



British Columbia College of Social Workers

2021 ANNUAL REPORT



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Board & Staff 2021

BOARD

Chair – Denese Espeut-Post, LLB

Vice Chair - Sonia Andhi Bilkhu, RSW

Social Work Members

Selena Bateman, RSW

James (Jim) Campbell, RCSW

Cheney Cloke, Public Member

Ellice Daniel, RSW

Ann Joseph, RSW

Christina Rodrigues, RSW

Amy Rosborough, RSW

Sandra Wilson, RSW

Staff

Sheila Begg, RSW

Rob Craig, BA

Mark Hillenbrand, RCSW

Anisa Hussein, MD

Hoon Kim, JD

Madelaine Kirk, JD

Public Members

Sonya C. Pighin

Natalie Shorten

Alana Prashad, RSW

Cheryl Nahu

Daniel Nguyen, BSc

Rosa Sackey, BA

Tracy Singh, BA-candidate

Letter to the Minister

April 30, 2022

Honourable Mitzi Dean
Minister of Children and Family Development
Parliament Buildings
Victoria, BC

Dear Minister Dean:

It is my pleasure to provide you with the Annual Report of the BC College of Social Workers for the year ending December 31, 2021. 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 registered social workers to protect the public from preventable harm.

The College has worked diligently on a number of initiatives and projects in support of the following strategic priorities described in further detail in the Annual Report, namely i) strengthen Board capacity, ii) public protection, iii) Indigenous initiatives and relations, and iv) cultural safety, cultural humility, and anti-racism.

I would like to acknowledge the dedication and exceptional work carried out by the College's Board of Directors, and expertise provided by the College Registrar and staff this past year.

Respectfully,



Denese Espeut-Post, LLB
Chair of the Board
BC College of Social Workers

Chair's Report

In this second year of the pandemic, the College has continued to embrace technology, operating efficiently and effectively while staff work remotely. As in 2020, Board meetings have been conducted remotely. In 2021, the Board identified its remote meetings as an opportunity to meet more frequently and work more intensely on identifying and progressing towards its strategic objectives as aligned with the College's mandate of public protection.

Anti-Racism Professional Regulatory College

A primary focus of the College from the outset of 2021 was to acknowledge the investigation commissioned by the BC Government, conducted by the Hon. Dr. M. E. Turpel-Lafond (Aki-Kwe) and documented in the *In Plain Sight: Addressing Indigenous-Specific Racism and Discrimination in BC Health Care* report. This powerful report identified many calls to action and the College committed to taking steps to build safe and trusting relationships with Indigenous peoples. In addition, from powerful racial protests around the world, the College heard the call for everyone, including the College, to eliminate individual and systemic racism. Both the Black Lives Matter movement and Indigenous peoples' assertion of their inherent and inalienable rights have stressed upon the College the need to actively ensure equality and rights for all individuals and groups. The College identifies as an anti-racism professional regulatory college and developed an anti-racism statement which confirms the College's support of local, national, and global movements to end racism and discrimination against Black, Indigenous, and People of Colour and affirms its responsibility to direct a comprehensive and College-wide approach to eliminate racism overall, including Indigenous-specific racism and systemic racism. Further, the College apologizes for racism, including Indigenous-specific racism and systemic racism existing in its regulatory practices.

The College's anti-racism statement can be found on the College's website and was forwarded to the Ministry of Health, Ministry of Children and Family Development (MCFD), and Dr. M. E. Turpel-Lafond's working group.

The College's affirmations and commitments as set out above were carried forward to and shaped the College's strategic planning completed in 2021.

Strategic Planning

In 2021, the College continued its strategic planning efforts which had been ongoing from prior years. The development of a multi-year strategic plan was a Board priority. This required the narrowing of 7 strategic priority areas generated from earlier strategic planning sessions and other sources such as our 2020 annual general meeting.

The College engaged an independent facilitator and formed a Strategic Priorities Working Group consisting of Board members tasked with reviewing and recommending focused strategic priority areas with clear goals and objectives aligned with the College mandate. The working group recommended the following four strategic priorities which were unanimously approved by the Board:

1) Strengthen Board Capacity

The goal of this priority is to have Board members comprehensively understand their personal duties as Board members and the College's duties and responsibilities under the *Social Workers Act* as well as ensure that members have the necessary tools and capacity to undertake their duties and responsibilities.

This year, the College improved its Board election process by clarifying Board member expectations prior to nominations and identifying needed Board competencies with the intention that nominees' will align their biography submissions with the identified merit and competencies required to build the collective competencies of the Board. A similar process has been adopted by the College in its past and current recruitment of appointed Board members. In 2021, two new public members were appointed to the Board and two existing public members had their terms renewed.

The College also commenced an in-house orientation for new Board members focusing on administrative law, the *Social Workers Act*, bylaws, policy, and procedure. This orientation will continue as an on-going practice.

Further, in accordance with this strategic goal, the College's Policy Committee focused on certain policy development aimed at increasing Board efficiency and effectiveness including:

- revisions to the waiver of reinstatement fees for reasons of undue hardship policy to ensure a consistent, fair, and transparent decision-making process is followed when assessing requests to waive the reinstatement fee due to undue hardship. These revisions more clearly define the criteria to be considered in assessing undue personal hardship and undue financial hardship and clarify the procedure to be followed by a Registrant in submitting a reinstatement fee waiver request. In addition, these revisions shifted the reinstatement fee waiver application decision-making process to the Registrar and, on application, the Registration Committee for review increasing efficiencies in the reinstatement fee waiver application process itself and overall Board efficiency.
- creation of a Board decision making process which steers the Board away from formal voting procedures based upon Robert's Rules of Order towards using its collective best efforts to reach an agreement by consensus, gathering and synthesizing the input and ideas of all members to reach a final decision acceptable to all members. This policy stresses Boardroom safety and a culture of self-assessment in a space that invites open and respectful communication, non-judgmental behavior, fairness, and equity.

2) Public Protection

The goal of this priority is to ensure the protection of the public by establishing social work qualifications, enforcing the social work standards of practice, requiring registrants engage in continuing professional development, and ensuring the public awareness of and confidence in the complaint receipt and review process.

This year, the Quality Assurance Committee (QAC) continued with the College's ongoing Social Work Code of Ethics and Standards of Practice project. This updating and modernization project builds on work completed from 2014-2020 and seeks to assure the Standards of Practice meet current strategic priorities including anti-Indigenous racism, cultural safety, and cultural humility. The QAC is working towards moving into the second stage of this project and seeking stakeholder feedback in 2022.

The QAC also continued its review of continuing professional development (CPD) requirements with the goal of setting annual requirements for anti-Indigenous racism and anti-racist learning.

Further, the QAC implemented an audit process of CPD submissions to confirm the importance of ongoing learning and registrant engagement in quality CPD.

The Registration Committee continued its evaluation of the existing temporary class of registration (which permits temporary registration by the Registrar of up to 90 days in certain circumstances), the potential for an electronic practice class of registration (such as the delivery of social work services by electronic

means), and practice mobility. The ongoing evaluation includes an analysis of the jurisdictional authority of the College as it relates to investigations and discipline. The Registration Committee's evaluation will also address the operational requirements needed to regulate an electronic practice class.

In March 2021, MCFD announced its intention to conduct a phased engagement process regarding social work oversight including current registration exemptions. The College is supportive of and will fully participate in MCFD's process and support MCFD's exploration of the opportunities and challenges of potential changes to the current oversight model. This process is on-going and it is anticipated that the process will continue into 2022.

3) Indigenous Initiatives and Relations

An essential part of the College's priority in relation to Indigenous Initiatives and Relations requires the College to look internally and ensure that every person within the College undertakes their work in a manner that supports the implementation of the following:

- Declaration on the Rights of Indigenous Peoples Act (DRIPA)
- An Act respecting First Nations, Inuit and Metis Children, Youth and Families (FN Child Welfare Act)
- Truth and Reconciliation Commission of Canada, Final Report - Calls to Action (TRC Calls to Action)
- Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls - Calls for Justice (MMIWG Calls to Justice)

In working towards this strategic goal, it is the College's objective to work collaboratively with First Nations, Inuit and Metis leadership to review our current Indigenous Initiatives and co-create and implement a work plan. This work plan, which will set out short, medium and long-term goals will identify how the College should exercise its authority under the *Social Workers Act* to support the implementation of DRIPA and the FN Child Welfare Act and to respond to the TRC Calls to Action and MMIWG Calls to Justice.

4) Cultural Safety, Cultural Humility and Anti-Racism

The College's priority in relation to Cultural Safety, Cultural Humility and Anti-Racism requires every person with a role in the College to undertake their work in a manner that supports cultural safety, cultural humility, and anti-racism as well as the implementation of the recommendations set out in the following:

- Declaration of Commitment - Cultural Safety and Humility in the Regulation of Health Professionals Serving First Nations and Aboriginal People in British Columbia (Declaration of Commitment)
- In Plain Sight – Addressing Indigenous-specific Racism and Discrimination in BC Health Care
- International Convention on the Elimination of All Forms of Racial Discrimination - United Nations Human Rights, Office of the High Commissioner

The College's objectives in achieving this strategic goal include 1) clearly defining what cultural safety, cultural humility and anti-racism mean to the College; 2) continuing the implementation of the College's commitments in the Declaration of Commitment including the College's efforts to ensure cultural safety and humility in strategic plans, policies, processes and day to day operations, expand diversity on the Board of Directors and support the completion of the San'yas Indigenous Cultural Competency Course by the Board and staff; and 3) creating a plan which ensure the In Plain Sight recommendations are implemented within the College's authority under the *Social Workers Act*.

This year, the College closed its offices on the inaugural National Day for Truth and Reconciliation committing to reconciliation and ensuring the tragic history and ongoing legacy of residential schools is never forgotten. The College encouraged staff and Board members to engage in reflection or participate in a community event. The College will continue to close its offices annually on this important day to allow time for continued reflection.

In an effort to build the collective foundation of College Board and staff necessary for reconciliation, Board members and staff completed the San'yas anti-racism Indigenous cultural safety training program followed by a facilitated group discussion.

The College's strategic plan is available on the College website. In 2022, the College's work on strategic planning will continue with the development of project charters and detailed implementation plan.

Modernization

The College continued to stay apprised of the Ministry of Health's work to modernize the *Health Professions Act* and amalgamate various Colleges. Although the *Social Workers Act* is administered by the Ministry of Child and Family Development, social workers play an integral role in many of BC's health systems and the College is a member of the BC Health Regulators. Early in 2021, the College's discussions regarding best case amalgamation designed for public protection led to an awareness of the concept of locating Social Work, Psychology and Counseling professionals into one common College. In a letter to the Minister of Child and Family Development and the Minister of Health, the Board confirmed its desire to be included in any discussions regarding legislation and/or the design of regulatory changes impacting, or potentially impacting, social work practice in BC. This expression was previously expressed in the Board's Submission to the Steering Committee on the Modernization of Health Professional Regulation (January 2020) (see College website).

Administrative Bylaw Changes

The Board completed certain administrative amendments to the College Bylaws under section 8 of the *Social Workers Act*. Some highlights of these amendments include the following:

- the identification of the College's former Indigenous Committee as the Indigenous Council which reflects the relationship between the Board and the Council, and recognizes the advice and guidance the Council provides to the Board in respect of and adherence to local traditions, Indigenous values, traditional knowledge, practices, and Indigenous ways of being.
- the recognition of certain Board committees, namely the Executive Committee and Policy Committee, which have been in operation for some time. These amendments clarify the Board's governance structure and build transparency and awareness for both registrants and the public.
- the modification of the application process for requests for a waiver of the reinstatement fee incurred by a member who fails to renew their registration as required. Such applications will now be heard by the Registrar as opposed to the Board. This change will allow for a more streamlined and efficient process for reinstatement fee waiver requests. If the Registrar refuses an application for a waiver of a reinstatement fee, an application for a review of that decision can be made to the Board's Registration Committee.

Executive Performance Review

The Board completed its first performance review of the Registrar Mark Hillenbrand. This review was completed in accordance with the College Bylaws to determine the degree to which the Registrar has implemented the *Social Workers Act*, fulfilled Board policies, and achieved Board priorities. In addition, the

review provided an opportunity to provide appropriate feedback to the Registrar to ensure high level leadership capability. As part of the process, an external consultant was engaged to collate the data collected to ensure honest feedback and the positive use of information.

Feedback was sought from all Board members, Board committee chairs, the Registrar, the staff leadership team, and selected social work community leaders through a detailed evaluation survey, and all College employees (other than the College leadership team) through a satisfaction survey.

The performance review process was successfully completed, and a high level of participation achieved. The College is grateful to the Registrar for his ongoing leadership and overall organizational performance.

In conclusion, I express my appreciation to the College Board members, Board Committee members, and staff for their ongoing commitment and engagement in the work of the College. As we move into 2022, the Board remains committed to advancing the College's strategic priorities recognizing its duty to serve and protect the public, and exercise its powers and undertake its responsibilities in the public interest.

Respectfully,



Denese Espeut-Post, LLB
Chair of the Board
BC College of Social Workers

Registrar's Report

I am honored to submit this report as the Registrar and CEO of the British Columbia College of Social Workers. This past year, 2021 was again significantly impacted by the COVID-19 worldwide pandemic. The pandemic continued to present challenges to the work of the College. I am humbled to recognize the selfless dedication of the staff, Board and Committee members. Their combined efforts ensured that for another year the work of the College continued uninterrupted by the impact of a worldwide pandemic. I extend positive thoughts to all those who have been impacted by COVID-19 and condolences to all who have lost loved ones to this pandemic.

The College continues 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 2021 staff, Board members and Committee members collaborated on many important projects.

These projects included:

- Board of Directors identified the 2021-2025 Strategic Priorities
 - Strengthen Board Capacity
 - Public Protection
 - Indigenous Initiatives & Relations
 - Cultural Safety, Cultural Humility & Anti-Racism

- The Quality Assurance Committee proposed an update to its terms of reference to set aside committee seats for Indigenous social workers and social workers from equity seeking groups, continued to evaluate and revise the Standards of Practice, conducted the second audit of Continuing Professional Development (CPD) submissions, reacted to the impact of COVID-19 on continuing education opportunities.
- The Finance Committee monitored and provided expertise in the management of College finances. The Finance Committee’s budgeting expertise was crucial in planning the additions to staff. The College continues to attract, hire and retain highly qualified social work regulatory professionals.
- The Indigenous Council provided guidance and council to the Board of directors on the College’s strategic priority identification project and on the College Bylaw change to identify the College’s former Indigenous Committee as the Indigenous Council which reflects the relationship between the Board and the Council and recognizes the advice and guidance the Council provides to the Board in respect of and adherence to local traditions, Indigenous values, traditional knowledge, practices, and Indigenous ways of being.
- The Inquiry Committee continued to investigate, evaluate, and address complaints. The Inquiry Committee’s policy sub-committee continued to update and revise Inquiry policies and procedures.
- The Registration Committee briefed the Board on the need to address electronic social work practice across provincial lines, researched and clarified qualification requirements for the Clinical class of registration and monitored a 48% increase in applications received by the College’s registration department.
- Operational capacity was strengthened through the addition of staff to the Inquiry and Registration Departments. Professional Practice and Indigenous Relations & Initiatives job descriptions have been written, approved and positions posted.

In 2021 the College acted on its commitment to be an anti-racism professional regulatory College. The College’s anti-racist efforts are grounded in striving to be anti-racist as defined in the report *In Plain Sight: Addressing Indigenous-specific Racism and Discrimination in BC Health Care* (December, 2020). The *In Plain Sight* report calls on us all to be anti-racist by actively identifying, challenging, preventing, eliminating, and changing the values, structures, policies, programs, practices, and behaviors that perpetuate racism. It is more than just being “not racist” but involves taking action to create conditions of greater inclusion, equality and justice.

I am pleased to recognize that the Association of Social Work Boards (ASWB) presented Hoon Kim the 2021 Glenda McDonald Board Administrator Award. The award is named in memory of Glenda McDonald, longtime Executive Director and Registrar of the Ontario College of Social Workers and Social Service Workers and ASWB volunteer. The award recognizes regulatory administrators who are committed to:

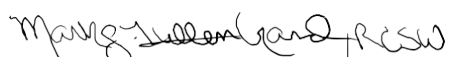
- Promoting the ethical, responsible, and effective functioning of an ASWB member Board/college.
- Facilitating a fair, efficient, and responsible process for legal regulation in a member jurisdiction or on behalf of an ASWB member Board/college.
- Educating the public and the profession on legal regulation.

The award recognized Hoon’s extensive work with the BC College of Social Workers and highlighted the many ways he has used his understanding and knowledge of the rules, standards, and procedures to support the work of the College. The award’s nomination described and appreciated Hoon’s pleasant demeanor, calm and collected attitude, ability to positively engage his coworkers and unfailing dedication to his regulatory duties.

Looking forward to 2022, my focus and leadership direction will continue to be on protecting the public of British Columbia through the implementation of professional social worker regulation outlined in the *Social Workers Act*. Priority areas of focus will include:

- The continued strengthening of the operational capacity of the College
- Implementing best practices to decolonize and dismantle systemic racism
- Enhancing public protection through registration bylaw modernization

Please feel free to contact me at the College. I welcome 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:

Ann Joseph, RSW
Connie Kaweesi (Chair), RCSW
Allison Mounsey, RCSW
Christina Rodrigues, RSW
Hanna Scrivens, RSW
Tamana Shamsamand, RSW
Ivylina Williams, RSW
Hoon Kim, JD, Manager, Registration Services, Staff Support

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 required to be Board Members.

Registration decisions in 2021:

- 756 registrations were granted, of which:
 - 560 were in the Full class
 - 10 were in the Clinical class
 - 64 in the Provisional class
 - 122 in the Temporary class
- 65 applications were refused, of which:
 - 8 Clinical (RCSW) applicants were refused for not meeting the one or more of the clinical content areas and/or 3,000 hours of post-MSW supervised clinical social work experience
 - 8 Clinical (RCSW) applicant was refused registration for failing to pass the applicable licensure exam within the one-year exam authorization period, after making one or more unsuccessful attempts

- 36 Full (RSW) applicants were refused registration for failing to pass the applicable licensure exam within the one-year exam authorization period, after making one or more unsuccessful attempts
- 1 international degree applicant was refused due to their international social work degree not being found to be substantially equivalent to a Canadian social work degree
- 12 related degree applicants were refused due to their knowledge, skills and abilities from their education and experience not being found to be substantially equivalent to that of a graduate from an accredited social work program in Canada

Registration Highlights:

The Registration Committee met throughout 2021 to discuss registration processes and classes of registration. The ongoing COVID-19 pandemic continued to impact the practice of social work throughout the province and Canada. Public health restrictions on in-person gatherings and a focus on reducing in-person contacts to manage potential exposure to communicable illnesses led to an increased use of technology to deliver social work services. The College experienced an increase in requests from out of province social workers to deliver social work interventions electronically to individuals residing BC.

Registration Committee member Allision Mounsey delivered a briefing to the College Board of directors on the topic of electronic social work practice. Allison Mounsey noted that electronic social work practice has increased since the advent of the pandemic. Electronic social work practice is likely to remain a desired option for many who seek social work services. Electronic social work practice across provincial lines is an evolving regulatory issue. The current situation across Canada is one where provinces are creating provincially independent and specific registrations for electronic social work practice. The Board acknowledged the complexity of inter-jurisdictional electronic social work practice. The Board referred to the Social Workers Act specific jurisdictional authority being limited to the province of BC. The Board returned the issue of electronic social work practice to the Registration Committee with a task of researching the legal issues related to inter-jurisdictional practice and suggesting a class of registration for out of province social workers seeking to deliver social work interventions electronically to individuals residing in BC.

Bylaw and Policy developments:

The Registration Committee continued its work to clarify the qualification requirements for the Clinical class of registration. Currently bylaw 42.(2)(b) defines a requirement for Clinical registration as a “course of study in each of the following clinical content areas: human development and behavior from a biopsychosocial perspective; assessment and diagnosis based on the understanding and use of diagnostic criteria and evidenced-based screening and assessment tools that are standardized and validated; and psychotherapy and clinical practice including evidence-based approaches.”

The Registration Committee worked with Alana Prashad, Director of Professional Practice to communicate the College’s Clinical class of registration application evaluation process. Alana Prashad published several College Conversation Newsletter articles outlining the Clinical class qualification requirements and options for applicants to strengthen their application packet. On 30-June-2021, Alana Prashad facilitated a webinar focused on the Clinical class application process. The webinar was attended by 200 registered social workers interested in the Clinical class of registration.

Director of Professional Practice, Alana Prashad continued the momentum of the Clinical class of registration modernization project through summer and fall of 2021. Alana Prashad developed a draft Bylaw change to modernize the Clinical class of registration based on Canadian best practice and the Association of Social Work Boards (ASWB) model practice act. The draft Bylaw change is scheduled for legal

review summer 2022 with a target of being included in a fall registration Bylaw change request submission to the Ministry of Children and Family Development.

The Registration Committee monitored an increase in applications received. The College’s registration department saw a 48% increase in applications received in 2021 over the previous year in 2020. The Registration Committee expressed appreciation to the College’s registration department for responding to the significant workload increase.

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. The Registration Committee received no requests for extension of Provisional Registration.

Restoration of Registration requests:

A registrant may apply to be restored to the register as outlined in the *Social Workers Act* section 12(5). The College received 16 requests for restoration to register. The Registrar acting upon guidance provided by the Registration Committee restored 1 registrant to the register and denied 15 requests.

Registration Statistics:

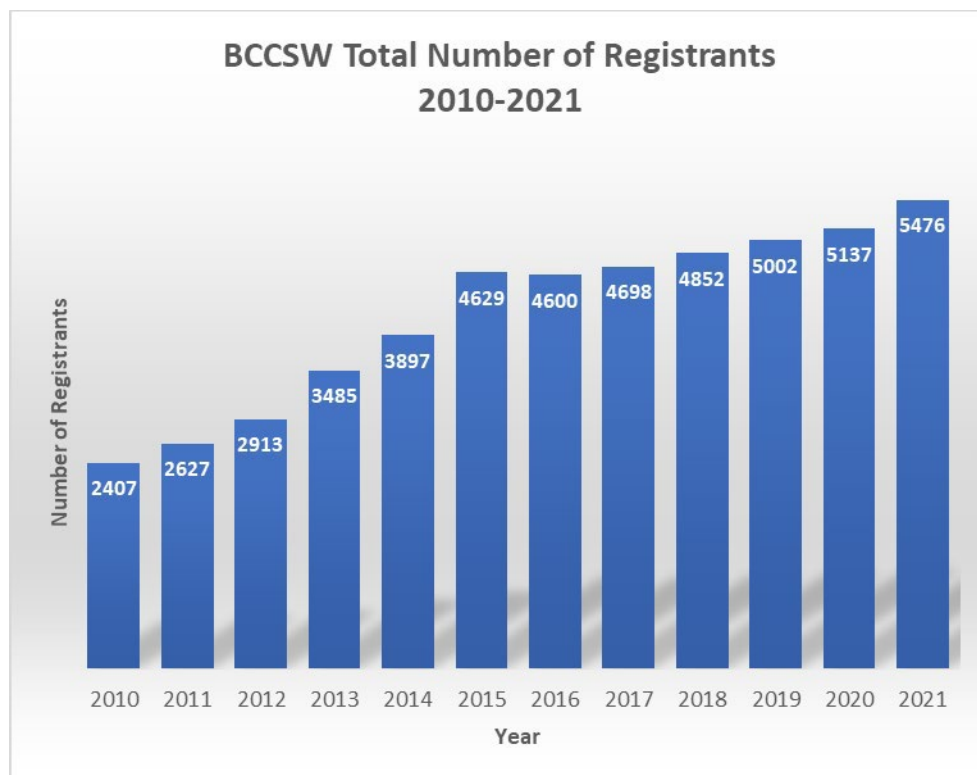
- 5,476 total registrants on December 31, 2021

Total Registrants by Class on December 31, 2021

| | |
|--------------------------|--------------|
| Full (RSW) | 4,784 |
| Clinical (RCSW) | 212 |
| Non-practising | 436 |
| Provisional | 7 |
| Temporary | 37 |
| Total Registrants | 5,476 |

New Registrations Granted in 2021

| | |
|------------------------------------|------------|
| Full (RSW) | 560 |
| Clinical (RCSW) | 10 |
| Non-practising | 0 |
| Provisional | 64 |
| Temporary | 122 |
| Total Registrations Granted | 756 |



The total number of registrants has increased by 6.6%, or 339 registrants, from December 31, 2020 to December 31, 2021.

Inquiry Committee

Shannon Bender-Bell, RCSW
 Denese Espeut-Post (Chair), Public Appointee
 Ann Joseph, RSW
 Susan Noakes, RSW
 Christina Rodrigues, RSW
 Madelaine Kirk, Investigative Counsel, JD, Staff Support

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 8 meetings in 2021.

The College opened 30 inquiry files in 2021. This number is up 20% from 2020.

Of these 30 files:

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

A total of 24 files remain active from previous years:

- 2 open and active CRAs, both from 2017
- 6 active investigations from 2019
- 15 active investigations from 2020
- 1 active CRA from 2020

Data on Inquiry Files Opened in 2021

Total number: 30

Table 1 – 2021 Inquiry Files by Outcome

| | |
|------------------------------------|----|
| Dismissed by Registrar | 3 |
| Satisfactory conduct | 0 |
| CRA (one signed, one unsigned) | 0 |
| Still under active investigation | 3 |
| Still under preliminary Assessment | 24 |

Table 2- 2021 Inquiry Files by Genesis

| | |
|--|----|
| Complaint | 29 |
| Own Motion Investigation - Duty to Report Letter | 1 |
| Own Motion Investigation - Other source | 0 |

Table 3 – Summary of Open Inquiry Files

| Files opened in | Open ¹ | Open CRA ² |
|-----------------|-------------------|-----------------------|
| 2021 | 27 | 0 |
| 2020 | 15 | 1 |
| 2019 | 6 | 0 |
| 2018 | 0 | 0 |
| 2017 | 0 | 2 |
| | | Total:51 |

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
Cheney Cloke (Chair), Public Appointee
Ellice Daniel, RSW
Harvir Dhaliwal, RSW
Daniel Gallant, RSW

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 behavior 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 2021 year.

Registration Appeals Committee

Jasbir Hundal, RSW
Amenda Kumar, RSW
Hardeep Mann, RSW
Traci Marriott (Chair), RSW
Christina Rodrigues, 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 2021.

Quality Assurance Committee

Lorry-Ann Austin, RSW

Antoine Coulombe, RSW

David Kealy (Chair), RSW

Natalie Lachance, RSW

Matthew Marshall, RSW

Natalie Shorten, Public Appointee

Alana Prashad, BSW, MSW, RSW, Director, Professional Practice, Staff Support

In accordance with the College Bylaws, the Quality Assurance Committee is responsible for the College's standards of practice and the continuing professional development (CPD) quality assurance program. The Committee's purpose is to review the standards of practice so as to enhance the quality of practice and to reduce incompetent, impaired or unethical practice among registrants and to establish and maintain a quality assurance program to promote high standards of practice among registrants.

Quality Assurance Committee Terms of Reference Update

The Quality Assurance Committee reviewed and proposed updated committee terms of reference. The proposed updates include the creation of Vice-Chair position and the addition of permanent committee member seats for two registrants who self-identify as Indigenous and one registrant who self-identifies as belonging to an equity seeking group. The Quality Assurance Committee acknowledges the College's Board of Directors 2021-2025 Strategic Priorities, specifically the priority that every person within the College will undertake their work in a manner that supports Indigenous Initiatives & Relations and Cultural Safety, Cultural Humility & Anti-Racism practices.

Standards of Practice Update

The Quality Assurance Committee continued the standards of practice revision and modernization project. The Committee edited and revised the draft standards of practice to be measurable and enforceable. The text of the modernized standards of practice was evaluated through the lens of public protection while ensuring competent and ethical practice. The Committee approved a final draft of the modernized standards of practice text. The draft was reviewed by the College's Investigative Counsel. This final version will undergo review by outside legal counsel. The Committee plans to present the modernized standards of practice to the Board in 2022.

Continuing Professional Development

The Committee implemented a second audit of registrant CPD submissions. The audit again showed that registrants are committed to self-evaluation, practice improvement and are engaging in quality continuing professional development activities. The Committee developed a process to seek further information and understanding with registrants in the event a registrant submission does not appear to meet the expectations of the program. The Committee acknowledges that continuing professional development

programs are unique to each registrant and is committed to working with registrants to achieve continued learning to ensure safe practice.

The Committee is modernizing and updating the College's online registrant CPD submission portal and database. These updates will allow for improved communication of program expectations and auditing efficiencies.

In the fall of 2021, in response to the ongoing COVID-19 pandemic, the Committee extended the COVID-19 revision to CPD requirements that allows for increased recognition of CPD hours obtained by video conference technology and self-study.

Collaboration with Indigenous Council

In alliance with the College's Board of Directors 2021-2025 Strategic Priorities, specifically the priority that every person within the College will undertake their work in a manner that supports Indigenous Initiatives & Relations and Cultural Safety, Cultural Humility & Anti-Racism practices, the Committee collaborated with the College Indigenous Council. The Committee is reviewing the CPD program requirements for modernization. The Committee is working to establish anti-Indigenous specific racism and anti-racist practice learning CPD hours as a required component of the CPD program. The Committee has a goal of implementing the modernized requirements for the 2022-2023 CPD program cycle.

Continuing Professional Development (CPD) Timely Submission Analysis

Of the 4,859 registrants that were required to submit their CPD by the October 31, 2021, deadline, 4,011 (82.5 %) submitted their CPD on time.

The registration status of the 848 registrants (17.5 %) who missed the deadline was changed to 'Not in Good Standing – CPD' on November 1, 2021.

Claims for Continuing Professional Development Waivers

In 2021, the College received no continuing professional development waivers.

Policy Committee

Sonia Andhi Bilkhu, RSW

Ellice Daniel, RSW

Denese Espeut-Post (Chair), Public Appointee

Ann Joseph, RSW

Amy Rosborough, RSW

Natalie Shorten, Public Appointee

Hoon Kim, JD, Manager, Registration Services, staff support

Madelaine Kirk, JD, Inquiry Counsel, staff support

Mark Hillenbrand, MSW, RCSW, Registrar – CEO, staff support

Alana Prashad, BSW, MSW, RSW, Director, Professional Practice, staff support

The Policy Committee is established to identify, develop, review, and amend College Board policies and Board procedures as needed.

The 2021 Policy Committee met 5 times throughout the year.

In 2021, the Policy Committee issued and/or revised the following policies.

- Board Executive Committee Selection Process
- Board Decision Making Process
- Departing Board Member Exit Interview
- Reinstatement Fee Waiver due to Undue Hardship
- Preferred Name on Certificate and Register

Policy Committee Chair, Denese Espeut-Post worked with College staff to review the College's current policy manual. This working group met 5 times throughout the year to identify policies requiring revision and updating. The group also separated policies into three categories: Board, operational and human resources. The upcoming work of the 2022 Policy Committee will be to revise and reissue the identified policies specifically related the Board.

Indigenous Council

Lynn Kenoras Duck Chief, RSW
Melanie Lansall, RSW
Norma Manuel, Indigenous Elder
Olivia Palomino Meraz, RSW
Amy Rosborough, RSW
Wendy Simon, RSW
Ferne Strain, RSW
Sandra Wilson (Chair), RSW



The 2021 Indigenous Council continued to meet by video conference technology. Although video conferencing allowed many to safely continue meeting during the COVID-19 Pandemic, it was noted that in-person meetings allow a greater depth to personal relationship building. The Indigenous Council expressed a commitment to return to in-depth personal relationship building as soon as safely possible.

2021 Indigenous Council meetings, council and relational development included:

- Providing guidance and council to staff and the board of directors on the College Bylaw change to identify the College's former Indigenous Committee as the Indigenous Council which reflects the relationship between the Board and the Council, and recognizes the advice and guidance the Council provides to the Board in respect of and adherence to local traditions, Indigenous values, traditional knowledge, practices, and Indigenous ways of being.
- Providing guidance and council to the Board of directors' strategic priority identification project. The Council emphasized the following items as crucial for the College to advance the strategic priorities of Indigenous Initiatives & Relations and Cultural Safety, Cultural Humility & Anti-Racism:
 - Ensuring Indigenous representation on the College Board of Directors.
 - Implementation of the recommendations identified in the Nashwito Creek report and College initiative *Towards Developing a Respectful Relationship*.
 - Development and hiring of a staff position dedicated to Indigenous Initiatives and Engagement.
 - Implementation of the regulation specific recommendations identified in the Province's, *In Plain Sight*, investigation into Indigenous-specific racism within the health care system as conducted by Mary Ellen Turpel Lafond.
- The inclusion of an Indigenous Elder at Council meetings continued to be a priority. The Council was grateful that Indigenous Elder Norma Manuel was able to support the 2021 Indigenous Council and provide the opening and closing words to the 2021 BCCSW Annual General Meeting.
- Providing guidance and council to staff and the Board of directors in the drafting of the College's Residential School and Indigenous-Specific Racism statement.
- Providing each other support and relational connection in response to the devastating discoveries of children buried on Residential School grounds.

Finance Committee

Sonia Andhi Bilkhu, RSW
Denese Espeut-Post, Public Appointee
Christina Rodrigues, RSW
Natalie Shorten (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 Bylaw 21 (1-8) 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.

In 2021, the Finance Committee met 5 times to undertake their normal annual responsibilities to draft a new budget and monitor the annual budget and investments. In addition to this, the Committee completed policy work on:

- Meetings and Education Travel
- Reserve Accounts
- Credit Card authorization

The Committee also supported the Registrar in the evaluation of several possible space leasing options and revised the long-term investment strategies.

**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

**FINANCIAL STATEMENTS
December 31, 2021**

**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

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December 31, 2021**

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INDEPENDENT AUDITORS' 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, 2021, 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, 2021, and its financial performance and its 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 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. 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.

INDEPENDENT AUDITORS' REPORT, CONTINUED

- 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 26, 2022

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

STATEMENT OF OPERATIONS

For the year ended December 31, 2021

| | 2021 | 2020 |
|---|------------------|------------------|
| | \$ | \$ |
| REVENUES | | |
| Renewal fees | 1,325,724 | 1,159,309 |
| Registration fees | 77,280 | 44,882 |
| Application fees | 104,071 | 53,880 |
| Interest and other | 16,836 | 12,301 |
| | 1,523,911 | 1,270,372 |
| OPERATING EXPENDITURES | | |
| Bank and credit card charges | 40,247 | 36,350 |
| Computer support | 64,222 | 102,377 |
| Criminal records review program costs | 64,204 | 31,416 |
| Depreciation | 9,867 | 10,298 |
| Director fees | 29,520 | 34,752 |
| Indigenous Initiatives | 458 | 2,736 |
| Insurance | 9,817 | 8,911 |
| Meeting expenses | 3,527 | 9,386 |
| Memberships | 5,831 | 682 |
| Office equipment | 5,488 | 6,747 |
| Office supplies | 11,584 | 6,987 |
| Printing | 9,628 | 3,234 |
| Professional fees | 72,256 | 52,625 |
| Rent | 114,828 | 116,679 |
| Salaries and benefits | 737,037 | 605,016 |
| Staff development | 12,413 | 441 |
| Standards project | - | 121 |
| Telephone and utilities | 10,307 | 9,719 |
| Travel and accommodation | 26 | 7,376 |
| | 1,201,260 | 1,045,853 |
| EXCESS OF REVENUES OVER EXPENDITURES | 322,651 | 224,519 |

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, 2021**

| | Hearings Fund | Reserve Fund | Operating Fund | Total 2021 | Total 2020 |
|--------------------------------------|------------------|-----------------|-------------------|------------------|------------------|
| BALANCE, BEGINNING OF YEAR | \$ 285,549 | \$ 500,190 | \$ 1,195,147 | \$ 1,980,886 | \$ 1,756,367 |
| Excess of revenues over expenditures | - | - | 322,651 | 322,651 | 224,519 |
| Inter-fund transfers | 1,287 | 2,128 | (3,415) | - | - |
| BALANCE, ENDING OF YEAR | 286,836 | 502,318 | 1,514,383 | 2,303,537 | 1,980,886 |

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


**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

**STATEMENT OF FINANCIAL POSITION
December 31, 2021**

| | 2021 | 2020 |
|--|------------------|-----------|
| | \$ | \$ |
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash | 386,415 | 550,684 |
| Investments (Note 4) | 2,274,522 | 1,739,377 |
| Accounts receivable | - | 3,000 |
| Prepaid expenses | 16,967 | 13,190 |
| | 2,677,904 | 2,306,251 |
| TANGIBLE CAPITAL ASSETS (Note 5) | 16,025 | 24,974 |
| SECURITY DEPOSIT | 7,359 | 7,359 |
| | 2,701,288 | 2,338,584 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | 32,062 | 27,746 |
| Due to government agencies | 26,591 | 15,904 |
| Deferred revenue | 339,098 | 314,048 |
| | 397,751 | 357,698 |
| NET ASSETS | 2,303,537 | 1,980,886 |
| | 2,701,288 | 2,338,584 |

Commitments (Note 6)

Approved on behalf of the Board

Director 
 Director A. Shorter

**BRITISH COLUMBIA COLLEGE OF
SOCIAL WORKERS**

**STATEMENT OF CASH FLOWS
For the year ended December 31, 2021**

| | 2021 | 2020 |
|---|------------------|------------------|
| | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Excess of revenues over expenditures | 322,651 | 224,519 |
| Items not requiring the outlay of cash: | | |
| Depreciation | 9,867 | 10,298 |
| | 332,518 | 234,817 |
| Change in non-cash working capital items: | | |
| Accounts receivable | 3,000 | (3,000) |
| Prepaid expenses | (3,777) | (1,492) |
| Accounts payable and accrued liabilities | 4,319 | (16,404) |
| Due to government agencies | 10,687 | 11,134 |
| Deferred revenue | 25,050 | 124,854 |
| | 371,797 | 349,909 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Acquisition of tangible capital assets | (919) | (12,614) |
| Acquisition of investments | (535,147) | (685,475) |
| | (536,066) | (698,089) |
| DECREASE IN CASH | (164,269) | (348,180) |
| CASH, BEGINNING OF YEAR | 550,684 | 898,864 |
| CASH, END OF YEAR | 386,415 | 550,684 |

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

NOTES TO THE FINANCIAL STATEMENTS December 31, 2021

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 amortization using the declining balance method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. No amortization is recorded in the year of disposal. The annual amortization 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, 2021

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 revenue 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, 2021

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. 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, 2021.

(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.

(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.

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

NOTES TO THE FINANCIAL STATEMENTS December 31, 2021

4. INVESTMENTS

| Instrument | Matures | Interest Rate | Value |
|------------|--------------------|---------------|-------------------------|
| | | | \$ |
| GIC | January 25, 2022 | 0.40 % | 286,834 |
| GIC | August 26, 2022 | 1.09 % | 95,040 |
| GIC | August 26, 2022 | 1.06 % | 83,035 |
| GIC | August 29, 2022 | 1.07 % | 95,165 |
| GIC | August 29, 2022 | 1.06 % | 95,165 |
| GIC | September 1, 2022 | 1.04 % | 83,035 |
| GIC | September 15, 2022 | 1.01 % | 83,058 |
| GIC | October 3, 2022 | 1.00 % | 83,050 |
| GIC | October 3, 2022 | 1.00 % | 83,050 |
| GIC | October 4, 2022 | 1.00 % | 87,090 |
| GIC | June 22, 2022 | 0.35 % | 999,999 |
| GIC | June 22, 2022 | 0.35 % | 200,001 |
| | | | <u>2,274,522</u> |

5. TANGIBLE CAPITAL ASSETS

| | Cost | Depreciation | 2021 Net | 2021 Net |
|-------------------------|-----------------------|-----------------------|----------------------|----------------------|
| | \$ | \$ | \$ | \$ |
| Computer equipment | 96,939 | 90,779 | 6,160 | 11,085 |
| Computer software | 105,297 | 103,867 | 1,430 | 2,861 |
| Furniture and equipment | 48,660 | 40,503 | 8,157 | 10,196 |
| Leasehold improvement | 5,546 | 5,268 | 277 | 832 |
| | <u>256,442</u> | <u>240,417</u> | <u>16,025</u> | <u>24,974</u> |

6. COMMITMENTS

The College's premises are leased under an operating lease with the term ending March 31, 2027. 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:

| | |
|------|--------|
| | \$ |
| 2022 | 68,901 |
| 2023 | 70,057 |
| 2024 | 68,137 |
| 2025 | 65,800 |
| 2026 | 65,800 |

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS

NOTES TO THE FINANCIAL STATEMENTS December 31, 2021

7. COVID-19

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the College's environment and in the global markets due to the possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the College's operations.

The extent of the impact of this pandemic and related containment measures on the College's operations cannot be reliably estimated at this time as the pandemic continues and the environment is everchanging.