





2024 ANNUAL REPORT

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# **BACKGROUND**

The Alberta College of Social Workers (ACSW) is the regulatory college for the profession of social work in Alberta. ACSW's mandate and purpose, as legislated by the *Health Professions Act* (HPA), is to serve and protect the public interest by ensuring that social workers provide safe, ethical, and competent services to Albertans.

The HPA outlines ACSW's regulatory mandate and responsibilities to govern and regulate the practice of social work by establishing requirements for mandatory registration, continuing competence, professional conduct, the practice of restricted activities, the clinical practice specialization and standards for social work education approval. The HPA sets out title protection and scope of practice for use by registered social workers (RSWs) providing services to Albertans.

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The Alberta College of Social Workers is the regulatory college for the profession of social work in Alberta.





# **MANDATE & PURPOSE**

Under the Health Professions Act, the mandated objectives of the ACSW are:

- To serve and protect the public interest
- To regulate and provide direction to the social work profession
- To establish, maintain and enforce requirements for registration and continuing competence
- To establish and maintain requirements for practice enhancements including the clinical practice specialization and the practice of restricted activities
- To establish, maintain and enforce Standards of Practice and a Code of Ethics
- To establish and maintain a complaints and discipline process to address unprofessional conduct
- To approve social work education programs for registration

# PROTECTION OF THE PUBLIC

Under the *Health Professions Act*, the role of a regulatory college is to "carry out its activities and govern its regulated members in a manner that protects and serves the public interest". To fulfill this role, ACSW has adopted a Code of Ethics and Standards of Practice to guide the professional activities of social workers across fields of practice. Registration with ACSW is mandatory for people with a recognized social work credential practicing within the scope of social work in Alberta. A key part of registration is the Continuing Competence Program, which requires all registrants to maintain and enhance their current practice knowledge and skills.

ACSW is also mandated to maintain a public registry of registered social workers authorized to practice in Alberta, which members of the public can search to verify that a social worker is registered. Members of the public are able to make a complaint to the College about any social worker acting in an unprofessional manner. Complaints can be investigated by ACSW to address unprofessional conduct and to determine if discipline is required. ACSW works together with registered social workers to uphold accountability and public trust in social work practice for the clients, families, and communities we serve.



# **ACSW STRUCTURE**

# PROFESSIONAL REGULATION | PUBLIC PROTECTION



# **ACSW COUNCIL**

# **ACSW COUNCIL MEMBERS:**

Siu Ming Kwok, RSW, PRESIDENT Peter Baylis, RCSW, VICE PRESIDENT Katie Richardson, RSW, SECRETARY Daryl Pamplin, RSW, TREASURER Wilda Listener, RSW, INDIGENOUS SOCIAL WORK COMMITTEE CHAIRPERSON

Samuel Mammen, RSW, MEMBER AT LARGE Dayirai Kapfunde, RCSW, MEMBER AT LARGE Trevor Liskowich, PUBLIC MEMBER Laura Delfs, PUBLIC MEMBER Elizabeth Goldie, PUBLIC MEMBER Allen Billy, PUBLIC MEMBER Geraldine Smith, PUBLIC MEMBER Bradley Pickering, PUBLIC MEMBER

# COUNCIL

The ACSW Council is established under the Health Professions Act and is responsible for governing the regulation of the profession and overseeing the regulatory mandate of the College, ensuring all duties and responsibilities are carried out in a manner that serves and protects the public interest.

The Council is made up of fourteen people: 50 percent regulated members and 50 percent public members.

Regulated members are chosen through the election process established in the ACSW Bylaws while public members are appointed by the Government of Alberta. The Indigenous Social Work Committee chairperson holds a designated seat on Council as one of the regulated members. In 2024, the Council recognized the service of outgoing Council members Wilda Listener and Laura Delfs.

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The Council is made up of fourteen people: 50 percent regulated members and 50 percent public members. Regulated members are chosen through the election process established in the ACSW Bylaws while public members are appointed by the Government of Alberta.



# **GOVERNANCE**

The Council is responsible for the governance of the profession through the development of regulations, Standards of Practice, a Code of Ethics and bylaws to regulate the practice of social work in Alberta.

In accordance with the HPA, governance committees are established by Council to support the College in performing its legislated mandate. Governance committees and

Committees of Council include the Executive Committee, the Finance Committee, the Bylaws Committee, the Human Resources Committee, the Nominations and Recruitment Committee and the Indigenous Social Work Committee.

Legislated regulatory committees include the Registration Committee, Discipline Committee, Continuing Competence Committee, Clinical Committee and Professional Social Work Education Committee.

# IN 2024, THESE GOVERNANCE GOALS WERE ACHIEVED.

## **Council approved:**

- The design and development of the ACSW Code of Ethics. The draft ACSW Code of Ethics was approved for submission to the Minister of Health for consultation in accordance with the HPA. That consultation remains ongoing.
- The ACSW Governance Revision
   Project and the Governance Revision
   Report and Recommendations for adoption and implementation.
- The Governance Policy Framework in accordance with the Governance Revision Recommendations.
- Terms of reference for the
  Nominations and Recruitment
  Committee

- A merit-based election process for the 2025 Council election, establishing competencies and evaluation criteria for Council nominations.
- A bylaw amendment to establish Council to be composed of six regulated members and six public members.
- The Professional Liability Insurance Action Plan and Recommendations for implementation.
- Education program approvals for the Red Deer Polytechnic Social Work Diploma Program and the Medicine Hat College Social Work Diploma Program.

- The ACSW budget for 2025.
- The selection of a vendor for a new regulatory management system to be implemented in 2025.
- The 2023 audited financial statements and appointed KBH Chartered Professional Accountants as independent auditors for a five-year term.
- The 2023 ACSW annual report for submission to the Minister of Health and for publication.

### **Council appointed:**

- A Nominations and Recruitment committee to oversee the 2025 Council nomination and election process in accordance with the ACSW Bylaws.
- A complaints director to lead and support the Professional Conduct department.
- New committee members to fill vacancies on all legislated and regulatory committees, and affirmed governance appointments in accordance with the HPA.

# **PUBLIC MEMBERS' REPORT**

Public members are appointed by the Alberta government to assist colleges in carrying out their mandate to govern the profession in a manner that protects and serves the public interest.

The role of public representatives on a council is to enhance a college's ability to balance the values and interests of its regulated members with those of the public to help the College act fairly and adhere to statutory requirements as set out by the *Health Professions Act* and any other applicable legislation. Public members are also called from a tribunal roster to participate in Hearing Tribunals or Complaint Review Committees to hear evidence, make decisions and establish sanctions if appropriate.



To ensure that the views of the average Albertan are represented in the ACSW, public members are given rights and responsibilities equal to those of elected members of ACSW Council.

Public members are appointed by Order-In-Council and may serve a maximum of two three-year terms. Public members represent a variety of professional backgrounds and offer perspectives on matters at hand that are external to that of regulated members of the profession.

To ensure that the views of the average Albertan are represented in the ACSW, public members are given rights and responsibilities equal to those of elected members of ACSW Council, including representation on various Committees of Council and governance committees.

Together, public members and elected members of the



profession bring a diverse skill set and perspective to Council that ensures strong governance in the public interest. Public members are committed to being fully informed about ACSW issues, plans, concerns, and aspirations. This is achieved by active involvement in activities beyond Council meetings, such as contributing to the ACSW Strategic Plan and engaging in governance training.

In accordance with the Health Professions Act, the composition of the College Council must consist of 50 percent public member representation and 50 percent profession representation. On the ACSW Council in 2024, there were seven seats available for public member representation, with six seats filled. These members formed part of a dedicated Council which serves the public interest through governance of registered social workers in Alberta. ACSW recognizes and thanks Laura Delfs for her six years of service through two terms on Council.



# PRESIDENT'S REPORT



As I present my final president's report, I would like to highlight the accomplishments of my ACSW colleagues over the past four years, as well as the important work that ACSW will continue in future.

### **Key Accomplishments:**

Transition to a Sole Mandate: ACSW has successfully transitioned from a dual mandate to a sole mandate focused on public protection. The divestment of ACSW's association functions concluded in 2022. This new singular focus is reflected in our Strategic Plan, providing a clear direction for our regulatory responsibilities.

Adoption of a Co-Governance Model: Legislative changes introduced by Bill 30: *The Health Statutes Amendment Act* (2020) required ACSW to increase public member representation from 25 to 50 percent on our Council, Hearing Tribunals, and Complaint Review Committees. This shift has enhanced accountability and strengthened the functionality of the ACSW Council, ensuring greater public trust and transparency.

Redefining Relationships with National Organizations: With ACSW's singular focus on regulation, our relationship with the Canadian Association of Social Workers has evolved into a collaborative partnership that aligns with our mandate. Additionally, my role as president of the Canadian Council of Social Work Regulators in 2023-2024 provided an opportunity to represent Alberta's regulatory perspective at national and international levels. As part of the Social Work Workforce Coalition of the Association of Social Work Boards (ASWB), I have also worked alongside U.S. colleagues to re-envision the ASWB licensing examination, ensuring it becomes more inclusive to all equity-seeking groups.

# **Ongoing and Future Work:**

## **Completion of the New Code of Ethics**

ACSW will continue its work on finalizing the new ACSW Code of Ethics. The draft was approved by the Council and has been submitted to the Minister of Health for consultation.

### **Governance Revision**

The ACSW Governance Revision Project aims to comprehensively restructure the organization's governance framework and committee structures. One key change includes the reduction of Council size from 14 to 12 members, ensuring a more streamlined and effective structure for fulfilling ACSW's mandate.

# **Merit-Based Selection for Council Members**

ACSW has adopted a merit-based selection approach for registered social worker Council members. Since the 2015 Council election, ACSW has established competencies and evaluation criteria for nominations. This approach enhances the quality of governance and strengthens Council accountability.

As I conclude my tenure, I extend my deepest gratitude to ACSW Council members and staff for their dedication and collaboration over the past four years. I am confident that the new Council will continue to position ACSW as an exemplary regulatory body in North America.

# **EXECUTIVE DIRECTOR**& REGISTRAR'S REPORT



ACSW's vision, "Albertans trust that social workers are competent and accountable for providing safe and ethical social work services," is at the heart of regulating a strong social work profession in Alberta.

In 2024, ACSW's strategic priorities and activities focused on good governance, building capacity, improving regulatory structures and strengthening relationships to support our mandate to protect the public.

In the Strategic Plan, ACSW focused on our ability to demonstrate organizational excellence, including implementing a structure to achieve our goals. It is important that ACSW has appropriate resources to fully meet legislative requirements and provide guidance to regulated members in their service to Albertans. ACSW welcomed a director of professional conduct, a director of professional practice and an associate complaints director as we build capacity to meet our mandate and achieve strategic goals.

Our priorities and actions are guided by our values: public interest and protection; professionalism and lifelong learning; allyship and equity; fairness and transparency. We aim to be accountable for our regulatory work, identifying areas of improvement and prioritizing how to measure progress. We are embracing innovation, revising our governance structure, improving communications through development of a new website, exploring technology to keep pace with a growing profession, and modernizing regulatory processes to ensure fairness and transparency.

In the pursuit of our mission to regulate the practice of social work under the *Health Professions Act*, ACSW worked diligently to continue to meet legislative and regulatory requirements. We completed the design and development of the ACSW Code of Ethics with Council, and with robust

engagement with registrants and stakeholders. We look forward to implementing the Code in 2025 pending ministerial approval. We remain committed to continuous review of the Standards of Practice to ensure they meet the needs of a dynamic profession. ACSW is strengthening collaboration with government partners through engagement with the Fairness for Newcomers Office to implement the responsibilities under Alberta's Fair Registration Practices Act and Labour Mobility Act, and ongoing engagement with Alberta Health and Alberta Advanced Education. We continue to work to ensure fair and transparent pathways to registration and build stronger relationships with employers, working together to protect the public, strengthen the profession through mandatory registration and close the gap on unregistered social work practice.

We value collaboration with regulatory partners: the Canadian Council of Social Work Regulators, the Canadian Association of Social Work Education, the National Indigenous Accreditation Board, and the Association of Social Work Boards, as well as the Alberta Federation of Regulated Health Professions and other regulated health professions in Alberta.

Our profession remains committed to ethical and competent social work practice, upholding equity, diversity and inclusion in our service to Albertans. I would like to express my heartfelt gratitude and admiration to every registered social worker for their commitment to ongoing learning, professional growth and vigilant delivery of ethical, safe, competent and professional social work services.



# REGISTRATION INFORMATION

# **NEW REGISTRANTS**

ACSW received 810 new complete applications for registration this year, and 792 were approved. Eighteen unqualified applications were denied. Of the approved registrants, 576 were new graduates from approved programs, with 483 from Alberta. Of the total new registered social workers, 52 were not new graduates, 83 were gained through labour mobility, one was substantially equivalent, 69 had international qualifications, and 11 had American qualifications.

# **REVIEWS BY COUNCIL**

There were no registration application reviews conducted by Council in 2024.

# **REGISTRANT DETAILS**

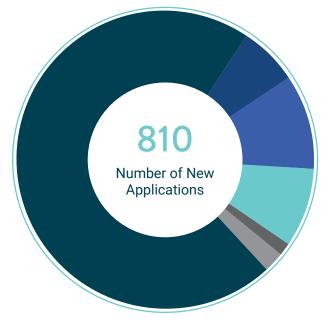
At the end of 2024, ACSW had a total of 9,787 regulated members, which is an increase of 390 registered social workers over 2023. There were 696 practice permits not renewed. Seven active practice permits were restricted. At the end of the year, there were 595 inactive registered social workers and 185 registrants from other jurisdictions on the courtesy registry. Throughout the year, 223 applications were reinstated after being cancelled.



# **REGISTRATION STATUS**



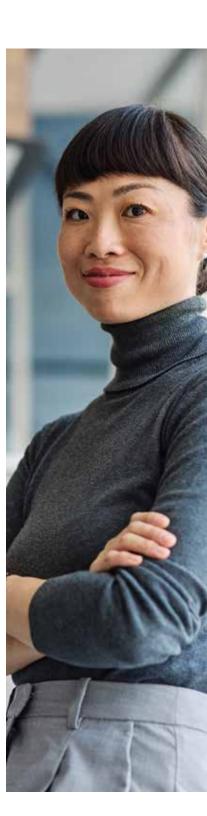
- ACTIVE 9,007
- INACTIVE 595
- COURTESY **REGISTRY** 185



- NEW GRADS 576
- NOT NEW GRADS **52**
- LABOUR MOBILITY 83
- SUBSTANTIAL EQUIVALENCE

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- INTERNATIONAL APPLICATIONS 69
- AMERICAN 11
- UNQUALIFIED 18





# **COMPLAINT DIRECTORS' REPORT**

The ACSW has jurisdiction over complaints against social workers who are currently registered or who were registered within the last two years. In 2024, the ACSW received a total of 138 complaints and carried over 64 complaints from previous years. Complaints were received from clients, colleagues, employers, family or friends of clients and self-reports. There were 18 complaints filed in 2024 that were deemed to be "no jurisdiction" and could not be acted upon.

The hearings director is responsible for selecting registered social workers, appointed by ACSW Council, and public members, appointed by the Government of Alberta, to sit on

Complaint Review Committees and Hearing Tribunals. When a complaint is dismissed (either under s. 55(2) or s. 66(3)), the complainant may apply for a review of the decision within 30 days. In 2024, there were 16 complaint reviews. Seven decisions to dismiss were upheld by Complaint Review Committees and the remaining nine reviews have a decision pending. There is one investigation ongoing by the Alberta Ombudsman. There were six hearings in 2024, all open to the public. All proceedings were held virtually. An additional four hearings are scheduled for 2025, with six awaiting a scheduled date.

# **COMPLAINTS CHART**

2024 Complaints received	
New complaints received this year	138
Complaints closed (disposed of) this year	98
Complaints still open	40
Disposition of complaints in 2024	
Complaints dismissed, redirected elsewhere or resolved informally	90
Non-disciplinary agreements	6
Disciplinary agreements	0
Complaints referred to an investigation	30
Complaints referred to a hearing	7
No jurisdiction complaints	18
Registrants dealt with under section 118	1
Hearings (all open to the public)	
Hearings held	6
Hearings concluded	4
Hearings not concluded	2

For all four concluded hearings, there were findings of unprofessional conduct. Disciplinary actions included supervision, consultation, costs, suspension, fitness to practice evaluation, education and disclosure to the employer.

There were no appeals to Council or the court by complainants, the investigated person or the registrar.

# DISCIPLINE COMMITTEE

The ACSW Discipline Committee consists of 32 registered social workers appointed by Council to serve on Complaint Review Committees, Hearing Tribunals and as complaint investigators.

# **FUNCTIONS OF THE COMMITTEE ARE:**

- To review dismissed complaints as requested by complainants and to adjudicate outcomes in accordance with s. 68 of the Health Professions Act;
- To adjudicate matters referred to a hearing, and in the case of findings of unprofessional conduct, determine practice limitations such as practice restrictions, costs, and education for registrants as per Division 4 of the HPA; and
- To act as investigators and prepare an investigation report for matters referred to investigation by the associate complaints director, as per Division 3 of the HPA.

The committee members received training and preparation to fulfill this important public protection role. Investigators may complete the National Certified Investigator and Inspector Training provided by the Council on Licensure, Enforcement and Regulation (CLEAR). All members of the committee take cross-training in discipline offered by the ACSW in conjunction with Parlee McLaws, Field Law, or the Alberta Federation of Regulated Health Professions. Since 2019, mandatory

training has included Trauma Informed Training for Regulatory Organizations provided by the Alberta Federation of Regulated Health Professions. The associate complaints directors refer to the Discipline Committee list to appoint investigators. Currently there are 14 registered social workers and one external investigator who may be contracted to conduct complaint investigations.

# PATIENT RELATIONS PROGRAM

ACSW offers a Patient Relations Program to provide psychotherapy support and treatment for individuals harmed by the actions of a registered social worker. In 2024, two individuals participated in the Patient Relations Program.



# **REGISTRATION COMMITTEE**

The Registration Committee is a legislative committee established under the Health Professions Act to advise Council on matters relating to the establishment, maintenance, and enforcement of standards for registration.

# **FUNCTIONS OF THE COMMITTEE ARE:**

- To determine, in accordance with HPA regulations, a combination of education, experience, practice or other qualifications that demonstrate the competence required for registration as a regulated member;
- Where necessary, to require an applicant for registration to
- undergo assessment for the purpose of determining whether the applicant would create a danger to the public or be unsafe for practice;
- To impose conditions on an approval of registration that are deemed to be in the best interest of the public, and to monitor compliance with
- any conditions imposed on registration or a practice permit;
- To review applications for reinstatement from individuals cancelled under part 4 of the HPA; and,
- To carry out other duties relevant to the registration of members as assigned.

In consultation with the registrar, this committee advises Council on matters relating to registration and implementation of requirements from the Health Professions Act, Labour Mobility Act, and Fair Registration Practices Act. The committee has reviewed increasingly complex registration and reinstatement applications throughout the year that have

required considerations of good moral character, governability and protection of the public. Members of the committee participated in the ACSW Equity, Diversity, and Inclusion in Licensing and Professional Regulation workshop and connected with ACSW Council, other governance committee members, and staff.

# CONTINUING COMPETENCE COMMITTEE

The Continuing Competence Committee (CCC) is a legislative committee established under the Health Professions Act to advise Council on matters relating to the establishment, maintenance, and enforcement of the Continuing Competence Program.

# **FUNCTIONS OF THE COMMITTEE ARE:**

- Maintain the Continuing Competence Program under the Health Professions Act;
- Regularly review and assure currency of the Standards of Practice; and,
- Ensure effective communication with registered social workers about the competence program.

The CCC fulfills its mandate by making recommendations to Council on matters pertaining to the program; auditing continuing competence portfolios on a quarterly basis; monitoring compliance where required; and initiating projects or activities related to the Continuing Competence Program. In 2024, the committee reviewed and provided feedback on eighty portfolios.

### Efforts continue to:

- · consider options and tools to aid registrants requiring additional support in the auditing process,
- · create new formats of the self-assessment tool to improve meaningful self-reflection, and
- · shape and include equity, diversity, and inclusion requirements and opportunities into the program.

# PROFESSIONAL SOCIAL WORK EDUCATION COMMITTEE

The Professional Social Work Education Committee (PSWEC) protects the public interest by establishing standards to ensure the delivery of high-quality social work education programs throughout Alberta, aiming to facilitate competent and skilled social work graduates prepared to enter the workforce. ACSW consults with the Ministers of Health and Advanced Education to inform program approvals.

# **FUNCTIONS OF THE COMMITTEE ARE:**

- To establish the evaluation and approval process for social work education programs, including new social work diploma program applications;
- To identify processes and reporting requirements for monitoring social work education programs in accordance with established standards and competencies; and
- To make recommendations to Council regarding an educational institution's social work education program status, education approval standards, and policies.



# APPROVED PROGRAMS

In 2024, two social work diploma program reviews were completed: Red Deer Polytechnic Social Work Diploma
Program re-approval and Medicine Hat College Social Work
Diploma Program re-approval. Following consultation with the
Minister of Health and the Minister of Advanced Education,
the Council granted approval status for periods of two years
and seven years respectively. Two special reviews were
conducted in response to concerns regarding two programs,

ensuring that the ACSW Education Approval Standards are upheld, and the program's integrity maintained. The ACSW, with PSWEC, also provided support to three programs seeking program expansion. Looking ahead to 2025, there is one program review scheduled: Portage College for program reapproval. The ACSW is working with Northwestern Polytechnic as they work towards offering a new social work diploma program under a Candidacy Status.

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There are twelve social work diploma programs delivered by post-secondary educational institutions throughout Alberta, including eight colleges, three universities, and one polytechnic.

# ALBERTA SOCIAL WORK DIPLOMA PROGRAMS Bow Valley College - Calgary Keyano College - Fort McMurray MacEwan University - Edmonton Maskwacis Cultural College - Maskwacis Medicine Hat College - Medicine Hat Mount Royal University - Calgary NorQuest College - Edmonton Northern Lakes College - Slave Lake Portage College - Lac La Biche Red Deer Polytechnic - Red Deer University nuhelot'įne thaiyots'į nistameyimâkanak Blue Quills - St. Paul Yellowhead Tribal College - Edmonton





# **CLINICAL COMMITTEE**

The Clinical Committee is a regulatory committee accountable to Council, overseeing the clinical registry which grants the right to use the title of registered clinical social worker (RCSW).

# **FUNCTIONS OF THE COMMITTEE ARE:**

- To make recommendations to Council on policies and procedures related to requirements for inclusion on the clinical registry; and
- To review applications from those applying to be registered clinical social workers.

The Clinical Committee reviewed results of a survey on potential clinical policy issues under consideration and further imagined how the clinical practice enhancements could be managed. Changes were implemented to improve the quality of information received to better assess applicants' clinical competence. Members of the committee were invited to participate in the ACSW Equity, Diversity, and Inclusion in Licensing and Professional Regulation workshop. The total number of registered clinical social workers at the end of 2024 was 401. The committee met four times for full-day meetings

and with ACSW staff reviewed:

- · 37 pre-supervision applications
- · 22 post-supervision applications
- · 2 porting applications
- · 5 clinical social work supervisor applications
- 122 evaluations

The committee approved 63 applicants to write the exam.

# PROFESSIONAL PRACTICE AND PARTNERSHIPS

In 2024, the Professional Practice team continued to provide practice guidance and support to registrants. Our work is grounded in our regulatory mandate of public protection and regulating registrants through registration, continuing competency, and complaints and discipline.

# PROFESSIONAL PRACTICE

We value our relationship with educators and students, and this was demonstrated by providing three presentations to prepare students for registration expectations and entry to professional social work practice. Approximately 200 students attended provincewide.

We are committed to ethical practice and supporting registrants through practice support. We continue to offer practice guidance to registrants and responded to an average of 20 inquiries per week from social workers seeking practice support. We encourage social workers to review and apply the Standards of Practice and Code of Ethics whenever navigating practice and ethical issues.

ACSW held an Equity, Diversity, and Inclusion (EDI) training event attended by Council members, legislative committee members, and ACSW staff. Topic areas included: antiracism, unconscious bias in regulation, addressing microaggressions, practical anti-racism strategies, building a culture of belonging, and measuring EDI impacts and effectiveness in a regulatory setting.

# **PARTNERSHIPS**

ACSW is a member of the Canadian Council of Social Work Regulators and the Association of Social Work Boards and benefits from these organizations' purpose of strengthening public protection by supporting social work regulatory bodies to advance competent and ethical social work practices. ACSW is also a member of the Alberta Federation of Regulated Health Professions, which promotes and advances Alberta's professional health regulatory community in the pursuit of excellence in serving the public interest. We value working together to share best practices in professional regulation to support public protection while advancing a strong social work profession in Alberta and across Canada and the United States.

ACSW continues to develop its relationship with the Social Work Association of Alberta (SWAA), helping registrants to understand the distinctions between our role and theirs. and partnering with SWAA on relevant initiatives aimed to strengthen Alberta's social work profession.

ACSW also values building strong collaborative relationships with employers. We continue to support this work as an engaged member of the Alberta Health Services Provincial Social Work Council and the Allied Health and Rehabilitation Coalition, a body of allied health and rehabilitation employers, regulators, educators and professional associations established to provide support and guidance on data-driven decision making and outcomes, as well as



workforce strategy, including employee recruitment and retention initiatives.

Lastly, ACSW is a member of the Council on Licensure, Enforcement and Regulation and the Canadian Network of Agencies of Regulation. College staff, Council and committee members have accessed professional development and networking opportunities to advance knowledge in regulatory best practices and strategies and innovation.



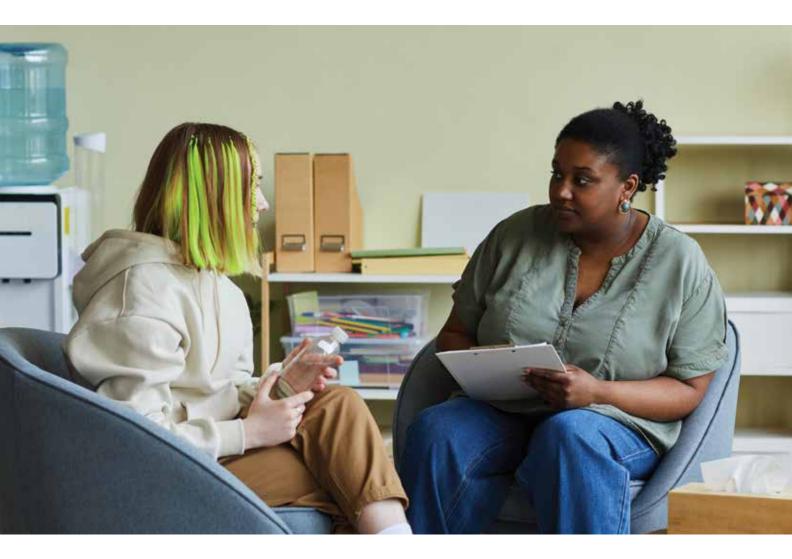












# TREASURER'S REPORT

The 2024 audited financial statement officially represents the financial position of the Alberta College of Social Workers as of December 31, 2024, and its results of operations for the year then ended.

In 2024, ACSW revenues were \$4,184,742 and expenses were \$3,619,151. The primary source of revenue for the College is registration fees which includes application fees, late fees, and disciplinary fines. The figure for this source for 2024 was \$4,006,058. Interest income generated revenues of \$163,091.

ACSW is required to maintain a contingency fund as part of its legislated requirements. The fund is maintained and directed by Council to ensure that the College remains fiscally responsible and able to meet expenses for a minimum of six months or more in case of disruptions in revenue, unanticipated costs or business disruption events. At the end of 2024, the contingency fund was \$3,126,640. To ensure that the contingency fund remains compliant with ACSW financial policies and is substantially able to support the operations of the College, surplus revenue over expenses is primarily directed to the contingency fund.

The College is continuing to see a steady and consistent growth in its registrant base. In 2024, the College conducted its governance business through in-person meetings and activities while also continuing to utilize technology for Council, committee, and business meetings virtually. Of note, regulatory colleges have been steadily experiencing an increase in complaints, which has impacts on legal fees and costs associated with carrying out the complaints and discipline process.

In 2024, led by the finance officer, the Finance Committee undertook a review of the professional auditing service, issuing a request for proposals from qualified accounting

ACSW remains financially sound in both capital and operations budgets and is well positioned to continue our work in public protection through regulation of the profession in 2025.

firms. The Finance Committee completed their review and recommended that Council appoint KBH Chartered Professional Accountants for a term of five years.

The Finance Committee is pleased to advise that the College's financial position is sound and will continue to advise Council on financial matters to ensure that the ACSW has the capacity to meet the financial obligations required to fully meet the legislated mandate set out in the Health Professions Act.

ACSW remains financially sound in both capital and operations budgets and is well positioned to continue our work in public protection through regulation of the profession in 2025.



# INDEPENDENT AUDITOR'S REPORT

# TO THE MEMBERS OF ALBERTA COLLEGE OF SOCIAL WORKERS

# **Opinion**

We have audited the financial statements of Alberta College of Social Workers (the College), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

# **Basis for Opinion**

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

### Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

# 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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 judgement 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.

> **KBH Chartered Professional Accountants** Edmonton, Alberta March 21, 2025



Alberta College of Social Workers (Incorporated under the Social Work Profession Act of Alberta)

# **Statement of Financial Position**

December 31, 2024

2024 2023 CURRENT \$ 1,282,287 Cash \$ 2,295,317 Accounts receivable 13,557 300 Prepaid expenses 31,248 59,597 2,340,122 1,342,184 LONG-TERM INVESTMENTS (Note 4) 4,619,253 4,990,039 EQUIPMENT & LEASEHOLD IMPROVEMENTS (Note 5) 284,929 230,405 \$ 7,244,304 \$ 6,562,628

LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 266,960	\$ 208,296
Deferred revenues		
Registration fees	2,092,329	2,029,549
Clinical registry	16,188	10,800
Deferred contribution related to grant (Note 6)	3,400	3,400
	2,378,877	2,252,045
LEASE INDUCEMENT	85,974	96,721
	2,464,851	2,348,766

NET ASSETS		
Invested in equipment and leasehold improvements	284,929	230,405
Internally restricted for disability support	50,000	50,000
Internally restricted for discipline and complaints	1,000,000	1,000,000
Internally restricted for communications and promotions activities	250,000	250,000
Internally restricted for future capital asset replacement	67,883	189,336
Contingency fund	3,126,641	2,494,121
	4,779,453	4,213,862
	\$ 7,244,304	\$ 6,562,628

COMMITMENTS (Note 7)

Alberta College of Social Workers **Statement of Operations** Year Ended December 31, 2024

	2024	2023
REVENUE		
Registration fees	\$ 4,006,058	\$ 3,666,894
Interest	163,091	133,815
Disciplinary fines	5,000	15,850
Advertising	4,550	9,900
Alberta Health grant (Note 6)	-	12,761
Sponsorships	6,043	-
	4,184,742	3,839,220
EXPENSES		
Corporate administration	624,220	541,526
Council activities	124,518	50,579
Education approval	100,039	44,810
Professional conduct	578,620	639,328
Professional practice	1,147	1,846
Registration	10,313	74
Staff travel and accommodations	18,198	25,349
Wages and benefits	2,162,096	1,967,457
	3,619,151	3,270,969
EXCESS OF REVENUE OVER EXPENSES	\$ 565,591	\$ 568,251



### Alberta College of Social Workers **Statement of Changes in Net Assets** Year Ended December 31, 2024

Internally restricted for future capital

asset replacement

Contingency fund

Unrestricted

189,336

2,494,121

\$ 4,213,862 \$

Invested in equipment \$ 230,405 \$ (76,928) \$ 131,452 \$ 284,929 and leasehold improvements Internally restricted 50,000 50,000 for disability support Internally restricted for discipline and 1,000,000 1,000,000 complaints Internally restricted for communications 250,000 250,000 and promotions activities

10,000

632,519

(642,519)

642,519

\$ 565,591

(131,452)

\$

67,884

3,126,640

- \$4,779,453

### Alberta College of Social Workers **Statement of Cash Flows** Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 565,591	\$ 568,251
Items not affecting cash:		
Amortization of equipment and leasehold improvements	76,928	56,266
Lease inducement	(10,747)	(10,747)
	631,772	613,770
Changes in non-cash working capital:		
Accounts receivable	(13,257)	27,181
Prepaid expenses	28,349	(11,586)
Accounts payable and accrued liabilities	58,664	(53,729)
Deferred revenue		
Registration fees	62,780	112,356
Clinical registry	5,388	1,400
Deferred contribution related to grant	-	(12,761)
	141,924	62,861
Cash flow from operating activities	773,696	676,631
INVESTING ACTIVITIES		
Purchase of equipment and leasehold improvements	(131,452)	(149,687)
Accounts payable and accrued liabilities - equipment and leasehold improvements	-	(41,762)
Proceeds on sale of investments	2,651,910	1,401,954
Purchase of investments	(2,281,124)	(1,826,675)
Cash flow from (used by) investing activities	239,334	(616,170)
INCREASE IN CASH FLOW	1,013,030	60,461
Cash - beginning of year	1,282,287	1,221,826

Alberta College of Social Workers **Notes to Financial Statements** Year Ended December 31, 2024

### 1. PURPOSE OF ORGANIZATION

The Alberta College of Social Workers was incorporated under the Health Professions Act (HPA). The College operates to regulate and govern the profession of social work in the province of Alberta. Under the HPA, the College is to serve and protect the public interest; establish, maintain and enforce requirements for registration and continuing competence; establish, maintain and enforce Standards of Practice and a Code of Ethics; establish and maintain a complaint and discipline process and approve social work education programs for registration. The College is a not-for-profit organization for income tax purposes. No dividends may be paid or assets distributed to members of the College.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **BASIS OF ACCOUNTING**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

### **MEASUREMENT UNCERTAINTY**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Estimates made by management include the assessment of the useful life of capital assets and the recognition and measurement of provisions and contingencies along with the key assumptions pertaining to the likelihood and magnitude of an outflow of resources.

### **FINANCIAL INSTRUMENTS**

### Initial measurement

The College initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involved parties whose sole relationship with the College is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the College in the transaction.

### Subsequent measurement

The College subsequently measures all its financial assets and 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 income in the period incurred.

Financial assets measured at amortized cost include cash, accounts receivable and long-term investments. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities. The College had no investments in equity instruments in 2024 or 2023.

### Impairment

For financial assets measured at cost or amortized cost, the College determines whether there are indications of possible impairment. When there are, 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 income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no 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 income.

### Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

### Cash and cash equivalents

Cash and cash equivalents consists of funds held on deposit at financial institutions.

### **Equipment and leasehold improvements**

Equipment and leasehold improvements are stated at cost less accumulated amortization. Equipment and leasehold improvements are amortized using the following rates and methods:

Computer equipment	20%	straight-line method
Database upgrades	20%	straight-line method
Furniture	20%	straight-line method
Leasehold improvements	10 years	straight-line method
Office equipment	20%	straight-line method
Website development	33%	straight-line method

Equipment and leasehold improvements acquired during the year but not placed into use are not amortized until put into use.

### Lease inducement

Tenant lease inducements are amortized on a straight line basis over the term of the lease.

### Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Registration fees and other revenues are recognized as revenue in the period to which they relate.

Registration fees that are received in advance for the next fiscal year are recorded as deferred registration fees.

Interest income is recognized as it is earned.

# Contributed goods and services

The College records the fair market value of contributed goods and services only in the circumstances when the fair market value is determinable and when the goods and services would otherwise be purchased by the College.

### 3. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. The following analysis provides information about the College's risk exposure and concentration as of December 31, 2024.

### LIQUIDITY RISK

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and its accounts payable and accrued liabilities. The College's objectives when managing its resources are to safeguard its ability to continue as a going concern with sufficient capital to pay for monthly operating costs as they come due and to fund regulatory activities and programs. The College prepares an annual budget of operating costs which is updated as necessary and approved by Council. In addition, the College has committed to establishing a minimum accumulated surplus of \$1,500,000 as a contingency fund. This fund is to be used for unforeseen legal liabilities, discipline costs and other unanticipated expenses incurred during the operating year. In order to maintain or adjust operating resources, registration fees are reviewed by the Council and proposed increases can be made provided that two thirds of the Council members approve the increase.

### MARKET AND INTEREST RATE RISK

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk impacts interest rate risk which is the risk that the fair value of a financial instrument might be adversely affected by a change in the interest rates. The exposure of the College to interest rate risk arises from its interest bearing assets.

### 4. LONG-TERM INVESTMENTS

	 2024	2023	
Scotia money market fund	\$ 65,113	\$ 144,997	
Guaranteed investment certificates including accrued interest	 4,554,140	4,845,042	
	\$ 4,619,253	\$ 4,990,039	

The guaranteed investment certificates bear interest at rates ranging from 0.9% to 5.15% and mature on dates from January 2025 to September 2029.

### 5. EQUIPMENT AND LEASEHOLD IMPROVEMENTS

	Cost	 umulated ortization	Net bo	2024 ook value
Computer equipment	\$ 68,477	\$ 42,348	\$	26,129
Database upgrades	246,208	246,208		-
Furniture	252,162	120,690		131,472
Leasehold improvements	128,035	24,663		103,372
Office equipment	46,520	22,564		23,956
Website development	16,287	16,287		-
	\$ 757,689	\$ 472,760	\$	284,929
	Cost	 umulated ortization	Net b	2023 ook value
Computer equipment	\$ 57,631	\$ 31,205	\$	26,426
Database upgrades	246,208	246,208		-
Furniture	179,321	77,012		102,309
Leasehold improvements	80,269	11,859		68,410
Office equipment	46,520	13,260		33,260
Website development	16,287	16,287		-
	\$ 626,236	\$ 395,831	\$	230,405

Included in corporate administration expense is amortization of \$76,928 (2023 - \$56,266).

### 6. DEFERRED CONTRIBUTION RELATED TO GRANT

The College from time to time is approved for grants restricted for specific projects. In 2017, the College received a grant from Alberta Health. The funds were restricted for the technical support required to develop a data file extract program that will facilitate the transfer of health service provider data from the College to the Alberta Provider Directory. The following is a summary of the grant funds received and the amounts disbursed during the year.

,	2024	2023	
Alberta Health Grant			
(Grant for the development of a			
data file extract program)			
Opening balance	\$ 3,400	\$ 16,161	
Less authorized expenditures	-	(12,761)	
	\$ 3,400	\$ 3,400	

### 7. COMMITMENTS

The College operates from leased premises under a long-term lease with a commencement date of January 1, 2023 until March 31, 2033. The total minimum lease payments required and an estimate of the College's proportionate share of operating costs are as follows:

2025	\$	171,164
2026		176,324
2027		178,044
2028		178,044
2029		183,204
Thereafter		601,002
	\$ 1	,487,782

The College has entered into a contract with Olatech Business Hosting Corporation to provide the College use of the in1touch software and client support for the period from January 1, 2025 to December 31, 2025 at an annual cost of \$57,600, plus support fees at \$230 per hour for extra support hours.

The College has entered into a contract with Code Technology operating as Bird Communications to provide a work scope extension of the Information Management System Discovery Project. Phase one of the project was to assess the College's information management systems and identify any gaps and opportunities for improvement. Phase two of the project included implementation of the recommendations and actions identified in phase one of the project. A work scope extension includes RMS implementation of the new database, website strategy and design, awareness campaigns and other additional services. The contract period is from November 2024 to December 2026 with a total estimated commitment of \$226,625 plus project expenses. Total costs incurred to date are \$47,549.

The College has entered into a contract with Scenic Consulting Services for an accreditation coordinator to manage and lead the social work diploma program accreditation and re-accreditation process. The company is contracted until December 31, 2028 at a daily rate of \$1,500. Potential payments arising from the contract are variable depending on the number of accreditation reviews done during the year. In the current year, two accreditation reviews were completed for a total cost of \$124,244.

The College has entered an agreement with JSL Consulting for the governance review and revision project. The project commenced June 1, 2024 and runs until June 1, 2025. Services are to be provided at a maximum cost of \$100,800.

The College has entered a contract with Alinity for the implementation of the new database. The database is expected to be implemented over a 7-9 month period with a total estimated cost of \$174,825. After implementation, the subscription fee term will begin on January 1, 2026 and continue to December 31, 2026 with a monthly cost of \$5,512. The term is set to automatically renew for 12 month periods for the next four years, unless notice is given to withdraw.

### 8. COMPARATIVE FIGURES

Certain prior year figures on the statement of operations have been reclassified to conform with the current year's presentation.



# VISION

Albertans trust that social workers are competent and accountable for providing safe and ethical social work services.

# MISSION

The Alberta College of Social Workers serves Alberta's diverse population by regulating the practice of social work. We set standards and administer fair and reliable processes for registration, continuing competence, and discipline.

# **VALUES**

The values we use to make decisions and guide our actions include:

- Public interest and public protection
- Professionalism, competence, and life-long learning
- Allyship, reconciliation, and equity
- Fairness, consistency, and transparency



# STRATEGIC GOALS

# We demonstrate regulatory excellence

- Albertans and social workers understand the role of the Alberta College of Social Workers
- Registration, continuing competence, and professional conduct processes are fair, transparent, and reliable
- Registered social workers are held accountable for safe, competent, and ethical practice

# We are leaders in the integration of the principles of Truth and Reconciliation

- Principles of Truth and Reconciliation are integrated into the policies and procedures of the ACSW
- Principles of Truth and Reconciliation are integrated into the practice standards and expectations for regulated members

# We are leaders in the integration of the principles of Equity, Diversity, and Inclusion

- Principles of Equity, Diversity and Inclusion are integrated into the policies and procedures of the ACSW
- Principles of Equity, Diversity and Inclusion are integrated into the practice standards and expectations for regulated members

# We demonstrate organizational excellence

- ACSW adheres to governance best practices
- ACSW adheres to operational best practices
- ACSW develops and maintains strong relationships with stakeholders
- ACSW provides clear, comprehensive, and consistent communication

