



British Columbia College of Social Workers

**2019
ANNUAL
REPORT**

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Board & Staff 2019

BOARD

Chair – James (Jim) Campbell, RCSW

Vice Chair- Cheney Cloke, Public Member

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Chelsea Minhas, RSW

Connie Kaweesi, RCSW

Ruth Kenny, RSW

Jenny Morgan, RSW

Christina Rodrigues, RSW

Sandra Wilson, RSW

Staff

Selena Bateman, RSW

Sheila Begg, RSW

Joan Braun, RSW

Ellice Daniel, RSW

Mark Hillenbrand, RCSW

Hoon Kim, JD

Public Members

Denese Espeut-Post, LLB

Alisa Gloag

Madelaine Kirk, JD

Taylor Neufeld

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Tracy Singh, BA-candidate

Navid Tehrani, BS

Darren Usher, RSW

Letter to the Minister

April 10, 2020

Honourable Katrine Conroy
Minister of Children and Family Development
Parliament Buildings
Victoria, BC

Dear Minister Conroy:

It is my pleasure to deliver to you the Annual Report of the BC College of Social Workers for the year ending December 31, 2019. This Report reflects the work of the College throughout the year in meeting its mandate as established by our enabling legislation, the *Social Workers Act*.

As the regulatory body for Social Workers in BC, the College acts within its statutory authority to develop and administer policies and procedures and practices that reflect the mandate of the College, which is, superintending the practice of social work to protect the public from preventable harm.

The College has also prioritized a number of initiatives and projects arising from the November 2017 Strategic Plan review and revision:

1. Strengthening relationships with Indigenous people by incorporating and implementing cultural safety and humility in all aspects of the College's work.
2. Strengthening College capacity through active planning with MCFD and CABRO on public appointments for them to align with the Cayton Report recommendations.
3. Continued consultations with stakeholders provincially, nationally and internationally regarding emerging issues in social work practice and the regulation of social workers.
4. Provincially, the College is a member of the BC Health Regulators and continues to support initiatives that enhance interdisciplinary practice; as well as reviewing internal processes to ensure compliance with the Cayton Report recommendations.
5. Continued consultations with senior MCFD officials, plus stakeholders, regarding removal of the exemptions in the *Social Workers Act Regulations*, and prioritizing changes to the College's *By-laws* to enhance public protection.

I would like to acknowledge the dedication and exceptional work carried out by our volunteer College Board, and the expertise provided by Mark Hillenbrand, Registrar/CEO and the College staff. I would also like to thank you for the MCFD support provided previously by Leah Bailey, Director of Legislation and Legal Support, and the majority of this year by Julie Adams, Manager with Strategic Policy, Research and Engagement.

Respectfully,



James (Jim) Campbell
Chair of the Board
BC College of Social Workers

Chair's Report

2019 was a busy year for the Board and College with the turnover of Registrars and staff. Joan Braun, Registrar left the College early in the year. Sheila Begg continued with the College as Interim Registrar, with interim support by Darren Usher. All the College staff pitched in and helped the College continue its organizational responsibilities, plus compete prioritized submissions to the government. In Fall 2019, Mark Hillenbrand was hired as the Registrar/CEO of BC College of Social Workers; bringing a wealth of social worker regulatory experience.

Mark was Chair of the Iowa State Board of Social Workers; member of the Association of Social Work Boards (ASWB) Workforce Mobility Task Force; Chair of the Iowa Board of Social Workers Telehealth Committee; and member of Iowa Board of Social Workers Quality Improvement Team. In addition, he was a Mayor appointed member of the West Des Moines, Iowa – Human Rights Commission. Professionally Mark provided mental health counselling as a Licensed Clinical Social Worker (LCSW) in Iowa, and is a Registered Clinical Social Worker (RCSW) in British Columbia.

Through these changes, the Board's work during the year was guided by the College's Strategic Plan. These strategic priorities comprise the following sections.

Reconciliation and Indigenous

The Indigenous Committee of the College Board has been valuable in developing priorities and providing an Indigenous and Culturally Safe lens on the Board's work and the work of its Committees. It has also completed the loop by distributing the TRR Consultants report to stakeholders involved in the original consultations.

MCFD's introduction of Grand Chief Ed John's *Report on Indigenous Child Welfare in British Columbia* and expanded hiring credentials led to ongoing discussions with MCFD, Deans and Directors, BCASW and BCGEU; as well as discussions with other Canadian social work regulators and educators regarding the design and implementation of Indigenous social work programs.

Stakeholder Relations

On July 4, 2018 the Board met with Honourable Minister Katrine Conroy, Minister of Children and Family Development (MCFD), senior MCFD staff, and staff from Ministry of Advanced Education (MAE), to discuss the College of Social Workers providing provisional approval to graduates of Douglas College's social work program. The College of Social Workers requires applicants for registration to be graduates of social work programs that are accredited by Canadian Association for Social Work Education (CASWE), the national accreditor of social work programs in Canada.

The College of Social Workers gave provisional approval for graduates of Douglas College's new unaccredited social work program to apply for registration; which would provide Douglas College opportunity to seek accreditation with CASWE. CASWE struck a Committee the Registrar and Chair were members of, to determine whether social work programs offered by educational colleges can become accredited without affiliate with a university. CASWE subsequently approved this option and is in process of developing criteria for this to occur. Douglas College has advised CASWE they wish to become accredited when the criteria and process are developed.

Enhancing Public Safety

An announcement by the BC Government that initiated discussion throughout the year was the Cayton Report and its review of Health Professional Colleges. While the Social Workers Act is held by MCFD, a significant number of registrants work in health care. The Cayton report Part 1 focused on the BC College of Dental Surgeons; however, Part 2 was significant to the College of Social Workers as the recommendations were major reforms for health professional regulation in BC.

The Cayton recommendations provided focus for the College's on-going communication with the government, Indigenous communities, social work educators, BCASW, BCGEU, and stakeholders; in regard to the exemptions in the Social Workers Act and the goal of them being removed, as well as reviewing College's processes on how they aligned with the recommendations.

On April 12, 2019, BC's Minister of Health released the Cayton Report outlining 21 recommended changes to the *Health Professions Act* and the regulatory framework. The Health Minister invited public and health sector stakeholders to provide feedback by June 14, 2019. After discussions with MCFD senior staff and the above listed stakeholders, the College made an initial submission (available on the College web site).

Following the Ministry of Health's review of submissions, on November 27, 2019, the Health Minister announced a plan to reduce the number of regulatory colleges that oversee health professionals; to focus on public protection, with changes in governance structures and processes to increase transparency of public complaints and professional disciplinary process; plus have boards composed of members appointed on merit and competence. Public consultation on this proposal was to conclude January 10, 2020. The College of Social Workers conducted a similar consultation process and made a second submission (available on the College website).

During the year, the College continued meeting with MCFD staff on other topics, including developing a protocol for investigating complaints about registered social workers (RSWs) who are MCFD staff, while safeguarding the privacy aspects of the Child Family and Community Services Act; as well as identifying sections of the Social Work By-Laws that could be changed.

Enhancing Social Work Practice

Following extensive consultation with registrants and stakeholders around the province, the revised Standards of Practice are being finalized for issuance and publication.

Cross jurisdictional collaboration with all Canadian social work regulators is continuing in order to streamline and simplify social work portability and mobility. One area of policy work was to establish policies for e-Counselling by registrants with clients in other jurisdictions in Canada.

There is ongoing work for the College web site to be user-friendly, as well as social media platforms to educate, engage and inform registrants, future registrants, the public and stakeholders about social work registration, exams, complaint processes, Committee opportunities, etc.

The Inquiry Committee and Inquiry Counsel and Investigator Madelaine Kirk have reviewed Inquiry procedures to develop standardized expectations and processes to respond to concerns in a timely way. They were developed to meet the principles used by the Office of the Ombudsperson, natural justice and administrative fairness, with consideration of Cayton Report recommendations.

Strengthening College Capacity

The Board contracted with a Human Resources company in 2018 to conduct a review of staff salaries and benefits to ensure the College's compensation is consistent with other regulatory Colleges of similar size,

plus other Canadian social work regulatory Colleges of similar size. Since then, with the hiring of the Registrar there was a re-structuring of staff duties and roles. This led to reviewing of the job descriptions of all College staff to standardize benefits and benchmark salaries. The process has assisted the Board and Registrar in identifying roles that could support the College to fulfill operational requirements, as well as to work on priority strategic directions.

Reflecting on this past year, I would like to express my appreciation to the College Board members for their support and dedication as volunteers to help the Board keep moving forward during times of change. I also want to thank the College staff, past and present, for their support of the College; and the registrants who provide their time and expertise on Board Committees. As well, the College's work could not be done without Ministry of Children and Family Development supporting the College's mandate to serve and protect the public and exercise its powers and responsibilities under the Social Workers Act.

It has been a privilege serving as a Board member and Board Chair of the College this past year.

Sincerely,



James (Jim) Campbell, MSW, PhD(c), RCSW
Chair of the Board
BC College of Social Workers

Registrar's Report

I am grateful to have the opportunity to submit this report as the Registrar and CEO of the British Columbia College of Social Workers. In October of 2019, I began my tenure with the College. I was fortunate to have been able to assume the role from Interim Registrar Shelia Begg. Ms. Begg provided leadership for the College upon the departures of Registrar Joan Braun and Interim Registrar Darren Usher. I wish to thank and acknowledge the excellent work of the College staff, Board members and Committee members.

The dedication of staff, Board members and Committee members enabled the College to protect the public by successfully carrying out the responsibilities and duties of the *Social Workers Act*. These responsibilities and duties include setting standards for the Registration of Social Workers, establishing a Quality Assurance Program, establishing Standards of Practice and investigating and addressing complaints.

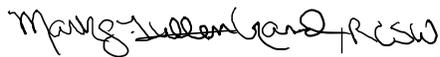
In 2019 staff, Board members and Committee members collaborated on many important projects. To name just a few, the Quality Assurance Committee continued to evaluate and revise the Standards of Practice, the Finance Committee monitored and provided expertise in the management of College finances, the Indigenous Committee produced an informational video and commissioned a new logo. The quality and breadth of the work engaged in by the many individuals associated with the College, many volunteers, is humbling and impressive.

The College continues to grow as the number of Registered Social Workers increases yearly and 2019 was no exception. In addition to expanding and updating processes to handle the continued growth in the number of registrants, the College is committed to modernizing regulations, policies and procedures that govern the regulation of social workers in British Columbia. The Cayton Report recommendations and the work of the British Columbia Steering Committee on Modernization of Health Professional Regulation

provide expert guidance in the modernizing professional social work regulation. I look forward to implementing the recommendations to modernize professional social work regulation.

Looking forward to 2020, my focus and leadership direction will be on protecting the public of British Columbia through the implementation of professional social worker regulation outlined the *Social Workers Act*.

Please feel free to contact me at the College. I welcome any feedback and value any opportunity to answer questions and to provide information about the College, its mandate of public protection and the professional regulation of social workers.



Mark J. Hillenbrand, MSW, LISW, RCSW
Registrar – CEO
BC College of Social Workers

Registration Committee

Committee Members in alphabetical order:

Connie Kaweesi (Chair), RCSW
Stephanie Mortenson, RSW
Allison Mounsey, RCSW
Hardeep Mann, RSW
Hanna Scrivens, RSW

The Registration Committee is tasked with reviewing registration decisions under section 14 of the *Social Workers Act* and S. 49 of the Bylaws. The Committee may also make recommendations to the Board about new registration policies. The Committee consists of five members appointed by the Board but not all are Board Members.

Registration decisions in 2019:

- 365 registrations were granted, of which:
 - 327 were in the Full class
 - 16 were in the Clinical class
 - The remaining were registered in the temporary, non-practising or provisional class of registration
- 16 applications were refused, of which:
 - 1 Clinical (RCSW) applicant was refused registration for failing to pass the applicable licensure exam within the one-year exam authorization period
 - 15 Full (RSW) applicants were refused registration
 - 12 applicants were refused for failing to pass the applicable licensure exam within the one-year exam authorization period
 - 3 related degree applicants were refused for failing to meet the minimum standards of entry to practice requirements

Bylaw and Policy developments:

Clinical Social Work Registration

The Registration Committee has reviewed the criteria for Clinical Social Work registration across all Canadian Jurisdictions. British Columbia seems to be more developed in terms of clinical social work criteria as some Provinces do not yet have a clinical registration category.

Substantial Equivalency Policy

The Registration Committee is in early discussion on the Substantial Equivalency Policy and will be reviewing criteria across Canadian Jurisdictions.

Review of Registration decisions:

The Registration Committee received no requests for review of the Registrar's decisions.

Provisional Extension requests:

The Bylaws allow for a Provisional Registration to be extended for up to one year. No requests for extension of Provisional Registration were heard in 2019.

Restoration of Registration requests:

A registrant may apply to be restored to the register as outlined in the *Social Workers Act* section 12(5):

After failing to renew or reinstate their registration before April 30, 2019, one request was submitted to restore registration. The Registrar restored the former registrant after being assessed by the Registration Committee to meet the criteria of Special or Extraordinary Circumstances set out in the BCCSW policy.

Registration Statistics:

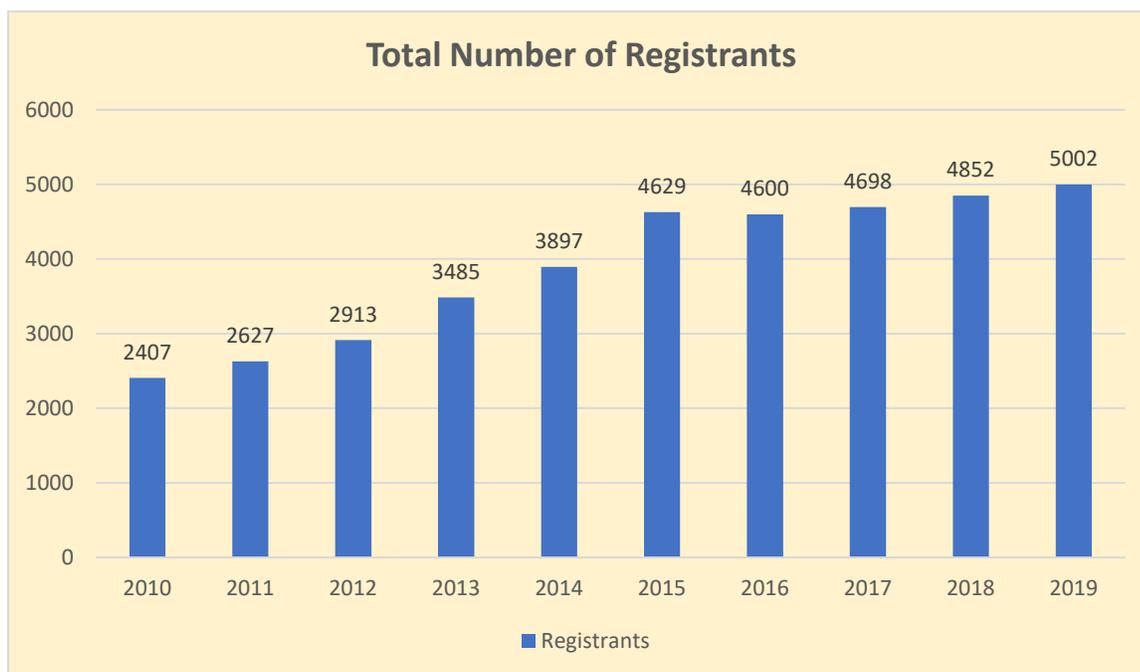
- 5,002 total registrants on December 31, 2019

Total Registrants by Class on December 31, 2019

Full (RSW)	4,328
Clinical (RCSW)	195
Non-practising	471
Provisional	5
Temporary	3
Total Registrants	5,002

New Registrations Granted in 2019

Full (RSW)	327
Clinical (RCSW)	16
Non-practising	1
Provisional	16
Temporary	5
Total Registrations Granted	365



The total number of registrants has increased by 3.1%, or 150 registrants, from December 31, 2018 to December 31, 2019.

Inquiry Committee

Shannon Bender-Bell, RCSW
 Denese Espeut-Post, Public Appointee
 Chelsea Minhas, RSW (Chair)
 Denise Moleschi, RSW
 Christina Rodrigues, RSW

The Inquiry Committee is established by the *Social Workers Act* for the purpose of receiving and investigating complaints about registrants in adherence to the duties and objectives of the College in protecting the public.

As is set out in the *Social Workers Act*, after receiving a complaint, the Registrar has two options. After conducting a preliminary assessment, the Registrar, if authorized by the Board, may dismiss all or part of a complaint or the complaint may be delivered, along with assessment and recommendations to the Inquiry Committee.

After considering the information gathered during the investigation, the Inquiry Committee may take no further action, enter into a Complaint Resolution Agreement in which the registrant agrees to undertake certain remedial actions, or direct the Registrar to issue a formal notice of a Disciplinary Hearing, called a citation. The College may also receive reports from employers or other registrants under section 39 or 40 of the *Act* which sets out a duty to report the conduct of a social worker that involves allegations of physical or significant emotional harm, sexual abuse or exploitation of a client.

When the College receives these reports, they are delivered to the Inquiry Committee and an investigation follows. Finally, the conduct of registrants may be investigated under the Inquiry Committee's own motion.

The Committee held 7 meetings in 2019.

The College opened 28 inquiry files in 2019. This number is up 115% from 2018.

Of these 28 files:

- 4 were dismissed by the Registrar
- 3 were resolved with no further action as the Committee found the social worker's conduct to be satisfactory (closed)
- 1 was resolved through a complaint resolution agreement ("CRA")
- 6 files are under investigation by the Committee
- 14 files are still in the preliminary phase and have not yet been presented to the Committee

A total 5 of files remain active from previous years:

- 1 active investigation from 2018
- 4 open and active CRAs, 1 from 2015, 2 from 2017 and 1 from 2018

Data on Inquiry Files Opened in 2019

Total number: 28

Table 1 – 2019 Inquiry Files by Outcome

Dismissed by Registrar	4
Satisfactory conduct	3
CRA (one signed, one unsigned)	1
Still under active investigation	6
Still under preliminary Assessment	14

Table 2- 2019 Inquiry Files by Genesis

Complaint	28
Own Motion Investigation - Duty to Report Letter	0
Own Motion Investigation - Other source	0

Table 3 – Inquiry Files by Subject Matter

Misconduct ¹	28
Conduct Unbecoming ²	0
Competence ³	0

¹ Misconduct investigations look into conduct occurring during the course of practicing Social Work

² Conduct unbecoming investigations look into conduct occurring outside of the course of practice which is so egregious it could harm the public's trust in the profession or otherwise bring the profession into disrepute

³ Competence investigations look into the Registrant's physical and mental competence to practice

Table 4 – Summary of Open Inquiry Files

Files opened in	Open ¹	Open CRA ²
2019	21	1
2018	1	1
2017	0	3
2016	0	0
2015	0	1
		Total:28

⁴ Open includes: All files on which the IC have not made a final s.27(4) decision, and all files that have been dismissed by the Registrar but are still within the 60 day timeframe for the IC to choose to open an investigation

⁵ Includes signed CRAs that have outstanding obligations but are not in breach

Discipline Committee

Sonia Andhi Bilkhu, RSW
 Arpna Bhullar, RSW
 Alisa Gloag (Chair), Public Appointee
 Amenda Kumar, RSW
 Craig Norris, RCSW

The Discipline Committee was established by the *Social Workers Act* for the purpose of hearing matters that are subject to citation by the Inquiry Committee. While most complaints before the Inquiry Committee are resolved through remedial measures, there are some circumstances where a Disciplinary Hearing is required. Typically, if the information in a complaint file indicates serious concerns about the behaviour or conduct of the registrant that cannot be resolved through remedial action alone, the Inquiry Committee will direct the Registrar to issue a citation or a Hearing by the Discipline Committee.

The Hearing is generally open to the public.

No citations were issued during the 2019 year.

Registration Appeals Committee

Alisa Gloag, Public Appointee
 Chelsea Minhas (Chair), RSW
 Traci Marriott, RSW
 Vinita Puri, RSW
 Alison Van Schie, RSW

The Registration Appeals Committee is established to hear appeals from the Registration Committee in accordance with section 15 of the *Social Workers Act*.

No requests for review were brought to the Registration Appeals Committee in 2019.

Quality Assurance Committee

Lorry-Ann Austin, RSW
Antoine Coulombe, RSW
Emma Gauvin (Chair), RSW
Connie Kaweesi, RCSW
Natalie Lachance, RSW
David Lemire, RSW

In accordance with the College Bylaws, the Quality Assurance Committee is responsible for the Continuing Professional Development (CPD) Quality Assurance Program. It may also engage in a review of the standards of practice. The goal of the Quality Assurance Program is to protect the public by enhancing the quality of practice and reducing unethical or incompetent practice among registrants. The Committee held three meetings in 2019 (March, April and September) and electronically reviewed 4 requests for CPD waivers.

Claims for Continuing Professional Development Waivers

CPD waiver files - Four received in 2019
– 4 full waivers granted

Standards of Practice

During 2019, the College continued the ongoing project of updating and revising the British Columbia College of Social Workers standards of practice. The results of the public consultation process and the current Standards of Practice draft revisions were posted the College website. The Quality Assurance Committee conducted ongoing evaluation of the standards of practice for language and term definition consistency.

Continuing Professional Development (CPD)

Of the 4,451 registrants that were required to submit their CPD by the October 31, 2019 deadline, 3,935 (88.4%) submitted their CPD on time.

The registration status of the 516 registrants (11.6%) who missed the deadline was changed to 'Not in Good Standing – CPD' on November 1, 2019.

The Quality Assurance Committee reviewed current CPD assessment processes. The Quality Assurance Committee considered options of strengthening the assessment process to ensure quality and accuracy of submitted registrant professional development activities.

Policy Committee

Sonia Andhi Bilkhu, RSW
James (Jim) Campbell (Chair), RCSW
Connie Kaweesi, RCSW
Chelsea Minhas, RSW
Jenny Morgan, RSW
Christina Rodrigues, RSW

The Policy Committee is established to draft and publish College policies as needed.

Indigenous Committee

Cheney Cloke, Public Appointee
Ruth Kenny (Chair), RSW
Jennifer-Lee Koble, RSW
Jenny Morgan, RSW
Wendy Simon, RSW
Sandra Wilson, RSW



During 2019, the Indigenous Committee continued to revise and refine their terms of reference and implement key recommendations from the Nashwito Creek & Associates final report, as well as reports by the Truth and Reconciliation Commission, United Nations Declaration on the Rights of Indigenous Peoples, Missing and Murdered Indigenous Women and Girls and the Royal Commission on Aboriginal Peoples of Canada. Implementation of the key recommendations will assist the College in meeting the goals of the College's Towards Developing a Respectful Relationship Initiative (TDRR). In 2019, the Indigenous Committee accomplishments and action steps included:

- The Indigenous Committee reviewed and refined the College's acknowledgement of Indigenous Territories, as follows: We acknowledge that the office of the British Columbia College of Social Workers is located on the traditional, ancestral and unceded territory of the *xʷməθkʷəy̓əm* (Musqueam people). Further, this acknowledgement, gratitude and respect extends to all the First Nations Communities on whose traditional territories the BC College of Social Workers builds relationships and conducts business.
- The Indigenous Committee engaged with Indigenous Social Work students and youth to participate and share their voice, views, experiences and strength at Committee meetings.
- Indigenous Committee meetings included the presence of an Indigenous Elder.
- The Committee undertook a call out for Indigenous artists to design a logo. Bryce Williams from the Tsawwassen First Nation was contracted to design and create an Indigenous Committee logo. This new logo will become a key component of Indigenous Committee branding.

- The Indigenous Committee purchased promotional items with this logo for distribution at events to increase the awareness of the Indigenous Committee.
- Indigenous videographer Tricia Thomas of Salish Eye Productions was contracted to produce a video highlighting Indigenous Social Work and Indigenous Registered Social Workers.
- The Indigenous Committee engaged in discussions with the College Registrar and the Board regarding options to increase Indigenous representation on College staff, including having an Elder at all Board meetings.

The BCCSW Indigenous Committee is committed to developing strategies that will help Indigenize and decolonize College processes and the profession of social work as a whole.

Finance Committee

James (Jim) Campbell, RCSW
 Cheney Cloke, Public Appointee
 Denese Espeut-Post (Chair), Public Appointee
 Sandra Wilson, RSW

The Finance Committee established under BCCSW Bylaw 20, consists of at least three Board Members appointed by the Board in accordance with byl 21(8) and is responsible for:

- (a) Managing the Board's system of Financial Administration, including:
 - (i) Accounting practices and systems, including classification of accounts, internal control and auditing systems;
 - (ii) Financial planning;
 - (iii) Budgetary control;
 - (iv) Ensuring the safekeeping of Board assets, including assets held in Trust;
 - (v) Managing College revenues, including receipt, recording and control of funds and deposit to accounts maintained by the Board;
- (b) Advising the Board on the needs of the Board in regard to Financial Administration, and the financial implications of Board decisions; and
- (c) Developing, establishing and administering, for the approval of the Board, financial policies, and systems and procedures essential to the Financial Administration of the Board.

**BRITISH COLUMBIA
COLLEGE OF SOCIAL WORKERS**

FINANCIAL STATEMENTS

December 31, 2019

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of British Columbia College of Social Workers, which comprise the statement of financial position as at December 31, 2019, and the statement of changes in net assets, statement of operations and statement of 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 December 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

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.



REID HURST NAGY INC.
CHARTERED PROFESSIONAL ACCOUNTANTS

VANCOUVER, B.C.
April 15, 2020

**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

**STATEMENT OF OPERATIONS
For the year ended December 31, 2019**

	2019	2018
	\$	\$
REVENUES		
Renewal fees	1,108,653	1,072,344
Registration fees	45,386	45,506
Application fees	57,120	51,600
Interest and other	33,286	20,681
	1,244,445	1,190,131
OPERATING EXPENDITURES		
Bank and credit card charges	31,632	33,433
Computer support	50,073	43,353
Criminal records review program costs	37,380	34,356
Depreciation	11,436	19,205
Director fees	17,193	21,119
Insurance	8,804	7,831
Meeting expenses	13,568	14,982
Memberships	5,303	5,796
Office equipment	8,525	3,624
Office supplies	12,260	31,385
Printing	7,694	6,672
Professional fees	64,565	130,075
Public awareness project	-	876
Rent	96,635	76,110
Salaries and benefits	608,019	546,389
Staff development	2,063	1,674
Standards project	410	18,315
TDRR project	24,713	-
Telephone and utilities	9,970	5,138
Travel and accommodation	65,761	69,290
	1,076,004	1,069,623
EXCESS OF REVENUES OVER EXPENDITURES	168,441	120,508

The accompanying notes are an integral part of these financial statements.

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

STATEMENT OF CHANGES IN NET ASSETS For the year ended December 31, 2019

	Hearings Fund	Operating Reserve Fund	Operating Fund	Total 2019	Total 2018
	\$	\$	\$	\$	\$
BALANCE, BEGINNING OF YEAR	180,381	240,000	1,167,545	1,587,926	1,467,418
Excess of revenues over expenditures	-	-	168,441	168,441	120,508
BALANCE, ENDING OF YEAR	180,381	240,000	1,335,986	1,756,367	1,587,926

The accompanying notes are an integral part of these financial statements.

**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

**STATEMENT OF FINANCIAL POSITION
As at December 31, 2019**

	2019	2018
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash	898,864	1,429,302
Investments (Note 5)	1,053,902	353,704
Accounts receivable	-	6,193
Prepaid expenses	11,698	16,405
	1,964,464	1,805,604
TANGIBLE CAPITAL ASSETS (Note 6)	22,658	32,540
SECURITY DEPOSIT	7,359	7,359
	1,994,481	1,845,503
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	44,150	26,541
Due to government agencies	4,770	10,268
Deferred revenue	189,194	220,768
	238,114	257,577
NET ASSETS	1,756,367	1,587,926
	1,994,481	1,845,503

Approved on behalf of the Board:

 Director
 Director

The accompanying notes are an integral part of these financial statements.

**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

**STATEMENT OF CASH FLOWS
For the year ended December 31, 2019**

	2019	2018
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of revenues over expenditures	168,441	120,508
Items not requiring the outlay of cash:		
Depreciation	11,436	19,205
	179,877	139,713
Change in non-cash working capital items:		
Accounts receivable	6,193	(6,042)
Prepaid expenses	4,707	5,991
Accounts payable and accrued liabilities	17,608	20,126
Due to government agencies	(5,498)	1,676
Deferred revenue	(31,574)	15,560
	171,313	177,024
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of tangible capital assets	(1,553)	-
Acquisition of investments	(700,198)	-
Disposition of investments	-	969,477
	(701,751)	969,477
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(530,438)	1,146,501
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,429,302	282,801
CASH AND CASH EQUIVALENTS, END OF YEAR	898,864	1,429,302

The accompanying notes are an integral part of these financial statements.

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

NOTES TO THE FINANCIAL STATEMENTS December 31, 2019

1. PURPOSE OF THE ORGANIZATION

The mandate of the British Columbia College of Social Workers (the College) is to act in the public interest and to superintend the profession of social worker in British Columbia. The College establishes and maintains standards of practice and standards of ethics.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Fund accounting restricted

The Operating Fund reports the assets, liabilities, revenues and expenses related to the College's registration activities.

The Operating Reserve Fund reports the assets, liabilities, revenues and expenses related to the College's extraordinary registration activities.

The Hearings Fund reports the assets, liabilities, revenues and expenses related to the College's hearing activities.

(b) Cash equivalents

The College's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and highly liquid temporary investments usually with a maturity period of three months or less from the date of acquisition. Investments that the College cannot use for current transactions because they are pledged as security are excluded from cash and cash equivalents.

(c) Tangible capital assets

Tangible capital assets are recorded at cost. The College provides for depreciation using the declining balance method at rates designed to depreciate the cost of the tangible capital assets over their estimated useful lives. No depreciation is recorded in the year of disposal. The annual depreciation rates are as follows:

Computer equipment	Declining balance	50%
Computer software	Declining balance	50%
Furniture and equipment	Declining balance	20%
Leasehold improvement	Straight-line	10 years

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

NOTES TO THE FINANCIAL STATEMENTS December 31, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

(d) Revenue recognition

i) The College follows the restricted fund method in which externally restricted contributions are recognized as received in the fund corresponding to the purpose for which they were contributed. Unrestricted contributions are recognized in the Operating Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Fees are recognized during the fiscal period in which they relate. Fees received in advance of the period to which they relate are recorded as deferred income.

ii) Interest and other income are recognized as revenue in the period the income is earned. The change in the difference between the fair value and cost or cash and cash equivalents at the beginning and end of each year is reflected in the statement of revenues and expenditures. All interest income earned is reported as revenue of the Operating Fund.

(e) Income taxes

The College is exempt from income taxes under the provision of the Income Tax Act as a not-for-profit organization.

(f) Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires that management make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ for those estimates. Significant areas requiring the use of management estimates relate to the determination of the useful lives of assets for amortization, recognition of deferred revenue, and the amounts recorded as accrued liabilities.

(g) Financial instruments

(i) Measurement of financial instruments

The College initially measures its financial assets and liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The College subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess or deficiency of revenues in the period incurred.

Financial assets measured at amortized cost on a straight line basis include cash, accounts receivable and security deposits.

Financial liabilities measured at amortized cost on a straight-line basis include accounts payable and accrued liabilities and amounts due to government agencies.

Financial assets measured at fair value include investments in GICs and mutual funds.

**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

(ii) Impairment

For financial assets measured at cost or amortized cost, the College determines whether there are indications of possible impairment. When there is an indication of impairment, and the College determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in excess or deficiency of revenues. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess or deficiency of revenues.

(iii) Transaction costs

Transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period incurred. Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in net income over the life of the instrument using the straight-line method.

3. COMMITMENTS

The College's premises are leased under an operating lease with the term ending March 31, 2022. In addition to basic rent, the College is required to pay a portion of certain operating costs and property taxes. The College also has operating leases with respect to equipment rentals. The estimated commitments for the next five years are as follows:

2020	65,434
2021	65,434
2022	19,551
2023	4,257
2024	2,337

4. 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 December 31, 2019.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the College is a going concern and thus expects to fully repay the outstanding amounts. In the opinion of management the fair value risk exposure to the College is low and is not material.

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

(b) Interest rate risk

Interest rate risk is the risk that the value of a financial instruments 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 through its normal operating and financing activities. The College is exposed to interest rate risk primarily through its investments. In the opinion of management the interest rate risk exposure to the College is low and is not material.

5. INVESTMENTS

Institution	Instrument	Matures	Interest Rate	Value
				\$
Royal Bank of Canada	GIC	January 9, 2020	1.65 %	182,263
Royal Bank of Canada	GIC	July 10, 2020	1.85 %	242,117
Bank of Montreal	GIC	July 10, 2020	2.26 %	252,693
BMO Mortgage Corp	GIC	October 15, 2020	2.13 %	100,449
Bank of Nova Scotia	GIC	July 12, 2021	2.30 %	252,741
Royal Bank of Canada	Mutual Fund			23,639
				1,053,902

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Depreciation	2019 Net	2018 Net
	\$	\$	\$	\$
Computer equipment	83,406	80,601	2,805	3,225
Computer software	105,297	99,576	5,721	11,443
Furniture and equipment	48,660	35,915	12,745	15,931
Leasehold improvement	5,546	4,159	1,387	1,941
	242,909	220,251	22,658	32,540