

Annual Report 2020-2021

Pandemic
Planning

Resource
Preparation

Phase
Development



Communication
Strategy

Change
management

Real time data



College & Association of
**Respiratory
Therapists**
of Alberta

ON THE COVER: Kevin Liu RRT posed for this graphic image depicting the concept of adapting to a rapidly changing environment. The predominant theme of course has been the Covid-19 pandemic, however Respiratory Therapists, as well as all health professionals, the public, administrators in healthcare, and regulatory professionals have had to rise to new levels of adaptability and professionalism under significant stress and constant change as we navigate environmental disasters, political change, and near constant changes in the information we have about the covid virus.

Printing: Budget Printers, Dalhousie Station, Calgary AB 403-247-0896
Design, Graphics, Photography for AGM and other: Shannon Silver Images 403 891 5030

Table of Contents

<i>About this Report</i>	4
<i>About Respiratory Therapy</i>	5
<i>About CARTA</i>	6
<i>Mission, Vision and Values</i>	7
<i>Corporate and Social Responsibility</i>	8
<i>Organization Flow Chart</i>	10
<i>Committee Members</i>	11
<i>Council Members</i>	12
<i>Public Members and Administration</i>	13
<i>Governance</i>	14
<i>President's Report</i>	15
<i>Public Members' Report</i>	16
<i>Registrar's Report</i>	18
<i>Membership and Registration</i>	20
<i>Continuing Competency</i>	22
<i>Demographics</i>	24
<i>Outstanding Therapist Award</i>	27
<i>Approved Examinations and Education</i>	28
<i>Conduct and Competency</i>	30
<i>Management Discussion of Financial Report</i>	32
<i>Independent Auditor's Report</i>	33
<i>Financial Statements</i>	35
<i>Notes to Financial Statements</i>	38

About this Report

This annual report is for the reporting period of April 1st, 2020, to March 31st, 2021. It is produced for the benefit of all stakeholders including: the people who receive health services from regulated members, the public, the Minister of Health, the Alberta provincial government, our regulated members and employees, approved education programs, public and private industry. We hope that readers will make use of the information and perspectives provided within this report and see them as an invitation to further dialogue with the CARTA Council.

We continue to engage in constructive discussions, we seek to adapt and develop solutions based on what we learn, and we aim to contribute and succeed in value creation for people with the goal of providing exceptional corporate social responsibility. This annual report is submitted to the Minister of Health in a form acceptable to them, and contains the information requested by the Minister pursuant to *Section 4* of the *Health Professions Act*.

This report also includes the independent auditor's report for the fiscal year ending January 31st, 2021, it is created in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO). The College and Association does not establish professional fees for health care services rendered or have an authorization under *Section 27* of the *Act* to establish professional fees. The activities of the College and Association do not include collective bargaining. This is performed by the Health Sciences Association of Alberta which is the organization certified as the official bargaining agent on behalf of Respiratory Therapists working in the public sector for Alberta Health Services and Covenant Health.

The College and Association is a corporation under the authority of the *Act* and registered with Alberta Corporate Registries. The organization was originally incorporated as the Alberta Society of Respiratory Therapists on August 23rd, 1971. Our provincial corporate access number is 500064191 with August 23rd being our anniversary date.

We operate as a not-for-profit entity in accordance with the *Federal Income Tax Act* and are exempt from charging the goods and services tax to our regulated members for registration fees or services. The Council of the College and Association reviewed and approved this report at a virtual meeting convened on September 24, 2021.

About Respiratory Therapy

“The Respiratory Therapy profession consists of a diverse professional population who collaborate with other members of the health care team to deliver optimal patient care.”

Respiratory Therapists use the protected title Registered Respiratory Therapist together with the professional designation “RRT” as identified in *Schedule 26* of the *Health Professions Act*. Regulated members provide a wide variety of diagnostic and therapeutic services of exceptional quality to individuals suffering from lung or heart problems, as well as an assortment of related disorders.

These services are provided in acute care hospitals, extended care facilities, clinics, laboratories, and clients’ private residences. Regulated members provide health services in a wide variety of public and private clinical practice settings and are also actively engaged in the stabilization and transportation of critically injured patients. Regulated members actively leverage existing and emerging technologies to provide patients with access to exceptional quality care experiences.

About CARTA

The College and Association of Respiratory Therapists of Alberta is a provincial regulatory body dedicated to delivering value added services to the public and to members practicing in the healthcare industry. Our primary focus is to protect the public by providing our members the resources they require to effectively serve Alberta communities.

The following Practice Statement for the Respiratory Therapy profession is identified in *Schedule 26 of the Health Professions Act*:

“In their practice, Respiratory Therapists do one or more of the following: provide basic and advanced cardio-respiratory support services to assist in the diagnosis, treatment and care of persons with cardio-respiratory and related disorders, and provide restricted activities authorized by the regulation”

Legal Services

DERRICK PAGENKOPF PROFESSIONAL CORPORATION

Calgary, Alberta

KAREN PERRY LAW

Calgary Alberta

Independent Auditor

MAHMUD KHALFAN

KHALFAN CHARTERED PROFESSIONAL ACCOUNTANTS

Chartered Professional Accountants

Calgary, Alberta

Banking

ATB FINANCIAL

Calgary North Hill Branch

Calgary Alberta

BANK OF NOVA SCOTIA

Beddington Branch

Calgary, Alberta



Mission

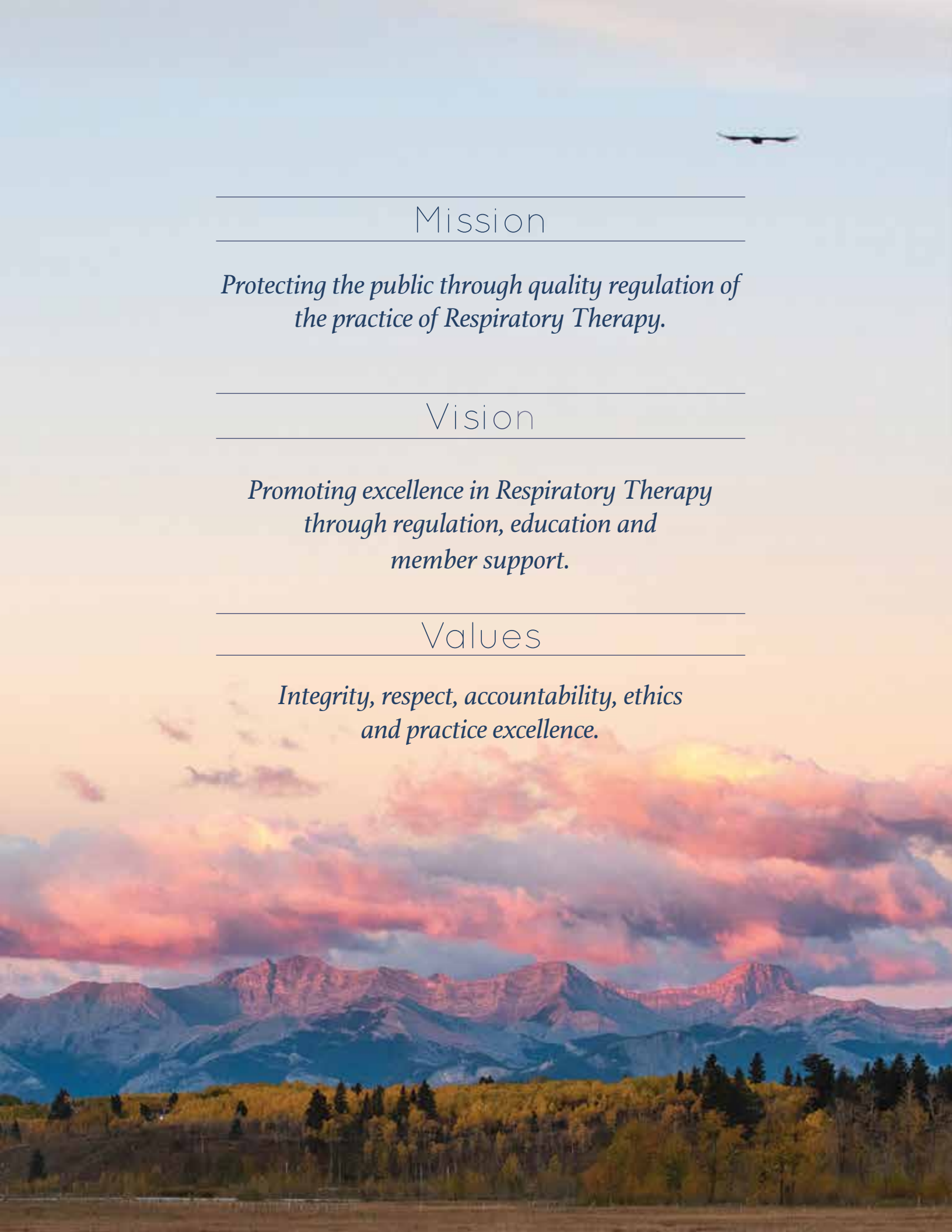
Protecting the public through quality regulation of the practice of Respiratory Therapy.

Vision

Promoting excellence in Respiratory Therapy through regulation, education and member support.

Values

Integrity, respect, accountability, ethics and practice excellence.



Corporate and Social Responsibility

Corporate Social Responsibility (CSR) is defined as an organization's commitment to operating in an economic, social and environmentally sustainable manner, while recognizing the interests of its stakeholders, including; regulated members, business partners, local communities, the environment and society at large. CSR goes beyond activities such as volunteer-ism and charity. Organizations such as CARTA who practice CSR develop policies, procedures and programs in areas such as: employee relations, community development, environmental stewardship, marketplace practices, transparency of processes and accountability. The following are some of the CSR practices CARTA has been actively engaged in this year:

OUR OFFICES

- We use computer monitors that are the most energy efficient and position them to minimize glare and employee eye fatigue;
- Our office chairs are sourced for their ergonomic design so that employees are comfortable as well as properly supported when sitting while at work;
- We lease office space in a Building Owners and Managers Association (BOMA) certified building which is highly energy efficient and meets or exceeds extensive environmental practice standards.

OUR ORGANIZATION


- Our web-site is a source of electronic truth which also reduces the need for paper records and reports, with the exception of those specifically required, such as the hard-copy of this report submitted to the Minister of Health;
- We securely cross-shred and destroy office paper documents. This makes recycling easier while ensuring privacy is protected;
- CARTA actively participates in the Building Paper, Electronic Recycling Program created by Green Calgary. We also use recharged ink cartridges for our office printers;
- We are committed to transparency about our business practices as well as our regulatory responsibilities and publish our social responsibility activities in this annual report.

OUR REGULATED MEMBERS & EMPLOYEES

- Our employees enjoy the use of building exercise facilities and safe secured parking facilities;
- Our employees routinely participate in building security, fire and evacuation practices and drills;
- Many of our regulated members volunteer their time and services for a variety of professional, community, sport, cultural and education events throughout the year in the province;
- We value the contributions made by our employees to an innovative profession and treat them with respect consistent with all *Labour and Occupational Health and Safety* Legislation.

OUR COMMUNITY

- We continue to source products and services from providers in our supply chain who treat us fairly and with integrity. We look for suppliers who respect our vision and mission, and we look to be fiscally responsible stewards of our regulated member's limited resources;
- When possible we source 30% to 100% recycled paper products that possess the trademark of the not-for-profit Forest Stewardship Council indicating that the wood used to make the product is well managed according to strict environmental, social and economic standards.



The CARTA operations office is located in an important and **sacred place** within **Treaty 7** and the traditional territories of the **Niitsitapi** from the **Blackfoot Confederacy**, including the **Siksika, Piikani, and Kainai First Nations**; the **Îyârhe Nakoda** of the **Chiniki, Bearspaw, and Wesley First Nations**; and the **Dene** of the **Tsuut'ina First Nation**. Southern Alberta is also home to the **Métis First Nation** of Alberta, Region 3. This site has long been called **Mohkinsstsis** by the Blackfoot, as well as **Wîchîspa** by the **Nakoda**, and **Guts'ists'i** by **Tsuut'ina**. This site is also the birthplace of the City of Calgary. As participants now gathered here, in the heart of this Treaty 7 territory, **we acknowledge that we have ongoing responsibilities to protect and honour all of life within our shared reality as treaty people.**

OUR FUTURE

To become a leader in regulation while protecting the environment.

Committee Members

CARTA Registration Committee

Chairperson- Mr. Jeffery Ung, RRT Calgary

Members

Ms. Dolores Michelin, RRT Calgary

Ms. Judy Duffett-Martin, RRT Calgary

Mr. Will Cunningham, RRT Calgary

Mr. Travis Eremko, RRT Calgary

Preliminary Investigations conducted by IRISS Integrated Risk Investigations Security Solutions

CARTA Competency Committee is the registration committee

CARTA Hearings Tribunal Committee

Hearing Director: Gerald Spence, RRT Calgary

Panel Members:

George Verghese RRT, Cardston

Shannon Foster RRT, Edmonton

Linda Sheen RRT, Edmonton

Lisa Lem RRT, Edmonton

Dolores Michelin RRT, Calgary

Nicholas Castle RRT, Calgary

Gregory Hind RRT, Calgary

Timothy Gill, RRT, Grande Prairie

Micheline Courtney RRT, Calgary

Linda Tymchuk RRT, Edmonton

Catherine Johansen RRT, Medicine Hat

Travis Eremko RRT, Calgary

Amy Adams RRT, Calgary

Connie Kadey RRT, Drumheller

Elected Council



Karrie Whalen RRT BSc
President
Term Ends 2023
Edmonton



Melissa Morrison RRT
Secretary
Term Ends 2023
Calgary



Sarah Bieganek RRT BSc MA
Director at Large
Term Ends 2023
Edmonton



Candice Keddie RRT
Director At Large
Term Ends 2021
Edmonton



Holly Champney RRT
Director at Large
Term Ends 2023
Red Deer



Meredith Patey RRT
Director At Large
Term Ends 2023
Calgary



Lynard Higoy BMR(RT) RRT CRE CTE
Director At Large
Term Ends 2023
Edmonton

Public Members



Larry Loven
BSc BID CMC
Public Member
Edmonton



Angelina Bakshi
P Eng MBA CSR-R FBE
Public Member
Edmonton
Term Ends 2021



Dr. Raja Singh
PhD MSc MBBS BSc
Public Member
Calgary

Administration



Bryan Buell
RRT BGS CTAJ
Registrar
Executive Director
Complaints Director
Calgary



Gerald Spence
RRT CTAJ
Deputy Registrar
Hearings Director
Calgary

Governance

Under the authority of the *Health Professions Act*, the Council is responsible for governing the profession in the public interest. An important aspect of governance is the responsibility the Council has to act as a stakeholder in the development of regulation in the province, development of profession specific Standards of Practice and Codes of Ethics, as well as create and amend corporate by-laws to support the mandate in accordance with *the Act*.

The Council also directs and regulates the profession, establishes, maintains and enforces standards for registration and continuing competence, and approves programs of study and education courses for purposes of registration requirements.

To achieve these objectives the Council has representation on a variety of organizations involved in matters related to professional regulation which include: the Canadian Board for Respiratory Care Incorporated (CBRC), the Committee on Accreditation for Respiratory Therapy Education (CoARTE), and the National Alliance of Respiratory Therapy Regulatory Bodies (NARTRB). To fulfill its governance mandate and uphold regulatory excellence, the Council maintains membership in; the Council on Licensure Enforcement and Regulation, the Alberta Federation of Regulated Health Professionals, and the Alberta Foundation of Administrative Justice.

The Council executes its duties by integrating governance best practices in: transparency, appropriate disclosure, regulated member engagement, and broad based stakeholder consultation. These best practices are the basis by which the regulatory body actively participates with the other members of the NARTB. Leveraging the economies of scale with our regulatory counterparts from other provincial jurisdictions, we are able to optimize value for the patient, client and resident populations served by regulated members throughout the country.

The Council has built a strong governance team and sustains a knowledge-based governance strategy by exploring tactics to effectively manage change in today's operating environment. Additionally, it employs techniques to create continued growth and success, while developing resources to remain effective and meet regulated members' needs.

The decision making model that the Council incorporates is based on pragmatic consensus. Council routinely considers the value proposition as it relates to its legislative mandate when making business decisions. Reflecting the characteristics of the Respiratory Therapy membership, assumptions are frequently challenged by the Council in an attempt to be innovative and responsive to a rapidly changing health care environment. In this regard, stakeholders look towards the Council for leadership.

President's Report

“No matter how much falls on us, we keep plowing ahead. That’s the only way to keep the roads clear.”

~Greg Kincaid



Karrie Whalen RRT BSc

It is with great pride of my fellow College and Association of Respiratory Therapists of Alberta (CARTA) council members and colleagues that I write this report for the period of April 1, 2020 to March 31, 2021. I am proud of the hard work and dedication shown by all regulated Respiratory Therapists in Alberta to ensure the public was cared for.

Council meetings moved to a virtual platform. Council members made the transition to virtual meetings seamless. Our lively conversations continued as if we were in person. As life changed and new normals established, council members were always available to make decisions when called upon.

Council activated the courtesy register to permit 32 former members to return to practice and assist with the profession's pandemic response. A large number of the courtesy register members took on roles of contact tracing and case management of patient diagnosed with COVID-19.

Council reviewed proposed public appointees to CARTA and public members for the hearing tribunal pool. Council assessed the impact of self-regulation to shared regulation with Government approved Bills 30 and 46 involving a change creating equal public participation on council. Registration decision reviews, complaint review committees and hearing tribunals and divesting from all association activities as a corporate entity. One decision from

the Registration Committee was referred to Council and a review was performed. Council approved amendments to the contract with the Canadian Board for Respiratory care to facilitate the use of virtual proctoring on the approved examination for entry to practice.

We held our first virtual Annual General Meeting in November of 2020. We had a robust turn out for our meeting. The independent auditor was appointed and annual report approved.

We continued our work with our national regulatory partners via the National Alliance of Respiratory Therapy Regulatory Bodies (NARTRB). The fall Annual General Meeting was held virtually for the first time. Throughout the pandemic members of the NARTRB shared information and ideas on how to support the public in this time of substantial need.

Respiratory Therapists were thrust into the spot light during the pandemic. We have cared for an unprecedented number of patients and worked tirelessly to ensure all members of the public received the best care possible. A profession little known to most, this hard work and dedication to outstanding patient care is not new for us. It is who we always have been and will always be.

Respectfully submitted,
Karrie Whalen B.Sc. RRT
President, CARTA Council

Public Members' Report



Angelina Bakshi
P Eng MBA CSR-R FBE
Public Member
Edmonton



Larry Loven
BSc BID CMC
Public Member
Edmonton



Dr. Raja Singh
PhD MSc MBBS BSc
Public Member
Calgary

CARTA public members are pleased to report on the activities of the council and staff for the period April 2020 to March 2021. Given the challenges faced by front-line healthcare workers because of the Covid-19 pandemic, Respiratory Therapists across Alberta (and Canada), have exhibited a very high level of professionalism in intensive care units and other healthcare settings where mechanical or manual ventilation, tracheostomy care, aerosol therapy, high flow oxygen therapy, arterial line insertion or blood procurement, blood gas analysis and interpretation, suction therapy, cardiopulmonary resuscitation etc. are required. The College and the Association has done a commendable job providing Respiratory Therapists with the support and guidance required in such testing times.

CARTA leadership have regularly met with other professional regulatory bodies in the province to help develop a cohesive regulatory healthcare system response to the pandemic in the province. It has pro-actively worked with Alberta Health Services and other regulatory bodies to develop a patient triage plan to respond to an event wherein the health care system becomes overwhelmed, including feedback for improvements in long-term care health system. It has also reviewed current scientific literature and shared important outcomes from research on Covid19, related to mode of transmission, treatment protocols, personal protective equipment, vaccinations etc. with its members.

As outlined below (and detailed in this report), the College has undertaken various activities to provide timely support to its membership base across the province during the Covid pandemic. These include:

- 1. Activating the courtesy register to allow former members (32) to return to practice and adjust expiration dates for courtesy registration to support Alberta's pandemic response to better manage Covid-19 patients.*
- 2. Acting as a liaison between the office of the Chief Medical Officer of Health and respiratory therapists, facilitating adherence to public orders related to respiratory therapy practice.*
- 3. Acting as a liaison between Alberta Health Services and respiratory therapists to facilitate communications and enable respiratory therapists to receive vaccination and personal protective equipment in a timely manner (especially for community based, independent respiratory therapists).*
- 4. Created a mandatory continuing competency activity to facilitate membership registration renewal, taking into consideration the increased workload and limited time available to members due to their personal and professional pandemic response plans.*

5. Several regulated member inquiries with respect to practice guidance, related to the pandemic e.g., isolation strategies, personal protection, discontinuing services and resuming services, have been responded to by the leadership pro-actively.

6. Created an extensive Covid-19 information resource center in the members section of the CARTA web-site.

7. Given the challenges faced by healthcare providers during the pandemic, CARTA has actively engaged not only with its own membership but also with key stakeholders in the respiratory therapy community to develop practice guidance documents and revisions, where required, in consultation with other Alberta regulatory colleges.

8. Shared pandemic sleep diagnostic testing and pulmonary function practice guidance documents with other Canadian respiratory therapy regulatory bodies.

9. Moved activities to virtual setting to:

a) Provide virtual proctoring through the Canadian Board for Respiratory Care to approve examination for entry to practice and facilitate the use of human simulation for competency acquisition.

b) Continue engagement with national regulatory bodies (National Alliance of Respiratory Therapy Regulatory Bodies)

c) Provide support to regulated members through the first virtual annual general meeting.

d) Hosted regular virtual and telephone conference pandemic response meetings with officials from the Respiratory Homecare Association of Alberta, Alberta Health Services Respiratory Benefits Program, Alberta Blue Cross and Alberta aides to daily living Program.

A critical point of discussion across healthcare bodies has been dealing with issues of sexual misconduct. CARTA has proactively discussed with its members and monitored the implementation of Regulation related to sexual abuse and/or sexual misconduct involving a regulated member. Similarly, there has been active discussion and review of the impact of Bills 30 & 46 (creating equal public participation on council, registration decision reviews, complaint review committees and hearing tribunals) on the profession and its membership. CARTA takes training of its new and existing members seriously and ensures appropriate recognition for outstanding service and for preceptors through annual awards.

CARTA has continued to support its membership through the implementation of the integrated health care records, ensuring that standards and practices for digital documentation are met and members are able to overcome challenges associated with digital futures and telehealth.

We are pleased to note that the Council has maintained a high level of responsibility and accountability to ensure financial health of CARTA, with immaculate records maintained by Council for easy review of any financial questions that may arise. To ensure transparency and high level of accountability, CARTA appointed an independent auditor/s and approved the audited financial statements for the previous fiscal year.

Public members have made significant contribution of time, providing timely advice to the leadership. We are pleased to note, the leadership has taken our suggestions into account while implementing important policy decisions. One of the public members, Angela Bakshi, has stepped down in 2020, at the end of a successful stint with CARTA.

Registrar's Report



Bryan Buell RRT BGS CTAJ

Registrar's Report for the year ending March 31st, 2021.

The 1,910 regulated members illustrated to the world the competence, adaptability, resolve and now resilience of the respiratory therapy profession. You are magnificent people who care deeply about your patients, clients, residents, and the Alberta communities where you work and reside. You managed waves of a global pandemic and increasing routine demands for the health services you provide from the general population.

Our office managed the provisional practice permits of 72 members initially, applying conditions on every provisional practice permit with respect to successfully completing the minimum 1,500 clinical exposure hour component of their education program and successfully completing the approved examination. The entry to practice examination was rescheduled from July to two dates in September to accommodate virtual proctoring and safe access for both writers and examination proctors. In addition, 42 provisional members had a total of 72 clinical conditions prohibiting them from providing certain competencies until they were assessed to be competent by a preceptor.

As of the reporting deadline for this report every condition on all provisional practice permits were removed except for two

Success today requires the agility and drive to constantly rethink, reinvigorate, react and reinvent.

~ Bill Gates

clinical conditions. In both circumstances the regulated members had not demonstrated to be competent in assisting with bronchoscopy in adult patients. They agreed to accept conditions on their general practice permits which remain in place. The experience speaks to the strong resolve of the regulatory body to protect the public and the public interest by enforcing rules with respect to being competent to provide health services.

The College assisted in the recruitment of 32 former regulated members who returned to practice under the courtesy register to assist with contact tracing and case management positions throughout the province. 12 former members returned to general practice to work in the hospitals and be part of the response team to manage waves of pandemic patients entering hospital facilities.

The College also assisted Alberta Health Services in confirming eligibility of regulated members in the independent sector to receive the Covid 19 vaccine in December, January, and February. Fortunately, the Alberta Labor Minister listened to the Respiratory Homecare Association of Alberta and agreed that it would be strategic to vaccinate all the RRTs in either sector who had contact with Covid-19 patients.

At the order of the Chief Medical Officer of Health our office was busy developing three practice guidance documents over the course of the year for regulated members

who practice in the community. We also routinely collaborated with our fellow regulatory bodies at the Alberta Federation of Regulated Health Professions making certain we were consistently sending similar messages to eliminate chance for confusion and or panic amongst the health care team.

I was fortunate to collaborate with my colleagues from the Medical Laboratory Technologists, Certified Combined Medical Laboratory and X-ray Technology and the Diagnostic Imaging Technology on projects with respect to development of a competency profile for council members and development of four practice guidance documents. The collaboration leverages the synergies of scale and expertise of the four registrars with diverse practice backgrounds and experiences. The end results are exceptional deliverables at an affordable cost.

Our council has been very pragmatic this year making optimal use of their meeting time and asking very high-quality questions which have helped to make well informed decisions that have served the public interest. Most notable are the two extensions of the courtesy register expiration dates and restricting \$200,000 as funds for the patient relations program. The program will be well financed meeting all legislated obligations to patients who are victims of sexual abuse or sexual misconduct by regulated members.

Our College will be developing a plan to separate the College from the Association as required by *Bill 46*. The current government mandated this split for all regulatory bodies who conduct association activities. Unfortunately, the government did not define what an association activity is and has left it up to College's to make the decisions subject to their approval or acceptance. Obviously, we will be required to change our corporate name and decide which activities we will continue to be involved in and those we will no longer be involved in.

The *Fair Registration Practices Act* went into force on April 1st, 2020, and we completed an impact assessment the *Act* would have on our operations. We have already enhanced our transparency of registration requirements on the website as well as the processes we manage to process and analyze applications, referrals to the registration committee and any requests for review of decisions by the applicant. The objective requirement of the *Act* will have impact on our approved education programs with an increased emphasis on valid and reliable cognitive and clinical competency assessments in addition to the curriculum content taught in the education program.

Activities with the National Alliance have been suspended this year until the pandemic subsides. There is a need to begin the work for surveying our industry to validate the entry to practice competency profile with sample sizes that are truly representative of the respective provincial respiratory therapy populations. The last survey was conducted in 2016 and the standard is to re-survey the profession every five years so that emerging technologies and competencies are properly represented in the entry to practice curriculum content.

In closing, I wish to thank you all for an enormously successful team effort by all the regulated members.

Respectfully Submitted,

Bryan Buell RRT, BGS, CTAJ, CMP.

Registrar, Executive Director, CARTA

Membership and Registration

Regulated members of the College and Association have successfully completed an approved program of study as well as successfully completed an examination approved by the Council. Alternatively, some members are admitted into the College and Association as substantially equivalent based on a detailed assessment of the competencies they possess from their education and work experience.

The data presented in this report illustrates a membership that has been growing to accommodate future anticipated workforce needs as a result of an aging work force demographic, while respecting an individual's career objectives related to work-life balance. The Council takes pride in supporting and engaging work experience for regulated members where legislated obstacles or barriers are minimized or eliminated.

This creates an environment where innovation and creativity are nourished, enabling them to achieve clinical excellence while protecting the public. We are very proud of the positive day-to-day interactions our regulated members have with patients and clients. We believe that Registered Respiratory Therapists are a profession made up of patient or client choice!

CARTA receives applications for registration pursuant with the *Health Professions Act*. Applicants are notified by the Registrar when a completed application has been received or advised of what remains outstanding for an application to be considered. Applicants are added to one of three registers if they meet the requirements of the Regulation.

If an applicant does not meet the requirements their application is referred to the registration committee for review. The committee considers all written and verbal representations made by the applicant before carefully making a decision with respect to the application. If the applicant is not issued a practice permit they are advised regarding what is required to become registered. The protocols used by the registration committee are consistent with the 2010 Lisbon Convention on Credential Recognition.

Unsuccessful applicants are also advised of their legal right to request a review by CARTA Council. Applicants wishing to do so must make the request in writing which includes reasons for the request. The Council appoints a panel to adjudicate the request which will provide reasons for any decision not to issue a practice permit.

March 1st 2020 the Government of Alberta Enacted the “Fair Registration Practices Act which” specifies that a regulatory body has a duty to carry out registration practices that are transparent, objective, impartial and procedurally fair. The legislation also obligates regulatory bodies to be fully compliant with all domestic trade agreements.

The greatness of a community is most accurately measured by the compassionate actions of it's members

~ Coretta Scott King

Membership Growth



New Graduate Members



Continuing Competency

As a corporation governed by the *Health Professions Act*, CARTA is required to ensure all regulated members maintain their competency and currency in their area of practice. The *Regulation* requirements preceding an application for renewal of the registration are as follows:

- *minimum of 1,500 practice hours over a preceding four-year period.*
- *minimum of 48 continuing competency hours over a preceding two-year period.*

A Registered Respiratory Therapist (RRT) can consider only hours worked in their area of practice as work hours. Continuing education can be various continuing competency activities designed to maintain or improve skills as an RRT.

The goal was to audit 5% of the regulated members. Once notified the member was asked to submit:

- a completed audit form,
- a copy (via regular mail, email, or facsimile) of reporting sheets or equivalent documentation from the past two years within 90 days of written notification or,
- If the member has been using the continuing competency app to request the Deputy Registrar to print a table with all your activities

The documents were reviewed to verify that:

- the continuing competency activities did occur,
- the reported numbers of hours on the submitted forms was equal to the number of hours indicated on the registration renewal form,
- the member met the minimum 48 hours of continuing education that are required over the previous two- year period,
- the member met the minimum 1,500 hours of practice that is required over the past four-year period,
- the member has the minimum liability insurance required,
- the accuracy of all information contained in the member profile.

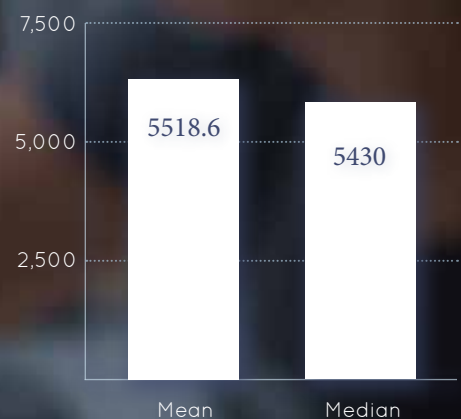
No files were determined to be problematic or questionable. In the reporting year April 1, 2019, to March 31, 2020, a total of 90 regulated members were audited. All audits have been completed and any required corrections were made by the regulated members. All regulated members audited met the Regulation requirement of a minimum of 1,500 hours in the preceding four years and a minimum of 48 hours in the preceding two years. We also confirmed that all audited regulated members have the minimum required liability insurance coverage of \$2,000,000.

“Education is what remains after one has forgotten what one has learned in school”

~ Albert Einstein



**CONTINUING COMPETENCY HOURS
OVER 2 YEARS**



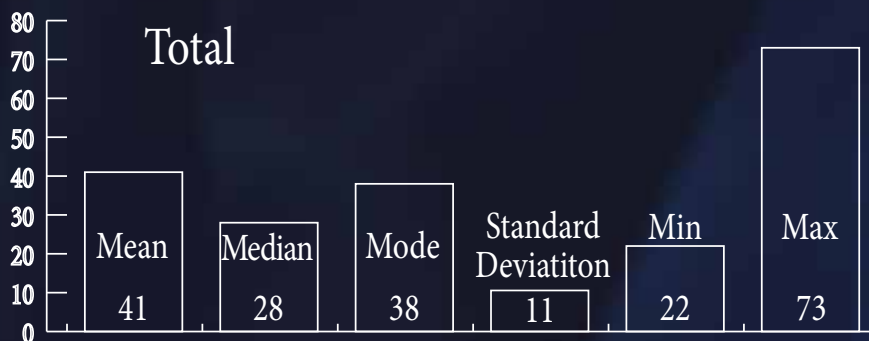
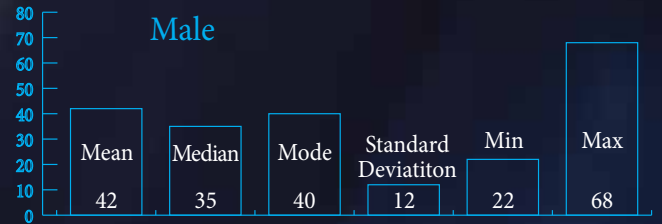
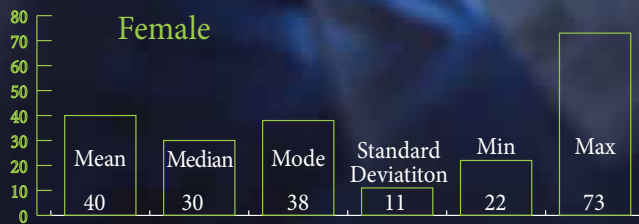
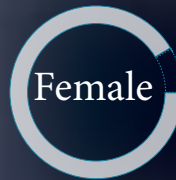
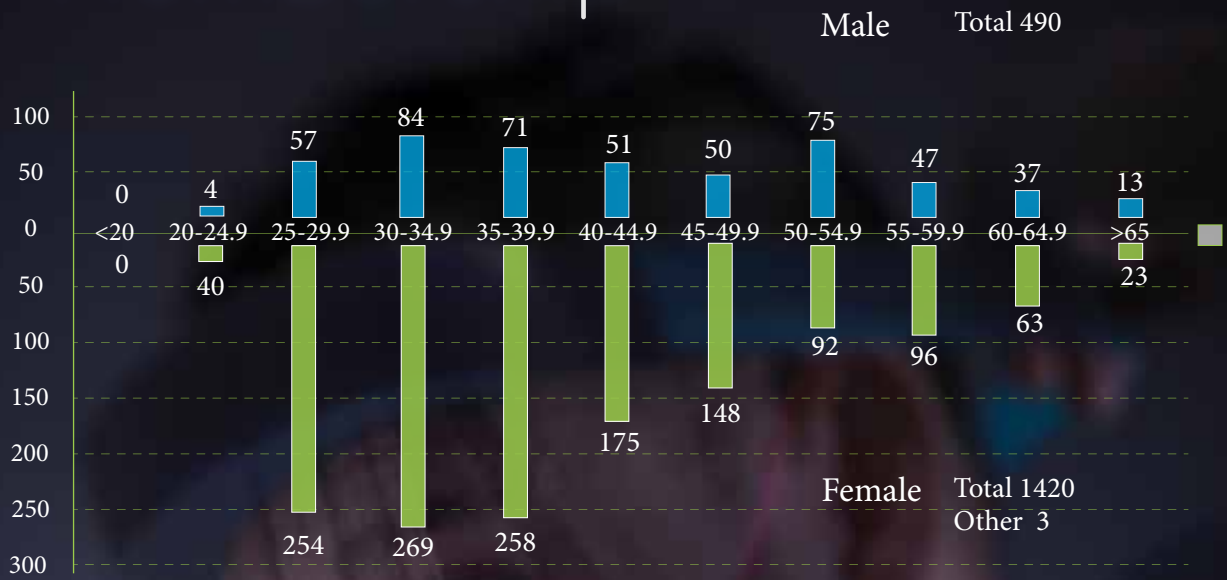
**PRACTICE HOURS
OVER 4 YEARS**

Demographics

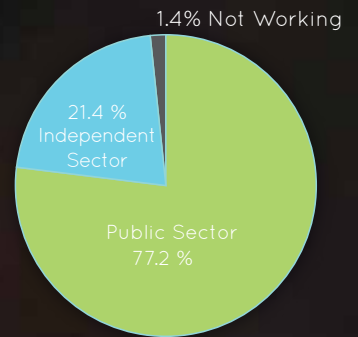
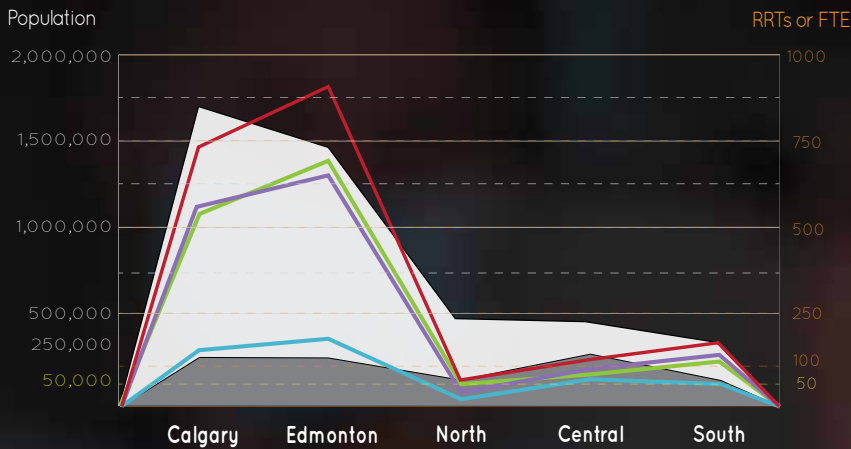
Harnessing the POWER of DATA and REASON



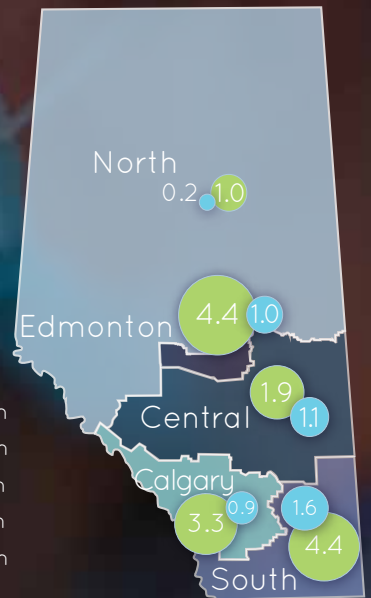
Membership



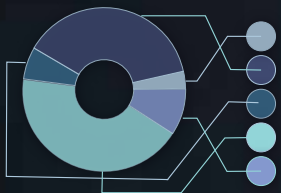
Work Place by Sector and Zone



	Calgary	Edmonton	North	Central	South
Zone Population	1,696,765	1,424,837	487,941	482,349	308,924
Population >65 years old	211,374	188,097	52,197	77,408	50,362
FTE in Public sector	549	698	53	61	115
FTE in Independent sector	144	159	12	55	50
Total FTE	556	632	48	91	136
Total RRTs	708	842	65	116	165



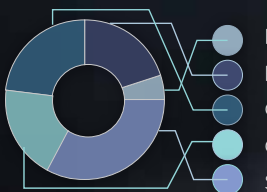
Public Sector



Zone	FTE	Full-time Equivalent RRTs	Population
North Zone	48	1.0/10,000	487,941
Edmonton Zone	632	4.4/10,000	1,424,837
Central Zone	91	1.9/10,000	482,349
Calgary Zone	556	3.3/10,000	1,696,765
South Zone	136	4.4/10,000	308,924



Independent Sector



Zone	FTE	Full-time Equivalent RRTs	Population
North Zone	12	0.2/10,000	487,941
Edmonton Zone	144	1.0/10,000	1,424,837
Central Zone	55	1.1/10,000	482,349
Calgary Zone	159	0.9/10,000	1,696,765
South Zone	50	1.6/10,000	308,924

Outstanding Service Award

The 2020 recipient of the outstanding service award is **Gerald Mertz RRT** and was announced by public member Angelina Bakshi during the inaugural virtual Annual General Meeting in October. Gerald was presented with a framed certificate of achievement and team jacket.

It's not difficult to summarize the qualities of this Outstanding Service Award recipient as his colleagues have many stories and examples of Gerald going well beyond the usual high level of patient advocacy most RRTs show in an average day.

Gerald graduated from SAIT in 1992 after being employed by HomeOx repairing and maintaining home oxygen equipment. He continued working at HomeOx and later, moved on to open his own respiratory services company, Respicore, in Medicine Hat.

Since the beginning of his career as a Respiratory Therapist he has demonstrated above exemplary kindness, patience, humour, and generosity. He defines his family to include whoever he works with or for and is known for sacrificing personal time to ensure his 'family' has whatever they need whether it be hours of teaching late into the evening, calling an ambulance, or driving a spouse to the hospital after personally finding them to share the news of having had to send for an ambulance. Despite the well known fact that most RRTs are quite willing to go well beyond the call of duty to provide comfort, education, or even a cup of coffee, some just stand out little bit more, and Gerald Mertz has proven to be one of them.



This award was originally established in 1974 by the executive of the Alberta Society of Respiratory Therapists to recognize members of the organization who exemplify outstanding professionalism in their practice as well as making contributions to the profession and their community.

A minimum of four regulated members in good-standing must nominate a regulated member who is also in good-standing. A request for nominations will be distributed to the regulated members. The notice will include a deadline to submit nominations to be considered by the Council.

The award is selected by the Council after reviewing nominations. The members making the nomination must submit a biography of professional accomplishments of the nominee. The selection criteria include the following:

1. Nominee must be a regulated member in good-standing;
2. Provides outstanding professional service to the public;
3. Performs volunteer service to the profession and;
4. Performs volunteer service in their local community.

Approved Examination and Education

Council Approved Examinations

Council recognizes authority pursuant with *section 3(1)(f)* of the *Act*. The Council focuses on the principles of transparency, fairness, objectivity, validity and reliability of the approved examination produced by any service provider. The Council recognizes the prescribed examination for registered respiratory therapists created by the Canadian Board for Respiratory Care (CBRC) as well as the National Board for Respiratory Care (NBRC) in the United States of America.

The decision to recognize of the NBRC registered respiratory therapist examination was originally made by the Alberta Health Disciplines Board in 1988. The registration committee has monitored the examination blueprint of the examination to make certain the knowledge domains measured are comparable to the CBRC respiratory therapist examination blueprint. The knowledge domains of the two examinations are not identical but they do meet the Canadian Free Trade definition of a high level of commonality (in excess of being 80% equivalent). The knowledge domain is essential elements of competency.

The 2020 CBRC examination was administered on September 21st and 22nd 2021 by Yardstick Assessment Strategies using a virtual proctoring system. This system was added to replace in-person proctoring at an examination location. There were some technical challenges encountered by eight writers on September 21st who wrote the examination on September 22nd instead. The results of the examination and passing scores for the initial writers were all determined to be within acceptable psychometric standards.

The January 2021 examination was administered using the virtual proctoring system again without any examination, scoring or reporting issues. The results of the examination and passing scores for the initial writers were all determined to be within acceptable psychometric standards.

Council Approved Education Programs

Section 3 of the *Act* requires the College to establish standards for registration that include approving programs of study. Currently the Council recognizes most but not all accredited education programs in Canada and the United States of America. The Council relies heavily but not exclusively on accreditation services provided by the Committee on Accreditation in Respiratory Therapy Education (CoARTE) and the new Health Standards Organization-Accreditation Canada accreditation services in Canada and the Council on Accreditation in Respiratory Care (CoARC) in the United States of America.

The Southern Alberta Institute of Technology was fully accredited by the Health Standards Organization Accreditation Canada accreditation program. The Northern Alberta Institute of Technology will undergo a survey by the same organization in the near future. There still remains a number of respiratory therapy education programs throughout the country that still require to be accredited using the new agency and process.

A number of Canadian programs not approved by the Council include the following, all campuses of College Ellis in Quebec, the College of the North Atlantic Qatar campus, College Valleyfield in Quebec, and St Clair College in Windsor Ontario. Most of the Colleges not recognized have not produced enough graduates who have successfully completed the approved examination to warrant approval by the Council.

The Council also does not recognize the diploma or bachelor's degree program at Independence University in Utah as we are unable to confirm the clinical competencies graduates acquire from that program. The program at Independence University was formerly known as the California College of Health Sciences. After multiple requests made to the school for information the school failed or refused to cooperate with our registration committee.

Substantial Equivalency

Graduates from education programs not approved by the Council may apply for registration through substantial equivalency. Applicants are referred by the registrar to the registration who consider applicants on a case by case basis. The registration committee assesses the competencies the applicant possesses and not how they acquired the competencies. The committee also considers the currency of the competencies but considering the same time frame we recognize currency for registration renewal e.g. practice hours in the previous four years and professional development activities in the preceding two years.

The following are Council Approved Education Programs for purposes of application of the Regulation.

- Algonquin College of Applied Arts and Technology,
- Canadore College of Applied Arts and Technology,
- Cegep de Chicoutimi,
- Cegep de L' Outaouais,
- Cegep de Sherbrooke,
- Cegep de St- Foy,
- College de Rosemont,
- Community College of New Brunswick Dieppe,
- Conestoga College Institute of Technology and Advanced Learning,
- Dalhousie University School of Health Sciences,
- Fanshawe College of Applied Arts and Technology,
- La Cite Collegiale-College darts Appliques et de Technologie,
- Michener Institute of Applied Health Sciences,
- New Brunswick Community College St John,
- Northern Alberta Institute of Technology,
- Southern Alberta Institute of Technology,
- Thompson Rivers University,
- University of Manitoba School of Rehabilitation Sciences,
- Vanier College.

Conduct and Competency

CARTA remains focused on fairness when conducting business activities and most importantly when receiving, processing and ultimately disposing complaints filed alleging incompetence and or unprofessional conduct by regulated members. We are continuing to notice some trends whereby regulated members and the public inquire to be able to file anonymous complaints about the practice of regulated members and are not really interested in the principles of natural justice related to fairness involving administrative justice.

Most of these inquiries occurred early after the declaration of emergency by the provincial government in response to the novel Corona virus pandemic and after subsequent government restriction announcements over the course of this year.

Complaints Received

The complaints director received a total of 4 complaints alleging unprofessional conduct and all complaints were investigated. One investigation was suspended pursuant with section 118 of the Act for a period as it potentially involves incapacity.

Investigations Conducted

Five investigations were conducted pursuant with *section 55(2)(d)* of the Act. The first involved a complaint from an employer about the clinical practices and related documentation of a regulated member practicing in a hospital. The investigated complaint was referred to a hearing tribunal by the complaint director.

The second investigation involved a complaint from a public health official alleging unprofessional conduct when a patient was involved in an argument with a regulated member over whether a member should be wearing a surgical mask inside a pulmonary function laboratory to be compliant with a public health order and a local municipal by-law. The complaints director conducted the investigation and concluded that insufficient evidence of unprofessional existed. The investigation uncovered that the disagreement was really about a letter the director of the pulmonary function laboratory had sent to the premier of the province which was published in a local newspaper regarding public health restrictions and closing businesses in the area. The patient had taken exception to the contents of the letter.

The third investigation involved a complaint from an employer about a regulated member who was terminated. It was alleged that the regulated member contravened the employer's infection prevention and control policies and procedures as well as other behaviours potentially contravening the employer's code of conduct. The investigation found that the regulated member potentially may be incapacitated. There was no harm experienced by any patient or their family members. The investigated person was referred for incapacity assessment pursuant with *section 118*.

The fourth and fifth investigations involved a complaint from an employer of two regulated members alleging unprofessional conduct in the performance of their work duties and potentially contravening the employer's code of conduct and policies related to preferential access to health services. Both investigations are presently ongoing at this time.

Hearings

Three hearing tribunals were convened this year. During the first hearing the investigated person admitted to being in error of unprofessional conduct for failing to document sufficiently in performing their duties with their employer. The investigated person agreed to pay a fine of \$ 7,000.00 and \$ 23,246.00 in costs related to the investigation and hearing.

The second hearing was convened virtually and involved a provisional regulated member who admitted through an agreed statement of facts to unprofessional conduct by failing to respond appropriately and documenting accurately.

The regulated member agreed to successfully complete two educational workshops, pay a fine of \$ 1,000.00 and pay \$8,000.00 for investigation and hearing costs.

The third hearing was convened virtually, commenced, and recessed during this reporting period. It involves a regulated member who is alleged to have harassed a student enrolled in an approved program as well as their co-workers over time, contravened their employer's code of conduct, employer's policies and procedures. The hearing will be re-convened on a later date in the next reporting period.

Requests for Review

No requests for review by the complainant or investigated persons of any of the five hearing tribunal decisions were received by the hearing director.

Incapacity Assessment

There was one investigation suspended by the complaint director for an incapacity assessment to be conducted. The assessment results are pending.



Management Discussion of Finances

2020-2021 has proven to be a challenging year for the Alberta economy and fortunately our not for profit business model (federated business model) has demonstrated to be resilient. This year's financials reflect very conservative expenditures and reliance on minimal staff while still executing our core business which is to protect the public through regulation of the profession.

Fortunately our **revenue streams have remained steady** except for less costs to recover from disciplinary hearings. Our interest income reflects the state of the current low interest rate environment. The upside is that we are well positioned to invest cash in guaranteed investment certificates at hopefully higher interest rates.

Our overall operating **expenses have been contained** with **fewer expenses associated with conduct/discipline** and fewer council meeting costs primarily associated with implementing virtual meeting capabilities. We also convened our inaugural virtual annual general meeting. The strategy illustrates the organization's ability to adapt to a changing business environment while containing our costs.

Our fixed administration costs remained relatively the same with the exception of a **reduction in promotion costs and a reduction in advertising expenses**. We did not renew our advertising contracts as these may be interpreted as association activities and inconsistent with *Bill 46*. In addition no purchases were made for respiratory therapy week celebrations.

Overall we experienced a **surplus of \$246,630** which is greater compared with year previous. \$200,000 of this surplus will be dedicated to restricted funds to finance a robust patient relations program as required by legislation on April 1st, 2020 (see note #10). The patient relations program will compensate patients for counselling and treatment services associated with allegations of sexual misconduct or abuse by a regulated member(s).

In closing, the management would like to **thank** our long-serving book-keeper **Lynda Baker** who chose this year to retire from the book-keeping occupation. We are very grateful for the robust internal controls and financial reporting systems that she put into place. Our organization had very few journal adjustment entries during the financial audit which is very uncommon amongst not for profit organizations. Our success is attributed to Ms. Baker's practice and we are grateful.

Independent Auditor's Report



To the Members of College and Association of Respiratory Therapists of Alberta

Opinion

We have audited the financial statements of College and Association of Respiratory Therapists of Alberta (the College), which comprise the statement of financial position as at January 31, 2021, and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at January 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We also:

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

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

Mahmud Khalfan

Khalfan Professional Corporation

Chartered Professional Accountants

400, 1701 Centre St NW

Calgary, Alberta, T2E 7Y2

Phone: (403) 265-8297

Fax: (866) 431-9320

www.Khalfans.ca

Statement of Financial Position

ASSETS

CURRENT	2021	2020
Cash and Cash Equivalents	\$ 1,199,941	\$ 65,498
Cash and Cash Equivalents - restricted	252,335	-
Short-term investments (note 4)	-	1,065,095
Short-term investments - restricted (note 5)	412,992	154,920
Interest	3,824	6,652
Prepaid Expenses	20,841	1,888,964
Total Capital Assets	1,889,933	1,312,737
CAPTIAL ASSETS (note 6)	\$ 10,938	\$ 13,947
INTANGIBLE ASSETS (note 7)	5,200	17,200
LONG TERM INVESTMENTS- RESTRICTED (note 5)	234,673	545,080
	\$ 2,140,744	\$ 1,888,964

LIABILITIES AND NET ASSETS

CURRENT	2021	2020
Bank Indebtedness (note 8)	\$ --	\$ 4,790
Accounts payable and accrued liabilities	13,798	13,555
Payroll liabilities	7,434	6,210
Wages payable	3,151	11,512
Unearned Revenue (note 9)	169,012	152,178
	\$ 193,395	\$ 188,245

NET ASSETS	2021	2020
Unrestricted	\$ 1,031,211	\$ 969,572
Restricted (note 10)	900,000	700,000
Invested in capital assets	16,138	31,147
	\$ 1,947,744	\$ 1,700,719
	\$ 2,140,744	\$ 1,888,964

The accompanying notes are an integral part of these financial statements

Statement of Revenue and Expenses

REVENUE	2021	2020
Membership	\$ 807,191	\$ 800,748
Cost Recovery - conduct	28,193	49,519
Interest	25,683	29,025
Web Advertising	900	1,350
Other	60	1,141
	\$ 862,027	\$ 881,783
OPERATING EXPENSES	2021	2020
Investigations and conduct (note 12)	\$ 129,459	\$ 165,471
Consulting, Supplies and other	7,748	4,868
Accommodation, travel and parking	7,251	36,013
Professional Development (note 11)	7,070	24,427
Printing and Design, Annual report	3,938	9,532
Telephone	3,044	2,364
Awards, Diplomas and certificates	2,698	1,875
Meals	490	11,376
Memberships	-	10,502
	\$ 161,698	\$ 266,428
ADMINISTRATION EXPENSES	2021	2020
Wages and benefits	\$ 264,663	\$ 277,241
Rent	45,032	45,764
Advertising, promotion and website	38,380	60,803
Memberships and subscriptions	21,524	7,917
Interest and bank charges	20,971	18,087
Office and general	17,861	14,758
Professional fees	17,154	18,716
Amortization of capital assets	16,531	4,213
Training	5,667	796
Business taxes, licences and memberships	3,090	-
Insurance	2,826	2,725
Amortization of intangible assets	-	19,917
	\$ 453,699	\$ 470,937
	\$ 615,397	\$ 737,365
EXCESS OF REVENUE OVER EXPENSES	\$ 246,630	\$ 144,418

The accompanying notes are an integral part of these financial statements

NET ASSETS	Unrestricted	Restricted	Invested in Capital Assets	2021	2020
BEGINNING OF YEAR	\$ 969,572	\$ 700,000	\$ 31,716	\$ 1,700,719	\$ 1,556,301
Excess of revenues over expenses	263,161	-	(16,531)	246,630	144,418
Investment in capital assets	(1,522)	-	1,522	-	-
Transfers (from) unrestricted to restricted (note 10)	(200,000)	200,000	-	-	-
END OF YEAR	\$ 1,031,211	\$ 900,000	\$ 16,138	\$ 1,947,349	\$ 1,700,719

Statement of Cash Flow

OPERATING ACTIVITIES	2021	2020
Cash receipts from membership and others	\$ 853,178	\$ 812,748
Cash paid to suppliers and employees	(585,056)	(697,553)
Interest received	28,510	28,300
Interest paid	(20,972)	(18,084)
Cash flow from operating activities	\$ 275,660	\$ 125,411

INVESTING ACTIVITIES	2021	2020
Purchase of capital assets	\$ (1,522)	\$ (7,961)
Purchase of intangible assets	-	(15,600)
Sale (Purchase) of investments, net	1,117,430	(378,919)
Cash flow from (used by) investing activities	\$ 1,115,908	\$ (404,480)

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 1,391,568	\$ (275,069)
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Cash - beginning of year	\$ 60,708	\$ 337,777
Cash - end of year	\$ 1,452,276	\$ 60,708

CASH CONSISTS OF	2021	2020
Cash and cash equivalents	\$ 1,199,941	\$ 65,498
Cash and cash equivalents (restricted)	252,335	--
Bank indebtedness	-	(4,790)
	\$ 1,452,276	\$ 60,708

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS

COLLEGE AND ASSOCIATION OF RESPIRATORY THERAPISTS OF ALBERTA

For the year ending January 31, 2021

1. NATURE OF ORGANIZATION

The College and Association of Respiratory Therapists of Alberta (“the College”) is a self-governing professional organization established for the certification and governance of respiratory therapists in Alberta. It is a not-for-profit organization and as such is not subject to federal or provincial taxes under *section 149(1)* of the *income tax act*.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) on a going concern basis that assumes that the College will be able to realize its assets and discharge its liabilities in the normal course of business.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include amounts on deposit with financial institutions, bank overdrafts that can fluctuate from being positive to overdrawn, and term deposits that mature within three months from the date of acquisition. Cash and cash equivalents include restricted cash on deposit with financial institutions.

Revenue recognition

The College recognizes its revenue on a deferral basis and earns most of its revenue from fees to its members and advertising. Revenue is recognized when fees are collected or collection is reasonably assured.

Restricted grants are recognized on a deferral basis and recognized as revenue in the year the related expenses are incurred.

Short-term investments

The College reports its investments at cost and consists of the cash value of guaranteed investment certificates. Short-term investments consist of guaranteed investment certificates with maturities of less than 12 months. Long-term investments consist of guaranteed investment certificates with maturities of greater than one year. Cost approximates market value.

Volunteer contributions

Volunteers contribute a significant number of hours per year to assist the College in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Capital assets

Purchased capital assets are recorded at cost. Amortization is recorded at the following rates and methods, which have been established by estimates of useful lives. Assets with a declining balance, that have additions during the current year, are amortized at one-half their normal rates, and no amortization is taken in the year of disposition.

Computer hardware	45% declining balance method
Furniture	20% declining balance method
Office Equipment	20% declining balance method

These notes are an integral part of the financial statements

NOTES TO FINANCIAL STATEMENTS

COLLEGE AND ASSOCIATION OF RESPIRATORY THERAPISTS OF ALBERTA

For the year ending January 31, 2021

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Intangible assets

Purchased intangible assets are recorded at cost. Amortization is recorded at the following rates, which have been established by estimates of useful lives as follows:

Website	3 years	straight line method
Computer software	2 years	straight line method

Financial instruments

Financial assets and liabilities are measured initially at fair value. Subsequent measurement is at amortized cost. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost consist of cash, term deposits, GIC investments and accounts receivable.

Financial liabilities measured at amortized cost consist of the bank overdraft, accounts payable, accrued liabilities and wages payable.

The College assesses impairment of all its financial assets measured at cost or amortized cost. When there is an indication of impairment, the College determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the College reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment loss is recognized in the statement of revenues and expenses.

Measurement uncertainty

When preparing financial statements according to Canadian accounting standards for not for-profit organizations, management makes estimates and assumptions that affect the reported amounts of revenues and expenses during the year, the reported amounts of assets and liabilities at the date of the financial statements, and the disclosure of contingent assets and liabilities at the date of the financial statements. Management bases their assumptions on a number of factors including historical experience, current events, actions that the College may undertake in the future, and other assumptions believed reasonable under the circumstances.

Material measurement uncertainties include estimates of useful lives of capital assets and impairment of long lived assets and accrued liabilities. Actual results could differ from the estimates; the resolution of these uncertainties will be determined by future events.

4. SHORT TERM INVESTMENTS

The short term investments consist of Guaranteed Investment Certificates (GICs) maturing within one year. The interest rates on the GICs vary between 1.81% to 1.89% (2020 - 0.35% - 2.9%).

These notes are an integral part of the financial statements

NOTES TO FINANCIAL STATEMENTS

COLLEGE AND ASSOCIATION OF RESPIRATORY THERAPISTS OF ALBERTA

For the year ending January 31, 2021

5. RESTRICTED INVESTMENTS

The use of these investments are restricted - see note 10. The short-term investments consist of guaranteed investment certificates maturing within one year earning interest of 1.81% to 1.89%. Investments consist of guaranteed investment certificates, with various maturity dates from April 2021 to August 2025, earning interest of .75% to 2% per annum. The cost approximates the market value.

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer hardware	\$ 17,173	\$ 13,676	\$ 3,497	\$ 6,358
Furniture and equipment	25,354	17,913	7,441	7,589
	\$ 42,527	\$ 31,589	\$ 10,938	\$ 13,947

7. INTANGIBLE ASSETS

	2021	2020
Website	\$ 100,701	\$ 100,701
Computer software	-	580
	100,701	101,281
Accumulated amortization	(95,501)	(84,081)
	\$ 5,200	\$ 17,200

8. BANK INDEBTEDNESS

The College has a credit card with a limit of \$25,000 and an annual interest rate 19.99%. The College pays the outstanding balance of the credit card at the end of each month. As at January 31, 2021, the balance was \$nil (2020- \$4,790).

9. UNEARNED REVENUE

Membership dues are collected in January, February and March for the period of April 1 to March 31. As at January 31, two months of the services have not been provided for the membership dues and is deferred.

	2021	2020
Deferred revenue - memberships	\$ 164,754	\$ 148,503
Deferred revenue - new grads	4,258	3,675
	\$ 169,012	\$ 152,178

These notes are an integral part of the financial statements

NOTES TO FINANCIAL STATEMENTS

COLLEGE AND ASSOCIATION OF RESPIRATORY THERAPISTS OF ALBERTA

For the year ending January 31, 2021

10. RESTRICTIONS ON NET ASSETS

With respect to the net assets of the College; funds will be reserved specifically for the following amounts and purposes:

\$350,000 for business continuation purposes in the event of a public health emergency such as an influenza pandemic or other such event that could potentially jeopardize normal day to day business operations for an extended timeframe;

\$200,000 for maintenance of a psychometrically reviewed competency profile for entry to practice into the profession;

\$150,000 for maintenance of a psychometrically reviewed registration examination for entry to practice into the profession.

\$200,000 for a patient relations program.

11. PROFESSIONAL DEVELOPMENT

	2021	2020
Council committee	\$ 3,313	\$ 1,670
Conduct committee	3,241	20,023
Deputy registrar	425	562
Executive director	91	2,172
	\$ 7,070	\$ 24,427

12. INVESTIGATIONS AND CONDUCT

	2021	2020
Investigations into conduct	\$ 26,632	\$ 100,761
Legal fees associated with conduct and hearings	102,827	64,710
	\$ 129,459	\$ 165,471

These notes are an integral part of the financial statements

NOTES TO FINANCIAL STATEMENTS

COLLEGE AND ASSOCIATION OF RESPIRATORY THERAPISTS OF ALBERTA

For the year ending January 31, 2021

13. LEASE COMMITMENTS

The College has entered into the following leases:

- 1) In July 2015, a five year lease for storage requiring annual lease payments of \$1,860
- 2) In November 2015, a six year lease for office premises and storage requiring monthly payments of \$1,688 (which increased to \$1,781 in November 2019) plus GST.
- 3) Additional operating costs are also payable. Operating costs for the current year were \$20,000.

The following consists of the remainder of the lease payments:

2022	\$ 16,029
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14. FINANCIAL INSTRUMENTS

The College can be exposed to various risks through its financial instruments. The College's financial instruments in the statement of financial position consist of cash, accounts receivable, marketable securities, accounts payable and accrued liabilities. It is management's opinion that the College is not exposed to significant credit, currency, interest rate, liquidity, or market risk arising from these financial instruments. The fair value of these instruments approximate their carrying value.

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College's main credit risks relate to its accounts receivable.

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly from its accounts payable.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk, as described above. Market risks are managed by the application of an approved investment policy that restricts the nature of the investments held.

Subsequent to year end, the College's credit, liquidity and market risk have increased due to the possible delays in the collection of funds from customers.

15. COMPARATIVE FIGURES

In the prior year comparatives, some of the figures on the statement of operations have been reclassified to conform with the current year's presentation.

16. COVID - 19 PANDEMIC

On March 17, 2020, the Government of Alberta declared a public health emergency in response to the Covid-19 pandemic. The global pandemic has disrupted economic activities and supply chains. Although the effect of the Covid-19 pandemic is expected to be temporary, given the dynamic nature of the circumstances, it may have an impact on some of the revenue streams and expenses of the College.

The College is closed for public access however continues to function remotely and continues to provide services to employers, members, the public, Alberta Health and the Chief Medical Officer of Health's office.

These notes are an integral part of the financial statements



College & Association of
**Respiratory
Therapists**
of Alberta

#218 6715 8th St NE

Calgary AB Canada

T2E 7H7

403-274-1828

800-205 2778

bryanbuell@carta.ca

www.carta.ca