Cultural Safety and Humility with all 23 BC health regulators, the Ministry of Health and the First Nations Health Authority.*
- *Sharing of best practices with other chiropractic and BC health regulators such as the mandatory first aid program, doctor-patient boundaries guidelines and copayment policies.*
- *Adoption of standardized program frameworks for all BC health regulators including the Patient Relations Framework and Public Notification Framework.*
- *Joint public communication initiatives with the BC Chiropractic Association, including BackCareBC.*
- *Working with other chiropractic regulators on mutually beneficial projects such as shared mandatory continuing education.*
- *Joint staff education days with other Colleges (eg. Cyber security training).*

RISKS AND PROJECTS

In the past year, the College identified the following projects as high priority to promote public safety:

Radiation Safety

The scope of practice for chiropractors includes the use of radiographic equipment. The College strengthened *Bylaws* around the reporting of radiographic safety certification to aid in stronger enforcement. These *Bylaws* came into force in early 2017. The College also developed a more formalized program for reporting and monitoring radiographic safety certification to support these *Bylaws*. Two safety guides were created for the program: [Implementation of X-ray Equipment Guideline](#) and [Implementation of Fluoroscopy Guideline](#).

Third Party Insurance and Copayments

The Inquiry Committee identified a need for the College to better define the requirements for third party insurance billing and copayment collection. This issue was also brought to our attention as a concern by a third party insurer. The Board approved amendments to Part 4 Professional Fees of the *Professional Conduct Handbook (PCH)* and addition of Appendix O – Billing insured

claims. These changes clearly state the requirements a registrant must follow if they wish to bill insurance on behalf of a patient.

Delegation and Supervision

The rules pertaining to delegation and supervision are outlined in Part 9, s. 81 of the *Bylaws*. Delegation without proper supervision puts the patient at risk. This applies to both staff and preceptor students. Amendments to *PCH* Section 3 Provision of Care and Privacy and the addition of Appendix M Delegation provide greater clarity around expectations and requirements for delegation of care.

International Criminal Record Checks

The Registration Committee found that some international criminal record checks for applicants who practiced previously outside of Canada were insufficient. The *Bylaws* were strengthened to state that international criminal record checks must be in a form satisfactory to the Registration Committee.

Laser Instrument Guidelines

With the increasing number of chiropractors using laser equipment in their offices, the College responded with changes to the *PCH* Part 9 Scope of Practice and inclusion of Appendix K Laser Instrument Guidelines.

RISKS AND PROJECTS

These amendments provide direction and references to other legislation that must be considered if the registrant wishes to operate a device in their clinic.

First Aid Certification in Force

Effective April 30, 2017, all full registrants must obtain and maintain first aid certification that meets the requirements set out by the Quality Assurance Committee. There is a program in place to remind registrants of upcoming deadlines and to ensure compliance with this Bylaw. The College felt this was an important requirement for health care professionals who hold the title of “doctor”. The public has an expectation that those with this title hold a certain level of knowledge to handle emergency situations.

Information Security Risk Assessment

The Finance and Investment Committee commissioned an assessment of the College’s Information Security and potential risks to College information. The report highlighted several action items to mitigate risk regarding data retention, privacy and fraud. The College is acting on an approved list of actions from the Board.

Policy on Recognized Chiropractic Education Programs

In response to the withdrawal of the Council on Chiropractic Education United States from the Councils on Chiropractic Education International in January 2016, the College reviewed its policy on recognizing chiropractic education programs. This included a review and comparison of accreditation standards for several program accrediting agencies.

Registrant Communication

The College takes ownership of ensuring all registrants are apprised of the rules and have clear information to make good decisions within these rules. The Registrant Information Manual was developed as a tool to support registrants in good practice. Regular bi-monthly College newsletters also support this information delivery.

Inquiry and Discipline Tariff Schedules

College Committees were finding it difficult to estimate and enforce cost orders for complaints. New Inquiry and Discipline Tariff Schedules were modelled after another health regulator and included in the last Bylaw amendment package. The Inquiry Committee reports that the new schedule is a very effective and reasonable tool to guide the consent resolution process.

DECLARATION OF COMMITMENT

TO CULTURAL SAFETY AND HUMILITY

➔ Elder Leonard George (Səlilwətaʔ First Nation) speaks to Registrars from BC's health regulators during a First Nations Health Authority Blanket Ceremony held at the College of Registered Nurses of British Columbia on Coast Salish Territory, May 11, 2017

↓ Registrars from all 23 health regulatory colleges gathered with the First Nations Health Authority and the Ministry of Health to sign the Declaration of Commitment to Cultural Safety and Humility on March 1, 2017.

↘ CCBC Registrar, Mrs. Michelle Da Roza, signs the Declaration of Commitment to Cultural Safety and Humility at the 2017 Quality Forum 'Best of Both Worlds' conference on March 1, 2017.



DECLARATION OF COMMITMENT TO CULTURAL SAFETY AND HUMILITY

On March 1, 2017, 23 health regulatory bodies in BC declared their commitment to making the health system more culturally safe for First Nations and Aboriginal People. In signing the Declaration of Commitment to Cultural Safety and Humility, BC health professionals are the first in Canada to make the pledge.

Signing the Declaration of Commitment reflects the high priority placed on advancing cultural safety and humility for Indigenous people among regulated health professionals by committing to actions and processes which will ultimately embed culturally safe practices within all levels of health professional regulation. The declaration is endorsed by the First Nations Health Authority and the Ministry of Health and was signed by their representatives and the members of the BC Health Regulators.

Source: Press release, [First Nations Health Authority](#)



Eighteen Health Regulatory Registrars wear blankets and head wraps during a First Nations Health Authority Blanket Ceremony.

Actions

Since the signing of the declaration, the College has undertaken the following actions to follow through on our commitment:

- Continuous promotion of cultural competency training amongst our registrant population and College staff;
- Integration of a question during registration renewal to measure the number of registrants who have completed the San'yas Cultural Competency training and communicating the aggregate data to the UBC Centre for Excellence in Indigenous Health;
- Approval of a [policy on culturally safe and sensitive practice](#), adopted from the Chiropractic Board of Australia and the Australian Health Practitioner Regulation Agency;
- Inclusion of a Commitment to Cultural Safety in the College Employee Handbook; and,
- Sponsorship of an Indigenous speaker to discuss the topic of cultural safety at the 2017 BC Chiropractic Convention.

The College looks forward to working with our regulator peers, the First Nations Health Authority and the Ministry of Health to take greater steps towards safer and more appropriate health care for BC's Indigenous peoples.



2016 Annual General Meeting
in Burnaby, BC.

EXECUTIVE COMMITTEE

Dr. David Olson, Chair | Dr. Avtar Jassal, Vice Chair | Ms. Karen Kesteloo, Appointed Member

The Executive Committee's mandate is to provide guidance on emerging issues, strategic direction and governance/staffing decisions and ultimately make recommendations for the Board's consideration. The Committee has remained quite active in the last year, focusing on governance and strategic direction.

Highlights from the Committee's activities include:

- Board Governance Education with WATSON and Mr. Mark MacKinnon, Executive Director of Professional Regulation and Oversight at the Ministry of Health.
- Implementation of a more robust Board Manual and Board/Committee Member Code of Conduct.
- The development and approval of Board and Board Member self-assessment tools. These are conducted in the spring of each year by the Board. The Chair follows up with individual conversations to discuss the results. Going forward, the Committee will consider integrating peer evaluations.
- Overseeing the Strategic Planning Session and presentation of the Strategic Plan to the Board. Following the approval of the plan, guiding the creation of the Strategic Action Plan.

- Creation of the Board Member competencies matrix and Candidate questionnaire for annual registrant elections.

Looking ahead, the committee is setting its sights on the successful execution of the Strategic Plan with particular focus on enhancing governance and stakeholder relationships.

The Committee thanks all members for their time and efforts during this last year.

REGISTRATION COMMITTEE

Dr. Blake Cameron, Chair | Dr. Paul Dhaliwal, Vice Chair | Ms. Kitty Chan, Appointed Member

*The Registration Committee is responsible for reviewing applications for registration which have been submitted to the College 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 **HPA** and the associated **Bylaws** of the College, applying their requirements to either grant, or deny registration.*

The Committee reviewed 96 files this past year. There were 82 applications for full registration (including reinstatements, new grads, interprovincial transfers and foreign applicants), 11 student applicants and three temporary applicants.

There was a net increase of 26 full registrants and a decrease of four non-practicing registrants during the 2016-17 fiscal year. Total registration at the end of this fiscal year is 1253 (1194 full, 53 non-practicing, five student and one temporary). Statistics do not include those registrants deleting from CCBC registration.

The Committee also acknowledges the hardship and uncertainty natural disasters can cause. BC experienced over 100 wildfires during the registration renewal period in June and July which impacted several of our registrants. Thanks to

the quick thinking of the Committee, a motion was passed to allow discretion and flexibility of renewal requirements for registrants displaced by the fires. No registrants required this provision, though it did allow the College to make urgent decisions if necessary.

The Committee would like to thank Mr. Jeremy Comazzetto for his contributions made to the College during his tenure as Registration Committee Member from August – December 2016.

82
Full
Registration

11
Student

3
Temporary



1194
Practicing

53
Non-
practicing



* Not shown:
5 student and
1 temporary
registrants

QUALITY ASSURANCE COMMITTEE

Dr. Enrique Domingo, Chair | Dr. Chris Anderson, Vice Chair | Ms. Karen Kesteloo, Appointed Member | Ms. Dorothy Barkley, Public Member

The Quality Assurance Committee has met several times over the past year in an effort to support competent chiropractic practice and to promote high practice standards amongst registrants.

As identified in the College's most recent strategic plan, the Committee will be undertaking a comprehensive review of all programs under its mandate to align with a Quality Improvement framework. This change will facilitate better communication with registrants, more effectively gauge compliance with clinical standards and also ensure registrants are better supported to address areas requiring improvement.

Following the approval of the Strategic Plan this year, an action plan was created to help staff and committees work towards the goals outlined by the Board.

Quality Assurance was assigned several of these tasks and has begun much of the work to meet the assigned deadlines over the next two years.

The development and review of newly revamped Standards of Practice which will replace the PCH is still underway.

This very detailed document is currently with our legal counsel and will then be brought forward to registrants and focus groups for further comments and review before we forward it to the Board for final approval and implementation. The Committee has also started preliminary work to identify comprehensive professional standards which would replace the Code of Conduct in the PCH.

In early 2017, the College saw the first aid certification requirement come into effect, further to Bylaw amendments approved by the Board in 2015. Registrants were in compliance with this requirement by April 30, 2017 and continue to maintain valid first aid certification as prescribed by the Committee.

March 31, 2017 also marked the deadline of the two year continuing education term. Historically the deadline for continuing education terms fell on June 30, however, this posed some significant challenges with the renewal period which runs from June 1 – July 31 of each year. Most registrants self-reported their credit items by the deadline. A small minority were deficient in some way and were subject to an audit of their continuing education for the past term.

Several other projects undertaken by Quality Assurance this past year include:

- The Practice Self Review program will be reviewed to ensure it meets the Committee's Quality Improvement model.
- Funding for the Canadian Chiropractic Guideline Initiative was restored to previous levels following endorsement and recommendation to the Board from the Committee.
- Bylaws implemented for stronger enforcement around radiation protection and equipment certification. Registrants with radiographic equipment must report continuous radiation safety certification to the College.
- Ongoing review of Corporation registration and reporting.
- Discussions with several other regulators regarding mandatory chiropractic recordkeeping seminars.

The Chair expresses great appreciation for the committee members' dedicated efforts and contributions this past year to make Quality Assurance a well-functioning and efficient committee.

INQUIRY COMMITTEE

Dr. Lesley Taylor-Hughes, Chair | Ms. Shirley Stocker, Vice Chair, Public Member | Ms. Kitty Chan, Appointed Member
Dr. Avtar Jassal | Dr. Brett Peters | Dr. Anne Maylin-Lee

The Inquiry Committee's role is to investigate complaints against registrants and former registrants that are related to contraventions of the *HPA*, *Chiropractors Regulation*, *College Bylaws*, and the *PCH*. The Committee also considers cases of failure to comply with conditions placed on registrants, misconduct and incompetence to practice. Through their own motion, the Committee may also 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 conduct an adequate investigation in a timely and transparent manner.

Under the *HPA*, the Committee can dispose of a complaint by:

- Taking no further action;
- Issuing a reprimand or remedial action by consent;
- Taking an action it considers appropriate within the Committee's jurisdiction; or
- Referring the file to the Discipline Committee by Citation for a hearing.

The Committee continually reminds registrants 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, the Health Professions Review Board (HPRB) and/or the courts. The *HPA* sets time limits for the completion of an investigation.

*After an investigation is completed, the **HPA** requires that the complainant 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.*

Matters that are referred to the Committee often identify a need for the College to be clearer about rules and guidelines. One example of this was the recent addition of Appendix O to the *PCH* which provides a more prescriptive list of terms for the billing of third party insurance companies and co-pay collection.

The role of an Inquiry Committee member, investigator and inspector can be a thankless job; yet, it is an important one in fulfilling the

privilege of self-regulation and protection of the public. The Committee Chair thanks all members of the Committee, both registrants and public members alike, for their time, effort and dedication to this critical regulatory function.

INQUIRY STATISTICS

The Inquiry Committee met quarterly over the year and held several teleconference meetings to consider complaints.

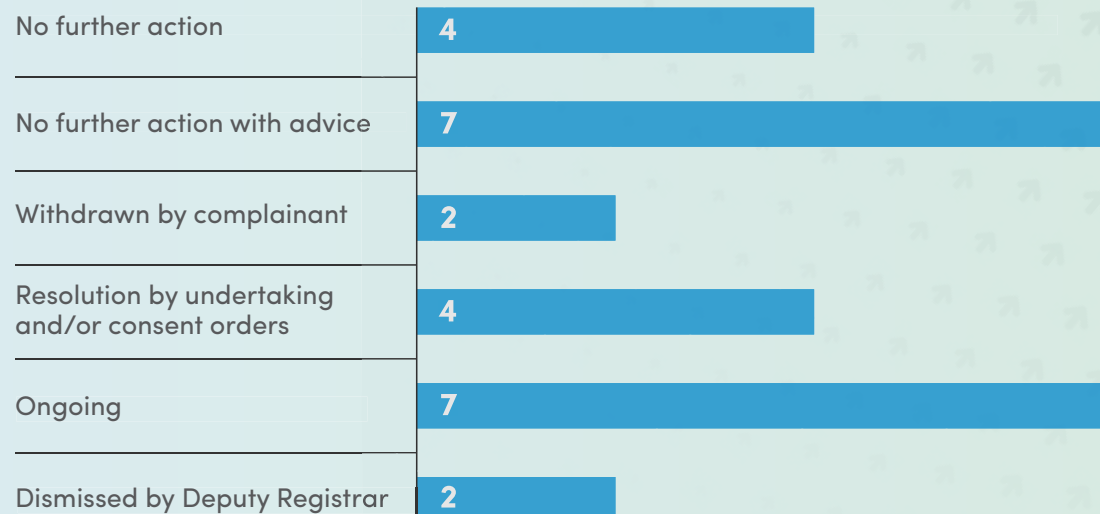
26 New Complaints

between August 1, 2016 and July 31, 2017



Complaint Status

as of July 31, 2017



DISCIPLINE COMMITTEE

Dr. Brad Dickson, Chair | Dr. Lidia Mickelson, Vice Chair | Mr. Bruce Williams, Appointed Member
Dr. Christian Duff PhD, Public Member | Mr. Morley Jameson, Public Member | Dr. Rob Cormack

*The Discipline Committee is established pursuant to the **HPA**. Its mandate is to hear and to make a determination on matters referred to the Committee following a citation issued by a Registrar at the direction of the Inquiry Committee.*

These matters could include a registrant's conduct, competency, and/or ability to practise pursuant to legislation.

This Committee consists of a minimum of six (6) persons appointed by the Board, maintaining one-third public representation.

The responsibilities for the Committee are:

- To conduct disciplinary hearings on matters referred by Inquiry Committee or Board to evaluate the competency, conduct, or fitness of a registrant;
- To make a determination based on the evidence presented at the hearing as to any disciplinary measures that are required;
- To determine if cost awards should be applied following the hearing; and,
- To publically post disciplinary decisions and dispositions on the College website.

The Discipline Committee has not met this year as there have been no matters referred to it.

The Committee thanks former appointed member Ms. Karen Kesteloo for her past service and welcomes Mr. Bruce Williams as appointed member.



A registrant posing a question from the floor at the 2016 Annual General Meeting.

2016-17 DISCIPLINARY OUTCOMES SUBJECT TO PUBLIC NOTICE

*During the year 2016-17 the following disciplinary decisions were made that are subject to public notice under the **HPA**. Decisions requiring public notice are listed on the “Professional Conduct Notices” page of the College website for one (1) year. Thereafter, they can be found by searching the online registry.*

October 14, 2016

RE: Dr. Suhill Samji – Section 36

Under s. 36 of the HPA, Dr. Suhill Samji admitted that he or staff acting on his behalf:

1. provided services through a corporation that did not have a health profession corporation permit in accordance with s. 42 of the HPA,
2. contrary to s. 2.1 of the College’s *PCH* and s. 72(a) of the College’s *Bylaws* failed to keep clinical files for patients showing an adequate history and particulars of examinations and diagnoses,
3. contrary to s. 72(b) of the *Bylaws*, failed to keep updated billing records for patients,
4. contrary to a 2010 order of the Inquiry Committee, obtained patient signatures on blank insurance claim forms and then completed the forms and submitted them to insurers without any further interaction with the signing patients, and
5. contrary to s. 5.2 and Appendix I of the *PCH*, entered into billing arrangements

with patients that involved pre-payment for over 12 office visits and were not signed by the parties. Dr. Samji has taken steps to rectify all of this conduct.

Based on these admissions, Dr. Samji has consented to:

1. pay a fine of \$15,000 and costs of \$5,000, and
2. publication of this notice, and
3. has undertaken to complete course work on professional ethics and office management and
4. open his office to three scheduled inspections of his records by the College.

March 9, 2017

(Conditions met March 24, 2017)

RE: Dr. Steven Moore – Section 35

Further to investigation under s. 33 (4) of the HPA, Dr. Moore has failed to provide the College with confirmation that he had obtained professional liability protection or

insurance coverage as required under s. 84 of the *Bylaws*.

The Inquiry Committee (the “Committee”) considers that extraordinary action under s. 35 of the HPA is necessary to protect the public during its investigation of Dr. Moore.

Accordingly, the Committee hereby orders that:

the registration of Dr. Steven Moore is suspended until such time as he has provided the College with proof that he had obtained professional liability protection or insurance coverage as required under s. 84 of the *Bylaws*.

The terms of this Order apply until:

- a. the Inquiry Committee advises Dr. Moore in writing that extraordinary action is no longer necessary to protect the public, and the terms of the Order are cancelled, or
- b. a hearing into the matter is commenced before the Discipline Committee.

PATIENT RELATIONS COMMITTEE

Dr. Lidia Mickelson, Chair | Dr. Lindsay Rite, Vice Chair | Mr. Bruce Williams, Appointed Member

The mandate of the Patient Relations Committee is as follows:

- Establish and maintain procedures by which the college deals with complaints of professional misconduct of a sexual nature;
- Monitor and periodically evaluate the operation of procedures established by the committee;
- Develop and coordinate, for the College, educational programs on professional misconduct of a sexual nature for members and the public as required;
- Establish a patient relations program to prevent professional misconduct, including professional misconduct of a sexual nature;
- Develop guidelines for the conduct of registrants with their patients; and

- provide information to the public regarding the college's complaint and disciplinary process.

Over the past year, the Committee has been working to further initiatives that help to prevent boundary concerns or complaints between registrants and the public. Upon the Committee's recommendation, the Board approved the "*Framework for a Model Patient-Practitioner Relationship Program*" which was developed and adopted by all BC Health Regulators. This framework provides for a greater level of consistency across all regulators and improved transparency for the public.

The Committee also awaits the deployment of an online boundaries questionnaire

which will become mandatory for all full registrants. The content is based on the document titled "*Clear Sexual Boundaries Between Chiropractors and Patients: Responsibilities of Chiropractors*" which was adopted from the UK Professional Standards Authority. The survey will also include a feedback mechanism so that registrants can report on the quality and functionality of the questionnaire.

Looking ahead, the Committee will be supporting the Strategic Action Plan by identifying any future educational needs or best practices related to doctor-patient boundaries.

Dr. David Olson presides over the 2016 Annual General Meeting in Burnaby, BC.

RESEARCH AND BURSARY COMMITTEE

Dr. Don Nixdorf, *Chair* | Dr. Gil Desaulniers | *Vacant, Appointed Member*

The College has an established research and bursary awards process. The Board manages funds received from registrants for the general purpose of research and in addition discharges bequeathments to the chiropractic profession of BC.

The Research and Bursary Committee is a Special Committee established by the Board for this process providing recommendations to the Board for the dissemination of research funds and bequeathments. In June 2017, the Committee's terms of reference were approved by the Board.

The committee consists of a minimum of three (3) persons appointed by the Board, maintaining one-third public representation: one appointed Board member (public member), two persons appointed by the Board.

This past year, applications were received from students and BC chiropractic doctors for education or research related subjects. The Board approved the following research award:

Dr. Jerome Fryer
\$10,000 grant for joint cavitation research project

Subject to the terms of bequeathments, the Board approved awards to the following students in 2016-17:

Dr. Walter Sturdy Award (\$1000)


Darcy James

Emma Goodrich Award (\$500)

Ashlee Christenson
Pauline Mary Thomas
Alison MacDonald
Ashley Murray
Kayla McMann
Carly Mattson

No awards were given for the CMCC Alumni award and the Eva Bartlett award as there was not sufficient income.

In the coming year, the Committee will review the Strategic Plan and make recommendations which will include areas of research and applicant information for chiropractic doctors. This will support the ongoing work to improve health care related education, practice, and patient outcomes.



Ms. Kimberley Kelly, Director of Student Success at CMCC presents the Dr. Walter Sturdy Award to Mr. Darcy James.

FINANCE AND INVESTMENT COMMITTEE

Ms. Karen Kesteloo, Chair | Mr. Derek Hall Public Member | Dr. Parm Rai

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 supports the College's Strategic Plan in developing policies for prudent management of resources and budgets to fund strategic initiatives.

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

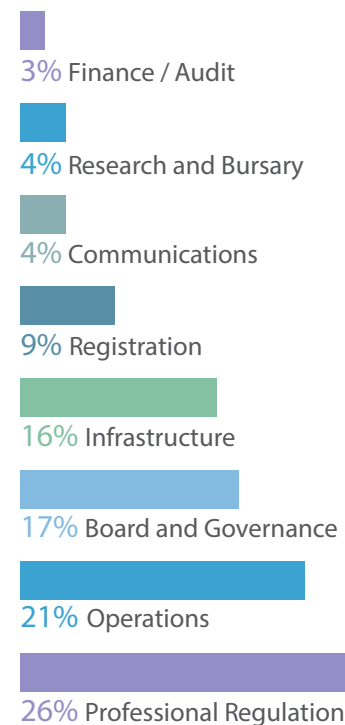
- Development of Cyber Security Policy;
- Initiating cyber security assessment and action plan;
- Development of Board Professional Development Policy;
- Long term plan for target reserve funding; and,
- Introduction of enterprise risk management.

Upon the Committee's recommendation, the Board approved transfer of a portion of the year-end surplus to each of the Legislation and Discipline Reserves, bringing them closer to their target levels.

For more detailed information, please refer to the audited financial statements that follow.

In closing, the Committee Chair would like to express her sincere thanks to committee members Mr. Derek Hall and Dr. Parm Rai for their thoughtful contributions throughout the year.

Expenditures by function



2016/17

AUDITED FINANCIAL STATEMENTS



College of Chiropractors
of British Columbia



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INDEPENDENT AUDITORS' REPORT

To the Members of the College of Chiropractors of British Columbia

We have audited the accompanying financial statements of the College of Chiropractors of British Columbia, which comprise the statement of financial position as at July 31, 2017, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Chiropractors of British Columbia as at July 31, 2017 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.

KPMG LLP

Chartered Professional Accountants

September 27, 2017
Burnaby, Canada

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Statement of Financial Position

July 31, 2017, with comparative information for 2016

	2017	2016
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,546,974	\$ 1,081,632
Short-term investments	58,340	47,927
Accounts receivable	14,118	83,103
Prepaid expenses and deposits	2,969	2,868
	<u>1,622,401</u>	<u>1,215,530</u>
Restricted cash and investments (notes 3(a) and 9)	4,956,621	4,214,423
Long-term investments (note 3(b))	2,028,340	2,023,984
Tangible capital assets (note 4)	19,973	34,724
Intangible asset (note 5)	71,050	126,606
	<u>\$ 8,698,385</u>	<u>\$ 7,615,267</u>

Liabilities and Net Assets

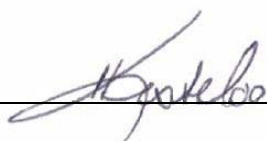
Current liabilities:		
Accounts payable and accrued liabilities (notes 6 and 7)	\$ 121,658	\$ 146,195
Deferred revenue	1,253,057	1,183,939
Current portion of capital lease obligation (note 8)	4,593	4,118
	<u>1,379,308</u>	<u>1,334,252</u>
Capital lease obligation (note 8)	7,962	12,555
Deferred fees (note 9)	4,956,621	4,214,423
	<u>6,343,891</u>	<u>5,561,230</u>
Net assets:		
Unrestricted	1,256,705	1,154,424
Invested in tangible capital assets and intangible asset (note 10)	78,468	144,657
Internally restricted for discipline	203,992	152,758
Internally restricted for legislation	375,342	180,364
Internally restricted for research	439,987	421,834
	<u>2,354,494</u>	<u>2,054,037</u>
Trust accounts (note 11)		
	<u>\$ 8,698,385</u>	<u>\$ 7,615,267</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, 2017, with comparative information for 2016

	Unrestricted	Invested in tangible capital assets and intangible asset	Internally restricted for discipline	Internally restricted for legislation	Internally restricted for research	2017	2016
Revenue:							
Licensing fees	\$ 1,148,600	\$ -	\$ -	\$ -	\$ -	\$ 1,148,600	\$ 1,131,617
Exam fees	11,775	-	-	-	-	11,775	10,050
Fines income	48,000	-	-	-	-	48,000	28,500
Incorporation fees	46,125	-	-	-	-	46,125	40,050
Investment income and miscellaneous	27,838	-	1,234	3,250	2,732	35,054	113,490
Registration fees	-	-	-	23,680	-	23,680	22,940
Research fees	-	-	-	-	55,271	55,271	55,650
	1,282,338	-	1,234	26,930	58,003	1,368,505	1,402,297
Expenses:							
Amortization	-	50,857	-	-	-	50,857	56,052
Audit and professional fees	13,913	-	-	-	-	13,913	14,663
Bank charges	34,006	-	-	-	-	34,006	39,200
Board	55,504	-	-	-	-	55,504	56,871
Board development	15,711	-	-	-	-	15,711	-
Committee (note 12)	181,603	-	-	-	-	181,603	255,180
IT Database system	91,494	-	-	-	-	91,494	89,487
Insurance	4,666	-	-	-	-	4,666	4,331
Bursaries	1,000	-	-	-	-	1,000	-
Legal	30,994	-	-	31,952	-	62,946	106,434
Office	15,718	-	-	-	-	15,718	21,278
Planning and Strategy	10,599	-	-	-	-	10,599	-
Printing, stationery and postage	1,763	-	-	-	-	1,763	2,231
Professional development	2,700	-	-	-	-	2,700	300
Public relations	40,541	-	-	-	-	40,541	41,237
Staff expenses	3,314	-	-	-	-	3,314	7,275
Rent	34,109	-	-	-	-	34,109	32,608
Research contributions	-	-	-	-	39,850	39,850	11,000
Telephone	4,500	-	-	-	-	4,500	2,596
Wages	403,254	-	-	-	-	403,254	370,683
	945,389	50,857	-	31,952	39,850	1,068,048	1,111,426
Excess (deficiency) of revenue over expenses	\$ 336,949	\$ (50,857)	\$ 1,234	\$ (5,022)	\$ 18,153	\$ 300,457	\$ 290,871

See accompanying notes to financial statements.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Statement of Changes in Net Assets

Year ended July 31, 2017, with comparative information for 2016

	Unrestricted	Invested in tangible capital assets and intangible asset (note 10)	Internally restricted for discipline	Internally restricted for legislation	Internally restricted for research	2017 Total	2016 Total
Net assets, beginning of year	\$ 1,154,424	\$ 144,657	\$ 152,758	\$ 180,364	\$ 421,834	\$ 2,054,037	\$ 1,763,166
Excess (deficiency) of revenue over expenses	336,949	(50,857)	1,234	(5,022)	18,153	300,457	290,871
Inter fund transfers (note 13)	(250,000)	-	50,000	200,000	-	-	-
Net change in invested in tangible capital assets and intangible asset (note 10(b))	15,332	(15,332)	-	-	-	-	-
Net assets, end of year	\$ 1,256,705	\$ 78,468	\$ 203,992	\$ 375,342	\$ 439,987	\$ 2,354,494	\$ 2,054,037

See accompanying notes to financial statements.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Statement of Cash Flows

Year ended July 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating:		
Excess of revenue over expenses	\$ 300,457	\$ 290,871
Items not involving cash		
Amortization	50,857	56,052
Change in unrealized loss (gain) on restricted cash	(42,110)	13,479
Change in unrealized loss on investments	33,225	14,502
	342,429	374,904
Changes in non-cash operating working capital:		
Accounts receivable	68,985	(65,450)
Prepaid expenses and deposits	(101)	(152)
Accounts payable and accrued liabilities	(24,537)	(277,836)
Deferred revenue	69,118	(14,680)
Deferred fees	742,198	452,438
	855,663	469,224
Investments:		
Purchase of tangible capital assets	(9,883)	(2,019)
Rebate received for intangible asset (note 5)	29,333	-
Increase in restricted cash	(700,088)	(465,917)
Net increase in investments	(47,994)	(2,086,413)
	(728,632)	(2,554,349)
Financing:		
Repayment of capital lease obligation	(4,118)	(3,899)
Increase (decrease) in cash and cash equivalents	465,342	(2,089,024)
Cash and cash equivalents, beginning of year	1,081,632	3,170,656
Cash and cash equivalents, end of year	\$ 1,546,974	\$ 1,081,632

See accompanying notes to financial statements.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements

Year ended July 31, 2017

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 Handbook - *Accounting* 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 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 future costs incurred for legal issues or legislative amendments affecting the profession.

(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, 2017

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 purchase.

(d) Short-term investments:

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

(e) Restricted cash and investments:

Restricted cash and investments consists of cash and fixed income investments and are recorded at fair value.

(f) Tangible capital assets and intangible asset:

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

Asset	Basis	Rate
Furniture, fixtures and computer hardware	Declining balance	30%
Equipment under capital lease	Straight-line	Lease term
Information management and accounting system	Straight-line	4 years

Leasehold improvements are amortized on a straight-line basis over the lease terms.

(g) 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 and intangible capital assets. Actual results could differ from those estimates.

(h) 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 short-term, restricted and unrestricted investments at fair value.

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.

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2017

2. Significant accounting policies (continued):

(h) Financial instruments (continued):

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. Investments:

(a) Restricted cash and investments:

	2017	2016
Cash	\$ 554,680	\$ 530,080
Money market investments, measured at fair value	144,311	165,135
Fixed income and equities, measured at fair value	4,257,630	3,519,208
	<u>\$ 4,956,621</u>	<u>\$ 4,214,423</u>

(b) Long-term investments:

	2017	2016
Fixed income, measured at fair value	\$ 1,586,593	\$ 1,602,085
Equities, measured at fair value	441,747	421,899
	<u>\$ 2,028,340</u>	<u>\$ 2,023,984</u>

4. Tangible capital assets:

			2017	2016
	Cost	Accumulated amortization	Net book value	Net book value
Furniture, fixtures and computer hardware	\$ 65,982	\$ 55,447	\$ 10,535	\$ 12,619
Leasehold improvements	16,584	14,096	2,488	5,886
	<u>82,566</u>	<u>69,543</u>	<u>13,023</u>	<u>18,505</u>
Equipment under capital lease	23,681	16,731	6,950	16,219
	<u>\$ 106,247</u>	<u>\$ 86,274</u>	<u>\$ 19,973</u>	<u>\$ 34,724</u>

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2017

5. Intangible asset:

			2017	2016
	Cost	Accumulated amortization	Net book value	Net book value
Information management and accounting system	\$ 152,179	\$ 81,129	\$ 71,050	\$ 126,606

During the year, the College received \$29,332 in rebates for the information management and accounting system. This rebate has been deducted from the cost of the asset. The College purchased into a pooled asset in 2015. Subsequent to this purchase, additional members have acquired licenses thereby decreasing the College's proportionate share in cost and ownership.

6. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$11,007 (2016 - \$9,928), which includes amounts payable for GST and payroll related taxes.

7. Related party transactions:

Included in accounts payable is \$1,153 (2016 - \$17,186) due to the British Columbia Chiropractic Association (the "Association"), an entity whose services include the administration of Doctors of Chiropractic in B.C. The amount is non-interest bearing and is repayable on demand. The amount was paid subsequent to year end.

The College leases premises from the Association in the amount of \$16,045 annually, excluding operating costs, with a commitment until April 2018.

8. Capital lease obligation:

The College leases a photocopier over a term expiring in fiscal year 2020. The following is a schedule of minimum lease payments under fixed rate capital lease.

	2017	2016
Year ending July 31:		
2017	\$ -	\$ 4,951
2018	4,951	4,951
2019	4,951	4,951
2020	3,712	3,712
Total minimum lease payments	13,614	18,565
Less amount representing interest at 5.5%	(1,059)	(1,892)
	12,555	16,673
Current portion of obligations under capital leases	4,593	4,118
	\$ 7,962	\$ 12,555

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2017

9. Deferred fees:

In 2008, the registrants of the College approved an increase in annual dues of \$500 per registrant for the support of Chiropractic Education in British Columbia. The fees and related investment income are restricted for this purpose. If the dues are not used for this purpose, they are required to be returned to the registrants. The change in the deferred fees balance is as follows:

	2017	2016
Balance, beginning of year	\$ 4,214,423	\$ 3,761,985
Dues received during the year	572,500	524,500
Investment earnings on deferred fees	169,698	124,605
Disbursements during the year	-	(196,667)
Balance, end of year	\$ 4,956,621	\$ 4,214,423

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

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

	2017	2016
Tangible capital assets	\$ 19,973	\$ 34,724
Intangible asset	71,050	126,606
Amounts financed by capital lease	(12,555)	(16,673)
	\$ 78,468	\$ 144,657

(b) Change in net assets invested in tangible capital assets and intangible asset is comprised of the following:

	2017	2016
Deficiency of revenue over expenses:		
Amortization of tangible capital assets and intangible asset	\$ (50,857)	\$ (56,052)
Net change in invested in tangible capital assets and intangible asset:		
Tangible capital assets acquired	\$ 9,883	\$ 2,019
Net intangible asset rebate	(29,333)	-
Repayment of capital lease obligation	4,118	3,899
	\$ (15,332)	\$ 5,918

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2017

11. Trust accounts:

The College administers trust cash and term deposits on behalf, and in accordance with the instructions of, donors. The original capital of these trusts is not encroached on. The trusts under administration include the following:

	2017	2016
Eva Bartlett Estate:		
Opening balance	\$ 13,215	\$ 13,712
Interest earned	105	103
Scholarships issued	-	(600)
Ending balance	13,320	13,215
Emma Goodrich Estate:		
Opening balance	121,182	120,245
Interest earned	973	937
Scholarships issued	(3,000)	-
Ending balance	119,155	121,182
Alumni Reserve Fund:		
Opening balance	27,438	27,226
Interest earned	221	212
Scholarships issued	-	-
Ending balance	27,659	27,438
	\$ 160,134	\$ 161,835

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

12. Committee expenses:

The College's committee expense is comprised of the following:

	2017	2016
Discipline	\$ 250	\$ -
Executive	1,278	6,137
Finance and audit	8,747	6,927
Inquiry - external activities	124,694	172,810
Inquiry - internal activities	19,983	18,175
Patient relation	213	2,587
Quality assurance	4,028	6,663
Registration	22,410	41,881
	\$ 181,603	\$ 255,180

COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2017

13. Inter fund transfers:

The Board approved a transfer from the general fund in the amount of \$250,000. Of this amount, \$50,000 was transferred to the discipline fund and \$200,000 was transferred to the legislation fund. The amounts were transferred to enhance the sustainability of these funds.

14. Financial instruments:

(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. There has been no material change in this risk from the prior year.

(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. There has been no material change in this risk from the prior year.

(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. There has been no material change in this risk from the prior year.

(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 material change in this risk from the prior year.

15. Comparative information:

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

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