

# ANNUAL REPORT

**College of Acupuncturists of Alberta**

April 1, 2023 to March 31, 2024



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# LAND ACKNOWLEDGEMENT

The College of Acupuncturists of Alberta respectfully acknowledges that the traditional land on which our office is located is within the Treaty Six Territory and within the Métis homelands and Métis Nation of Alberta Region 4. We acknowledge this land as the traditional territories of many First Nations such as the Nehiyaw (Cree), Denesuliné (Dene), Nakota Sioux (Stoney), Anishinaabe (Saulteaux), and Niitsitapi (Blackfoot).

We also acknowledge that our regulated members operate on the traditional and ancestral territory of many peoples, including the Indigenous peoples of the Treaties 4, 6, 7, 8 and 10 regions, and the Métis Settlements and Six Regions of the Métis Nation of Alberta. We respect the histories, languages and cultures of First Nations, Métis, Inuit and all First Peoples of Canada, whose presence continues to enrich our communities.





# A MESSAGE FROM THE CHAIR

This year, I'd like to approach this message a little differently. I want to use it as an opportunity to highlight what makes all of us so passionate about what we do here: a collective desire to serve the public.



Am I proud of all the hard work and successes we have had? Absolutely. I encourage you to read the list of accomplishments on the following page to get a sense of just how much Erin Stroud, our previous Executive Director and Registrar, and her staff managed to execute during the past year. I know that their hard work is an extension of their enthusiasm for public service.

As an acupuncturist myself, and as evidenced in our town hall that we held this year, I also believe that individuals who choose acupuncture as a profession are deeply motivated by their desire to help people.

Being regulated health professionals, acupuncturists can be confidently utilized to provide an integrative model of care for a variety of conditions. This improves the health and wellness of Albertans, while also reducing the strain on the primary healthcare system.

While I am delighted to recognize the accomplishments that Ms. Stroud and her team achieved in 2023-24, I am also thrilled to welcome our new Executive Director and Registrar, Michelle Phillips. With her at the helm of the organization, I know that we will build upon our past successes and continue to do our part to ensure the public is well served by the acupuncture profession.

[Original Signed]

**Dr. Jessica Stankowski**, BA (Psych), RAc  
Chair

# YEAR AT A GLANCE



## INCREASED ACCOUNTABILITY

- The College of Acupuncturists of Alberta (College) prioritized its work based on our **first Strategic Plan**.
- The College is publicly reporting against the goals set out in its **first Business Plan**.

## PUBLIC AND MEMBER EDUCATION

- **What We Do** and **We Who Are** videos were published.
- **Conduct Corner items** are now included in the Executive Director newsletters.
- The **first town hall** was held.

## CONSULTATION AND PARTNERSHIPS

- Feedback from acupuncturists on the Continuing Competence Program (CCP) and Renewal **improved our processes**.
- Feedback from members and the government enhanced the content of **three new Standards of Practice**.
- Feedback from members and the government was incorporated into an **updated Code of Conduct**.
- Meetings were held between the College and schools that teach acupuncture in Alberta, which **strengthened stakeholder relationships**.
- The College was given an opportunity to **educate students at MacEwan University** on ethical responsibilities in their profession and the role of the College.

## MODERNIZATION

- Paper records were transitioned to **electronic records**.
- Applications are now able to be completed and submitted via the **member portal**.
- The design of the **acupuncturist's practice permit** was modernized.

## COUNCIL CHANGES

- **Jessica Stankowski** was appointed Chair.
- **Tamara Jones** was appointed Vice-Chair.
- **Michelle Phillips** completed her term as Chair.
- **Dee Holstine Vander Valk** resigned.
- **Jonna McQuade** was appointed as a member of Council.

More details on these and other accomplishments are detailed throughout this report.

# PURPOSE

The College regulates the practice of acupuncture in Alberta. We protect Albertans by establishing and upholding professional standards for acupuncturists through regulatory excellence.

## OUR VISION

Acupuncturists are primary care practitioners providing safe collaborative care for the health and wellness of Albertans.

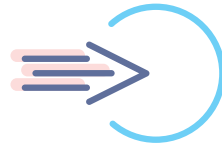
## OUR MISSION

To protect Albertans by establishing and upholding professional standards for acupuncturists through regulatory excellence.

## OUR VALUES



**Integrity:** Prioritize being honest and authentic above all else.



**Drive:** Be the catalyst that creates change.



**Collaboration:** Know that we can raise the bar higher together than any one person can alone.



**Innovation:** Believe that if we are not getting better, we are not moving forward.



**Leadership:** Be motivated by making others stronger.

# A WORD FROM THE EXECUTIVE DIRECTOR AND REGISTRAR

I've only just started as the new leader of the College, but it already feels familiar. Knowing all of the amazing staff, as well as the Council members who I have been working with over the past four years, makes starting my new role both comfortable and exciting.



It is easy to recognize the hard work the staff has done under the exemplary leadership of my predecessor, Erin Stroud. She and the team have built a strong foundation and made it easy to continue forward and accomplish new goals.

I would like to thank the Council for setting the strong strategic goals that guide the College's work, ensuring our mandate to protect the public remains front and center. Erin and her team have completed several milestones as we work towards achieving those strategic goals. I am thrilled to be able to share some of those. They are summarized on our Year-at-a Glance page and are expanded on throughout the various sections of this report.

As we move forward, we remain motivated and focused on common goals. It is because of the shared efforts of all of us—the Council, my staff, the government, schools, and acupuncturists—that the College is able to carry out its mandate. The public can be confident in expecting safe, competent, and ethical care when they are treated by an acupuncturist. I know we have a bright future ahead and I look forward with anticipation to seeing it unfold.

[Original Signed]

**Dr. Michelle Phillips**, MS, RAc, Dip.TCM, RH  
Executive Director and Registrar

# HOW ACUPUNCTURE STRENGTHENS THE HEALTHCARE SYSTEM

The World Health Organization (WHO) has listed 31 symptoms, conditions, and diseases that have been shown in controlled trials to be treated effectively by acupuncture,<sup>1</sup> including those listed below.

Allergies	Arthritis	Radiation/chemo reactions
Hypertension	Headaches	Tennis elbow
Induction of labour	Sprains	Back and neck pain
Nausea	Sciatica	Gastrointestinal issues
Depression	Several chronic pain conditions not included in the list above.	

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<sup>1</sup> (2002, December 31) Acupuncture: Review and analysis of reports on controlled clinical trials. World Health Organization.  
<https://www.google.ca/books/edition/Acupuncture/vHU0DgAAQBAJ?hl=en&gbpv=0>



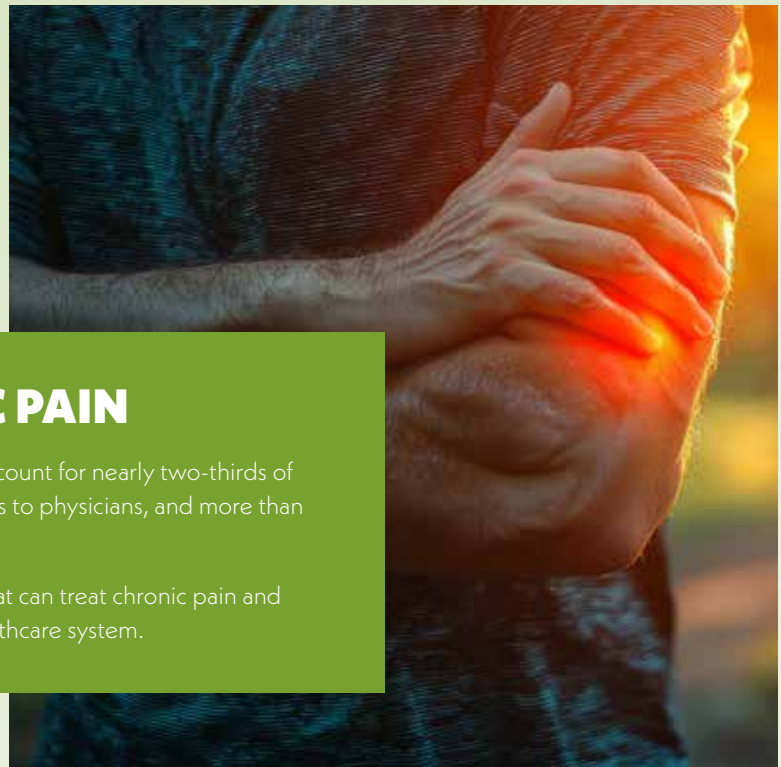
Acupuncture as an integrative profession  
supports the primary care foundation  
of our healthcare system.





## DECREASING HEALTHCARE BACKLOGS

As regulated health professionals, acupuncturists can confidently be utilized to provide an integrative model of care for a variety of diseases and conditions. As such, they can be leveraged to support the primary care network of our healthcare system, decreasing healthcare backlogs.



## TREATING CHRONIC PAIN

In Alberta, people with chronic diseases account for nearly two-thirds of hospital inpatient stays, one-third of all visits to physicians, and more than one-quarter of visits to emergency rooms.<sup>2</sup>

Acupuncture is an integrative profession that can treat chronic pain and reduce strain on other areas within the healthcare system.

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<sup>2</sup> Chronic Disease Prevention. Alberta Health Services. [www.albertahealthservices.ca/info/page15343.aspx](http://www.albertahealthservices.ca/info/page15343.aspx)



## INCREASING ACCESS TO QUALIFIED PROFESSIONALS

Attraction and retention of qualified professionals is critical to a well-functioning healthcare system. The College has streamlined processes to make it easier for acupuncturists from other jurisdictions to practice in Alberta.

Regulated health professions are more likely to be covered by insurance plans. Acupuncture is covered under many insurance plans, meaning the public has an opportunity to access acupuncture services for little to no cost.

## ENHANCING RURAL CARE

Albertans living in rural areas can sometimes find it difficult to access care. Acupuncturists practicing in rural settings has increased by nine percent (9%) compared to last year.



# ABOUT OUR ORGANIZATION

## Minister of Health

Oversees the Ministry of Health. Sets policy, legislation and standards for the health system in Alberta and ensures compliance to that policy. Responsible for the *Health Professions Act* (HPA).

## Council<sup>1</sup>

Manages and conducts the activities of the College as granted under the Act.

Jessica Stankowski, Chair<sup>2</sup>

Tamara Jones, Vice-Chair<sup>3</sup>

Michelle Phillips<sup>4</sup>

Monica Ansah-Sam

Dee Holstine Vander Valk<sup>5</sup>

Micheal McFarlane

Jonna McQuade<sup>6</sup>

Acupuncturist

Public Member

<sup>1</sup> Biographies of Council Members are available online at [acupuncturealberta.ca](http://acupuncturealberta.ca).

<sup>2</sup> Appointed Chair May 24, 2023.

<sup>3</sup> Appointed Vice-Chair May 24, 2023.

<sup>4</sup> Retired June 24, 2024 (appointed as Executive Director and Registrar July 1, 2024).

<sup>5</sup> Retired Aug 23, 2023.

<sup>6</sup> Appointed Feb 22, 2023.

## Executive Director and Registrar

Runs the operation of the College. Advances both the strategic direction and core day-to-day business operations.

## Staff

Assists with the operation of the College under the direction of the Executive Director and Registrar.

## Divisions

Complaints	Hearings and Appeals
Communication and Administration	Registration
Competency and Education	



## Governance Committees<sup>1</sup>

Advises the Council regarding its oversight responsibilities.

### **Finance, Risk, and Audit Committee (FRAC)**

Financial oversight, disclosures and internal controls, investments, and risk management.

**Michelle Phillips, Chair**

**Jonna McQuade**

**Monica Ansah-Sam**

### **Governance and Nominating Committee (GNC)**

Governance, enhancing Council performance.

**Tamara Jones, Chair**

**Jessica Stankowski**

**Micheal McFarlane**

<sup>1</sup> As of March 31, 2023

## Regulatory Committees

Advises the Executive Director and Registrar on operational responsibilities. Comprised of acupuncturists.

### **Acupuncture Education Program Review Committee**

Entry to practice programs, changes to acupuncture education programs, minimum education standards, criteria for entry to practice, site visits of education programs.

### **Registration Examination Committee**

Registration applications, practical examination process, development, administration, and scoring of the Alberta Acupuncturists Registration Examinations.

### **Competence Committee**

Development, operation, and evaluation of the Continuing Competence Program. May be called upon to help determine if a member has met CCP requirements or provide expert opinions on complaints files.

### **Complaints Review Committee/Hearing Tribunal Membership List**

Used to establish Hearing Tribunals and conduct complaint reviews.



## WHAT THE COLLEGE DOES

### Our Mandate: Protect the Public



Legislative  
Compliance



Standards  
of Practice



Professional Ethics



Continuing  
Competence



Exams



Partnerships



Registrations



Complaints  
Management



Education Program  
Approval



Regulatory  
Committees

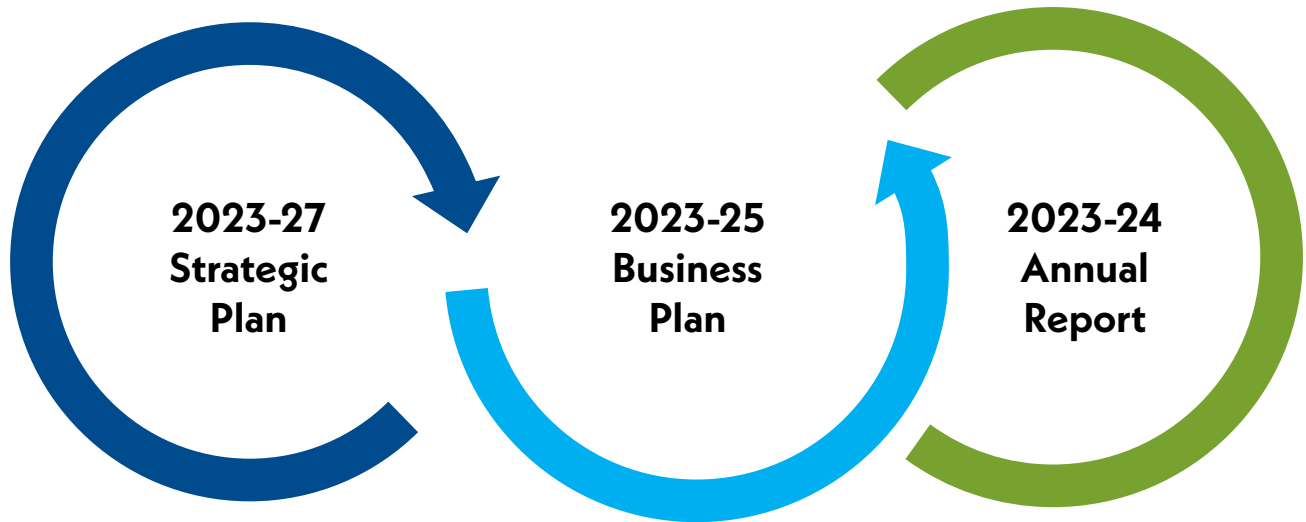


Title Protection



Hearing and  
Appeals

## OUR NEW STRATEGY



The **Strategic Plan** outlines the College's two over-arching goals as the foundation for all our work.

1. Protect the public by establishing and upholding professional standards.
2. Build and sustain effective operations and governance.

The **Business Plan** outlines the specific actions that advance our Strategic Goals. It ensures transparency and accountability by communicating our priorities to the government, the public, and acupuncturists.

The **Annual Report** reports on the priorities set out in the business plan. It is also where we publish our consolidated financial statements. This document allows our stakeholders to have access to information regarding our operations and financial health.



# UPDATE ON OUR BUSINESS PLAN GOALS

## STRATEGIC GOAL 1: Protect the public by establishing and upholding professional standards.

**BUSINESS PLAN OBJECTIVE:** Expand information accessibility to our members and the public to make it easier to navigate the landscape of acupuncture more effectively.

TARGET 1	OUTCOMES	
Create and post videos and step-by-step guides by the end of June 2023 on the following topics to support members in use of the Member Portal: Registration Applications; Registration Renewal; Exam Applications; and How to Create an Account.	Acupuncturists have access to additional tools to understand their registration requirements.  Acupuncturists have access to member portal support materials.	
TARGET 2	ADJUSTMENT	OUTCOMES
Create and post an education video regarding What a College Does and Its Benefit to the Profession by the end of fiscal year 2023.	These topics were split into two videos: What We Do and Colleges and Associations: Our History and Who We are Today.	Acupuncturists are empowered with more knowledge regarding their profession.  The public has access to more information about how the College ensures safety in the acupuncture profession.

**LEGEND**  

Complete

Adjusted and Complete

Delayed

**BUSINESS PLAN OBJECTIVE:** Enhance the Continuing Competence Program (CCP), to ensure that registrants maintain competence throughout their career, thereby supporting the College’s mandate to protect the public.

TARGET 1	ADJUSTMENT	OUTCOMES
Create a survey to evaluate the effectiveness of the CCP by the end of April 2023.	The subject matter of the survey was expanded to also include the 2023-2024 renewal cycle.	<p>The College used information gathered from the surveys to improve registration renewal processes and the CCP.</p> <p>The College streamlined access to the information required to successfully complete registration renewal.</p>

TARGET 2	REASON FOR DELAY	CURRENT STATUS
Develop and implement a procedure for College-directed learning activities by the end of June 2023.	During the consultation phase, it was determined that a policy needs to be developed to inform the procedure.	Work towards this policy is underway and the procedure will follow.

TARGET 3	OUTCOMES
Develop a registration renewal audit rubric and procedure by the end of March 2024.	The audit rubric and procedure are currently in development. A publishing date will be set out in the 2024-27 Business Plan.

**BUSINESS PLAN OBJECTIVE:** Develop Standards of Practice (SoPs) for acupuncturists to provide safe and quality care for the public.

TARGET 1	OUTCOMES
Submit the following SoPs to the government for review by October 2023: Supervision, Sexual Abuse/Misconduct and Female Genital Mutilation, and Patient Records.	<p>Once these SoPs are reviewed by the government, and subsequently approved by the Council:</p> <ol style="list-style-type: none"> <li>1. Acupuncturists will have increased access to the information necessary to perform their job according to regulatory standards.</li> <li>2. The profession will have consistent standards to follow to ensure safe and competent care to the public.</li> </ol>

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# STRATEGIC GOAL 2: Build and sustain effective operations and governance.

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**BUSINESS PLAN OBJECTIVE:** Improve reporting to our stakeholders, resulting in increased transparency and accountability.

TARGET 1	OUTCOMES
Publish the College’s inaugural five-year strategic plan and 2023-2025 Business Plan by end of April 2023.	<div><div>1.</div><div>The organization has a strategic direction.</div></div> <div><div>2.</div><div>The organization has guideposts for setting priorities and allocating resources.</div></div> <div><div>3.</div><div>College staff and stakeholders are motivated by common goals and objectives to work towards.</div></div> <div><div>4.</div><div>The targets set in the business plan ensure we are taking steps to achieve our longer-term strategic goals.</div></div> <div><div>5.</div><div>Publishing these plans provides acupuncturists, the public, government, and other stakeholders with information on the College’s planned activities.</div></div> <div><div>6.</div><div>Reporting against the goals set out in these plans in an Annual Report allows the College to be held accountable for achieving our goals or reporting on challenges.</div></div>



**BUSINESS PLAN OBJECTIVE:** Review and update policies to align with the College's policy governance model to fulfill our mandate effectively and efficiently.

TARGET 1	REASON FOR DELAY	CURRENT STATUS
Update the Code of Professional Conduct (Code) by the end of June 2023.	After review and consultation, it became clear that a comprehensive re-write of the Code was required. This expanded the scope for the project.	The Code is currently being reviewed by government.
TARGET 2	OUTCOMES	
Develop and publish a Registration Policy and Procedure by end of March 2024.	<ol style="list-style-type: none"> <li>1. Decreased chance of inconsistency in the handling of registrations.</li> <li>2. Increased transparency of registration procedures to acupuncturists. (Documents are available on the College's website).</li> </ol>	
TARGET 3	REASON FOR DELAY	CURRENT STATUS
Develop and publish a Hearings Policy and Procedure by the end of March 2024.	Turnover in the Hearings Director position.	The first draft of the Hearings Policy is in development.
TARGET 4	OUTCOMES	
Develop and publish a Complaints Policy and Procedure by end of March 2024.	<ol style="list-style-type: none"> <li>1. Decreased chance of inconsistency in the handling of complaints.</li> <li>2. Increased transparency of complaint procedures to acupuncturists and the public. (Documents are available on the College's website).</li> </ol>	
TARGET 5	OUTCOMES	
Create a policy review framework by the end of March 2024.	Policies promote consistency, compliance with legal and regulatory requirements, and proactive management of risks. They also empower employees and regulated members by setting out clear guidelines to operate in a confident manner.	

**BUSINESS PLAN OBJECTIVE:** Establish a records management system to improve information management and increase operational efficiency.

#### TARGET 1

Implement a records management storage solution by end of September 2023.

#### OUTCOMES

1. Modernization to electronic storage of all records, resulting in improved efficiency in the ability to create, locate, update, store, and destroy records.
2. Increased consistency in the handling of records throughout their lifecycle due to the creation of a new Records Management Policy and Procedure.
3. Acupuncturists have a clear process to request access to records.

# REGULATORY COMMITTEES REPORT

Our Regulatory Committees serve the public's best interest and are comprised of a diverse group of people with a wide range of expertise, skills, knowledge, and perspectives.

We extend a gracious thank you to the committee members below for contributing their time and expertise in the last fiscal year. They have made a tangible impact on the future of the College and the acupuncture profession in Alberta.

## **Acupuncture Education Program Review Committee (AEPRC)**

The AEPRC makes recommendations regarding potential entry to practice programs, any changes to the status of approved acupuncture education programs approved by the College, and minimum education standards and criteria for entry to practice acupuncture education programs. The AEPRC also conducts site visits of acupuncture education programs.

- Lindsay Babcock, Chair
- Heather Fulker
- Jaeger Gustafson
- Xinning (Cindy) Huang
- Sarah Martins

**Meetings:** two

### **Activities:**

- Reviewed and discussed various program approval standards from other jurisdictions.
- Reviewed and discussed a previous site visit procedure and results.
- Provided foundational work for the development of the College's program approval standard.

## **Competence Committee (CC)**

The CC provides support and expertise for the continued development, operation, and evaluation of the Continuing Competence Program (CCP). Committee members may also be called upon to determine whether a member has met the CCP requirements for a practice permit or complied with conditions assigned to meet CCP requirements.

Individuals sitting on this committee can also be called upon by the Complaints Director to provide expert opinions on complaint files.

- Helen Anderson, Chair
- Ming Wai Chan
- Tammy Lalonde
- Veronica Lee
- Siying Wu

**Meetings:** four

### **Activities:**

- Reviewed and provided feedback for Standards of Practice.
- Reviewed and provided feedback on the renewal survey.
- Made recommendations regarding the CCP Procedure.
- Reviewed and provided feedback on 2024-2025 College-directed activities.
- Reviewed and provided feedback on the Safety Handbook update.
- Reviewed and provided expert opinions on three complaint files.

### **Complaints Review Committee/Hearings Tribunal (CRC/HT)**

The CRC/HT supports the Complaints and Hearings Directors by sitting on tribunals related to the professional conduct of regulated members under the Health Professions Act (Act). This committee also reviews and ratifies settlements under section 60 of the Act, conducts reviews under section 68, and sometimes are called upon to complete other duties set out in a Hearing Tribunal Order.

- Tamara Dolinsky
- Skye Van Munster
- Chelsey Roth
- Shaomei Shen
- Jiulin Wang
- Lacey Wigness
- Helen Anderson

**Meetings:** N/A

#### **Activities:**

- Presided over three hearings.
- Conducted a compliance inspection as set out in a Hearing Tribunal Order.

### **Registration and Exam Committee (REC)**

The REC reviews complex applications for registration and practice permits and provides expertise, guidance, and support for the Alberta Acupuncturists Registration Examinations. The REC also act as a consulting body in the appropriate testing of knowledge and competency of applicants for registration.

- Echo Dawn Houle, Chair
- James Chung
- Kathryn Kurash
- Betty Lew
- Katherine Talbot
- Shengping Zhao

**Meetings:** three

#### **Activities:**

- Provided expert opinions regarding registration examination rescores.
- Reviewed and discussed examination statistics.
- Reviewed and provided feedback on the examination survey.
- Reviewed and provided feedback on exam forms.
- Provided recommendations for exam improvements.
- Reviewed a reinstatement application.

All Regulatory Committees report to the Executive Director/Registrar of the College.

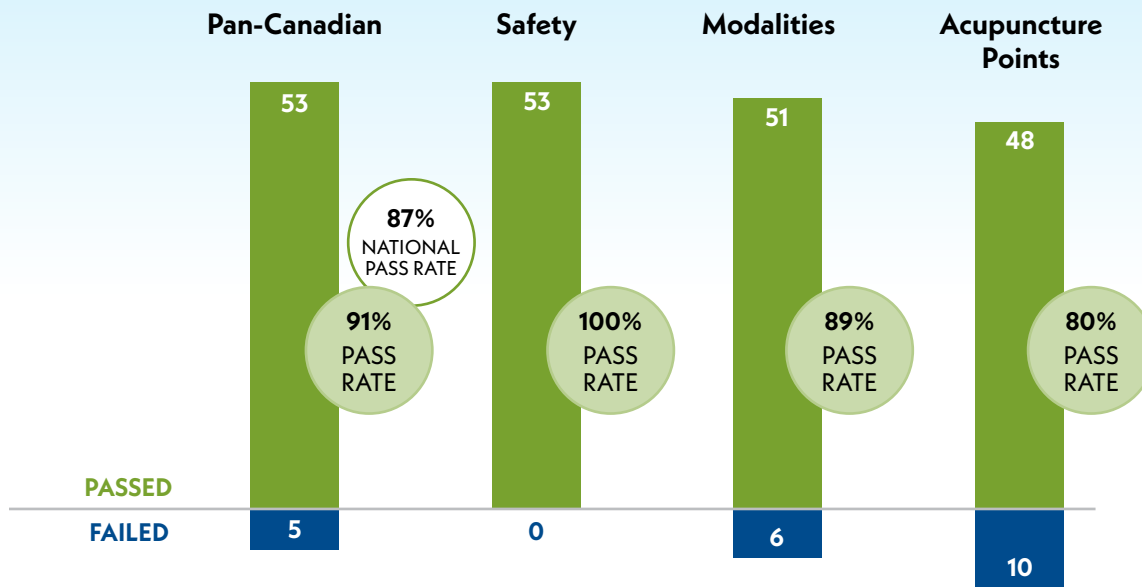




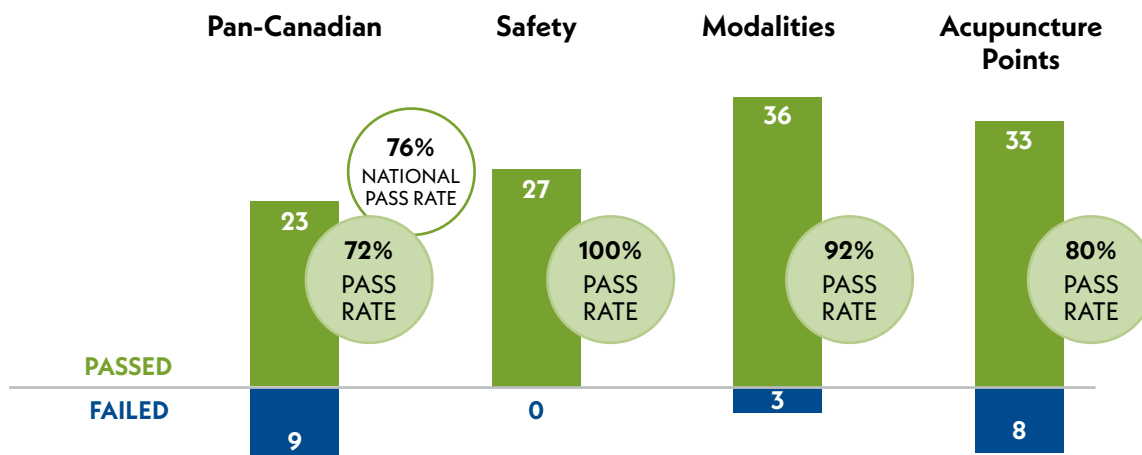
# BY THE NUMBERS

## EXAM STATISTICS

### Spring 2023 AARE Results



### Fall 2023 AARE Results



In October 2023, the Pan-Canadian Exam returned to in-person testing. Feedback from exam candidates indicated an 81% satisfaction rate with testing at a physical testing center, notably higher than the 59% satisfaction rate associated with online proctoring.



## REGISTRATION STATISTICS

### Registration Renewal by Permit Type

Permit Type	March 31, 2022	March 31, 2023	March 31, 2024
General	824	878	957
Courtesy	0	1	N/A <sup>1</sup>
Provisional	8	0	N/A <sup>1</sup>
Non-practicing	12	31	15
<b>TOTAL</b>	<b>844</b>	<b>910</b>	<b>972</b>

<sup>1</sup> No longer required to renew

### New Registrants by Registration Routes

Registration Route	March 31, 2022 <sup>1</sup>	March 31, 2023	March 31, 2024
Examination	58	68	88
Provisional	4	5	5
Courtesy	1	0	0
Reinstatement <sup>1</sup>	N/A	6	2
Equivalent jurisdiction (LMA)	10	21	19
Substantial equivalence	1	6	N/A
<b>TOTAL<sup>2</sup></b>	<b>69</b>	<b>101</b>	<b>114</b>

<sup>1</sup> Reinstated members were not considered new registrants prior to the 2022-23 fiscal year.

<sup>2</sup> There are situations where applicants are counted in multiple categories. Therefore, total registrants does not equal the sum of all categories.

## New Registrants by Education Programs

Education Program Type	March 31, 2022 <sup>1</sup>	March 31, 2023	March 31, 2024
Alberta approved programs	59	78	73
Other Canadian jurisdictions	7	9	4
Internationally educated	3	10	11
<b>TOTAL</b>	<b>69</b>	<b>97</b>	<b>88</b>

**7%**

Percentage increase of general registration permits compared to March 31, 2023.

**50**

Number of general registrants located in rural areas.

**19**

General registrants who registered via the labour mobility act.

## 2022-23 Registration Renewal Survey Results

**531** out of **877**

regulated members responded to the survey.

**83%**

agreed or strongly agreed that the renewal forms were easy to navigate.

**175**

respondents reached out to the College staff,

**83%**

of respondents completed their CCP forms in under 90 minutes.

**94%**

of respondents were completely or somewhat satisfied with the overall renewal support they received.<sup>1</sup>

**89%**

of them felt that staff were effective in dealing with their inquiry.

Close to

**74%**

of respondents are self-employed/business owners.

<sup>1</sup> of respondents who noted a preference.

## STAKEHOLDER ENGAGEMENT ACTIVITIES

8

consultations with acupuncturists/  
acupuncture students<sup>1</sup>

618

students and acupuncturists provided feedback  
through College Surveys<sup>2</sup>

186 (20%)

acupuncturists attended the College's Townhall

31

meetings with stakeholder groups<sup>3</sup>

1

ethics presentation offered at  
an acupuncture school

1

meeting with the Minister of  
Advanced Education, Rajan Sawhney

9

meetings with Regulatory Committees  
comprised of acupuncturists who make  
recommendations to the Registrar

<sup>1</sup> Standards of Practice (4), Code of Conduct and Ethics (1), surveys (3).

<sup>2</sup> Registration Renewal and CCP Survey (531), Spring Exam Survey (55), Fall Exam Survey (32).

<sup>3</sup> This includes associations (2), schools (2), federal bodies (4), the Alberta government (1), industry conferences (2), and other Alberta Colleges (20).



# COMPLAINTS STATISTICS

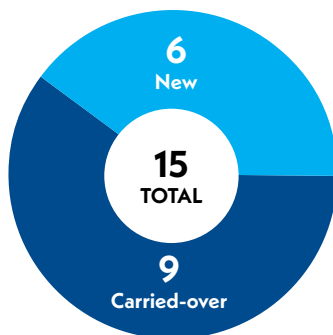
## Professional Conduct

The College is authorized to review and consider complaints made against regulated members in a transparent, objective, impartial, and fair manner to ensure public safety. The Complaints Director is responsible for reviewing and considering complaints made against regulated members. Sometimes, issues can be resolved without needing to initiate the official complaint process. The Complaints Director can investigate and take regulatory action when appropriate.

## Complaints

There were six complaints during the 2023-2024 fiscal year. Of those complaints, three are in various stages of the complaint process, and there are five carry-overs from former years in various stages, for a total of eight open files.

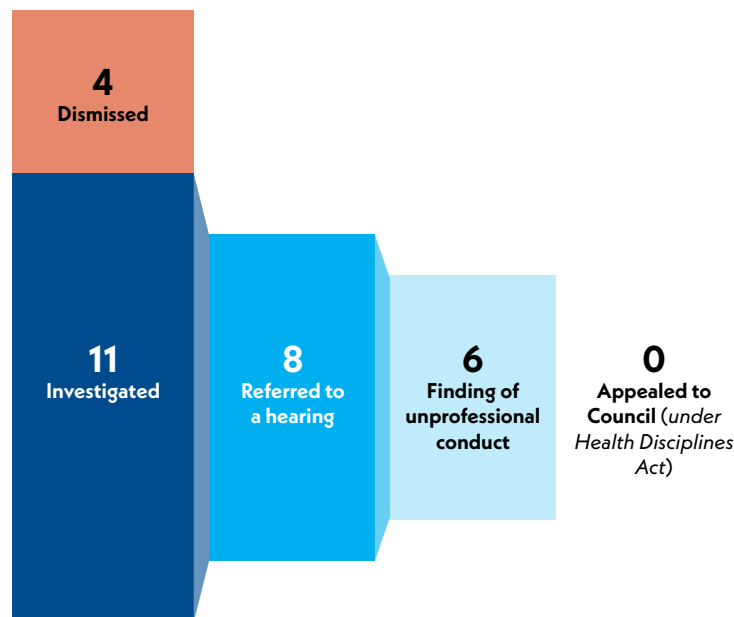
Complaints – New vs Carried-over



Complaints – Closed vs Open



Complaints – Movement through the Process



*Note: Statistics include matters under the Health Professions Act and Health Disciplines Act. Each complaint is dealt with in accordance with the legislation in place at the time of the complaint subject to the transition clauses.*

Number of hearings that were closed to the public: **0**

### Categories of New Complaints

Billing fraud	1
Competence (lack of knowledge, skill, or judgement in the provision of services)	1
Patient care	1
Unethical conduct	2
Sexual misconduct	1
<b>TOTAL</b>	<b>6</b>

## Sexual Abuse and/or Sexual Misconduct Complaints

The Act says that healthcare professionals cannot have sexual relationships with their patients, even if both agree. If a patient lodges a complaint of sexual abuse and/or sexual misconduct, the College will help the patient pay for therapy or counseling as set out in the Patient Relations Program (PRP).

There are serious consequences if a healthcare professional is found in breach of the Act. These include suspension or cancellation of a practice permit. The table below includes data related to these types of complaints, as well as the funds dispersed through the PRP.

### Complaints - Sexual Abuse and/or Sexual Misconduct

Type	Complaints	Patient Relations Program Funding Dispersed
Sexual Abuse	0	\$0
Sexual Misconduct	1	\$4,140
Sexual Abuse and Sexual Misconduct	0	\$0

## HOW ACUPUNCTURISTS FEEL ABOUT THE CONTINUING COMPETENCE PROGRAM

### 2023-2024 CCP Survey Results

<b>531</b> out of <b>877</b> regulated members responded to the survey.	<b>88%</b> agreed or strongly agreed that <b>15</b> CCP credits is reasonable.	<b>82%</b> agreed or strongly agreed that the CCP supports the College's mandate to protect the public.
<b>90%</b> agreed or strongly agreed that the CCP strengthens the acupuncture profession.	<b>85%</b> agreed or strongly agreed that the CCP helped to maintain and enhance their competence.	<b>83%</b> agreed or strongly agreed that the CCP had value to them and their practice.



# CONTINUING COMPETENCE FOR ACUPUNCTURISTS

The College's CCP is designed to ensure that registrants engage in continuing professional development and maintain competence throughout their career, thereby supporting the College's mandate to protect the public interest.

Participation in the CCP is mandatory for all registrants on the General Register and Provisional Register and is a requirement for practice permit renewal. Registrants are required to submit their CCP documentation online annually as part of their practice permit renewal process.

The CCP is managed through our member portal and is comprised of continuing competence hours requirements, as well as critical analysis and reflection. This offers an opportunity for registrants to self-reflect and set goals for continuing professional development. The goals provide purpose and direction for the learning activities. Upon completion of learning activities, registrants are required to reflect on the knowledge or skill learned. This process promotes critical thinking and reasoning and enhances levels of knowledge, skill, and judgement.

The requirements of the CCP are summarized below:

- 1.** Identify at least one (1) learning goal (maximum of ten [10]) prior to the start of a CCP cycle.
- 2.** Complete and report a minimum of fifteen (15) CCP credits/hours of learning activities, including self-selected activities and college-directed activities, throughout the CCP cycle (April 1 to March 31 of the following year).
- 3.** Complete a learning summary and reflection for each learning goal.
- 4.** Keep supporting documents with respect to the CCP for at least five (5) years after the end of the CCP cycle.



# MANAGEMENT'S COMMENTS ON THE 2023-24 FINANCIAL STATEMENTS

The audited financial statements show a comparison between the 2023-24 operating year and the 2022-23 operating year. Rutwind Brar remained the Auditor for the fiscal year 2024 and we continue to use the services of HGA Chartered Professional Accountants for the day-to-day financial management and bookkeeping.

Despite facing inflationary pressures that led to increased operating costs, the College has successfully maintained steady operations without raising annual fees for members. This achievement reflects our commitment to robust financial controls, timely and accurate financial reporting for management oversight, fiscally responsible budgeting, and rigorous accountability measures for operational expenditures.

Overall, fiscal year 2023-24 concluded with a surplus of \$354,808. These funds will be allocated towards the College's long term investment strategy, aimed at ensuring long term financial stability and readiness to meet unforeseen operational needs, undertake any special projects, or cover legal expenses related to complaints and hearings that may exceed budgeted provisions.

Through these efforts, the College continues to demonstrate an overall positive and stable financial position in fiscal year 2023-24, reinforcing our commitment to sustainable growth and effective resource management in service of our mission and stakeholders.

# **FINANCIAL STATEMENTS**

# INDEPENDENT AUDITOR'S REPORT

## To the Members of College of Acupuncturists of Alberta

### Opinion

We have audited the financial statements of College of Acupuncturists of Alberta (the College), which comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenditures, 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 March 31, 2024, 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.

**Rutwind Brar LLP**  
**Chartered Professional Accountants**  
Edmonton, Alberta



# Statement of Financial Position

March 31, 2024

	2024	2023
<b>ASSETS</b>		
CURRENT ASSETS		
Cash	\$ 2,297,555	\$ 1,864,658
Short term investments	-	94,349
Accounts receivable	111,658	7,925
Prepaid expenses	13,561	10,854
	<b>2,422,774</b>	1,977,786
CAPITAL ASSETS (Note 5)	<b>10,968</b>	9,487
	<b>\$ 2,433,742</b>	\$ 1,987,273
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 25,299	24,575
Wages payable	19,732	12,191
Government remittances payable	23,757	26,206
Deferred income	1,270,405	1,184,560
	<b>1,339,193</b>	1,247,532
<b>NET ASSETS</b>		
Invested in capital assets	10,968	9,487
Unrestricted net assets	1,083,581	730,254
	<b>1,094,549</b>	739,741
	<b>\$ 2,433,742</b>	\$ 1,987,273

LEASE COMMITMENTS (Note 6)

ON BEHALF OF THE BOARD

[Original Signed]

DIRECTOR

[Original Signed]

DIRECTOR

See notes to financial statements

# Statement of Revenues and Expenditures

Year Ended March 31, 2024

	2024	2023
<b>REVENUES</b>		
Registration fees	\$ 1,153,190	\$ 1,073,445
Examination fees	192,195	168,710
Fines and Penalties	45,980	21,142
Application fees	36,600	34,600
Other Income	20,387	38,331
	<b>1,448,352</b>	<b>1,336,228</b>
<b>DIRECT COSTS</b>		
Examination	170,914	147,088
Complaints	86,436	125,666
Hearings	26,637	25,024
	<b>283,987</b>	<b>297,778</b>
	<b>1,164,365</b>	<b>1,038,450</b>
<b>COUNCIL &amp; COMMITTEE EXPENSES</b>		
Council	22,872	24,544
Competency committee	3,463	168
Complaints review committee	2,324	3,487
Acupuncture education program review committee	2,000	450
Registration and examination committee	1,650	3,060
	<b>32,309</b>	<b>31,709</b>
<b>ADMINISTRATION EXPENSES</b>		
Salaries and related benefits	509,710	439,426
Office	68,285	66,878
Accounting fees	61,597	32,660
Rent and occupancy costs	30,745	31,145
Legal fees	16,856	22,979
Insurance	15,082	14,657
Bank service charges	14,806	14,658
Professional membership dues	11,083	10,547
Telephone and utilities	10,947	8,854
Professional fees	8,715	8,500
Sub-contracts	8,562	40,575
Professional development	8,352	892
Travel	5,343	1,200
Amortization of capital assets	3,286	2,589
Repairs and maintenance	2,966	4,441
Meals and entertainment	913	1,472
Advertising and promotion	-	3,475
	<b>777,248</b>	<b>704,948</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 354,808</b>	<b>\$ 301,793</b>

See notes to financial statements

## Statement of Changes in Net Assets

Year Ended March 31, 2024

	Unrestricted net assets	Invested in Capital Assets	2024	2023
<b>NET ASSETS - BEGINNING OF YEAR</b>				
As previously reported	\$ 730,254	\$ 9,487	<b>\$ 739,741</b>	\$ 584,363
Prior period adjustments	-	-	-	(146,415)
As restated	730,254	9,487	<b>739,741</b>	437,948
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	358,095	(3,287)	<b>354,808</b>	301,793
PURCHASE OF CAPITAL ASSETS	(4,768)	4,768	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 1,083,581</b>	<b>\$ 10,968</b>	<b>\$ 1,094,549</b>	<b>\$ 739,741</b>

See notes to financial statements

# Statement of Cash Flows

Year Ended March 31, 2024

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over council & committee expenses	\$ 354,808	\$ 301,793
Item not affecting cash:		
Amortization of capital assets	3,286	2,589
	<b>358,094</b>	304,382
Changes in non-cash working capital:		
Accounts receivable	(103,733)	(7,925)
Accounts payable and accrued liabilities	726	(93,907)
Deferred income	85,845	288,060
Prepaid expenses	(2,707)	(5,445)
Wages payable	7,541	10,181
Government remittances payable	(2,449)	15,721
	<b>(14,777)</b>	206,685
Cash flow from operating activities	<b>343,317</b>	511,067
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(4,768)	(4,619)
Proceeds from sale of short term investments	94,348	211,242
Proceeds from sale of long term investments	-	203,918
Cash flow from investing activities	<b>89,580</b>	410,541
<b>INCREASE IN CASH FLOW</b>	<b>432,897</b>	921,608
Cash - beginning of year	<b>1,864,658</b>	943,050
<b>CASH - END OF YEAR</b>	<b>\$ 2,297,555</b>	\$ 1,864,658
<b>CASH CONSISTS OF:</b>		
Cash	<b>\$ 2,297,555</b>	\$ 1,864,658

See notes to financial statements

# Notes to Financial Statements

Year Ended March 31, 2024

## 1. PURPOSE OF ORGANIZATION

College of Acupuncturists of Alberta (the "College") operates under the authority of the Health Professions Act of Alberta. The objects of the College are to serve the public interest and support the acupuncture profession by setting high standards of practice, education, competence and ethical conduct.

As a not-for-profit organization under paragraph 149(1)(l) of the Income Tax Act (Canada) the College is not subject to either federal or provincial income taxes.

## 2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Cash

Cash consists of cash on hand and bank deposits.

### Short term Investments

Short term investments consist of Guaranteed Investment Certificates with maturity dates under one year and highly liquid investments that are readily convertible to known amounts of cash with an insignificant risk of changes in value.

### Long Term Investments

The long-term investments consist of Guaranteed Investment Certificates with maturity dates beyond one year.

### Capital Assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Computer equipment	30% declining balance method
Furniture and fixtures	20% declining balance method

Capital assets acquired during the year are amortized at one-half of the annual rates above.

### Impairment of long lived assets

The College tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

### Revenue recognition

College of Acupuncturists of Alberta follows the deferral method of accounting for contributions.

Registration fees are recognized as revenue in the year to which they relate. Examination fees are recognized as revenue when the examinations are taken. Application fees and other unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

See notes to financial statements



### Contributed services

Volunteers contribute a significant amount of their time each year. Due to the difficulty in determining the fair value, contributed services are not recognized in the financial statements.

### Financial instruments

The College initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The College subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, short term investments accounts receivable and long term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are any indicators of impairment. If there is an indicator of impairment, the College determines if there is a significant adverse change in the expected amount of timing of future cash flows. The carrying value of the financial asset is reduced to the highest present value of the expected future 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 the future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

## 4. SHORT TERM INVESTMENTS

Foreign fixed income mutual funds

2024	2023
\$ -	\$ 94,349

## 5. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Computer equipment	\$ 29,043	\$ 20,276	\$ 8,767	\$ 6,736
Furniture and fixtures	15,787	13,586	2,201	2,751
	\$ 44,830	\$ 33,862	\$ 10,968	\$ 9,487

## 6. LEASE COMMITMENTS

Effective October 1, 2019 the College entered into agreement which expires September 30, 2024 for the lease of its premises. Commencing October 1, 2019 to September 30, 2021 the monthly rent payments exclusive of tax are \$2,137.50. Commencing October 1, 2021 to September 30, 2024 the monthly lease payments exclusive of tax are \$2,315.63. In May 2024 a lease extension was granted from October 1, 2024 to March 31, 2025 with montly lease payments exclusive of tax being \$2,315.63.

2025	\$ 27,788
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## 7. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of March 31, 2024.

### **Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. In compliance with the College's investment policy, fixed income investments are held in the form of Guaranteed Investment Certificates at a major Canadian chartered bank. The College has a significant number of members which minimizes the concentration of credit risk by its members. Therefore, it is in management's opinion that the College is not exposed to significant credit risk.

### **Liquidity risk**

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 in respect of its receipt of funds from its members and other related sources, obligations under operating leases, accounts payable and accrued liabilities. To minimize its liquidity risk exposure, the College maintains operating cash reserves invested in short term investments which mature at intervals that coincide with expected cash flow needs. Therefore, it is in management's opinion that the College is not significantly exposed to liquidity risk.

### **Market risk**

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 rate risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

### **Currency risk**

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College is not exposed to currency risk.

### **Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure by purchasing Guaranteed Investment Certificates with maturity dates under three years and with interest rates coinciding with actual market performance.

### **Other price risk**

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The College is not exposed to other price risk.

### **Change in risk**

There have been no significant changes in the College's risk exposure from the 2023 fiscal year.

## 8. SUBSEQUENT EVENTS

On May 5, 2023, the World Health Organization ended the global health emergency declaration for COVID-19. Alberta continues to transition to an endemic approach to the management of COVID-19 however, uncertainty and volatility still remain for businesses and global markets due to supply chain disruption and inflationary pressures. An estimate of the financial effect on the College of Acupuncturists of Alberta is undeterminable, but there may be a significant impact on the assets and liabilities or future operations and financial results of the College of Acupuncturists of Alberta.

## Schedule of Committee Expenses (Schedule 1)

Year Ended March 31, 2024

	2024	2023
<b>REGISTRATION AND EXAMINATION COMMITTEE</b>		
Honorarium	\$ 1,650	\$ 3,060
<b>COUNCIL</b>		
Honorarium	\$ 15,575	\$ 15,850
Professional Development	5,366	-
Travel	1,240	1,260
Accommodation	409	1,715
Meals	282	937
Legal fees	-	615
Other	-	4,168
	<b>\$ 22,872</b>	<b>\$ 24,545</b>
<b>COMPLAINTS REVIEW COMMITTEE</b>		
Honorarium	2,300	1,563
Travel	24	-
Training	-	1,904
Other	-	20
	<b>\$ 2,324</b>	<b>\$ 3,487</b>
<b>ACUPUNCTURE EDUCATION PROGRAM REVIEW COMMITTEE</b>		
Honorarium	\$ 2,000	\$ 450
<b>COMPETENCY COMMITTEE</b>		
Competency Committee Honorariums	\$ 2,675	\$ 150
Professional Development	788	-
Travel	-	18
	<b>\$ 3,463</b>	<b>\$ 168</b>









## College of Acupuncturists of Alberta

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