



# College of Chiropractors of British Columbia

2017 - 2018 Annual Report





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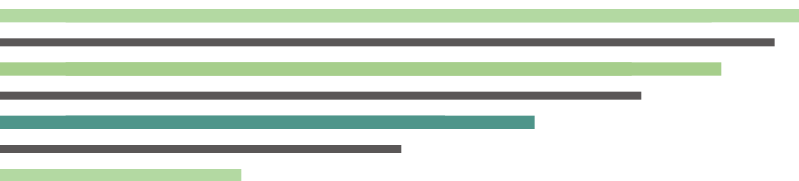


## Vision

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
  - Promoting and enhancing collaborative relationships.
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## Strategic Goals and Strategies

### 1. Enhancing Governance

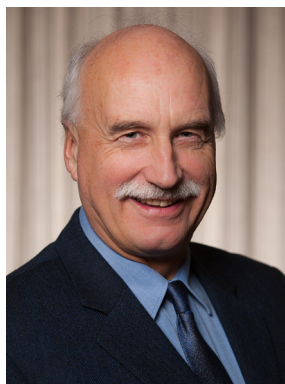
- a. Continued improvement of Board and organizational governance
- b. Strengthen partnerships with key stakeholders

### 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*



Mr. Ken Kramer  
*Vice-Chair, Public Appointed*



Dr. Chris Anderson



Dr. Gil Desaulniers



Dr. Parm Rai



Dr. Larissa Juren



Dr. Hafeez Merani



Dr. Johnny Suchdev



Mr. Colin Bennett  
*Public Appointed*



Ms. Kitty Chan  
*Public Appointed*

# Staff



Mr. Richard Simpson  
*Interim Registrar*



Dr. Douglas Wright  
*Deputy Registrar*



Mr. Shelby Thiessen  
*Accountant*



Mrs. Susan Wawryk  
*Registration Coordinator*



Ms. Gigi Tsui  
*Office Coordinator*

# Exiting Board Members and Staff



Dr. Avtar Jassal  
*Vice Chair, CCBC  
Board  
Executive Committee  
Inquiry Committee*



Mrs. Frances  
Picherack  
*Acting Registrar and  
CEO*



Mrs. Michelle  
Da Roza  
*Registrar on leave*



Ms. Karen  
Kesteloo  
*Public Appointed  
Discipline Committee  
Executive Committee  
Quality Assurance  
Committee  
Finance and Investment  
Committee Chair*



Mr. Bruce  
Williams  
*Public Appointed  
Discipline Committee  
Patient Relations  
Committee*



# Message from the Chair

Professional regulation in BC and across Canada provides an ever-changing environment in which we, and all healthcare regulators, must operate. Government and media scrutiny, policy changes, the expectations and perceptions of the public, and occasional challenges impact how we regulate and how we govern. Self-regulation is a privilege that we must continue to earn, and we are working closely with government to be a best-in-class regulator as the evolution takes shape.

And in this environment of change, and with renewed vision and energy, the Board made excellent progress this past year in meeting the goals identified in our 2017-19 Strategic Plan, particularly regarding enhanced governance, collaboration with key stakeholders, responsiveness to public concerns and the delivery of evidence-informed care. The Board regularly reviews the Strategic Plan and it will be updated in the coming year.

We dealt with several challenges having to do with what is and is not within the chiropractic scope of practice, what claims can and can not be substantiated and what might, as a result, properly be posted on Registrants' websites and other marketing materials. There were a number of registrants who were not in compliance with College policy and their websites and other social media content was brought to our attention by the Ministry of Health.

We responded quickly and worked collaboratively with the ministry on the resolution of these concerns, having previously adopted this definition of evidence-informed practice:

Evidence-informed practice is the conscientious, explicit and judicious use of current best evidence from health science, professional experience and patient preference in making decisions about the care of individual patients.

To further address these concerns and assist Registrants with compliance, in August of this year the Board approved changes to the Professional Conduct Handbook, Part 14.1 (f):

Chiropractors must not advertise health benefits of their services when there is not acceptable evidence that these benefits can be achieved. See Appendix "N" to the Handbook for additional information.

CCBC's Registrar, Michelle Da Roza, went on maternity leave this past spring. Frances was appointed for the first few months of her absence and we thank her for her service. We're pleased to introduce Richard Simpson who has more recently taken on the role of Interim Registrar, bringing a wealth of knowledge and experience to the role.

The Board has a good mix of dedicated and engaged professional and public members. We await the appointment of two new public members to our Board and look forward to working with them.

In 2008 CCBC Registrants made a 10-year commitment to allocate \$500 from annual licensing fees to the Education in BC, established to fund a new chiropractic school in BC. By July 31 of this year more than \$5.0 million had been collected. In August the Board decided to end the collection for this fund as the College's criteria for funding a new school were not met. A motion was passed to return funds collected.

The College provided funding this year to the Canadian Chiropractic Guidelines Initiative. The CCGI is dedicated to enhancing the health of Canadians through fostering excellence in chiropractic care and sharing best-practice recommendations throughout the profession.

Also, in August of this year, and following thorough discussions, the College re-joined the Canadian Federation of Chiropractic Regulatory and Educational Accrediting Boards.

In the fall of 2018, the College Board will begin a governance review using outside consultation and advisors and re-visit the strategic plan in the spring of 2019.

I'd like very much to thank our College staff—Doug Wright, Richard Simpson, Gigi Tsui, Shelby Thiessen and Susan Wawryk, and we look forward to the return of Michelle Da Roza in the spring of 2019. I also wish to welcome Sandra Bao to the office team as of September 2018.

And another thank you to departing public member Kitty Chan, and the elected Board members Dr. Gil Desautniers, Dr. Parm Rai and Dr. Avtar Jassal. Your perspectives and service, and indeed the contributions of the entire Board over this past year, are much appreciated!

As we prepare for our move to the Hub in September 2018 we look forward to collaboration with other health regulatory colleges on both a provincial and national level.

It's been my pleasure and honour to serve as the Board Chair, and I look forward to working with the new Board Chair in the coming year.

# Registrar's Report

Health care delivery in British Columbia has changed significantly over the years, continues to transform, and through 2018 health professionals strive to practice in a patient-centered and collaborative environment. I was pleased to join the College of Chiropractors of BC (CCBC) as Interim Registrar in August 2018. This is an exciting position for me, coming from a background as Registrar to BC's Emergency Medical Assistants Licensing Board (paramedics and first responders) and many years prior in the provincial public service. I look forward to working with chiropractors, the public and other stakeholders in advancing the College mandates.

The College is taking a proactive approach in delivering our mandate to serve and protect the public. Though a series of initiatives and guideline enhancements, the College is determined to build a strong and safe environment in the best interests of the public. The following initiatives have contributed to the College's mandate in different ways:

Ensuring the highest professional standards:

## **Patient Relations Committee**

- Development and implementation of a Sexual Boundaries exam

## **Quality Assurance Committee**

- Delivery of a record keeping course
- Development of an evidence informed practice definition
- Refinement of Appendix N – Acceptable Evidence
- Development of Clinical and Professional standards

## **Indigenous cultural competency**

- Encouraging registrants to complete the Indigenous Cultural Competency (San'yas) training program provided by the Provincial Health Services Authority

## **Advancing continuing education and research:**

- Consideration and approval of research awards
- Support of CCGI funding

## **Promoting and enhancing collaborative relationships**

- Development of a Quality Assurance position statement, as adapted from the BC Health Regulators (BCHR)
- Decision to relocate the CCBC Offices alongside other BC health regulators at the College HUB at 200 Granville Street
- Continuation of work with BCHR in development of several shared programs and policies.

We have a competent and capable staff at the College who have helped me get up to speed in my new role while they continue to meet the needs of the profession and the public. My thanks go out to the office staff – Dr. Douglas Wright, Mr. Shelby Thiessen, Ms. Susan Wawryk, Ms. Gigi Tsui and Ms. Sandra Bao. It is only with their expertise and dedication that the Board's mandate on behalf of registrants and the public is accomplished.

Finally, I would like to thank the members of the Board for their support and guidance. Their passion for the profession is unwavering, and relentless in their commitment to serve and protect the public.

Mr. Richard Simpson, Interim Registrar, CCBC



# Registration Committee

## 2017 - 2018 Committee Members

Dr. Blake Cameron  
*Chair*

Dr. Paul Dhaliwal  
*Vice Chair*

Ms. Kitty Chan  
*Public member*

Mr. Ken Kramer  
*Public member*

The Registration Committee is responsible for reviewing applications for registration which 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 of Chiropractors of British Columbia, applying their requirements to either grant, or deny registration.

The Committee reviewed 91 files this past year. There were 78 applications for full registration (including reinstatements, new grads, interprovincial transfers and foreign applicants), 12 student applicants, 1 application for an exam exemption and 3 temporary applicants.

There was a net increase of 21 full registrants and a decrease of 16 non-practicing registrants during the 2017-18 fiscal year. Total registration at the end of this fiscal year is 1252 (1215 full registrants and 37 non-practicing registrants). Statistics do not include those registrants deleting from CCBC registration.

The Committee would like to thank Ms. Kitty Chan for her contributions made to the Registration Committee and for her continuing dedication to the College Board, in her new position.

78 Full Registration  
12 Students  
1 Exam Exemption  
3 Temporary



1215 Full Registrants  
37 Non-Practicing



# Quality Assurance Committee

## 2017 - 2018 Committee Members

Dr. Enrique Domingo

*Chair*

Dr. Chris Anderson

*Vice Chair*

Ms. Dorothy Barkley

*Public member*

The Quality Assurance Committee met quarterly and conducted teleconferences over the past year to address issues brought to us by the CCBC, as we continue in our work with the College's Strategic Plan in efforts to improve chiropractic practice in British Columbia.

We continue with the conversion of the existing Quality Assurance program into one of Quality Improvement (QI). Through our Quality Improvement Survey, we learned of the desire for mandatory continuing education directed for specific registrant and College needs, thereby allowing the professional betterment of our registrants and enhancing the efficacy and safety of chiropractic practice for the public's benefit. The survey's useful feedback helped us collate what registrants thought important moving forward. Future surveys may be used for upcoming projects as registrant input is greatly desired and appreciated.

Ms. Karen Kesteloo, one of our longest serving committee members, has moved on to other endeavours as her term as an Appointed Board Member expired in March 2018. Our committee consists of Vice Chair, Dr. Chris Anderson, public representative, Dorothy Barkley, and myself, allowing us to still meet the committee quorum requirements of the HPA for Quality Assurance. I greatly appreciate my fellow past and present committee members' dedicated efforts and contributions this past year to make Quality Assurance a well-functioning and efficient committee. The Committee continues to work on replacement of the Professional Conduct Handbook (PCH) with the new Standards of Practice.

This very detailed document is currently with our College Board for review and will then be brought forward for further comments and review before final approval and implementation by the College Board. We expect this to occur prior to the New Year.

The Practice Self Review process continues to be looked at for efficiencies and an electronic model being used by CRNBC is under consideration for practice self-assessment and peer review in the future. Compliance has been good under the current process, although legibility and inadequate records continue to be a consistent issue that arises. The Committee considered the motion made to the CCBC at last year's AGM requesting the granting of Continuing Education (CE) credit for the mandatory First Aid registration requirement and have decided a review of the entire CE program is required before any awarding of First Aid credit hours is implemented on a piecemeal basis. This review will begin by the New Year and will not affect this or next year's CE cycle. We have worked with the Patient Relations Committee and acknowledged and prescribed their mandatory Sexual Boundaries course. The Committee has been working diligently to produce a mandatory Record Keeping Seminar that will be high quality, easy access and low cost for registrants, and would address some of the Practice Self Review (PSR) and QI survey issues. This has been approved by the CCBC and is expected to be implemented for this CE cycle with an expected start date late this year and continued into next year and the following CE Cycle.

The Canadian Chiropractic Guideline Initiative (CCGI) was supported again by the CCBC upon recommendation from our committee.

The schedule for the Quality Assurance strategic actions is updated as required with the goal for a long-term plan in place for fulfilling each action under the CCBC's Strategic Plan.

# Inquiry Committee

## 2017 - 2018 Committee Members

Dr. Lesley Taylor-  
Hughes  
*Chair*

Ms. Shirley Stocker  
*Vice Chair (Public member)*

Ms. Kitty Chan  
*Public member*

Dr. Anne Maylin-Lee

Dr. Brett Peters

The Inquiry Committee's role is to investigate complaints against registrants and former registrants that are related to contravention of the Health Professions Act (HPA), CCBC regulation, bylaws, and the Professional Conduct Handbook. It also considers cases of failure to comply with conditions placed on registrants, misconduct and incompetence to practice. The Committee can also 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 conduct an investigation in a timely, thorough 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

The Committee reminds registrants to respond promptly and in a professional manner when contacted as the response becomes part of the official investigation record which may be observed by the complainant, the Health Professions Review Board (HPRB) and the courts.

After an investigation is completed, the HPA requires that the complainant be advised in writing of the disposition of the matter and 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 reviews the investigation for adequacy and the disposition for fairness.

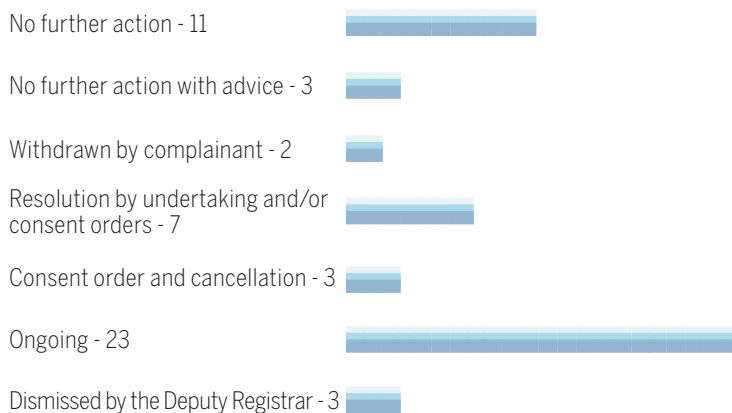
The role of an Inquiry Committee member, inspector and investigator is an important one in fulfilling the privilege of self regulation and public protection. As chair I am grateful to all committee members for their dedication to this critical regulatory function.

The Inquiry Committee met quarterly over the year and held several teleconference meetings. It investigated 43 complaints.

### 43 new complaints between August 1, 2017 and July 31, 2018



### Complaint status as of July 31, 2018 (includes 9 cases carried over from last year):



# Discipline Committee



Dr. Brad Dickson  
*Chair*

Dr. Lidia Mickelson  
*Vice - Chair*

Dr. Rob Cormack

Mr. Morley Jameson  
*Public Representative*

Dr. Christian Duff, PhD  
*Public Representative*

The Discipline Committee is a committee of the CCBC Board established pursuant to the Health Professions Act. Its mandate is to hear and to make a determination of matters referred to the Committee following a citation being issued by a Registrar at the direction of the Inquiry Committee or Board regarding 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.
- To publically post disciplinary decisions and dispositions on the College website.

There was one matter referred to the Discipline Committee this year; however, it was resolved prior to the Hearing date. Details of the complaint and its resolution can be found in the Inquiry Committee's report.

I would like to thank public member Bruce Williams for his past service to the committee and acknowledge committee members Dr. Lidia Mickelson, Dr. Rob Cormack and public representatives Dr. Christian Duff, PhD and Mr. Morley Jameson for their continuing support.

Sincerely,

Dr. Brad Dickson

# 2017 - 2018 Disciplinary Outcomes

## Subject to Public Notice

During the year 2017-18 the following disciplinary decisions were made that are subject to public notice under the Health Professions Act (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.

August 17, 2017

### RE: Dr. Alvin Klassen - Section 36

Under s. 36 of the Health Professions Act, Dr. Klassen admitted that:

1. at an appointment in March 2012, he failed to obtain the complainant's consent to treat in the area of her upper chest using a contact on or around the tissue of her right breast and under her clothing
2. in or about the beginning of 2017, prior to the receipt of the complaint, Dr. Klassen destroyed his patient file for the complainant, contrary to s. 72(2) of the College's Bylaws.

Further to those admissions, Dr. Klassen consented to:

1. a reprimand
2. payment of a fine of \$3,000 and costs of \$2,000, and, following his retirement from practice on April 29, 2017, gave
3. an undertaking to never again engage in the practice of chiropractic or any other form of health care, either licensed or unlicensed, whether in British Columbia or in any other jurisdiction.

August 26, 2017

### RE: Dr. Mark Speakman- Section 32

The College received a complaint under s. 32 of the Health Professions Act alleging that, in the course of an appointment that occurred at a location away from his clinic, Dr. Speakman failed to obtain consent for the removal of the complainant's clothing and for treatment directly on the plaintiff's skin in areas of the body of potential sexual sensitivity. Dr. Speakman denied that any of the complainant's clothing was removed during the appointment, or that there was any treatment in areas of the body of potential sexual sensitivity, either on skin or over clothing. Dr. Speakman denied any wrongdoing. Dr. Speakman admitted that, contrary to s. 72(1)(c) of the College's Bylaws, he failed to keep a day sheet listing the appointments that occurred at the non-clinic location, including the appointment that was the subject of the complaint.

To resolve the complaint, Dr. Speakman consented to:

1. Payment of a fine of \$750.00 and costs and disbursements of \$2,000.00. He also gave undertakings
2. to complete coursework on patient boundaries
3. to maintain day sheets as required by s. 72(1)(c) of the Bylaws, and
4. for a period of 2 years, to not treat female patients at his clinic unless another person is present in the clinic, and to have a chaperone present for any treatment of a female patient that occurs outside his clinic or that may involve removal of the patient's clothing or contact with areas of the body of potential sexual sensitivity.



September 18, 2017

## RE: Dr. Kevin Lai- Section 36

Following an investigation of the Inquiry Committee under s. 33(4) of the Health Professions Act (the “HPA”), Dr. Lai admitted that he:

1. charged patients paying cash less for products than patients paying for products through their insurance
2. did not collect co-payments from patients
3. billed insurers added charges to recoup copayments that were not collected from patients
4. failed to keep billing and clinical records that were complete and complied with College standards, and
5. offered existing patients financial incentives for referring new patients to his office.

Based on these admissions, Dr. Lai consented under s. 36 of the HPA to

1. a reprimand
2. a suspension of 60 days with 30 days to be held in abeyance provided (3) the following undertakings are met:
  - a. no misrepresentation of professional fees to payors
  - b. comply with College requirements for billing insured services
  - c. implement a consistent fee schedule
  - d. ensure clinical and billing records comply with College standards
  - e. only recommend products necessary for the well-being of patients as documented in their clinical records
  - f. cease offering financial incentives for referring new patients, and
  - g. submit to, and pay the cost of, an office inspection

June 11, 2018

## RE: Dr. Michael Buna- Section 37

Under section 37.1 of the Health Professions Act, Dr. Michael Buna admitted to:

1. practicing in breach of a prior consent order and his undertaking to have a chaperone present at all times during the assessment, consultation, examination and/or treatment of female patients,
2. submitting information to the College that was false and inaccurate, in that it represented chaperones were present during the assessment, consultation, examination and/or treatment of female patients when no chaperones had in fact been present, and
3. counselling a patient to advise the College that a chaperone was always present at her appointments when he knew that was not true and with the purpose of misleading the College and frustrating its investigation into his adherence to the terms of the prior consent order and his undertaking.

Based on these admissions, Dr. Buna consented to an Order from the Inquiry Committee

1. cancelling his registration, and
2. providing that, following that cancellation, he is not eligible for reinstatement of his registration.

# Patient Relations Committee

## 2017 - 2018 Committee Members

Dr. Lidia Mickelson  
*Chair*

Dr. Lindsay Rite  
*Vice Chair*

Mr. F. Bruce Williams  
*Public member*

The Patient Relations Committee (PRC) is a committee mandated under the Health Professions Act (HPA) since March of 2009 and is established under s. 19 of the CCBC bylaws. There are 26 regulated health professions in BC, 25 of which are governed by 22 regulatory colleges under the HPA. The HPA provides a regulatory framework for BC health professions. The committee is composed of 3 members appointed by the CCBC, and one of those persons must be an appointed CCBC member. At the time of writing this report, the PRC committee members are Dr Lidia Mickelson, Chair, Dr Lindsay Rite, Vice Chair. Mr. Bruce Williams was a member of the committee until recently when his term expired. We would like to thank him for his time and dedication to the committee during the last year. The CCBC is expecting additional appointed Board members shortly.

This past year we deployed a mandatory online boundaries questionnaire in which all CCBC registrants participated and we are pleased to announce that everyone passed. The content of the questionnaire was based on the document titled “Clear Sexual Boundaries Between Chiropractors and Patients: Responsibilities of Chiropractors”. The CCBC and PRC would like to, once again, acknowledge and thank the UK Professional Standards Authority for granting permission to modify and distribute this document to the Chiropractors of British Columbia.

Looking forward, the committee is collaborating with other organizations in the development of educational strategies, to support the needs and best practices related to doctor-patient boundaries.

One mandate of the Committee is to “establish and maintain procedures by which the College deals with complaints of professional misconduct of a sexual nature.

To further that, we remind all registrants of s. 32.4 of the Health Professions Act:

### Duty to report sexual misconduct

32.4 (1) If a registrant has reasonable and probable grounds to believe that another registrant has engaged in sexual misconduct, the registrant must report the circumstances in writing to the registrar of the other registrant’s college.

(2) Despite subsection (1), if a registrant’s belief concerning sexual misconduct is based on information given in writing, or stated, by the registrant’s patient, the registrant must obtain, before making the report, the consent of (a) the patient, or (b) a parent, guardian or committee of the patient, if the patient is not competent to consent to treatment.

(3) On receiving a report under subsection (1), the registrar must act under section 32 (2) as though the registrar had received a complaint under section 32 (1).

### Immunity

32.5 No action for damages lies or may be brought against a person for making a report in good faith as required under section 32.2, 32.3 or 32.4.

Additionally, valuable information and guidelines and information can be found in the Document “Clear Sexual Boundaries Between Chiropractors and Patients: Responsibilities of Chiropractors” found on the College website at <http://www.chirobc.com/standards-and-legislation/boundaries-and-sensitivities/>.

# Research and Bursary Committee

## 2017 - 2018 Committee Members

Dr. Gil Desaulniers      Dr. Larissa Juren  
*Chair*

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

The Research and Bursary Committee is a Special Committee established by the Board for this process. The Committee provides recommendations to the Board for the dissemination of research funds and bequeathments. 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) and two persons appointed by the Board.

This past year, 23 applications were received from CMCC students for bequeathments based on academic performance and service to the chiropractic profession.

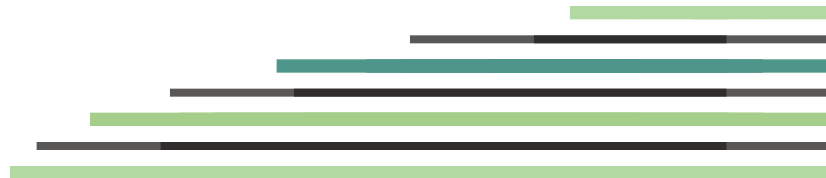
The Board approved awards to the following students in 2018–2019:

Dr. Walter Sturdy Award (\$1000)  
Stephanie Hua-Nguyen

BC CMCC Alumni Association Awards (\$500)  
Natasha Peters  
Garrett Wiltse  
Jourdyne Mason

No awards were given for the Emma Goodrich Estate or Eva Bartlett Scholarships, as there was not sufficient income.

The Board remains dedicated to supporting chiropractic research in order to improve patient outcomes. An extensive review of the Research and Bursary Committee's term of reference and performance will be undertaken to develop a strategic plan for the upcoming year which will make the Committee more effective.



# Finance and Investment Committee

## 2017 - 2018 Committee Members

Ms. Karen  
Kesteloo  
*Chair*

Mr. Colin Bennett  
*Public member*

Mr. Derek Hall  
*Public Representative*

Dr. Parm Rai

The Finance/Investment Committee fulfills its oversight responsibilities on behalf of the Board of Directors 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 scope of its mandate to the Board in support of the strategic plan.

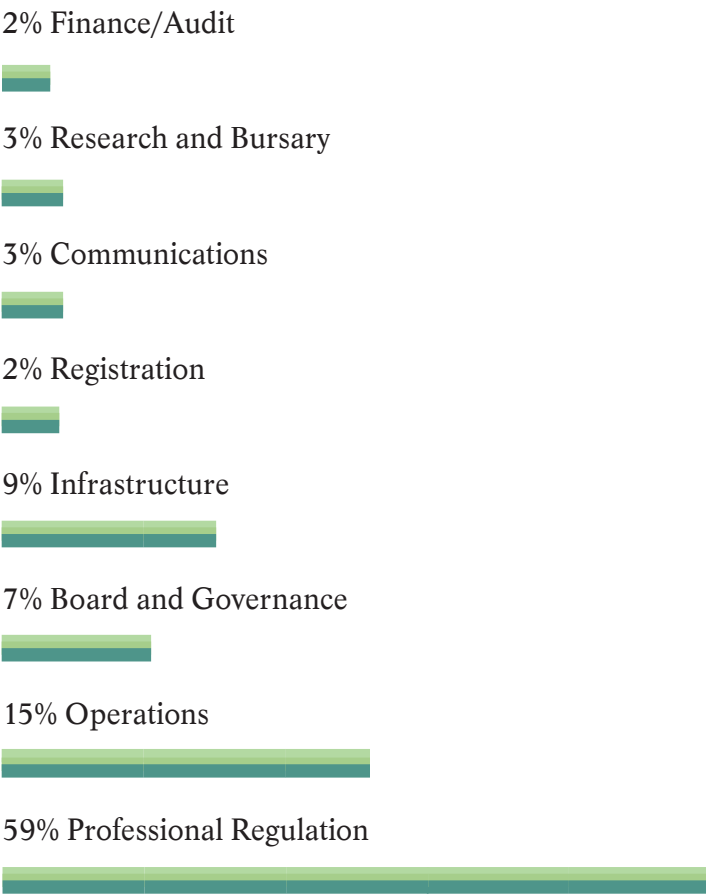
In addition to quarterly review of investments, operating results and oversight of the annual audit, other significant activities and recommendations to the Board included:

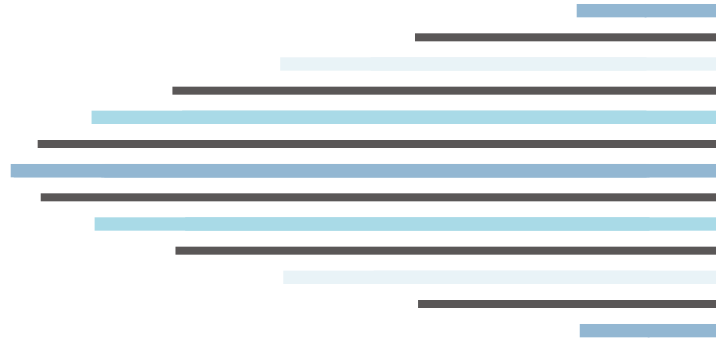
- Amendment to the purpose, funding and replenishment of the Legislation Reserve Fund to preserve the fund for legal expenditures related to unanticipated material events,
- Increasing the Legislation Reserve Fund to \$500,000 by transfer from the General Fund,
- Formalized a trust investment policy statement for administration of trust funds,
- Board and committee honoraria survey to ensure current policy is in market,
- Financial projections to assist in planning for cessation of Education BC allocation of licencing fees

The College continues to build its reserves to provide a solid underpinning for future contingencies. For detailed financial information please refer to the audited financial statements that follow.

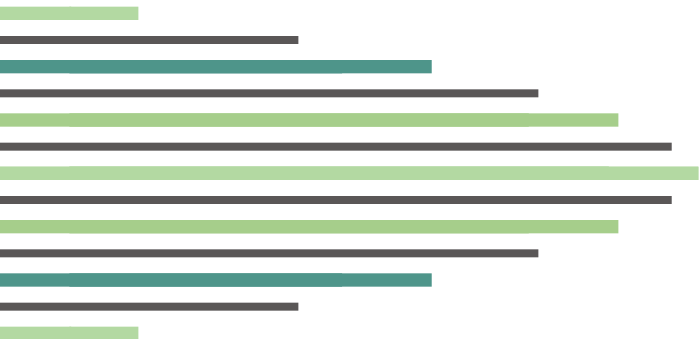
During the year the Committee welcomed new member, Mr. Colin Bennett, FCPA FCMA. Sincere thanks to committee members Mr. Colin Bennett, Mr. Derek Hall and Dr. Parm Rai for their valuable input and guidance throughout the year.

## Expenditures by function





Financial Statements of  
**College of Chiropractors of BC**  
Year ended July 31, 2018







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Burnaby BC V5H 4M2  
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Telephone (604) 527-3600  
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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, 2018, 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, 2018 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Burnaby, Canada  
September 26, 2018

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

## Statement of Financial Position

July 31, 2018, with comparative information for 2017

	2018	2017
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 1,668,011	\$ 1,546,974
Restricted cash and investments (notes 3(a) and 7)	5,693,765	554,680
Short-term investments	59,681	58,340
Accounts receivable	5,134	14,118
Prepaid expenses and deposits	12,311	2,969
	7,438,902	2,177,081
Restricted investments (notes 3(a) and 7)	-	4,401,941
Long-term investments (note 3(b))	2,101,033	2,028,340
Tangible capital assets (note 4)	11,943	19,973
Intangible asset (note 5)	35,525	71,050
	\$ 9,587,403	\$ 8,698,385
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 94,540	\$ 121,658
Deferred revenue	1,274,983	1,253,057
Deferred fees (note 7)	5,693,765	-
Current portion of capital lease obligation, repaid	-	4,593
	7,063,288	1,379,308
Capital lease obligation	-	7,962
Deferred fees (note 7)	-	4,956,621
	7,063,288	6,343,891
Net assets:		
Unrestricted	1,246,007	1,256,705
Invested in tangible capital assets and intangible asset (note 8)	47,468	78,468
Internally restricted for discipline	211,128	203,992
Internally restricted for legislation	537,283	375,342
Internally restricted for research	482,229	439,987
	2,524,115	2,354,494
Trust accounts (note 9)		
Commitments (note 11)		
	\$ 9,587,403	\$ 8,698,385

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, 2018, with comparative information for 2017

	Unrestricted	Invested in tangible capital assets and intangible asset	Internally restricted for discipline	Internally restricted for legislation	Internally restricted for research	2018	2017
Revenues:							
Licensing fees	\$ 1,170,043	\$ -	\$ -	\$ -	\$ -	1,170,043	\$ 1,148,600
Investment income and miscellaneous	45,164	-	7,136	13,132	15,382	80,814	35,054
Research fees	-	-	-	-	58,510	58,510	55,271
Incorporation fees	44,100	-	-	-	-	44,100	46,125
Registration fees	-	-	-	28,995	-	28,995	23,680
Fines income	28,100	-	-	-	-	28,100	48,000
Exam fees	12,075	-	-	-	-	12,075	11,775
	1,299,482	-	7,136	42,127	73,892	1,422,637	1,368,505
Expenses:							
Amortization	-	43,643	-	-	-	43,643	50,857
Audit and professional fees	13,913	-	-	-	-	13,913	13,913
Bank charges	39,398	-	-	-	-	39,398	34,006
Board	88,559	-	-	-	-	88,559	55,504
Board development	5,135	-	-	-	-	5,135	15,711
Bursaries	1,000	-	-	-	-	1,000	1,000
Committee (note 10)	241,808	-	-	-	-	241,808	181,603
Human resources	17,598	-	-	-	-	17,598	3,314
IT database system	113,691	-	-	-	-	113,691	91,494
Insurance	7,905	-	-	-	-	7,905	4,666
Legal	33,973	-	-	4,844	-	38,817	62,946
Office	11,942	-	-	-	-	11,942	15,718
Planning and strategy	16,891	-	-	-	-	16,891	10,599
Printing, stationery and postage	2,862	-	-	-	-	2,862	1,763
Professional development	2,826	-	-	-	-	2,826	2,700
Public relations and communications	38,241	-	-	-	-	38,241	40,541
Rent	51,154	-	-	-	-	51,154	34,109
Research contributions	-	-	-	-	31,650	31,650	39,850
Telephone	2,948	-	-	-	-	2,948	4,500
Wages and benefits	498,888	-	-	-	-	498,888	403,254
	1,188,732	43,643	-	4,844	31,650	1,268,869	1,068,048
Gain on sale of tangible capital assets	-	15,853	-	-	-	15,853	-
Excess (deficiency) of revenue over expenses	\$ 110,750	\$ (27,790)	\$ 7,136	\$ 37,283	\$ 42,242	\$ 169,621	\$ 300,457

See accompanying notes to financial statements.

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

## Statement of Changes in Net Assets

Year ended July 31, 2018, with comparative information for 2017

	Unrestricted	Invested in tangible capital assets and intangible asset (note 8)	Internally restricted for discipline	Internally restricted for legislation	Internally restricted for research	2018 Total	2017 Total
Net assets, beginning of year	\$ 1,256,705	\$ 78,468	\$ 203,992	\$ 375,342	\$ 439,987	2,354,494	\$ 2,054,037
Excess (deficiency) of revenue over expenses	110,750	(27,790)	7,136	37,283	42,242	169,621	300,457
Net change in invested in tangible capital assets and intangible asset (note 8(c))	3,210	(3,210)	-	-	-	-	-
Inter-fund transfer (note 2(b))	(124,658)	-	-	124,658	-	-	-
Net assets, end of year	\$ 1,246,007	\$ 47,468	\$ 211,128	\$ 537,283	\$ 482,229	\$ 2,524,115	\$ 2,354,494

See accompanying notes to financial statements.



# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

## Statement of Cash Flows

Year ended July 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operating:		
Excess of revenue over expenses	\$ 169,621	\$ 300,457
Items not involving cash:		
Amortization	43,643	50,857
Unrealized loss (gain) on restricted cash	79,340	(42,110)
Unrealized loss on investments	25,133	33,225
Gain on sale of tangible capital assets	(15,853)	-
	301,884	342,429
Change in non-cash working capital:		
Accounts receivable	8,984	68,985
Prepaid expenses and deposits	(9,342)	(101)
Accounts payable and accrued liabilities	(27,118)	(24,537)
Deferred revenue	21,926	69,118
Deferred fees	737,144	742,198
	731,594	855,663
Investing:		
Purchase of tangible capital assets	(9,435)	(9,883)
Proceeds from sale of tangible capital assets	25,200	-
Rebate received for intangible asset (note 5)	-	29,333
Increase in restricted cash	(816,484)	(700,088)
Net increase in investments	(99,167)	(47,994)
	(899,886)	(728,632)
Financing:		
Repayment of capital lease obligation	(12,555)	(4,118)
Increase in cash and cash equivalents	121,037	465,342
Cash and cash equivalents, beginning of year	1,546,974	1,081,632
Cash and cash equivalents, end of year	\$ 1,668,011	\$ 1,546,974

See accompanying notes to financial statements.

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

## Notes to Financial Statements

Year ended July 31, 2018

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### 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 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 legal expenditures 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. During the year the board approved a transfer of \$124,658 from the unrestricted net assets to internally restricted for legislation along with revision of the purpose to read as per above.

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2018

## 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, equities and fixed income investments and are recorded at fair value.

(f) Long-term investments:

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

(g) 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	Method	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

(h) 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.

(i) 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, 2018

## 2. Significant accounting policies (continued):

### (i) 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. Investments:

### (a) Restricted cash and investments:

	2018	2017
Cash	\$ 572,258	\$ 554,680
Money market investments	145,808	144,311
Fixed income and equities	4,975,699	4,257,630
	5,693,765	4,956,621
Current restricted cash and investments (note 7)	5,693,765	554,680
Long-term restricted cash and investments	\$ -	\$ 4,401,941

### (b) Long-term investments:

	2018	2017
Fixed income	\$ 1,601,071	\$ 1,586,593
Equities	499,962	441,747
	\$ 2,101,033	\$ 2,028,340

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2018

## 4. Tangible capital assets:

			2018	2017
	Cost	Accumulated amortization	Net book value	Net book value
Furniture, fixtures and computer hardware	\$ 38,829	\$ 26,886	\$ 11,943	\$ 10,535
Leasehold improvements	-	-	-	2,488
	38,829	26,886	11,943	13,023
Equipment under capital lease	-	-	-	6,950
	\$ 38,829	\$ 26,886	\$ 11,943	\$ 19,973

## 5. Intangible asset:

			2018	2017
	Cost	Accumulated amortization	Net book value	Net book value
Information management and accounting system	\$ 152,179	\$ 116,654	\$ 35,525	\$ 71,050

During the year, the college received \$nil (2017 - \$29,333) 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 \$nil (2017 - \$11,007), which includes amounts payable for goods and services taxes and payroll related taxes.



# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2018

## 7. 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.

Subsequent to the end of the fiscal year, 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 would cease. As these funds will be distributed within the next fiscal year, the balance has been reclassified to current liabilities as at July 31, 2018.

	2018	2017
Balance, beginning of year	\$ 4,956,621	\$ 4,214,423
Dues received during the year	567,250	572,500
Investment earnings on deferred fees	214,894	169,698
Disbursements during the year	(45,000)	-
Balance, end of year	\$ 5,693,765	\$ 4,956,621

## 8. Net assets invested in tangible capital assets and intangible asset:

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

	2018	2017
Tangible capital assets	\$ 11,943	\$ 19,973
Intangible asset	35,525	71,050
Amounts financed by capital lease	-	(12,555)
	\$ 47,468	\$ 78,468

(b) Deficiency of revenue over expenses:

	2018	2017
Amortization of tangible capital assets and intangible asset	\$ (43,643)	\$ (50,857)
Gain on sale of tangible capital assets	15,853	-
	\$ (27,790)	\$ (50,857)

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2018

## 8. Net assets invested in tangible capital assets and intangible assets (continued):

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

	2018	2017
Repayment of capital lease obligation	\$ 12,555	\$ 4,118
Purchase of tangible capital assets	9,435	9,883
Proceeds from sale of tangible capital assets	(25,200)	-
Net intangible asset rebate	-	(29,333)
	<u>\$ (3,210)</u>	<u>\$ (15,332)</u>

## 9. Trust accounts:

The College administers trust cash and term deposits on behalf of, 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:

	2018	2017
Eva Bartlett Estate:		
Opening balance	\$ 12,320	\$ 13,215
Interest earned	108	105
Scholarships issued	-	(1,000)
Ending balance	12,428	12,320
Emma Goodrich Estate:		
Opening balance	121,155	121,182
Interest earned	974	973
Scholarships issued	(1,000)	(1,000)
Ending balance	121,129	121,155
Alumni Reserve Fund:		
Opening balance	26,659	27,438
Interest earned	228	221
Scholarships issued	-	(1,000)
Ending balance	26,887	26,659
	<u>\$ 160,444</u>	<u>\$ 160,134</u>

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

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2018

## 10. Committee expenses:

	2018	2017
Discipline	\$ 186	\$ 250
Executive	8,172	1,278
Finance and investment	9,192	8,747
Inquiry – external activities	176,573	124,694
Inquiry – internal activities	16,942	19,983
Patient relation	568	213
Quality assurance	9,765	4,028
Registration	20,410	22,410
Balance, end of year	\$ 241,808	\$ 181,603

## 11. Commitments:

The College is committed to make the following minimum rental payments and operating costs for rental of premises, as follows:

2019	\$ 45,740
2020	42,896
2021	43,238
2022	43,580
2023	43,922
Thereafter	7,358
	\$ 226,734

Subsequent to the end of the fiscal year, the College entered a licence agreement for the rental of premises commencing September 17, 2018 which has also been included in the table above.

## 12. Financial 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.

# COLLEGE OF CHIROPRACTORS OF BRITISH COLUMBIA

Notes to Financial Statements (continued)

Year ended July 31, 2018

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## 12. Financial risks (continued):

### (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.

## 13. Comparative Information:

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

# In the Near Future

Timeline - Post July 31, 2018

## August 2018

### **New Interim Registrar:**

We welcome our new Interim Registrar, Mr. Richard Simpson.

## Winter 2018

### **Record- keeping course:**

In partnership with CMCC, we are developing and launching a Record Keeping Course for late 2018. Details to follow.

### **Governance Review:**

Board approved a governance review to clarify the College's role and statutory responsibilities.

## Spring 2018

### **IT improvements:**

The creation of the new x-ray module in the registrant portal. This will assist registrants with online tracking of Certification of machines, installation and decommission of machines.

## September 2018

**Joining CFCREAB:** Two exciting things happening in September: joining of Canadian Federation of Chiropractic Regulatory & Educational Accrediting boards (CFCREAB); staff team expansion. The College of Chiropractors of British Columbia (CCBC) is pleased to join the CFCREAB in promoting excellence in regulatory and accreditation practice.

**SEPT 14th - Hub Move:** The College of Chiropractors of British Columbia (CCBC) moving into the hub at 200 Granville St. We are looking forward to further collaborate with other fellow regulators in sharing of expertise, resources and ideas.

**SEPT 17th - New Office Coordinator:** We welcome our new Office Coordinator, Sandra Bao.

# College of Chiropractors of BC

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